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. 175

Required Changes to Support the Statement of Cash Flows

Define Issues

The University must develop a Statement of Cash Flows using the "direct" method in compliance with the financial reporting standards 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 develop a template that places all accounts in the appropriate category to support the preparation of the Statement of Cash Flows from information contained in the Corporate Financial System (CFS).

Authoritative Guidance

Authoritative guidance from GASB Statements No. 9 and 34 is provided in Appendix 1.

Recommended Approach

Note: The line items contemplated for the University's Statement of Cash Flows are included as part of IRM No. 100.

- The University will capture from campus and UCOP General Ledgers all of the required information to support the Statement of Cash Flows in either an account group or transaction code. Accounts group and transaction codes used in CFS to support the Statement of Net Assets and the Statement of Revenues, Expenses and Changes in Net Assets have been outlined in IRM No. 125 and 150, respectively.
- The University will develop a template that categorizes each account group or transaction code for every fund group in the appropriate line item on the Statement of Cash Flows.
- The University will produce the Statement of Cash Flows out of CFS based upon the template.
- The mapping of account group and transaction codes to categories in the Statement of Cash Flows is provided in Exhibit 1.
- The supporting documentation on the theory of how account group and transaction codes are utilized in the Statement of Cash Flows is provided in Exhibit 2.
- The cross-reference of account group codes used by CFS from the Statement of Net Assets to the proper category in the Statement of Cash Flows is provided in Exhibit 3.
- The cross-reference of account group and transaction codes used by CFS from the Statement of Revenues, Expenses and Changes in Net Assets to the proper category in the Statement of Cash Flows is provided in Exhibit 4.

Next Steps—Required Actions

Responsibility (C, OP)	Required Completion Date	Action Item/Task
OP	30-Jun-01	Determine Codes Have Been Established in CFS —Determine that account group and transaction codes have been established in CFS to support the production of the Statement of Cash Flows out of CFS.
OP	30-Jun-01	Communicate Use of Codes to Campuses —Communicate the use of the account group or transaction codes to the campuses through IRM No. 125, <i>Required Changes to Support the Classified</i> <i>Statement of Net Assets</i> , and IRM No. 150, <i>Required Changes to</i> <i>Support the Statement of Revenues, Expenses and Changes in Net</i> <i>Assets</i> .
OP, C	30-Jun-01	Implement Required Codes —Implement all required account group or transaction codes for use in the June 30, 2001 fiscal close.
OP	29-Mar-02	Develop Statement of Cash Flows Template —Develop a template that places all account group and transaction codes in the appropriate category on the Statement of Cash Flows.
OP	29-Mar-02	Develop Supporting Documentation —Develop supporting documentation to determine whether current year transaction codes or current and prior year account group codes are added or subtracted.
OP	15-Apr-02	Develop the Statement of Cash Flows out of CFS —Develop the Statement of Cash Flows out of CFS using the template.
OP	20-Sep-02	Test the Statement of Cash Flow —Test the CFS-produced Statement of Cash Flows for the FYE June 30, 2001.
OP	30-Sep-02	Modify Statement of Cash Flows Template —Modify the template and CFS based on the results of the test Statement of Cash Flows.
OP	31-May-02	Finalize the Statement of Cash Flows —Finalize the production of the Statement of Cash Flows out of CFS.

Appendix 1—Authoritative Guidance

GASB Statements No. 9 and 34

Statement of cash flows

GASB 34, Paragraph 105—Governments should present a statement of cash flows for proprietary funds based on the provisions of Statement 9, as amended by this Statement. The direct method of presenting cash flows from operating activities (including a reconciliation of operating cash flows to operating income) should be used.

Purpose of a Statement of Cash Flows

GASB 9, Paragraph 7—The primary purpose of a statement of cash flows is to provide relevant information about the cash receipts and cash payments of an entity during a period. When used with related disclosures and information in the other financial statements, the information a statement of cash flow provides should help financial report users assess (a) an entity's ability to generate future net cash flows, (b) its ability to meet its obligations as they come due, (c) its needs for external financing, (d) the reasons for differences between operating income (or net income if operating income is not separately identified on the operating statement) and associated cash receipts and payments, and (e) the effects on the entity's financial position of both its cash and its noncash investing, capital, and financing transactions during the period. To do this, a statement of cash flows should report the cash effects during the reported period of an entity's operations, its noncapital financing transactions, its capital and related financing transactions, and its investing transactions. Related information should report the investing, capital and financing transactions that affect an entity's financial position but do not directly affect cash flows during the period. A reconciliation of operating income (or net income if operating income is not separately identified on the operating statement) to net cash flow from operating activities also should be provided. This reconciliation generally will provide information about the net effects of operating transactions and other events that affect operating income and operating cash flows in different periods.

Classification of Cash Receipts and Cash Payments

GASB 9, Paragraph 15—A statement of cash flows should classify cash receipts and cash payments as resulting from operating, noncapital financing, capital and related financing, or investing activities.

Cash Flows from Operating Activities

GASB 9, Paragraph 16—Operating activities generally result from providing services and producing and delivering goods, and include all transactions and other events that are not defined as capital and related financing, noncapital financing, or investing activities. Cash flows from operating activities generally are the cash effects of transactions and other events that enter into the determination of operating income⁸.

⁸ Although operating income is not defined in authoritative governmental accounting literature, the term has become widely used. A nonauthoritative illustration of the calculation of operating income (operating revenues less operating expenses) is provided in Code Sec 2200[.906].

GASB 9, Paragraph 17-Cash flows from operating activities include:

- a. Cash inflows from sales of goods or services, including receipts from collection of accounts receivable and both short- and long-term notes receivable from customers arising from those sales.
- b. Cash receipts from quasi-external operating transactions with other funds.
- c. Cash receipts from grants for specific activities that are considered to be operating activities of the grantor government. (A grant arrangement of this type is essentially the same as a contract for services.)
- d. Cash receipts from other funds for reimbursement of operating transactions.
- e. All other cash receipts that do not result from transactions defined as capital and related financing, noncapital financing, or investing transactions.

GASB 9, Paragraph 18-Cash outflows for operating activities include:

- a. Cash payments to acquire materials for providing services and manufacturing goods for resale, including principal payments on accounts payable and both short- and long-term notes payable to suppliers for materials or goods.
- b. Cash payments to other suppliers for other goods or services.
- c. Cash payments to employees for services.
- d. Cash payments for grants to other governments or organizations for specific activities that are considered to be operating activities of the grantor government.
- e. Cash payments for taxes, duties, fines, and other fees or penalties.
- f. Cash payments for quasi-external operating transactions with other funds, including payment in lieu of taxes.
- g. All other cash payments that do not result from transactions defined as capital and related financing, noncapital financing, or investing activities.

GASB 9, Paragraph 19—Cash flows from operating activities also include transactions of certain loan programs. Even though loan activities are usually classified as investing activities, certain loan programs are not intended to be investments, but are undertaken instead to fulfill a governmental responsibility. These "program loans" are made and collected as part of a governmental program, for example, low-income housing mortgages or student loans. For cash flow reporting purposes, these loan activities are the *operating* activities of the government enterprise; therefore, the related cash flows should be classified as operating cash outflows and inflows, respectively. Any proceeds from bonds issued to finance the loan program and subsequent debt service payments (principal and interest) should be classified as noncapital financing activities.

Cash Flows from Noncapital Financing Activities

GASB 9, Paragraph 20—Noncapital financing activities include borrowing money for purposes other than to acquire, construct, or improve capital assets and repaying those amounts borrowed, including interest. This category includes proceeds from all borrowings (such as revenue anticipation notes) not clearly attributable to acquisition, construction, or improvement of capital assets, regardless of the form of the borrowing. Also included are certain other interfund and intergovernmental receipts and payments.

GASB 9, Paragraph 21-Cash inflows from noncapital financing activities include:

- a. Proceeds from issuing bonds, notes, and other short- or long-term borrowing not clearly attributable to acquisition, construction, or improvement of capital assets.
- b. Cash receipts from grants or subsidies⁹ except (1) those specifically restricted for capital purposes (paragraph 24b) and (2) those for specific activities that are considered to be operating activities of the grantor government (paragraph 17c).
- c. Cash received from other funds except (1) those amounts that are clearly attributable to acquisition, construction, or improvement of capital assets (paragraph 24c), (2) quasi-external operating transactions (paragraph 17b), and (3) reimbursement for operating transactions (paragraph 17d).
- d. Cash received from property and other taxes collected for the governmental enterprise and not specifically restricted for capital purposes.
- ⁹ For example, grants or subsidies provided to finance operating deficits would be classified as noncapital financing activities.

GASB 9, Paragraph 22-Cash outflows for noncapital financing activities include:

- a. Repayments of amounts borrowed for purposed other than acquiring, constructing, or improving capital assets.
- b. Interest payments to lenders and other creditors on amounts borrowed or credit extended for purposes other than acquiring, constructing, or improving capital assets.
- c. Cash paid as grants or subsidies to other governments or organizations, except those for specific activities that are considered to be operating activities of the grantor government (paragraph 18d).¹⁰
- d. Cash paid to other funds, except for quasi-external operating transactions (paragraph 18f).
- ¹⁰ For grantor classification purposes, it is irrelevant whether the grantee uses the grant as an operating subsidy or for capital purposes. The grantor should classify all grants, except for those addressed in paragraph 18d, as noncapital financing activities.

Cash Flows from Capital and Related Financing Activities

GASB 9, Paragraph 23—Capital and related financing activities include (a) acquiring and disposing of capital assets used in providing services or producing goods, (b) borrowing money for acquiring, constructing, or improving capital assets and repaying

the amounts borrowed, including interest, and (c) paying for capital assets obtained from vendors on credit.

GASB 9, Paragraph 24—Cash inflows from capital and related financing activities include:

- a. Proceeds from issuing or refunding bonds, mortgages, notes, and other short- or longterm borrowing clearly attributable to the acquisition, construction, or improvement of capital assets.
- b. Receipts from capital grants awarded to the governmental enterprise.
- c. Receipts from contributions made by other funds, other governments, and other organizations or individuals for the specific purpose of defraying the cost of acquiring, constructing, or improving capital assets.
- d. Receipts from the sales of capital assets; also, proceeds from insurance on capital assets that are stolen or destroyed.
- e. Receipts from special assessments or property and other taxes levied specifically to finance the construction, acquisition, or improvement of capital assets.

GASB 9, Paragraph 25—Cash outflows for capital and related financing activities include:

- a. Payments to acquire, construct, or improve capital assets.
- b. Repayments or refundings of amounts borrowed specifically to acquire, construct, or improve capital assets.
- c. Other principal payments to vendors who have extended credit to the governmental enterprise directly for purposes of acquiring, constructing, or improving capital assets.
- d. Cash payments to lenders and other creditors for interest directly related to acquiring, constructing, or improving capital assets.

Cash Flows from Investing Activities

GASB 9, Paragraph 26—Investing activities include making and collecting loans (except programs loans, as discussed in paragraph 19) and acquiring and disposing of debt or equity instruments.

GASB 9, Paragraph 27-Cash inflows from investing activities include:

- a. Receipts from collections of loans (except program loans) made by the governmental enterprise and sales of other entities' debt instruments (other than cash equivalents) that were purchased by the governmental enterprise.
- b. Receipts from sales of equity instruments and from returns *of* investment in those instruments.
- c. Interest and dividends received as returns on loans (except program loans), debt instruments of other entities, equity securities, and cash management or investment pools¹¹.

- d. Withdrawals from investment pools that the government enterprise is not using as demand accounts.
- ¹¹ Interest credited directly to a deposit account that has the general characteristics described in footnote 5 is a cash outflow to the payee when the entry is made.

GASB 9, Paragraph 28-Cash outflows for investing activities include:

- a. Disbursements for loans (except program loans) made by the governmental enterprise and payments to acquire debt instruments of other entities (other than cash equivalents).
- b. Payments to acquire equity instruments.
- c. Deposits into investment pools that the governmental enterprise is not using as demand accounts.

Information about Noncash Investing, Capital, and Financing Activities

GASB 9, Paragraph 37—Information about all investing, capital, and financing activities of a governmental enterprise during a period that affect recognized assets or liabilities but do not result in cash receipts or cash payments in the period should be reported. This information should be presented in a separate schedule, which may be in either a narrative or tabular format, and it should clearly describe the cash and noncash aspects of transactions involving similar items. The schedule may be presented, if space permits, on the same page as the statement of cash flows. Examples of noncash transactions are acquiring assets by assuming directly related liabilities, such as purchasing a building by incurring a mortgage to the seller; obtaining an asset by entering into a capital lease; and exchanging noncash assets or liabilities for other noncash assets or liabilities. Some transactions are part cash and part noncash; only the cash portion should be reported in the statement of cash flows.

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University of California					_													
Statement of Cash Flows—FY 2002																		_
GASB Statements No. 34 & 35																		
Mapping of Codes-Detail by Fund G	roup																	
				Current				pended Plant			Retirement of In			Invest. In Plant			new. & Replace	_
	New Title		Plus/ Minus	Cata	Fiscal Year		Plus/ Minus		Fiscal		Plus/ Minus Cod	Fiscal	Plus/ Minu		Fiscal	Plus/ Minu		Fiscal Year
CASH FLOWS FROM OPERATIONAL ACTIVIT			Minus	Code	rear		Minus	Code	Year		Minus Cod	Year	Minu	is Code	Year	Minu	s Code	Year
Student tuition and fees	Student Tuition & Fees - Non-Resident Tuitior	in C	-	AG200110	CUR													
	Student Tuition & Fees - Application for Admission	in C		AG200120	CUR													-
	Student Tuition & Fees - Other General Fund Student Fees	in C		AG200130	CUR													
	Student Tuition & Fees - Other Student Fees Student Tuition & Fees - University Extensior	in C in C		AG200190 AG200400	CUR CUR													
	Student Tuition & Fees - Contra - Student Financial Aic	out D		AG200400 AG200500	CUR													
	CA-A/R-Other-Student Tuition and Fees	in D		AG160566	PRE													
	CA-A/R-Other-Student Tuition and Fees	out D	-	AG160566	CUR													
	Federal Loans Received																	
	Federal Loans Disbursed																	_
Grants and contracts					_													
	State of CA - Spec. State-Operating	in C	-	AG201210	CUR													-
	U.S. Govt Appropriations	in C	-	AG203100	CUR													
	CA-A/R - State Appropriations-Operating	in D		AG160511	PRE										+		1	_
	CA-A/R - State Appropriations-Operating	out D in D		AG160511 AG160513	CUR PRE				+ +						+ + +			
	CA-A/R-Federal Appropriations CA-A/R-Federal Appropriations	out D		AG160513	CUR													
					Con				+ +					1			1	-
	United States Government - Grants	in C		AG203200	CUR													
	United States Government - Contracts	in C	-	AG203300	CUR	\square			1 1	-					$+$ $+$ $+$ \mp			
	United States Government - Federal Capital Contribution DOE Revenue	in C		AG203400	CUR				_									_
	DOE Expenses	out D		AG203400 AG300160	CUR													-
	State of California - Grants & Contracts	in C		AG201300	CUR													-
	Private - Restricted Grants	in C		AG206300	CUR													-
	Private - Restricted Contracts	in C		AG206400	CUR													
	Local Government - Grants & Contracts	in C		AG202200 AG160512	CUR													_
	CA-A/R-State Grants & Contracts CA-A/R-State Grants & Contracts	in D out D		AG160512 AG160512	PRE CUR				-									-
	CA-A/R-Federal Grants & Contracts	in D		AG160512	PRE													
	CA-A/R-Federal Grants & Contracts	out D		AG160514	CUR													-
	CA-A/R-Other-Local & Private Grants & Contracts	in D		AG160567	PRE													
	CA-A/R-Other-Local & Private Grants & Contracts	out D		AG160567	CUR													_
	CL-Deferred Revenues-Grants & Contracts CL-Deferred Revenues-Grants & Contracts	out C in C		AG164330 AG164330	PRE CUR				-									-
	NA-Other Assets-A/R-Federal	m c	-	A0104550	COK													
	NA-Other Assets-A/R-Federal																	-
Receipts from sales and services of Medical centers	Sales & Services - Medical Centers	in C	-	AG207210	CUR				_									
Medical centers	Sales & Services - Medical Centers Sales & Services - Contra - Medical Centers Allowance	in C out D		AG207210 AG207220	CUR													
	CA-A/R-Medical Centers	in D		AG160530	PRE													
	CA-A/R-Medical Centers	out D		AG160530	CUR													
	CL-Deferred Revenues-Medical Cente	out C		AG164340	PRE													
	CL-Deferred Revenues-Medical Cente CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allov	in C		AG164340 AG160531	CUR PRE													_
	CA-A/R-Medical Centers-Allow for Uncollectible-Cir Allow	out C in C		AG160531	CUR													-
					con													
Educational activities	Sales & Services - Educational Activity	in C	-	AG207110	CUR													
	Sales & Services - Contra - Educational Activity Allowance	out D		AG207120	CUR													
	CA-A/R-Other-Educational Activities CA-A/R-Other-Educational Activities	in D		AG160569 AG160569	PRE CUR													_
	CA-A/R-Other-Educational Activities	out D	-	AG100509	CUK													
Auxilliary enterprises	Sales & Services - Auxiliary Enterprises	in C	-	AG207310	CUR													-
	Sales & Services - Contra - Auxiliary Enterprises Allowance	out D		AG207320	CUR													-
	Sales & Services - Contra - Aux Ent-Student Financial Aid	out D		AG207330	CUR													
	CA-A/R-Other-Auxiliary Enterprises	in D		AG160561 AG160561	PRE				_									_
	CA-A/R-Other-Auxiliary Enterprises CL-Deferred Revenues-Auxiliary Enterprise:	out D out C		AG160561 AG164320	CUR PRE				-									-
	CL-Deferred Revenues-Auxiliary Enterprise:	in C		AG164320	CUR													+
	NA-Other Assets-A/R-Auxiliary Ent.	in D	+	AG161950	PRE													
	NA-Other Assets-A/R-Auxiliary Ent.	out D	-	AG161950	CUR													
Payments to employees			1	+											+ $+$			_
Payments to employees	Academic Wages	out D	-	OC1000	CUR													
	Staff Wages	out D		OC1000	CUR				+ +			-+-+		-	+ +		1	+
	Incentive Award Program Payment	out D	-	OC1150	CUR													
	IAP Award Funding	out D		OC1180 OC1200	CUR													_
	Sabbatical Leave in Residence	out D		OC1200	CUR				-	-					+ $+$ $+$ $+$ $+$ $+$ $+$ $+$ $+$ $+$			
	Sabbatical Leave Not in Residence Retirement Benefit Allowance	out D out D	-	OC1300 OC1400	CUR CUR				+ +						+ + +			
	Compensation Earned But Not Paid	out D		OC1400 OC1700	CUR				+ +					+	+ +		1	+
	Transfer of Vacation Accruals	out D			CUR									-			1	

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Statement of Cash Flows—FY 2002																
GASB Statements No. 34 & 35																
Mapping of Codes-Detail by Fund Group																
			Current			pended Plant			Retirement of Indebt.			nvest. In Plant			new. & Replace	
New Triat		Plus/ Minus	Cala	Fiscal	Plus/	Cala	Fiscal		Plus/ Minus Code	Fiscal	Plus/		Fiscal	Plus/		Fiscal
Title Salary Accrual	out D		Code OC1940	Year CUR	Minus	Code	Year		Minus Code	Year	Minus	Code	Year	Minu	s Code	Year
Vacation Accrual	out D		OC1950	CUR												-
Compensatory Time Accrual	out D	-	OC1960	CUR												
SMSPP Accrual	out D		OC1970	CUR												
Elimination of Capitalized Salaries & Wages Employee Vacation and S/L Assessment	in C out D		OC1980 OC8550	CUR CUR												
CL-A/P-Controlled Disbursemets-Payrol	out D		AG164191	PRE												-
CL-A/P-Controlled Disbursements-Payrol	in C		AG164191	CUR												-
CL-Accrued Salaries	out C		AG164210	PRE												_
CL-Accrued Salaries CL-Other-Vacation Leave	in C out C		AG164210 AG164741	CUR PRE												-
CL-Other-Vacation Leave	in C		AG164741 AG164741	CUR												
CL-Other-Compensatory Time	out C	+	AG164742	PRE												-
CL-Other-Compensatory Time	in C		AG164742	CUR						+			+			
CL-Other-Severance Pay CL-Other-Severance Pay	out C in C		AG164750 AG164750	PRE CUR						+ $+$ $+$	+		_ ↓		+	
NL-Other-Severance Pay	out C		AG164/50 AG165530	PRE	+ + +					+ +			+ + +		+	+
NL-Other-Vacation Leave	in C		AG165530	CUR						+ + +		1			1	+
NL-Other-Severance Pay	out C	+	AG165520	PRE												
NL-Other-Severance Pay	in C	-	AG165520	CUR			_		↓ 	+ $+$ $+$			+ $+$ $+$		+	
Payments to suppliers				+ +						+ $+$ $+$	+ $-$		+ $+$ $+$		+	
Utilities Services	out D	-	OC5200	CUR									+ + +		1	1
Electricity	out D	-	OC5210	CUR												
Water & Sewer	out D		OC5220	CUR												_
Natural Gas Oil	out D out D		OC5230 OC5250	CUR CUR												-
Propane/Butane	out D		OC5260	CUR												
Supplies & Materials	out D		OC8000	CUR												
Medical Supplies	out D		OC8010	CUR												_
Chemicals, Organic & Inorganic Lab Glass/Ceramics	out D out D		OC8020 OC8030	CUR												-
Lab Grasso Grannes Lab Instruments & Supplies	out D		OC8040	CUR												
Fertilizers & Pesticides	out D	-	OC8050	CUR												
Lab Animals/Feed General Office Supplies	out D		OC8060	CUR												_
Educational TV/AV Service	out D		OC8070 OC8080	CUR CUR												-
Elimination of Capitalized Other CF Expenditures	in C		OC8090	CUR												-
Non Capitalized Fabricated Cost	out D	-	OC8100	CUR	-									-		
Non Capitalized Expenditures Inventorial Equipment	out D	-	OC9000	CUR	out D -	TC2001	CUR							out D -	TC2301	CUR
Inventorial Livestock	out D		OC9100	CUR												-
Library Books and Materials to be Capitalized	out D		OC9200	CUR												
Library Rare Books and Rare Books Collec. to be Capitalized	out D		OC9210	CUR												_
Capitalized Standard Office Furniture Non-Inventorial Capitalized Items	out D out D		OC9213 OC9214	CUR												
Special Collections (Excl. Lib) to be Capitalized	out D		OC9220	CUR												-
Software Projects to be Capitalized >\$10M	out D	-	OC9230	CUR												
Software Projects to be Capitalized <\$10M	out D		OC9235	CUR												_
Rental Allowance on Inventorial Equipment Full Value Minus Cost of Surplus	out D out D		OC9400 OC9500	CUR CUR						+ +			+		+	+
Fabrication Components or Supplies	out D		OC9600	CUR									+ + +		1	1
Buildings & Structures to be Capitalized	out D	-	OC9700	CUR												1
Fixed Equipment to be Capitalized	out D		OC9710	CUR												_
General Improvement to be Capitalized Infrastructure Assets to be Capitalized	out D out D		OC9740 OC9750	CUR CUR												-
Intracional Section 2010 International Inter	out D		OC9760	CUR												-
Expense for CIP to be Capitalized	out D		OC9790	CUR												
Interdept. Transfer of Inventorial Equipment	out D		OC9800	CUR												-
Purchased Computer Equipment Office Furniture/Equipment	out D		OC9900 OC9950	CUR												-
Non Capitalized Expenditures	out D	-	OC9950 OC9980	CUR											1	-
Elimination of Capitalized CF Equipment Purchases	in C	-	OC9981	CUR												
Travel In State Agriculture Conferences	out D out D		OC2000 OC2100	CUR CUR			_		↓ ↓	+ $+$ $+$			+ $+$ $+$		+	
Agriculture Conterences University Garage Charges	out D		OC2100 OC2300	CUR				+ $+$		+ $+$ $+$	+ $-$		+ + +		+	-
Removal & Moving Expense Reimbursement	out D		OC2700	CUR									+ + +		1	-
Out of State Travel	out D	-	OC2900	CUR												
Freight	out D		OC3000	CUR						+			+			
UNEX Admin Expense	out D in C		OC3700 OC3900	CUR CUR						+ + +	+		──┤┤		+	+
Recharges Telephone, Telegraph & Teletype	out D		OC3900 OC4100	CUR	+ + +					+ +			+ + +		+	+
Postage, Mail, Inc. Commercial Mail Service	out D	-	OC4400	CUR						+ + +		1			1	+
Rental of Space Interdepartmental Recharge Rental of Space or Facility Other	out D	-	OC5000	CUR												
	out D		OC5100	CUR		1	1	1 1	1 1	1 1 1	1 1	1	1 1 1		1	1

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	Rental of Equipment Interdepartmental Recharge			OC5500														Í	-
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	Food & Beverages for Business Meetings/Conferences	out D	-	OC7250	CUR														
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	Payment of UCRS Benefits	out D		OC7500	CUR													
	PERS-VERIP Annuity	out D		OC8220	CUR													-
	OASDI	out D		OC8300	CUR													
	Medicare	out D		OC8310	CUR													_
	State Teachers Retirement System Regents Contribution	out D		OC8400 OC8450	CUR											_		
	Orange County Retirement System Federal Civil Service Retirement System	out D out D		OC8450 OC8460	CUR		-											-
	Workers Compensation	out D		OC8500	CUR													-
	Campus Benefit Cost	out D		OC8515	CUR													-
	Unemployment Insurance	out D		OC8520	CUR													
	Employee Support Programs	out D		OC8530	CUR													_
	Health Insurance Sec. 89	out D	-	OC8540	CUR													-
	Life Insurance Sec. 89	out D	-	OC8560	CUR													-
	Graduate Student Health Insurance	out D		OC8570	CUR									1			1	1
	Health Sciences Severance Pay Plan	out D		OC8580	CUR													1
	Partial Fee Remission	out D		OC8590	CUR													
	UCRS Regents Contribution	out D		OC8600	CUR		_					+ $+$ $+$			+ $+$ $+$			
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	UCRS Regents Contribution Summer Salaries	out D	-	OC8650	CUR										1 1			1
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	Non-Industrial Disability Insurance Premium	out D		OC8800	CUR													
	SCERS Employer Contributions Vision Care Contribution	out D		OC8820 OC8830	CUR													
	Vision Care Alternative Contribution	out D out D		OC8840	CUR		-											
	Elimination of Capitalized Benefits	in C		OC8890	CUR													-
	Health Insurance	out D		OC8900	CUR													-
	Employee Benefit Cost Transfers	out D		OC8910	CUR													
	Construction Class Various Benefits	out D		OC8920	CUR													_
	Benefit Accrual Incentive Award Program Assessment	out D out D		OC8940 OC8945	CUR													-
	Employers Dental Plan Contribution	out D		OC8950	CUR													-
	Incentive Award Program Benefit Funding	in C		OC8955	CUR													-
	Faculty Benefit Cost Offset	out D	-	OC8960	CUR													
	Tuition Remission (RA)	out D		OC8970	CUR													_
	Special Life Insurance Contribution Annuitant Health Insurance Contribution	out D		OC8980 OC8990	CUR													
	415(m) Restoration Plan Contribution	- out D		OC7920	CUR		-											-
	Retirement & Employee Benefits-Contributions from Campu	- Out D		007/20	COR													-
	CL-Other-Self Insurance-Workers Compensatior	out C		AG164733	PRE													
	CL-Other-Self Insurance-Workers Compensation	in C		AG164733	CUR													_
	NL-Self Insurance-Workers Compensation NL-Self Insurance-Workers Compensation	out C in C		AG165203 AG165203	PRE CUR													-
	CL-Accrued Benefits	+ out C		AG164220	PRE													-
	CL-Accrued Benefits	- in C		AG164220	CUR													-
	CL-A/P-General																	
	CL-A/P-General				-		+					+			+ $+$			+
Payments for scholarships and fellowships	Scholarships and Fellowships	- out D	-	OC7770	CUR									1	+ +			+
	CL-A/P-Scholarships and Fellowships	+ out C		AG164160	PRE													
	CL-A/P-Scholarships and Fellowships	- in C	-	AG164160	CUR													
				10160611	DDC													_
Loans issued to students and employees	CA-Current Portion of Notes Receivable-Loans CA-Current Portion of Notes Receivable-Loans	+ in D - out D		AG160611 AG160611	PRE CUR													
	CA-Current Portion of Mortgages Receivable-Loan	+ in D		AG160621	PRE													-
	CA-Current Portion of Mortgages Receivable-Loans	- out D	-	AG160621	CUR													
	NA-Notes Receievable-Loans	+ in D			PRE													
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	CA-Current Portion of Notes Receivable-Collection	+ out C	+	AG160612	PRE													1
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	NA-Mortgages Receivable-Collection	+ out C		AG161520	PRE				$-+ \Box$			$+$ $+$ \mp			+			4
	CA-Current Portion of Mortgages Receivable-Collection	+ out C	+	AG160622	PRE		-					+ $+$ $+$			+			+
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Collections of loans to students and employee:					-													
	CA-Current Portion of Notes Receivable-Collection:	- in C	-	AG160612	CUR		-								↓			
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Statement of Cash Flows—FY 2002																
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CA-Current Portion of Mortgages Receivable-Allow for Uncol	in C	-	AG160623	PRE												
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NA-Notes Receivable-Conection: NA-Notes Receivable-Allow for Uncollectibl	+ in C in C		AG161320 AG161400	CUR PRE												-
NA-Notes Receivable-Allow for Uncollectibl	out C		AG161400	CUR												+
NA-Mortgages Receivable-Collection:	- in C		AG161520	CUR												_
NA-Mortgages Receivable-Allow for Uncollectibl NA-Mortgages Receivable-Allow for Uncollectibl	in C out C		AG161600 AG161600	PRE CUR												-
Interest on Notes	out C	Ŧ	AG101000	CUK												-
Recovery of Notes Written Off as Uncollectible																-
Recorry of NDEA Teaching Service Cancellation																
Late Charges-Student Loans Write-Off of Notes as Uncollectible																-
Loans Assigned to Fed. Govt.																-
Cancellation due to Death																
Faculty Mortgage Program Fees									_							-
Reserve for Bad Debts				+			+ $+$		+	+ $+$ $+$		+	+ $+$		-	+
Other receipts (payments)									1			1	+ + +			+
Other Sources-Service Enterprises	- in C		AG208110	CUR												
Other Sources-Contra-Service Enterprises Allowance: Other Sources-Other	- out D - in C		AG208120 AG208210	CUR CUR			+ +		+	+ $+$ $+$	+	+	+ + +		-	+
Other Sources-Other Allowances	- out D		AG208210 AG208220	CUR												
Other Sources - Contra - Student Financial Aic	out D		AG208290	CUR												
Bad Debt Expense-State Government	out D		OC7310	CUR												
Bad Debt Expense-Federal Government Bad Debt Expense-Medical Centers	out D		OC7320 OC7330	CUR CUR												_
Bad Debt Expense-Medical Centers	out D		OC7340	CUR												
Bad Debt Expense-Educational Activities	out D	-	OC7350	CUR												
Bad Debt Expense-Other	out D		OC7360	CUR												
Medical Malpractice Insurance General Liability Insurance	out D		OC7910 OC7930	CUR CUR												
Employment Practice Liability Program	out D		OC7940	CUR												-
General Liability Insurance	out D		OC8930	CUR												
CL-Other-Deposits-General	+ out C		AG164721	PRE												
CL-Other-Deposits-General CL-Other-Deposits-Auxiliary Enterprises	- in C + out C		AG164721 AG164722	CUR PRE					-							-
CL-Other-Deposits-Auxiliary Enterprises	- in C		AG164722	CUR												+
CL-Other-Deposits-Medical Center	+ out C		AG164723	PRE												
CL-Other-Deposits-Medical Center NL-Deposits-General	- in C		AG164723 AG165110	CUR PRE												
NL-Deposits-General	+ out C - in C		AG165110 AG165110	CUR												-
NL-Deposits-Auxiliary Enterprises	+ out C		AG165120	PRE												1
NL-Deposits-Auxiliary Enterprises	- in C		AG165120	CUR												
NL-Deposits-Medical Center NL-Deposits-Medical Center	+ out C - in C		AG165130 AG165130	PRE CUR												-
CA-A/R-Other	+ in D		AG165150 AG160571	PRE										in D +	AG130571	PRI
CA-A/R-Other	- out D	-	AG160571	CUR										out D -	AG130571	CUI
CA-Other	+ in D		AG160900	PRE												
CA-Other CA-Investments Held by Trustees	- out D + in D		AG160900 AG160300	CUR PRE												
CA-Investments Held by Trustee	- out D		AG160300	CUR												-
CL-Other-Self Insurance-Medical Malpractics	out C	+	AG164731	PRE												
CL-Other-Self Insurance-Medical Malpractice	in C		AG164731	CUR												
CL-Other-Self Insurance-General Auto & Empl Liability (GAEL CL-Other-Self Insurance-General Auto & Empl Liability (GAEL	out C in C		AG164732 AG164732	PRE CUR												-
CL-Other-Self Insurance-Employee Healthcan	out C		AG164734	PRE												+
CL-Other-Self Insurance-Employee Healthcan	in C		AG164734	CUR												
NL-Self Insurance-Medical MapIractice	out C		AG165201	PRE												
NL-Self Insurance-Medical MapIractice NL-Self Insurance-General Auto & Employment Liability (GAEL	in C out C		AG165201 AG165202	CUR PRE												-
NL-Self Insurance-General Auto & Employment Liability (GAEL	in C	-	AG165202	CUR					1			1	1 1			+
NL-Self Insurance-Employee Healthcan	out C	+	AG165204	PRE												1
NL-Self Insurance-Employee Healthcan CL-Other-Miscellaneous	in C		AG165204 AG164760	CUR PRE			+ $+$		+	+ $+$ $+$		+	+ $+$ $+$		-	+
CL-Other-Miscellaneous	+ out C - in C		AG164760 AG164760	CUR	+ + +				+	+ + +		+	+ +		-	+
NL-Other-Miscellaneous	+ out C	+	AG165510	PRE					1	+ + +		1	+ + +		1	+
NL-Other-Miscellaneous	- in C	-	AG165510	CUR												
NA-Investments Held by Trustees	+ in D		AG161200	PRE			+ $+$		+	+ $+$ $+$			+ $+$ $+$		-	+
NA-Investments Held by Trustees NA-Other Assets-General	- out D + in D		AG161200 AG161920	CUR PRE			+ $+$		+	+ $+$ $+$		+	+ +		-	+
NA-Other Assets-General	- out D	-	AG161920	CUR					1	+ + +		1	+ + +		1	+
NA-Other Assets-Auxiliary Enterprises	+ in D		AG161930	PRE												
NA-Other Assets-Auxiliary Enterprises	- out D	-	AG161930	CUR								1			1	1

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			Title		Minus		Year		Minus Code	Year		Minus	Code	Year		Minus	Code	Year		Minus	Code	Year
			NA-Other Assets-A/R	+ in		AG161940	PRE															
			NA-Other Assets-A/R		D -	AG161940	CUR															
			CL-Deferred Revenues-General	+ out		AG164310	PRE															
			CL-Deferred Revenues-General	- 1n	С -	AG164310	CUR															
			Administrative Expense NL-Federal Refundable Loans				_															
			NL-Federal Refundable Loans									_										
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CASH	FLOW	VS FROM NONCAPITAL FINANCING ACTI	VITIES																			
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State -	hostic	nal appropriations	State of CA - General Supp.		6	AG201100	CUR			+ +		+								+ +		───
State ed	iucatio	nal appropriations	CA-A/R-State Appropriation-Nonoperating-Support		C - D +		PRE			+ +		+		+ +						+ +		<u> </u>
			CA-A/R-State Appropriation-Nonoperating-Support		D -	AG160516	CUR															
	-		NA-Other Assets-A/R-State		D +		PRE															
			NA-Other Assets-A/R-State	- out		AG161910	CUR															
Gifts re	ceived	for other than capital purposes					$+$ $+$ $\overline{-}$			1												\square
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	rivate	gifts for endowment purposes	Gifts & Bequests Gifts & Bequests Donor Designated as FFE	-			+ +					+								+ +		<u> </u>
			Other Additions-Miscellaneous									_										<u> </u>
			Refund to Donors																			
			Distribution of Estate Expenses																			-
			Bank Charges																			
			Other Deductions-Miscellaneous																			
			CA-A/R-Other	+																		
			CA-A/R-Other	-																		
			CA-A/R-Other-Allow for Uncollectible																			<u> </u>
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			CL-A/P-General																			<u> </u>
			CL-Other-Miscellaneous																			+
			CL-Other-Miscellaneous																			1
			NL-Other-Miscellaneous																			
			NL-Other-Miscellaneous																			
(Other p	rivate gifts	Private - Unrestricted gifts	- in		AG206100	CUR															L
			Private - Restricted gifts	- in		AG206210	CUR															<u> </u>
\vdash			Private - Contra - Uncollectible Private - Contra - Discount on Pledges	- out - out		AG206220 AG206230	CUR CUR					+		+ +	+	+ +				+		<u> </u>
			CA-A/R-Other-Private gifts-Pledges	+ in		AG206230 AG160568	PRE			+ +				+ +	+					+ +		<u> </u>
+			CA-A/R-Other-Private gifts-Pledges		D -	AG160568	CUR			+ +				+ +						+ $+$		
			CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible		C +	AG160583	PRE															
			CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible	- in	С -	AG160583	CUR															
			NA-Other Assets-A/R-Pledges	+ in		AG161970	PRE										-				-	
\vdash			NA-Other Assets-A/R-Pledges		D -	AG161970	CUR			+					+ $-$	<u> </u>				+ $+$		
\vdash			NA-Other Assets-A/R-Pledges Allow for Uncollectible		C +	AG161980	PRE							+	+ $-$	+ $+$				+ $-$		<u> </u>
\vdash			NA-Other Assets-A/R-Pledges Allow for Uncollectible NA-Other Assets-A/R Pledges Discount	- in + out	C - C +	AG161980 AG161990	CUR PRE					+		+ +	+	+ +				+		<u> </u>
\vdash			NA-Other Assets-A/R Pledges Discount NA-Other Assets-A/R Pledges Discount	+ out - in		AG161990 AG161990	CUR			+ +				+ $+$	+ $+$	+ +				+ $+$		<u> </u>
			Refunds to Donors, and other Minor Adjustments	- 11		10101770	CUA	_						+ +	+ $+$					+ +		
			· · · · · · · · · · · · · · · · · · ·																			
Other	receipt	s (payments)	Other Nonoperating Revenue	in	С -	AG208410	CUR														-	
\vdash			Other Miscellaneous Additions							+	in C	-	TC1998	CUR	in C	-	TC1996	CUR		+ $+$		
\vdash			Faculty Mtg. Programs-Miscellaneous Addition:				+ + +				out D		TC2000	CUD	aut P	+ $+$	TC2004	CUD		+ $-$		<u> </u>
\vdash			Other Miscellaneous Deduction: Fac. Mtg. ProgMisc. Ded.		<u> </u>		+ +			+ +	out D	-	TC2998	CUR	out D		TC2996	CUR		+ $+$		⊢
\vdash			Fac. Mtg. ProgMisc. Ded. Fac. Mtg. ProgBond Interest				+ +			+ +				+ $+$	+ $+$	+ +				+ $+$		<u> </u>
			CA-A/R-Other				+ +			+ +	in D	+	AG110571	PRE						+ +		<u> </u>
			CA-A/R-Other				+ +				out D		AG110571	CUR								
			CA-A/R-Other-Allow for Uncollectible			1					out C		AG110582	PRE								
			CA-A/R-Other-Allow for Uncollectible								in C		AG110582	CUR				İ				
			CA-Other								in D	+ (AG110900	PRE								
			CA-Other								out D		AG110900	CUR							-	
			CL-Other-Miscellaneous					out C		PRE	out C		AG114760	PRE			AG124760	PRE	out C		1G134760	
			CL-Other-Miscellaneous				+ + +	in C	- AG104760	CUR			AG114760	CUR	m C		AG124760	CUR	in C	- /	1 <i>G134760</i>	CUR
			NL-Deposits-General		1 1	1		1	1 1	1	out C	+	AG115110	PRE	1 1			1		1 1		1

T T •			1							1			<u> </u>	1	1			1	1				
		ty of California																					
		nt of Cash Flows—FY 2002																					
GA	SB S	tatements No. 34 & 35																					
Maj	pping	g of Codes-Detail by Fund Group																					
						Current				pended Plant				ement of Indebt.				nvest. In Plant				ew. & Replace	
			New Title		Plu Min		Fiscal Year		Plus/ Minus	Code	Fiscal Year		Plus/ Minus	Code	Fiscal Year		Plus/ Minus		Fiscal Year		Plus/ Minus	Code	Fiscal Year
			NL-Other-Miscellaneous		WIII	us coue	I cai	out		AG105510	PRE		C +	AG115510	PRE	out		AG125510	PRE	out		AG135510	PRE
			NL-Other-Miscellaneous					in		AG105510	CUR		Č -	AG115510	CUR		Č -	AG125510	CUR	in		AG135510	CUR
	Net ca	ash flows provided by noncapital financing activitie																					
CASI	H FLO	WS FROM CAPITAL AND RELATED FINAN	CING ACTIVITIES				-																
		paper financing																					
		eds from issuance																					
L			CA-A/R-Commercial Paper-Investment Sales-Settlement:	-++-				++-		<u> </u>		in	С -	AG110573	CUR				L				
-	+							$\left \right $			-	$\left \right $			-	$\left \cdot \right $							-
ŀ	1		CA-A/R-Commercial Paper-Investment Sales-Settlement:								1	out	C +	AG110573	PRE			1	<u> </u>				1
			CA-A/R-Commercial Paper-Investment Sales									in	D +	AG110572	PRE								
-			CA-A/R-Commercial Paper-Investment Sales	\square				\square					D -	AG110572	CUR							-	
 	+		CL-A/P-Commercial Paper Investment Purchase					$\left \right $		l			C + C -	AG114170	PRE	$\left \right $				 			
	-		CL-A/P-Commercial Paper Investment Purchase: CL-A/P-Commercial Paper Investment Purchases-Settlemen	+++				+		<u> </u>	+		C - D +	AG114170 AG114180	CUR PRE	-				$\left \right $			-
-			CL-Commercial Paper	- out	C +	AG164500	PRE	out	C +	AG104500	PRE		C +	AG114180 AG114500	PRE	out	C +	AG124500	PRE				1
			CL-Commercial Paper	in			CUR			AG104500	CUR		С -	AG114500	CUR		С -	AG124500	CUR				
	Doum	ants of principal		+																			
	Paym	ents of principal	CL-A/P-Commercial Paper Investment Purchases-Settlemen	+			-					out	D -	AG114180	CUR								
			el-701-commerciari aper investment i arenases-settemen				-					out	D -	10114100	con								
	Intere	st paid		+																			
			Other - Payment of Interest on Tax Exempt CF										D -	TC2273	CUR								
			Other - Payment of Interest/Discount on Taxable CF								_		D - C +	TC2274	CUR PRE								
			CL-Other-A/P Commercial Paper-Interest Expense CL-Other-A/P Commercial Paper-Interest Expense				-						C -	AG114780 AG114780	CUR								
															con								
State	capital	appropriations	State of CA-Capital Appropriations	-				in		TC1000	CUR												
			CA-A/R-State Appropriation-Nonoperating	+				in		AG100511	PRE												
			CA-A/R-State Appropriation-Nonoperating CL-Deferred Revenues-General	-				out		AG100511 AG104310	CUR PRE												
			CL-Deferred Revenues-General					in		AG104310	CUR												
					-																		
State	financu	ng appropriations	State of CA-Special State Appropriations-Cap. Financing	- in	C - D +		CUR PRE																
			CA-A/R-State Appropriations-Nonoperating-Capital CA-A/R-State Appropriations-Nonoperating-Capital	+ in - out		AG160515	CUR																
			er e		-																		
Capita	al gifts	and grants	Private Gifts and Grants	-				in		TC1100	CUR												
			Private Gifts-Uncollectible	-				out		TC1101	CUR												
			Private Gifts-Discount on Pledges Federal Grants	-				out in		TC1102 TC1110	CUR												
			Student Fees	-				in		TC1200	CUR		С -	TC1205	CUR								
			Other Additions-Miscellaneous	-				in	С -	TC1999	CUR									in	С -	TC1997	CUR
			Other Deductions-Miscellaneous	-				out		TC2999	CUR									out	D -	TC2997	CUR
			CA-A/R-Federal Appropriations	+			_	in out		AG100513 AG100513	PRE CUR												
	1		CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	+				in		AG100515 AG100514	PRE				1					-			1
			CA-A/R-Federal Grants & Contracts	<u> </u>				out		AG100514	CUR												
			CA-A/R-Other-Private Gifts-Pledges	+				in	D +	AG100568	PRE				1				1				
	+		CA-A/R-Other-Private Gifts-Pledges CA-A/R-Other	- +		+		out	D - D +	AG100568 AG100571	CUR PRE				-	\square				-			-
<u> </u>	+		CA-A/R-Other	-		+	-	out	-	AG100571 AG100571	CUR		<u>├ </u>	1	+	-		1		+ +			+
-	1		CA-A/R-Other-Allow for Uncollectible					out		AG100582	PRE			1	1			1					1
			CA-A/R-Other-Allow for Uncollectible					in	С -	AG100582	CUR												
								out	C +	AG100583	PRE	11				11				1 1 -	1 I T		1
L			CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible	+							CULIP												-
			CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible	+ -				in	С -	AG100583	CUR												
			CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible NA-Other Assets-A/R-Pledges	+ - + -				in in	C - D +	AG100583 AG101970	PRE												
			CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges	+ - + - + + + +				in	C - D + D -	AG100583 AG101970 AG101970													
			CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges Allow for Uncollectible NA-Other Assets-A/R-Pledges Allow for Uncollectible	+ + + + + + + + + + + + + + + + + + + +				in in out out in	C - D + D - C + C -	AG100583 AG101970 AG101970 AG101980 AG101980	PRE CUR PRE CUR												
			CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges Allow for Uncollectible NA-Other Assets-A/R-Pledges Allow for Uncollectible NA-Other Assets-A/R-Pledges Discount	+ + + + + + + + + + + + + + + + + + + +				in in out out in out	C - D + D - C + C - C +	AG100583 AG101970 AG101970 AG101980 AG101980 AG101990	PRE CUR PRE CUR PRE												
			CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges Allow for Uncollectible NA-Other Assets-A/R-Pledges Allow for Uncollectible NA-Other Assets-A/R-Pledges Allow for Uncollectible NA-Other Assets-A/R Pledges Discount	+ + + + + + + + + + + + + + + + + + + +				in in out in out in in	C - D + D - C + C - C + C + C -	AG100583 AG101970 AG101970 AG101980 AG101980 AG101990 AG101990	PRE CUR PRE CUR PRE CUR												
			CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges Allow for Uncollectible NA-Other Assets-A/R-Pledges Allow for Uncollectible NA-Other Assets-A/R-Pledges Discount	+ + + + + + + + + + + + + + + + + + + +				in in out out in out	C - D + D - C + C - C + C - C + C - C - C -	AG100583 AG101970 AG101970 AG101980 AG101980 AG101990	PRE CUR PRE CUR PRE												

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Statement of Cash Flows—FY 200	2																			
GASB Statements No. 34 & 35																				
Mapping of Codes-Detail by Fund	Group																			
	-			Current				expended Plant				ement of Indebt.				nvest. In Plant			ew. & Replace	
	New Title		Plus/	Colo	Fiscal		Plus/		Fiscal		Plus/	Colo	Fiscal		Plus/		Fiscal	Plus/	Cala	Fiscal
	CA-A/R-State-Allow for Uncollectible		Minus	Code	Year		It C +	s Code AG100521	Year PRE		Minus	Code	Year		Minu	s Code	Year	Minus	Code	Year
	CA-A/R-Federal-Allow for Uncollectible						n C -	AG100522												
	CA-A/R-Federal-Allow for Uncollectible					out	ut C +	AG100522												
	NL-Deposits-General						at C +	AG105110												
	NL-Deposits-General					in	n C -	AG105110	CUR											_
Proceeds from debt issuance	Borrowings-Revenue Bonds									in	С -	TC1505	CUR	out	D -	TC3510	CUR			-
	Borrowings-Revenue Bonds						n C -	TC1500	CUR					out		TC3621	CUR			
	Borrowings-Certificates of Participation						n C -	TC1520 TC1550	CUR					out out		TC3622 TC3623	CUR CUR			-
	Borrwoings-Mortgages and Other CL-Long Term Debt-Revenue Bonds		-				n C - at C +	AG104610	CUR PRE		C +	AG114610	PRE	out		AG124610	PRE			
	CL-Long Term Debt-Revenue Bonds	-					n C -	AG104610			Č -	AG114610	CUR	in		AG124610	CUR			-
	CL-Long Term Debt-COP						ut C +	AG104620			C +	AG114620	PRE	out		AG124620	PRE			
	CL-Long Term Debt-COP						n C -	AG104620			C -	AG114620	CUR	in		AG124620	CUR			_
	CL-Long Term Debt-Mortgages & Other Borrowing: CL-Long Term Debt-Mortgages & Other Borrowing:		+				ut C + n C -	AG104630 AG104630			C + C -	AG114630 AG114630	PRE CUR	out in		AG124630 AG124630	PRE CUR			+
	NL-Long Term Debt-Revenue Bonds		1		+ +		at C +	AG104030 AG105410			C +	AG114030 AG115410	PRE	out		AG124030 AG125410	PRE			+
	NL-Long Term Debt-Revenue Bonds					in	nC-	AG105410	CUR	in	С -	AG115410	CUR	in	С -	AG125410	CUR			
	NL-Long Term Debt-COP						it C +	AG105420		out	C +	AG115420	PRE	out		AG125420	PRE			+
	NL-Long Term Debt-COP		+				n C -	AG105420 AG105430			C -	AG115420	CUR PRE	in		AG125420	CUR PRE			+
	NL-Long Term Debt-Mortgages & Other Borrowing: NL-Long Term Debt-Mortgages & Other Borrowing:		+		+ -		ut C + n C -	AG105430 AG105430			C + C -	AG115430 AG115430	CUR	out in		AG125430 AG125430	CUR			+
	Aux. Ent Repayment of Principal on Bank Loans										D +	TC2110	CUR		-					
	Aux. Ent - Repayment of Principal on Bonds										D +	TC2115	CUR							
	Aux. Ent Repayment of Principal on Other										D +	TC2125	CUR							
	Med. Ctr Repayment of Principal on Bank Loans Med. Ctr Repayment of Principal on Bonds		-								D + D +	TC2140 TC2145	CUR CUR							
	Med. Ctr Repayment of Principal on Bonds										D +	TC2145 TC2155	CUR							-
	Other - Repayment of Principal on Bank Loans										D +	TC2170	CUR							-
	Other - Repayment of Principal on Tax Exempt CF										D +	TC2173	CUR							
	Other - Repayment of Principal on Taxable CF						_			in		TC2174	CUR							
	Other - Repayment of Principal on Bond: Other - Repayment of Principal on Othe									in	D + D +	TC2175 TC2185	CUR CUR							
	Other - Repayment of Principal on State Energy Eff Bond									in		TC2105	CUR							
Proceeds from the sale of capital assets	Proceeds from Sole of Capitalized Access Commy	in C		AG208310	CUR															
Proceeds from the sale of capital assets	Proceeds from Sale of Capitalized Assets-Campus Proceeds from Sale of Capitalized Assets-Med Ct	- in C		AG208310 AG208320	CUR															
	· · · · · · · · · · · · · · · · · · ·																			
Purchases of capital assets	Real Estate-Campus		_											in		AG120110	PRE			'
	Real Estate-Campus Real Estate-Med Ctr													out in		AG120110 AG120120	CUR PRE			
	Real Estate-Med Ctr													out		AG120120 AG120120	CUR			
	Building & Structures-Campus													in		AG120210	PRE			
	Building & Structures-Campus													out		AG120210	CUR			
	Building & Structures-Med Ctr Building & Structures-Med Ctr		-											in out		AG120220 AG120220	PRE CUR			_
	Fixed Equipment-Campus													in		AG120220 AG120230	PRE			-
	Fixed Equipment-Campus													out		AG120230	CUR			
	Fixed Equipment-Med Ctr													in		AG120240	PRE			
	Fixed Equipment-Med Ctr						_							out		AG120240	CUR			_
	General Improvements-Campus General Improvements-Campus													in out		AG120310 AG120310	PRE CUR			
	General Improvements-Med Cti													in		AG120310	PRE			
	General Improvements-Med Cti													out		AG120320	CUR			-
	Software > 10M Campus													in		AG120440	PRE			
	Software > 10M Campus Software > 10M Med Ctr							-						out		AG120440	CUR			
	Software > 10M Med Ctr Software > 10M Med Ctr													in out		AG120450 AG120450	PRE CUR			
	Software < 10M Med Cu													in		AG120460	PRE			-
	Software < 10M Campus													out	D -	AG120460	CUR			
	Software < 10M Med Ctr														D +	110120110	PRE			
	Software < 10M Med Ctr Equipment-Med Ctr		+				+ $-$			+ +	<u>├ </u>				D - D +	AG120470 AG120480	CUR PRE			+
	Equipment-Med Ctr		+		+ -		+ +	-	-					out		AG120480 AG120480	CUR			+
	Equipment-Campus		+		+										D +	AG120480 AG120490	PRE			+
	Equipment-Campus													out	D -	AG120490	CUR			
	Library Material & Library Collections (exc. Rare books							1						in		AG120510	PRE			
	Library Material & Library Collections (exc. Rare books Library Rare Books & Rare Book Collections										<u> </u>		-	out		AG120510	CUR			
	Library Rare Books & Rare Book Collections		+		+ -	\vdash	+ $+$ $-$	-		+ +	<u>├ </u>		+ +	out	D +	AG120520 AG120520	PRE CUR			+
	Construction in Progress-Campus		+		+										D +	AG120520 AG120610	PRE			+
	Construction in Progress-Campus													out	D -	AG120610	CUR			
	Construction in Progress-Med Ctr													in	D +	AG120620	PRE			

Unix	orci	ty of California																	,
-		<i>v</i>						-											+
_		nt of Cash Flows—FY 2002																	
		tatements No. 34 & 35																	_
Map	ping	g of Codes-Detail by Fund Group																	
			New	Dlara/	Current	Einerl			pended Plant		ment of Indebt	E:1			nvest. In Plant	Final		w. & Replace	T:1
			New Title	Plus/ Minus	Code	Fiscal Year		Plus/ Minus	Fiscal Code Year	Plus/ Minus	Code	Fiscal Year		Plus/ Minus		Fiscal Year	Plus/ Minus	Code	Fiscal Year
			Construction in Progress-Med Cti		coue	. cui		minus	Couc Pour	ininus	coue	. cui	out		AG120620	CUR	inindis	coue	
			Intangible Assets-Campus										in	D +	AG120710	PRE			
			Intangible Assets-Campus										out		AG120710	CUR			_
			Intangible Assets-Med Ctr Intangible Assets-Med Ctr										in out		AG120720 AG120720	PRE CUR			-
			Infrastructure Assets-Campus										in		AG120/20 AG120810	PRE			-
			Infrastructure Assets-Campus										out		AG120810	CUR			-
			Infrastructure Assets-Med Ctr										in		AG120820	PRE			
			Infrastructure Assets-Med Ctr Special Collections-Excl Lib-Campus				_						out		AG120820 AG120910	CUR PRE			
			Special Collections-Excl Lib-Campus	+ + +									out		AG120910 AG120910	CUR			
			Special Collections-Excl Lib-Med Cti										in		AG120920	PRE			-
			Special Collections-Excl Lib-Med Ct										out	D -	AG120920	CUR			
				С -	OC9300	CUR								D	TC2420	CUID			_
<u> </u>			Disposal of Cap. Assets-Orig Cost - Real Estate-Campus Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr			+ +	+ $+$	-					out		TC2420 TC2520	CUR CUR			+
<u> </u>			Disposal of Cap. Assets-Orig Cost - Real Estate-Med Cit Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus					+					out		TC2520 TC2421	CUR			+
			Disposal of Cap. Assets-Orig Cost - Bidg & Struct-Med Ctr										out		TC2521	CUR			1
			Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus										out		TC2422	CUR			
			Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr				$+ \top$						out		TC2522	CUR		-	
			Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus										out		TC2423	CUR			
-			Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctt Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus	+ + +		+ $+$	+ $+$						out		TC2523 TC2424	CUR CUR			+
			Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr			+ +	+ $+$	1					out		TC2524	CUR			+
			Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus										out		TC2425	CUR			-
			Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr										out	D -	TC2525	CUR			
			Disposal of Cap. Assets-Orig Cost - Equipment-Campus										out		TC2426	CUR			_
			Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr					_					out		TC2526	CUR			_
			Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctt										out		TC2427 TC2527	CUR CUR			
			Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Area Cu										out		TC2428	CUR			-
			Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Cti										out		TC2528	CUR			-
			Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Campus										out		TC2429	CUR			
			Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Med Cti										out	D -	TC2529	CUR			
			Accumulated Depreciation-Buildings & Structures-Campu	+ + +									out	C +	AG121210	PRE			
			Accumulated Depreciation-Buildings & Structures-Campu										in		AG121210	CUR			
			Accumulated Depreciation-Buildings & Structures-Med Ct Accum	ulated Depreci	ation-Buildings & S	tructures-M	ed Ct						out	C +	AG121220	PRE			
			Accumulated Depreciation-Buildings & Structures-Med Ct										in		AG121220	CUR			
			Accumulated Depreciation-General Improvements-Campu										out		AG121310	PRE			
			Accumulated Depreciation-General Improvements-Campu Accumulated Depreciation-General Improvements-Med Ct										in out		AG121310 AG121320	CUR PRE			
			Accumulated Depreciation-General Improvements-Med Ct										in		AG121320 AG121320	CUR			-
			Accumulated Depreciation-Software >10M-Campu:										out		AG121440	PRE			
			Accumulated Depreciation-Software >10M-Campus										in	С -	AG121440	CUR			
			Accumulated Depreciation-Software > 10M-Med Ct										out		AG121450	PRE			
			Accumulated Depreciation-Software > 10M-Med Ct				_						in		AG121450	CUR			
			Accumulated Depreciation-Software < 10M-Campu: Accumulated Depreciation-Software < 10M-Campu:					+					out		AG121460 AG121460	PRE CUR			+
			Accumulated Depreciation-Software < 10M-Campa.										out		AG121400	PRE			1
			Accumulated Depreciation-Software < 10M-Med Ct										in	С -	AG121470	CUR			
]		Accumulated Depreciation-Equipment-Med Ct										out		AG121480	PRE			_
			Accumulated Depreciation-Equipment-Med Ct					_					in		AG121480	CUR			_
			Accumulated Depreciation-Equipment-Campu: Accumulated Depreciation-Equipment-Campu:	+ + +									out		AG121490 AG121490	PRE CUR			
			Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books										out		AG121510	PRE			+
			Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books										in		AG121510	CUR			
			Accumulated Depreciation-Intangible Assets-Campu										out	C +	AG121710	PRE			
			Accumulated Depreciation-Intangible Assets-Campu										in		AG121710	CUR			
<u> </u>			Accumulated Depreciation-Intangible Assets-Med Ct Accumulated Depreciation-Intangible Assets-Med Ct				+ +							C + C -	10121/20	PRE CUR			+
\vdash			Accumulated Depreciation-Infrastructure-Campu:			+ +	+ $+$					-		C +		PRE			+
			Accumulated Depreciation-Infrastructure-Campu					1						C -	AG121810	CUR			+
			Accumulated Depreciation-Infrastructure-Med Ct										out	C +	AG121820	PRE			
			Accumulated Depreciation-Infrastructure-Med Ct				$+ \top$							C -	AG121820	CUR		-	
			Depn. Expense - Building & Structures-Campus	+			+							D -	TC2400 TC2500	CUR CUR			
			Depn. Expense - Building & Structures-Med Cti Depn. Expense - General Improvements-Campu:	+ + +		+ $+$	+ $+$							D - D -	TC2500 TC2401	CUR			+
			Depn. Expense - General Improvements-Med Ct					-				-		D -	TC2501	CUR			+
			Depn. Expense - Software > 10M-Campus										out	D -	TC2402	CUR			1
			Depn. Expense - Software > 10M-Med Cti											D -	TC2502	CUR			
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Med. Ctr Repayment of Principal on Other Other - Repayment of Principal on Bank Loans													out		TC3530 TC3532					
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Other - Repayment of Principal on Taxable CF													out	C +	TC3534					
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Other - Repayment of Principal on Other													out		TC3536					
Other - Repayment of Principal on State Capital Leases													out	C +	TC3538					
Other - Repayment of Principal on State Energy Eff Bond Debt Extinguishment Cost											TC2990		out	C +	TC3539					
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CA-Investments Held by Trustees						D +	AG100300			D +	AG110300	PRE					in		AG130300	PRE
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Aux. Ent Payment of Interest on Bonds									out		TC2215	CUR								-
Aux. Ent Payment of Interest on Capital Leases/Installment Purcl Aux. Ent Payment of Interest on Other									out		TC2220 TC2225	CUR								
Aux. Ent Payment of Interest on Otnei Med. Ctr Payment of Interest on Bank Loans									out		TC2225 TC2240	CUR CUR								
Med. Ctr Payment of Interest on Bonds									out	D -	TC2245	CUR								-
Med. Ctr Payment of Interest on Capital Leases/Installment Purcl									out	D -	TC2250	CUR								
Med. Ctr Payment of Interest on Other Other - Payment of Interest on Bank Loans										D - D -	TC2255 TC2270	CUR CUR								
Other - Payment of Interest on Bonds							1		out	D -	TC2275	CUR								+
Other - Payment of Interest on Capital Leases/Installment Purcl									out		TC2280	CUR								
Other - Payment of Interest on Other Other - Repayment of Interest on State Capital Lease:						+ +			out		TC2285 TC2290	CUR CUR								+
Other - Repayment of Interest on State Capital Ecase:						+ +	1	+ +	out		TC2290	CUR			-	1				+
CL-Other-A/P-LTD-Interest Expense									out	C +	AG114770	PRE								
CL-Other-A/P-LTD-Interest Expense	+ $+$ $+$ $-$					+ +		+ +	in	с -	AG114770	CUR				+				+
							-	+ +												-
Net cash provided (used) by capital and related financing activitie						+ $+$ $-$		+ +	+ +							+				+
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Statement of Cash Flows—FY 2002																		
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mapping of Coucs-Detail by Fund Group				Current			Une	xpended Plant			Retirement of Indeb	t		Invest. In Plant			Renew. & Replace	20
	New		Plus/	Current	Fiscal		Plus/	xpended I lant	Fiscal		Plus/	Fiscal		Plus/	Fiscal		Plus/	Fiscal
	Title		Minus	Code	Year		Minus	s Code	Year		Minus Code	Year		Minus Code	Year		Minus Code	Year
CASH FLOWS FROM INVESTING ACTIVITIES																		
Proceeds from sales and maturities of investments	CA-A/R-Other-STIP Investment Sales-Settlements	- · ·		10100502	CUR													
Short Term Investment Pool	CA-A/R-Other-STIP Investment Sales-Settlements	- in	С -	AG160563	CUK	_												_
(1)	Unrealized Gains - STIP	- in	С -	AG208271	CUR													_
(1)	Gain or Loss on Sale of Investment - STIF	- in	C -	AG208281	CUR													
(1)	CA-Short-Term Investments-STIP	+ in	D +	AG160210	PRE	in	D +	AG100210	PRE	in D						in D		
(1)	CA-Short-Term Investments-STIP		D -	AG160210	CUR	out	D -	AG100210	CUR	out D	- AG110210	CUR				out D	- AG130210	0 CUR
(1)	CA-A/R-Other-STIP Investment Sales		D +	AG160562	PRE													
(1)	CA-A/R-Other-STIP Investment Sales		D -	AG160562	CUR													
	CA-A/R-Other-STIP Investment Sales-Settlements CL-A/P-STIP Investment Purchases-Settlemen		C + D +	AG160563 AG164180	PRE PRE													
(1)	CL-A/P-STIP Investment Purchases	+ m		AG164170	PRE													
(1)	CL-A/P-STIP Investment Purchases	- in	-	AG164170	CUR										+ +			
(1)	NA-Investments-STIP	+ in	D +	AG161110	PRE		D +	AG101110	PRE	in D						in D		
(1)	NA-Investments-STIP	- out	D -	AG161110	CUR	out	D -	AG101110	CUR	out D	- AG111110	CUR				out D	- AG131110	0 CUR
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	CA A/D Others Investment Calca Sattle		0	10100000	CUD		6	10100545	CUD		10110515	CUP					10100515	5 (TT)
Other investments	CA-A/R-Other-Investment Sales-Settlements	- IN	С -	AG160565	CUR	in	C -	AG100565	CUR	in C	- AG110565	CUR				in C	- AG130565	5 CUR
(1)	CA-Short-Term Investments-Mortgage Loans	+ in	D +	AG160240	PRE	in	D +	AG100240	PRE	in D	+ AG110240	PRE				in D	+ AG130240	0 PRE
(1)	CA-Short-Term Investments-Mortgage Loans		D -	AG160240	CUR	out		AG100240	CUR	out D						out D		
(1)	CA-Short-Term Investments-Misc. Loans & Contracts		D +	AG160250	PRE	in		AG100250	PRE	in D						in D		
(1)	CA-Short-Term Investments-Misc. Loans & Contracts	- out	D -	AG160250	CUR	out	D -	AG100250	CUR	out D	- AG110250	CUR				out D	- AG130250	0 CUR
(1)	CA-Investments Held by Trustees																	
(1)	CA-Investments Held by Trustees		-															
(1)	CA-A/R-Other-Investment Sales CA-A/R-Other-Investment Sales		D +	AG160564	PRE		D +	AG100564	PRE	in D						in D		
	CA-A/R-Other-Investment Sales CA-A/R-Other-Investment Sales-Settlements		D - C +	AG160564 AG160565	CUR PRE		D - C +	AG100564 AG100565	CUR PRE	out D out C		CUR PRE				out D out C		
(1)	CL-A/P-Other Investment Purchases-Settlement		D +	AG164140	PRE	in		AG100303	PRE	in D						in D		
(1)	CL-A/P-Other Investment Purchases		C +	AG164130	PRE		C +	AG104130	PRE	out C		PRE				out C		
(1)	CL-A/P- Other Investment Purchases	- in	С -	AG164130	CUR		C -	AG104130	CUR	in C		CUR				in C		
(1)	CA-Short-Term Investments-Securities		D +	AG160220	PRE	in		AG100220	PRE	in D		PRE				in D		
(1)	CA-Short-Term Investments-Securities		D -	AG160220	CUR		D -	AG100220	CUR	out D		CUR				out D	- AG130220	0 CUR
(1)	CA-Short-Term Investments-Commercial Pape		D +	AG160230	PRE	in		AG100230	PRE	in D								
(1) (1)	CA-Short-Term Investments-Commercial Pape Unrealized Gains - Other		D -	AG160230 AG208273	CUR	out	D - C -	AG100230 TC1312	CUR CUR	out D	- AG110230	CUR			_	in C	- TC1317	CUR
(1)	Unrealized Gains - Other Unrealized Gains - Foreign Currency Contract:		C - C -	AG208273 AG208274	CUR	in	L -	101312	CUK							in C	- 10131/	CUR
(1)	Gain or Loss on Sale of Investment - Other		C -	AG208282	CUR	in	с -	TC1450	CUR	in C	- TC1455	CUR				in C	- TC1460	CUR
(1)	Gain of Loss on Sale of Investment - Stocks and Bonds	m	<u> </u>	A0208282	COK	m	-	101450	COR	in c	- 101455	COR				m	- 101400	COR
(1)	Gain of Loss on Sale of Investment - Stocks and Bonds Gain or Loss on Sale of Investment - Accretion/Amortization Disc																	
(1)	NA-Investments-Securities	+ in	D +	AG161120	PRE	in	D +	AG101120	PRE	in D	+ AG111120	PRE				in D	+ AG131120	0 PRE
(1)	NA-Investments-Securities	- out	D -	AG161120	CUR	out		AG101120	CUR	out D	- AG111120	CUR				out D		
(1)	NA-Investments-Mortgage Loans	+ in	D +	AG161140	PRE	in		AG101140	PRE	in D		PRE						
(1)	NA-Investments-Mortgage Loans	- out		AG161140	CUR	out		AG101140	CUR	out D								
(1)	NA-Investments-Real Estate		D +	AG161150	PRE	in		AG101150	PRE	in D		PRE						
	NA-Investments-Real Estate NA-Investments-Misc Loans & Contracts		D - D +	AG161150 AG161160	CUR PRE	out		AG101150 AG101160	CUR PRE	out D								
(1)	NA-Investments-Mise Loans & Contracts		D -	AG161160	CUR		D -	AG101160	CUR	out D								_
	NA-Investments Held by Trustees	- 04	D -	10101100	CON	our	-		CON	out D	- /////////////////////////////////////	CON						
	NA-Investments Held by Trustees																	
	Establishment of Equity in Estates																	
	Deferred Gifts												_					
	Liquidating Dividends								+									-
	Revaluation of Investments					+ +					+							
(1)	Write off of Worthless Securities CA-Investment of Cash Collateral	+ in	D +	AG160400	PRE	+ +			+		+							+-
	CA-Investment of Cash Collateral		D + D -	AG160400 AG160400	CUR	+									+ +	+ $+$ $-$		
(1)	NA-Investment of Cash Collateral		D +	AG161700	PRE	+		1	+ +						+ +			_
(1)	NA-Investment of Cash Collateral		D -	AG161700	CUR	+ +		1				-			+ +			
(1)	CL-Collateral Held for Security Lending		C +	AG164400	PRE			1										
(1)	CL-Collateral Held for Security Lending		С -	AG164400	CUR													
			C -	AG208272	CUR	1 1	1	1	1	1 1	1 1	1 1 1	1	1 1	1		1 1	
(1)	Unrealized Gains - Security Lending	in	C -	A0208272	CUK	_												

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University of California																				
Statement of Cash Flows—FY 2002																				
GASB Statements No. 34 & 35																				
Mapping of Codes-Detail by Fund Group																				
Mapping of Coues-Detail by Fund Group				Current			Une	xpended Plant		Patin	ement of Indebt.			I.	west. In Plant			Renew. & F	anlaca	
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	Title		Minu		Year		Minu		Year	Minus	Code	Year		Minus	Code	Year			ode	Year
Purchase of investments:																				
Short Term Investment Pool	CL-A/P-STIP Investment Purchases-Settlemen	- out	D -	AG164180	CUR															
										-										
Other investments	CL-A/P-Investment Purchases-Settlemen	- out	- C	AG164140	CUR	out	D -	AG104140	CUR	out D -	AG114140	CUR					out D	- AG1	34140	CUR
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Investment income, net of investment expense																				
	Endowment Fund Incom		C -	AG205100	CUR															
	Investment Income-Other		C -	AG208230	CUR	in		TC1300	CUR								in C	- TC	1315	CUR
	STIP Investment Income	- in		AG208240	CUR	in	С -	TC1301	CUR	in C -	TC1306	CUR								_
	Security Lending Revenue - Endowment Incom		C -	AG205200	CUR			1				-		-						
	Security Lending Revenue - Othe		C -	AG208250	CUR			1												
	Security Lending Expense CA-A/R-Investment Income	- out + in		AG208260 AG160550	CUR PRE	in	D +	AG100550	DDE	in D +	AG110550	PRE		-			in D	+ AG1	30550	PRE
	CA-A/R-Investment Income	- out		AG160550 AG160550	CUR			AG100550		out D -		CUR					out D		30550	CUR
	Faculty Mtg Programs-Investment Income-Mortgage	- Out	- 1	A0100550	CON	out	D -	A0100550	CON	out D -	AG110550	CON					out D	- 701	50550	COK
	Tueury mig riograms micoment meone mongage																			
Net cash provided (used) by investing activitie																				
Internet stime	Intrafund Receivables	+ in		AG162000	PRE	in	D +	AG102000	DDE	in D	AG112000	PRE	in D		AG122000	PRE	in D	101	32000	PRE
Intercampus transactions	Intrafund Receivables	- out		AG162000 AG162000	CUR	out		AG102000 AG102000	CUR	in D + out D -	AG112000 AG112000	CUR	in D out D		AG122000 AG122000	CUR	in D out D		32000	CUR
	Interfund Receivables	+ in		AG162000 AG163000	PRE	in		AG102000 AG103000	PRE	in D +	AG112000 AG11.3000	PRE	in D		AG122000 AG12.3000	PRE	in D		33000	PRE
	Interfund Receivables	- out		AG163000	CUR	out		AG103000	CUR	out D -	AG113000	CUR	out D		AG123000	CUR	out D		33000	CUR
		out		110105000	con	our	2	110102000	con	out D		con	our D		10125000	con	out D		55000	con
	Intrafund Payables	+ out	C +	AG166000	PRE	in	D +	AG106000	PRE	in D +	AG116000	PRE	in D	+ (AG126000	PRE	in D	+ AG1	36000	PRE
	Intrafund Payables	- in	C -	AG166000	CUR	out	D -	AG106000	CUR	out D -	AG116000	CUR	out D	- (AG126000	CUR	out D		36000	CUR
	Interfund Payables		C +	AG167000	PRE	in		AG107000	PRE	in D +	AG117000	PRE	in D		AG127000	PRE	in D		37000	PRE
	Interfund Payables	- in	C -	AG167000	CUR	out	D -	AG107000	CUR	out D -	AG117000	CUR	out D	- 1	AG127000	CUR	out D	- AG1	37000	CUR
	Clearing Accounts	+ in	2 +	AG168100	CUR	in	Z +	AG108000	CUR	in Z +	AG118000	CUR	in Z	+	AG128000	CUR	in Z	+ AG1	38000	CUR
	Hospital Clearing	+ in	Z +	AG168300	CUR															
	DOE Clearing		Z +	AG108500 AG168400	CUR							-								
	DOL Claimy	·		10100400	con															
Transfers (Total of this line will be zero in consolidation. How			C -			in				in C -			in C				in C			
For all transfers, sign needs to be opposite of the s	general ledger information - multiply by -	out	D -			out	D -			out D -			out D) -			out D	-		
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Net increase (decrease) in casł												-								
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Cash - beginning of year	Cash			AG160100	PRE			AG100100	PRE		AG110100	PRE						AGI	30100	PRE
	Financial Control			AG168200	PRE										1					
Total Cash-beginning of year												1								
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See accompanying Notes to Financial Statements			_						+ +											
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Statement of Cash Flows—FY 2002																	
GASB Statements No. 34 & 35																	
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			Current			Unexpended Plant			ment of Indebt				vest. In Plant			Renew. & Re	
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PROVIDED (USED) BY OPERATING ACTIVITIES:																	
Operating income (loss)	Student Tuition & Fees - Non-Resident Tuitior - in		AG200110	CUR													
	Student Tuition & Fees - Application for Admission - in		AG200120 AG200130	CUR													
		C - C -	AG200130 AG200190	CUR							<u>⊢</u> +−	++					
	University Extension - in		AG200400	CUR								+					
	Student tuition and fees - Contra - Student Financial Aic - out		AG200500	CUR									-				
	Federal Loans Received										\vdash	+					
	Federal Loans Disbursed United States Government - Grants - in	C -	AG203200	CUR							\vdash	+					
	United States Government - Contracts - in		AG203200	CUR								++					
	United States Government - Appropriations - in	С -	AG203100	CUR									-				
	United States Government - Federal Capital Contribution -			01.00							\square						
	State of California - Grants & Contracts - in State of CA - Special State Appropriations - Operating - in		AG201300 AG201210	CUR							<u> </u>	+			_		
	Private - Restricted Grants - in		AG201210 AG206300	CUR								++					
	Private - Restricted Contracts - in		AG206400	CUR							\square	+					
	Local Government - Grants & Contracts - in		AG202200	CUR													
	Sales & Services - Medical Centers - in	C	AG207210	CUR	-		+ $+$ $+$ $+$				\vdash	+			+ $+$	<u> </u>	
		C - D -	AG207210 AG207220	CUR				-	<u> </u>		\vdash	++		+	+ +	+ +	
	Sales & Services - Educational Activity - in	C -	AG207110	CUR								+		t			
	Sales & Services - Contra - Educational Activity Allowance - out	D -	AG207120	CUR													
	Sales & Services - Auxiliary Enterprise: - in		AG207310	CUR							$ \longrightarrow $						
	Sales & Services - Contra - Auxiliary Enterprises Allowance - out Sales & Services - Contra - Aux Ent-Student Financial Aid out		AG207320 AG207330	CUR CUR							\vdash	+					
	Other Sources - Service Enterprises - in		AG208110	CUR								++					
	Other Sources - Contra - Service Enterprises Allowance - out	D -	AG208120	CUR													
	Other Sources - Other - in		AG208210	CUR							\vdash						
	Other Sources - Contra - Other Allowances - out Other Sources - Contra - Student Financial Aic out		AG208220 AG208290	CUR CUR							<u> </u>	++			_		
	Interest on Notes	D -	AG208290	COR								++					
	Recovery of Notes Written Off as Uncollectible -																
	Recovery of NDEA Teaching Service Cancellatio -										\vdash						
	Late Charges-Student Loans - Faculty Mtg. Programs-Fees -										\vdash	+					
		С -	AG203400	CUR								++					
	DOE Expenses out	D -	AG300160	CUR									-				
		D -	OC1000	CUR							\vdash						
		D - D -	OC1100 OC1150	CUR							<u> </u>	++					
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	Sabbatical Leave in Residence out	D -	OC1200	CUR									-				
		D -	OC1300	CUR							\vdash	+					
		D - D -	OC1400 OC1700	CUR							\vdash	+					
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	Salary Accrual out	D -	OC1940	CUR													
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Inventional Livestock out D - OCS100 CUR - <	102301 00	<u> </u>	Jui										CUK	102001	-	out D	CUR	000	OC9	D -	out			_
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Image: Copilalized Standard Office Furniture ort D CO28213 CUR Image: Copilalized Standard Office Furniture Image: Copilalized Standard Sta																								
Image: Second Control Capitalized Terms Out D . OCR214 CUR																		210	008			Capitalized Standard Office Furniture		
Software Projects to be Capitalized >510M out D . OC6230 CUR .																	CUR	214	OCS	D -	out	Non-Inventorial Capitalized Items		
Software Projects to be Capitalized \$10M out D OC8235 CUR C																								
Rental Allowance on Inventorial Equipment out D OC9400 CUR		+	-+									+++				+								_
Image: Second Surgities Out D - OC9800 CUR Image: Second		+ +	+															400	OCS			Rental Allowance on Inventorial Equipment		
buildings & Structures to be Capitalized out D - OCG700 CUR																	CUR	500	OCS	D -	out	Full Value Minus Cost of Surplus		
Fixed Equipment to be Capitalized out D - OC9740 CUR																$\left \right $								_
Image: Sense 1 improvement to be Capitalized out D - OCG740 CUR Image: Current curren		+	+							-								710	OCS			Fixed Equipment to be Capitalized		
Intragible Assets to be Capitalized out D - OC9760 CUR Image: Current																	CUR	740	OCS	D -	out	General Improvement to be Capitalized	1	
Image: Separate for CIP to be Capitalized out D - OC9790 CUR Image: CUR																$\left \right $								_
Interdept. Transfer of Inventorial Equipment out D - OC9800 CUR		+	+																			Expense for CIP to be Capitalized		
Image: Non Capitalized Expenditures out D - OC9950 CUR Image: Non Capitalized Expenditures Image: Non Capitalized Expenditures Image: Non Capitalized CF Equipment Purchases Image: Non Capitalited CF Equipment Purchases <td< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>CUR</th><th>800</th><th>OCS</th><th>D -</th><th>out</th><th>Interdept. Transfer of Inventorial Equipment</th><th></th><th></th></td<>																	CUR	800	OCS	D -	out	Interdept. Transfer of Inventorial Equipment		
Image: Second Line State Second Line Second Lin		-	\rightarrow			_						+ + +												
Image: Second		+	-+												-									
Agriculture Conferences out D - OC2100 CUR																	CUR	981	OCS	D -	out	Elimination of Capitalized CF Equipment Purchases		
University Garage Charges out D - OC2300 CUR					-									-										
Removal & Moving Expense Reimbursement out D - OC2700 CUR		+	+																					
Image: Constraint of the system of the sy			+																	D -	out	Removal & Moving Expense Reimbursement		
UNEX Admin Expense - out D - OC3700 CUR - <th<< th=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>CUR</td><td>900</td><td>OC2</td><td>D -</td><td>out</td><td>Out of State Travel</td><td>1</td><td></td></th<<>																	CUR	900	OC2	D -	out	Out of State Travel	1	
Recharges - in C - OC3900 CUR I		-	\rightarrow																					
Telephone, Telegraph & Teletype Out D - OC4100 CUR Image: Current and the state of the s		+	+													$\left \right $								+
																	CUR	100	OC4	D -	out	Telephone, Telegraph & Teletype		
I Rental of Space Interdepartmental Recharge					-									-			CUR	400	OC4	D -	out	Postage, Mail, Inc. Commercial Mail Service		
Rental of Space interception lear recurringe Out D - OC0000 COL Rental of Space interception out D - OC0100 CUR Image: Color out		+	\rightarrow													$\left \right $								

University of California											Т		<u> </u>			
Statement of Cash Flows—FY 2002																
GASB Statements No. 34 & 35								\square		+ + +			+ $+$ $+$			+
Mapping of Codes-Detail by Fund Group			Current		Un	expended Plant			Retirement of Indebt			nvest. In Plant		Pana	w. & Replace	
New		Plus/	Current	Fiscal	Plus		Fiscal		Plus/	Fiscal	Plus/		Fiscal	Plus/	w. & Replace	Fiscal
Title		Minus	Code	Year	Minu	s Code	Year		Minus Code	Year	Minus	s Code	Year	Minus	Code	Year
Rental of Equipment Other Rental of Equipment Computer	out D out D		OC5300 OC5400	CUR CUR												-
Rental of Equipment Interdepartmental Recharge	out D	-	OC5500	CUR												-
Payment Under Capital Lease Other (should be zero)	out D		OC5600	CUR												
Payment Under Capital Lease Computer (should be zero) Printing of Publications	out D out D		OC5700 OC6000	CUR CUR												-
Reproduction and Photography	out D	-	OC6050	CUR												-
Printing of Forms, Stationary, Étc. LibraryMaterials (non-inventorial)	out D out D		OC6100 OC6200	CUR CUR												
Library Materials Book Binding	out D		OC6300	CUR												
Central Stenographic Services	out D	-	OC7000	CUR												
Repairs, Alterations & Maintenance Building Maintenance	out D out D		OC7100 OC7150	CUR CUR												
Miscellaneous Services	out D		OC7200	CUR												-
Membership & Subscriptions-Federally Chargeable	out D		OC7220	CUR												
Advertising-Federally Chargeable Royalaties	out D out D		OC7230 OC7240	CUR CUR				-		+ +	+		+ $+$ $+$			
Food & Beverages for Business Meetings/Conferences	out D	-	OC7250	CUR												
Temporary Labor Costs	out D		OC7290	CUR						+						+
Expense in Excess of \$25K on Subcontract Bad Debt Expense-State Government	out D		OC7300 OC7310	CUR CUR												-
Bad Debt Expense-Federal Government	out D	-	OC7320	CUR								1				
Bad Debt Expense-Medical Centers Bad Debt Expense-Auxiliary Enterprises	out D out D		OC7330 OC7340	CUR CUR						+ $+$ $+$		<u> </u>	+ $+$ $+$ $+$			+
Bad Debt Expense-Adximary Enterprises	out D		OC7340 OC7350	CUR												
Bad Debt Expense-Other	out D	-	OC7360	CUR												-
Equivalent of Month Earnings Paid to Dependent Payment of UCRS Benefits	out D out D		OC7400 OC7500	CUR CUR												
Grant Payments under BCRP & Similar Programs	out D		OC7590	CUR												-
Computing & Data Processing Serv. Administration	out D		OC7610	CUR												
Computing & Data Processing Serv. Academic Fines & Penalties	out D out D		OC7620 OC7700	CUR CUR												-
Donations & Contributions	out D		OC7710	CUR												-
Membership & Subscriptions-Federally Unchargeable	out D		OC7720	CUR												_
Advertising-Federally Unchargeable Patient Care	out D out D		OC7730 OC7740	CUR CUR												
Social Activities & Entertainment	out D	-	OC7750	CUR												-
Cost of Legal Proceedings Honoraria (Other Than UC Employee	out D		OC7780 OC7900	CUR												_
415(m) Restoration Plan Contribution	out D		OC7900 OC7920	CUR												-
Medical Malpractice Insurance	out D	-	OC7910	CUR												
General Liability Insurance Employment Practice Liability Program	out D out D		OC7930 OC7940	CUR CUR												-
Other Insurance	- out D		OC7950	CUR												-
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	-	<u> </u>		+				\square		+ $+$ $+$			+		-	+
Administrative Expense	-												+ $+$ $+$			+
Depn. Expense - Building & Structures-Campus											t D -	TC2400	CUR			1
Depn. Expense - Building & Structures-Med Ctu Depn. Expense - General Improvements-Campu:]							tD-	TC2500 TC2401	CUR CUR			+
Depn. Expense - General Improvements-Campus											tD-	TC2401 TC2501	CUR			-
Depn. Expense - Software > 10M-Campus											t D -	TC2402	CUR			
Depn. Expense - Software > 10M-Med Ctu Depn. Expense - Software < 10M-Campus				+							tD- tD-	TC2502	CUR CUR			+
Depn. Expense - Software < 10M-Campus Depn. Expense - Software < 10M-Med Ctu											tD-	TC2403 TC2503	CUR			
Depn. Expense - Gorward - Tom-Inter Cut											t D -	TC2404	CUR			
Depn. Expense - Equipment-Med Ctr								\square			tD-		CUR			+
Depn. Expense - Library Materials & Library Collections (exc. Rare books Depn. Expense - Intangible Assets-Campus	+++		+					-			t D -		CUR CUR			+
Depn. Expense - Intangible Assets-Med Ctr			1							Ou	tD -	TC2506	CUR			+
Depn. Expense - Infrastructure Assets-Campus											tD -		CUR			1
Depn. Expense - Infrastructure Assets-Med Ctt										Ou	tD -	TC2507	CUR			
Total Operating Income (Loss)							_	\vdash								+
												1				1
Adjustments to reconcile net income (loss) to net cash provided (used]	+									+ + +			+ $+$ $+$			
by operating activities:								\vdash		+ +		1	+ + +			+
																-
Depreciation and amortization expense	+											1				

												1				1			1	
		ty of California																		
State	emen	nt of Cash Flows—FY 2002															$ \top$			1 1
GAS	B St	atements No. 34 & 35																		
Man	ning	of Codes-Detail by Fund Group																		
map	ping	or codes-Detail by Fund Group				Current			Unex	pended Plant	Retire	ment of Indebt			Ir	vest. In Plant		Re	new. & Replace	
			New]]	Plus/		Fiscal		Plus/	Fiscal	Plus/		Fiscal		Plus/		Fiscal	Plus		Fiscal
			Title	N	Minus	Code	Year		Minus	Code Year	Minus	Code	Year		Minus		Year	Minu	s Code	Year
			Depn. Expense - Building & Structures-Campus												D +	TC2400	CUR			
			Depn. Expense - Building & Structures-Med Cti Depn. Expense - General Improvements-Campu:						_						D + D +	TC2500 TC2401	CUR CUR			
_			Depn. Expense - General Improvements-Med Ct												D +	TC2501	CUR			
			Depn. Expense - Software > 10M-Campus												D +	TC2402	CUR			
			Depn. Expense - Software > 10M-Med Cti												D +	TC2502	CUR			-
			Depn. Expense - Software < 10M-Campus												D +	TC2403	CUR			
			Depn. Expense - Software < 10M-Med Ctr												D +	TC2503	CUR			
			Depn. Expense - Equipment-Campus Depn. Expense - Equipment-Med Ctt						_						D + D +	TC2404 TC2504	CUR CUR			
			Depn. Expense - Library Materials & Library Collections (exc. Rare books												D +	TC2405	CUR			
			Depn. Expense - Intangible Assets-Campus												D +	TC2406	CUR			
			Depn. Expense - Intangible Assets-Med Ctu											in	D +	TC2506	CUR			
			Depn. Expense - Infrastructure Assets-Campus												D +	TC2407	CUR			
			Depn. Expense - Infrastructure Assets-Med Ctu	\vdash					+					in	D +	TC2507	CUR			+
<u> </u>	Allow	ance for doubtful accounts						+			+ +						+		-	+
			CA-A/R-State-Allow for Uncollectible + out	С	+	AG160521	PRE	++										+ $+$ $-$		+
			CA-A/R-State-Allow for Uncollectible - in	Č	-	AG160521	CUR												1	
				C	+	AG160522	PRE													
				C	-+	AG160522 AG160540	CUR PRE				<u> </u>						+		1	+
-				C C	+	AG160540 AG160540	CUR													
					+	AG160581	PRE													
			CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectibl - in		-	AG160581	CUR													
					+	AG160582	PRE											it C +	AG130582	PRE
				C	-+	AG160582	CUR										i	n C -	AG130582	CUR
				C C	+	AG160584 AG160584	PRE CUR	+ +												
				C	+	AG160613	PRE													
				С	-	AG160613	CUR													
				~	+	AG160623	PRE													
				C	-+	AG160623 AG161400	CUR PRE		-											
				C	-	AG161400	CUR													_
				Č	+	AG161600	PRE													
			NA-Mortgages Receievable-Allow for Uncollectibl in	С	-	AG161600	CUR													
	Chang	e in assets and liabilities:																		
		Receivables, net																		
			CA-A/R - State Appropriations-Operating + in	D	+	AG160511	PRE													
					-	AG160511	CUR													
				-	+	AG160512	PRE													
					-+	AG160512 AG160513	CUR PRE													
			CA-A/R-Federal Appropriations - out	D	-	AG160513	CUR													
				2	+	AG160514	PRE													
				D	-	AG160514	CUR													
-				D D	+	AG160530 AG160530	PRE CUR													
				C	+	AG160531	PRE													
				С	-	AG160531	CUR													-
				D	+	AG160561	PRE													_
				D D	-+	AG160561 AG160566	CUR PRE		-											
				D	-	AG160566	CUR													
				D	+	AG160567	PRE													
				D	-	AG160567	CUR													
				~	+	AG160569	PRE													
				D	-	AG160569 AG160571	CUR PRE											D +	AG130571	PRE
				D		AG160571	CUR												AG130571 AG130571	
			CA-Current Portion of Notes Receivable-Loan: + in	D	+	AG160611	PRE									1				
			CA-Current Portion of Notes Receivable-Loan: - out	D	-	AG160611	CUR													
				С		AG160612	PRE		+											+
-				-	-+	AG160612 AG160621	CUR PRE		+		+						+		-	+
					-	AG160621 AG160621	CUR		+		+ +						+		1	+
					+	AG160622	PRE									1			1	+
			CA-Current Portion of Mortgages Receivable-Collection - in	С	-	AG160622	CUR													
					+	AG161310	PRE													
					-	AG161310	CUR	+ +			+						+	+	1	
				C C	+	AG161320 AG161320	PRE CUR	++-	+ +		+ +					1	+ +	+ +	1	+
			NA-Mortgages Receievable-Loans + in			AG161520 AG161510	PRE												1	+
			· · · · · · · · · · · · · · · · · · ·					1 1			1 1	1			1 I		1 1 1	1 1	1	1

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Statement of Cash Flows—FY 2002																			
GASB Statements No. 34 & 35																			
Mapping of Codes-Detail by Fund Grou	p																		
			Curre	ent				pended Plant			ement of Indebt.			nvest. In Plant				ew. & Replace	
	New Title		Plus/ Minus	Code	Fiscal Year		Plus/ Minus		'iscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minu		Fiscal Year		Plus/ Minus	Code	Fiscal Year
	NA-Mortgages Receievable-Loans	- out D		G161510	CUR		Minus	Code	rear	Iviinus	Code	rear	Iviinu	s Code	rear		Minus	Code	Year
	NA-Mortgages Receivable-Collection:	+ out C		161520	PRE														-
	NA-Mortgages Receievable-Collection:	- in C	- AC	G161520	CUR														
Investments held by trustees	CA-Investments Held by Trustees	i in D	+ 40	F160300	PRE														
Investments held by trustees	CA-Investments Held by Trustees	+ in D - out D		160300 160300	CUR									-					-
	NA-Investments Held by Trustees	+ in D		F161200	PRE														-
	NA-Investments Held by Trustees	- out D		G161200	CUR														-
																			_
Inventories	CA-Inventories-General CA-Inventories-General	+ in D - out D		7160710 7160710	PRE CUR														-
	CA-Inventories-Ocheral CA-Inventories-Auxiliary Enterprises	+ in D		F160720	PRE														-
	CA-Inventories-Auxiliary Enterprises	- out D		160720	CUR														
	CA-Inventories-Medical Center	+ in D		F160730	PRE														
	CA-Inventories-Medical Center	- out D	- AC	<i>G160730</i>	CUR														_
Deferred charges	CA-Deferred Charges-General	+ in D	+ 40	F160810	PRE									+	-		-		+
	CA-Deferred Charges-General	- out D		F160810	CUR									1	1				<u> </u>
	CA-Deferred Charges-Auxiliary Enterprises	+ in D	+ AC	F160820	PRE														
	CA-Deferred Charges-Auxiliary Enterprises	- out D		160820	CUR	+													
	CA-Deferred Charges-Medical Center CA-Deferred Charges-Medical Center	+ in D - out D		7160830 7160830	PRE CUR	+ $+$								+	-				+
	CA-Deletted charges-Medical Center	- out D	- 10	100050	CON														-
Other assets	CA-Other	+ in D	+ AC	F160900	PRE														
	CA-Other	- out D		160900	CUR														
	NA-Other Assets-General NA-Other Assets-General	+ in D		7161920 7161920	PRE CUR														_
	NA-Other Assets-Oeneral NA-Other Assets-Auxiliary Enterprises	- out D + in D		161920 161930	PRE									-					
	NA-Other Assets-Auxiliary Enterprises	- out D		F161930	CUR														-
	NA-Other Assets-A/R	+ in D		G161940	PRE														
	NA-Other Assets-A/R	- out D		6161940	CUR														
	NA-Other Assets-A/R-Auxiliary Ent. NA-Other Assets-A/R-Auxiliary Ent.	+ in D - out D		7161950 7161950	PRE CUR														-
	NA-Other Assets-A/R-Federal	- out D	- 10	101750	CON														-
	NA-Other Assets-A/R-Federal																		
A (11			+ 40		PRE			101110	0.0.0								0	10121110	DD
Accounts payable	CL-A/P-General CL-A/P-General	+ out C - in C		7164111 7164111	CUR	out C			PRE					-		out in		AG134110 AG134110	PRE
	CL-A/P-Auxiliary Enterprises	+ out C		G164112	PRE				Jon								0		
	CL-A/P-Auxiliary Enterprises	- in C		G164112	CUR														
	CL-A/P-Medical Center	+ out C		6164113	PRE														
	CL-A/P-Medical Center CL-A/P-Scholarships and Fellowships	- in C + out C		7164113 7164160	CUR PRE									-					
	CL-A/P-Scholarships and Fellowships	- in C		F164160	CUR														-
	CL-A/P-Controlled Disbursements-Payrol	+ out C	+ AC	G164191	PRE														
	CL-A/P-Controlled Disbursements-Payrol	- in C		F164191	CUR														
	CL-A/P-Controlled Disbursements-Medical Center CL-A/P-Controlled Disbursements-Medical Center	+ out C - in C		7164192 7164192	PRE CUR									-					
	CL-A/P-Controlled Disbursements-Other	+ out C		F164193	PRE														1
	CL-A/P-Controlled Disbursements-Other	- in C	- AC	G164193	CUR														
Accrued salaries and benefits	CL-Accrued Salaries	+ out C	+ 40	164210	PRE									+	-				+
Accrued salaries and benefits	CL-Accrued Salaries	+ out C - in C		164210 164210	CUR									-					
	CL-Accrued Benefits	+ out C		F164220	PRE														-
	CL-Accrued Benefits	- in C	- AC	G164220	CUR														
D.C. I				16(210	DDC														
Deferred revenue	CL-Deferred Revenues-General CL-Deferred Revenues-General	+ out C - in C		7164310 7164310	PRE CUR	+ $+$								+	-				+
	CL-Deferred Revenues-Auxiliary Enterprises	+ out C		F164320	PRE														-
	CL-Deferred Revenues-Auxiliary Enterprises	- in C		G164320	CUR														
	CL-Deferred Revenues-Grants & Contracts	+ out C		164330	PRE														
	CL-Deferred Revenues-Grants & Contracts CL-Deferred Revenues-Medical Cente	- in C + out C		7164330 7164340	CUR PRE	+ $-$								+	-	- -	_		+
	CL-Deferred Revenues-Medical Cente	- in C		7164340 7164340	CUR									+	1				+
Self -insurance	CL-Other-Self Insurance-Medical Malpractice	out C		<i>G164731</i>	PRE														_
	CL-Other-Self Insurance-Medical Malpractics			164731	CUR	+ $+$								+	-				+
	CL-Other-Self Insurance-General Auto & Empl Liability (GAEL CL-Other-Self Insurance-General Auto & Empl Liability (GAEL	out C in C		164732 164732	PRE CUR	+ +	+ +							+	-	- -			+
	CL-Other-Self Insurance-Workers Compensation	out C		F164733	PRE									1	1				+
	CL-Other-Self Insurance-Workers Compensatior	in C	- AC	<i>F164733</i>	CUR														
	CL-Other-Self Insurance-Employee Healthcan CL-Other-Self Insurance-Employee Healthcan	out C		6164734	PRE	+													+
									1 1										1
	NL-Self Insurance-Medical MapIractics	in C out C		7164734 7165201	CUR PRE														

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Statement of Cash Flows—FY 2002																+ +			
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GASB Statements No. 34 & 35																			
Mapping of Codes-Detail by Fund Group				_															
	New		Plus/	Current	Fiscal		Unexpend 'lus/	ded Plant	Fiscal		1 1	Retirement of Indebt. Plus/	Fiscal	-	Invest. In Plant Plus/	Fiscal	Rei Plus/	new. & Replace	Fiscal
	Title		Minus		Year		linus	Code	Year			Minus Code	Year		Minus Code	Year	Minus		Year
	NL-Self Insurance-General Auto & Employment Liability (GAEL	out C		AG165202	PRE														
	NL-Self Insurance-General Auto & Employment Liability (GAEL	in C		AG165202	CUR														
	NL-Self Insurance-Workers Compensation		+	AG165203	PRE CUR														
	NL-Self Insurance-Workers Compensation NL-Self Insurance-Employee Healthcan	in C out C		AG165203 AG165204	PRE													-	
	NL-Self Insurance-Employee Healthcar	in C		AG165204	CUR														-
Others list-littler	CL Other Versition Leave	L suit C		AG164741	DDE														_
Other liabilities	CL-Other-Vacation Leave CL-Other-Vacation Leave	+ out C	-	AG164741 AG164741	PRE CUR														
	CL-Other-Compensatory Time	+ out C		AG164742	PRE														-
	CL-Other-Compensatory Time		- 1	AG164742	CUR														
	CL-Other-Severance Pay		+	AG164750	PRE														
	CL-Other-Severance Pay	- in C		AG164750 AG164760	CUR	++++				$\left \right $				-	<u> </u>	+ + +		+	+
	CL-Other-Miscellaneous CL-Other-Miscellaneous	+ out C		AG164760 AG164760	PRE CUR	++++				+	+			_	+ +	++		+	+
	CL-Other-Deposits-General	+ out C		AG164721	PRE											+ + +		1	+
	CL-Other-Deposits-General		-	AG164721	CUR														1
	CL-Other-Deposits-Auxiliary Enterprises	+ out C		AG164722	PRE														
	CL-Other-Deposits-Auxiliary Enterprises		- 2	AG164722	CUR					\square				-	<u> </u>	+ + +		+	
	CL-Other-Deposits-Medical Center CL-Other-Deposits-Medical Center	+ out C	-	AG164723 AG164723	PRE CUR					+	+			_	+ +	+ +		+	+
	NL-Deposits-General	+ out C		AG164/23 AG165110	PRE									-				1	+
	NL-Deposits-General	- in C	-	AG165110	CUR														
	NL-Deposits-Auxiliary Enterprises	+ out C		AG165120	PRE														
	NL-Deposits-Auxiliary Enterprises	- in C		AG165120	CUR														_
	NL-Deposits-Medical Center NL-Deposits-Medical Center	+ out C		AG165130 AG165130	PRE CUR														
	NL-Other-Miscellaneous	+ out C		AG165510	PRE														
	NL-Other-Miscellaneous		-	AG165510	CUR														-
	NL-Other-Severance Pay	+ out C	+	AG165520	PRE														
	NL-Other-Severance Pay		-	AG165520	CUR														
	NL-Other-Vacation Leave NL-Other-Vacation Leave	+ out C		AG165530	PRE														
	NL-Federal Refundable Loans	- in C	-	AG165530	CUR														
	NL-Federal Refundable Loans																		
																			-
Net cash provided (used) by operating activitie:			_		_														
Iver cash provided (used) by operating activitie:																			
SUPPLEMENTAL NONCASH ACTIVITIES INFORMA	TION																		-
Capital assets acquired through capital leases (3)	Aux. EntRepayment of Princ on Cap Leases/Installment Purch		_							in	D	+ TC2120	CUR						-
	Med Ctr-Repayment of Princ on Cap Leases/Installment Purch										D		CUR						-
	Other-Repayment of Princ on Cap Leases/Installment Purcl									in		+ TC2180	CUR					1	
	Other-Repayment of Princ on State Capital Lease:									in	D	+ TC2190	CUR						
	CL-Long Term Debt-Capital Lease Obligations									out		+ AG114640		ut C					-
	CL-Long Term Debt-Capital Lease Obligations NL-LTD-Capital Lease Obligations	+++	-	+	-	++++				in	C C	- AG114640 + AG115440		n C ut C		CUR PRE		+	+
	NL-LTD-Capital Lease Obligations		+	1			_				C			n C				+	+
Total	ing in the game is																		
Capital assets acquired with a liability at year enc	CL-A/P Capital Assets	in C		AG164150	CUR	in C	- 4	AG104150	CUR		+			+	<u> </u>		in C -	AG134150	CUR
Total	сылы сараа позоо		-	A0104150	CUR		- A	10104130	CUR		+							AG134130	COR
Loss on the disposal of capital assets					0	+ $+$ $ -$				\square	<u> </u>				<u> </u>	+			+
	Proceeds from Sale of Capitalized Assets - Campus Proceeds from Sale of Capitalized Assets - Med Ctr	in C		AG208310 AG208320	CUR	+ $+$ $+$ $+$				+					<u> </u>	+		+	+
	Disposal of Cap. Assets-Orig Cost - Real Estate-Campus		-		JUK						+ +			ut D	- TC2420	CUR		+	+
	Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr			1										ut D		CUR		1	+
	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus												0	ut D	- TC2421	CUR			
	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr													ut D		CUR		1	
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus				_	+ $+$ $+$ $+$				\square					- TC2422	CUR			4
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus		-	+	_	++++				\square					- TC2522 - TC2423	CUR CUR		+	+
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr	+++	-	+	-	++++				+	+			ut D ut D		CUR		+	+
	Disposal of Cap. Assets-Orig Cost - Gen Improvide Cit Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus			+							+ +				- TC2525	CUR		+	+
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	Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr														- TC2525	CUR		1	
1 1 1	Disposal of Cap. Assets-Orig Cost - Equipment-Campus			1						11	1		0	ut D	- TC2426	CUR		1	

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University of California																_		
Statement of Cash Flows—FY 2002																		
GASB Statements No. 34 & 35																		
Mapping of Codes-Detail by Fund Group																		
Mapping of Codes-Detail by Fund Group				a .							·			L (L D)			D 6 D	,
	N			Current	Einel		nexpended Plant	Discut	_		nent of Indebt.	Einerl		Invest. In Pla			Renew. & Rep	
	New Title		Plus/ Minus	Code	Fiscal Year	Plu		Fiscal Year		Plus/ Minus	Code	Fiscal Year		Plus/ Minus Code	Fiscal Year		lus/ inus Cod	Fiscal de Year
	Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr		Minus	Code	rear	Min	us Code	rear		Minus	Code	rear	out 1		CUR	IVI	inus Cod	ie Year
	Disposal of Cap. Assets-Orig Cost - Equipment-Med Cil							_	_	-			out I		CUR			
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr							_	_	-			out		CUR			
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	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Oranpus							_	_	-			out		CUR			
	Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Campus					_				_			out		CUR			
	Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Campus	_						_		-			out		CUR			
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	Trade-in Allowance	in	C - O	C9300	CUR													
Total																		
Gifts of capital assets																		
	Private Gifts - Real Estate-Campus												in (CUR			
	Private Gifts - Real Estate-Med Ctr												in (CUR			
	Private Gifts - Buildings & Structures-Campus												in (CUR			
	Private Gifts - Buildings & Structures-Med Ctr												in (CUR			
	Private Gifts - Fixed Equipment-Campus												in (CUR			
	Private Gifts - Fixed Equipment-Med Ctr												in (CUR			
	Private Gifts - General Improvements-Campus												in (CUR			
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	Private Gifts - Software > 10M-Campus												in		CUR			
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	Private Gifts - Equipment-Campus												in (C - TC1156	CUR			
	Private Gifts - Equipment-Med Ctr												in (C - TC1256	CUR			
	Private Gifts - Library Material & Library Collections (exc. Rare Books)													C - TC1157	CUR			
	Private Gifts - Library Rare Books & Rare Book Collections			-									in (CUR			
	Private Gifts - Intangible Assets-Campus												in		CUR			
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University of California																				
Statement of Cash Flows—FY 2002																			-	
GASB Statements No. 34 & 35																				
Mapping of Codes-Detail by Fund Group																				
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New		Plus/		Fiscal		Plus/		iscal	Plus		Fiscal	-	P	lus/		Fiscal		Plus/	p	Fiscal
Title		Minus	Code	Year		Minus	Code Y	Year	Minu	s Code	Year		M	inus	Code	Year		Minus	Code	Year
Securities Lending Activity (4)																				1
CL-Collateral Held for Security Lending	out C		AG164400	PRE																
CL-Collateral Held for Security Lending	in C	-	AG164400	CUR																
Total																	-			
See accompanying Notes to Financial Statement										-										
												-								+
																			-	
PRE - Previous Fiscal Year End Balance																				
CUR - Current Fiscal Year End Balance																			-	
AG - Account Group Code																				
TC - Transaction Code																				<u> </u>
OC - Object Code																				
			D I D I				D.L. D.L													<u> </u>
Plus/Minus - The plus or minus sign assumes certain debit or credit balances for each account. For exampleRevenue Accounts are Credit Balance The formulas adjust for the appropriate balance	es, Expendit	ure accou	nts are Debit Balance	s, Accounts	Receivabl	e accounts a	re Debit Balan										-			<u> </u>
The formulas adjust for the appropriate balance																	_			
The cash flow statement will exclude Agency funds, lab operations and UCRS																				
The cash how statement with exclude Agency faileds, tab operations and operations																				
Notes Receivable and Mortgages Receivable. Assume that the "Collections" accounts and "Loans" accounts are cumulative																				
If "collections" are closed to "loans", then the previous year-end balance of "collections" will adjust the "Loans issued to students and employ	e																		-	
(1) Assume each July 1, A/R and A/P Settlement account balances close into A/R and A/P. The end of year balance in A/R and A/P Settlement rep		h gross up	o for the year. All oth	ner entries r	ecording in	vestment tra	insactions will ba	alance to z												
Assume any Investment Income transaction is not a part of the Sales/Maturities of Investments and are not grossed up in A/R and A/P Settlem	ent																		-	
These entries should net to zero																				
																				<u> </u>
(2) Clearing Accounts, Hospital Clearing, DOE Clearing will zero each year across all campuse												_								<u> </u>
(2) The sufficiency of the second distance to excite the second distance of the second sufficiency of the second sufficien				+						+		_								<u> </u>
(3) This will represent the gross additions to capital leases during the year. The source will be new capital lease debt found on Exhibit				+	+ +	+ +			\vdash	+		_	\vdash			┝───┼	+ $+$	+		⊢
(4) This will represent the net change in collateral held for securities lending																				
(4) rins win represent the net enange in conateral neid for securities rending		1		1		1				1			1 1							1

University of California Statement of Cash Flows—FY 2002 GASB Statements No. 34 & 35 Mapping of Codes-Detail by Fund Group New New New Cash FLOWS FROM OPERATIONAL ACTIVITIES Student Tuition & Fees - Non-Resident Tuiti Student Tuition and fees Student Tuition & Fees - Other Student Fees Student Tuition & Fees - Other Student Fees CA-AR-Other-Student Tuition and Fees CA-AR-State Appropriations CA-AR-Federal Appropriations CA-AR-Federa	e itior itior dmissior and Student Fee: et sior Financial Aic				Plus/ Minus	Loan Code TC8040 TC8140 TC8140	Fiscal Year CUR CUR CUR			Enddada	w. & Similar Code	Fiscal Year		Plus/ Minus	415(m) Code	
GASB Statements No. 34 & 35 Mapping of Codes-Detail by Fund Group New Title Student Tuition & Fees - Non-Resident Tuiti Student Tuition & Fees - Non-Resident Tuiti Student Tuition & Fees - Non-Resident Tuiti Student Tuition & Fees - Other Student Fees Student Tuition & Fees - Contra - Student Fees Student Tuition & Fees - Contra - Student Fees Student Tuition & Fees - Contra - Student Fees GA-A/R-Other-Student Tuition and Fees CA-A/R-Other-Student Tuition and Fees Federal Loans Disbursed GA-A/R - State Appropriations-Operating US. Govt Appropriations-Operating CA-A/R - State Appropriations-Operating CA-A/R - State Appropriations United States Government - Grants United States Government - Grants United States Government - Grants United States Government - Federal Capital DOE Expenses State of California - Grants & Contracts Private - Restricted Grants & Contracts CA-A/R-State Grants & Contracts <	e itior itior dmissior and Student Fee: et sior Financial Aic		out			Code TC8040 TC8140	Year CUR CUR			Plus/				Plus/		
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Local Government - Grants & Contracts CA-A/R-State Grants & Contracts CA-A/R-State Grants & Contracts CA-A/R-Federal Grants & Contracts CA-A/R-Federal Grants & Contracts CA-A/R-Other-Local & Private Grants & C	Contracts															-
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CL-Deferred Revenues-Grants & Contracts CL-Deferred Revenues-Grants & Contracts				C C	+	AG144330 AG144330	PRE CUR							<u> </u>	<u> </u>	-
NA-Other Assets-A/R-Federal	2		in		+	AG141960	PRE								<u> </u>	
NA-Other Assets-A/R-Federal				D	-	AG141960	CUR									
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Medical centers Sales & Services - Medical Centers Sales & Services - Contra - Medical Centers	rs Allowance														<u> </u>	
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Educational activities Sales & Services - Educational Activity																-
Sales & Services - Contra - Educational Acti	ctivity Allowance															
CA-A/R-Other-Educational Activities															L	
CA-A/R-Other-Educational Activities							_								<u> </u>	_
Auxiliary enterprises Sales & Services - Auxiliary Enterprises															<u> </u>	_
Sales & Services - Contra - Auxiliary Enterp	rprises Allowance															
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CA-A/R-Other-Auxiliary Enterprises																
CA-A/R-Other-Auxiliary Enterprises															<u> </u>	
CL-Deferred Revenues-Auxiliary Enterprise							-								<u> </u>	_
CL-Deferred Revenues-Auxiliary Enterprise NA-Other Assets-A/R-Auxiliary Ent	<i></i>				-		-	+		<u> </u> − −		+ +		<u> </u>	<u> </u>	+
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yments to employees		T										\downarrow \downarrow \downarrow \downarrow			<u> </u>	+
Academic Wages								+				++		—	L	_
Staff Wages Incentive Award Program Payment							-	+	_	$\left \right $		<u>↓ </u>	_	\vdash	<u> </u>	+
IAP Award Funding													-	<u> </u>	<u> </u>	+
Sabbatical Leave in Residence			t				1					1 1				1
Sabbatical Leave Not in Residence																
							1					1 1 1	1		L	1
Retirement Benefit Allowance Compensation Earned But Not Paid													-	. –		1

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		New		<u> </u>		Plus/	oan	Fiscal	┥┞		End Plus/	ow. & Similar	Fiscal		Plus/	415(m)	Fiscal
		Title				Minus	Code	Year			Minus	Code	Year		Minus	Code	Year
		Salary Accrual															
		Vacation Accrual Compensatory Time Accrual															<u> </u>
		SMSPP Accrual															
		Elimination of Capitalized Salaries & Wages															
		Employee Vacation and S/L Assessment															
		CL-A/P-Controlled Disbursements-Payrol CL-A/P-Controlled Disbursements-Payrol															
		CL-Accrued Salaries															
		CL-Accrued Salaries															
		CL-Other-Vacation Leave CL-Other-Vacation Leave						-									+
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Payment	ts to suppliers			\vdash				-	++		+			-			+
		Utilities Services															
		Electricity	\square		1				+ +			-					+
		Water & Sewer Natural Gas	_														-
		Oil															
		Propane/Butane															
		Supplies & Materials															-
		Medical Supplies Chemicals, Organic & Inorganic															
		Lab Glass/Ceramics															-
		Lab Instruments & Supplies															
		Fertilizers & Pesticides Lab Animals/Feed						-									+
		General Office Supplies															-
		Educational TV/AV Service															
		Elimination of Capitalized Other CF Expenditures 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	+						++				+ $+$ $+$ $+$		<u> </u>		
		Software Projects to be Capitalized >\$10M	+	\vdash				+	++				+				+
		Rental Allowance on Inventorial Equipment															
		Full Value Minus Cost of Surplus	\square		1				+ +			-					
_		Fabrication Components or Supplies Buildings & Structures to be Capitalized	+	\vdash					++		$\left - \right $		┼──┼┼	_			+
		Fixed Equipment to be Capitalized						+	+								1
		General Improvement to be Capitalized															
		Infrastructure Assets to be Capitalized	+						++				+ $+$ $+$ $+$		<u> </u>		+
		Intangible Assets to be Capitalized Expense for CIP to be Capitalized	+					+	++		+		+				+
		Interdept. Transfer of Inventorial Equipment															
		Purchased Computer Equipment	\square		1				+ +			-					
		Office Furniture/Equipment Non Capitalized Expenditures	+	\vdash	_				++				+		<u> </u>		+
		Elimination of Capitalized CF Equipment Purchases						+	+								+
		Travel In State															
		Agriculture Conferences	47		[$+ - \overline{-}$								4
		University Garage Charges Removal & Moving Expense Reimbursement	+	\vdash					++		$\left - \right $		┼──┼┼	_			+
		Out of State Travel						+	+								+
		Freight															
		UNEX Admin Expense	41	[[+		<u> </u>		\vdash				+
		Recharges Telephone, Telegraph & Teletype	+	\vdash	_				++				+		<u> </u>		+
		Postage, Mail, Inc. Commercial Mail Service	+					+	+								+
		Rental of Space Interdepartmental Recharge															
		Rental of Space or Facility Other															

Universit	ty of California														T
	nt of Cash Flows—FY 2002														+
	tatements No. 34 & 35														+
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Mapping	g of Codes-Detail by Fund Group				Loan				End	ow. & Similar				415(m)	<u> </u>
		New		Plus/	Loan	Fiscal			Plus/	Jw. & Sinna	Fiscal	F	Plus/	(III)	Fiscal
		Title		Minus	Code	Year			Minus	Code	Year		linus	Code	Year
		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.													-
		LibraryMaterials (non-inventorial)													
		Library Materials Book Binding													
		Central Stenographic Services Repairs, Alterations & Maintenance													-
		Building Maintenance													-
		Miscellaneous Services													
		Membership & Subscriptions-Federally Chargeable													
		Advertising-Federally Chargeable Royalties		-			\vdash					+			+
		Food & Beverages for Business Meetings/Conferences													1
		Temporary Labor Costs		1	-									-	-
		Expense in Excess of \$25K on Subcontract 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													
		Other Insurance													-
		CL-A/P-General													
		CL-A/P-General													
		CL-A/P-Auxiliary Enterprises CL-A/P-Auxiliary Enterprises													-
		CL-A/P-Medical Center													-
		CL-A/P-Medical Center													
		CA-Inventories-General													
		CA-Inventories-General CA-Inventories-Auxiliary Enterprises													
		CA-Inventories-Auxiliary Enterprises													-
		CA-Inventories-Medical Center													
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		CA-Deferred Charges-General													-
		CA-Deferred Charges-Auxiliary Enterprises													
		CA-Deferred Charges-Auxiliary Enterprises													
		CA-Deferred Charges-Medical Center CA-Deferred Charges-Medical Center					\vdash					+ $+$			
		CA-A/R-State-Allow for Uncollectible			1		\vdash								+
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		CA-A/R-Medical Center-Allow for Uncollectible-Bad Debt						+					-+		+
		CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible													
		CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible						+				+			
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		CA-A/R-Onlei-Anow for Unconcentrate CA-A/R-Educational Activities-Allow for Uncollectibl		1								+			+
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		CL-A/P-Controlled Disbursements-Medical Center						+							+
		CL-A/P-Controlled Disbursements-Other													+
		Collection and Litigation Expense	out D	-	TC8127	CUR									1
		CL-Other-Miscellaneous CL-Other-Miscellaneous					\vdash					+ $+$			
		NL-Other-Miscellaneous						+							+
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Statement of Cash Flows—FY 2002																
GASB Statements No. 34 & 35																
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	Title			Mi		Code	Year			Minus	Code	Year		Minus	Code	Yea
	Equivalent of Month Earnings Paid to Dependent															
	Payment of UCRS Benefits															
	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						1									1
	Graduate Student Health Insurance															
	Health Sciences Severance Pay Plan			+				\perp								
	Partial Fee Remission			_	_					+		<u> </u>				
	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															
	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															
	415(m) Restoration Plan Contribution												·		100000000	CI
	Retirement & Employee Benefits-Contributions from Campu CL-Other-Self Insurance-Workers Compensatior												in C	-	AG597120	CU
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yments for scholarships and fellowships	Scholarships and Fellowships															
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	CL-A/P-Scholarships and Fellowships															_
bans issued to students and employees	CA-Current Portion of Notes Receivable-Loans		in I	D -	+ A	G140611	PRE	+		+		+ +	+ $-$	1		-
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	CA-Current Portion of Mortgages Receivable-Loans		in I	D -	+ A	G140621	PRE									
	CA-Current Portion of Mortgages Receivable-Loans		out I			G140621	CUR									
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	NA-Notes Receievable-Loans NA-Mortgages Receievable-Loans		out I in I			G141310 G141510	CUR PRE					+	+ $-$			-
	NA-Mortgages Receievable-Loans		out I	D -		G141510 G141510	CUR			+		+ +	+			
	CA-Current Portion of Notes Receivable-Collection:		out 0			G140612	PRE						+ +			
	NA-Notes Receievable-Collection:		out (С -	+ A	G141320	PRE									
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ellections of loans to students and employees																
illections of loans to students and employees	CA-Current Portion of Notes Receivable-Collection			C ·		G140612	CUR									
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Statement of Cash Flows—FY 2002																-
GASB Statements No. 34 & 35																-
Mapping of Codes-Detail by Fund Grou	n															-
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	CA-Current Portion of Mortgages Receivable-Collection CA-Current Portion of Mortgages Receivable-Allow for Uncol	in out			AG140622 AG140623											
	CA-Current Portion of Mortgages Receivable-Allow for Uncol	in			AG140623											-
	NA-Notes Receievable-Collection:	in			AG141320											
	NA-Notes Receievable-Allow for Uncollectibl NA-Notes Receievable-Allow for Uncollectibl	out			AG141400 AG141400											
	NA-Notes Receivable-Anow for Onconcentor	in			AG141400 AG141520											
	NA-Mortgages Receievable-Allow for Uncollectibl	out	t C	+	AG141600) PRE										-
	NA-Mortgages Receievable-Allow for Uncollectibl	in			AG141600											-
	Interest on Notes Recovery of Notes Written Off as Uncollectible	in			TC8020 TC8021	CUR CUR										
	Recovery of NDEA Teaching Service Cancellation	in	С	-	TC8022	CUR										-
	Late Charges-Student Loans	in			TC8025	CUR										
	Write-Off of Notes as Uncollectible Loans Assigned to Fed. Govt.	 out			TC8125 TC8126	CUR CUR		_	_							-
	Cancellation due to Death	out			TC8120	CUR										
	Faculty Mortgage Program Fees	in	С	-	TC8131	CUR										
	Reserve for Bad Debts	 out	t D	-	TC8139	CUR						+	_			
Other receipts (payments)		 -	-	+	+	-		_				+	-			+
(Paymond)	Other Sources-Service Enterprises	L	L													
	Other Sources-Contra-Service Enterprises Allowance:		1		1					-		\square			1.0000010	0
	Other Sources-Other Other Sources-Contra-Other Allowances	 		-				-				i i	n C	-	AG598210	CUR
	Other Sources - Contra - Student Financial Aic															-
	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															
	Medical Malpractice Insurance General Liability Insurance															
	Employment Practice Liability Program															-
	General Liability Insurance															
	CL-Other-Deposits-General CL-Other-Deposits-General															_
	CL-Other-Deposits-General CL-Other-Deposits-Auxiliary Enterprises															-
	CL-Other-Deposits-Auxiliary Enterprises															
	CL-Other-Deposits-Medical Center															_
	CL-Other-Deposits-Medical Center NL-Deposits-General															
	NL-Deposits-General															-
	NL-Deposits-Auxiliary Enterprises															
	NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center															+
	NL-Deposits-Medical Center															-
	CA-A/R-Other	in			AG140571								ı D		AG590571	PRE
	CA-A/R-Other	out			AG140571							01	ıt D	-	AG590571	CUR
	CA-Other CA-Other	in out			AG140900 AG140900											
	CA-Investments Held by Trustees	in			AG140300											
	CA-Investments Held by Trustees	out	t D	-	AG140300	O CUR										
	CL-Other-Self Insurance-Medical Malpractice CL-Other-Self Insurance-Medical Malpractice															-
	CL-Other-Self Insurance-General Auto & Empl Liability (GAEL															
	CL-Other-Self Insurance-General Auto & Empl Liability (GAEL															-
	CL-Other-Self Insurance-Employee Healthcan															-
	CL-Other-Self Insurance-Employee Healthcan NL-Self Insurance-Medical MapIractics															
	NL-Self Insurance-Medical MapIractice															
	NL-Self Insurance-General Auto & Employment Liability (GAEL															
	NL-Self Insurance-General Auto & Employment Liability (GAEL NL-Self Insurance-Employee Healthcar							-				+				+
	NL-Self Insurance-Employee Healthcar	-	-	1	+								-			1
	CL-Other-Miscellaneous	out			AG144760											
	CL-Other-Miscellaneous	 in			AG144760											4
	NL-Other-Miscellaneous NL-Other-Miscellaneous	 in	t C C		AG145510 AG145510		+				_	+ + -				+
	NA-Investments Held by Trustees	in			AG145510 AG141200		++					++				+
	NA-Investments Held by Trustees		t D		AG141200											
	NA-Other Assets-General NA-Other Assets-General			+				_				+	-			+
	NA-Other Assets-General NA-Other Assets-Auxiliary Enterprises	 -	-	+	+	-						+ $+$	-			+
	NA-Other Assets-Auxiliary Enterprises				1	-		+								1

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Statement of Cash Flows—FY 2002													-		-
											-				-
GASB Statements No. 34 & 35															_
Mapping of Codes-Detail by Fund Group															
	AT .				DI /	Loan	TP: 1			dow. & Similar	E. 1		DI (415(m)	- E' - I
	New Title				Plus/ Minus	Code	Fiscal Year		Plus/ Minus		Fiscal Year		Plus/ Minus	Code	Fiscal Year
	NA-Other Assets-A/R			r	winnus	Couc	I Cai		Winus	Couc	i cai		winnus	Code	I cai
	NA-Other Assets-A/R														
	CL-Deferred Revenues-General														
	CL-Deferred Revenues-General														
	Administrative Expense NL-Federal Refundable Loans		out	C		AG145300	PRE					out D	-	AG597310	CUR
	NL-Federal Refundable Loans			C	-	AG145300 AG145300	CUR								
				-		10172300	CON								
Net cash provided (used) by operating activities															
CASH FLOWS FROM NONCAPITAL FINANCING AC	TIVITIES		_	_											-
State educational appropriations	State of CA - General Supp.				-									-	
	CA-A/R-State Appropriation-Nonoperating-Support													+	
	CA-A/R-State Appropriation-Nonoperating-Support NA-Other Assets-A/R-State												-		+
	NA-Other Assets-A/R-State NA-Other Assets-A/R-State						+						+	1	+
										1			1	1	1
Gifts received for other than capital purposes															
	C:0 4 D	F						<u> </u>		Transa	au m				
Private gifts for endowment purposes	Gifts & Bequests Gifts & Bequests Donor Designated as FFE		_	_					n C - n C -	TC9000 TC9002	CUR CUR		+		+
	Other Additions-Miscellaneous								n C - n C -	TC9002 TC9099	CUR				
	Refund to Donors								ut D -	TC9100	CUR				
	Distribution of Estate Expenses								ut D -	TC9105	CUR				
	Bank Charges								ut D -	TC9113	CUR				
	Other Deductions-Miscellaneous								ut D -	TC9199	CUR				
	CA-A/R-Other								n D +	AG150571	PRE				
	CA-A/R-Other CA-A/R-Other-Allow for Uncollectible								at D - at C +	AG150571 AG150582	CUR PRE				
	CA-A/R-Other-Allow for Uncollectible								n C -	AG150582	CUR				
	CL-A/P-General								at C +	AG154110	PRE				
	CL-A/P-General								n C -	AG154110	CUR				
	CL-Other-Miscellaneous								ut C + n C -	AG154760	PRE				
	CL-Other-Miscellaneous NL-Other-Miscellaneous								n C - ut C +	AG154760 AG155510	CUR PRE		-		
	NL-Other-Miscellaneous								ut C + n C -	AG155510	CUR				
											con				
Other private gifts	Private - Unrestricted gifts			С	-	TC8000	CUR								
	Private - Restricted gifts			C	-	TC8000	CUR								
	Private - Contra - Uncollectible Private - Contra - Discount on Pledges			D D	-	TC8001 TC8002	CUR CUR						-		
	CA-A/R-Other-Private gifts-Pledges				+	AG140568	PRE								
	CA-A/R-Other-Private gifts-Pledges			D	-	AG140568	CUR								
	CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible	(out		+	AG140583	PRE								
	CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible			С	-	AG140583	CUR								
	NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges		in out		+	AG141970 AG141970	PRE CUR								
	NA-Other Assets-A/R-Pledges Allow for Uncollectible		out		-+	AG141970 AG141980	PRE								
	NA-Other Assets-A/R-Pledges Allow for Uncollectible		in		-	AG141980	CUR								
	NA-Other Assets-A/R Pledges Discount			C		AG141990	PRE								
	NA-Other Assets-A/R Pledges Discount		in		-	AG141990	CUR							AG597310	
	Refunds to Donors, and other Minor Adjustments	(out	D	-	TC8100	CUR								
													-		+
Other receipts (payments)	Other Nonoperating Revenue												+		+
	Other Miscellaneous Additions		in	C	-	TC8023	CUR						1	1	
	Faculty Mtg. Programs-Miscellaneous Addition:		in	С	-	TC8030	CUR								
	Other Miscellaneous Deductions		out	D	-	TC8130	CUR				\square				
	Fac. Mtg. ProgMisc. Ded.		out		-	TC8134	CUR CUR							1	
	Fac. Mtg. ProgBond Interest CA-A/R-Other		out	U	-	TC8133	CUK				-				+
	CA-A/R-Other						+						+	1	+
	CA-A/R-Other-Allow for Uncollectible												1		+
	CA-A/R-Other-Allow for Uncollectible														
	CA-Other														
	CA-Other	F									\square				
	CL-Other-Miscellaneous	1 1	1	1		1	1		1 1	1	1		1		1
				-				-							
	CL-Other-Miscellaneous NL-Deposits-General														

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Statement of Cash Flows—FY 2	002													
GASB Statements No. 34 & 35	004						$\left \cdot \right $	\vdash						
	nd Crown													
Mapping of Codes-Detail by Fu	na Group				Loan				Endow. & Similar				415(m)	
	New			Plus/	Loan	Fiscal	1 1		us/	Fiscal		Plus		Fisca
	Title			Minus	Code	Year			nus Code	Year		Minu		Year
	NL-Other-Miscellaneous			_										
	NL-Other-Miscellaneous													
Net cash flows provided by noncapital fit	nancing activitie													
CASH FLOWS FROM CAPITAL AND REL	ATED FINANCING ACTIVITIES													
Commercial paper financing	LATED FINANCING ACTIVITIES												-	
Proceeds from issuance														
	CA-A/R-Commercial Paper-Investment Sales-Settlement:													
							+						+	_
	CA-A/R-Commercial Paper-Investment Sales-Settlement			+			+	+		+				-
	CA-A/R-Commercial Paper-Investment Sales													
	CA-A/R-Commercial Paper-Investment Sales													
	CL-A/P-Commercial Paper Investment Purchase: CL-A/P-Commercial Paper Investment Purchase:						+						+	
	CL-A/P-Commercial Paper Investment Purchase: CL-A/P-Commercial Paper Investment Purchases-Settlemen			+			+ $+$			-			+	-
	CL-Commercial Paper			1									1	
	CL-Commercial Paper													
														_
Payments of principal													-	
	CL-A/P-Commercial Paper Investment Purchases-Settlemen													
Interest paid														
	Other - Payment of Interest on Tax Exempt CF													
	CL-Other-A/P Commercial Paper-Interest Expense													
tate capital appropriations														
	Other - Payment of Interest/Discount on Taxable CF													
	CL-Deferred Revenues-General													
	CL-Deferred Revenues-General													
tate financing appropriations	State of CA-Special State Appropriations-Cap. Financing													
	CA-A/R-State Appropriations-Nonoperating-Capital													
	CA-A/R-State Appropriations-Nonoperating-Capital													
Capital gifts and grants	Private Gifts and Grants													
	Private Gifts-Uncollectible													
	Private Gifts-Discount on Pledges												415(m) Code Code 	
	Federal Grants													
	Student Fees Other Additions-Miscellaneous													
	Other Deductions-Miscellaneous													
	CA-A/R-Federal Appropriations													
	CA-A/R-Federal Appropriations													
	CA-A/R-Federal Grants & Contracts CA-A/R-Federal Grants & Contracts													_
	CA-A/R-Pederal Grants & Contracts CA-A/R-Other-Private Gifts-Pledges													
	CA-A/R-Other-Private Gifts-Pledges													
	CA-A/R-Other													
	CA-A/R-Other			_		_	+						+	
	CA-A/R-Other-Allow for Uncollectible CA-A/R-Other-Allow for Uncollectible						+ -	+ +					+	_
	CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible			-									1	
	CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible													
	NA-Other Assets-A/R-Pledges	$-\Box$		_			+ -			_				
	NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges Allow for Uncollectible						+ + -	\vdash					+	_
	NA-Other Assets-A/R-Pledges Allow for Uncollectible NA-Other Assets-A/R-Pledges Allow for Uncollectible			+			+			-			+	-
	NA-Other Assets-A/R Pledges Discount									1			1	-
	NA-Other Assets-A/R Pledges Discount													
	CL-Deferred Revenues-Grants & Contracts		1	1	1	1	1 1	1 1	1	1	1 1 1	1	1	1
	CL-Deferred Revenues-Grants & Contracts	+ +												

			1	1	1					<u> </u>				
University of California														
Statement of Cash Flows—FY 2002														
GASB Statements No. 34 & 35														
Mapping of Codes-Detail by Fund Group														
inapping of cours betain by I and croup					Loan			Е	ndow. & Similar				415(m)	
	New			Plus/		Fiscal		Plus		Fiscal		Plus/		Fiscal
	Title			Minus	Code	Year		Min	is Code	Year		Minus	Code	Year
	CA-A/R-State-Allow for Uncollectible CA-A/R-Federal-Allow for Uncollectible													
	CA-A/R-Federal-Allow for Uncollectible													-
	NL-Deposits-General													
	NL-Deposits-General													
Proceeds from debt issuance	Borrowings-Revenue Bonds													-
	Borrowings-Revenue Bonds													-
	Borrowings-Certificates of Participation													
	Borrwoings-Mortgages and Other		C	+	46144610	PRE								
	CL-Long Term Debt-Revenue Bonds CL-Long Term Debt-Revenue Bonds	out	C	-	AG144610 AG144610	CUR								+
	CL-Long Term Debt-COP													-
	CL-Long Term Debt-COP													
	CL-Long Term Debt-Mortgages & Other Borrowing			<u> </u>			+			+ $+$ $+$				+'
	CL-Long Term Debt-Mortgages & Other Borrowing: NL-Long Term Debt-Revenue Bonds	out	С	+	AG145410	PRE	+		-	+ + +				+
	NL-Long Term Debt-Revenue Bonds	in			AG145410	CUR								
	NL-Long Term Debt-COP													
	NL-Long Term Debt-COP		-							+ $+$ $+$ $+$				<u> </u>
	NL-Long Term Debt-Mortgages & Other Borrowing: NL-Long Term Debt-Mortgages & Other Borrowing:					+	+	- - - - - - - -	-	+ $+$ $+$				+
	Aux. Ent Repayment of Principal on Bank Loans					1				+ + +				+
	Aux. Ent - Repayment of Principal on Bonds													
	Aux. Ent Repayment of Principal on Other													
	Med. Ctr Repayment of Principal on Bank Loan: Med. Ctr Repayment of Principal on Bond:													
	Med. Ctr Repayment of Principal on Other													
	Other - Repayment of Principal on Bank Loans													++
	Other - Repayment of Principal on Tax Exempt CF													
	Other - Repayment of Principal on Taxable CF Other - Repayment of Principal on Bonds													
	Other - Repayment of Principal on Bonds					-								+
	Other - Repayment of Principal on State Energy Eff Bond													+
Description the sele of emital erect	Description of Caritaliand Acasta Communi										_			<u> </u>
Proceeds from the sale of capital assets	Proceeds from Sale of Capitalized Assets-Campus Proceeds from Sale of Capitalized Assets-Med Ct					-								
	roceds from bale of cuplunized robots inter ed													+
Purchases of capital assets	Real Estate-Campus													
	Real Estate-Campus												-	!
	Real Estate-Med Ctr Real Estate-Med Ctr													
	Building & Structures-Campus													++
	Building & Structures-Campus													
	Building & Structures-Med Ctr													
	Building & Structures-Med Ctt Fixed Equipment-Campus													+
	Fixed Equipment-Campus		-			-			-	+ + +				+
	Fixed Equipment-Med Ctr													-
	Fixed Equipment-Med Ctr						$+ \Box$			+				+
	General Improvements-Campus General Improvements-Campus													
	General Improvements-Campus General Improvements-Med Cti		-			+	+		-	+ + +				+
	General Improvements-Med Ctu		1							+ + +				+
	Software > 10M Campus													
	Software > 10M Campus Software > 10M Med Ctr		-						_	+ $+$ $+$				+
	Software > 10M Med Ctr Software > 10M Med Ctr		-			+	+		-	+ + +				+
	Software < 10M Campus		1							+ + +				+
	Software < 10M Campus													
	Software < 10M Med Ctr Software < 10M Med Ctr		-						_	+ $+$ $+$				+
	Equipment-Med Ctr		-		1	+	+		-	+ + +				+
	Equipment-Med Ctr		1							+ + +				+
	Equipment-Campus													
	Equipment-Campus		<u> </u>			+	+ $+$ $-$			+				+
	Library Material & Library Collections (exc. Rare books Library Material & Library Collections (exc. Rare books		-				+			+				+
	Library Rare Books & Rare Book Collections		1			-	+							+
	Library Rare Books & Rare Book Collections													
	Construction in Progress-Campus										$+ \square$			
	Construction in Progress-Campus Construction in Progress-Med Ctu			-	1		+			+ + +				<u> </u>
	Consulucion in Progress-Med Cu		1	1		1	1 1	1	1	1 1 1				1

Statemen GASB St	ty of California nt of Cash Flows—FY 2002 atements No. 34 & 35 ; of Codes-Detail by Fund Group	New														+
GASB St	atements No. 34 & 35	New														
		New														+
	or Codes-Detail by Fund Group	New														
		New				.oan				Ere	low. & Similar				415(m)	<u> </u>
				Pl	lus/	Joan	Fisc	al		Plus/	iow. & Sininai	Fiscal		Plus/	413(111)	Fiscal
		Title		Mi	inus	Code	Ye	ır		Minus	Code	Year	1	Minus	Code	Year
		Construction in Progress-Med Cti Intangible Assets-Campus					_									
		Intangible Assets-Campus														-
		Intangible Assets-Med Ctr														-
		Intangible Assets-Med Ctr														
		Infrastructure Assets-Campus Infrastructure Assets-Campus														
		Infrastructure Assets-Med Ctr														
		Infrastructure Assets-Med Ctr														
		Special Collections-Excl Lib-Campus Special Collections-Excl Lib-Campus														
		Special Collections-Excl Lib-Med Cti														-
		Special Collections-Excl Lib-Med Ct														
		Trade-in Allowance Disposal of Cap. Assets-Orig Cost - Real Estate-Campus					_									-
		Disposal of Cap. Assets-Orig Cost - Real Estate-Campus														
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus														
\rightarrow		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr	++	 				-+	\vdash				+			_
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr	++	 _			-		\vdash			+ $+$ $+$	+			+
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Cit	++													+
		Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Cti														1
\rightarrow		Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus	++	 					\vdash			+	+			_
		Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus		 _												
		Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr														-
		Disposal of Cap. Assets-Orig Cost - Equipment-Campus														
		Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr		 _												
		Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr														
		Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus														-
		Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr														
		Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Campus		 _												
		Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Med Ctu														-
		Accumulated Depreciation-Buildings & Structures-Campu														
		Accumulated Depreciation-Buildings & Structures-Campu		 												_
		Accumulated Depreciation-Buildings & Structures-Med Ct Accumulated Depreciation-Buildings & Structures-Med Ct														
		Accumulated Depreciation-General Improvements-Campu														-
		Accumulated Depreciation-General Improvements-Campu														
		Accumulated Depreciation-General Improvements-Med Ct														_
		Accumulated Depreciation-General Improvements-Med Ct Accumulated Depreciation-Software >10M-Campu:														
		Accumulated Depreciation-Software >10M-Campu:														
		Accumulated Depreciation-Software > 10M-Med Ct							\square	_		+				
-+		Accumulated Depreciation-Software > 10M-Med Ct Accumulated Depreciation-Software < 10M-Campu:	++						++	-		+ $+$ $+$	+			+
		Accumulated Depreciation-Software < 10M-Campu: Accumulated Depreciation-Software < 10M-Campu:	++							1						+
		Accumulated Depreciation-Software < 10M-Med Ct														
		Accumulated Depreciation-Software < 10M-Med Ct		 												_
-+		Accumulated Depreciation-Equipment-Med Ct Accumulated Depreciation-Equipment-Med Ct	++	 _			-		\vdash			+ $+$ $+$	+			+
		Accumulated Depreciation-Equipment-Campu:	++													+
		Accumulated Depreciation-Equipment-Campu														
\rightarrow		Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books	++	 _					++	-		+ $+$ $+$ $+$	+			+
		Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books Accumulated Depreciation-Intangible Assets-Campu:	+	 _			+	-+	\vdash	+		+ $+$ $+$	+			+
		Accumulated Depreciation-Intangible Assets-Campu								+						1
		Accumulated Depreciation-Intangible Assets-Med Ct														
		Accumulated Depreciation-Intangible Assets-Med Ct	++	 _					++	-		+ $+$ $+$ $+$	+			
		Accumulated Depreciation-Infrastructure-Campu: Accumulated Depreciation-Infrastructure-Campu:	++	 			+		\vdash	+		+ $+$ $+$	+			+
		Accumulated Depreciation-Infrastructure-Med Ct								+						1
		Accumulated Depreciation-Infrastructure-Med Ct														
		Depn. Expense - Building & Structures-Campus Depn. Expense - Building & Structures-Med Cti	++	 _					++	-		+ $+$ $+$ $+$	+			+
		Depn. Expense - Building & Structures-Med Ch Depn. Expense - General Improvements-Campu:	++						+	+			+ +			+
		Depn. Expense - General Improvements-Med Ct														
		Depn. Expense - Software > 10M-Campus														
\rightarrow		Depn. Expense - Software > 10M-Med Ctr Depn. Expense - Software < 10M-Campus	++	 _					++	-		+ $+$ $+$ $+$	+			+
		Depn. Expense - Software < 10M-Campus Depn. Expense - Software < 10M-Med Cti	+	 _												+

University	of California														Т
	of Cash Flows—FY 2002														-
	tements No. 34 & 35														-
Mapping (of Codes-Detail by Fund Group			Loan				Endow	& Similar					415(m)	
		New	Plus/	Loan	Fiscal		I	Plus/	a Sillina	Fiscal			Plus/	413(111)	Fisca
		Title	Minus	Code	Year			/inus	Code	Year			Minus	Code	Year
		Depn. Expense - Equipment-Campus													
		Depn. Expense - Equipment-Med Ctr													
		Depn. Expense - Library Materials & Library Collections (exc. Rare books Depn. Expense - Intangible Assets-Campus													
		Depn. Expense - Intangible Assets-Med Cti													-
		Depn. Expense - Infrastructure Assets-Campus													
		Depn. Expense - Infrastructure Assets-Med Cti													
		Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctu													
		Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus													-
		Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ctu													-
		Disposal of Cap. Assets-Accum Depn - Software >10M-Campus													
		Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ctu													_
		Disposal of Cap. Assets-Accum Depn - Software <10M-Campus Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ctu													-
		Disposal of Cap. Assets-Accum Depn - Software <10M-Med Cu Disposal of Cap. Assets-Accum Depn - Equipment-Campus				++	+			+		$\left - \right $			+
		Disposal of Cap. Assets-Accum Depn - Equipment-Med Ct								1			+		1
		Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus													
		Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Cu				\square				1		μŢ			
		Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Cti				\vdash	+					├			+
		Disposar of Cap. Assets-Accum Depit - Infrastructure Assets-Med Cu			-					+					-
		Private Gifts - Real Estate-Campus								1			+		1
		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 Cti													-
		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 Cti													-
		Other Additions - Real Estate-Campus Other Additions - Real Estate-Med Ctr													
		Other Additions - Real Estate-Wed Cu Other Additions - Buildings & Structures-Campus													-
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		Other Additions - General Improvements-Campu: Other Additions - General Improvements-Med Ct													
		Other Additions - Software > 10M-Campus													-
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		Other Additions - Software < 10M-Campus													
		Other Additions - Software < 10M-Med Cti													
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		Other Additions - Infrastructure Assets-Med Cti Other Additions - Special Collections-Excl Lib-Campu:				\vdash	+				+	$\left - \right $			+
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		CL-Long Term Debt-Capital Lease Obligations													1
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		NL-Long Term Debt-Capital Lease Obligations NL-Long Term Debt-Capital Lease Obligations			-	+	+			-					+
		Aux. Ent Repayment of Principal on Capital Leases/Installment Purchase		-		\vdash				1					+
		Med. Ctr Repayment of Principal on Capital Leases/Installment Purchase													1

Iniversity of California														
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New			Plus/	Loan	Fiscal	-	-	Plus/	low. & Similar	Fiscal	\vdash	Plus	415(m)	Fisc
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Other - Repayment of Principal on Capital Leases	s/Installment Purchase		winds	Code	rea			winds	code	I cai	\vdash		us coue	100
Other - Repayment of Principal on State Capital I														
Other - Interest Charge to Campus on Tax-Exemp	ot CP													-
Other - Interest Charge to Campus on Taxable CF	1													
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CL-A/P-Capital Assets					-						\vdash	_		
CL-A/P-Capital Assets														
CA-Deferred Charges-General														
CA-Deferred Charges-General														-
CA-Other														
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NA-Other Assets-General		+				+					+++		_	_
NA-Other Assets-General		+				+		+			⊢	\rightarrow	-	
NA-Other Assets-A/R NA-Other Assets-A/R		+			-	+				-	+++	+	-	+
Contra Interest Expense (payment of Cap. Interes	ť	+				+	-			1				+
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incipal paid on debt and capital leases														
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Other - Repayment of Principal on Bank Loans														
Other - Repayment of Principal on Tax Exempt C	2F													-
Other - Repayment of Principal on Taxable CF														
Other - Repayment of Principal on Bonds														
Other - Repayment of Principal on Capital Leases	s/Installment Purchase										\square			
Other - Repayment of Principal on Other														
Other - Repayment of Principal on State Capital I Other - Repayment of Principal on State Energy I	Lease:				_						+++			
Debt Extinguishment Cost	Ell Bond										\vdash			
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terest paid on debt and capital leases														
CA-Investments Held by Trustees														-
CA-Investments Held by Trustees														
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NA-Investments Held by Trustees											$ \rightarrow $			_
Investment Income - Other											++-+			
Unrealized Gains - Other Aux. Ent Payment of Interest on Bank Loan:											\vdash			
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Other - Payment of Interest on Bank Loans					_						+++			
Other - Payment of Interest on Bonds Other - Payment of Interest on Capital Leases/Ins	tallment Burg		_								+++	_		
Other - Payment of Interest on Capital Leases/ins Other - Payment of Interest on Other					-	+	- 	1		1	+ + +	+	-	+
Other - Repayment of Interest on State Capital Le	ease:				1			+		1				+
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CL-Other-A/P-LTD-Interest Expense														
CL-Other-A/P-LTD-Interest Expense														
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		+									$ \rightarrow $	\rightarrow		_
Not and manifold (see I) has available advantated from the set of the		+								-	$ \rightarrow $			+
Net cash provided (used) by capital and related financing activitie		+				+		+		1	++++	+		+
		+ +			+	+		-		1	+++	_	-	+
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Map	oping	g of Codes-Detail by Fund Group					-											
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CASE	I FLO	WS FROM INVESTING ACTIVITIES																
		m sales and maturities of investments																
	Short	Term Investment Pool	CA-A/R-Other-STIP Investment Sales-Settlements														-	
(1)			Unrealized Gains - STIP															_
(1)			Gain or Loss on Sale of Investment - STIF															
(1)			CA-Short-Term Investments-STIP	in	D	+	AG140210	PRE		D	+	AG150210	PRE		D		AG590210	PRE
(1)			CA-Short-Term Investments-STIP	out	D	-	AG140210	CUR	out	D	-	AG150210	CUR	out	D	-	AG590210	CUR
(1)			CA-A/R-Other-STIP Investment Sales															
(1)			CA-A/R-Other-STIP Investment Sales CA-A/R-Other-STIP Investment Sales-Settlements	 														-
(1)			CL-A/P-STIP Investment Purchases-Settlemen															
(1)			CL-A/P-STIP Investment Purchases															
(1)			CL-A/P-STIP Investment Purchases															
(1)			NA-Investments-STIP	in		+	AG141110	PRE	in			AG151110	PRE					
(1)			NA-Investments-STIP	out	D	-	AG141110	CUR	out	D	-	AG151110	CUR					-
				 -+					+	-			+		-		1	-
	Other	investments	CA-A/R-Other-Investment Sales-Settlements	in	C	-	AG140565	CUR	in	С	_	AG150565	CUR	in	С	-	AG590565	CUR
	Juiel		errore outer involution outer-outerioning		~	-		CON			-		COR			-	.10570505	CON
(1)			CA-Short-Term Investments-Mortgage Loan:						in	D	+	AG150240	PRE					
(1)			CA-Short-Term Investments-Mortgage Loans							D		AG150240	CUR					
(1)			CA-Short-Term Investments-Misc. Loans & Contracts							D		AG150250	PRE					
(1)			CA-Short-Term Investments-Misc. Loans & Contract: CA-Investments Held by Trustees	 					out	D D	-+	AG150250 AG150300	CUR PRE					-
(1) (1)			CA-Investments Held by Trustees							D	-	AG150300 AG150300	CUR					
(1)			CA-A/R-Other-Investment Sales	in	D	+	AG140564	PRE		D	+	AG150564	PRE	in	D	+	AG590564	PRE
(1)			CA-A/R-Other-Investment Sales	out	D	-	AG140564	CUR	out	D	-	AG150564	CUR	out	D	-	AG590564	CUR
(1)			CA-A/R-Other-Investment Sales-Settlements	out		+	AG140565	PRE	out		+	AG150565	PRE		С	+	AG590565	PRE
(1)			CL-A/P-Other Investment Purchases-Settlement	in		+	AG144140	PRE		D	+	AG154140	PRE		D	+	AG594140	PRE
(1) (1)			CL-A/P-Other Investment Purchases CL-A/P- Other Investment Purchases		C C	+	AG144130 AG144130	PRE CUR	out in		+	AG154130 AG154130	PRE CUR		C C	+	AG594130 AG594130	PRE CUR
(1)			CA-Short-Term Investments-Securitie:	in	D	+	AG144130 AG140220	PRE	in	D	+	AG154150 AG150220	PRE		D	+	AG594130 AG590220	PRE
(1)			CA-Short-Term Investments-Securities	out	D	-	AG140220	CUR	out	D	-	AG150220	CUR		D	-	AG590220	CUR
(1)			CA-Short-Term Investments-Commercial Pape															
(1)			CA-Short-Term Investments-Commercial Pape															
(1)			Unrealized Gains - Other	in	С	-	TC8013	CUR		C C	-	TC9011 TC9018	CUR CUR	ın	С	-	AG598270	CUR
(1) (1)			Unrealized Gains - Foreign Currency Contract: Gain or Loss on Sale of Investment - Other	in	С	-	TC8010	CUR	in in		-	TC9018 TC9012	CUR	in	С		AG598280	CUR
(1)			Gain of Loss on Sale of Investment - Other	m	C	-	108010	CUK	in		-	TC9012 TC9010	CUR	m	C	-	A0398280	CUK
(1) (1)			Gain of Loss on Sale of Investment - Accretion/Amortization Disc						in		-	TC9010	CUR					
(1)			NA-Investments-Securities	in	D	+	AG141120	PRE		D	+	AG151120	PRE					
(1)			NA-Investments-Securities		D	-	AG141120	CUR	out	D	-	AG151120	CUR					
(1)			NA-Investments-Mortgage Loans					1		D	+	AG151140	PRE					
(1)			NA-Investments-Mortgage Loans							D	-+	AG151140	CUR		-			
(1) (1)			NA-Investments-Real Estate NA-Investments-Real Estate	-+	_				in out	D D	+	AG151150 AG151150	PRE CUR	\vdash				
(1)			NA-Investments-Mise Loans & Contracts					1	in		+	AG151160	PRE					1
(1)			NA-Investments-Misc Loans & Contracts					1	out	D	-	AG151160	CUR					
-			NA-Investments Held by Trustees	_			-		in		+	AG151200	PRE				-	
	<u> </u>		NA-Investments Held by Trustees	 				-	out		-	AG151200	CUR	_		<u> </u>		
			Establishment of Equity in Estates Deferred Gifts					+	in in		-	TC9022 TC9001	CUR CUR		-			
			Liquidating Dividends					+	in		-	TC9001 TC9020	CUR		1			1
			Revaluation of Investments						in	С	-	TC9025	CUR					
			Write off of Worthless Securities						out	D	-	TC9120	CUR					
(1)			CA-Investment of Cash Collateral					1		D	+	AG150400	PRE					
(1)			CA-Investment of Cash Collateral NA-Investment of Cash Collateral						out		-	AG150400	CUR PRE		-			
(1) (1)			NA-Investment of Cash Collateral NA-Investment of Cash Collateral					+	in out	D D	+	AG151700 AG151700	CUR		1			
(1) (1)			CL-Collateral Held for Security Lending					1	out		+	AG151700 AG154400	PRE					1
(1)			CL-Collateral Held for Security Lending					1	in		-	AG154400	CUR					
(1)			Unrealized Gains - Security Lending						in	С	-	TC9013	CUR					
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University of California															_		
Statement of Cash Flows—FY 2002																	
GASB Statements No. 34 & 35																	
Mapping of Codes-Detail by Fund Grou	up																
						Loan				F	ndow. & Similar					415(m)	1
	New				Plus/		Fiscal			Plu		Fiscal			Plus/		Fiscal
	Title				Minus	Code	Year			Min	us Code	Year			Minus	Code	Year
Purchase of investments: Short Term Investment Pool	CL-A/P-STIP Investment Purchases-Settlemen																
Short Term Investment Pool	CL-A/P-STIP Investment Purchases-Settlemen										-						
Other investments	CL-A/P-Investment Purchases-Settlemen		out	D	-	AG144140	CUR		out	D -	AG154140	CUR	0	ut D) -	AG594140	CUR
Investment income, net of investment expense																	
	Endowment Fund Income								in	с -	TC9021	CUR					
	Investment Income-Other			С		TC8029	CUR							in C		AG598230	CUR
	STIP Investment Income		in	С	-	TC8011	CUR		in	с -	TC9024	CUR	i	in C	-	AG598240	CUR
	Security Lending Revenue - Endowment Incom																
	Security Lending Revenue - Othe Security Lending Expense						-	+			_		++	_	+ +		-
	CA-A/R-Investment Income		in	D	+	AG140550	PRE		in	D +	AG150550	PRE	i	in D	+ (AG590550	PRE
	CA-A/R-Investment Income			D		AG140550	CUR		out			CUR		ut D		AG590550	CUR
	Faculty Mtg Programs-Investment Income-Mortgage		in		-	TC8028	CUR										
Net cash provided (used) by investing activities															_		
iver cash provided (used) by investing activitie:																	
Intercampus transactions	Intrafund Receivables		in	D	+	AG142000	PRE		in	D + D -	AG152000	PRE					
	Intrafund Receivables		out	D	-	AG142000	CUR					CUR					
	Interfund Receivables		in			AG14.3000	PRE			D +		PRE					
	Interfund Receivables		out	D	-	AG143000	CUR		out	D -	AG153000	CUR					
	Intrafund Payables		in	D	+	AG146000	PRE		in	D +	AG156000	PRE					
	Intrafund Payables			D		AG140000 AG146000	CUR			D + D -		CUR					
	Interfund Payables					AG147000	PRE			D +		PRE					
	Interfund Payables			D		AG147000	CUR			D -		CUR					
	Clearing Accounts		in	Z	+	AG148000	CUR		in .	Z +	AG158000	CUR					
	Hospital Clearing DOE Clearing																
	BOE cleaning											-					
Transfers (Total of this line will be zero in consolidation.]				С					in								
For all transfers, sign needs to be opposite of	the general ledger information - multiply by -		out	D	-				out	D -							
Net increase (decrease) in cash																	
Cash - beginning of year	Cash		-			AG140100	PRE				AG150100	PRE				AG590100	PRE
	Financial Control			\square				+			_		+	+			
Total Cash-beginning of year													++	+			-
Cash - end of year								+			_		+	_	+ +		-
Cash - chu or year							1				-		++				
See accompanying Notes to Financial Statements											-	1					

niversity	of California															
	of Cash Flows—FY 2002															
GASB Stat	tements No. 34 & 35															
Apping o	of Codes-Detail by Fund Group															-
						1	Loan			 Enc	low. & Similar			1	415(m)	
		New				Plus/	Cala	Fiscal		Plus/		Fiscal		Plus/	Cala	Fisca Year
ECONCILIA	TION OF NET OPERATING REVENUES (Title EXPENSES) TO NET CASH				Minus	Code	Year		Minus	Code	Year		Minus	Code	rea
	(USED) BY OPERATING ACTIVITIES:															
Operating	g income (loss)	Student Tuition & Fees - Non-Resident Tuitior														
		Student Tuition & Fees - Application for Admission														
		Student Tuition & Fees - Other General Fund Student Fee: Student Tuition & Fees - Other Student Fees														-
		University Extension														
		Student tuition and fees - Contra - Student Financial Aic														-
		Federal Loans Received			С		C8040	CUR								
		Federal Loans Disbursed United States Government - Grants		out	D	- T(C8140	CUR								_
		United States Government - Contracts											+ +			
		United States Government - Appropriations														-
		United States Government - Federal Capital Contribution		in	С	-	TC8038	CUR								
		State of California - Grants & Contracts														
		State of CA - Special State Appropriations - Operating										-				_
		Private - Restricted Grants Private - Restricted Contracts							++	-		+ +	+ $+$	1		+
		Local Government - Grants & Contracts						1	+		1			1		1
		Sales & Services - Medical Centers	$-\square$	_			-		\square							+
		Sales & Services - Contra - Medical Centers Allowance Sales & Services - Educational Activity										-				
		Sales & Services - Educational Activity Sales & Services - Contra - Educational Activity Allowance														-
		Sales & Services - Auxiliary Enterprise:														-
		Sales & Services - Contra - Auxiliary Enterprises Allowance														-
		Sales & Services - Contra - Aux Ent-Student Financial Aid														
		Other Sources - Service Enterprise:														_
		Other Sources - Contra - Service Enterprises Allowance Other Sources - Other											in C	-	AG598210	C
		Other Sources - Contra - Other Allowances											mc	-	A0398210	
		Other Sources - Contra - Student Financial Aic														-
		Interest on Notes			С	-	TC8020	CUR								
		Recovery of Notes Written Off as Uncollectible			C	-	TC8021	CUR								_
		Recovery of NDEA Teaching Service Cancellation			C C	-	TC8022 TC8025	CUR								
		Faculty Mtg. Programs-Fees			C		TC8131	CUR								-
		DOE Revenue														-
		DOE Expenses														
		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														
		Vacation Accrual														-
		Compensatory Time Accrual														
		SMSPP Accrual Elimination of Capitalized Salaries & Wages										-				
		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						1			1			1		1
		Health Insurance Sec. 89														1
		Employee Vacation and S/L Assessment		-												
		Life Insurance Sec. 89]]		+				1				+ $-$			
		Graduate Student Health Insurance	-+					-	+	 		+	+ $+$ $+$			_
		Health Sciences Severance Pay Plan Partial Fee Remission						-	+	 		+	+ $+$			+
		UCRS Regents Contribution	-+					-	+	 	1	+	+ + -	+		+
		UCRS Regents Contribution Phased Retirement										+ +		1		+
		Health Science Compensation Reserve						1	+	1	1			1		+
		Graduate Student Partial Fee Remission														L
		UCRS Regents Contribution Summer Salaries				1	-				1	1				

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Statement of Cash Flows—FY 2002															
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GASB Statements No. 34 & 35															
Mapping of Codes-Detail by Fund Group					-										
	New			Plus/	Loan	Fiscal			Endow. & Similar Plus/	Fiscal		-	Plus/	415(m)	Fisca
	Title			Minus	Code	Year			Minus Code	Year			Minus	Code	Year
	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							L				L			
	Retirement & Employee Benefits - Payments			-	-							D	-	AG597110	CUI
	Retirement & Employee Benefits - Contributions from Campu	++-	[+	<u> </u>			in	С	-	AG597120	CU
	Scholarships and Fellowships Utilities Services					+		-		-		+			+
	Electricity														
	Water & Sewer														
	Natural Gas Oil														
	Propane/Butane														-
	Supplies & Materials														
	Medical Supplies														
	Chemicals, Organic & Inorganic														
	Lab Glass/Ceramics Lab Instruments & Supplies														
	Fertilizers & Pesticides														
	Lab Animals/Feed														
	General Office Supplies Educational TV/AV Service														
	Elimination of Capitalized Other CF Expenditures														-
	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	+++					\vdash			-	_	-			
	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							-							+
	Travel In State		\rightarrow	+				-				+			+
	Agriculture Conferences														
	University Garage Charges	\square												-	
	Removal & Moving Expense Reimbursement Out of State Travel	+++					\vdash			-	_	-			
	Freight	+++					+	-		-		1			+
	UNEX Admin Expense		-									1			1
	Recharges														
	Telephone, Telegraph & Teletype	$\rightarrow \mp$													
	Postage, Mail, Inc. Commercial Mail Service Rental of Space Interdepartmental Recharge							-							+
	Rental of Space or Facility Other					-	\vdash				-	-			+

Univers	ity of California													1		<u>т </u>
	ent of Cash Flows—FY 2002		\vdash					++					+			+
-	Statements No. 34 & 35															
	g of Codes-Detail by Fund Group															-
Mappin	g of Codes-Detail by Fund Group					Loan				Endow	. & Similar				415(m)	
		New			Plus/		Fiscal			Plus/		Fiscal		Plus/		Fiscal
		Title			Minus	s Code	Year			Minus	Code	Year		Minus	Code	Year
		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.														
		LibraryMaterials (non-inventorial) Library Materials Book Binding												_		_
		Central Stenographic Services														-
		Repairs, Alterations & Maintenance														-
		Building Maintenance														_
		Miscellaneous Services Membership & Subscriptions-Federally Chargeable							_					_		-
		Advertising-Federally Chargeable	\vdash			-			-	+ +			+ $+$	+		+
		Royalaties														1
\vdash		Food & Beverages for Business Meetings/Conferences	\vdash					+	_	+		├	+ $+$			+
		Temporary Labor Costs Expense in Excess of \$25K on Subcontract				+	-		_	+			+ +			+
		Bad Debt Expense-State Government														
		Bad Debt Expense-Federal Government				-										1
\vdash		Bad Debt Expense-Medical Centers Bad Debt Expense-Auxiliary Enterprises	\vdash			+	-	+	_			<u>├</u>	+ +	+		+
		Bad Debt Expense-Educational Activities														
		Bad Debt Expense-Other														-
		Equivalent of Month Earnings Paid to Dependent												_		_
		Payment of UCRS Benefits 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														-
		415(m) Restoration Plan Contribution														
		Medical Malpractice Insurance General Liability Insurance			_				_							-
		Employment Practice Liability Program														-
		Other Insurance														
		Write-Off of Notes as Uncollectible Loans Assigned to Fed. Govt.		ut 1 ut 1	D - D -	TC8125 TC8126	CUR CUR									_
		Collection and Litigation Expense		ut		TC8120	CUR									
		Cancellation due to Death	01	ut	D -	TC8128	CUR									-
		Reserve for Bad Debts	01	ut	D -	TC8139	CUR							_	100000010	CLID
\vdash		Administrative Expense	\vdash			+	-			+ +		+ +	out D	-	AG597310	CUR
		Depn. Expense - Building & Structures-Campus	\vdash		1	1							+			
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Total Oper	ating Income (Loss)													+		1
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	stments to reconcile net income ss) to net cash provided (used)		\vdash					+	_	+		├	+ $+$			+
	y operating activities:		\vdash	-			-	+	_				+ +	-		+
Depr	eciation and amortization expense										-				-	

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tement of Cash Flows—FY 2002															
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SB Statements No. 34 & 35				_				_					 _		
pping of Codes-Detail by Fund G	roup														
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	New Title		_	Plus/ Minus	Code	Fiscal Year		_	Plus/ Minus	Code	Fiscal Year		 Plus/ Minus	Code	Fis
	Depn. Expense - Building & Structures-Campus			winnus	Couc	i cai			winus	Code	I cai		winnus	Couc	1
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Allowance for doubtful accounts						_	+ $+$	_	+ +				 		
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<u> </u>	CA-A/R-State-Allow for Uncollectible CA-A/R-Federal-Allow for Uncollectible	+	_	-			+ $+$	-	+ +			+	 +		-
<u> </u>	CA-A/R-Federal-Allow for Uncollectible			+				+	+		-		 +		+-
	CA-A/R-Medical Centers-Allow for Uncollectible	++	+					+				++	1		1
	CA-A/R-Medical Centers-Allow for Uncollectible														
	CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible														
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	NA-Notes Receivable-Allow for Uncollectibl		ut C		AG141400	PRE							 _		
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Change in assets and liabilities:															
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Statement of Cash Flows—FY 2002															
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University of California													
Statement of Cash Flows—FY 2002													
GASB Statements No. 34 & 35													+
Mapping of Codes-Detail by Fund Group													
shupping of Coues Detail by I and Group			I I I	Loan	_			En	low. & Similar		_	415(m)	
	New		Plus/		Fiscal			Plus/		Fiscal	Plus/		Fiscal
	Title		 Minus	Code	Year			Minus	Code	Year	Minus	Code	Year
Securities Lending Activity (4)					_							-	
	CL-Collateral Held for Security Lending						out C	. +	AG154400	PRE			
	CL-Collateral Held for Security Lending						in C		AG154400	CUR			+ +
Total								-					
See accompanying Notes to Financial Statement													
													+
											-		+
													+
													+
PRE - Previous Fiscal Year End Balance													+
CUR - Current Fiscal Year End Balance													+
													+
AG - Account Group Code													
TC - Transaction Code													
OC - Object Code													
Plus/Minus - The plus or minus sign assumes certain debit or cre The formulas adjust for the appropriate balance	dit balances for each account. For exampleRevenue Accounts are Credit Balance	(!
The formulas adjust for the appropriate balance													
The cash flow statement will exclude Agency funds, lab operation	ns and LICRS										-		+
The cash now statement will exclude rigency funds, iao operate	is and ock												
Notes Receivable and Mortgages Receivable. Assume that the "	Collections" accounts and "Loans" accounts are cumulative												+
If "collections" are closed to "loans", then the previous yea	r-end balance of "collections" will adjust the "Loans issued to students and employ	/											+
	· · · ·												
	es close into A/R and A/P. The end of year balance in A/R and A/P Settlement re												
	the Sales/Maturities of Investments and are not grossed up in A/R and A/P Settlem	1											
These entries should net to zero													
										1	_		
(2) Clearing Assessments, Haussited Clearing, DOF Cl			 +			+		_			_		
(2) Clearing Accounts, Hospital Clearing, DOE Clearing will z	ero each year across all campuse		 + +		+	+		+		+			+
(2) This will concern the gross additions to conital losses during	the year. The source will be new capital lease debt found on Exhibit									+	-		+
(3) This will represent the gross additions to capital leases during	the year. The source will be new capital lease debt found on Exhibit					+		-		1			+
(4) This will represent the net change in collateral held for security			 			+ +		-		+			

Exhibit 2 is under development.

University of Cali	ifornio					1		1 1		1		1		
	Assets—Cash Flow Cross Reference													
GASB Statement														
Mapping of Acco	unt Group Codes													
Detail by Fund G	roup													
		N.	Current		Unexpended Pla		Retirement of Inde		Invest. In Plant		Renew. & Replac		Loan	
		New Title	Cash	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash	New
ASSETS		litte	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	FIOW	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp
Current Assets														
Cash		CA-Cash		160100		100100		110100				130100		140100
Short-Term	Investments	CA-Short-Term Investments-STIP	I-Proceeds STIP	160210	I-Proceeds STIP	100210	I-Proceeds STIP	110210			I-Proceeds STIP	130210	I-Proceeds STIP	140210
		CA-Short-Term Investments-Securities	I-Proceeds Other Invest.	160220	I-Proceeds Other Invest.	100220	I-Proceeds Other Invest.	110220			I-Proceeds Other Invest.	130220	I-Proceeds Other Invest.	140220
		CA-Short-Term Investments-Commercial Pape CA-Short-Term Investments-Mortgage Loans	I-Proceeds Other Invest. I-Proceeds Other Invest.	160230 160240	I-Proceeds Other Invest. I-Proceeds Other Invest.	100230 100240	I-Proceeds Other Invest. I-Proceeds Other Invest.	110230 110240			I-Proceeds Other Invest.	130240		
		CA-Short-Term Investments-Misc. Loans & Contracts	I-Proceeds Other Invest.	160240	I-Proceeds Other Invest.	100240	I-Proceeds Other Invest.	110240			I-Proceeds Other Invest.	130240		
		Financial Control	Cash-Beginning	168200	14 Tocceus Other Invest.	100230	1-1 locceds Other livest.	110250			14 loceeds other nivest.	130230		
Investment	of Cash Collateral	CA-Investment of Cash Collateral	I-Proceeds Other Invest.	160400										
			0.04	1(0200	CEL () D : 1	100200	CEL (D)	110200			CE L () D	120200		140200
Investments	s Held By Trustees	CA-Investments Held by Trustees	O-Other Receipts (Pymts)	160300	CF-Interest Paid	100300	CF-Interest Paid	110300		1	CF-Interest Paid	130300	O-Other Receipts (Pymts)	140300
Accounts R	eceivable					-		+				-		-
	and Federal government	CA-A/R-State Appropriation-Operating	O-Grants/Contracts	160511				+		-		1		
State		CA-A/R-State Grants & Contracts	O-Grants/Contracts	160512				+ +		+		+		
		CA-A/R-Federal Appropriations	O-Grants/Contracts	160512	CF-Capital Gifts/Grants	100513								
		CA-A/R-Federal Grants & Contracts	O-Grants/Contracts	160514	CF-Capital Gifts/Grants	100514							O-Grants & Contracts	140514
		CA-A/R-State Appropriation-Nonoperating-Capital	CF-State Fin Approp	160515	CF-State Capital Approp	100511								
		CA-A/R-State Appropriation-Nonoperating-Educationa	NF-State Operating Approp	160516										
		CA-A/R-State-Allow for Uncollectible	O-Pymts to Suppliers	160521	CF-Capital Gifts/Grants	100521								
		CA-A/R-Federal-Allow for Uncollectible	O-Pymts to Suppliers	160522	CF-Capital Gifts/Grants	100522								
Med	ical Centers	CA-A/R-Medical Centers CA-A/R-Medical Centers-Allow for Uncollectible-Cont Al	O-SS Medical Centers	160530										
		CA-A/R-Medical Centers-Allow for Uncollectible-Cont Al CA-A/R-Medical Centers-Allow for Uncollectible-Bad Deb	O-SS Medical Centers O-SS Medical Centers	160531 160540										
Inve	stment Income	CA-A/R-Investment Income	I-Investment Income, ne	160550	I-Investment Income, ne	100550	I-Investment Income, ne	110550			I-Investment Income, ne	130550	I-Investment Income, ne	140550
Othe		CA-A/R-Other-Auxiliary Enterprises	O-SS Auxiliary Enterprises	160561	I-Investment meome, ne	100550	1-mvestment meome, ne	110550			r-investment meome, ne	130350	r-mvestment meome, ne	140550
ouic		CA-A/R-Other-STIP Investment Sales	I-Proceeds STIP	160562										
		CA-A/R-Other-STIP Investment Sales-Settlements	I-Proceeds STIP	160563										
		CA-A/R-Other-Commercial Paper Investment Sales					CF-CP-Proceeds fr Issuance	110572						
		CA-A/R-Other-Commercial Paper Investment Sales-Settlement					CF-CP-Proceeds fr Issuance	110573						
		CA-A/R-Other-Investment Sales	I-Proceeds Other Invest.	160564	I-Proceeds Other Invest.	100564	I-Proceeds Other Invest.	110564			I-Proceeds Other Invest.	130564	I-Proceeds Other Invest.	140564
		CA-A/R-Other-Investment Sales-Settlements	I-Proceeds Other Invest.	160565	I-Proceeds Other Invest.	100565	I-Proceeds Other Invest.	110565			I-Proceeds Other Invest.	130565	I-Proceeds Other Invest.	140565
		CA-A/R-Other-Student Tuition and Fees	O-Student Tuition & Fees	160566 160567										
		CA-A/R-Other-Local & Private Grants & Contracts CA-A/R-Other-Private Gifts-Pledges	O-Grants/Contracts NF-Other Private Gifts	160568	CF-Capital Gifts/Grants	100568							NF-Other Private Gifts	140568
		CA-A/R-Other-Educational Activities	O-SS Educational Act.	160569	Cr-Capital Onts/Ofains	100508							NF-Ould Filvate Oilts	140508
		CA-A/R-Other	O-Other Receipts (Pymts)	160571	CF-Capital Gifts/Grants	100571	NF-Other Receipts (Pymts)	110571			O-Other Receipts (Pymts)	130571	O-Other Receipts (Pymts)	140571
		CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollec	O-Pymts to Suppliers	160581			···· · · ·····························						o o mai marcipio (1 j ma)	
		CA-A/R-Other-Allow for Uncollectible	O-Pymts to Suppliers	160582	CF-Capital Gifts/Grants	100582	NF-Other Receipts (Pymts)	110582			O-Pymts to Suppliers	130582		
		CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollec	NF-Other Private Gifts	160583	CF-Capital Gifts/Grants	100583							NF-Other Private Gifts	140583
		CA-A/R-Educational Activities-Allow for Uncollectibl	O-Pymts to Suppliers	160584										
				1/0/11										140(11
Current Por	tion of Notes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans CA-Current Portion of Notes Receivable-Collections	O-Loans Issued O-Collections of Loans	160611 160612				<u> </u>		+		+	O-Loans Issued O-Collections of Loans	140611 140612
		CA-Current Portion of Notes Receivable-Collection: CA-Current Portion of Notes Receivable-Allow for Uncol	O-Collections of Loans	160612		_		+				+	O-Collections of Loans	140612
		CA-Current Portion of Mortgages Receivable-Anow for Uncol	O-Loans Issued	160613				+		-		1	O-Conections of Loans	140613
		CA-Current Portion of Mortgages Receivable-Collection:	O-Collections of Loans	160622	1			+ +		1	1		O-Collections of Loans	140622
		CA-Current Portion of Mortgages Receivable-Allow for Uncol	O-Collections of Loans	160623								1	O-Collections of Loans	140623
Inventories		CA-Inventories-General	O-Pymts to Suppliers	160710						1				
		CA-Inventories-Auxiliary Enterprises	O-Pymts to Suppliers	160720				+						
		CA-Inventories-Medical Center	O-Pymts to Suppliers	160730								-		_
Deferred Cl	harros	CA Deferred Charges Coneral	O Dumta ta Sumpliara	160810	CE Durch Conital Acc-+-	100810		<u> </u>		+		+		
Deletted Cl	narges	CA-Deferred Charges-General CA-Deferred Charges-Auxiliary Enterprises	O-Pymts to Suppliers O-Pymts to Suppliers	160810	CF-Purch Capital Assets	100810		+				+		-
		CA-Deferred Charges-Medical Center	O-Pymts to Suppliers	160820				+ +		+		+		-
-			j uppnoto											
Other Curre	ent Assets	CA-Other	O-Other Receipts (Pymts)	160900	CF-Purch Capital Assets	100900	NF-Other Receipts (Pymts)	110900				1	O-Other Receipts (Pymts)	140900
													/	
Noncurrent Asset								-						
Investments	3	NA-Investments-STIP	I-Proceeds STIP	161110	I-Proceeds STIP	101110	I-Proceeds STIP	111110			I-Proceeds STIP	131110	I-Proceeds STIP	141110
		NA-Investments-Securities NA-Investments-Mortgage Loans	I-Proceeds Other Invest.	161120	I-Proceeds Other Invest.	101120	I-Proceeds Other Invest.	111120		1	I-Proceeds Other Invest.	131120	I-Proceeds Other Invest.	141120
	1		I-Proceeds Other Invest.	161140	I-Proceeds Other Invest.	101140	I-Proceeds Other Invest.	111140		1		-		
		NA Inviggements Real Estats	I Drogooda Oth I+		I Drogoodo Oth I+		I Drogoode Oth I+							
		NA-Investments-Real Estate NA-Investments-Misc. Loans & Contracts	I-Proceeds Other Invest. I-Proceeds Other Invest.	161150 161160	I-Proceeds Other Invest. I-Proceeds Other Invest.	101150 101160	I-Proceeds Other Invest. I-Proceeds Other Invest.	111150 111160						

University of California													
Statement of Net Assets—Cash Flow Cross Reference													_
GASB Statements No. 34 & 35 Mapping of Account Group Codes													
Detail by Fund Group													
													-
		Current		Unexpended Plan	ıt	Retirement of Inde	bt.	Invest. In Plant		Renew. & Repla	ce.	Loan	
	New	Cash	New	Cash	New	Cash	New	Cash	New	Cash	New	Cash	New
Investment of Cash Collateral	Title NA-Investment of Cash Collatera	Flow I-Proceeds Other Invest.	Acct. Grp 161700	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp
investment of Casir Conactar	INA-Investment of Cash Conatera	1-1 rocceus Other nivest.	101700										
Investments Held By Trustees	NA-Investments Held by Trustees	O-Other Receipts (Pymts)	161200	CF-Interest Paid	101200	CF-Interest Paid	111200			CF-Interest Paid	131200	O-Other Receipts (Pymts)	141200
Notes Receivable	NA-Notes Receievable-Loans NA-Notes Receievable-Collections	O-Loans Issued O-Collections of Loans	161310 161320									O-Loans Issued O-Collections of Loans	141310 141320
	NA-Notes Receievable-Collection	O-Collections of Loans	161320									O-Collections of Loans	141320
Mortgages Receivable	NA-Mortgages Receievable-Loans	O-Loans Issued	161510									O-Loans Issued	141510
	NA-Mortgages Receievable-Collections	O-Collections of Loans	161520									O-Collections of Loans	141520
	NA-Mortgages Receievable-Allow for Uncollectibl	O-Collections of Loans	161600									O-Collections of Loans	141600
T and huildings againment libraries and a libration	Deal Estate Commun							CE Durchass of Con Assot	120110				
Land, buildings, equipment, libraries and collection	Real Estate-Campus Real Estate-Med Ctr							CF-Purchase of Cap Asset CF-Purchase of Cap Asset	120110 120120				
	Building & Structures-Campus							CF-Purchase of Cap Asset	120120				
	Building & Structures-Med Cti							CF-Purchase of Cap Asset	120220				
	Fixed Equipment-Campus							CF-Purchase of Cap Asset	120230				
	Fixed Equipment-Med Ctr							CF-Purchase of Cap Asset	120240				
	General Improvements-Campus				-		_	CF-Purchase of Cap Asset	120310				_
	General Improvements-Med Cti Software > 10M Campus				-		-	CF-Purchase of Cap Asset CF-Purchase of Cap Asset	120320 120440				
	Software > 10M Campus							CF-Purchase of Cap Asset	120440				
	Software < 10M Med Cu		1				+	CF-Purchase of Cap Asset	120450	1	-		
	Software < 10M Med Ctr							CF-Purchase of Cap Asset	120470				
	Equipment-Med Ctr							CF-Purchase of Cap Asset	120480				
	Equipment-Campus							CF-Purchase of Cap Asset	120490				
	Library Material & Library Collections (exc. Rare books							CF-Purchase of Cap Asset	120510				_
	Library Rare Books & Rare Book Collection: Construction in Progress-Campus							CF-Purchase of Cap Asset CF-Purchase of Cap Asset	120520 120610				
	Construction in Progress-Med Ctr				-			CF-Purchase of Cap Asset	120610				
	Intangible Assets-Campus							CF-Purchase of Cap Asset	120020				
	Intangible Assets-Med Ctr							CF-Purchase of Cap Asset	120720				-
	Infrastructure Assets-Campus							CF-Purchase of Cap Asset	120810				
	Infrastructure Assets-Med Ctr							CF-Purchase of Cap Asset	120820				_
	Special Collections-Excl Lib-Campus							CF-Purchase of Cap Asset	120910				
	Special Collections-Excl Lib-Med Ctu							CF-Purchase of Cap Asset	120920				
Less: Accumulated Depreciatior	Accumulated Depreciation-Buildings & Structures-Campu							CF-Purchase of Cap Asset	121210				
Less. Accumulated Depreciation	Accumulated Depreciation-Buildings & Structures-Med Ct							CF-Purchase of Cap Asset	121210				-
	Accumulated Depreciation-General Improvements-Campu							CF-Purchase of Cap Asset	121310				
	Accumulated Depreciation-General Improvements-Med Ct							CF-Purchase of Cap Asset	121320				
	Accumulated Depreciation-Software >10M-Campu							CF-Purchase of Cap Asset	121440				
	Accumulated Depreciation-Software > 10M-Med Ct							CF-Purchase of Cap Asset	121450				
	Accumulated Depreciation-Software < 10M-Campu: Accumulated Depreciation-Software < 10M-Med Ct							CF-Purchase of Cap Asset CF-Purchase of Cap Asset	121460 121470				
	Accumulated Depreciation-Software < 10M-Med Ct				-			CF-Purchase of Cap Asset	121470				
	Accumulated Depreciation-Equipment-Campus			_				CF-Purchase of Cap Asset	121400				
	Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare I	Books						CF-Purchase of Cap Asset	121510				-
	Accumulated Depreciation-Intangible Assets-Campus							CF-Purchase of Cap Asset	121710				
	Accumulated Depreciation-Intangible Assets-Med Ct							CF-Purchase of Cap Asset	121720			l	
	Accumulated Depreciation-Infrastructure-Campus Accumulated Depreciation-Infrastructure-Med Ct				-		-	CF-Purchase of Cap Asset CF-Purchase of Cap Asset	121810 121820				
	Accumulated Depreciation-infrastructure-Med Ct			1			+	Cr-rurenase of Cap Asset	121020	1		1	
Other Noncurrent Assets	NA-Other Assets-A/R-State	NF-State Operating Approp	161910				1				-		
	NA-Other Assets-General	O-Other Receipts (Pymts)	161920	CF-Purch Capital Asset	101920	CF-Purch Capital Asset	111920	CF-Purch Capital Asset	121920				-
	NA-Other Assets-Auxiliary Enterprises	O-Other Receipts (Pymts)	161930										
	NA-Other Assets-A/R	O-Other Receipts (Pymts)	161940	CF-Purch Capital Asset	101940	CF-Purch Capital Asset	111940						
	NA-Other Assets-A/R-Auxiliary Ent.	O-SS Auxiliary Enterprises	161950		-		-					O Granta & Contracto	1410/0
	NA-Other Assets-A/R-Federal	NF-Other Private Gifts	161970	CE-Canital Gifts/Grants	101970							O-Grants & Contracts NF-Other Pvt Gifts	141960
	NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges Allow for Uncollectible	NF-Other Private Gifts NF-Other Private Gifts	161970	CF-Capital Gifts/Grants CF-Capital Gifts/Grants	101970		1		-			NF-Other Pvt Gifts	141970 141980
	NA-Other Assets-A/R Pledges Discount	NF-Other Private Gifts	161990	CF-Capital Gifts/Grants	101990		1		1			NF-Other Pvt Gifts	141990
Intrafund Receivables (Eliminate from Stmt Net Assets	Intrafund Receivables	Other-Zero Out	162000	Other-Zero Out	102000	Other-Zero Out	112000	Other-Zero Out	122000	Other-Zero Out	132000	Other-Zero Out	142000
Interfund Receivables (Eliminate from Stmt Net Assets	Interfund Receivables	Other-Zero Out	163000	Other-Zero Out	103000	Other-Zero Out	113000	Other-Zero Out	123000	Other-Zero Out	133000	Other-Zero Out	143000
LIABILITIES					-		-						
			-				1		1				+
Current Liabilities							1		-			1	
Accounts Payable	CL-A/P-General	O-Pymts to Suppliers	164111	O-Pymts to Suppliers	104110		1			O-Pymts to Suppliers	134110		-
	CL-A/P-Auxiliary Enterprises	O-Pymts to Suppliers	164112										
	CL-A/P-Medical Center	O-Pymts to Suppliers	164113	LD 1.01 -	1044								
	CL-A/P-Other Investment Purchases	I-Proceeds Other Invest.	164130	I-Proceeds Other Invest.	104130	I-Proceeds Other Invest.	114130		1	I-Proceeds Other Invest.	134130	I-Proceeds Other Invest.	144130

IRM No. 175-H	Exhibit 3	
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			1			1	1			1	1		
	ty of California It of Net Assets—Cash Flow Cross Reference							-					_
	atements No. 34 & 35												
	of Account Group Codes												
	Fund Group												
			Current		Unexpended Plant		Retirement of Indeb		Invest. In Plant		Renew. & Replace.	Loan	
		New	Cash	New	Cash	New	Cash	New	Cash	New	Cash New	Cash	New
		Title CL-A/P-Other Investment Purchases-Settlemen	Flow I-Purch Other Invest	Acct. Grp 164140	Flow I-Purch Other Invest	Acct. Grp 104140	Flow I-Purch Other Invest	Acct. Grp 114140	Flow	Acct. Grp	Flow Acct. Gr I-Purch Other Invest 134140	Flow I-Purch Other Invest	Acct. Grp 144140
		CL-A/P-Other Investment Purchases-Settlemen	I-Purch Other Invest I-Proceeds STIP	164140	I-Purch Other Invest	104140	I-Purch Other Invest	114140	-		1-Purch Other Invest 134140	I-Purch Other Invest	144140
		CL-A/P-STIP Investment Purchases-Settlemen	I-Purch STIP	164180									_
		CL-A/P-Commercial Paper Investment Purchases					CF-CP-Proceeds fr Issuance	114170					
		CL-A/P-Commercial Paper Investment Purchases-Settlemen					CF-CP-Princ Payt	114180					
		CL-A/P-Capital Assets	CF-Purch Capital Assets	164150	CF-Purch Capital Assets	104150					CF-Purch Capital Assets 134150		
		CL-A/P-Scholarships and Fellowships CL-A/P-Controlled Disbursements-Payrol	O-Pymts for Scholarships O-Pymts to Employees	164160 164191									
		CL-A/P-Controlled Disbursements-Paylon CL-A/P-Controlled Disbursements-Medical Cente	O-Pymts to Suppliers	164191					-				
		CL-A/P-Controlled Disbursements-Other	O-Pymts to Suppliers	164193									
Ac	crued Salaries and Benefits	CL-Accrued Salaries	O-Pymts to Employees	164210									
		CL-Accrued Benefits	O-Pymts for Benefits	164220									
De	eferred Revenue	CL-Deferred Revenues-Genera	O-Other Receipts (Pymts)	164310	CF-State Capital Approp.	104310			-				
		CL-Deferred Revenues-Auxiliary Enterprise: CL-Deferred Revenues-Medical Center	O-SS Auxiliary Enterprises O-SS Medical Centers	164320									
		CL-Deferred Revenues-Grants & Contracts	O-Grants/Contracts	164340 164330	CF-Capital Gifts/Grants	104330			-			O-Grants/Contracts	144330
Co	ollateral held for Security Lending	CL-Collateral Held for Security Lending	I-Proceeds Other Invest.	164400	er cupital Onto/Oranto	104550		1	1	1	<u> </u>	o orano-contracto	14330
	ommercial Paper	CL-Commercial Paper	CF-CP-Proceeds	164500	CF-CP-Proceeds	104500	CF-CP-Proceeds fr Issuance	114500	CF-CP-Proceeds	124500	1	1	
	ng-Term Debt-Current Portion	CL-Long-Term Debt-Revenue Bonds			CF-Proceeds-Debt Issuance	104610	CF-Proceeds-Debt Issuance	114610	CF-Proceeds-Debt Issuance	124610		CF-Proceeds-Debt Issuance	144610
		CL-Long-Term Debt-COP			CF-Proceeds-Debt Issuance	104620	CF-Proceeds-Debt Issuance	114620	CF-Proceeds-Debt Issuance	124620			
		CL-Long-Term Debt-Mortgages & Other Borrowings			CF-Proceeds-Debt Issuance	104630	CF-Proceeds-Debt Issuance	114630	CF-Proceeds-Debt Issuance	124630			
En	nds Held for Others	CL-Long-Term Debt-Capital Lease Obligations CL-Funds Held For Others-General					CF-Proceeds-Debt Issuance	114640	CF-Purchase of Cap Asset	124640			
Tu		CL-Funds Held For Others-Auxiliary Enterprise							_				
Ot	her Current Liabilities	CL-Other-Deposits-General	O-Other Receipts (Pymts)	164721									
		CL-Other-Deposits-Auxiliary Enterprises	O-Other Receipts (Pymts)	164722									
		CL-Other-Deposits-Medical Center	O-Other Receipts (Pymts)	164723									
		CL-Other-Self Insurance-Medical Malpractice	O-Other Receipts (Pymts)	164731					-				
		CL-Other-Self Insurance-General Auto & Empl Liability (GAEL	O-Other Receipts (Pymts) O-Pymts for Benefits	164732 164733									
		CL-Other-Self Insurance-Workers Compensation CL-Other-Self Insurance-Employee Healthcard	O-Other Receipts (Pymts)	164734					-				
		CL-Other-Vacation Leave	O-Pymts to Employees	164741									
		CL-Other-Compensatory Time	O-Pymts to Employees	164742									
		CL-Other-Severance Pay	O-Pymts to Employees	164750									
		CL-Other-Miscellaneous	O-Other Receipts (Pymts)	164760	NF-Other Receipts (Pymts)	104760	NF-Other Receipts (Pymts)	114760	NF-Other Receipts (Pymts)	124760	NF-Other Receipts (Pymts) 134760	O-Other Receipts (Pymts)	144760
		CL-Other-A/P-LTD-Interest Expense					CF-Interest Paid	114770					
Noncurre	ent Liabilities	CL-Other-A/P-Commercial Paper-Interest Expense					CF-Comm Paper-Int Pd	114780	-				
toncurre									-				
Fe	deral Refundable Loans	NL-Federal Refundable Loans										NF-Stdt Dir Lndg Pmt	145300
		NL-Deposits-General	O-Other Receipts (Pymts)	165110	CF-Capital Gifts/Grants	105110	NF-Other Receipts (Pymts)	115110					
		NL-Deposits-Auxiliary Enterprises	O-Other Receipts (Pymts)	165120									
		NL-Deposits-Medical Center	O-Other Receipts (Pymts)	165130									
5.0	lf-Insurance	NL-Self Insurance-Medical MapIractic	O Other Beceinte (Burnte)	165201									
30	n-msurance	NL-Self Insurance-General Auto & Employment Liability (GAEL	O-Other Receipts (Pymts) O-Other Receipts (Pymts)	165202					_				
		NL-Self Insurance-Workers Compensation	O-Pymts for Benefits	165202									
		NL-Self Insurance-Employee Healthcard	O-Other Receipts (Pymts)	165204									
Lo	ng Term Debt					105410		115410		125410			145410
	Revenue Bonds Certificates of Participation	NL-LTD-Revenue Bonds NL-LTD-Certificates of Participation			CF-Proceeds-Debt Issuance CF-Proceeds-Debt Issuance	105410 105420	CF-Proceeds-Debt Issuance CF-Proceeds-Debt Issuance	115410 115420	CF-Proceeds-Debt Issuance CF-Proceeds-Debt Issuance	125410 125420		CF-Proceeds-Debt Issuance	145410
	Mortgages and Other Borrowings	NL-LTD-Wortgages & Other Borrowings			CF-Proceeds-Debt Issuance	105420	CF-Proceeds-Debt Issuance	115420	CF-Proceeds-Debt Issuance	125420			
	Capital Lease Obligations	NL-LTD-Capital Lease Obligations					CF-Proceeds-Debt Issuance	115440	CF-Purchase of Cap Asset	125440			
Ot	her Noncurrent Liabilities	NL-Other-Miscellaneous	O-Other Receipts (Pymts)	165510	NF-Other Receipts (Pymts)	105510	NF-Other Receipts (Pymts)	115510	NF-Other Receipts (Pymts)	125510	NF-Other Receipts (Pymts) 135510	O-Other Receipts (Pymts)	145510
		NL-Other-Severance Pay	O-Pymts to Employees	165520									
		NL-Other-Vacation Leave	O-Pymts to Employees	165530				+			l		
Intrafund	Payables (Eliminate from Stmt Net Assets	Intrafund Payables	Other-Intercampus Transaction	ns 166000	Other-Intercampus Transaction	106000	Other-Intercampus Transactions	\$ 116000	Other-Intercampus Transaction	126000	Other-Intercampus Transactions 136000	Other-Intercampus Transaction	ns 146000
	Payables (Eliminate from Stmt Net Assets	Interfund Payables	Other-Intercampus Transactio		Other-Intercampus Transaction		Other-Intercampus Transactions		Other-Intercampus Transaction		Other-Intercampus Transactions 130000	Other-Intercampus Transaction	
Clearing	Accounts (Eliminate from Stmt Net Assets	Clearing Accounts	Other-Intercampus Transaction	ons 168100	Other-Intercampus Transaction		Other-Intercampus Transactions		Other-Intercampus Transaction		Other-Intercampus Transactions 138000	Other-Intercampus Transaction	
		Hospital Clearing	Other-Intercampus Transaction										
		DOE Clearing	Other-Intercampus Transaction	ons 168400							l		
NET ACC	SETS.					+		+					
NET ASS	5115							-		-			
Invested i	in capital assets, net of related deb	NET-Invested in Capital Assets	+	-		-		+	+	129000	1	+	-
			1	1	1				1		1	1	
Restricted													
	an ann an dalalan					1		1		1			
No	Endowments	NET-Endowments											

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	of California												
	of Net Assets—Cash Flow Cross Reference												
	ements No. 34 & 35												
	f Account Group Codes												
Detail by F	und Group												
											D 0 D 1		
			Current		Unexpended Plant		Retirement of Indeb		Invest. In Plant		Renew. & Replace.	Loan	
		New	Cash	New	Cash	New	Cash	New	Cash	New	Cash New		New
		Title	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	Flow Acct. Grp	Flow Ac	.cct. Gr
	Annuity & Life Income Fund:	NET-Endowments - Annuity & Life Income											
Enne	ndable:												
Expe	Funds Functioning as Endowmen	NET-Endowments - Funds Functioning as Endowmen							-				
	Funds Functioning as Endowmen	NE1-Endowments - Funds Functioning as Endowmen							-				
	Grants and Contracts	NET-Fund Balance - Gifts & Private Grants		169300									
	Grants and Contracts	NET-Fund Balance - Specific		169500									
		NE1-Fund Balance - Specific		169300					-				
	Gifts	NET-Fund Balance - Gifts & Private Grants		169300									
	0110	IND FF und Balance - Onts & Filvate Orants	1	109300					1				
	Loans	NET-Fund Balance - Loan	1	+		1			1			1401	9100
	Loans	NET T und Balance - Loan										149	/100
	Capital Projects	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants	1	+		109100			1				
	Cupital Hojeets	NET-Fund Balance - Unexpended Plant-Federal Grant:				109200							
		NET-Fund Balance - Unexpended Plant-State Approp				109200							
		NET-Fund Balance - Unexpended Plant-University Fund				109300							
		NET-Fund Balance - Unexpended Plant-Borrowed Fund				109500							
		NET-Fund Balance - Renewal & Replacemen				107500					139100		
											155100		
	Debt Service	NET-Fund Balance - Retirement of Indebtednes						119100					
	Beer Service	All Fund Dutanee Retrement of Indestedness						11)100					
	Appropriations	NET-Fund Balance - Specific		169500									
	rippropriations			10,200									
	Other	NET-Fund Balance - Principal Appropriated		169200									
		NET-Fund Balance - Endowment Incom		169400									
		NET-Fund Balance - Reserves		169100									
		NET-Fund Balance - Specific		169500									
		····· · ····· · ······ · ·····											
Unrestricted	1	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants				109100							
		NET-Fund Balance - Unexpended Plant-Federal Grant:				109200							
		NET-Fund Balance - Unexpended Plant-State Approp				109300							
		NET-Fund Balance - Unexpended Plant-University Fund				109400							
		NET-Fund Balance - Unexpended Plant-Borrowed Fund				109500							
		NET-Fund Balance - Reserves		169100									
		NET-Fund Balance - Principal Appropriated		169200									
		NET-Fund Balance - Gifts & Private Grants		169300									
		NET-Fund Balance - Endowment Incom		169400									
		NET-Fund Balance - Specific		169500									
		NET-Fund Balance - General Funds		169600									
		NET-Fund Balance - Retirement of Indebtednes:						119100					
		NET-Fund Balance - Renewal & Replacemen									139100		
		NET-Fund Balance - Loans										149	9100
		NET-Fund Balance - 415(m) Reserve											
		NET-Endowments - Funds Functioning as Endowmen											
	CA Current Assets												
	NA Noncurrent Assets												
	CL Current Liabilities					1							_
	NL Noncurrent Liabilities												
	NET Net Assets												

atement (y of California of Net Assets—Cash Flow Cross Reference					
	tements No. 34 & 35					
	of Account Group Codes					
	Fund Group					
			Endow. & Simi	lar	415(m)	
		New	Cash	New	Cash	New
		Title	Flow	Acct. Grp	Flow	Acct. Gr
SETS						
irrent As	ssets					
	-					
Cash	h	CA-Cash		150100		590100
Ch	et Terme Inconstruction	CA Chart Tame Investments STID	I Deserved OTID	150210	I Deserved OTID	590210
Shor	rt-Term Investments	CA-Short-Term Investments-STIP CA-Short-Term Investments-Securities	I-Proceeds STIP	150210	I-Proceeds STIP	
		CA-Short-Term Investments-Securities CA-Short-Term Investments-Commercial Pape	I-Proceeds Other Invest.	150220	I-Proceeds Other Invest.	590220
		CA-Short-Term Investments-Mortgage Loans	I-Proceeds Other Invest.	150240		
		CA-Short-Term Investments-Misc. Loans & Contracts	I-Proceeds Other Invest.	150240		
		Financial Control	I-Floceeds Other Invest.	130230		
		i manetar control				
Inves	estment of Cash Collateral	CA-Investment of Cash Collateral	I-Proceeds Other Invest.	150400		
Inves	estments Held By Trustees	CA-Investments Held by Trustees	I-Proceeds Other Invest.	150300		
Acco	counts Receivable					
	State and Federal government	CA-A/R-State Appropriation-Operating				
		CA-A/R-State Grants & Contracts				
		CA-A/R-Federal Appropriations				
		CA-A/R-Federal Grants & Contracts				
		CA-A/R-State Appropriation-Nonoperating-Capital				
		CA-A/R-State Appropriation-Nonoperating-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-Cont Al				
		CA-A/R-Medical Centers-Allow for Uncollectible-Bad Deb				
	Investment Income	CA-A/R-Investment Income	I-Investment Income, ne	150550	I-Investment Income, ne	590550
	Other	CA-A/R-Other-Auxiliary Enterprises				
		CA-A/R-Other-STIP Investment Sales				
		CA-A/R-Other-STIP Investment Sales-Settlements				
		CA-A/R-Other-Commercial Paper Investment Sales				
		CA-A/R-Other-Commercial Paper Investment Sales-Settlement	In Lot I			200264
		CA-A/R-Other-Investment Sales	I-Proceeds Other Invest.	150564	I-Proceeds Other Invest.	590564
		CA-A/R-Other-Investment Sales-Settlements	I-Proceeds Other Invest.	150565	I-Proceeds Other Invest.	590565
		CA-A/R-Other-Student Tuition and Fees				
		CA-A/R-Other-Local & Private Grants & Contracts				
		CA-A/R-Other-Private Gifts-Pledges				
		CA-A/R-Other-Educational Activities		150571		600571
		CA-A/R-Other CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollec	NF-Pvt. Gifts for Endow.	150571	O-Other Receipts (Pymts)	590571
		CA-A/R-Other-Allow for Uncollectible	NF-Pvt. Gifts for Endow.	150582		
	+ +	CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollec	AT T VI. OHIS IOI EIIGOW.	150562	1	
		CA-A/R-Oniel-Fivate Onis-Fiedges-Allow for Uncollectibl				
		CALIFIC FARGEBORE ACTIVITIES ANOW IOL UNCONCLUDE		-	1	
Curr	rent Portion of Notes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans		-	1	
Curry	inter a state of the second state and the state of the second stat	CA-Current Portion of Notes Receivable-Collection		-		
		CA-Current Portion of Notes Receivable-Concertion.				
		CA-Current Portion of Mortgages Receivable-Loan:	1	-	1	
		CA-Current Portion of Mortgages Receivable-Collection:			1	
		CA-Current Portion of Mortgages Receivable-Allow for Uncol				
					1	
Inver	entories	CA-Inventories-General	1			
		CA-Inventories-Auxiliary Enterprises				
		CA-Inventories-Medical Center				
Defe	erred Charges	CA-Deferred Charges-General				
		CA-Deferred Charges-Auxiliary Enterprises				
		CA-Deferred Charges-Medical Center				
Othe	er Current Assets	CA-Other				
ncurren						
Inves	estments	NA-Investments-STIP	I-Proceeds STIP	151110		
		NA-Investments-Securities	I-Proceeds Other Invest.	151120		
		NA-Investments-Mortgage Loans	I-Proceeds Other Invest.	151140		
		NA-Investments-Real Estate	I-Proceeds Other Invest.	151150		
			I-Proceeds Other Invest. I-Proceeds Other Invest.	151150 151160		

	ornia ssets—Cash Flow Cross Reference					
SB Statements						
	nt Group Codes					
tail by Fund Gro						
			Endow. & Sim	ilar	415(m)	
		New	Cash	New	Cash	New
		Title	Flow	Acct. Grp		Acct. C
Investment of	f Cash Collateral	NA-Investment of Cash Collatera	I-Proceeds Other Invest.	151700		
Investments I	Held By Trustees	NA-Investments Held by Trustees	I-Proceeds Other Invest.	151200		
		· · · · · · · · · · · · · · · · · · ·				
Notes Receiv	able	NA-Notes Receievable-Loans				
i totes freeen		NA-Notes Receivable-Collection:				
		NA-Notes Receievable-Allow for Uncollectibl				
Mortgages Re	eceivable	NA-Mortgages Receivable-Loans				
		NA-Mortgages Receivable-Collections				
		NA-Mortgages Receivable-Allow for Uncollectibl				
		In this transfer to the second s				
Land buildin	ngs, equipment, libraries and collection	Real Estate-Campus			-	
Land, Dunum	igs, equipment, noraries and concerton	Real Estate-Med Ctr				-
		Building & Structures-Campus				
		Building & Structures-Campus Building & Structures-Med Cti			+	-
		Fixed Equipment-Campus			+	
					+	-
		Fixed Equipment-Med Ctr General Improvements-Campus				-
		General Improvements-Med Cti				
		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 Collection:				
		Construction in Progress-Campus				
		Construction in Progress-Med Ctr				
		Intangible Assets-Campus				
		Intangible Assets-Med Ctr				
		Infrastructure Assets-Campus				
		Infrastructure Assets-Med Ctr				
		Special Collections-Excl Lib-Campus				
		Special Collections-Excl Lib-Med Ctu				
Less: Accum	nulated Depreciatior	Accumulated Depreciation-Buildings & Structures-Campu				
		Accumulated Depreciation-Buildings & Structures-Med Ct				
		Accumulated Depreciation-General Improvements-Campu				
		Accumulated Depreciation-General Improvements-Med Ct				
		Accumulated Depreciation-Software >10M-Campu				
		Accumulated Depreciation-Software > 10M-Med Ct				
		Accumulated Depreciation-Software < 10M-Campus				
		Accumulated Depreciation-Software < 10M-Med Ct				
		Accumulated Depreciation-Equipment-Med Ct	1		1	
		Accumulated Depreciation-Equipment-Campus	1		1	
		Accumulated Depreciation-Equipment-Campa.			1	
		Accumulated Depreciation-Intengible Assets-Campus			1	
		Accumulated Depreciation-Intangible Assets-Campu: Accumulated Depreciation-Intangible Assets-Med Ct			1	
		Accumulated Depreciation-Infrastructure-Campus			1	-
+ +		Accumulated Depreciation-Infrastructure-Campus Accumulated Depreciation-Infrastructure-Med Ct			1	
+ +		recontinuated Depretiation-infrastructure-ivied Ct			+	-
Other Noncur	rrent Assets	NA-Other Assets-A/R-State				
Julei Noncui	11011 73503	NA-Other Assets-A/R-State				
		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				
	es (Eliminate from Stmt Net Assets	Intrafund Receivables	Other-Zero Out	152000		
rfund Receivable	es (Eliminate from Stmt Net Assets	Interfund Receivables	Other-Zero Out	153000		
BILITIES						
rent Liabilities						
Accounts Pay		CL-A/P-General	NF-Pvt. Gifts for Endow.	154110	O-Pymts for Benefits	594110
		CL-A/P-Auxiliary Enterprises				
		CL-A/P-Medical Center				1
	i	CL-A/P-Other Investment Purchases	I-Proceeds Other Invest.	154130	I-Proceeds Other Invest.	594130

University	of California					
	of Net Assets—Cash Flow Cross Reference					
	ements No. 34 & 35					-
	f Account Group Codes					-
Detail by Fu	und Group					
			Endow. & Similar		415(m)	
		New Title	Cash	New	Cash	New
		CL-A/P-Other Investment Purchases-Settlemen	Flow I-Purch Other Invest	Acct. Grp 154140	Flow I-Purch Other Invest	Acct. Grp 594140
		CL-A/P-STIP Investment Purchases	1-1 uten Other nivesi	134140	i i ulen older nivesi	594140
		CL-A/P-STIP Investment Purchases-Settlemen				
		CL-A/P-Commercial Paper Investment Purchases				
		CL-A/P-Commercial Paper Investment Purchases-Settlemen				-
		CL-A/P-Capital Assets				
		CL-A/P-Scholarships and Fellowships				
		CL-A/P-Controlled Disbursements-Payrol				
		CL-A/P-Controlled Disbursements-Medical Cente				_
Acon	ued Salaries and Benefits	CL-A/P-Controlled Disbursements-Other CL-Accrued Salaries				
Acci	ded Salaries and Benefits	CL-Accrued Benefits				
Defei	rred Revenue	CL-Deferred Revenues-Genera				
		CL-Deferred Revenues-Auxiliary Enterprise				
		CL-Deferred Revenues-Medical Center				
		CL-Deferred Revenues-Grants & Contracts				
	iteral held for Security Lending	CL-Collateral Held for Security Lending	I-Proceeds Other Invest.	154400		
	mercial Paper	CL-Commercial Paper				
Long	-Term Debt-Current Portion	CL-Long-Term Debt-Revenue Bonds				_
\vdash		CL-Long-Term Debt-COP CL-Long-Term Debt-Mortgages & Other Borrowings				+
\vdash		CL-Long-Term Debt-Mortgages & Other Borrowings CL-Long-Term Debt-Capital Lease Obligations	1			+
Fund	s Held for Others	CL-Long-Term Debt-Capital Lease Congations CL-Funds Held For Others-General	-			
		CL-Funds Held For Others-Auxiliary Enterprise				
Other	r Current Liabilities	CL-Other-Deposits-General				
		CL-Other-Deposits-Auxiliary Enterprises				
		CL-Other-Deposits-Medical Center				
		CL-Other-Self Insurance-Medical Malpractice				
		CL-Other-Self Insurance-General Auto & Empl Liability (GAEL				
		CL-Other-Self Insurance-Workers Compensatior CL-Other-Self Insurance-Employee Healthcare				
		CL-Other-Vacation Leave				
		CL-Other-Compensatory Time				-
		CL-Other-Severance Pay				-
		CL-Other-Miscellaneous	NF-Pvt. Gifts for Endow.	154760		
		CL-Other-A/P-LTD-Interest Expense				
		CL-Other-A/P-Commercial Paper-Interest Expense				
Noncurrent	t Liabilities					
Fals	- Defendeble Leans	NIL Fadaral Dafan dabla Lana				
Feder	ral Refundable Loans	NL-Federal Refundable Loans NL-Deposits-General				
		NL-Deposits-Auxiliary Enterprises				
		NL-Deposits-Medical Center				
						-
Self-l	Insurance	NL-Self Insurance-Medical MapIractica				
		NL-Self Insurance-General Auto & Employment Liability (GAEL				
		NL-Self Insurance-Workers Compensation				
		NL-Self Insurance-Employee Healthcar				_
Lor -	Term Debt					
Long	Revenue Bonds	NL-LTD-Revenue Bonds				
	Certificates of Participation	NL-LTD-Certificates of Participation				-
	Mortgages and Other Borrowings	NL-LTD-Mortgages & Other Borrowings	1			1
	Capital Lease Obligations	NL-LTD-Capital Lease Obligations				
Other	r Noncurrent Liabilities	NL-Other-Miscellaneous	NF-Pvt. Gifts for Endow.	155510		
		NL-Other-Severance Pay				-
		NL-Other-Vacation Leave				+
Intrafund Do	ayables (Eliminate from Stmt Net Assets	Intrafund Payables	Other-Intercampus Transactions	156000		+
	ayables (Eliminate from Stmt Net Assets	Interfund Payables	Other-Intercampus Transactions			+
	counts (Eliminate from Stmt Net Assets	Clearing Accounts	Other-Intercampus Transactions			+
		Hospital Clearing				
		DOE Clearing				
NET ASSE	<u>15</u>		1			
Income 1	anital acesta nat afinalata 1.1.1.	NET Invested in Conital Acasta				_
invested in c	capital assets, net of related deb	NET-Invested in Capital Assets				+
Restricted:						+
	expendable:		1			+
1.tone	Endowments	NET-Endowments		159100	1	-
	•					

University o	of Calif	ornia					
		ssets—Cash Flow Cross Reference					
		No. 34 & 35					
		nt Group Codes					
Detail by Fu							
betan by re		J					
				Endow. & Sin	nilar	415(m)	
			New	Cash	New	Cash	New
			Title	Flow	Acct. Grp	Flow	Acct. Grp
	Annui	ity & Life Income Funds	NET-Endowments - Annuity & Life Income	TIOW	159200	110W	Acc. Gip
	Annu	ty & Ene meome rund:	NET-Endowinents - Annunty & Ene meone		139200		
Evno	ndable:						
Expe		Functioning as Endowmen	NET-Endowments - Funds Functioning as Endowmen		159300		
	runus	Functioning as Endowmen	NET-Endowinents - Funds Functioning as Endowinen		139300		
	Count	s and Contracts	NET-Fund Balance - Gifts & Private Grants				
	Grants	s and Contracts					
			NET-Fund Balance - Specific				
	0.0						
	Gifts		NET-Fund Balance - Gifts & Private Grants				
	Loans		NET-Fund Balance - Loan				
	1						
	Capita	al Projects	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants				
			NET-Fund Balance - Unexpended Plant-Federal Grant:				
			NET-Fund Balance - Unexpended Plant-State Approp				
			NET-Fund Balance - Unexpended Plant-University Fund				
			NET-Fund Balance - Unexpended Plant-Borrowed Fund				
			NET-Fund Balance - Renewal & Replacemen				
	Debt S	Service	NET-Fund Balance - Retirement of Indebtednes:				
	Appro	priations	NET-Fund Balance - Specific				
	Other		NET-Fund Balance - Principal Appropriated				
			NET-Fund Balance - Endowment Incom				
			NET-Fund Balance - Reserves				
			NET-Fund Balance - Specific				
Unrestricted			NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants				
			NET-Fund Balance - Unexpended Plant-Federal Grant				
			NET-Fund Balance - Unexpended Plant-State Approp				
			NET-Fund Balance - Unexpended Plant-University Fund				
			NET-Fund Balance - Unexpended Plant-Borrowed Fund				
			NET-Fund Balance - Reserves				
			NET-Fund Balance - Principal Appropriated				
	1		NET-Fund Balance - Gifts & Private Grants				
	1		NET-Fund Balance - Endowment Incom				
	1		NET-Fund Balance - Specific				
	1		NET-Fund Balance - General Funds				
	1		NET-Fund Balance - Retirement of Indebtednes				
	+		NET-Fund Balance - Renewal & Replacemen				
	-		NET-Fund Balance - Loans				
	+		NET-Fund Balance - 415(m) Reserve				599000
	-		NET-Endowments - Funds Functioning as Endowmen		159300		577000
	+		12.1 Engewhenes - 1 ands 1 anetoning as Engewhen		137300		
	CA	Current Assets					
		Noncurrent Assets					
		Current Liabilities					
	NL	Noncurrent Liabilities					
	NET	Net Assets					

tement of Revenues, Expenses and Changes i SB Statements No. 34 & 35 pping of Codes ail by Fund Group OPERATING REVENUES Student tuition and fees.net	in Net Assets—Cash Flow Cross Reference										_
pping of Codes ail by Fund Group											
ail by Fund Group											
										<u> </u>	
	New	Current	Unexpended Pla	ant	Retirement of Ind	lebt.	Invest. In Plant		Renew. & Replace.	Loan	
	Title	Cash Flow New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow New	Cash Flow	New
Student tuition and fees.net											
+ +	Student Tuition & Fees - Non-Resident Tuition	O-Student Tuition & Fees AG200110 O-Student Tuition & Fees AG200120									
+	Student Tuition & Fees - Application for Admissior Student Tuition & Fees - Other General Fund Student Fee	O-Student Tuition & Fees AG200120 O-Student Tuition & Fees AG200130									
+ + +	Student Tuition & Fees - Other Student Fees	O-Student Tuition & Fees AG200190									
	University Extension	O-Student Tuition & Fees AG200400									
	Student tuition and fees - Contra - Student Financial Aic	O-Student Tuition & Fees AG200500									
Grants and contracts											
Federal	United States Government - Grants	O-Grants/Contracts AG203200									
	United States Government - Contracts	O-Grants/Contracts AG203300									
	United States Government - Appropriations	O-Grants/Contracts AG203100									TC0020
State.	United States Government - Federal Capital Contribution State of California - Grants & Contracts	O-Grants/Contracts AG201300								O-Grants/Contracts	TC8038
State							-				
Private	State of CA - Special State Appropriations - Operating Private - Restricted Grants	O-Grants/Contracts AG201210 O-Grants/Contracts AG206300		-		+				1	
1117400	Private - Restricted Ontracts	O-Grants/Contracts AG200500 O-Grants/Contracts AG206400								+	
Local	Local Government - Grants & Contracts	O-Grants/Contracts AG200400 O-Grants/Contracts AG202200								1	
Sales and services:											
Medical centers	Sales & Services - Medical Centers	O-SS Medical Centers AG207210								1	
	Sales & Services - Contra - Medical Centers Allowance	O-SS Medical Centers AG207220									
Educational activities	Sales & Services - Educational Activity	O-SS Educational Act. AG207110									
	Sales & Services - Contra - Educational Activity Allowance	O-SS Educational Act. AG207120									
Auxiliary enterprises, net	Sales & Services - Auxiliary Enterprises	O-SS Auxiliary Enterprises AG207310									
	Sales & Services - Contra - Auxiliary Enterprises Allowance Sales & Services - Contra - Aux Ent-Student Financial Aic	O-SS Auxiliary Enterprises AG207320						-			
	Sales & Services - Contra - Aux Ent-Student Financial Aic	O-SS Auxiliary Enterprises AG207330									
Other operating revenues, net	Other Sources - Service Enterprises	O-Other Receipts (Pymts) AG208110									
Other operating revenues, net	Other Sources - Contra - Service Enterprises Allowance	O-Other Receipts (Pymts) AG208110 O-Other Receipts (Pymts) AG208120									
	Other Sources - Other	O-Other Receipts (Pymts) AG208120 O-Other Receipts (Pymts) AG208210									
	Other Sources - Contra - Other Allowances	O-Other Receipts (Pymts) AG208220									-
	Other Sources - Contra - Student Financial Aic	O-Other Receipts (Pymts) AG208290									
	Interest on Notes									O-Collections of Loans	TC8020
	Recovery of Notes Written Off as Uncollectible									O-Collections of Loans	TC8021
	Recovery of NDEA Teaching Service Cancellatio									O-Collections of Loans	TC8022
	Late Charges-Student Loans									O-Collections of Loans	TC8025
	Faculty Mtg. Programs-Fees									O-Collections of Loans	TC8131
T ()								-			
Total operating revenues											
OPERATING EXPENSES											
Salaries and wages	Academic Wages	O-Pymts to Employees OC1000									
	Staff Wages	O-Pymts to Employees OC1100									
	Incentive Award Program Paymen	O-Pymts to Employees OC1150									
	IAP Award Funding	O-Pymts to Employees OC1180								1	
	Sabbatical Leave in Residence	O-Pymts to Employees OC1200									
	Sabbatical Leave Not in Residence	O-Pymts to Employees OC1300						T			
+ + +	Retirement Benefit Allowance	O-Pymts to Employees OC1400						 		l	
<u> </u>	Compensation Earned But Not Paid	O-Pymts to Employees OC1700						⊦ I		l	
<u> </u>	Transfer of Vacation Accruals Salary Accrual	O-Pymts to Employees OC1800 O-Pymts to Employees OC1940								ł	
+ + +	Vacation Accrual	O-Pymts to Employees OC1940 O-Pymts to Employees OC1950				+		<u>⊦ </u>		ł	
	Compensatory Time Accrua	O-Pymts to Employees OC1950 O-Pymts to Employees OC1960									
	SMSPP Accrual	O-Pymts to Employees OC1970									
	Elimination of Capitalized Salaries & Wage:	O-Pymts to Employees OC1980									
	Employee Vacation and S/L Assessmen	O-Pymts to Employees OC8550									
Benefits	PERS-VERIP Annuity	O-Pymts for Benefits OC8220									
<u>↓ ↓ ↓ </u>	OASDI	O-Pymts for Benefits OC8300						ļ I			
<u>↓ </u>	Medicare State Teachers Detirement System Descents Contribution	O-Pymts for Benefits OC8310								+	
	State Teachers Retirement System Regents Contribution Orange County Retirement System	O-Pymts for Benefits OC8400 O-Pymts for Benefits OC8450									
<u>├──</u>	Federal Civil Service Retirement System	O-Pymts for Benefits OC8450 O-Pymts for Benefits OC8460								ł	
	Workers Compensation	O-Pymts for Benefits OC8500								+	
	Campus Benefit Cost	O-Pymts for Benefits OC8515								+	
	Unemployment Insurance	O-Pymts for Benefits OC8520								1	
	Employee Support Programs	O-Pymts for Benefits OC8530								1	
	Health Insurance Sec. 89	O-Pymts for Benefits OC8540								1	
	Life Insurance Sec. 89	O-Pymts for Benefits OC8560 O-Pymts for Benefits OC8570								Į	
	Graduate Student Health Insurance	O-Pymts for Benefits OC8570									

University of California										
Statement of Revenues, Expenses and Change	es in Net Assets—Cash Flow Cross Reference									
GASB Statements No. 34 & 35										
Mapping of Codes										
Detail by Fund Group										
	New	Current	Unexpended P		Retirement of Indebt.	Invest. In Plant		Renew. & Repla		Loan
	Title	Cash Flow New	Cash Flow	New	Cash Flow New	Cash Flow	New	Cash Flow	New	Cash Flow New
	Partial Fee Remission	O-Pymts for Benefits OC8590								
	UCRS Regents Contribution UCRS Regents Contribution Phased Retirement	O-Pymts for Benefits OC8600 O-Pymts for Benefits OC8610								
	Health Science Compensation Reserve	O-Pymts for Benefits OC8620								
	Graduate Student Partial Fee Remission	O-Pymts for Benefits OC8640								
	UCRS Regents Contribution Summer Salaries	O-Pymts for Benefits OC8650								
	PERS Regents Contribution	O-Pymts for Benefits OC8700								
	Non-Industrial Disability Insurance Premiun	O-Pymts for Benefits OC8800								
	SCERS Employer Contributions	O-Pymts for Benefits OC8820								
	Vision Care Contribution	O-Pymts for Benefits OC8830								
	Vision Care Alternative Contribution	O-Pymts for Benefits OC8840								
	Elimination of Capitalized Benefits	O-Pymts for Benefits OC8890								
	Health Insurance	O-Pymts for Benefits OC8900								
	Employee Benefit Cost Transfers	O-Pymts for Benefits OC8910								
	Construction Class Various Benefits	O-Pymts for Benefits OC8920								
	General Liability Insurance	O-Pymts for Benefits OC8930		_						
	Benefit Accrual	O-Pymts for Benefits OC8940 O-Pymts for Benefits OC8945								
	Incentive Award Program Assessmen Employers Dental Plan Contributior	O-Pymts for Benefits OC8945 O-Pymts for Benefits OC8950								
	Incentive Award Program Benefit Funding	O-Pymts for Benefits OC8950 O-Pymts for Benefits OC8955		_				1	+	
	Faculty Benefit Cost Offset	O-Pymts for Benefits OC8955								
	Tuition Remission (RA)	O-Pymts for Benefits OC8960 O-Pymts for Benefits OC8970							1	
	Special Life Insurance Contribution	O-Pymts for Benefits OC8980								
	Annuitant Health Insurance Contribution	O-Pymts for Benefits OC8990				+				
	Retirement & Employee Benefits-Payment:	· · · · · · · · · · · · · · · · · · ·								
	Retirement & Employee Benefits-Contributions from Campu									
Scholarships and fellowships	Scholarship & Fellowships	O-Pymts for Scholarships OC7770								
Utilities	Utilities Services	O-Pymts to Suppliers OC5200								
	Electricity	O-Pymts to Suppliers OC5210								
	Water & Sewer	O-Pymts to Suppliers OC5220								
	Natural Gas	O-Pymts to Suppliers OC5230								
	Oil	O-Pymts to Suppliers OC5250								
	Propane/Butane	O-Pymts to Suppliers OC5260								
Supplies and materials	Supplies & Materials	O-Pymts to Suppliers OC8000 O-Pymts to Suppliers OC8010								
	Medical Supplies Chemicals, Organic & Inorganic								+	
	Lab Glass/Ceramics	O-Pymts to Suppliers OC8020 O-Pymts to Suppliers OC8030								
	Lab Instruments & Supplies	O-Pymts to Suppliers OC8040								
	Fertilizers & Pesticides	O-Pymts to Suppliers OC8050								
	Lab Animals/Feed	O-Pymts to Suppliers OC8060								
	General Office Supplies	O-Pymts to Suppliers OC8070								
	Educational TV/AV Service	O-Pymts to Suppliers OC8080								
	Elimination of Capitalized Other CF Expenditures	O-Pymts to Suppliers OC8090								
	Non Capitalized Fabricated Cost	O-Pymts to Suppliers OC8100						1		
	Non Capitalized Expenditures		O-Pymts to Suppliers	TC2001				O-Pymts to Suppliers	TC2301	
	Inventorial Equipment	O-Pymts to Suppliers OC9000					-			
	Inventorial Livestock	O-Pymts to Suppliers OC9100								
	Library Books and Materials to be Capitalized	O-Pymts to Suppliers OC9200								
	Library Rare Books and Rare Book Collec. to be Capitalized	O-Pymts to Suppliers OC9210								
	Capitalized Standard Office Furniture	O-Pymts to Suppliers OC9213						1	1	
	Non-Inventorial Capitalized Items	O-Pymts to Suppliers OC9214								
	Special Collections (Excl. Lib) to be Capitalized	O-Pymts to Suppliers OC9220		_						
	Software Projects to be Capitalized >\$10M	O-Pymts to Suppliers OC9230								
	Software Projects to be Capitalized <\$10M Rental Allowance on Inventorial Equipmen	O-Pymts to Suppliers OC9235 O-Pymts to Suppliers OC9400		_				1	+	
	Full Value Minus Cost of Surplus	O-Pymts to Suppliers OC9400 O-Pymts to Suppliers OC9500		_				1	+	
	Fabrication Components or Supplies	O-Pymts to Suppliers OC9500 O-Pymts to Suppliers OC9600						1	1	
	Buildings & Structures to be Capitalized	O-Pymts to Suppliers OC9700								
	Fixed Equipment to be Capitalized	O-Pymts to Suppliers OC9710				+				
	General Improvement to be Capitalized	O-Pymts to Suppliers OC9740						1		
	Infrastructure Assets to be Capitalized	O-Pymts to Suppliers OC9750						1		
	Intangible Assets to be Capitalized	O-Pymts to Suppliers OC9760								
	Expense for CIP to be Capitalized	O-Pymts to Suppliers OC9790						1		
	Interdept. Transfer of Inventorial Equipment	O-Pymts to Suppliers OC9800								
	Purchased Computer Equipment	O-Pymts to Suppliers OC9900								
	Office Furniture/Equipment	O-Pymts to Suppliers OC9950								
	Non Capitalized Expenditures	O-Pymts to Suppliers OC9980								
	Elimination of Capitalized CF Equipment Purchases	O-Pymts to Suppliers OC9981								
Depreciation										
	Building & Structures-Campus						C2400			
	Building & Structures-Med Ctu			1		CF-Purchase of Cap Asset 7	C2500	1	1	

iversity of Ca	alifornia				1		1 1		
	evenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference								
	nts No. 34 & 35								
apping of Cod									
tail by Fund (Group								
	New	Curren	t	Unexpended Plan	nt	Retirement of Indebt.	Invest. In Plant	Renew, & Replace.	Loan
	Title	Cash Flow	New	Cash Flow	New	Cash Flow New	Cash Flow New	Cash Flow New	Cash Flow New
	General Improvements-Campus						CF-Purchase of Cap Asset TC2401		
	General Improvements-Med Cti				-		CF-Purchase of Cap Asset TC2501		
	Software > 10M-Campus Software > 10M-Med Ctr						CF-Purchase of Cap Asset TC2402 CF-Purchase of Cap Asset TC2502		
	Software < 10M-Med Cu						CF-Purchase of Cap Asset TC2403		
	Software < 10M-Med Ctr						CF-Purchase of Cap Asset TC2503		
	Equipment-Campus						CF-Purchase of Cap Asset TC2404		
	Equipment-Med Ctr Library Materials & Library Collections (exc. Rare books						CF-Purchase of Cap Asset TC2504 CF-Purchase of Cap Asset TC2405		
	Intangible Assets-Campus						CF-Purchase of Cap Asset TC2405 CF-Purchase of Cap Asset TC2406		
	Intangible Assets-Med Ctr						CF-Purchase of Cap Asset TC2506		
	Infrastructure Assets-Campus						CF-Purchase of Cap Asset TC2407		
	Infrastructure Assets-Med Ctr						CF-Purchase of Cap Asset TC2507		
Othe	er operating expenses Travel In State	O-Pymts to Suppliers	OC2000						
Oure	Agriculture Conferences	O-Pymts to Suppliers	OC2100						
	University Garage Charges	O-Pymts to Suppliers	OC2300						
	Removal & Moving Expense Reimbursemen	O-Pymts to Suppliers	OC2700						
+ $-$	Out of State Travel	O-Pymts to Suppliers	OC2900 OC3000		↓		┨─────┨		
+	Freight UNEX Admin Expense	O-Pymts to Suppliers O-Pymts to Suppliers	OC3000 OC3700		<u> </u>		┨─────┤		<u>├</u> ────
	Recharges	O-Pymts to Suppliers	OC3900						
	Telephone, Telegraph & Teletype	O-Pymts to Suppliers	OC4100						
	Postage, Mail, Inc. Commercial Mail Service	O-Pymts to Suppliers	OC4400						
	Rental of Space Interdepartmental Recharge Rental of Space or Facility Other	O-Pymts to Suppliers	OC5000 OC5100		-				
	Rental of Space of Facility Other	O-Pymts to Suppliers O-Pymts to Suppliers	OC5300						
	Rental of Equipment Computer	O-Pymts to Suppliers	OC5400						
	Rental of Equipment Interdepartmental Recharge	O-Pymts to Suppliers	OC5500						
	Payment Under Capital Lease Other (should be zero	O-Pymts to Suppliers	OC5600						
	Payment Under Capital Lease Computer (should be zero Printing of Publications	O-Pymts to Suppliers O-Pymts to Suppliers	OC5700 OC6000						
	Reproduction and Photography	O-Pymts to Suppliers	OC6050						
	Printing of Forms, Stationary, Etc	O-Pymts to Suppliers	OC6100						
	LibraryMaterials (non-inventorial)	O-Pymts to Suppliers	OC6200						
	Library Materials Book Binding	O-Pymts to Suppliers	OC6300 OC7000		-				
	Central Stenographic Services Repairs, Alterations & Maintenance	O-Pymts to Suppliers O-Pymts to Suppliers	OC7000 OC7100		+				
	Building Maintenance	O-Pymts to Suppliers	OC7150						
	Miscellaneous Services	O-Pymts to Suppliers	OC7200						
	Membership & Subscriptions-Federally Chargeable	O-Pymts to Suppliers	OC7220						
	Advertising-Federally Chargeable Rovalaties	O-Pymts to Suppliers O-Pymts to Suppliers	OC7230 OC7240						
	Food & Beverages for Business Meetings/Conference:	O-Pymts to Suppliers	OC7250						
	Temporary Labor Costs	O-Pymts to Suppliers	OC7290						
	Expense in Excess of \$25K on Subcontract	O-Pymts to Suppliers	OC7300						
$\left - \right $	Bad Debt Expense-State Government Bad Debt Expense-Federal Government	O-Other Receipts (Pymts)	OC7310 OC7320		↓		┨─────┨		
+	Bad Debt Expense-Federal Government Bad Debt Expense-Medical Centers	O-Other Receipts (Pymts) O-Other Receipts (Pymts)	OC7320 OC7330		<u> </u>		┨─────┤		<u>├</u> ────
	Bad Debt Expense-Auxiliary Enterprises	O-Other Receipts (Pymts)	OC7340						
	Bad Debt Expense-Educational Activities	O-Other Receipts (Pymts)	OC7350						
+	Bad Debt Expense-Other	O-Other Receipts (Pymts)	OC7360		1				
	Equivalent of Month Earnings Paid to Dependen Payment of UCRS Benefits	O-Pymts for Benefits O-Pymts for Benefits	OC7400 OC7500		╡───┨		<u> </u>		
	Grant Payment of UCRS Benefits	O-Pymts for Benefits O-Pymts to Suppliers	OC7590		<u> </u>		1 1		<u>├</u>
	Computing & Data Processing Serv. Administration	O-Pymts to Suppliers	OC7610		1		1		
	Computing & Data Processing Serv. Academic	O-Pymts to Suppliers	OC7620						
	Fines & Penalties	O-Pymts to Suppliers	OC7700		<u>↓ </u>		ⅠⅠ		
\vdash	Donations & Contributions Membership & Subscriptions-Federally Unchargeable	O-Pymts to Suppliers O-Pymts to Suppliers	OC7710 OC7720		+		┨─────┤		
+	Advertising-Federally Unchargeable	O-Pymts to Suppliers	OC7730				<u> </u>		
	Patient Care	O-Pymts to Suppliers	OC7740						
	Social Activities & Entertainment	O-Pymts to Suppliers	OC7750						
	Cost of Legal Proceedings	O-Pymts to Suppliers	OC7780				l		
+ $+$	Honoraria (Other Than UC Employee 415(m) Restoration Plan Contribution	O-Pymts to Suppliers O-Pymts for Benefits	OC7900 OC7920		+		┨─────┤		
	Medical Malpractice Insurance	O-Pymis for Benefits O-Other Receipts (Pymts)	OC7920 OC7910				l l		
	General Liability Insurance	O-Pymts to Suppliers	OC7930						
	Employment Practice Liability Program	O-Pymts to Suppliers	OC7940						
	Other Insurance Write-Off of Notes as Uncollectible	O-Pymts to Suppliers	OC7950				┨─────┤		O Louis lawed
	Loans Assigned to Fed. Govt.		-		+		l l		O-Loans Issued TC8125 O-Loans Issued TC8126
	Collection and Litigation Expense		-		+				O-Loans Issued TC8120 O-Loans Issued TC8127

University of California												
Statement of Revenues, Expenses and Changes in	n Net Assets—Cash Flow Cross Reference										-	
GASB Statements No. 34 & 35												
Mapping of Codes												
Detail by Fund Group												
	New	Curren	nt	Unexpended P	ant	Retirement of I	ndebt.	Invest. In Plant	Renew. & Repla	ice.	Loan	
	Title	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow New	Cash Flow	New	Cash Flow	New
	Cancellation due to Death	1									O-Loans Issued	TC8128
	Reserve for Bad Debts										O-Collection of Loans	TC8139
	Administrative Expense											
Total operating expenses												
Operating income (loss)												
NONOPERATING REVENUES (EXPENSES	S]											
State educational appropriations	State of CA - General Support	NF-State Educ.Approp	AG201100									
State financing appropriations	State of CA - Special State Appropriations - Cap. Financ	CF-State Fin Approp	AG201220									
Private gifts	Private - Unrestricted Gifts	NF-Other Private Gifts	AG206100								NF-Other Private Gifts	TC8000
	Private - Restricted Gifts	NF-Other Private Gifts	AG206210								NF-Other Private Gifts	TC8000
	Private - Contra - Uncollectible	NF-Other Private Gifts	AG206220								NF-Other Private Gifts	TC8001
	Private - Contra - Discount on Pledge:	NF-Other Private Gifts	AG206230								NF-Other Private Gifts	TC8002
			_									
Investment income												
Endowment	Endowment Fund Income	I-Investment Income, Ne	AG205100									
Security Lending	Security Lending Revenue-Endowment Incom	I-Investment Income, Ne	AG205200									
	Security Lending Revenue-Othe	I-Investment Income, Ne	AG208250									
Net of Fees and Rebates	Security Lending Expense	I-Investment Income, Ne	AG208260									
Other	Investment Income - Other	I-Investment Income, Ne	AG208230	I-Investment Income, Ne	TC1300	CF-Interest Paid	TC1305		I-Investment Income, Ne	TC1315	I-Investment Income, Ne	TC8029
	Stip Investment Income	I-Investment Income, Ne	AG208240	I-Investment Income, Ne	TC1301	I-Investment Income, Ne	TC1306				I-Investment Income, Ne	TC8011
	Faculty Mtg Program - Investment Income-Mtgs										I-Investment Income, Ne	TC8028
Net appreciation (depreciation) in fair v	value of investment											
	Unrealized Gains-STIP	I-Proceeds STIP	AG208271									
	Unrealized Gains-Security Lending	I-Proceeds-Other Inv.	AG208272									
	Unrealized Gains-Other Investments	I-Proceeds-Other Inv.	AG208273	I-Proceeds-Other Inv.	TC 1312	CF-Interest Paid	TC1314		I-Proceeds-Other Inv.	TC1317	I-Proceeds-Other Inv.	TC8013
	Unrealized Gains-Foreign Currency Contract:	I-Proceeds-Other Inv.	AG208274									
	Gain or Loss on Sale of Investments-STIF	I-Proceeds STIP	AG208281									
	Gain or Loss on Sale of Investments-other Investments	I-Proceeds-Other Inv.	AG208282	I-Proceeds Other Inv	TC1450	I-Proceeds Other Inv	TC1455		I-Proceeds Other Inv	TC1460	I-Proceeds Other Inv	TC8010
	Gain or Loss on Sale of Investments - Stocks and Bonds											
	Gain or Loss on Sale of Investments - Accretion/Amortization of Discount											
Interest expense												
	Aux. Ent Payment of Interest on Bank Loan:					CF-Interest Paid	TC2210					
	Aux. Ent Payment of Interest on Bonds					CF-Interest Paid	TC2215					
	Aux. Ent Payment of Interest on Capital Leases/Installment Purcl					CF-Interest Paid	TC2220					
	Aux. Ent Payment of Interest on Other					CF-Interest Paid	TC2225					
	Med. Ctr Payment of Interest on Bank Loan:					CF-Interest Paid	TC2240					
	Med. Ctr Payment of Interest on Bonds					CF-Interest Paid	TC2245					
	Med. Ctr Payment of Interest on Capital Leases/Installment Purcl					CF-Interest Paid	TC2250					
	Med. Ctr Payment of Interest on Other					CF-Interest Paid	TC2255					
	Other - Payment of Interest on Bank Loans					CF-Interest Paid	TC2270					
	Other - Interest Charge to Campus on Tax-Exempt CF					CF-Purch Capital Asset	TC2271					
	Other - Interest Charge to Campus on Taxable CF					CF-Purch Capital Asset	TC2272					
	Other - Payment of Interest on Tax Exempt CF					CF-Comm Paper-Int Paid	TC2273					
	Other - Payment of Interest/Discount on Taxable CI	<u> </u>				CF-Comm Paper-Int Paid	TC2274				<u> </u>	
	Other - Payment of Interest on Bonds					CF-Interest Paid	TC2275					_
	Other - Payment of Interest on Capital Leases/Installment Purch					CF-Interest Paid	TC2280					
	Other - Payment of Interest on Other	<u> </u>				CF-Interest Paid	TC2285				<u> </u>	
	Other - Repayment of Interest on State Capital Leases					CF-Interest Paid	TC2290					_
	Other - Repayment of Interest on State Energy Eff. Bond	<u> </u>				CF-Interest Paid	TC2291				<u> </u>	
	Contra Interest Expense (payment of Cap. Interest)					CF-Interest Paid	TC2299					_
		_						_	_		_	_
	Fac. Mtg. ProgBond Interest	<u> </u>									NF-Other Receipts (Pymts)	TC8133
												_
Gain (Loss) on disposal of capital asset											4	_
	Proceeds from Sale of Capitalized Assets - Campus	CF-Proceeds Cap Assets	AG208310		_						_	
	Proceeds from Sale of Capitalized Assets - Med Ctu	CF-Proceeds Cap Assets	AG208320					-l	_			
	Disposal of Cap. Assets-Orig Cost - Real Estate-Campus	+		-	_			CF-Purchase of Cap Asset TC2420			_	
	Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr	4						CF-Purchase of Cap Asset TC2520			4	_
	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus	_						CF-Purchase of Cap Asset TC2421	_		_	_
	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr	<u> </u>						CF-Purchase of Cap Asset TC2521			<u> </u>	
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus							CF-Purchase of Cap Asset TC2422				
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr							CF-Purchase of Cap Asset TC2522				
			1					CF-Purchase of Cap Asset TC2423				
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus											
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr							CF-Purchase of Cap Asset TC2523 CF-Purchase of Cap Asset TC2523				_

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tatement of Revenues, Expenses and Changes	s in Net Assets-Cash Flow Cross Reference												
ASB Statements No. 34 & 35													
lapping of Codes													
etail by Fund Group													
),	0				D.C. (D						·	
	New	Cur Cur		Unexpended Pla Cash Flow		Retirement of		Invest. In Plan Cash Flow		Renew. & Replac		Loan	Nam
	Title Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow CF-Purchase of Cap Asset	New TC2524	Cash Flow	New	Cash Flow	New
	Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Cu Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus							CF-Purchase of Cap Asset	TC2425				
	Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr							CF-Purchase of Cap Asset	TC2525				
	Disposal of Cap. Assets-Orig Cost - Software - Toki-wed Cu Disposal of Cap. Assets-Orig Cost - Equipment-Campus							CF-Purchase of Cap Asset	TC2426				
	Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr							CF-Purchase of Cap Asset	TC2526				-
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus							CF-Purchase of Cap Asset	TC2427				
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr							CF-Purchase of Cap Asset	TC2527				
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus							CF-Purchase of Cap Asset	TC2428				-
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr							CF-Purchase of Cap Asset	TC2528				
	Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Campus							CF-Purchase of Cap Asset	TC2429				
	Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Med Cti							CF-Purchase of Cap Asset	TC2529				_
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus							CF-Purchase of Cap Asset	TC2440				
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Cti				+			CF-Purchase of Cap Asset	TC2540		1	l	
	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus							CF-Purchase of Cap Asset	TC2441			l	
	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ct							CF-Purchase of Cap Asset	TC2541 TC2442		+	ł	
	Disposal of Cap. Assets Accum Depn - Software >10M-Campus							CF-Purchase of Cap Asset CF-Purchase of Cap Asset	TC2442 TC2542		-	↓	
	Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ctu Disposal of Cap. Assets-Accum Depn - Software <10M-Campus							CF-Purchase of Cap Asset CF-Purchase of Cap Asset	TC2542 TC2443			<u> </u>	
	Disposal of Cap. Assets-Accum Depn - Software <10M-Campus Disposal of Cap. Assets-Accum Depn - Software <10M-Med Cti	+			+	+		CF-Purchase of Cap Asset	TC2543		+	t	
	Disposal of Cap. Assets-Accum Depn - Software <10M-Med Cu Disposal of Cap. Assets-Accum Depn - Equipment-Campus	-			+			CF-Purchase of Cap Asset	TC2343		1	<u> </u>	
	Disposal of Cap. Assets-Accum Depn - Equipment-Med Cti	-						CF-Purchase of Cap Asset	TC2544				
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus							CF-Purchase of Cap Asset	TC2445			L	-
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ct							CF-Purchase of Cap Asset	TC2545			L	-
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus							CF-Purchase of Cap Asset	TC2446				-
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ct							CF-Purchase of Cap Asset	TC2546			1	
	Trade-in Allowance	CF-Purchase of Cap Asset	t OC9300										
Department of Energy Laboratories													
Revenue		Other-Zero Out	AG203400										
Expenses		Other-Zero Out	AG300160										
Other nonoperating revenues (expense													
	Other Nonoperating Revenue	NF-Other Receipts (Pymts	s) AG208410			NEOIL D. LO (D. ()	TC1000	NF-Other Receipts (Pymts)	TC1007				TG0022
	Other Miscellaneous Additions Faculty Mtg. Programs-Miscellaneous Addition:					NF-Other Receipts (Pymts)	TC1998	NF-Other Receipts (Pymts)	TC1996			NF-Other Receipts (Pymts) NF-Other Receipts (Pymts)	
	Refunds to Donors, and other Minor Adjustment:							-				NF-Other Private Gifts	TC8030
	Other Miscellaneous Deductions					NF-Other Receipts (Pymts)	TC2998	NF-Other Receipts (Pymts)	TC2996			NF-Other Receipts (Pymts)	
	Fac. Mtg. ProgMisc. Ded.					NI-Ouler Receipts (I yills)	102338	NI-Onici Receipts (I yints)	102330			NF-Other Receipts (Pymts)	
	Debt Extinguishment Cost					NF-Other Receipts (Pymts)	TC2990					ru -ouer receipts (ryms)	100134
	Federal Loans Received					ru -ouer receipts (1 yints)	102770					NF-Stdt Dir Lndg Rec	TC8040
	Federal Loans Disbursed											NF-Stdt Dir Lndg Pmt	TC8140
												···· 0.000 0.000 0.000 0.000	
Net nonoperating revenues (ex	xpenses												
Income before other changes n net asset:													
OTHER CHANGES IN NET ASSETS													
State capital appropriations	State Appropriations			CF-State Capital Approp	TC1000						1	L	
									-		-	l	
Capital gifts and grants	Private Gifts and Grants			CF-Capital Gifts/Grants	TC1100							L	
	Private Gifts - Uncollectible			CF-Capital Gifts/Grants	TC1101			+			+	L	
	Private Gifts - Discount on Pledges			CF-Capital Gifts/Grants	TC1102			CE Durch Conital Ann	TC1150		+	l	
	Private Gifts - Real Estate-Campus Private Gifts - Real Estate Med Cr				+			CF-Purch Capital Asset	TC1150		+	 	
	Private Gifts - Real Estate-Med Ctr Private Gifts - Buildings & Structures-Campus							CF-Purch Capital Asset CF-Purch Capital Asset	TC1250 TC1151		+	ł	
	Private Gifts - Buildings & Structures-Campus Private Gifts - Buildings & Structures-Med Cti	+			+			CF-Purch Capital Asset	TC1251		1	L	+
	Private Gifts - Fixed Equipment-Campus	-			+			CF-Purch Capital Asset	TC1152		-	<u> </u>	
	Private Gifts - Fixed Equipment-Med Ctr							CF-Purch Capital Asset	TC1252			<u> </u>	-
	Private Gifts - General Improvements-Campus					1		CF-Purch Capital Asset	TC1153		1	<u> </u>	-
	Private Gifts - General Improvements-Med Cti			1	1	1		CF-Purch Capital Asset	TC1253		1	1	1
	Private Gifts - Software > 10M-Campus							CF-Purch Capital Asset	TC1154		1	1	-
	Private Gifts - Software > 10M-Med Ctr							CF-Purch Capital Asset	TC1254			1	
	Private Gifts - Software < 10M-Campus							CF-Purch Capital Asset	TC1155				
								CF-Purch Capital Asset	TC1255				
	Private Gifts - Software < 10M-Med Ctr					1		CF-Purch Capital Asset	TC1156		1	1	
	Private Gifts - Equipment-Campus												
	Private Gifts - Equipment-Campus Private Gifts - Equipment-Med Ctr							CF-Purch Capital Asset	TC1256				
	Private Gifts - Equipment-Campus Private Gifts - Equipment-Med Ctr Private Gifts - Library Material & Library Collections (exc. Rare Books							CF-Purch Capital Asset CF-Purch Capital Asset	TC1256 TC1157				
	Private Gifts - Equipment-Campus Private Gifts - Equipment-Med Ctr Private Gifts - Library Material & Library Collections (exc. Rare Books Private Gifts - Library Rare Books & Rare Book Collection:							CF-Purch Capital Asset CF-Purch Capital Asset CF-Purch Capital Asset	TC1256 TC1157 TC1158				
	Private Gifts - Equipment-Campus Private Gifts - Equipment-Med Ctr Private Gifts - Library Material & Library Collections (exc. Rare Books Private Gifts - Library Rare Books & Rare Book Collection: Private Gifts - Intangible Assets-Campus							CF-Purch Capital Asset CF-Purch Capital Asset CF-Purch Capital Asset CF-Purch Capital Asset	TC1256 TC1157 TC1158 TC1159				
	Private Gifts - Equipment-Campus Private Gifts - Equipment-Med Ctr Private Gifts - Library Material & Library Collections (exc. Rare Books Private Gifts - Library Rare Books & Rare Book Collection:							CF-Purch Capital Asset CF-Purch Capital Asset CF-Purch Capital Asset	TC1256 TC1157 TC1158				

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ASB Statements No. 34 & 35													
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etail by Fund Group													
	New	Current		Unexpended Pla		Retirement of Ind		Invest. In Plant		Renew. & Repla		Loan	
	Title	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
	Private Gifts - Infrastructure Assets-Med Ctr							CF-Purch Capital Asset	TC1260				
	Private Gifts - Special Collections-Excl Lib-Campus							CF-Purch Capital Asset	TC1161				
	Private Gifts - Special Collections-Excl Lib-Med Ct			CE Conital City/Counts	TC1110			CF-Purch Capital Asset	TC1261				
	Federal Grants Student Fees			CF-Capital Gifts/Grants CF-Capital Gifts/Grants	TC1110 TC1200	CF-Capital Gifts/Grants	TC1205						
	Other Additions - Real Estate-Campus			CF-Capital Olits/Ofalits	101200	CF-Capital Onts/Ofailts	101205	CF-Purch Capital Asset	TC1480				+
	Other Additions - Real Estate-Campus							CF-Purch Capital Asset	TC1480 TC1580				
	Other Additions - Real Estate-Weat Cal							CF-Purch Capital Asset	TC1481				
	Other Additions - Buildings & Structures-Med Cti							CF-Purch Capital Asset	TC1581				
	Other Additions - Fixed Equipment-Campus							CF-Purch Capital Asset	TC1482				
	Other Additions - Fixed Equipment-Med Cti							CF-Purch Capital Asset	TC1582				-
	Other Additions - General Improvements-Campus							CF-Purch Capital Asset	TC1483				-
	Other Additions - General Improvements-Med Ct							CF-Purch Capital Asset	TC1583				-
	Other Additions - Software > 10M-Campus							CF-Purch Capital Asset	TC1484				
	Other Additions - Software > 10M-Med Ctr							CF-Purch Capital Asset	TC1584				
	Other Additions - Software < 10M-Campus							CF-Purch Capital Asset	TC1485				
	Other Additions - Software < 10M-Med Ctr							CF-Purch Capital Asset	TC1585				
	Other Additions - Equipment-Campus		1		-			CF-Purch Capital Asset	TC1486				
	Other Additions - Equipment-Med Ctu				+		1	CF-Purch Capital Asset	TC1586				_
	Other Additions - Library Material & Library Collections (exc. Rare Books							CF-Purch Capital Asset	TC1487				
	Other Additions - Library Rare Books & Rare Book Collection							CF-Purch Capital Asset	TC1488				
	Other Additions - Intangible Assets-Campus							CF-Purch Capital Asset	TC1489				
	Other Additions - Intangible Assets-Med Ctr							CF-Purch Capital Asset	TC1589				
	Other Additions - Infrastructure Assets-Campus Other Additions - Infrastructure Assets-Med Ctr							CF-Purch Capital Asset	TC1490 TC1590				
	Other Additions - Infrastructure Assets-Med Cit Other Additions - Special Collections-Excl Lib-Campus							CF-Purch Capital Asset CF-Purch Capital Asset	TC1390 TC1491				
	Other Additions - Special Collections-Excl Lib-Campus							CF-Purch Capital Asset	TC1491 TC1591				
	Other Additions-Miscellaneous			CF-Capital Gifts/Grants	TC1999			er-i ulen capital Asset	101391	CF-Capital Gifts/Grants	TC1997		
	Other Deductions-Miscellaneous			CF-Capital Gifts/Grants	TC2999					CF-Capital Gifts/Grants	TC2997		
Permanent endowments	Gifts & Bequests			er-capital Onts/Orants	102///					er-capital Onts/Orants	102///		
	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		1		-				1		1		
		0.1 I		0.1 I			-		1	0.1 I	-	0.1 1.	
	. However, there will be an affect on each fund group	Other-Intercampus Trans	+	Other-Intercampus Trans	+	Other-Intercampus Trans	1	Other-Intercampus Trans		Other-Intercampus Trans	+	Other-Intercampus Trans	
See attached worksheet for totals)			+		+		-						
Ingrange in not eccets			1		+		-						
Increase in net assets			+		+								_
NET ASSETS			+		+		-		1		+		
Beginning of year			+	1	+		1	1	1		+		
Balance per Postclosing Balan	ce Sheet prior yea		1		+					1			
Hand Posted Entries	ee onee, prior yea		TC0990		TC6000		TC6100		TC6300	1	TC6200		TC8600
End of year							100.00				100200		10000
		1	1		1				1				+
accompanying Notes to Financial Statement			1	1	1	1	1	1	1		1	1	-
party ing the to the matches of the test of test o			1	1	1	1	1	1	1		1	1	-
			1	1	1	1	1	1	1		1	1	+
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AG Account Group Code		1	1	1	1	1		1	1	1		1	
OC Object Code		1				1							+
TC Transaction Code		1	1	1	1	1	1	1	İ		1		
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tement	of Reve	enues, Expenses and Changes	in Net Assets—Cash Flow Cross Reference				
SB Stat	tements	s No. 34 & 35					
apping o	of Code	s					
tail by F	Fund G	roup					
			New	Endow. & Similar		415(m)	
			Title	Cash Flow	New	Cash Flow	New
-							
OPEF	RATING	G REVENUES					
		nt tuition and fees, net	Student Tuition & Fees - Non-Resident Tuition				
	i)tude.		Student Tuition & Fees - Application for Admission				
-			Student Tuition & Fees - Other General Fund Student Fee:				
-			Student Tuttion & Fees - Other Student Fees				
-			University Extension				
-			Student tuition and fees - Contra - Student Financial Aic				
	-		Student tuition and lees - Contra - Student Financial Ait				
	Count	s and contracts					
	Grants						
		Federal	United States Government - Grants				
	_		United States Government - Contracts				
			United States Government - Appropriations				
-		-	United States Government - Federal Capital Contribution				
<u> </u>		State	State of California - Grants & Contracts				1
			State of CA - Special State Appropriations - Operating				1
<u> </u>		Private	Private - Restricted Grants				
<u> </u>			Private - Restricted Contracts				
		Local	Local Government - Grants & Contracts				
	Sales a	and services:					1
		Medical centers	Sales & Services - Medical Centers				
			Sales & Services - Contra - Medical Centers Allowance				
		Educational activities	Sales & Services - Educational Activity				
			Sales & Services - Contra - Educational Activity Allowance				
		Auxiliary enterprises, net	Sales & Services - Auxiliary Enterprises				
			Sales & Services - Contra - Auxiliary Enterprises Allowance				
			Sales & Services - Contra - Aux Ent-Student Financial Aic				
	Other	operating revenues, ne	Other Sources - Service Enterprises				
		<u> </u>	Other Sources - Contra - Service Enterprises Allowance				
			Other Sources - Other			O-Other Receipts (Pymts)	AG598210
			Other Sources - Contra - Other Allowance:			· · · · · · · · · · · · · · · · · · ·	
			Other Sources - Contra - Student Financial Aic				
			Interest on Notes				
			Recovery of Notes Written Off as Uncollectible				
			Recovery of NDEA Teaching Service Cancellatio				
			Late Charges-Student Loans				
			Faculty Mtg. Programs-Fees				
			racuity witg. 1 logranis-rece				
		Total operating revenues					
		rotar operating revenues					
ODEI	DATINI	G EXPENSES					
OPER			Academic Wages				
	Salar	ies and wages					
			Staff Wages				
		l	Incentive Award Program Paymen				+
		l	IAP Award Funding				+
			Sabbatical Leave in Residence				
1			Sabbatical Leave Not in Residence			1	1
			Retirement Benefit Allowance				
			Compensation Earned But Not Paid				
			Compensation Earned But Not Paid Transfer of Vacation Accruals				
			Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual				
			Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual				
			Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua				
			Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual				
			Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage:				
			Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual				
			Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Employee Vacation and S/L Assessmen				
	Benet	fits	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage:				
	Benet	fits	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Employee Vacation and S/L Assessmen				
	Benet	fits	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Employee Vacation and S/L Assessmen PERS-VERIP Annuity				
	Benet	fits	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Employee Vacation and S/L Assessmen PERS-VERIP Annuity OASDI Medicare				
	Benel	fits	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Employee Vacation and S/L Assessmen PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution				
	Benet	fits	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Employee Vacation and S/L Assessmen PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution Orange County Retirement System				
	Benet	fits	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Employee Vacation and S/L Assessmen PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution Orange County Retirement System				
	Benet	fits	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Employee Vacation and S/L Assessmen PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution Orange County Retirement System Federal Civil Service Retirement Systen Workers Compensation				
	Benet	fits	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Employee Vacation and S/L Assessmen PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution Orange County Retirement System Federal Civil Service Retirement Systen Workers Compensation Campus Benefit Cost				
	Benet	fifs	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Elimination of Capitalized Salaries & Wage: PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution Orage County Retirement System Federal Civil Service Retirement Systen Workers Compensation Campus Benefit Cost Unemployment Insurance				
	Benet	fits	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Employee Vacation and S/L Assessmen PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution Orange County Retirement System Federal Civil Service Retirement Systen Workers Compensation Campus Benefit Cost Unemployment Insurance Employee Support Programs				
	Benet	its	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Elimination of Capitalized Salaries & Wage: PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution Orage County Retirement System Federal Civil Service Retirement Systen Workers Compensation Campus Benefit Cost Unemployment Insurance				
	Benet	fits	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Employee Vacation and S/L Assessmen PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution Orange County Retirement System Federal Civil Service Retirement Systen Workers Compensation Campus Benefit Cost Unemployment Insurance Employee Support Programs Health Insurance Sec. 89				
	Benet	rits	Compensation Earned But Not Paid Transfer of Vacation Accruals Salary Accrual Vacation Accrual Compensatory Time Accrua SMSPP Accrual Elimination of Capitalized Salaries & Wage: Employee Vacation and S/L Assessmen PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution Orange County Retirement System Federal Civil Service Retirement Systen Workers Compensation Campus Benefit Cost Unemployment Insurance Employee Support Programs				

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		in Net Assets—Cash Flow Cross Reference				
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tail by Fund C	Group					
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		New	Endow. & Similar		415(m)	
		Title	Cash Flow	New	Cash Flow	New
		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				
+	1	General Liability Insurance	t		1	1
+ $+$	1	Benefit Accrual	1		1	1
	1	Incentive Award Program Assessmen	1		1	
	1	Employers Dental Plan Contribution	1		1	
		Incentive Award Program Benefit Funding			1	1
		Faculty Benefit Cost Offset			1	1
	1	Tuition Remission (RA)				1
	1	Special Life Insurance Contribution				
	1	Annuitant Health Insurance Contribution				1
		Retirement & Employee Benefits-Payments			O-Pymts for Benefits	AG597110
		Retirement & Employee Benefits-Contributions from Campu			O-Pymts for Benefits	AG597120
Scho	plarships and fellowships	Scholarship & Fellowships				
Utiliti	ties	Utilities Services				
		Electricity				
		Water & Sewer				
		Natural Gas				
		Oil				
		Propane/Butane				
Supr	plies and materials	Supplies & Materials				
		Medical Supplies				
		Chemicals, Organic & Inorganic				
		Chemicals, Organic & Inorganic Lab Glass/Ceramics				
++-		Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies				
		Chemicals, Organic & Inorganic Lab Glass/Ceranics Lab Instruments & Supplies Fertilizers & Pesticides				
		Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed				
		Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies				
		Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service				
		Chemicals, Organic & Inorganic Lab Glass/Ceranics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditure:				
		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				
		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				
		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 Fabricated Cost Inventorial Equipment				
		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 Fabricated Cost Inventorial Equipment Inventorial Livestock				
		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 Equipment Inventorial Equipment Inventorial Livestock				- -
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		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 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 Capitalizez Capitalized Standard Office Furniture				
		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 Fabricated Cost Non Capitalized Expenditures Inventorial Equipment Inventorial Equipment Inventorial Equipment Library Books and Materials to be Capitalized Library Rare Books and Materials to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item:				
		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 Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Inventorial Equipment Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Books and Rare Book Collec. to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (Exc.I. Lib) to be Capitalized				
		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 Fabricated Cost Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Rore Books and Mater Book Collec. to be Capitalized Library Rore Books and Mater Book Collec. to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (Excl. Lib) to be Capitalizec Software Projects to be Capitalized >10M				
		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 Capitalizes Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (Excl. Lib) to be Capitalizes Software Projects to be Capitalized >510M Software Projects to be Capitalized >10M				
		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 Fabricated Cost Non Capitalized Expenditures Inventorial Equipment Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Books and Materials to be Capitalized Library Rare Books and Rare Book Collec. to be Capitalized Special Collections (Excl. Lib) to be Capitalizex Software Projects to be Capitalized <\$10M Software Projects to be Capitalized <\$10M Rental Allowance on Inventorial Equipmen				
		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 Expenditure: Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Rare Books and Materials to be Capitalized Library Rare Books and Materials to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (Excl. Lib) to be Capitalizex Software Projects to be Capitalized <510M Software Projects to be Capitalized <510M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus				
		Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Glass/Ceramics Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Expenditures Inventorial Equipment Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Books and Rare Book Collec. to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item Special Collections (Excl. Lib) to be Capitalizex Software Projects to be Capitalized >\$10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus				
		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 Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Supenditures Inventorial Equipment Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Brae Books and Rare Book Collec. to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (ExcL Lib) to be Capitalizex Software Projects to be Capitalized <\$10M Software Projects to be Capitalized <\$10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components or Supplies Buildings & Structures to be Capitalized				
		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 Expenditure: Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Rare Books and Materials to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (Excl. Lib) to be Capitalizex Software Projects to be Capitalized <\$10M Software Projects to be Capitalized <\$10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components or Supplies Buildings & Structures to be Capitalized				
		Chemicals, Organic & Inorganic Lab Glass/Ceramics 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 Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Inventorial Equipment Inventorial Livestock Library Rare Books and Materials to be Capitalized Library Rare Books and Rare Book Collec. to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized >S10M Software Projects to be Capitalized >S10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components or Supplies Buildings & Structures to be Capitalized Fixed Equipment to be Capitalized Fixed Equipment to be Capitalized				
		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 Expenditure: Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Inventorial Equipment Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Bre Books and Rare Book Collec. to be Capitalized Capitalized Standard Office Furniture Non–Inventorial Capitalized Item: Special Collections (ExcL Lib) to be Capitalizex Software Projects to be Capitalized <\$10M Software Projects to be Capitalized <\$10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components of Supplies Buildings & Structures to be Capitalized Fixed Equipment to be Capitalized Infrastructure Assets to be Capitalized				
		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 Expenditure: Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Books and Materials to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (Excl. Lib) to be Capitalizex Software Projects to be Capitalized <\$10M Software Projects to be Capitalized <\$10M Rental Allowance on Inventorial Equipmen Fluid Value Minus Cost of Surplus Fabrication Components or Supplies Buildings & Structures to be Capitalized General Improvement to be Capitalized Infrastructure Assets to be Capitalized Intragible Assets to be Capitalized				
		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 Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Inventorial Equipment Inventorial Equipment Inventorial Livestock Library Rooks and Materials to be Capitalized Library Rooks and Materials to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (Excl. Lib) to be Capitalizec Software Projects to be Capitalized ≤\$10M Software Projects to be Capitalized ≤\$10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components or Supplies Buildings & Structures to be Capitalized Fixed Equipment to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Intangible Assets to be Capitalized				
		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 Expenditure: Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Inventorial Equipment Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Brae Books and Rare Book Collec. to be Capitalized Special Collections (ExcL Lib) to be Capitalizex Software Projects to be Capitalized <s10m Software Projects to be Capitalized <s10m Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components of Supplies Buildings & Structures to be Capitalized Infrastructure Assets to be Capitalized Infrastructure to be Capitalized Infrastructure Assets to be Capitalized Infrastructure to be Capitalized Interdept. Transfer of Inventorial Equipmen</s10m </s10m 				
		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 Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Library Books and Materials to be Capitalized Library Books and Materials to be Capitalized Library Books and Materials to be Capitalized Library Books and Rare Book Collec. to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Tem Special Collections (Excl. Lib) to be Capitalizex Software Projects to be Capitalized >\$10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components or Supplies Buildings & Structures to be Capitalized Fixed Equipment to be Capitalized General Improvement to be Capitalized Intragible Assets to be Capitalized Expense for CIP to be Capitalized Expense for CIP to be Capitalized Intergible Assets to be Capitalized Intergible Assets to be Capitalized Expense for CIP to be Capitalized Intergible Assets to be Capitalized Intergible Assets to be Capitalized Intergible Assets to be Capitalized Intergible Assets to be Capitalized Intergible Assets to be Capitalized Intergible Assets to be Capitalized Intergible Assets to be Capitalized Intergible Computer Equipment				
		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 Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Unventorial Equipment Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Rare Books and Rare Book Collec. to be Capitalized Special Collections (Excl. Lib) to be Capitalizex Software Projects to be Capitalized >\$10M Software Projects to be Capitalized <\$10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components or Supplies Buildings & Structures to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Interdept, Transfer of Inventorial Equipmen Purchased Computer Equipment				
		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 Expenditure: Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Inventorial Equipment Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Rare Books and Materials to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (ExcL Lib) to be Capitalizex Software Projects to be Capitalized <\$10M Software Projects to be Capitalized <\$10M Software Projects to be Capitalized <\$10M Software Projects to be Capitalized Fixed Equipment to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Expense for CIP to be Capitalized Interdept. Transfer of Inventorial Equipmen Purchased Computer Equipment Office Furniture/Equipment Office Furniture/Equipment				
		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 Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Unventorial Equipment Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Rare Books and Rare Book Collec. to be Capitalized Special Collections (Excl. Lib) to be Capitalizex Software Projects to be Capitalized >\$10M Software Projects to be Capitalized <\$10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components or Supplies Buildings & Structures to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Interdept, Transfer of Inventorial Equipmen Purchased Computer Equipment				
		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 Expenditure: Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Inventorial Equipment Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Rare Books and Materials to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (ExcL Lib) to be Capitalizex Software Projects to be Capitalized <\$10M Software Projects to be Capitalized <\$10M Software Projects to be Capitalized <\$10M Software Projects to be Capitalized Fixed Equipment to be Capitalized Infrastructure Assets to be Capitalized Infrastructure Assets to be Capitalized Expense for CIP to be Capitalized Interdept. Transfer of Inventorial Equipmen Purchased Computer Equipment Office Furniture/Equipment Office Furniture/Equipment				

	of Califo						
			Net Assets—Cash Flow Cross Reference				
		No. 34 & 35					
	of Codes Fund Gro	nun					
can by 1		up					
			New	Endow. & Similar		415(m)	
			Title	Cash Flow	New	Cash Flow	New
			General Improvements-Campus				
			General Improvements-Med Cti				
			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				
			Inirastructure Assets-Med Ctr				
	Other o	perating expenses	Travel In State				
			Agriculture Conferences				
			University Garage Charges				
			Removal & Moving Expense Reimbursemen		-		
			Out of State Travel				
-	+ $+$		Freight UNEX Admin Expense				
-	+ $+$		Recharges				
+			Telephone, Telegraph & Teletype				
1			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				
			LibraryMaterials (non-inventorial)				
			Library Materials Book Binding				
			Central Stenographic Services				
			Repairs, Alterations & Maintenance Building Maintenance				
_			Miscellaneous Services				
			Membership & Subscriptions-Federally Chargeable				
			Advertising-Federally Chargeable				
			Royalaties				
			Food & Beverages for Business Meetings/Conference:				
			Temporary Labor Costs				
+			Expense in Excess of \$25K on Subcontract Bad Debt Expense-State Government				
-	+ $+$		Bad Debt Expense-State Government				
+	+		Bad Debt Expense-Pederal Government				
			Bad Debt Expense-Auxiliary Enterprises				
			Bad Debt Expense-Educational Activities				
			Bad Debt Expense-Other				
			Equivalent of Month Earnings Paid to Dependen				
	+ +		Payment of UCRS Benefits				
+	+ +		Grant Payments under BCRP & Similar Programs Computing & Data Processing Serv. Administration				
1			Computing & Data Processing Serv. Administration				
1			Fines & Penalties				
			Donations & Contributions				
			Membership & Subscriptions-Federally Unchargeable				
			Advertising-Federally Unchargeable				
	<u> </u>		Patient Care				
	+ +		Social Activities & Entertainment				
+	+ +		Cost of Legal Proceedings Honoraria (Other Than UC Employes				
-			415(m) Restoration Plan Contribution				
1			Medical Malpractice Insurance				-
1			General Liability Insurance				
			Employment Practice Liability Program				
			Other Insurance				
	1		Write-Off of Notes as Uncollectible				
	1		Loans Assigned to Fed. Govt. Collection and Litigation Expense				

			Net Assets—Cash Flow Cross Reference				
		No. 34 & 35					
pping o							
tail by F	und G	roup					
			New	Endow. & Sim		415(m)	
_			Title	Cash Flow	New	Cash Flow	New
			Cancellation due to Death				
			Reserve for Bad Debts				AG597310
_			Administrative Expense			O-Other Receipts (Pymts)	AG59/310
		Total operating expenses					
-		Total operating expenses					
Opera	ting inc	ome (loss)					
Opene		one (1033)					
NON	OPERA	TING REVENUES (EXPENSES					
		ducational appropriations	State of CA - General Support				
		inancing appropriations	State of CA - Special State Appropriations - Cap. Financ				
		0 11 1					
	Private	gifts	Private - Unrestricted Gifts				
	1		Private - Restricted Gifts	1			
	1		Private - Contra - Uncollectible	1			
			Private - Contra - Discount on Pledge:				
	Invest	ment income					
		Endowment	Endowment Fund Income	I-Investment Income, Ne	TC9021		
		Security Lending	Security Lending Revenue-Endowment Incom				
			Security Lending Revenue-Othe				
		Net of Fees and Rebates	Security Lending Expense				
		Other	Investment Income - Other			I-Investment Income, Ne	AG59823
			Stip Investment Income	I-Investment Income, Ne	TC9024	I-Investment Income, Ne	AG59824
			Faculty Mtg Program - Investment Income-Mtgs				
	Net ap	preciation (depreciation) in fair va					
			Unrealized Gains-STIP	I.B. J. O.J. J.	700010		
_			Unrealized Gains-Security Lending	I-Proceeds-Other Inv.	TC9013	I.B. Lod I	
_			Unrealized Gains-Other Investments	I-Proceeds-Other Inv.	TC9011	I-Proceeds-Other Inv.	AG59827
_			Unrealized Gains-Foreign Currency Contract: Gain or Loss on Sale of Investments-STIF	I-Proceeds-Other Inv.	TC9018		
			Gain or Loss on Sale of Investments-STIF Gain or Loss on Sale of Investments-other Investment:	I-Proceeds-Other Inv.	TC9012	I-Proceeds-Other Inv.	AG59828
			Gain of Loss on Sale of Investments-other Investment:	I-Proceeds-Other Inv.	TC9012 TC9010	I-Floceeds-Other IIIV.	A039828
			Gain of Loss on Sale of Investments - Stocks and Bond: Gain or Loss on Sale of Investments - Accretion/Amortization of Discount	I-Proceeds-Other Inv.	TC9010 TC9015	-	
			Gain of Loss on Sale of Investments - Accretion/Amortization of Discount	1-1 locceds-Other IIIV.	10,9015		
	Interes	st expense					
	mere	st expense	Aux. Ent Payment of Interest on Bank Loan:				
			Aux. Ent Payment of Interest on Bonds				
			Aux. Ent Payment of Interest on Capital Leases/Installment Purcl				
			Aux. Ent Payment of Interest on Other				
			Med. Ctr Payment of Interest on Bank Loan:				
			Med. Ctr Payment of Interest on Bonds				
	1		Med. Ctr Payment of Interest on Capital Leases/Installment Purcl	1			
			Med. Ctr Payment of Interest on Other				
			Other - Payment of Interest on Bank Loans		_		
			Other - Interest Charge to Campus on Tax-Exempt CF				
			Other - Interest Charge to Campus on Taxable CP				
			Other - Payment of Interest on Tax Exempt CF				
			Other - Payment of Interest/Discount on Taxable CI				
			Other - Payment of Interest on Bonds			_	
			Other - Payment of Interest on Capital Leases/Installment Purch	1			
1			Other - Payment of Interest on Other			_	
1	ļ		Other - Repayment of Interest on State Capital Leases			-	_
			Other - Repayment of Interest on State Energy Eff. Bond			_	
			Contra Interest Expense (payment of Cap. Interest)		_		
			E Mt- Dro- D Letonot		_		
 			Fac. Mtg. ProgBond Interest				-
+						-	-
	Gain (Loss) on disposal of capital assets	net of proceeds	+		-	-
	Galli (2035) on disposal of capital assets	Proceeds from Sale of Capitalized Assets - Campus	+		-	-
-	-		Proceeds from Sale of Capitalized Assets - Campus Proceeds from Sale of Capitalized Assets - Med Cti	1		-	
-	-		Disposal of Cap. Assets-Orig Cost - Real Estate-Campus				
+	-		Disposal of Cap. Assets-Orig Cost - Real Estate-Campus	1		-	
+	-		Disposal of Cap. Assets-Orig Cost - Real Estate-Med Cu Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus	1		-	
-	-		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr	1		-	
			Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus			-	
			Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus	1		-	
							1
			Disposal of Cap. Assets-Orig Cost - Gen Imprvnts-Campus Disposal of Cap. Assets-Orig Cost - Gen Imprvnts-Campus				

consity (of Cali	fornia					
			Net Assets—Cash Flow Cross Reference				
		No. 34 & 35					
oping of							
ul by F	und Gi	roup					
			New	Endow. & Similar		415(m)	
			Title	Cash Flow	New	Cash Flow	New
			Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr				
			Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus				
			Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr				
			Disposal of Cap. Assets-Orig Cost - Equipment-Campus				
			Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr				
			Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus				
			Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr				
			Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr				
			Disposal of Cap. Assets-Orig Cost - Innastructure Assets-Wed Cu Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Campus				
			Disposal of Cap. Assets-Orig Cost - Spec. CollectExe Lib-Campus Disposal of Cap. Assets-Orig Cost - Spec. CollectExe Lib-Med Cti				
			Disposal of Cap. Assets-Ong Cost - Spec. CollectExe Lib-Med Cu				
			Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus				
			Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Cti				
-	-		Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus				-
			Disposal of Cap. Assets-Accum Depn - Gen Imprvnits-Campus Disposal of Cap. Assets-Accum Depn - Gen Imprvnits-Med Cti				
-	-		Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Cu Disposal of Cap. Assets-Accum Depn - Software >10M-Campus				-
-	-		Disposal of Cap. Assets-Accum Depn - Software >10M-Campus				-
			Disposal of Cap. Assets-Accum Depn - Software <10M-Med Cu Disposal of Cap. Assets-Accum Depn - Software <10M-Campus	-1			L
-			Disposal of Cap. Assets-Accum Depn - Software <10M-Campus Disposal of Cap. Assets-Accum Depn - Software <10M-Med Cti				
-	-		Disposal of Cap. Assets-Accum Depn - Software < 1000-Wed Cu Disposal of Cap. Assets-Accum Depn - Equipment-Campus				-
			Disposal of Cap. Assets-Accum Depn - Equipment-Campus				
-	-		Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus				
-	-		Disposal of Cap. Assets-Accum Depn - Intangible Assets-Camput Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ct				-
			Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus				
			Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ct				
			Disposa of cup. Associa focum Depri Annastactare Associa inca et				
			Trade-in Allowance				
	Depart	ment of Energy Laboratories					
		Revenue					
		Expenses					
		*					
	Other	nonoperating revenues (expenses)					
			Other Nonoperating Revenue				
			Other Miscellaneous Additions				
			Faculty Mtg. Programs-Miscellaneous Addition:				
			Refunds to Donors, and other Minor Adjustment:				
			Other Miscellaneous Deductions				
			Fac. Mtg. ProgMisc. Ded.				
			Debt Extinguishment Cost				
			Federal Loans Received				
			Federal Loans Disbursed				
		Net nonoperating revenues (expe	nses]				
							1
Incom	a hafor	e other changes n net asset:					
1							
1							
OTHE	ER CHA	ANGES IN NET ASSETS					
OTHE	ER CHA		State Appropriations				
OTHE	ER CHA State c	NGES IN NET ASSETS apital appropriations					
OTHE	ER CHA State c	ANGES IN NET ASSETS	Private Gifts and Grants				
OTHE	ER CHA State c	NGES IN NET ASSETS apital appropriations	Private Gifts and Grants Private Gifts - Uncollectible				
OTHE	ER CHA State c	NGES IN NET ASSETS apital appropriations	Private Gifts and Grants Private Gifts - Uncollectible Private Gifts - Discount on Pledges				
OTHE	ER CHA State c	NGES IN NET ASSETS apital appropriations	Private Gifts and Grants Private Gifts - Uncollectible Private Gifts - Discount on Pledges Private Gifts - Real Estate-Campus				
OTHE	ER CHA State c	NGES IN NET ASSETS apital appropriations	Private Gifts and Grants Private Gifts - Uncollectible Private Gifts - Discount on Pledges Private Gifts - Real Estate-Campus Private Gifts - Real Estate-Med Ctr				
OTHE	ER CHA State c	NGES IN NET ASSETS apital appropriations	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				
OTHE	ER CHA State c	NGES IN NET ASSETS apital appropriations	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				
	ER CHA State c	NGES IN NET ASSETS apital appropriations	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				
OTHE	ER CHA State c	NGES IN NET ASSETS apital appropriations	Private Gifts and Grants Private Gifts - Uncollectible Private Gifts - Discount on Pledge: Private Gifts - Real Estate-Campus Private Gifts - Real Estate-Med Ctt Private Gifts - Buildings & Structures-Campus Private Gifts - Buildings & Structures-Med Ctt Private Gifts - Fixed Equipment-Campus Private Gifts - Fixed Equipment-Med Ctt				
	ER CHA State c	NGES IN NET ASSETS apital appropriations	Private Gifts and Grants Private Gifts - Uncollectible Private Gifts - Discount on Pledges Private Gifts - Real Estate-Campus Private Gifts - Real Estate-Med Ctt Private Gifts - Buildings & Structures-Campus Private Gifts - Buildings & Structures-Med Ctt Private Gifts - Fixed Equipment-Campus Private Gifts - General Improvements-Campus				
OTHE	ER CHA State c	NGES IN NET ASSETS apital appropriations	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 - General Improvements-Campus Private Gifts - General Improvements-Med Ctr				
OTHE	ER CHA State c	NGES IN NET ASSETS apital appropriations	Private Gifts and Grants Private Gifts - Uncollectible Private Gifts - Discount on Pledge: Private Gifts - Real Estate-Campus Private Gifts - Real Estate-Med Ctt Private Gifts - Buildings & Structures-Med Ctt Private Gifts - Fixed Equipment-Campus Private Gifts - Fixed Equipment-Med Ctt Private Gifts - General Improvements-Campus Private Gifts - General Improvements-Med Ctu Private Gifts - Software > 10M-Campus				
	ER CHA State c	NGES IN NET ASSETS apital appropriations	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-Campus Private Gifts - General Improvements-Campus Private Gifts - General Improvements-Med Ctr Private Gifts - General Improvements-Med Ctr Private Gifts - Goftsare > 10M-Med Ctr				
	ER CHA State c	NGES IN NET ASSETS apital appropriations	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-Campus Private Gifts - Fixed Equipment-Campus Private Gifts - General Improvements-Med Ctr Private Gifts - Software > 10M-Campus Private Gifts - Software > 10M-Med Ctr Private Gifts - Software > 10M-Med Ctr Private Gifts - Software > 10M-Med Ctr				
	ER CHA State c	NGES IN NET ASSETS apital appropriations	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 - Software > 10M-Campus Private Gifts - Software < 10M-Campus				
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			Private Gifts - Infrastructure Assets-Med Ctr	Cush Flow		Cubit Flow	
			Private Gifts - Special Collections-Excl Lib-Campus				
			Private Gifts - Special Collections-Excl Lib-Med Ct				
			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 Cti				
			Other Additions - Fixed Equipment-Campus				
			Other Additions - Fixed Equipment-Med Cti				
			Other Additions - General Improvements-Campus				
			Other Additions - General Improvements-Med Ct				
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			Other Additions - Infrastructure Assets-Campus				
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			Other Additions - Special Collections-Excl Lib-Campus				
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			Other Additions-Miscellaneous				
			Other Deductions-Miscellaneous				
	Perma	nent endowments	Gifts & Bequests	NF-Pvt. Gifts for Endow.	TC9000		
			Establishment of Equity in Estates, etc	I-Proceeds-Other Inv.	TC9022		
			Deferred Gifts	I-Proceeds-Other Inv.	TC9001		
			Gifts & Bequests Donor Designated as FFE	NF-Pvt. Gifts for Endow.	TC9002		
			Other Additions-Miscellaneous	NF-Pvt. Gifts for Endow.	TC9099		
					TC9100		
			Refund to Donors	NF-Pvt. Gifts for Endow.			
			Distribution of Estate Expenses	NF-Pvt. Gifts for Endow.	TC9105		
			Bank Charges	NF-Pvt. Gifts for Endow.	TC9113		
	1 -		Other Deductions-Miscellaneous	NF-Pvt. Gifts for Endow.	TC9199		
			Liquidating Dividends	I-Proceeds-Other Inv.	TC9020		
			Revaluation of Investments	I-Proceeds-Other Inv.	TC9025		
			Write off of Worthless Securities	I-Proceeds-Other Inv.	TC9120		
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