

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	<b>Determine Codes Have Been Established in CFS</b> —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	<b>Communicate Use of Codes to Campuses</b> —Communicate the use of the account group or transaction codes to the campuses through IRM No. 125, <i>Required Changes to Support the Classified Statement of Net Assets</i> , and IRM No. 150, <i>Required Changes to Support the Statement of Revenues, Expenses and Changes in Net Assets</i> .
OP, C	30-Jun-01	<b>Implement Required Codes</b> —Implement all required account group or transaction codes for use in the June 30, 2001 fiscal close.
OP	29-Mar-02	<b>Develop Statement of Cash Flows Template</b> —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	<b>Develop Supporting Documentation</b> —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	<b>Develop the Statement of Cash Flows out of CFS</b> —Develop the Statement of Cash Flows out of CFS using the template.
OP	20-Sep-02	<b>Test the Statement of Cash Flow</b> —Test the CFS-produced Statement of Cash Flows for the FYE June 30, 2001.
OP	30-Sep-02	<b>Modify Statement of Cash Flows Template</b> —Modify the template and CFS based on the results of the test Statement of Cash Flows.
OP	31-May-02	<b>Finalize the Statement of Cash Flows</b> —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 income<sup>8</sup>.

<sup>8</sup> 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 activities. All loans made and collected (including interest) should be considered 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 subsidies<sup>9</sup> 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.

<sup>9</sup> 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 purposes 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).<sup>10</sup>
- d. Cash paid to other funds, except for quasi-external operating transactions (paragraph 18f).

<sup>10</sup> 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 long-term 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 program 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 pools<sup>11</sup>.

- d. Withdrawals from investment pools that the government enterprise is not using as demand accounts.

<sup>11</sup> 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.



University of California																						
Statement of Cash Flows—FY 2002																						
GASB Statements No. 34 & 35																						
Mapping of Codes-Detail by Fund Group																						
New Title	Current					Unexpended Plant				Retirement of Indebt				Invest. In Plant				Renew. & Replace				
	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year				
<b>CASH FLOWS FROM OPERATIONAL ACTIVITIES</b>																						
Student tuition and fees																						
	Student Tuition & Fees - Non-Resident Tuitor	in	C	-	AG200110	CUR																
	Student Tuition & Fees - Application for Admission	in	C	-	AG200120	CUR																
	Student Tuition & Fees - Other General Fund Student Fee:	in	C	-	AG200130	CUR																
	Student Tuition & Fees - Other Student Fees	in	C	-	AG200190	CUR																
	Student Tuition & Fees - University Extensior	in	C	-	AG200400	CUR																
	Student Tuition & Fees - Contra - Student Financial Ai	out	D	-	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																
	CA-A/R - State Appropriations-Operating	out	D	-	AG160511	CUR																
	CA-A/R-Federal Appropriations	in	D	+	AG160513	PRE																
	CA-A/R-Federal Appropriations	out	D	-	AG160513	CUR																
	United States Government - Grants	in	C	-	AG203200	CUR																
	United States Government - Contracts	in	C	-	AG203300	CUR																
	United States Government - Federal Capital Contributor																					
	DOE Revenue	in	C	-	AG203400	CUR																
	DOE Expenses	out	D	-	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	CUR																
	CA-A/R-State Grants & Contracts	in	D	+	AG160512	PRE																
	CA-A/R-State Grants & Contracts	out	D	-	AG160512	CUR																
	CA-A/R-Federal Grants & Contracts	in	D	+	AG160514	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	out	C	+	AG164330	PRE																
	CL-Deferred Revenues-Grants & Contracts	in	C	-	AG164330	CUR																
	NA-Other Assets-A/R-Federal																					
	NA-Other Assets-A/R-Federal																					
Receipts from sales and services of																						
Medical centers																						
	Sales & Services - Medical Centers	in	C	-	AG207210	CUR																
	Sales & Services - Contra - Medical Centers Allowance	out	D	-	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	in	C	-	AG164340	CUR																
	CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allow	out	C	+	AG160531	PRE																
	CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allow	in	C	-	AG160531	CUR																
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	in	D	+	AG160569	PRE																
	CA-A/R-Other-Educational Activities	out	D	-	AG160569	CUR																
Auxiliary 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 Ai	out	D	-	AG207330	CUR																
	CA-A/R-Other-Auxiliary Enterprises	in	D	+	AG160561	PRE																
	CA-A/R-Other-Auxiliary Enterprises	out	D	-	AG160561	CUR																
	CL-Deferred Revenues-Auxiliary Enterprise:	out	C	+	AG164320	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																						
	Academic Wages	out	D	-	OC1000	CUR																
	Staff Wages	out	D	-	OC1100	CUR																
	Incentive Award Program Payment	out	D	-	OC1150	CUR																
	IAP Award Funding	out	D	-	OC1180	CUR																
	Sabbatical Leave in Residence	out	D	-	OC1200	CUR																
	Sabbatical Leave Not in Residence	out	D	-	OC1300	CUR																
	Retirement Benefit Allowance	out	D	-	OC1400	CUR																
	Compensation Earned But Not Paid	out	D	-	OC1700	CUR																
	Transfer of Vacation Accruals	out	D	-	OC1800	CUR																



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New Title	Current			Unexpended Plant			Retirement of Indebt			Invest. In Plant			Renew. & Replace										
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year								
Rental of Equipment Other	out	D	-	OC5300	CUR																		
Rental of Equipment Computer	out	D	-	OC5400	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)	out	D	-	OC5700	CUR																		
Printing of Publications	out	D	-	OC6000	CUR																		
Reproduction and Photography	out	D	-	OC6050	CUR																		
Printing of Forms, Stationary, Etc.	out	D	-	OC6100	CUR																		
Library Materials (non-inventorial)	out	D	-	OC6200	CUR																		
Library Materials Book Binding	out	D	-	OC6300	CUR																		
Central Stenographic Services	out	D	-	OC7000	CUR																		
Repairs, Alterations & Maintenance	out	D	-	OC7100	CUR																		
Building Maintenance	out	D	-	OC7150	CUR																		
Miscellaneous Services	out	D	-	OC7200	CUR																		
Membership & Subscriptions-Federally Chargeable	out	D	-	OC7220	CUR																		
Advertising-Federally Chargeable	out	D	-	OC7230	CUR																		
Royalties	out	D	-	OC7240	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	out	D	-	OC7300	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	out	D	-	OC7620	CUR																		
Fines & Penalties	out	D	-	OC7700	CUR																		
Donations & Contributions	out	D	-	OC7710	CUR																		
Membership & Subscriptions-Federally Unchargeable	out	D	-	OC7720	CUR																		
Advertising-Federally Unchargeable	out	D	-	OC7730	CUR																		
Patient Care	out	D	-	OC7740	CUR																		
Social Activities & Entertainment	out	D	-	OC7750	CUR																		
Cost of Legal Proceedings	out	D	-	OC7780	CUR																		
Honoraria (Other Than UC Employee	out	D	-	OC7900	CUR																		
Other Insurance	out	D	-	OC7950	CUR																		
CL-A/P-General	out	C	+	AG164111	PRE	out	C	+	AG104110	PRE								out	C	+	AG134110	PRE	
CL-A/P-General	in	C	-	AG164111	CUR	in	C	-	AG104110	CUR								in	C	-	AG134110	CUR	
CL-A/P-Auxiliary Enterprises	out	C	+	AG164112	PRE																		
CL-A/P-Auxiliary Enterprises	in	C	-	AG164112	CUR																		
CL-A/P-Medical Center	out	C	+	AG164113	PRE																		
CL-A/P-Medical Center	in	C	-	AG164113	CUR																		
CA-Inventories-General	in	D	+	AG160710	PRE																		
CA-Inventories-General	out	D	-	AG160710	CUR																		
CA-Inventories-Auxiliary Enterprises	in	D	+	AG160720	PRE																		
CA-Inventories-Auxiliary Enterprises	out	D	-	AG160720	CUR																		
CA-Inventories-Medical Center	in	D	+	AG160730	PRE																		
CA-Inventories-Medical Center	out	D	-	AG160730	CUR																		
CA-Deferred Charges-General	in	D	+	AG160810	PRE																		
CA-Deferred Charges-General	out	D	-	AG160810	CUR																		
CA-Deferred Charges-Auxiliary Enterprise	in	D	+	AG160820	PRE																		
CA-Deferred Charges-Auxiliary Enterprise	out	D	-	AG160820	CUR																		
CA-Deferred Charges-Medical Center	in	D	+	AG160830	PRE																		
CA-Deferred Charges-Medical Center	out	D	-	AG160830	CUR																		
CA-A/R-State-Allow for Uncollectible	out	C	+	AG160521	PRE																		
CA-A/R-State-Allow for Uncollectible	in	C	-	AG160521	CUR																		
CA-A/R-Federal-Allow for Uncollectible	out	C	+	AG160522	PRE																		
CA-A/R-Federal-Allow for Uncollectible	in	C	-	AG160522	CUR																		
CA-A/R-Medical Center-Allow for Uncollectible-Bad Debt	out	C	+	AG160540	PRE																		
CA-A/R-Medical Center-Allow for Uncollectible-Bad Debt	in	C	-	AG160540	CUR																		
CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible	out	C	+	AG160581	PRE																		
CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible	in	C	-	AG160581	CUR																		
CA-A/R-Other-Allow for Uncollectible	out	C	+	AG160582	PRE																		
CA-A/R-Other-Allow for Uncollectible	in	C	-	AG160582	CUR														out	C	+	AG130582	PRE
CA-A/R-Educational Activities-Allow for Uncollectible	out	C	+	AG160584	PRE														in	C	-	AG130582	CUR
CA-A/R-Educational Activities-Allow for Uncollectible	in	C	-	AG160584	CUR																		
CL-A/P-Controlled Disbursements-Medical Center	out	C	+	AG164192	PRE																		
CL-A/P-Controlled Disbursements-Medical Center	in	C	-	AG164192	CUR																		
CL-A/P-Controlled Disbursements-Other	out	C	+	AG164193	PRE																		
CL-A/P-Controlled Disbursements-Other	in	C	-	AG164193	CUR																		
Collection and Litigation Expense																							
CL-Other-Miscellaneous																							
CL-Other-Miscellaneous																							
NL-Other-Miscellaneous																							
NL-Other-Miscellaneous																							
Payments for benefits																							
Retirement & Employee Benefits-Payment																							

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Statement of Cash Flows—FY 2002																					
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Mapping of Codes-Detail by Fund Group																					
New Title	Out	D	Current			Unexpended Plant			Retirement of Indebt			Invest. In Plant			Renew. & Replace						
			Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year				
Equivalent of Month Earnings Paid to Dependent	out	D	-	OC7400	CUR																
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	CUR																
Orange County Retirement System	out	D	-	OC8450	CUR																
Federal Civil Service Retirement System	out	D	-	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																
Health Sciences Severance Pay Plan	out	D	-	OC8580	CUR																
Partial Fee Remission	out	D	-	OC8590	CUR																
UCRS Regents Contribution	out	D	-	OC8600	CUR																
UCRS Regents Contribution Phased Retirement	out	D	-	OC8610	CUR																
Health Science Compensation Reserve	out	D	-	OC8620	CUR																
Graduate Student Partial Fee Remission	out	D	-	OC8640	CUR																
UCRS Regents Contribution Summer Salaries	out	D	-	OC8650	CUR																
PERS Regents Contribution	out	D	-	OC8700	CUR																
Non-Industrial Disability Insurance Premium	out	D	-	OC8800	CUR																
SCERS Employer Contributions	out	D	-	OC8820	CUR																
Vision Care Contribution	out	D	-	OC8830	CUR																
Vision Care Alternative Contribution	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	out	D	-	OC8940	CUR																
Incentive Award Program Assessment	out	D	-	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	out	D	-	OC8980	CUR																
Annuitant Health Insurance Contribution	out	D	-	OC8990	CUR																
415(m) Restoration Plan Contribution	-	out	D	-	OC7920	CUR															
Retirement & Employee Benefits-Contributions from Campu																					
CL-Other-Self Insurance-Workers Compensator	out	C	+	AG164733	PRE																
CL-Other-Self Insurance-Workers Compensator	in	C	-	AG164733	CUR																
NL-Self Insurance-Workers Compensator	out	C	+	AG165203	PRE																
NL-Self Insurance-Workers Compensator	in	C	-	AG165203	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															
CL-A/P-Scholarships and Fellowships	+	out	C	+	AG164160	PRE															
CL-A/P-Scholarships and Fellowships	-	in	C	-	AG164160	CUR															
Loans issued to students and employee:																					
CA-Current Portion of Notes Receivable-Loan:	+	in	D	+	AG160611	PRE															
CA-Current Portion of Notes Receivable-Loan:	-	out	D	-	AG160611	CUR															
CA-Current Portion of Mortgages Receivable-Loan:	+	in	D	+	AG160621	PRE															
CA-Current Portion of Mortgages Receivable-Loan:	-	out	D	-	AG160621	CUR															
NA-Notes Receivable-Loans:	+	in	D	+	AG161310	PRE															
NA-Notes Receivable-Loans:	-	out	D	-	AG161310	CUR															
NA-Mortgages Receivable-Loans:	+	in	D	+	AG161510	PRE															
NA-Mortgages Receivable-Loans:	-	out	D	-	AG161510	CUR															
CA-Current Portion of Notes Receivable-Collection:	+	out	C	+	AG160612	PRE															
NA-Notes Receivable-Collection:	-	out	C	+	AG161320	PRE															
NA-Mortgages Receivable-Collection:	+	out	C	+	AG161520	PRE															
CA-Current Portion of Mortgages Receivable-Collection:	+	out	C	+	AG160622	PRE															
Collections of loans to students and employee:																					
CA-Current Portion of Notes Receivable-Collection:	-	in	C	-	AG160612	CUR															
CA-Current Portion of Notes Receivable-Allow for Uncol		in	C	-	AG160613	PRE															
CA-Current Portion of Notes Receivable-Allow for Uncol		out	C	+	AG160613	CUR															



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Statement of Cash Flows—FY 2002																									
GASB Statements No. 34 & 35																									
Mapping of Codes-Detail by Fund Group																									
New Title	Current					Unexpended Plant			Retirement of Indebt			Invest. In Plant			Renew. & Replace										
	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year										
NA-Other Assets-A/R	+	in	D	+	AG161940	PRE																			
NA-Other Assets-A/R	-	out	D	-	AG161940	CUR																			
CL-Deferred Revenues-General	+	out	C	+	AG164310	PRE																			
CL-Deferred Revenues-General	-	in	C	-	AG164310	CUR																			
Administrative Expense																									
NL-Federal Refundable Loans																									
NL-Federal Refundable Loans																									
Net cash provided (used) by operating activities:																									
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>																									
State educational appropriations																									
State of CA - General Supp.	-	in	C	-	AG201100	CUR																			
CA-A/R-State Appropriation-Nonoperating-Support			D	+	AG160516	PRE																			
CA-A/R-State Appropriation-Nonoperating-Support			D	-	AG160516	CUR																			
NA-Other Assets-A/R-State	+	in	D	+	AG161910	PRE																			
NA-Other Assets-A/R-State	-	out	D	-	AG161910	CUR																			
Gifts received for other than capital purposes																									
Private gifts for endowment purposes																									
Gifts & Bequests	-																								
Gifts & Bequests Donor Designated as FFE																									
Other Additions-Miscellaneous																									
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 Uncollectibl																									
CA-A/R-Other-Allow for Uncollectibl																									
CL-A/P-General																									
CL-A/P-General																									
CL-Other-Miscellaneous																									
CL-Other-Miscellaneous																									
NL-Other-Miscellaneous																									
NL-Other-Miscellaneous																									
Other private gifts																									
Private - Unrestricted gifts	-	in	C	-	AG206100	CUR																			
Private - Restricted gifts	-	in	C	-	AG206210	CUR																			
Private - Contra - Uncollectible	-	out	D	-	AG206220	CUR																			
Private - Contra - Discount on Pledges	-	out	D	-	AG206230	CUR																			
CA-A/R-Other-Private gifts-Pledges	+	in	D	+	AG160568	PRE																			
CA-A/R-Other-Private gifts-Pledges	-	out	D	-	AG160568	CUR																			
CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectibl	+	out	C	+	AG160583	PRE																			
CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectibl	-	in	C	-	AG160583	CUR																			
NA-Other Assets-A/R-Pledges	+	in	D	+	AG161970	PRE																			
NA-Other Assets-A/R-Pledges	-	out	D	-	AG161970	CUR																			
NA-Other Assets-A/R-Pledges Allow for Uncollectibl	+	out	C	+	AG161980	PRE																			
NA-Other Assets-A/R-Pledges Allow for Uncollectibl	-	in	C	-	AG161980	CUR																			
NA-Other Assets-A/R Pledges Discount	+	out	C	+	AG161990	PRE																			
NA-Other Assets-A/R Pledges Discount	-	in	C	-	AG161990	CUR																			
Refunds to Donors, and other Minor Adjustment:																									
Other receipts (payments)																									
Other Nonoperating Revenue		in	C	-	AG208410	CUR																			
Other Miscellaneous Additions									in	C	-	TC1998	CUR		in	C	-	TC1996	CUR						
Faculty Mtg. Programs-Miscellaneous Addition:																									
Other Miscellaneous Deductions:									out	D	-	TC2998	CUR		out	D	-	TC2996	CUR						
Fac. Mtg. Prog.-Misc. Ded.																									
Fac. Mtg. Prog.-Bond Interest																									
CA-A/R-Other									in	D	+	AG110571	PRE												
CA-A/R-Other									out	D	-	AG110571	CUR												
CA-A/R-Other-Allow for Uncollectibl									out	C	+	AG110582	PRE												
CA-A/R-Other-Allow for Uncollectibl									in	C	-	AG110582	CUR												
CA-Other									in	D	+	AG110900	PRE												
CA-Other									out	D	-	AG110900	CUR												
CL-Other-Miscellaneous								out	C	+	AG104760	PRE		out	C	+	AG124760	PRE		out	C	+	AG134760	PRE	
CL-Other-Miscellaneous		in	C	-	AG104760	CUR			in	C	-	AG114760	CUR		in	C	-	AG124760	CUR		in	C	-	AG134760	CUR
NL-Deposits-General									out	C	+	AG115110	PRE												

University of California																										
Statement of Cash Flows—FY 2002																										
GASB Statements No. 34 & 35																										
Mapping of Codes-Detail by Fund Group																										
New Title	Current			Unexpended Plant			Retirement of Indebt			Invest. In Plant			Renew. & Replace													
	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year											
NL-Other-Miscellaneous				out C +	AG105510	PRE	out C +	AG115510	PRE	out C +	AG125510	PRE	out C +	AG135510	PRE											
NL-Other-Miscellaneous				in C -	AG105510	CUR	in C -	AG115510	CUR	in C -	AG125510	CUR	in C -	AG135510	CUR											
Net cash flows provided by noncapital financing activities																										
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>																										
Commercial paper financing																										
Proceeds from issuance																										
CA-A/R-Commercial Paper-Investment Sales-Settlement:							in C -	AG110573	CUR																	
CA-A/R-Commercial Paper-Investment Sales-Settlement:							out C +	AG110573	PRE																	
CA-A/R-Commercial Paper-Investment Sales:							in D +	AG110572	PRE																	
CA-A/R-Commercial Paper-Investment Sales:							out D -	AG110572	CUR																	
CL-A/P-Commercial Paper Investment Purchase:							out C +	AG114170	PRE																	
CL-A/P-Commercial Paper Investment Purchase:							in C -	AG114170	CUR																	
CL-A/P-Commercial Paper Investment Purchases-Settlement							in D +	AG114180	PRE																	
CL-Commercial Paper	-	out C +	AG164500	PRE	out C +	AG104500	PRE	out C +	AG114500	PRE	out C +	AG124500	PRE													
CL-Commercial Paper		in C -	AG164500	CUR	in C -	AG104500	CUR	in C -	AG114500	CUR	in C -	AG124500	CUR													
Payments of principal																										
CL-A/P-Commercial Paper Investment Purchases-Settlement							out D -	AG114180	CUR																	
Interest paid																										
Other - Payment of Interest on Tax Exempt CF							out D -	TC2273	CUR																	
Other - Payment of Interest/Discount on Taxable CF							out D -	TC2274	CUR																	
CL-Other-A/P Commercial Paper-Interest Expense							out C +	AG114780	PRE																	
CL-Other-A/P Commercial Paper-Interest Expense							in C -	AG114780	CUR																	
State capital appropriations																										
State of CA-Capital Appropriations							in C -	TC1000	CUR																	
CA-A/R-State Appropriation-Nonoperating							in D +	AG100511	PRE																	
CA-A/R-State Appropriation-Nonoperating							out D -	AG100511	CUR																	
CL-Deferred Revenues-Genera							out C +	AG104310	PRE																	
CL-Deferred Revenues-Genera							in C -	AG104310	CUR																	
State financing appropriations																										
State of CA-Special State Appropriations-Cap. Financing	-	in C -	AG201220	CUR																						
CA-A/R-State Appropriations-Nonoperating-Capital		in D +	AG160515	PRE																						
CA-A/R-State Appropriations-Nonoperating-Capital		out D -	AG160515	CUR																						
Capital gifts and grants																										
Private Gifts and Grants	-	in C -	TC1100	CUR																						
Private Gifts-Uncollectible	-	out D -	TC1101	CUR																						
Private Gifts-Discount on Pledges	-	out D -	TC1102	CUR																						
Federal Grants	-	in C -	TC1110	CUR																						
Student Fees	-	in C -	TC1200	CUR				in C -	TC1205	CUR																
Other Additions-Miscellaneous	-	in C -	TC1999	CUR									in C -	TC1997	CUR											
Other Deductions-Miscellaneous	-	out D -	TC2999	CUR									out D -	TC2997	CUR											
CA-A/R-Federal Appropriations		in D +	AG100513	PRE																						
CA-A/R-Federal Appropriations		out D -	AG100513	CUR																						
CA-A/R-Federal Grants & Contracts		in D +	AG100514	PRE																						
CA-A/R-Federal Grants & Contracts		out D -	AG100514	CUR																						
CA-A/R-Other-Private Gifts-Pledges		in D +	AG100568	PRE																						
CA-A/R-Other-Private Gifts-Pledges		out D -	AG100568	CUR																						
CA-A/R-Other		in D +	AG100571	PRE																						
CA-A/R-Other		out D -	AG100571	CUR																						
CA-A/R-Other-Allow for Uncollectible		out C +	AG100582	PRE																						
CA-A/R-Other-Allow for Uncollectible		in C -	AG100582	CUR																						
CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible		out C +	AG100583	PRE																						
CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible		in C -	AG100583	CUR																						
NA-Other Assets-A/R-Pledges		in D +	AG101970	PRE																						
NA-Other Assets-A/R-Pledges		out D -	AG101970	CUR																						
NA-Other Assets-A/R-Pledges Allow for Uncollectible		out C +	AG101980	PRE																						
NA-Other Assets-A/R-Pledges Allow for Uncollectible		in C -	AG101980	CUR																						
NA-Other Assets-A/R Pledges Discount		out C +	AG101990	PRE																						
NA-Other Assets-A/R Pledges Discount		in C -	AG101990	CUR																						
CL-Deferred Revenues-Grants & Contracts		in C -	AG104330	PRE																						
CL-Deferred Revenues-Grants & Contracts		out C +	AG104330	CUR																						
CA-A/R-State-Allow for Uncollectible		in C -	AG100521	CUR																						





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Statement of Cash Flows—FY 2002																
GASB Statements No. 34 & 35																
Mapping of Codes-Detail by Fund Group																
New Title	Current			Unexpended Plant			Retirement of Indebt			Invest. In Plant			Renew. & Replace			
	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	
Construction in Progress-Med Ct																
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 Ct																
Special Collections-Excl Lib-Med Ct																
Trade-in Allowance	in	C	-		OC9300	CUR										
Disposal of Cap. Assets-Orig Cost - Real Estate-Campus																
Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr																
Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus																
Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr																
Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus																
Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr																
Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus																
Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ct																
Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus																
Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr																
Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus																
Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr																
Disposal of Cap. Assets-Orig Cost - Equipment-Campus																
Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr																
Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus																
Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ct																
Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus																
Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ct																
Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Campus																
Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Med Ct																
Accumulated Depreciation-Buildings & Structures-Campu																
Accumulated Depreciation-Buildings & Structures-Campu																
Accumulated Depreciation-Buildings & Structures-Med Ct					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																
Accumulated Depreciation-Software > 10M-Med Ct																
Accumulated Depreciation-Software < 10M-Campu:																
Accumulated Depreciation-Software < 10M-Campu:																
Accumulated Depreciation-Software < 10M-Med Ct																
Accumulated Depreciation-Software < 10M-Med Ct																
Accumulated Depreciation-Equipment-Med Ct																
Accumulated Depreciation-Equipment-Med Ct																
Accumulated Depreciation-Equipment-Campu:																
Accumulated Depreciation-Equipment-Campu:																
Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books)																
Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books)																
Accumulated Depreciation-Intangible Assets-Campu:																
Accumulated Depreciation-Intangible Assets-Campu:																
Accumulated Depreciation-Intangible Assets-Med Ct																
Accumulated Depreciation-Intangible Assets-Med Ct																
Accumulated Depreciation-Infrastructure-Campu:																
Accumulated Depreciation-Infrastructure-Campu:																
Accumulated Depreciation-Infrastructure-Med Ct																
Accumulated Depreciation-Infrastructure-Med Ct																
Depn. Expense - Building & Structures-Campus																
Depn. Expense - Building & Structures-Med Ct																
Depn. Expense - General Improvements-Campu:																
Depn. Expense - General Improvements-Med Ct																
Depn. Expense - Software > 10M-Campus																
Depn. Expense - Software > 10M-Med Ct																
Depn. Expense - Software < 10M-Campus																
Depn. Expense - Software < 10M-Med Ct																

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Statement of Cash Flows—FY 2002																						
GASB Statements No. 34 & 35																						
Mapping of Codes-Detail by Fund Group																						
New Title	Current			Unexpended Plant			Retirement of Indebt			Invest. In Plant			Renew. & Replace									
	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year							
Depn. Expense - Equipment-Campus													out	D	-	TC2404	CUR					
Depn. Expense - Equipment-Med Ct													out	D	-	TC2504	CUR					
Depn. Expense - Library Materials & Library Collections (exc. Rare books)													out	D	-	TC2405	CUR					
Depn. Expense - Intangible Assets-Campus													out	D	-	TC2406	CUR					
Depn. Expense - Intangible Assets-Med Ct													out	D	-	TC2506	CUR					
Depn. Expense - Infrastructure Assets-Campus													out	D	-	TC2407	CUR					
Depn. Expense - Infrastructure Assets-Med Ct													out	D	-	TC2507	CUR					
Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus													in	C	-	TC2440	CUR					
Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ct													in	C	-	TC2540	CUR					
Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus													in	C	-	TC2441	CUR					
Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ct													in	C	-	TC2541	CUR					
Disposal of Cap. Assets-Accum Depn - Software >10M-Campus													in	C	-	TC2442	CUR					
Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ct													in	C	-	TC2542	CUR					
Disposal of Cap. Assets-Accum Depn - Software <10M-Campus													in	C	-	TC2443	CUR					
Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ct													in	C	-	TC2543	CUR					
Disposal of Cap. Assets-Accum Depn - Equipment-Campus													in	C	-	TC2444	CUR					
Disposal of Cap. Assets-Accum Depn - Equipment-Med Ct													in	C	-	TC2544	CUR					
Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus													in	C	-	TC2445	CUR					
Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ct													in	C	-	TC2545	CUR					
Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus													in	C	-	TC2446	CUR					
Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ct													in	C	-	TC2546	CUR					
Private Gifts - Real Estate-Campus													in	C	-	TC1150	CUR					
Private Gifts - Real Estate-Med Ct													in	C	-	TC1250	CUR					
Private Gifts - Buildings & Structures-Campus													in	C	-	TC1151	CUR					
Private Gifts - Buildings & Structures-Med Ct													in	C	-	TC1251	CUR					
Private Gifts - Fixed Equipment-Campus													in	C	-	TC1152	CUR					
Private Gifts - Fixed Equipment-Med Ct													in	C	-	TC1252	CUR					
Private Gifts - General Improvements-Campus													in	C	-	TC1153	CUR					
Private Gifts - General Improvements-Med Ct													in	C	-	TC1253	CUR					
Private Gifts - Software > 10M-Campus													in	C	-	TC1154	CUR					
Private Gifts - Software > 10M-Med Ct													in	C	-	TC1254	CUR					
Private Gifts - Software < 10M-Campus													in	C	-	TC1155	CUR					
Private Gifts - Software < 10M-Med Ct													in	C	-	TC1255	CUR					
Private Gifts - Equipment-Campus													in	C	-	TC1156	CUR					
Private Gifts - Equipment-Med Ct													in	C	-	TC1256	CUR					
Private Gifts - Library Material & Library Collections (exc. Rare Books)													in	C	-	TC1157	CUR					
Private Gifts - Library Rare Books & Rare Book Collection:													in	C	-	TC1158	CUR					
Private Gifts - Intangible Assets-Campus													in	C	-	TC1159	CUR					
Private Gifts - Intangible Assets-Med Ct													in	C	-	TC1259	CUR					
Private Gifts - Infrastructure Assets-Campus													in	C	-	TC1160	CUR					
Private Gifts - Infrastructure Assets-Med Ct													in	C	-	TC1260	CUR					
Private Gifts - Special Collections-Excl Lib-Campus													in	C	-	TC1161	CUR					
Private Gifts - Special Collections-Excl Lib-Med Ct													in	C	-	TC1261	CUR					
Other Additions - Real Estate-Campus													in	C	-	TC1480	CUR					
Other Additions - Real Estate-Med Ct													in	C	-	TC1580	CUR					
Other Additions - Buildings & Structures-Campus													in	C	-	TC1481	CUR					
Other Additions - Buildings & Structures-Med Ct													in	C	-	TC1581	CUR					
Other Additions - Fixed Equipment-Campus													in	C	-	TC1482	CUR					
Other Additions - Fixed Equipment-Med Ct													in	C	-	TC1582	CUR					
Other Additions - General Improvements-Campus													in	C	-	TC1483	CUR					
Other Additions - General Improvements-Med Ct													in	C	-	TC1583	CUR					
Other Additions - Software > 10M-Campus													in	C	-	TC1484	CUR					
Other Additions - Software > 10M-Med Ct													in	C	-	TC1584	CUR					
Other Additions - Software < 10M-Campus													in	C	-	TC1485	CUR					
Other Additions - Software < 10M-Med Ct													in	C	-	TC1585	CUR					
Other Additions - Equipment-Campus													in	C	-	TC1486	CUR					
Other Additions - Equipment-Med Ct													in	C	-	TC1586	CUR					
Other Additions - Library Material & Library Collections (exc. Rare Books)													in	C	-	TC1487	CUR					
Other Additions - Library Rare Books & Rare Book Collection													in	C	-	TC1488	CUR					
Other Additions - Intangible Assets-Campus													in	C	-	TC1489	CUR					
Other Additions - Intangible Assets-Med Ct													in	C	-	TC1589	CUR					
Other Additions - Infrastructure Assets-Campus													in	C	-	TC1490	CUR					
Other Additions - Infrastructure Assets-Med Ct													in	C	-	TC1590	CUR					
Other Additions - Special Collections-Excl Lib-Campus													in	C	-	TC1491	CUR					
Other Additions - Special Collections-Excl Lib-Med Ct													in	C	-	TC1591	CUR					
CL-Long Term Debt-Capital Lease Obligations:													out	C	+	AG114640	PRE	out	C	+	AG124640	PRE
CL-Long Term Debt-Capital Lease Obligations:													in	C	-	AG114640	CUR	in	C	-	AG124640	CUR
NL-Long Term Debt-Capital Lease Obligations:													out	C	+	AG115440	PRE	out	C	+	AG125440	PRE
NL-Long Term Debt-Capital Lease Obligations:													in	C	-	AG115440	CUR	in	C	-	AG125440	CUR
Aux. Ent. - Repayment of Principal on Capital Leases/Installment Purchase													in	D	+	TC2120	CUR					
Med. Ctr. - Repayment of Principal on Capital Leases/Installment Purchase													in	D	+	TC2150	CUR					





IRM No. 175—Exhibit 1

University of California																											
Statement of Cash Flows—FY 2002																											
GASB Statements No. 34 & 35																											
Mapping of Codes-Detail by Fund Group																											
New Title	Current					Unexpended Plant					Retirement of Indebt					Invest. In Plant					Renew. & Replace						
	Plus/Minus	Code	Fiscal Year			Plus/Minus	Code	Fiscal Year			Plus/Minus	Code	Fiscal Year			Plus/Minus	Code	Fiscal Year			Plus/Minus	Code	Fiscal 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	D	-	AG164140	CUR	out	D	-	AG104140	CUR	out	D	-	AG114140	CUR				out	D	-	AG134140	CUR		
Investment income, net of investment expense																											
	Endowment Fund Income	-	in	C	-	AG205100	CUR																				
	Investment Income-Other	-	in	C	-	AG208230	CUR	in	C	-	TC1300	CUR									in	C	-	TC1315	CUR		
	STIP Investment Income	-	in	C	-	AG208240	CUR	in	C	-	TC1301	CUR	in	C	-	TC1306	CUR										
	Security Lending Revenue - Endowment Income	-	in	C	-	AG205200	CUR																				
	Security Lending Revenue - Other	-	in	C	-	AG208250	CUR																				
	Security Lending Expense	-	out	D	-	AG208260	CUR																				
	CA-A/R-Investment Income	+	in	D	+	AG160550	PRE	in	D	+	AG100550	PRE	in	D	+	AG110550	PRE				in	D	+	AG130550	PRE		
	CA-A/R-Investment Income	-	out	D	-	AG160550	CUR	out	D	-	AG100550	CUR	out	D	-	AG110550	CUR				out	D	-	AG130550	CUR		
	Faculty Mtg Programs-Investment Income-Mortgage																										
Net cash provided (used) by investing activities																											
Inter-campus transactions																											
	Intrafund Receivables	+	in	D	+	AG162000	PRE	in	D	+	AG102000	PRE	in	D	+	AG112000	PRE	in	D	+	AG122000	PRE	in	D	+	AG132000	PRE
	Intrafund Receivables	-	out	D	-	AG162000	CUR	out	D	-	AG102000	CUR	out	D	-	AG112000	CUR	out	D	-	AG122000	CUR	out	D	-	AG132000	CUR
	Interfund Receivables	+	in	D	+	AG163000	PRE	in	D	+	AG103000	PRE	in	D	+	AG113000	PRE	in	D	+	AG123000	PRE	in	D	+	AG133000	PRE
	Interfund Receivables	-	out	D	-	AG163000	CUR	out	D	-	AG103000	CUR	out	D	-	AG113000	CUR	out	D	-	AG123000	CUR	out	D	-	AG133000	CUR
	Intrafund Payables	+	out	C	+	AG166000	PRE	in	D	+	AG106000	PRE	in	D	+	AG116000	PRE	in	D	+	AG126000	PRE	in	D	+	AG136000	PRE
	Intrafund Payables	-	in	C	-	AG166000	CUR	out	D	-	AG106000	CUR	out	D	-	AG116000	CUR	out	D	-	AG126000	CUR	out	D	-	AG136000	CUR
	Interfund Payables	+	out	C	+	AG167000	PRE	in	D	+	AG107000	PRE	in	D	+	AG117000	PRE	in	D	+	AG127000	PRE	in	D	+	AG137000	PRE
	Interfund Payables	-	in	C	-	AG167000	CUR	out	D	-	AG107000	CUR	out	D	-	AG117000	CUR	out	D	-	AG127000	CUR	out	D	-	AG137000	CUR
	Clearing Accounts	+	in	Z	+	AG168100	CUR	in	Z	+	AG108000	CUR	in	Z	+	AG118000	CUR	in	Z	+	AG128000	CUR	in	Z	+	AG138000	CUR
	Hospital Clearing	+	in	Z	+	AG168300	CUR																				
	DOE Clearing	+	in	Z	+	AG168400	CUR																				
Transfers (Total of this line will be zero in consolidation. However, there will be an effect by campus)																											
	For all transfers, sign needs to be opposite of the general ledger information - multiply by -		in	C	-			in	C	-			in	C	-			in	C	-			in	C	-		
			out	D	-			out	D	-			out	D	-			out	D	-			out	D	-		
Net increase (decrease) in cash																											
Cash - beginning of year	Cash					AG160100	PRE				AG100100	PRE				AG110100	PRE							AG130100	PRE		
	Financial Control					AG168200	PRE																				
	Total Cash-beginning of year																										
Cash - end of year																											
See accompanying Notes to Financial Statements																											



University of California																						
Statement of Cash Flows—FY 2002																						
GASB Statements No. 34 & 35																						
Mapping of Codes—Detail by Fund Group																						
New Title	out	D	Current			Unexpended Plant			Retirement of Indebt			Invest. In Plant			Renew. & Replace							
			Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year					
PERS Regents Contribution	out	D	-	OC8700	CUR																	
Non-Industrial Disability Insurance Premium	out	D	-	OC8800	CUR																	
SCERS Employer Contributions	out	D	-	OC8820	CUR																	
Vision Care Contribution	out	D	-	OC8830	CUR																	
Vision Care Alternative Contribution	out	D	-	OC8840	CUR																	
Elimination of Capitalized Benefits	out	D	-	OC8890	CUR																	
Health Insurance	out	D	-	OC8900	CUR																	
Employee Benefit Cost Transfers	out	D	-	OC8910	CUR																	
Construction Class Various Benefits	out	D	-	OC8920	CUR																	
General Liability Insurance	out	D	-	OC8930	CUR																	
Benefit Accrual	out	D	-	OC8940	CUR																	
Incentive Award Program Assessment	out	D	-	OC8945	CUR																	
Employers Dental Plan Contribution	out	D	-	OC8950	CUR																	
Incentive Award Program Benefit Funding	out	D	-	OC8955	CUR																	
Faculty Benefit Cost Offset	out	D	-	OC8960	CUR																	
Tuition Remission (RA)	out	D	-	OC8970	CUR																	
Special Life Insurance Contribution	out	D	-	OC8980	CUR																	
Annuitant Health Insurance Contribution	out	D	-	OC8990	CUR																	
Retirement & Employee Benefits - Payments																						
Retirement & Employee Benefits - Contributions from Campus																						
Scholarships and Fellowships	-	out	D	-	OC7770	CUR																
Utilities Services	out	D	-	OC5200	CUR																	
Electricity	out	D	-	OC5210	CUR																	
Water & Sewer	out	D	-	OC5220	CUR																	
Natural Gas	out	D	-	OC5230	CUR																	
Oil	out	D	-	OC5250	CUR																	
Propane/Butane	out	D	-	OC5260	CUR																	
Supplies & Materials	out	D	-	OC8000	CUR																	
Medical Supplies	out	D	-	OC8010	CUR																	
Chemicals, Organic & Inorganic	out	D	-	OC8020	CUR																	
Lab Glass/Ceramics	out	D	-	OC8030	CUR																	
Lab Instruments & Supplies	out	D	-	OC8040	CUR																	
Fertilizers & Pesticides	out	D	-	OC8050	CUR																	
Lab Animals/Feed	out	D	-	OC8060	CUR																	
General Office Supplies	out	D	-	OC8070	CUR																	
Educational TV/AV Service	out	D	-	OC8080	CUR																	
Elimination of Capitalized Other CF Expenditures	out	D	-	OC8090	CUR																	
Non Capitalized Fabricated Cost	out	D	-	OC8100	CUR																	
Non Capitalized Expenditures	-					out	D	-	TC2001	CUR							Out	D	-	TC2301	CUR	
Inventorial Equipment	out	D	-	OC9000	CUR																	
Inventorial Livestock	out	D	-	OC9100	CUR																	
Library Books and Materials to be Capitalized	out	D	-	OC9200	CUR																	
Library Rare Books and Rare Book Collec. to be Capitalized	out	D	-	OC9210	CUR																	
Capitalized Standard Office Furniture	out	D	-	OC9213	CUR																	
Non-Inventorial Capitalized Items	out	D	-	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	out	D	-	OC9400	CUR																	
Full Value Minus Cost of Surplus	out	D	-	OC9500	CUR																	
Fabrication Components or Supplies	out	D	-	OC9600	CUR																	
Buildings & Structures to be Capitalized	out	D	-	OC9700	CUR																	
Fixed Equipment to be Capitalized	out	D	-	OC9710	CUR																	
General Improvement to be Capitalized	out	D	-	OC9740	CUR																	
Infrastructure Assets to be Capitalized	out	D	-	OC9750	CUR																	
Intangible Assets to be Capitalized	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	out	D	-	OC9800	CUR																	
Office Furniture/Equipment	out	D	-	OC9950	CUR																	
Non Capitalized Expenditures	out	D	-	OC9980	CUR																	
Elimination of Capitalized CF Equipment Purchases	out	D	-	OC9981	CUR																	
Travel In State	out	D	-	OC2000	CUR																	
Agriculture Conferences	out	D	-	OC2100	CUR																	
University Garage Charges	out	D	-	OC2300	CUR																	
Removal & Moving Expense Reimbursement	out	D	-	OC2700	CUR																	
Out of State Travel	out	D	-	OC2900	CUR																	
Freight	-	out	D	-	OC3000	CUR																
UNEX Admin Expense	-	out	D	-	OC3700	CUR																
Recharges	-	in	C	-	OC3900	CUR																
Telephone, Telegraph & Teletype	out	D	-	OC4100	CUR																	
Postage, Mail, Inc. Commercial Mail Service	out	D	-	OC4400	CUR																	
Rental of Space Interdepartmental Recharge	out	D	-	OC5000	CUR																	
Rental of Space or Facility Other	out	D	-	OC5100	CUR																	

University of California																					
Statement of Cash Flows—FY 2002																					
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Mapping of Codes-Detail by Fund Group																					
New Title		Current			Unexpended Plant			Retirement of Indebt			Invest. In Plant			Renew. & Replace							
		Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year					
Rental of Equipment Other	out	D	-	OC5300	CUR																
Rental of Equipment Computer	out	D	-	OC5400	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)	out	D	-	OC5700	CUR																
Printing of Publications	out	D	-	OC6000	CUR																
Reproduction and Photography	out	D	-	OC6050	CUR																
Printing of Forms, Stationary, Etc.	out	D	-	OC6100	CUR																
Library Materials (non-inventorial)	out	D	-	OC6200	CUR																
Library Materials Book Binding	out	D	-	OC6300	CUR																
Central Stenographic Services	out	D	-	OC7000	CUR																
Repairs, Alterations & Maintenance	out	D	-	OC7100	CUR																
Building Maintenance	out	D	-	OC7150	CUR																
Miscellaneous Services	out	D	-	OC7200	CUR																
Membership & Subscriptions-Federally Chargeable	out	D	-	OC7220	CUR																
Advertising-Federally Chargeable	out	D	-	OC7230	CUR																
Royalties	out	D	-	OC7240	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	out	D	-	OC7300	CUR																
Bad Debt Expense-State Government	out	D	-	OC7310	CUR																
Bad Debt Expense-Federal Government	out	D	-	OC7320	CUR																
Bad Debt Expense-Medical Centers	out	D	-	OC7350	CUR																
Bad Debt Expense-Auxiliary Enterprises	out	D	-	OC7340	CUR																
Bad Debt Expense-Educational Activities	out	D	-	OC7350	CUR																
Bad Debt Expense-Other	out	D	-	OC7360	CUR																
Equivalent of Month Earnings Paid to Dependent	out	D	-	OC7400	CUR																
Payment of UCRS Benefits	out	D	-	OC7500	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	out	D	-	OC7620	CUR																
Fines & Penalties	out	D	-	OC7700	CUR																
Donations & Contributions	out	D	-	OC7710	CUR																
Membership & Subscriptions-Federally Unchargeable	out	D	-	OC7720	CUR																
Advertising-Federally Unchargeable	out	D	-	OC7730	CUR																
Patient Care	out	D	-	OC7740	CUR																
Social Activities & Entertainment	out	D	-	OC7750	CUR																
Cost of Legal Proceedings	out	D	-	OC7780	CUR																
Honoraria (Other Than UC Employee	out	D	-	OC7900	CUR																
415(m) Restoration Plan Contribution	-	out	D	-	OC7920	CUR															
Medical Malpractice Insurance	out	D	-	OC7910	CUR																
General Liability Insurance	out	D	-	OC7930	CUR																
Employment Practice Liability Program	out	D	-	OC7940	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	-																				
Depn. Expense - Building & Structures-Campus													Out	D	-	TC2400	CUR				
Depn. Expense - Building & Structures-Med Ct													Out	D	-	TC2500	CUR				
Depn. Expense - General Improvements-Campus													Out	D	-	TC2401	CUR				
Depn. Expense - General Improvements-Med Ct													Out	D	-	TC2501	CUR				
Depn. Expense - Software > 10M-Campus													Out	D	-	TC2402	CUR				
Depn. Expense - Software > 10M-Med Ct													Out	D	-	TC2502	CUR				
Depn. Expense - Software < 10M-Campus													Out	D	-	TC2403	CUR				
Depn. Expense - Software < 10M-Med Ct													Out	D	-	TC2503	CUR				
Depn. Expense - Equipment-Campus													Out	D	-	TC2404	CUR				
Depn. Expense - Equipment-Med Ct													Out	D	-	TC2504	CUR				
Depn. Expense - Library Materials & Library Collections (exc. Rare books													Out	D	-	TC2405	CUR				
Depn. Expense - Intangible Assets-Campus													Out	D	-	TC2406	CUR				
Depn. Expense - Intangible Assets-Med Ct													Out	D	-	TC2506	CUR				
Depn. Expense - Infrastructure Assets-Campus													Out	D	-	TC2407	CUR				
Depn. Expense - Infrastructure Assets-Med Ct													Out	D	-	TC2507	CUR				
<b>Total Operating Income (Loss)</b>																					
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities																					
Depreciation and amortization expense			+																		







IRM No. 175—Exhibit 1

University of California																						
Statement of Cash Flows—FY 2002																						
GASB Statements No. 34 & 35																						
Mapping of Codes-Detail by Fund Group																						
New Title	out/in	C	Current			Unexpended Plant			Retirement of Indebt			Invest. In Plant			Renew. & Replace							
			Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal 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 Compensator	out	C	+	AG165203	PRE																	
NL-Self Insurance-Workers Compensator	in	C	-	AG165203	CUR																	
NL-Self Insurance-Employee Healthcar	out	C	+	AG165204	PRE																	
NL-Self Insurance-Employee Healthcar	in	C	-	AG165204	CUR																	
Other liabilities																						
CL-Other-Vacation Leave	+	out	C	+	AG164741	PRE																
CL-Other-Vacation Leave	-	in	C	-	AG164741	CUR																
CL-Other-Compensatory Time	+	out	C	+	AG164742	PRE																
CL-Other-Compensatory Time	-	in	C	-	AG164742	CUR																
CL-Other-Severance Pay	+	out	C	+	AG164750	PRE																
CL-Other-Severance Pay	-	in	C	-	AG164750	CUR																
CL-Other-Miscellaneous	+	out	C	+	AG164760	PRE																
CL-Other-Miscellaneous	-	in	C	-	AG164760	CUR																
CL-Other-Deposits-General	+	out	C	+	AG164721	PRE																
CL-Other-Deposits-General	-	in	C	-	AG164721	CUR																
CL-Other-Deposits-Auxiliary Enterprises	+	out	C	+	AG164722	PRE																
CL-Other-Deposits-Auxiliary Enterprises	-	in	C	-	AG164722	CUR																
CL-Other-Deposits-Medical Center	+	out	C	+	AG164723	PRE																
CL-Other-Deposits-Medical Center	-	in	C	-	AG164723	CUR																
NL-Deposits-General	+	out	C	+	AG165110	PRE																
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	+	out	C	+	AG165130	PRE																
NL-Deposits-Medical Center	-	in	C	-	AG165130	CUR																
NL-Other-Miscellaneous	+	out	C	+	AG165510	PRE																
NL-Other-Miscellaneous	-	in	C	-	AG165510	CUR																
NL-Other-Severance Pay	+	out	C	+	AG165520	PRE																
NL-Other-Severance Pay	-	in	C	-	AG165520	CUR																
NL-Other-Vacation Leave	+	out	C	+	AG165530	PRE																
NL-Other-Vacation Leave	-	in	C	-	AG165530	CUR																
NL-Federal Refundable Loans																						
NL-Federal Refundable Loans																						
Net cash provided (used) by operating activities:																						
<b>SUPPLEMENTAL NONCASH ACTIVITIES INFORMATION</b>																						
Capital assets acquired through capital leases (3)																						
Aux. Ent.-Repayment of Princ on Cap Leases/Installment Purcl																						
Med Ctr.-Repayment of Princ on Cap Leases/Installment Purcl																						
Other-Repayment of Princ on Cap Leases/Installment Purcl																						
Other-Repayment of Princ on State Capital Lease:																						
CL-Long Term Debt-Capital Lease Obligations:																						
CL-Long Term Debt-Capital Lease Obligations:																						
NL-LTD-Capital Lease Obligations																						
NL-LTD-Capital Lease Obligations																						
Total																						
Capital assets acquired with a liability at year enc																						
CL-A/P Capital Assets																						
Total																						
Loss on the disposal of capital assets																						
Proceeds from Sale of Capitalized Assets - Campus																						
Proceeds from Sale of Capitalized Assets - Med Ctr																						
Disposal of Cap. Assets-Orig Cost - Real Estate-Campus																						
Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr																						
Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus																						
Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr																						
Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus																						
Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr																						
Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus																						
Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr																						
Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus																						
Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr																						
Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus																						
Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr																						
Disposal of Cap. Assets-Orig Cost - Equipment-Campus																						

University of California																					
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New Title	Current			Unexpended Plant			Retirement of Indebt			Invest. In Plant			Renew. & Replace								
	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year			
Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr												out	D	-	TC2526	CUR					
Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus												out	D	-	TC2427	CUR					
Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr												out	D	-	TC2527	CUR					
Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus												out	D	-	TC2428	CUR					
Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr												out	D	-	TC2528	CUR					
Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Campus												out	D	-	TC2429	CUR					
Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Med Ctr												out	D	-	TC2529	CUR					
Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus												in	C	-	TC2440	CUR					
Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctr												in	C	-	TC2540	CUR					
Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus												in	C	-	TC2441	CUR					
Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ctr												in	C	-	TC2541	CUR					
Disposal of Cap. Assets-Accum Depn - Software >10M-Campus												in	C	-	TC2442	CUR					
Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ctr												in	C	-	TC2542	CUR					
Disposal of Cap. Assets-Accum Depn - Software <10M-Campus												in	C	-	TC2443	CUR					
Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ctr												in	C	-	TC2543	CUR					
Disposal of Cap. Assets-Accum Depn - Equipment-Campus												in	C	-	TC2444	CUR					
Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctr												in	C	-	TC2544	CUR					
Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus												in	C	-	TC2445	CUR					
Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ctr												in	C	-	TC2545	CUR					
Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus												in	C	-	TC2446	CUR					
Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ctr												in	C	-	TC2546	CUR					
Trade-in Allowance	in	C	-	OC9300		CUR															
Total																					
Gifts of capital assets																					
Private Gifts - Real Estate-Campus												in	C	-	TC1150	CUR					
Private Gifts - Real Estate-Med Ctr												in	C	-	TC1250	CUR					
Private Gifts - Buildings & Structures-Campus												in	C	-	TC1151	CUR					
Private Gifts - Buildings & Structures-Med Ctr												in	C	-	TC1251	CUR					
Private Gifts - Fixed Equipment-Campus												in	C	-	TC1152	CUR					
Private Gifts - Fixed Equipment-Med Ctr												in	C	-	TC1252	CUR					
Private Gifts - General Improvements-Campus												in	C	-	TC1153	CUR					
Private Gifts - General Improvements-Med Ctr												in	C	-	TC1253	CUR					
Private Gifts - Software > 10M-Campus												in	C	-	TC1154	CUR					
Private Gifts - Software > 10M-Med Ctr												in	C	-	TC1254	CUR					
Private Gifts - Software < 10M-Campus												in	C	-	TC1155	CUR					
Private Gifts - Software < 10M-Med Ctr												in	C	-	TC1255	CUR					
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)												in	C	-	TC1157	CUR					
Private Gifts - Library Rare Books & Rare Book Collections												in	C	-	TC1158	CUR					
Private Gifts - Intangible Assets-Campus												in	C	-	TC1159	CUR					
Private Gifts - Intangible Assets-Med Ctr												in	C	-	TC1259	CUR					
Private Gifts - Infrastructure Assets-Campus												in	C	-	TC1160	CUR					
Private Gifts - Infrastructure Assets-Med Ctr												in	C	-	TC1260	CUR					
Private Gifts - Special Collections-Excl Lib-Campus												in	C	-	TC1161	CUR					
Private Gifts - Special Collections-Excl Lib-Med Ctr												in	C	-	TC1261	CUR					
Total																					

IRM No. 175—Exhibit 1

University of California																						
Statement of Cash Flows—FY 2002																						
GASB Statements No. 34 & 35																						
Mapping of Codes-Detail by Fund Group																						
New Title	Current					Unexpended Plant			Retirement of Indebt			Invest. In Plant			Renew. & Replace							
	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year							
Securities Lending Activity (4)																						
	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																						
OC - Object Code																						
Plus/Minus - The plus or minus sign assumes certain debit or credit balances for each account. For example--Revenue Accounts are Credit Balances, Expenditure accounts are Debit Balances, Accounts Receivable accounts are Debit Balan The formulas adjust for the appropriate balance																						
The cash flow statement will exclude Agency funds, lab operations and UCRs																						
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 employees"																						
(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 represents Cash gross up for the year. All other entries recording investment transactions will balance to zero 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 Settlement These entries should net to zero																						
(2) Clearing Accounts, Hospital Clearing, DOE Clearing will zero each year across all campuses																						
(3) This will represent the gross additions to capital leases during the year. The source will be new capital lease debt found on Exhibit																						
(4) This will represent the net change in collateral held for securities lending																						

IRM No. 175—Exhibit 1

University of California												
Statement of Cash Flows—FY 2002												
GASB Statements No. 34 & 35												
Mapping of Codes-Detail by Fund Group												
New Title	Loan					Endow. & Similar					415(m)	
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year
<b>CASH FLOWS FROM OPERATIONAL ACTIVITIES</b>												
Student tuition and fees												
Student Tuition & Fees - Non-Resident Tuitor												
Student Tuition & Fees - Application for Admissior												
Student Tuition & Fees - Other General Fund Student Fee:												
Student Tuition & Fees - Other Student Fees:												
Student Tuition & Fees - University Extensior												
Student Tuition & Fees - Contra - Student Financial Ai												
CA-A/R-Other-Student Tuition and Fees												
CA-A/R-Other-Student Tuition and Fees												
Federal Loans Receivee	in	C	-	TC8040								
Federal Loans Disbursed	out	D	-	TC8140								
Grants and contracts												
State of CA - Spec. State-Operating												
U.S. Govt. - Appropriations												
CA-A/R - State Appropriations-Operating												
CA-A/R - State Appropriations-Operating												
CA-A/R-Federal Appropriations												
CA-A/R-Federal Appropriations												
United States Government - Grants												
United States Government - Contracts												
United States Government - Federal Capital Contributor	in	C	-	TC8038								
DOE Revenue												
DOE Expenses												
State of California - Grants & Contracts												
Private - Restricted Grants												
Private - Restricted Contracts												
Local Government - Grants & Contracts												
CA-A/R-State Grants & Contracts												
CA-A/R-State Grants & Contracts												
CA-A/R-Federal Grants & Contracts	in	D	+	AG140514								
CA-A/R-Federal Grants & Contracts	out	D	-	AG140514								
CA-A/R-Other-Local & Private Grants & Contracts												
CA-A/R-Other-Local & Private Grants & Contracts												
CL-Deferred Revenues-Grants & Contracts	out	C	+	AG144330								
CL-Deferred Revenues-Grants & Contracts	in	C	-	AG144330								
NA-Other Assets-A/R-Federal	in	D	+	AG141960								
NA-Other Assets-A/R-Federal	out	D	-	AG141960								
Receipts from sales and services of												
Medical centers												
Sales & Services - Medical Centers												
Sales & Services - Contra - Medical Centers Allowance												
CA-A/R-Medical Centers												
CA-A/R-Medical Centers												
CL-Deferred Revenues-Medical Cente												
CL-Deferred Revenues-Medical Cente												
CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allov												
CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allov												
Educational activities												
Sales & Services - Educational Activity												
Sales & Services - Contra - Educational Activity Allowance												
CA-A/R-Other-Educational Activities												
CA-A/R-Other-Educational Activities												
Auxilliary enterprises												
Sales & Services - Auxilliary Enterprises:												
Sales & Services - Contra - Auxilliary Enterprises Allowance												
Sales & Services - Contra - Aux Ent-Student Financial Ai												
CA-A/R-Other-Auxilliary Enterprises												
CA-A/R-Other-Auxilliary Enterprises												
CL-Deferred Revenues-Auxilliary Enterprise:												
CL-Deferred Revenues-Auxilliary Enterprise:												
NA-Other Assets-A/R-Auxilliary Ent												
NA-Other Assets-A/R-Auxilliary Ent												
Payments to employees												
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												

University of California												
Statement of Cash Flows—FY 2002												
GASB Statements No. 34 & 35												
Mapping of Codes-Detail by Fund Group												
New Title	Loan			Endow. & Similar			415(m)					
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
Salary Accrual												
Vacation Accrual												
Compensatory Time Accrual												
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												
CL-Other-Compensatory Time												
CL-Other-Compensatory Time												
CL-Other-Severance Pay												
CL-Other-Severance Pay												
NL-Other-Vacation Leave												
NL-Other-Vacation Leave												
NL-Other-Severance Pay												
NL-Other-Severance Pay												
Payments to suppliers												
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												
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												
Agriculture Conferences												
University Garage Charges												
Removal & Moving Expense Reimbursement												
Out of State Travel												
Freight												
UNEX Admin Expense												
Recharges												
Telephone, Telegraph & Teletype												
Postage, Mail, Inc. Commercial Mail Service												
Rental of Space Interdepartmental Recharge												
Rental of Space or Facility Other												

IRM No. 175—Exhibit 1

University of California													
Statement of Cash Flows—FY 2002													
GASB Statements No. 34 & 35													
Mapping of Codes-Detail by Fund Group													
New Title	Loan			Endow. & Similar			415(m)						
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal 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.													
Library Materials (non-inventorial)													
Library Materials Book Binding													
Central Stenographic Services													
Repairs, Alterations & Maintenance													
Building Maintenance													
Miscellaneous Services													
Membership & Subscriptions-Federally Chargeable													
Advertising-Federally Chargeable													
Royalties													
Food & Beverages for Business Meetings/Conferences													
Temporary Labor Costs													
Expense in Excess of \$25K on Subcontract													
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													
CA-Inventories-Medical Center													
CA-Deferred Charges-General													
CA-Deferred Charges-General													
CA-Deferred Charges-Auxiliary Enterprise													
CA-Deferred Charges-Auxiliary Enterprise													
CA-Deferred Charges-Medical Center													
CA-Deferred Charges-Medical Center													
CA-A/R-State-Allow for Uncollectible													
CA-A/R-State-Allow for Uncollectible													
CA-A/R-Federal-Allow for Uncollectible													
CA-A/R-Federal-Allow for Uncollectible													
CA-A/R-Medical Center-Allow for Uncollectible-Bad Debt													
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													
CA-A/R-Other-Allow for Uncollectible													
CA-A/R-Other-Allow for Uncollectible													
CA-A/R-Educational Activities-Allow for Uncollectible													
CA-A/R-Educational Activities-Allow for Uncollectible													
CL-A/P-Controlled Disbursements-Medical Center													
CL-A/P-Controlled Disbursements-Medical Center													
CL-A/P-Controlled Disbursements-Other													
CL-A/P-Controlled Disbursements-Other													
Collection and Litigation Expense		out	D	-	TC8127		CUR						
CL-Other-Miscellaneous													
CL-Other-Miscellaneous													
NL-Other-Miscellaneous													
NL-Other-Miscellaneous													
Payments for benefits													
Retirement & Employee Benefits-Payment										out	D	-	AG597110 CUR



University of California													
Statement of Cash Flows—FY 2002													
GASB Statements No. 34 & 35													
Mapping of Codes-Detail by Fund Group													
New Title	Loan			Endow. & Similar			415(m)						
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year				
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													
Graduate Student Health Insurance													
Health Sciences Severance Pay Plan													
Partial Fee Remission													
UCRS Regents Contribution													
UCRS Regents Contribution Phased Retirement													
Health Science Compensation Reserve													
Graduate Student Partial Fee Remission													
UCRS Regents Contribution Summer Salaries													
PERS Regents Contribution													
Non-Industrial Disability Insurance Premium													
SCERS Employer Contributions													
Vision Care Contribution													
Vision Care Alternative Contribution													
Elimination of Capitalized Benefits													
Health Insurance													
Employee Benefit Cost Transfers													
Construction Class Various Benefits													
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													
Retirement & Employee Benefits-Contributions from Campu									in	C	-	AG597120	CUR
CL-Other-Self Insurance-Workers Compensator													
CL-Other-Self Insurance-Workers Compensator													
NL-Self Insurance-Workers Compensator													
NL-Self Insurance-Workers Compensator													
CL-Accrued Benefits													
CL-A/P-General									out	C	+	AG594110	PRE
CL-A/P-General									in	C	-	AG594110	CUR
Payments for scholarships and fellowships:	Scholarships and Fellowships												
	CL-A/P-Scholarships and Fellowships												
	CL-A/P-Scholarships and Fellowships												
Loans issued to students and employee:	CA-Current Portion of Notes Receivable-Loan:	in	D	+	AG140611	PRE							
	CA-Current Portion of Notes Receivable-Loan:	out	D	-	AG140611	CUR							
	CA-Current Portion of Mortgages Receivable-Loan:	in	D	+	AG140621	PRE							
	CA-Current Portion of Mortgages Receivable-Loan:	out	D	-	AG140621	CUR							
	NA-Notes Receivable-Loans:	in	D	+	AG141310	PRE							
	NA-Notes Receivable-Loans:	out	D	-	AG141310	CUR							
	NA-Mortgages Receivable-Loans:	in	D	+	AG141510	PRE							
	NA-Mortgages Receivable-Loans:	out	D	-	AG141510	CUR							
	CA-Current Portion of Notes Receivable-Collection:	out	C	+	AG140612	PRE							
	NA-Notes Receivable-Collection:	out	C	+	AG141320	PRE							
	NA-Mortgages Receivable-Collection:	out	C	+	AG141520	PRE							
	CA-Current Portion of Mortgages Receivable-Collection	out	C	+	AG140622	PRE							
Collections of loans to students and employee:	CA-Current Portion of Notes Receivable-Collection:	in	C	-	AG140612	CUR							
	CA-Current Portion of Notes Receivable-Allow for Uncol	out	C	+	AG140613	PRE							
	CA-Current Portion of Notes Receivable-Allow for Uncol	in	C	-	AG140613	CUR							

University of California																
Statement of Cash Flows—FY 2002																
GASB Statements No. 34 & 35																
Mapping of Codes-Detail by Fund Group																
New Title			Loan				Endow. & Similar				415(m)					
			Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year					
CA-Current Portion of Mortgages Receivable-Collection	in	C	-	AG140622	CUR											
CA-Current Portion of Mortgages Receivable-Allow for Uncol	out	C	+	AG140623	PRE											
CA-Current Portion of Mortgages Receivable-Allow for Uncol	in	C	-	AG140623	CUR											
NA-Notes Receivable-Collection:	in	C	-	AG141320	CUR											
NA-Notes Receivable-Allow for Uncollectibl	out	C	+	AG141400	PRE											
NA-Notes Receivable-Allow for Uncollectibl	in	C	-	AG141400	CUR											
NA-Mortgages Receivable-Collection:	in	C	-	AG141520	CUR											
NA-Mortgages Receivable-Allow for Uncollectibl	out	C	+	AG141600	PRE											
NA-Mortgages Receivable-Allow for Uncollectibl	in	C	-	AG141600	CUR											
Interest on Notes	in	C	-	TC8020	CUR											
Recovery of Notes Written Off as Uncollectibl	in	C	-	TC8021	CUR											
Recovery of NDEA Teaching Service Cancellatio	in	C	-	TC8022	CUR											
Late Charges-Student Loans	in	C	-	TC8025	CUR											
Write-Off of Notes as Uncollectible	out	D	-	TC8125	CUR											
Loans Assigned to Fed. Govt.	out	D	-	TC8126	CUR											
Cancellation due to Death	out	D	-	TC8128	CUR											
Faculty Mortgage Program Fees	in	C	-	TC8131	CUR											
Reserve for Bad Debts	out	D	-	TC8139	CUR											
Other receipts (payments)																
Other Sources-Service Enterprises																
Other Sources-Contra-Service Enterprises Allowance																
Other Sources-Other																
Other Sources-Contra-Other Allowances																
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-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	D	+	AG140571	PRE											
CA-A/R-Other	out	D	-	AG140571	CUR											
CA-Other	in	D	+	AG140900	PRE											
CA-Other	out	D	-	AG140900	CUR											
CA-Investments Held by Trustees	in	D	+	AG140300	PRE											
CA-Investments Held by Trustees	out	D	-	AG140300	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 Healthcar																
CL-Other-Self Insurance-Employee Healthcar																
NL-Self Insurance-Medical Malpractice																
NL-Self Insurance-Medical Malpractice																
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																
CL-Other-Miscellaneous	out	C	+	AG144760	PRE											
CL-Other-Miscellaneous	in	C	-	AG144760	CUR											
NL-Other-Miscellaneous	out	C	+	AG145510	PRE											
NL-Other-Miscellaneous	in	C	-	AG145510	CUR											
NA-Investments Held by Trustees	in	D	+	AG141200	PRE											
NA-Investments Held by Trustees	out	D	-	AG141200	CUR											
NA-Other Assets-General																
NA-Other Assets-General																
NA-Other Assets-Auxiliary Enterprises																
NA-Other Assets-Auxiliary Enterprises																

IRM No. 175—Exhibit 1

University of California													
Statement of Cash Flows—FY 2002													
GASB Statements No. 34 & 35													
Mapping of Codes-Detail by Fund Group													
New Title	Loan					Endow. & Similar					415(m)		
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	
NA-Other Assets-A/R													
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	in	C	-	AG145300	CUR								
Net cash provided (used) by operating activities:													
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>													
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													
Gifts received for other than capital purposes													
Private gifts for endowment purposes													
Gifts & Bequests						in	C	-	TC9000	CUR			
Gifts & Bequests Donor Designated as FFE						in	C	-	TC9002	CUR			
Other Additions-Miscellaneous						in	C	-	TC9099	CUR			
Refund to Donors						out	D	-	TC9100	CUR			
Distribution of Estate Expenses						out	D	-	TC9105	CUR			
Bank Charges						out	D	-	TC9113	CUR			
Other Deductions-Miscellaneous						out	D	-	TC9199	CUR			
CA-A/R-Other						in	D	+	AG150571	PRE			
CA-A/R-Other						out	D	-	AG150571	CUR			
CA-A/R-Other-Allow for Uncollectibl						out	C	+	AG150582	PRE			
CA-A/R-Other-Allow for Uncollectibl						in	C	-	AG150582	CUR			
CL-A/P-General						out	C	+	AG154110	PRE			
CL-A/P-General						in	C	-	AG154110	CUR			
CL-Other-Miscellaneous						out	C	+	AG154760	PRE			
CL-Other-Miscellaneous						in	C	-	AG154760	CUR			
NL-Other-Miscellaneous						out	C	+	AG155510	PRE			
NL-Other-Miscellaneous						in	C	-	AG155510	CUR			
Other private gifts													
Private - Unrestricted gifts						in	C	-	TC8000	CUR			
Private - Restricted gifts						in	C	-	TC8000	CUR			
Private - Contra - Uncollectible						out	D	-	TC8001	CUR			
Private - Contra - Discount on Pledges						out	D	-	TC8002	CUR			
CA-A/R-Other-Private gifts-Pledges						in	D	+	AG140568	PRE			
CA-A/R-Other-Private gifts-Pledges						out	D	-	AG140568	CUR			
CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectibl						out	C	+	AG140583	PRE			
CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectibl						in	C	-	AG140583	CUR			
NA-Other Assets-A/R-Pledges						in	D	+	AG141970	PRE			
NA-Other Assets-A/R-Pledges						out	D	-	AG141970	CUR			
NA-Other Assets-A/R-Pledges Allow for Uncollectibl						out	C	+	AG141980	PRE			
NA-Other Assets-A/R-Pledges Allow for Uncollectibl						in	C	-	AG141980	CUR			
NA-Other Assets-A/R Pledges Discount						out	C	+	AG141990	PRE			
NA-Other Assets-A/R Pledges Discount						in	C	-	AG141990	CUR			
Refunds to Donors, and other Minor Adjustment:						out	D	-	TC8100	CUR			
Other receipts (payments)													
Other Nonoperating Revenue													
Other Miscellaneous Additions						in	C	-	TC8023	CUR			
Faculty Mtg. Programs-Miscellaneous Addition:						in	C	-	TC8030	CUR			
Other Miscellaneous Deduction:						out	D	-	TC8130	CUR			
Fac. Mtg. Prog.-Misc. Ded.						out	D	-	TC8134	CUR			
Fac. Mtg. Prog.-Bond Interest						out	D	-	TC8133	CUR			
CA-A/R-Other													
CA-A/R-Other													
CA-A/R-Other-Allow for Uncollectibl													
CA-A/R-Other-Allow for Uncollectibl													
CA-Other													
CA-Other													
CL-Other-Miscellaneous													
CL-Other-Miscellaneous													
NL-Deposits-General													
NL-Deposits-General													

IRM No. 175—Exhibit 1

University of California												
Statement of Cash Flows—FY 2002												
GASB Statements No. 34 & 35												
Mapping of Codes-Detail by Fund Group												
New Title	Loan			Endow. & Similar			415(m)					
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
NL-Other-Miscellaneous												
NL-Other-Miscellaneous												
Net cash flows provided by noncapital financing activities												
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>												
Commercial paper financing												
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 Purchases-Settlement											
	CL-Commercial Paper											
	CL-Commercial Paper											
Payments of principal												
	CL-A/P-Commercial Paper Investment Purchases-Settlement											
Interest paid												
	Other - Payment of Interest on Tax Exempt CF											
	Other - Payment of Interest/Discount on Taxable CF											
	CL-Other-A/P Commercial Paper-Interest Expense											
	CL-Other-A/P Commercial Paper-Interest Expense											
State capital appropriations												
	State of CA-Capital Appropriations											
	CA-A/R-State Appropriation-Nonoperating											
	CA-A/R-State Appropriation-Nonoperating											
	CL-Deferred Revenues-Genera											
	CL-Deferred Revenues-Genera											
State 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											
	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-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											
	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											
	NA-Other Assets-A/R Pledges Discount											
	CL-Deferred Revenues-Grants & Contracts											
	CL-Deferred Revenues-Grants & Contracts											
	CA-A/R-State-Allow for Uncollectible											

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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												
New Title	Loan				Endow. & Similar				415(m)			
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
CA-A/R-State-Allow for Uncollectibl												
CA-A/R-Federal-Allow for Uncollectibl												
CA-A/R-Federal-Allow for Uncollectibl												
NL-Deposits-General												
NL-Deposits-General												
Proceeds from debt issuance												
Borrowings-Revenue Bonds												
Borrowings-Revenue Bonds												
Borrowings-Certificates of Participation												
Borrowings-Mortgages and Other												
CL-Long Term Debt-Revenue Bonds	out	C	+	AG144610		PRE						
CL-Long Term Debt-Revenue Bonds	in	C	-	AG144610		CUR						
CL-Long Term Debt-COP												
CL-Long Term Debt-COP												
CL-Long Term Debt-Mortgages & Other Borrowing:												
CL-Long Term Debt-Mortgages & Other Borrowing:												
NL-Long Term Debt-Revenue Bonds	out	C	+	AG145410		PRE						
NL-Long Term Debt-Revenue Bonds	in	C	-	AG145410		CUR						
NL-Long Term Debt-COP												
NL-Long Term Debt-COP												
NL-Long Term Debt-Mortgages & Other Borrowing:												
NL-Long Term Debt-Mortgages & Other Borrowing:												
Aux. Ent. - Repayment of Principal on Bank Loan:												
Aux. Ent. - Repayment of Principal on Bond:												
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 Loan:												
Other - Repayment of Principal on Tax Exempt CF												
Other - Repayment of Principal on Bond:												
Other - Repayment of Principal on Other:												
Other - Repayment of Principal on State Energy Eff Bond												
Proceeds from the sale of capital assets												
Proceeds from Sale of Capitalized Assets-Campus:												
Proceeds from Sale of Capitalized Assets-Med Ct												
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 Ctr												
Fixed Equipment-Campus												
Fixed Equipment-Campus												
Fixed Equipment-Med Ctr												
Fixed Equipment-Med Ctr												
General Improvements-Campus												
General Improvements-Campus												
General Improvements-Med Ct												
General Improvements-Med Ct												
Software > 10M Campus												
Software > 10M Campus												
Software > 10M Med Ctr												
Software > 10M Med Ctr												
Software < 10M Campus												
Software < 10M Campus												
Software < 10M Med Ctr												
Software < 10M Med Ctr												
Equipment-Med Ctr												
Equipment-Med Ctr												
Equipment-Campus												
Equipment-Campus												
Library Material & Library Collections (exc. Rare books												
Library Material & Library Collections (exc. Rare books												
Library Rare Books & Rare Book Collection:												
Library Rare Books & Rare Book Collection:												
Construction in Progress-Campus												
Construction in Progress-Campus												
Construction in Progress-Med Ct												

University of California														
Statement of Cash Flows—FY 2002														
GASB Statements No. 34 & 35														
Mapping of Codes-Detail by Fund Group														
New Title	Loan			Endow. & Similar			415(m)							
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year					
Construction in Progress-Med Ct														
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														
Infrastructure Assets-Med Ctr														
Special Collections-Excl Lib-Campus														
Special Collections-Excl Lib-Campus														
Special Collections-Excl Lib-Med Ct														
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-Med Ctr														
Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus														
Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr														
Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus														
Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr														
Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus														
Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ct														
Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus														
Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr														
Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus														
Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr														
Disposal of Cap. Assets-Orig Cost - Equipment-Campus														
Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr														
Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus														
Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ct														
Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus														
Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ct														
Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Campus														
Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Med Ct														
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														
Accumulated Depreciation-Software > 10M-Med Ct														
Accumulated Depreciation-Software < 10M-Campu:														
Accumulated Depreciation-Software < 10M-Campu:														
Accumulated Depreciation-Software < 10M-Med Ct														
Accumulated Depreciation-Software < 10M-Med Ct														
Accumulated Depreciation-Equipment-Med Ct														
Accumulated Depreciation-Equipment-Med Ct														
Accumulated Depreciation-Equipment-Campu:														
Accumulated Depreciation-Equipment-Campu:														
Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books														
Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books														
Accumulated Depreciation-Intangible Assets-Campu:														
Accumulated Depreciation-Intangible Assets-Campu:														
Accumulated Depreciation-Intangible Assets-Med Ct														
Accumulated Depreciation-Intangible Assets-Med Ct														
Accumulated Depreciation-Infrastructure-Campu:														
Accumulated Depreciation-Infrastructure-Campu:														
Accumulated Depreciation-Infrastructure-Med Ct														
Accumulated Depreciation-Infrastructure-Med Ct														
Deprn. Expense - Building & Structures-Campus														
Deprn. Expense - Building & Structures-Med Ct														
Deprn. Expense - General Improvements-Campu:														
Deprn. Expense - General Improvements-Med Ct														
Deprn. Expense - Software > 10M-Campus														
Deprn. Expense - Software > 10M-Med Ct														
Deprn. Expense - Software < 10M-Campus														
Deprn. Expense - Software < 10M-Med Ct														

IRM No. 175—Exhibit 1

University of California													
Statement of Cash Flows—FY 2002													
GASB Statements No. 34 & 35													
Mapping of Codes-Detail by Fund Group													
New Title	Loan			Endow. & Similar			415(m)						
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year				
Depn. Expense - Equipment-Campus													
Depn. Expense - Equipment-Med Ct													
Depn. Expense - Library Materials & Library Collections (exc. Rare books)													
Depn. Expense - Intangible Assets-Campus													
Depn. Expense - Intangible Assets-Med Ct													
Depn. Expense - Infrastructure Assets-Campus													
Depn. Expense - Infrastructure Assets-Med Ct													
Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus													
Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ct													
Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus													
Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ct													
Disposal of Cap. Assets-Accum Depn - Software >10M-Campus													
Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ct													
Disposal of Cap. Assets-Accum Depn - Software <10M-Campus													
Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ct													
Disposal of Cap. Assets-Accum Depn - Equipment-Campus													
Disposal of Cap. Assets-Accum Depn - Equipment-Med Ct													
Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus													
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													
Private Gifts - Real Estate-Campus													
Private Gifts - Real Estate-Med Ct													
Private Gifts - Buildings & Structures-Campus													
Private Gifts - Buildings & Structures-Med Ct													
Private Gifts - Fixed Equipment-Campus													
Private Gifts - Fixed Equipment-Med Ct													
Private Gifts - General Improvements-Campus													
Private Gifts - General Improvements-Med Ct													
Private Gifts - Software > 10M-Campus													
Private Gifts - Software > 10M-Med Ct													
Private Gifts - Software < 10M-Campus													
Private Gifts - Software < 10M-Med Ct													
Private Gifts - Equipment-Campus													
Private Gifts - Equipment-Med Ct													
Private Gifts - Library Material & Library Collections (exc. Rare Books)													
Private Gifts - Library Rare Books & Rare Book Collection													
Private Gifts - Intangible Assets-Campus													
Private Gifts - Intangible Assets-Med Ct													
Private Gifts - Infrastructure Assets-Campus													
Private Gifts - Infrastructure Assets-Med Ct													
Private Gifts - Special Collections-Excl Lib-Campus													
Private Gifts - Special Collections-Excl Lib-Med Ct													
Other Additions - Real Estate-Campus													
Other Additions - Real Estate-Med Ct													
Other Additions - Buildings & Structures-Campus													
Other Additions - Buildings & Structures-Med Ct													
Other Additions - Fixed Equipment-Campus													
Other Additions - Fixed Equipment-Med Ct													
Other Additions - General Improvements-Campus													
Other Additions - General Improvements-Med Ct													
Other Additions - Software > 10M-Campus													
Other Additions - Software > 10M-Med Ct													
Other Additions - Software < 10M-Campus													
Other Additions - Software < 10M-Med Ct													
Other Additions - Equipment-Campus													
Other Additions - Equipment-Med Ct													
Other Additions - Library Material & Library Collections (exc. Rare Books)													
Other Additions - Library Rare Books & Rare Book Collection													
Other Additions - Intangible Assets-Campus													
Other Additions - Intangible Assets-Med Ct													
Other Additions - Infrastructure Assets-Campus													
Other Additions - Infrastructure Assets-Med Ct													
Other Additions - Special Collections-Excl Lib-Campus													
Other Additions - Special Collections-Excl Lib-Med Ct													
CL-Long Term Debt-Capital Lease Obligations													
CL-Long Term Debt-Capital Lease Obligations													
NL-Long Term Debt-Capital Lease Obligations													
NL-Long Term Debt-Capital Lease Obligations													
Aux. Ent. - Repayment of Principal on Capital Leases/Installment Purchase													
Med. Ctr. - Repayment of Principal on Capital Leases/Installment Purchase													

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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												
New Title	Loan			Endow. & Similar			415(m)					
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
Other - Repayment of Principal on Capital Leases/Installment Purchase												
Other - Repayment of Principal on State Capital Lease:												
Other - Interest Charge to Campus on Tax-Exempt CP												
Other - Interest Charge to Campus on Taxable CF												
CL-A/P-Capital Assets												
CL-A/P-Capital Assets												
CA-Deferred Charges-General												
CA-Deferred Charges-General												
CA-Other												
CA-Other												
NA-Other Assets-General												
NA-Other Assets-General												
NA-Other Assets-A/R												
NA-Other Assets-A/R												
Contra Interest Expense (payment of Cap. Interest)												
Principal paid on debt and capital leases:												
Aux. Ent. - Repayment of Principal on Bank Loan:												
Aux. Ent. - Repayment of Principal on Bond:												
Aux. Ent. - Repayment of Principal on Capital Leases/Installment Purchase												
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 Capital Leases/Installment Purchase												
Med. Ctr. - Repayment of Principal on Other:												
Other - Repayment of Principal on Bank Loan:												
Other - Repayment of Principal on Tax Exempt CF												
Other - Repayment of Principal on Taxable CF												
Other - Repayment of Principal on Bond:												
Other - Repayment of Principal on Capital Leases/Installment Purchase												
Other - Repayment of Principal on Other:												
Other - Repayment of Principal on State Capital Lease:												
Other - Repayment of Principal on State Energy Eff Bond												
Debt Extinguishment Cost												
Interest paid on debt and capital leases:												
CA-Investments Held by Trustees:												
CA-Investments Held by Trustees:												
NA-Investments Held by Trustees:												
NA-Investments Held by Trustees:												
Investment Income - Other:												
Unrealized Gains - Other:												
Aux. Ent. - Payment of Interest on Bank Loan:												
Aux. Ent. - Payment of Interest on Bond:												
Aux. Ent. - Payment of Interest on Capital Leases/Installment Purc												
Aux. Ent. - Payment of Interest on Other:												
Med. Ctr. - Payment of Interest on Bank Loan:												
Med. Ctr. - Payment of Interest on Bond:												
Med. Ctr. - Payment of Interest on Capital Leases/Installment Purc												
Med. Ctr. - Payment of Interest on Other:												
Other - Payment of Interest on Bank Loans												
Other - Payment of Interest on Bonds												
Other - Payment of Interest on Capital Leases/Installment Purc												
Other - Payment of Interest on Other:												
Other - Repayment of Interest on State Capital Lease:												
Other - Repayment of Interest on State Energy Eff. Bond												
CL-Other-A/P-LTD-Interest Expense												
CL-Other-A/P-LTD-Interest Expense												
Net cash provided (used) by capital and related financing activitie												



University of California															
Statement of Cash Flows—FY 2002															
GASB Statements No. 34 & 35															
Mapping of Codes-Detail by Fund Group															
New Title	Loan					Endow. & Similar					415(m)				
	Plus/Minus	Code	Fiscal Year			Plus/Minus	Code	Fiscal Year			Plus/Minus	Code	Fiscal Year		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>															
Proceeds from 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 - STIP														
(1)	in	D	+	AG140210	PRE	in	D	+	AG150210	PRE	in	D	+	AG590210	PRE
(1)	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														
(1)	CA-A/R-Other-STIP Investment Sales-Settlements														
(1)	CL-A/P-STIP Investment Purchases-Settlements														
(1)	CL-A/P-STIP Investment Purchases														
(1)	CL-A/P-STIP Investment Purchases														
(1)	in	D	+	AG141110	PRE	in	D	+	AG151110	PRE					
(1)	out	D	-	AG141110	CUR	out	D	-	AG151110	CUR					
Other investments	CA-A/R-Other-Investment Sales-Settlements														
(1)	in	C	-	AG140565	CUR	in	C	-	AG150565	CUR	in	C	-	AG590565	CUR
(1)	CA-Short-Term Investments-Mortgage Loans														
(1)	in	D	+	AG150240	PRE	in	D	+	AG150240	PRE					
(1)	out	D	-	AG150240	CUR	out	D	-	AG150240	CUR					
(1)	CA-Short-Term Investments-Misc. Loans & Contract														
(1)	in	D	+	AG150250	PRE	in	D	+	AG150250	PRE					
(1)	out	D	-	AG150250	CUR	out	D	-	AG150250	CUR					
(1)	CA-Investments Held by Trustees														
(1)	in	D	+	AG150300	PRE	in	D	+	AG150300	PRE					
(1)	out	D	-	AG150300	CUR	out	D	-	AG150300	CUR					
(1)	CA-A/R-Other-Investment Sales														
(1)	in	D	+	AG140564	PRE	in	D	+	AG150564	PRE	in	D	+	AG590564	PRE
(1)	out	D	-	AG140564	CUR	out	D	-	AG150564	CUR	out	D	-	AG590564	CUR
(1)	CA-A/R-Other-Investment Sales														
(1)	out	C	+	AG140565	PRE	out	C	+	AG150565	PRE	out	C	+	AG590565	PRE
(1)	in	D	+	AG144140	PRE	in	D	+	AG154140	PRE	in	D	+	AG594140	PRE
(1)	CA-A/R-Other-Investment Sales-Settlements														
(1)	in	D	+	AG144140	PRE	in	D	+	AG154140	PRE	in	D	+	AG594140	PRE
(1)	CL-A/P-Other Investment Purchases														
(1)	out	C	+	AG144130	PRE	out	C	+	AG154130	PRE	out	C	+	AG594130	PRE
(1)	in	C	-	AG144130	CUR	in	C	-	AG154130	CUR	in	C	-	AG594130	CUR
(1)	CA-Short-Term Investments-Securities														
(1)	in	D	+	AG140220	PRE	in	D	+	AG150220	PRE	in	D	+	AG590220	PRE
(1)	out	D	-	AG140220	CUR	out	D	-	AG150220	CUR	out	D	-	AG590220	CUR
(1)	CA-Short-Term Investments-Commercial Paper														
(1)	CA-Short-Term Investments-Commercial Paper														
(1)	Unrealized Gains - Other														
(1)	in	C	-	TC8013	CUR	in	C	-	TC9011	CUR	in	C	-	AG598270	CUR
(1)	Unrealized Gains - Foreign Currency Contract														
(1)	in	C	-	TC8010	CUR	in	C	-	TC9012	CUR	in	C	-	AG598280	CUR
(1)	Gain or Loss on Sale of Investment - Other														
(1)	in	C	-	TC8010	CUR	in	C	-	TC9010	CUR					
(1)	Gain or Loss on Sale of Investment - Stocks and Bonds														
(1)	in	C	-	TC9015	CUR	in	C	-	TC9015	CUR					
(1)	Gain or Loss on Sale of Investment - Accretion/Amortization Disc														
(1)	in	D	+	AG141120	PRE	in	D	+	AG151120	PRE					
(1)	out	D	-	AG141120	CUR	out	D	-	AG151120	CUR					
(1)	NA-Investments-Securities														
(1)	in	D	+	AG141120	PRE	in	D	+	AG151120	PRE					
(1)	out	D	-	AG141120	CUR	out	D	-	AG151120	CUR					
(1)	NA-Investments-Mortgage Loans														
(1)	in	D	+	AG151140	PRE	in	D	+	AG151140	PRE					
(1)	out	D	-	AG151140	CUR	out	D	-	AG151140	CUR					
(1)	NA-Investments-Real Estate														
(1)	in	D	+	AG151150	PRE	in	D	+	AG151150	PRE					
(1)	out	D	-	AG151150	CUR	out	D	-	AG151150	CUR					
(1)	NA-Investments-Misc Loans & Contracts														
(1)	in	D	+	AG151160	PRE	in	D	+	AG151160	PRE					
(1)	out	D	-	AG151160	CUR	out	D	-	AG151160	CUR					
(1)	NA-Investments-Misc Loans & Contracts														
(1)	in	D	+	AG151200	PRE	in	D	+	AG151200	PRE					
(1)	out	D	-	AG151200	CUR	out	D	-	AG151200	CUR					
(1)	Establishment of Equity in Estates														
(1)	in	C	-	TC9022	CUR	in	C	-	TC9022	CUR					
(1)	Deferred Gifts														
(1)	in	C	-	TC9001	CUR	in	C	-	TC9001	CUR					
(1)	Liquidating Dividends														
(1)	in	C	-	TC9020	CUR	in	C	-	TC9020	CUR					
(1)	Revaluation of Investments														
(1)	in	C	-	TC9025	CUR	in	C	-	TC9025	CUR					
(1)	Write off of Worthless Securities														
(1)	out	D	-	TC9120	CUR	out	D	-	TC9120	CUR					
(1)	CA-Investment of Cash Collateral														
(1)	in	D	+	AG150400	PRE	in	D	+	AG150400	PRE					
(1)	out	D	-	AG150400	CUR	out	D	-	AG150400	CUR					
(1)	NA-Investment of Cash Collateral														
(1)	in	D	+	AG151700	PRE	in	D	+	AG151700	PRE					
(1)	out	D	-	AG151700	CUR	out	D	-	AG151700	CUR					
(1)	CL-Collateral Held for Security Lending														
(1)	out	C	+	AG154400	PRE	out	C	+	AG154400	PRE					
(1)	in	C	-	AG154400	CUR	in	C	-	AG154400	CUR					
(1)	Unrealized Gains - Security Lending														
(1)	in	C	-	TC9013	CUR	in	C	-	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 Group																				
New Title	Loan					Endow. & Similar					415(m)									
	Plus/Minus	Code	Fiscal Year			Plus/Minus	Code	Fiscal Year			Plus/Minus	Code	Fiscal Year							
Purchase of investments:																				
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	out	D	-	AG594140	CUR
Investment income, net of investment expense																				
Endowment Fund Income						in	C	-	TC9021	CUR										
Investment Income-Other	in	C	-	TC8029	CUR	in	C	-	TC9024	CUR	in	C	-	AG598230	CUR					
STIP Investment Income	in	C	-	TC8011	CUR	in	C	-	TC9024	CUR	in	C	-	AG598240	CUR					
Security Lending Revenue - Endowment Income																				
Security Lending Revenue - Other																				
Security Lending Expense																				
CA-A/R-Investment Income	in	D	+	AG140550	PRE	in	D	+	AG150550	PRE	in	D	+	AG590550	PRE					
CA-A/R-Investment Income	out	D	-	AG140550	CUR	out	D	-	AG150550	CUR	out	D	-	AG590550	CUR					
Faculty Mtg Programs-Investment Income-Mortgage	in	C	-	TC8028	CUR															
Net cash provided (used) by investing activities																				
Inter-campus transactions																				
Intrafund Receivables	in	D	+	AG142000	PRE	in	D	+	AG152000	PRE										
Intrafund Receivables	out	D	-	AG142000	CUR	out	D	-	AG152000	CUR										
Interfund Receivables	in	D	+	AG14.3000	PRE	in	D	+	AG15.3000	PRE										
Interfund Receivables	out	D	-	AG143000	CUR	out	D	-	AG153000	CUR										
Intrafund Payables	in	D	+	AG146000	PRE	in	D	+	AG156000	PRE										
Intrafund Payables	out	D	-	AG146000	CUR	out	D	-	AG156000	CUR										
Interfund Payables	in	D	+	AG147000	PRE	in	D	+	AG157000	PRE										
Interfund Payables	out	D	-	AG147000	CUR	out	D	-	AG157000	CUR										
Clearing Accounts	in	Z	+	AG148000	CUR	in	Z	+	AG158000	CUR										
Hospital Clearing																				
DOE Clearing																				
Transfers (Total of this line will be zero in consolidation. However, there will be an effect by campus)																				
For all transfers, sign needs to be opposite of the general ledger information - multiply by -	in	C	-								in	C	-							
	out	D	-								out	D	-							
Net increase (decrease) in cash																				
Cash - beginning of year				AG140100	PRE				AG150100	PRE				AG590100	PRE					
	Financial Control																			
Total Cash-beginning of year																				
Cash - end of year																				
See accompanying Notes to Financial Statements																				

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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															
New Title	Loan					Endow. & Similar					415(m)				
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
<b>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH</b>															
<b>PROVIDED (USED) BY OPERATING ACTIVITIES:</b>															
Operating income (loss)															
Student Tuition & Fees - Non-Resident Tuitor															
Student Tuition & Fees - Application for Admissior															
Student Tuition & Fees - Other General Fund Student Fee:															
Student Tuition & Fees - Other Student Fees															
University Extension															
Student tuition and fees - Contra - Student Financial Aic															
Federal Loans Received	in	C	-	TC8040								CUR			
Federal Loans Disbursed	out	D	-	TC8140								CUR			
United States Government - Grants															
United States Government - Contracts															
United States Government - Appropriations															
United States Government - Federal Capital Contributor	in	C	-	TC8038								CUR			
State of California - Grants & Contracts															
State of CA - Special State Appropriations - Operating															
Private - Restricted Grants															
Private - Restricted Contracts															
Local Government - Grants & Contracts															
Sales & Services - Medical Centers															
Sales & Services - Contra - Medical Centers Allowance															
Sales & Services - Educational Activity															
Sales & Services - Contra - Educational Activity Allowance															
Sales & Services - Auxiliary Enterprises															
Sales & Services - Contra - Auxiliary Enterprises Allowance															
Sales & Services - Contra - Aux Ent-Student Financial Aic															
Other Sources - Service Enterprises															
Other Sources - Contra - Service Enterprises Allowance															
Other Sources - Other										in	C	-	AG598210		CUR
Other Sources - Contra - Other Allowance:															
Other Sources - Contra - Student Financial Aic															
Interest on Notes	in	C	-	TC8020									CUR		
Recovery of Notes Written Off as Uncollectibl	in	C	-	TC8021									CUR		
Recovery of NDEA Teaching Service Cancellatio	in	C	-	TC8022									CUR		
Late Charges-Student Loans	in	C	-	TC8025									CUR		
Faculty Mfg. Programs-Fees	in	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															
Health Insurance Sec. 89															
Employee Vacation and S/L Assessment															
Life Insurance Sec. 89															
Graduate Student Health Insurance															
Health Sciences Severance Pay Plan															
Partial Fee Remission															
UCRS Regents Contribution															
UCRS Regents Contribution Phased Retirement															
Health Science Compensation Reserve															
Graduate Student Partial Fee Remission															
UCRS Regents Contribution Summer Salaries															

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Statement of Cash Flows—FY 2002														
GASB Statements No. 34 & 35														
Mapping of Codes-Detail by Fund Group														
New Title	Loan			Endow. & Similar			415(m)							
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal 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														
Retirement & Employee Benefits - Payments										out	D	-	AG597110	CUR
Retirement & Employee Benefits - Contributions from Campu										in	C	-	AG597120	CUR
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														
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														
Agriculture Conferences														
University Garage Charges														
Removal & Moving Expense Reimbursement														
Out of State Travel														
Freight														
UNEX Admin Expense														
Recharges														
Telephone, Telegraph & Teletype														
Postage, Mail, Inc. Commercial Mail Service														
Rental of Space Interdepartmental Recharge														
Rental of Space or Facility Other														

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Statement of Cash Flows—FY 2002													
GASB Statements No. 34 & 35													
Mapping of Codes-Detail by Fund Group													
New Title	Loan			Endow. & Similar			415(m)						
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal 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.													
Library Materials (non-inventorial)													
Library Materials Book Binding													
Central Stenographic Services													
Repairs, Alterations & Maintenance													
Building Maintenance													
Miscellaneous Services													
Membership & Subscriptions-Federally Chargeable													
Advertising-Federally Chargeable													
Royalties													
Food & Beverages for Business Meetings/Conferences													
Temporary Labor Costs													
Expense in Excess of \$25K on Subcontract													
Bad Debt Expense-State Government													
Bad Debt Expense-Federal Government													
Bad Debt Expense-Medical Centers													
Bad Debt Expense-Auxiliary Enterprises													
Bad Debt Expense-Educational Activities													
Bad Debt Expense-Other													
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	out	D	-	TC8125	CUR								
Loans Assigned to Fed. Govt.	out	D	-	TC8126	CUR								
Collection and Litigation Expense	out	D	-	TC8127	CUR								
Cancellation due to Death	out	D	-	TC8128	CUR								
Reserve for Bad Debts	out	D	-	TC8139	CUR								
Administrative Expense									out	D	-	AG597310	CUR
Depn. Expense - Building & Structures-Campus													
Depn. Expense - Building & Structures-Med Ct													
Depn. Expense - General Improvements-Campus													
Depn. Expense - General Improvements-Med Ct													
Depn. Expense - Software > 10M-Campus													
Depn. Expense - Software > 10M-Med Ct													
Depn. Expense - Software < 10M-Campus													
Depn. Expense - Software < 10M-Med Ct													
Depn. Expense - Equipment-Campus													
Depn. Expense - Equipment-Med Ct													
Depn. Expense - Library Materials & Library Collections (exc. Rare books)													
Depn. Expense - Intangible Assets-Campus													
Depn. Expense - Intangible Assets-Med Ct													
Depn. Expense - Infrastructure Assets-Campus													
Depn. Expense - Infrastructure Assets-Med Ct													
<b>Total Operating Income (Loss)</b>													
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities													
Depreciation and amortization expense													

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Statement of Cash Flows—FY 2002															
GASB Statements No. 34 & 35															
Mapping of Codes-Detail by Fund Group															
New Title	Loan					Endow. & Similar					415(m)				
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
Depn. Expense - Building & Structures-Campus															
Depn. Expense - Building & Structures-Med Ct															
Depn. Expense - General Improvements-Campus															
Depn. Expense - General Improvements-Med Ct															
Depn. Expense - Software > 10M-Campus															
Depn. Expense - Software > 10M-Med Ct															
Depn. Expense - Software < 10M-Campus															
Depn. Expense - Software < 10M-Med Ct															
Depn. Expense - Equipment-Campus															
Depn. Expense - Equipment-Med Ct															
Depn. Expense - Library Materials & Library Collections (exc. Rare books)															
Depn. Expense - Intangible Assets-Campus															
Depn. Expense - Intangible Assets-Med Ct															
Depn. Expense - Infrastructure Assets-Campus															
Depn. Expense - Infrastructure Assets-Med Ct															
Allowance for doubtful account:															
CA-A/R-State-Allow for Uncollectibl															
CA-A/R-State-Allow for Uncollectibl															
CA-A/R-Federal-Allow for Uncollectibl															
CA-A/R-Federal-Allow for Uncollectibl															
CA-A/R-Medical Centers-Allow for Uncollectibl															
CA-A/R-Medical Centers-Allow for Uncollectibl															
CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectibl															
CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectibl															
CA-A/R-Other-Allow for Uncollectibl															
CA-A/R-Other-Allow for Uncollectibl															
CA-A/R-Educational Activities-Allow for Uncollectibl															
CA-A/R-Educational Activities-Allow for Uncollectibl															
CA-Current Portion of Notes Receivable-Allow for Uncol	out	C	+	AG140613	PRE										
CA-Current Portion of Notes Receivable-Allow for Uncol	in	C	-	AG140613	CUR										
CA-Current Portion of Mortgages Receivable-Allow for Uncol	out	C	+	AG140623	PRE										
CA-Current Portion of Mortgages Receivable-Allow for Uncol	in	C	-	AG140623	CUR										
NA-Notes Receivable-Allow for Uncollectibl	out	C	+	AG141400	PRE										
NA-Notes Receivable-Allow for Uncollectibl	in	C	-	AG141400	CUR										
NA-Mortgages Receivable-Allow for Uncollectibl	out	C	+	AG141600	PRE										
NA-Mortgages Receivable-Allow for Uncollectibl	in	C	-	AG141600	CUR										
Change in assets and liabilities:															
Receivables, net															
CA-A/R - State Appropriations-Operating															
CA-A/R - State Appropriations-Operating															
CA-A/R-State Grants & Contracts															
CA-A/R-State Grants & Contracts															
CA-A/R-Federal Appropriations															
CA-A/R-Federal Appropriations															
CA-A/R-Federal Grants & Contracts	in	D	+	AG140514	PRE										
CA-A/R-Federal Grants & Contracts	out	D	-	AG140514	CUR										
CA-A/R-Medical Centers															
CA-A/R-Medical Centers															
CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allow															
CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allow															
CA-A/R-Other-Auxiliary Enterprises															
CA-A/R-Other-Auxiliary Enterprises															
CA-A/R-Other-Student Tuition and Fees															
CA-A/R-Other-Student Tuition and Fees															
CA-A/R-Other-Local & Private Grants & Contracts															
CA-A/R-Other-Local & Private Grants & Contracts															
CA-A/R-Other-Educational Activities															
CA-A/R-Other-Educational Activities															
CA-A/R-Other	in	D	+	AG140571	PRE						in	D	+	AG590571	PRE
CA-A/R-Other	out	D	-	AG140571	CUR						out	D	-	AG590571	CUR
CA-Current Portion of Notes Receivable-Loan:	in	D	+	AG140611	PRE										
CA-Current Portion of Notes Receivable-Loan:	out	D	-	AG140611	CUR										
CA-Current Portion of Notes Receivable-Collection:	out	C	+	AG140612	PRE										
CA-Current Portion of Notes Receivable-Collection:	in	C	-	AG140612	CUR										
CA-Current Portion of Mortgages Receivable-Loan:	in	D	+	AG140621	PRE										
CA-Current Portion of Mortgages Receivable-Loan:	out	D	-	AG140621	CUR										
CA-Current Portion of Mortgages Receivable-Collection:	out	C	+	AG140622	PRE										
CA-Current Portion of Mortgages Receivable-Collection:	in	C	-	AG140622	CUR										
NA-Notes Receivable-Loans:	in	D	+	AG141310	PRE										
NA-Notes Receivable-Loans:	out	D	-	AG141310	CUR										
NA-Notes Receivable-Collection:	out	C	+	AG141320	PRE										
NA-Notes Receivable-Collection:	in	C	-	AG141320	CUR										
NA-Mortgages Receivable-Loans:	in	D	+	AG141510	PRE										

University of California															
Statement of Cash Flows—FY 2002															
GASB Statements No. 34 & 35															
Mapping of Codes-Detail by Fund Group															
New Title	out	D	Plus/Minus	Code	Fiscal Year	Endow. & Similar			415(m)						
						Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year				
NA-Mortgages Receivable-Loans	out	D	-	AG141510	CUR										
NA-Mortgages Receivable-Collection:	out	C	+	AG141520	PRE										
NA-Mortgages Receivable-Collection:	in	C	-	AG141520	CUR										
Investments held by trustees	in	D	+	AG140300	PRE										
CA-Investments Held by Trustees:	out	D	-	AG140300	CUR										
NA-Investments Held by Trustees:	in	D	+	AG141200	PRE										
NA-Investments Held by Trustees:	out	D	-	AG141200	CUR										
Inventories															
CA-Inventories-General															
CA-Inventories-General															
CA-Inventories-Auxiliary Enterprise:															
CA-Inventories-Auxiliary Enterprise:															
CA-Inventories-Medical Center															
CA-Inventories-Medical Center															
Deferred charges															
CA-Deferred Charges-General															
CA-Deferred Charges-General															
CA-Deferred Charges-Auxiliary Enterprise:															
CA-Deferred Charges-Auxiliary Enterprise:															
CA-Deferred Charges-Medical Center															
CA-Deferred Charges-Medical Center															
Other assets	in	D	+	AG140900	PRE										
CA-Other	out	D	-	AG140900	CUR										
NA-Other Assets-General															
NA-Other Assets-General															
NA-Other Assets-Auxiliary Enterprises															
NA-Other Assets-Auxiliary Enterprises															
NA-Other Assets-A/R															
NA-Other Assets-A/R															
NA-Other Assets-A/R-Auxiliary Ent.															
NA-Other Assets-A/R-Auxiliary Ent.	in	D	+	AG141960	PRE										
NA-Other Assets-A/R-Federal	out	D	-	AG141960	CUR										
Accounts payable															
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															
CL-A/P-Scholarships and Fellowships															
CL-A/P-Scholarships and Fellowships															
CL-A/P-Controlled Disbursements-Payrol															
CL-A/P-Controlled Disbursements-Payrol															
CL-A/P-Controlled Disbursements-Medical Center															
CL-A/P-Controlled Disbursements-Medical Center															
CL-A/P-Controlled Disbursements-Other															
CL-A/P-Controlled Disbursements-Other															
Accrued salaries and benefits															
CL-Accrued Salaries															
CL-Accrued Salaries															
CL-Accrued Benefits															
CL-Accrued Benefits															
Deferred revenue															
CL-Deferred Revenues-General															
CL-Deferred Revenues-General															
CL-Deferred Revenues-Auxiliary Enterprise:															
CL-Deferred Revenues-Auxiliary Enterprise:															
CL-Deferred Revenues-Grants & Contracts	out	C	+	AG144330	PRE										
CL-Deferred Revenues-Grants & Contracts	in	C	-	AG144330	CUR										
CL-Deferred Revenues-Medical Center															
CL-Deferred Revenues-Medical Center															
Self-insurance															
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-Workers Compensation															
CL-Other-Self Insurance-Workers Compensation															
CL-Other-Self Insurance-Employee Healthcan															
CL-Other-Self Insurance-Employee Healthcan															
NL-Self Insurance-Medical Malpractice															
NL-Self Insurance-Medical Malpractice															

IRM No. 175—Exhibit 1

University of California												
Statement of Cash Flows—FY 2002												
GASB Statements No. 34 & 35												
Mapping of Codes-Detail by Fund Group												
New Title	Loan					Endow. & Similar					415(m)	
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year
NL-Self Insurance-General Auto & Employment Liability (GAEL)												
NL-Self Insurance-General Auto & Employment Liability (GAEL)												
NL-Self Insurance-Workers Compensator												
NL-Self Insurance-Workers Compensator												
NL-Self Insurance-Employee Healthcar												
NL-Self Insurance-Employee Healthcar												
Other liabilities												
CL-Other-Vacation Leave												
CL-Other-Vacation Leave												
CL-Other-Compensatory Time												
CL-Other-Compensatory Time												
CL-Other-Severance Pay												
CL-Other-Severance Pay												
CL-Other-Miscellaneous	out	C	+	AG144760	PRE							
CL-Other-Miscellaneous	in	C	-	AG144760	CUR							
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												
NL-Other-Miscellaneous	out	C	+	AG145510	PRE							
NL-Other-Miscellaneous	in	C	-	AG145510	CUR							
NL-Other-Severance Pay												
NL-Other-Severance Pay												
NL-Other-Vacation Leave												
NL-Other-Vacation Leave												
NL-Federal Refundable Loans	out	C	+	AG145300	PRE							
NL-Federal Refundable Loans	in	C	-	AG145300	CUR							
Net cash provided (used) by operating activitie:												
<b>SUPPLEMENTAL NONCASH ACTIVITIES INFORMATION</b>												
Capital assets acquired through capital leases (3)												
Aux. Ent -Repayment of Princ on Cap Leases/Installment Purcl												
Med Ctr-Repayment of Princ on Cap Leases/Installment Purcl												
Other-Repayment of Princ on Cap Leases/Installment Purcl												
Other-Repayment of Princ on State Capital Lease:												
CL-Long Term Debt-Capital Lease Obligations:												
CL-Long Term Debt-Capital Lease Obligations:												
NL-LTD-Capital Lease Obligations												
NL-LTD-Capital Lease Obligations												
Total												
Capital assets acquired with a liability at year enc												
CL-A/P Capital Assets												
Total												
Loss on the disposal of capital assets												
Proceeds from Sale of Capitalized Assets - Campus												
Proceeds from Sale of Capitalized Assets - Med Ctr												
Disposal of Cap. Assets-Orig Cost - Real Estate-Campus												
Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus												
Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus												
Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus												
Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus												
Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus												
Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Equipment-Campus												



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Statement of Cash Flows—FY 2002															
GASB Statements No. 34 & 35															
Mapping of Codes-Detail by Fund Group															
	New Title	Loan			Endow. & Similar			415(m)							
		Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year		
	Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr														
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus														
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr														
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus														
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr														
	Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Campus														
	Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Med Ctr														
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus														
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctr														
	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus														
	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ctr														
	Disposal of Cap. Assets-Accum Depn - Software >10M-Campus														
	Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ctr														
	Disposal of Cap. Assets-Accum Depn - Software <10M-Campus														
	Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ctr														
	Disposal of Cap. Assets-Accum Depn - Equipment-Campus														
	Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctr														
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus														
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ctr														
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus														
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ctr														
	Trade-in Allowance														
	Total														
	Gifts of capital assets														
	Private Gifts - Real Estate-Campus														
	Private Gifts - Real Estate-Med Ctr														
	Private Gifts - Buildings & Structures-Campus														
	Private Gifts - Buildings & Structures-Med Ctr														
	Private Gifts - Fixed Equipment-Campus														
	Private Gifts - Fixed Equipment-Med Ctr														
	Private Gifts - General Improvements-Campus														
	Private Gifts - General Improvements-Med Ctr														
	Private Gifts - Software > 10M-Campus														
	Private Gifts - Software > 10M-Med Ctr														
	Private Gifts - Software < 10M-Campus														
	Private Gifts - Software < 10M-Med Ctr														
	Private Gifts - Equipment-Campus														
	Private Gifts - Equipment-Med Ctr														
	Private Gifts - Library Material & Library Collections (exc. Rare Books)														
	Private Gifts - Library Rare Books & Rare Book Collections														
	Private Gifts - Intangible Assets-Campus														
	Private Gifts - Intangible Assets-Med Ctr														
	Private Gifts - Infrastructure Assets-Campus														
	Private Gifts - Infrastructure Assets-Med Ctr														
	Private Gifts - Special Collections-Excl Lib-Campus														
	Private Gifts - Special Collections-Excl Lib-Med Ctr														
	Total														

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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													
	New Title	Loan			Endow. & Similar			415(m)					
		Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal 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 credit balances for each account. For example--Revenue Accounts are Credit Balances The formulas adjust for the appropriate balance													
The cash flow statement will exclude Agency funds, lab operations and UCRs													
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													
(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 re 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 These entries should net to zero													
(2) Clearing Accounts, Hospital Clearing, DOE Clearing will zero each year across all campus													
(3) This will represent the gross additions to capital leases during the year. The source will be new capital lease debt found on Exhibit													
(4) This will represent the net change in collateral held for securities lending													

Exhibit 2 is under development.

IRM No. 175—Exhibit 3

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													
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan	
		Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
<b>ASSETS</b>													
<b>Current Assets</b>													
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 Paper	I-Proceeds Other Invest.	160230	I-Proceeds Other Invest.	100230	I-Proceeds Other Invest.	110230						
	CA-Short-Term Investments-Mortgage Loans	I-Proceeds Other Invest.	160240	I-Proceeds Other Invest.	100240	I-Proceeds Other Invest.	110240			I-Proceeds Other Invest.	130240		
	CA-Short-Term Investments-Misc. Loans & Contracts	I-Proceeds Other Invest.	160250	I-Proceeds Other Invest.	100250	I-Proceeds Other Invest.	110250			I-Proceeds Other Invest.	130250		
	Financial Control	Cash-Beginning	168200										
Investment of Cash Collateral	CA-Investment of Cash Collateral	I-Proceeds Other Invest.	160400										
Investments Held By Trustees	CA-Investments Held by Trustees	O-Other Receipts (Pymts)	160300	CF-Interest Paid	100300	CF-Interest Paid	110300			CF-Interest Paid	130300	O-Other Receipts (Pymts)	140300
Accounts Receivable													
State and Federal government	CA-A/R-State Appropriation-Operating	O-Grants/Contracts	160511										
	CA-A/R-State Grants & Contracts	O-Grants/Contracts	160512										
	CA-A/R-Federal Appropriations	O-Grants/Contracts	160513	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 Uncollectibl	O-Pymts to Suppliers	160521	CF-Capital Gifts/Grants	100521								
	CA-A/R-Federal-Allow for Uncollectibl	O-Pymts to Suppliers	160522	CF-Capital Gifts/Grants	100522								
Medical Centers	CA-A/R-Medical Centers	O-SS Medical Centers	160530										
	CA-A/R-Medical Centers-Allow for Uncollectible-Cont Al	O-SS Medical Centers	160531										
	CA-A/R-Medical Centers-Allow for Uncollectible-Bad Deb	O-SS Medical Centers	160540										
Investment 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
Other	CA-A/R-Other-Auxiliary Enterprises	O-SS Auxiliary Enterprises	160561										
	CA-A/R-Other-STIP Investment Sales	I-Proceeds STIP	160562										
	CA-A/R-Other-STIP Investment Sales-Settlement	I-Proceeds STIP	160563										
	CA-A/R-Other-Commercial Paper Investment Sale					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										
	CA-A/R-Other-Local & Private Grants & Contracts	O-Grants/Contracts	160567										
	CA-A/R-Other-Private Gifts-Pledges	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										
	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										
	CA-A/R-Other-Allow for Uncollectibl	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										
Current Portion of Notes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans	O-Loans Issued	160611									O-Loans Issued	140611
	CA-Current Portion of Notes Receivable-Collection	O-Collections of Loans	160612									O-Collections of Loans	140612
	CA-Current Portion of Notes Receivable-Allow for Uncol	O-Collections of Loans	160613									O-Collections of Loans	140613
	CA-Current Portion of Mortgages Receivable-Loan	O-Loans Issued	160621									O-Loans Issued	140621
	CA-Current Portion of Mortgages Receivable-Collection	O-Collections of Loans	160622									O-Collections of Loans	140622
	CA-Current Portion of Mortgages Receivable-Allow for Uncol	O-Collections of Loans	160623									O-Collections of Loans	140623
Inventories	CA-Inventories-General	O-Pymts to Suppliers	160710										
	CA-Inventories-Auxiliary Enterprises	O-Pymts to Suppliers	160720										
	CA-Inventories-Medical Cente	O-Pymts to Suppliers	160730										
Deferred Charges	CA-Deferred Charges-General	O-Pymts to Suppliers	160810	CF-Purch Capital Assets	100810								
	CA-Deferred Charges-Auxiliary Enterprise	O-Pymts to Suppliers	160820										
	CA-Deferred Charges-Medical Cente	O-Pymts to Suppliers	160830										
Other Current Assets	CA-Other	O-Other Receipts (Pymts)	160900	CF-Purch Capital Assets	100900	NF-Other Receipts (Pymts)	110900					O-Other Receipts (Pymts)	140900
<b>Noncurrent Assets</b>													
Investments	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	I-Proceeds Other Invest.	161120	I-Proceeds Other Invest.	101120	I-Proceeds Other Invest.	111120			I-Proceeds Other Invest.	131120	I-Proceeds Other Invest.	141120
	NA-Investments-Mortgage Loans	I-Proceeds Other Invest.	161140	I-Proceeds Other Invest.	101140	I-Proceeds Other Invest.	111140						
	NA-Investments-Real Estate	I-Proceeds Other Invest.	161150	I-Proceeds Other Invest.	101150	I-Proceeds Other Invest.	111150						
	NA-Investments-Misc. Loans & Contracts	I-Proceeds Other Invest.	161160	I-Proceeds Other Invest.	101160	I-Proceeds Other Invest.	111160						

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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													
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan	
		Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
Investment of Cash Collateral	NA-Investment of Cash Collatera	I-Proceeds Other Invest.	161700										
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 Receivable-Loans	O-Loans Issued	161310									O-Loans Issued	141310
	NA-Notes Receivable-Collection:	O-Collections of Loans	161320									O-Collections of Loans	141320
	NA-Notes Receivable-Allow for Uncollectibl	O-Collections of Loans	161400									O-Collections of Loans	141400
Mortgages Receivable	NA-Mortgages Receivable-Loans	O-Loans Issued	161510									O-Loans Issued	141510
	NA-Mortgages Receivable-Collection:	O-Collections of Loans	161520									O-Collections of Loans	141520
	NA-Mortgages Receivable-Allow for Uncollectibl	O-Collections of Loans	161600									O-Collections of Loans	141600
Land, buildings, equipment, libraries and collection	Real Estate-Campus							CF-Purchase of Cap Asset	120110				
	Real Estate-Med Ctr							CF-Purchase of Cap Asset	120120				
	Building & Structures-Campus							CF-Purchase of Cap Asset	120210				
	Building & Structures-Med Ct							CF-Purchase of Cap Asset	120220				
	Fixed Equipment-Campus							CF-Purchase of Cap Asset	120230				
	Fixed Equipment-Med Ct							CF-Purchase of Cap Asset	120240				
	General Improvements-Campus							CF-Purchase of Cap Asset	120310				
	General Improvements-Med Ct							CF-Purchase of Cap Asset	120320				
	Software > 10M Campus							CF-Purchase of Cap Asset	120440				
	Software > 10M Med Ctr							CF-Purchase of Cap Asset	120450				
	Software < 10M Campus							CF-Purchase of Cap Asset	120460				
	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:							CF-Purchase of Cap Asset	120520				
	Construction in Progress-Campus							CF-Purchase of Cap Asset	120610				
	Construction in Progress-Med Ct							CF-Purchase of Cap Asset	120620				
	Intangible Assets-Campus							CF-Purchase of Cap Asset	120710				
	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 Ct							CF-Purchase of Cap Asset	120920				
Less: Accumulated Depreciator	Accumulated Depreciation-Buildings & Structures-Campu							CF-Purchase of Cap Asset	121210				
	Accumulated Depreciation-Buildings & Structures-Med Ct							CF-Purchase of Cap Asset	121220				
	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:							CF-Purchase of Cap Asset	121460				
	Accumulated Depreciation-Software < 10M-Med Ct							CF-Purchase of Cap Asset	121470				
	Accumulated Depreciation-Equipment-Med Ct							CF-Purchase of Cap Asset	121480				
	Accumulated Depreciation-Equipment-Campus:							CF-Purchase of Cap Asset	121490				
	Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books							CF-Purchase of Cap Asset	121510				
	Accumulated Depreciation-Intangible Assets-Campu:							CF-Purchase of Cap Asset	121710				
	Accumulated Depreciation-Intangible Assets-Med Ct							CF-Purchase of Cap Asset	121720				
	Accumulated Depreciation-Infrastructure-Campu:							CF-Purchase of Cap Asset	121810				
	Accumulated Depreciation-Infrastructure-Med Ct							CF-Purchase of Cap Asset	121820				
Other Noncurrent Assets	NA-Other Assets-A/R-State	NF-State Operating Approp	161910										
	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										
	NA-Other Assets-A/R-Federal											O-Grants & Contracts	141960
	NA-Other Assets-A/R-Pledges	NF-Other Private Gifts	161970	CF-Capital Gifts/Grants	101970							NF-Other Pvt Gifts	141970
	NA-Other Assets-A/R-Pledges Allow for Uncollectibl	NF-Other Private Gifts	161980	CF-Capital Gifts/Grants	101980							NF-Other Pvt Gifts	141980
	NA-Other Assets-A/R Pledges Discoun	NF-Other Private Gifts	161990	CF-Capital Gifts/Grants	101990							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
<b>LIABILITIES</b>													
<b>Current Liabilities</b>													
Accounts Payable	CL-A/P-General	O-Pymts to Suppliers	164111	O-Pymts to Suppliers	104110					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										
	CL-A/P-Other Investment Purchases	I-Proceeds Other Invest.	164130	I-Proceeds Other Invest.	104130	I-Proceeds Other Invest.	114130			I-Proceeds Other Invest.	134130	I-Proceeds Other Invest.	144130

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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													
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan	
		Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
	CL-A/P-Other Investment Purchases-Settleme	I-Purch Other Invest	164140	I-Purch Other Invest	104140	I-Purch Other Invest	114140			I-Purch Other Invest	134140	I-Purch Other Invest	144140
	CL-A/P-STIP Investment Purchases	I-Proceeds STIP	164170										
	CL-A/P-STIP Investment Purchases-Settleme	I-Purch STIP	164180										
	CL-A/P-Commercial Paper Investment Purchases					CF-CP-Proceeds fr Issuance	114170						
	CL-A/P-Commercial Paper Investment Purchases-Settleme					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	O-Pymts for Scholarships	164160										
	CL-A/P-Controlled Disbursements-Payroll	O-Pymts to Employees	164191										
	CL-A/P-Controlled Disbursements-Medical Cente	O-Pymts to Suppliers	164192										
	CL-A/P-Controlled Disbursements-Other	O-Pymts to Suppliers	164193										
Accrued Salaries and Benefits	CL-Accrued Salaries	O-Pymts to Employees	164210										
	CL-Accrued Benefits	O-Pymts for Benefits	164220										
Deferred Revenue	CL-Deferred Revenues-Genera	O-Other Receipts (Pymts)	164310	CF-State Capital Approp.	104310								
	CL-Deferred Revenues-Auxiliary Enterprise	O-SS Auxiliary Enterprises	164320										
	CL-Deferred Revenues-Medical Cente	O-SS Medical Centers	164340										
	CL-Deferred Revenues-Grants & Contracts	O-Grants/Contracts	164330	CF-Capital Gifts/Grants	104330							O-Grants/Contracts	144330
Collateral held for Security Lending	CL-Collateral Held for Security Lending	I-Proceeds Other Invest.	164400										
Commercial Paper	CL-Commercial Paper	CF-CP-Proceeds	164500	CF-CP-Proceeds	104500	CF-CP-Proceeds fr Issuance	114500	CF-CP-Proceeds	124500				
Long-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 Borrowing:			CF-Proceeds-Debt Issuance	104630	CF-Proceeds-Debt Issuance	114630	CF-Proceeds-Debt Issuance	124630				
	CL-Long-Term Debt-Capital Lease Obligations:					CF-Proceeds-Debt Issuance	114640	CF-Purchase of Cap Asset	124640				
Funds Held for Others	CL-Funds Held For Others-General												
	CL-Funds Held For Others-Auxiliary Enterprise												
Other 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)	164732										
	CL-Other-Self Insurance-Workers Compensator	O-Pymts for Benefits	164733										
	CL-Other-Self Insurance-Employee Healthcar	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						
	CL-Other-A/P-Commercial Paper-Interest Expense					CF-Comm Paper-Int Pd	114780						
<b>Noncurrent Liabilities</b>													
Federal Refundable Loans	NL-Federal Refundable Loans											NF-Std 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 Cente	O-Other Receipts (Pymts)	165130										
Self-Insurance	NL-Self Insurance-Medical Malpractice	O-Other Receipts (Pymts)	165201										
	NL-Self Insurance-General Auto & Employment Liability (GAEL)	O-Other Receipts (Pymts)	165202										
	NL-Self Insurance-Workers Compensator	O-Pymts for Benefits	165203										
	NL-Self Insurance-Employee Healthcar	O-Other Receipts (Pymts)	165204										
Long Term Debt	NL-LTD-Revenue Bonds			CF-Proceeds-Debt Issuance	105410	CF-Proceeds-Debt Issuance	115410	CF-Proceeds-Debt Issuance	125410			CF-Proceeds-Debt Issuance	145410
	NL-LTD-Certificates of Participation			CF-Proceeds-Debt Issuance	105420	CF-Proceeds-Debt Issuance	115420	CF-Proceeds-Debt Issuance	125420				
	NL-LTD-Mortgages & Other Borrowings			CF-Proceeds-Debt Issuance	105430	CF-Proceeds-Debt Issuance	115430	CF-Proceeds-Debt Issuance	125430				
	NL-LTD-Capital Lease Obligations					CF-Proceeds-Debt Issuance	115440	CF-Purchase of Cap Asset	125440				
Other 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										
Intrafund Payables (Eliminate from Stmt Net Assets)	Intrafund Payables	Other-Inter-campus Transactions	166000	Other-Inter-campus Transactions	106000	Other-Inter-campus Transactions	116000	Other-Inter-campus Transactions	126000	Other-Inter-campus Transactions	136000	Other-Inter-campus Transactions	146000
Interfund Payables (Eliminate from Stmt Net Assets)	Interfund Payables	Other-Inter-campus Transactions	167000	Other-Inter-campus Transactions	107000	Other-Inter-campus Transactions	117000	Other-Inter-campus Transactions	127000	Other-Inter-campus Transactions	137000	Other-Inter-campus Transactions	147000
Clearing Accounts (Eliminate from Stmt Net Assets)	Clearing Accounts	Other-Inter-campus Transactions	168100	Other-Inter-campus Transactions	108000	Other-Inter-campus Transactions	118000	Other-Inter-campus Transactions	128000	Other-Inter-campus Transactions	138000	Other-Inter-campus Transactions	148000
	Hospital Clearing	Other-Inter-campus Transactions	168300										
	DOE Clearing	Other-Inter-campus Transactions	168400										
<b>NET ASSETS</b>													
Invested in capital assets, net of related debt	NET-Invested in Capital Assets								129000				
Restricted:													
Nonexpendable:													
Endowments	NET-Endowments												

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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														
	New Title	NET-Endowments - Annuity & Life Income	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan	
			Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
	Annuity & Life Income Fund:	NET-Endowments - Annuity & Life Income												
Expendable:														
	Funds Functioning as Endowmen	NET-Endowments - Funds Functioning as Endowmen												
	Grants and Contracts	NET-Fund Balance - Gifts & Private Grants		169300										
		NET-Fund Balance - Specific		169500										
	Gifts	NET-Fund Balance - Gifts & Private Grants		169300										
	Loans	NET-Fund Balance - Loan												149100
	Capital Projects	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 - Renewal & Replacemen									139100			
	Debt Service	NET-Fund Balance - Retirement of Indebtednes:						119100						
	Appropriations	NET-Fund Balance - Specific		169500										
	Other	NET-Fund Balance - Principal Appropriated		169200										
		NET-Fund Balance - Endowment Incom		169400										
		NET-Fund Balance - Reserves		169100										
		NET-Fund Balance - Specific		169500										
Unrestricted		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												149100
		NET-Fund Balance - 415(m) Reservc												
		NET-Endowments - Funds Functioning as Endowmen												
	CA	Current Assets												
	NA	Noncurrent Assets												
	CL	Current Liabilities												
	NL	Noncurrent Liabilities												
	NET	Net Assets												

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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						
			Endow. & Similar		415(m)	
			Cash	New	Cash	New
			Flow	Acct. Grp	Flow	Acct. Grp
ASSETS						
Current Assets						
	Cash		CA-Cash	150100		590100
	Short-Term Investments		CA-Short-Term Investments-STIP	I-Proceeds STIP 150210	I-Proceeds STIP	590210
			CA-Short-Term Investments-Securities	I-Proceeds Other Invest. 150220	I-Proceeds Other Invest.	590220
			CA-Short-Term Investments-Commercial Paper			
			CA-Short-Term Investments-Mortgage Loans	I-Proceeds Other Invest. 150240		
			CA-Short-Term Investments-Misc. Loans & Contracts	I-Proceeds Other Invest. 150250		
			Financial Control			
	Investment of Cash Collateral		CA-Investment of Cash Collateral	I-Proceeds Other Invest. 150400		
	Investments Held By Trustees		CA-Investments Held by Trustees	I-Proceeds Other Invest. 150300		
	Accounts 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-Educationa			
			CA-A/R-State-Allow for Uncollectibl			
			CA-A/R-Federal-Allow for Uncollectibl			
	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-Settlement			
			CA-A/R-Other-Commercial Paper Investment Sale			
			CA-A/R-Other-Commercial Paper Investment Sales-Settlement			
			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			
			CA-A/R-Other	NF-Pvt. Gifts for Endow. 150571	O-Other Receipts (Pymts)	590571
			CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollec			
			CA-A/R-Other-Allow for Uncollectibl	NF-Pvt. Gifts for Endow. 150582		
			CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollec			
			CA-A/R-Educational Activities-Allow for Uncollectibl			
	Current Portion of Notes & Mortgages Receivable		CA-Current Portion of Notes Receivable-Loans			
			CA-Current Portion of Notes Receivable-Collection			
			CA-Current Portion of Notes Receivable-Allow for Uncol			
			CA-Current Portion of Mortgages Receivable-Loan			
			CA-Current Portion of Mortgages Receivable-Collection			
			CA-Current Portion of Mortgages Receivable-Allow for Uncol			
	Inventories		CA-Inventories-General			
			CA-Inventories-Auxiliary Enterprises			
			CA-Inventories-Medical Cente			
	Deferred Charges		CA-Deferred Charges-General			
			CA-Deferred Charges-Auxiliary Enterprise			
			CA-Deferred Charges-Medical Cente			
	Other Current Assets		CA-Other			
	Noncurrent Assets					
	Investments		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		
			NA-Investments-Misc. Loans & Contracts	I-Proceeds Other Invest. 151160		



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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						
			Endow. & Similar		415(m)	
New Title			Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
Investment of Cash Collateral	NA-Investment of Cash Collatera		I-Proceeds Other Invest.	151700		
Investments Held By Trustees	NA-Investments Held by Trustees		I-Proceeds Other Invest.	151200		
Notes Receivable	NA-Notes Receivable-Loans: NA-Notes Receivable-Collection:					
Mortgages Receivable	NA-Notes Receivable-Allow for Uncollectibl NA-Mortgages Receivable-Loans: NA-Mortgages Receivable-Collection: NA-Mortgages Receivable-Allow for Uncollectibl					
Land, buildings, equipment, libraries and collection	Real Estate-Campus Real Estate-Med Ctr Building & Structures-Campus Building & Structures-Med Ct Fixed Equipment-Campus Fixed Equipment-Med Ct General Improvements-Campus General Improvements-Med Ct 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 Ct					
Less: Accumulated 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-Campu: Accumulated Depreciation-Software < 10M-Med Ct Accumulated Depreciation-Equipment-Med Ct Accumulated Depreciation-Equipment-Campu: Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare B Accumulated Depreciation-Intangible Assets-Campu: Accumulated Depreciation-Intangible Assets-Med Ct Accumulated Depreciation-Infrastructure-Campu: Accumulated Depreciation-Infrastructure-Med Ct					
Other Noncurrent Assets	NA-Other Assets-A/R-State NA-Other Assets-General 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 Uncollectibl. NA-Other Assets-A/R Pledges Discouni					
Intrafund Receivables (Eliminate from Stmt Net Assets	Intrafund Receivables		Other-Zero Out	152000		
Interfund Receivables (Eliminate from Stmt Net Assets	Interfund Receivables		Other-Zero Out	153000		
<b>LIABILITIES</b>						
<b>Current Liabilities</b>						
Accounts Payable	CL-A/P-General CL-A/P-Auxiliary Enterprises CL-A/P-Medical Center CL-A/P-Other Investment Purchases		NF-Pvt. Gifts for Endow.  I-Proceeds Other Invest.	154110  154130	O-Pymts for Benefits	594110  594130

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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					
		New		415(m)	
		Endow. & Similar			
		Cash	New	Cash	New
		Flow	Acct. Grp	Flow	Acct. Grp
		CL-A/P-Other Investment Purchases-Settleme	I-Purch Other Invest	I-Purch Other Invest	594140
		CL-A/P-STIP Investment Purchases			
		CL-A/P-STIP Investment Purchases-Settleme			
		CL-A/P-Commercial Paper Investment Purchase			
		CL-A/P-Commercial Paper Investment Purchases-Settleme			
		CL-A/P-Capital Assets			
		CL-A/P-Scholarships and Fellowships			
		CL-A/P-Controlled Disbursements-Payroll			
		CL-A/P-Controlled Disbursements-Medical Cente			
		CL-A/P-Controlled Disbursements-Other			
Accrued Salaries and Benefits		CL-Accrued Salaries			
		CL-Accrued Benefits			
Deferred Revenue		CL-Deferred Revenues-Genera			
		CL-Deferred Revenues-Auxiliary Enterprise			
		CL-Deferred Revenues-Medical Center			
		CL-Deferred Revenues-Grants & Contracts			
Collateral held for Security Lending		CL-Collateral Held for Security Lending	I-Proceeds Other Invest.	154400	
Commercial Paper		CL-Commercial Paper			
Long-Term Debt-Current Portion		CL-Long-Term Debt-Revenue Bonds			
		CL-Long-Term Debt-COP			
		CL-Long-Term Debt-Mortgages & Other Borrowing			
		CL-Long-Term Debt-Capital Lease Obligations			
Funds Held for Others		CL-Funds Held For Others-General			
		CL-Funds Held For Others-Auxiliary Enterprise			
Other 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 Compensation			
		CL-Other-Self Insurance-Employee Healthcar			
		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			
<b>Noncurrent Liabilities</b>					
Federal Refundable Loans		NL-Federal Refundable Loans			
		NL-Deposits-General			
		NL-Deposits-Auxiliary Enterprises			
		NL-Deposits-Medical Center			
Self-Insurance		NL-Self Insurance-Medical Malpractice			
		NL-Self Insurance-General Auto & Employment Liability (GAEL)			
		NL-Self Insurance-Workers Compensation			
		NL-Self Insurance-Employee Healthcar			
Long Term Debt					
Revenue Bonds		NL-LTD-Revenue Bonds			
Certificates of Participation		NL-LTD-Certificates of Participation			
Mortgages and Other Borrowings		NL-LTD-Mortgages & Other Borrowings			
Capital Lease Obligations		NL-LTD-Capital Lease Obligations			
Other Noncurrent Liabilities		NL-Other-Miscellaneous	NF-Pvt. Gifts for Endow.	155510	
		NL-Other-Severance Pay			
		NL-Other-Vacation Leave			
Intrafund Payables (Eliminate from Stmt Net Assets)		Intrafund Payables	Other-Inter-campus Transactions	156000	
Interfund Payables (Eliminate from Stmt Net Assets)		Interfund Payables	Other-Inter-campus Transactions	157000	
Clearing Accounts (Eliminate from Stmt Net Assets)		Clearing Accounts	Other-Inter-campus Transactions	158000	
		Hospital Clearing			
		DOE Clearing			
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt		NET-Invested in Capital Assets			
Restricted:					
Nonexpendable:					
Endowments		NET-Endowments		159100	

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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						
		New Title	Endow. & Similar		415(m)	
			Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
	Annuity & Life Income Fund:	NET-Endowments - Annuity & Life Income		159200		
	Expendable:					
	Funds Functioning as Endowmen	NET-Endowments - Funds Functioning as Endowmen		159300		
	Grants and Contracts	NET-Fund Balance - Gifts & Private Grants				
		NET-Fund Balance - Specific				
	Gifts	NET-Fund Balance - Gifts & Private Grants				
	Loans	NET-Fund Balance - Loan				
	Capital 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 Service	NET-Fund Balance - Retirement of Indebtednes				
	Appropriations	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				
		NET-Fund Balance - Gifts & Private Grants				
		NET-Fund Balance - Endowment Incom				
		NET-Fund Balance - Specific				
		NET-Fund Balance - General Funds				
		NET-Fund Balance - Retirement of Indebtednes				
		NET-Fund Balance - Renewal & Replacemen				
		NET-Fund Balance - Loans				
		NET-Fund Balance - 415(m) Reservc				599000
		NET-Endowments - Funds Functioning as Endowmen		159300		
	CA	Current Assets				
	NA	Noncurrent Assets				
	CL	Current Liabilities				
	NL	Noncurrent Liabilities				
	NET	Net Assets				

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University of California													
Statement of Revenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference													
GASB Statements No. 34 & 35													
Mapping of Codes													
Detail by Fund Group													
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan	
		Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
<b>OPERATING REVENUES</b>													
Student tuition and fees, net	Student Tuition & Fees - Non-Resident Tuitor	O-Student Tuition & Fees	AG200110										
	Student Tuition & Fees - Application for Admissior	O-Student Tuition & Fees	AG200120										
	Student Tuition & Fees - Other General Fund Student Fee	O-Student Tuition & Fees	AG200130										
	Student Tuition & Fees - Other Student Fees	O-Student Tuition & Fees	AG200190										
	University Extension	O-Student Tuition & Fees	AG200400										
	Student tuition and fees - Contra - Student Financial Aic	O-Student Tuition & Fees	AG200500										
<b>Grants and contracts</b>													
Federal	United States Government - Grants	O-Grants/Contracts	AG203200										
	United States Government - Contracts	O-Grants/Contracts	AG203300										
	United States Government - Appropriations	O-Grants/Contracts	AG203100										
	United States Government - Federal Capital Contributor											O-Grants/Contracts	TC8038
State	State of California - Grants & Contracts	O-Grants/Contracts	AG201300										
	State of CA - Special State Appropriations - Operating	O-Grants/Contracts	AG201210										
Private	Private - Restricted Grants	O-Grants/Contracts	AG206300										
	Private - Restricted Contracts	O-Grants/Contracts	AG206400										
Local	Local Government - Grants & Contracts	O-Grants/Contracts	AG202200										
<b>Sales and services:</b>													
Medical centers	Sales & Services - Medical Centers	O-SS Medical Centers	AG207210										
	Sales & Services - Contra - Medical Centers Allowance	O-SS Medical Centers	AG207220										
Educational activities	Sales & Services - Educational Activity	O-SS Educational Act.	AG207110										
	Sales & Services - Contra - Educational Activity Allowance	O-SS Educational Act.	AG207120										
Auxiliary enterprises, net	Sales & Services - Auxiliary Enterprises	O-SS Auxiliary Enterprises	AG207310										
	Sales & Services - Contra - Auxiliary Enterprises Allowance	O-SS Auxiliary Enterprises	AG207320										
	Sales & Services - Contra - Aux Ent-Student Financial Aic	O-SS Auxiliary Enterprises	AG207330										
Other operating revenues, net	Other Sources - Service Enterprises	O-Other Receipts (Pymts)	AG208110										
	Other Sources - Contra - Service Enterprises Allowance	O-Other Receipts (Pymts)	AG208120										
	Other Sources - Other	O-Other Receipts (Pymts)	AG208210										
	Other Sources - Contra - Other Allowance:	O-Other Receipts (Pymts)	AG208220										
	Other Sources - Contra - Student Financial Aic	O-Other Receipts (Pymts)	AG208290										
	Interest on Notes												
	Recovery of Notes Written Off as Uncollectibl											O-Collections of Loans	TC8020
	Recovery of NDEA Teaching Service Cancellatio											O-Collections of Loans	TC8021
	Late Charges-Student Loans											O-Collections of Loans	TC8022
	Faculty Mtg. Programs-Fees											O-Collections of Loans	TC8025
												O-Collections of Loans	TC8131
Total operating revenues													
<b>OPERATING EXPENSES</b>													
Salaries and wages	Academic Wages	O-Pymts to Employees	OC1000										
	Staff Wages	O-Pymts to Employees	OC1100										
	Incentive Award Program Paymen	O-Pymts to Employees	OC1150										
	IAP Award Funding	O-Pymts to Employees	OC1180										
	Sabbatical Leave in Residenc	O-Pymts to Employees	OC1200										
	Sabbatical Leave Not in Residenc	O-Pymts to Employees	OC1300										
	Retirement Benefit Allowanc	O-Pymts to Employees	OC1400										
	Compensation Earned But Not Paid	O-Pymts to Employees	OC1700										
	Transfer of Vacation Accruals	O-Pymts to Employees	OC1800										
	Salary Accrual	O-Pymts to Employees	OC1940										
	Vacation Accrual	O-Pymts to Employees	OC1950										
	Compensatory Time Accrua	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										
	OASDI	O-Pymts for Benefits	OC8300										
	Medicare	O-Pymts for Benefits	OC8310										
	State Teachers Retirement System Regents Contribution	O-Pymts for Benefits	OC8400										
	Orange County Retirement System	O-Pymts for Benefits	OC8450										
	Federal Civil Service Retirement System	O-Pymts for Benefits	OC8460										
	Workers Compensation	O-Pymts for Benefits	OC8500										
	Campus Benefit Cost	O-Pymts for Benefits	OC8515										
	Unemployment Insurance	O-Pymts for Benefits	OC8520										
	Employee Support Programs	O-Pymts for Benefits	OC8530										
	Health Insurance Sec. 89	O-Pymts for Benefits	OC8540										
	Life Insurance Sec. 85	O-Pymts for Benefits	OC8560										
	Graduate Student Health Insurance	O-Pymts for Benefits	OC8570										
	Health Sciences Severance Pay Pla	O-Pymts for Benefits	OC8580										

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University of California													
Statement of Revenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference													
GASB Statements No. 34 & 35													
Mapping of Codes													
Detail by Fund Group													
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan	
		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	O-Pymts for Benefits	OC8600										
	UCRS Regents Contribution Phased Retirement	O-Pymts for Benefits	OC8610										
	Health Science Compensation Reserv	O-Pymts for Benefits	OC8620										
	Graduate Student Partial Fee Remission	O-Pymts for Benefits	OC8640										
	UCRS Regents Contribution Summer Salaries	O-Pymts for Benefits	OC8650										
	PERS Regents Contribution	O-Pymts for Benefits	OC8700										
	Non-Industrial Disability Insurance Premium	O-Pymts for Benefits	OC8800										
	SCERS Employer Contributions	O-Pymts for Benefits	OC8820										
	Vision Care Contribution	O-Pymts for Benefits	OC8830										
	Vision Care Alternative Contributor	O-Pymts for Benefits	OC8840										
	Elimination of Capitalized Benefits	O-Pymts for Benefits	OC8890										
	Health Insurance	O-Pymts for Benefits	OC8900										
	Employee Benefit Cost Transfers	O-Pymts for Benefits	OC8910										
	Construction Class Various Benefits	O-Pymts for Benefits	OC8920										
	General Liability Insurance	O-Pymts for Benefits	OC8930										
	Benefit Accrual	O-Pymts for Benefits	OC8940										
	Incentive Award Program Assessmen	O-Pymts for Benefits	OC8945										
	Employers Dental Plan Contributor	O-Pymts for Benefits	OC8950										
	Incentive Award Program Benefit Fundin	O-Pymts for Benefits	OC8955										
	Faculty Benefit Cost Offset	O-Pymts for Benefits	OC8960										
	Tuition Remission (RA)	O-Pymts for Benefits	OC8970										
	Special Life Insurance Contributor	O-Pymts for Benefits	OC8980										
	Annuitant Health Insurance Contributor	O-Pymts for Benefits	OC8990										
	Retirement & Employee Benefits-Payment												
	Retirement & Employee Benefits-Contributions from 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										
	Medical Supplies	O-Pymts to Suppliers	OC8010										
	Chemicals, Organic & Inorganic	O-Pymts to Suppliers	OC8020										
	Lab Glass/Ceramics	O-Pymts to Suppliers	OC8030										
	Lab Instruments & Supplies	O-Pymts to Suppliers	OC8040										
	Fertilizers & Pesticides	O-Pymts to Suppliers	OC8050										
	Lab Animals/Feed	O-Pymts to Suppliers	OC8060										
	General Office Supplies	O-Pymts to Suppliers	OC8070										
	Educational TV/AV Service	O-Pymts to Suppliers	OC8080										
	Elimination of Capitalized Other CF Expenditures	O-Pymts to Suppliers	OC8090										
	Non Capitalized Fabricated Cost	O-Pymts to Suppliers	OC8100										
	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 Capitalizec	O-Pymts to Suppliers	OC9210										
	Capitalized Standard Office Furniture	O-Pymts to Suppliers	OC9213										
	Non-Inventorial Capitalized Item:	O-Pymts to Suppliers	OC9214										
	Special Collections (Excl. Lib) to be Capitalizec	O-Pymts to Suppliers	OC9220										
	Software Projects to be Capitalized >\$10M	O-Pymts to Suppliers	OC9230										
	Software Projects to be Capitalized <\$10M	O-Pymts to Suppliers	OC9235										
	Rental Allowance on Inventorial Equipmen	O-Pymts to Suppliers	OC9400										
	Full Value Minus Cost of Surplus	O-Pymts to Suppliers	OC9500										
	Fabrication Components or Supplies	O-Pymts to Suppliers	OC9600										
	Buildings & Structures to be Capitalized	O-Pymts to Suppliers	OC9700										
	Fixed Equipment to be Capitalized	O-Pymts to Suppliers	OC9710										
	General Improvement to be Capitalizec	O-Pymts to Suppliers	OC9740										
	Infrastructure Assets to be Capitalized	O-Pymts to Suppliers	OC9750										
	Intangible Assets to be Capitalized	O-Pymts to Suppliers	OC9760										
	Expense for CIP to be Capitalized	O-Pymts to Suppliers	OC9790										
	Interdept. Transfer of Inventorial Equipmen	O-Pymts to Suppliers	OC9800										
	Purchased Computer Equipment	O-Pymts to Suppliers	OC9900										
	Office Furniture/Equipment	O-Pymts to Suppliers	OC9950										
	Non Capitalized Expenditures	O-Pymts to Suppliers	OC9980										
	Elimination of Capitalized CF Equipment Purchase	O-Pymts to Suppliers	OC9981										
Depreciation	Building & Structures-Campus									CF-Purchase of Cap Asset	TC2400		
	Building & Structures-Med Ct									CF-Purchase of Cap Asset	TC2500		

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University of California													
Statement of Revenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference													
GASB Statements No. 34 & 35													
Mapping of Codes													
Detail by Fund Group													
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan	
		Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
	General Improvements-Campus												
	General Improvements-Med Ctr												
	Software > 10M-Campus												
	Software > 10M-Med Ctr												
	Software < 10M-Campus												
	Software < 10M-Med Ctr												
	Equipment-Campus												
	Equipment-Med Ctr												
	Library Materials & Library Collections (exc. Rare books)												
	Intangible Assets-Campus												
	Intangible Assets-Med Ctr												
	Infrastructure Assets-Campus												
	Infrastructure Assets-Med Ctr												
	Other operating expenses												
	Travel In State	O-Pymts to Suppliers	OC2000										
	Agriculture Conferences	O-Pymts to Suppliers	OC2100										
	University Garage Charges	O-Pymts to Suppliers	OC2300										
	Removal & Moving Expense Reimbursen	O-Pymts to Suppliers	OC2700										
	Out of State Travel	O-Pymts to Suppliers	OC2900										
	Freight	O-Pymts to Suppliers	OC3000										
	UNEX Admin Expense	O-Pymts to Suppliers	OC3700										
	Recharges	O-Pymts to Suppliers	OC3900										
	Telephone, Telegraph & Teletype	O-Pymts to Suppliers	OC4100										
	Postage, Mail, Inc. Commercial Mail Service	O-Pymts to Suppliers	OC4400										
	Rental of Space Interdepartmental Recharg	O-Pymts to Suppliers	OC5000										
	Rental of Space or Facility Other	O-Pymts to Suppliers	OC5100										
	Rental of Equipment Other	O-Pymts to Suppliers	OC5300										
	Rental of Equipment Computer	O-Pymts to Suppliers	OC5400										
	Rental of Equipment Interdepartmental Recharg	O-Pymts to Suppliers	OC5500										
	Payment Under Capital Lease Other (should be zero)	O-Pymts to Suppliers	OC5600										
	Payment Under Capital Lease Computer (should be zero)	O-Pymts to Suppliers	OC5700										
	Printing of Publications	O-Pymts to Suppliers	OC6000										
	Reproduction and Photography	O-Pymts to Suppliers	OC6050										
	Printing of Forms, Stationary, Etc	O-Pymts to Suppliers	OC6100										
	LibraryMaterials (non-inventorial)	O-Pymts to Suppliers	OC6200										
	Library Materials Book Binding	O-Pymts to Suppliers	OC6300										
	Central Stenographic Services	O-Pymts to Suppliers	OC7000										
	Repairs, Alterations & Maintenance	O-Pymts to Suppliers	OC7100										
	Building Maintenance	O-Pymts to Suppliers	OC7150										
	Miscellaneous Services	O-Pymts to Suppliers	OC7200										
	Membership & Subscriptions-Federally Chargeabl	O-Pymts to Suppliers	OC7220										
	Advertising-Federally Chargeabl	O-Pymts to Suppliers	OC7230										
	Royalties	O-Pymts to Suppliers	OC7240										
	Food & Beverages for Business Meetings/Conference	O-Pymts to Suppliers	OC7250										
	Temporary Labor Costs	O-Pymts to Suppliers	OC7290										
	Expense in Excess of \$25K on Subcontract	O-Pymts to Suppliers	OC7300										
	Bad Debt Expense-State Government	O-Other Receipts (Pymts)	OC7310										
	Bad Debt Expense-Federal Government	O-Other Receipts (Pymts)	OC7320										
	Bad Debt Expense-Medical Centers	O-Other Receipts (Pymts)	OC7330										
	Bad Debt Expense-Auxiliary Enterprises	O-Other Receipts (Pymts)	OC7340										
	Bad Debt Expense-Educational Activities	O-Other Receipts (Pymts)	OC7350										
	Bad Debt Expense-Other	O-Other Receipts (Pymts)	OC7360										
	Equivalent of Month Earnings Paid to Dependen	O-Pymts for Benefits	OC7400										
	Payment of UCRS Benefits	O-Pymts for Benefits	OC7500										
	Grant Payments under BCRP & Similar Programs	O-Pymts to Suppliers	OC7590										
	Computing & Data Processing Serv. Administrator	O-Pymts to Suppliers	OC7610										
	Computing & Data Processing Serv. Academic	O-Pymts to Suppliers	OC7620										
	Fines & Penalties	O-Pymts to Suppliers	OC7700										
	Donations & Contributions	O-Pymts to Suppliers	OC7710										
	Membership & Subscriptions-Federally Unchargeabl	O-Pymts to Suppliers	OC7720										
	Advertising-Federally Unchargeabl	O-Pymts to Suppliers	OC7730										
	Patient Care	O-Pymts to Suppliers	OC7740										
	Social Activities & Entertainment	O-Pymts to Suppliers	OC7750										
	Cost of Legal Proceedings	O-Pymts to Suppliers	OC7780										
	Honoraria (Other Than UC Employer	O-Pymts to Suppliers	OC7900										
	415(m) Restoration Plan Contribution	O-Pymts for Benefits	OC7920										
	Medical Malpractice Insurance	O-Other Receipts (Pymts)	OC7910										
	General Liability Insurance	O-Pymts to Suppliers	OC7930										
	Employment Practice Liability Program	O-Pymts to Suppliers	OC7940										
	Other Insurance	O-Pymts to Suppliers	OC7950										
	Write-Off of Notes as Uncollectible												O-Loans Issued TC8125
	Loans Assigned to Fed. Govt.												O-Loans Issued TC8126
	Collection and Litigation Expense												O-Loans Issued TC8127

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University of California															
Statement of Revenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference															
GASB Statements No. 34 & 35															
Mapping of Codes															
Detail by Fund Group															
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan			
		Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New		
	Cancellation due to Death												O-Loans Issued	TC8128	
	Reserve for Bad Debts												O-Collection of Loans	TC8139	
	Administrative Expense														
	Total operating expenses														
	Operating income (loss)														
NONOPERATING REVENUES (EXPENSES)															
	State educational appropriations	State of CA - General Support		NF-State Educ. Approp	AG201100										
	State financing appropriations	State of CA - Special State Appropriations - Cap. Financ		CF-State Fin Approp	AG201220										
	Private gifts	Private - Unrestricted Gifts		NF-Other Private Gifts	AG206100								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 Income		I-Investment Income, Ne	AG205200										
		Security Lending Revenue-Other		I-Investment Income, Ne	AG208250										
	Net of Fees and Rebates	Security Lending Expense		I-Investment Income, Ne	AG208260										
	Other	Investment Income - Other		I-Investment Income, Ne	AG208230	I-Investment Income, Ne	TC1300	CF-Interest Paid	TC1305			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 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-STIP		I-Proceeds STIP	AG208281										
		Gain or Loss on Sale of Investments-other Investment		I-Proceeds-Other Inv.	AG208282	I-Proceeds Other Inv	TC1450	I-Proceeds Other Inv	TC1455			I-Proceeds Other Inv	TC1460	I-Proceeds Other Inv	TC8010
		Gain or Loss on Sale of Investments - Stocks and Bond													
		Gain or Loss on Sale of Investments - Accretion/Amortization of Discount													
	Interest expense														
		Aux. Ent. - Payment of Interest on Bank Loan						CF-Interest Paid	TC2210						
		Aux. Ent. - Payment of Interest on Bond						CF-Interest Paid	TC2215						
		Aux. Ent. - Payment of Interest on Capital Leases/Installment Purcl						CF-Interest Paid	TC2220						
		Aux. Ent. - Payment of Interest on Other						CF-Interest Paid	TC2225						
		Med. Ctr. - Payment of Interest on Bank Loan						CF-Interest Paid	TC2240						
		Med. Ctr. - Payment of Interest on Bond						CF-Interest Paid	TC2245						
		Med. Ctr. - Payment of Interest on Capital Leases/Installment Purcl						CF-Interest Paid	TC2250						
		Med. Ctr. - Payment of Interest on Other						CF-Interest Paid	TC2255						
		Other - Payment of Interest on Bank Loan						CF-Interest Paid	TC2270						
		Other - Interest Charge to Campus on Tax-Exempt CF						CF-Purch Capital Asset	TC2271						
		Other - Interest Charge to Campus on Taxable CF						CF-Purch Capital Asset	TC2272						
		Other - Payment of Interest on Tax Exempt CF						CF-Comm Paper-Int Paid	TC2273						
		Other - Payment of Interest/Discount on Taxable CF						CF-Comm Paper-Int Paid	TC2274						
		Other - Payment of Interest on Bonds						CF-Interest Paid	TC2275						
		Other - Payment of Interest on Capital Leases/Installment Purcl						CF-Interest Paid	TC2280						
		Other - Payment of Interest on Other						CF-Interest Paid	TC2285						
		Other - Repayment of Interest on State Capital Leases						CF-Interest Paid	TC2290						
		Other - Repayment of Interest on State Energy Eff. Bond						CF-Interest Paid	TC2291						
		Contra Interest Expense (payment of Cap. Interest)						CF-Interest Paid	TC2299						
		Fac. Mtg. Prog.-Bond Interest											NF-Other Receipts (Pymts)	TC8133	
	Gain (Loss) on disposal of capital assets, net of proceeds														
		Proceeds from Sale of Capitalized Assets - Campus		CF-Proceeds Cap Assets	AG208310										
		Proceeds from Sale of Capitalized Assets - Med Ctr		CF-Proceeds Cap Assets	AG208320										
		Disposal of Cap. Assets-Orig Cost - Real Estate-Campus								CF-Purchase of Cap Asset	TC2420				
		Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr								CF-Purchase of Cap Asset	TC2520				
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus								CF-Purchase of Cap Asset	TC2421				
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr								CF-Purchase of Cap Asset	TC2521				
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus								CF-Purchase of Cap Asset	TC2422				
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr								CF-Purchase of Cap Asset	TC2522				
		Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus								CF-Purchase of Cap Asset	TC2423				
		Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr								CF-Purchase of Cap Asset	TC2523				
		Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus								CF-Purchase of Cap Asset	TC2424				

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University of California													
Statement of Revenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference													
GASB Statements No. 34 & 35													
Mapping of Codes													
Detail by Fund Group													
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan	
		Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
	Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr							CF-Purchase of Cap Asset	TC2524				
	Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus							CF-Purchase of Cap Asset	TC2425				
	Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr							CF-Purchase of Cap Asset	TC2525				
	Disposal of Cap. Assets-Orig Cost - Equipment-Campus							CF-Purchase of Cap Asset	TC2426				
	Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr							CF-Purchase of Cap Asset	TC2526				
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus							CF-Purchase of Cap Asset	TC2427				
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr							CF-Purchase of Cap Asset	TC2527				
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus							CF-Purchase of Cap Asset	TC2428				
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr							CF-Purchase of Cap Asset	TC2528				
	Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Campus							CF-Purchase of Cap Asset	TC2429				
	Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Med Ctr							CF-Purchase of Cap Asset	TC2529				
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus							CF-Purchase of Cap Asset	TC2440				
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctr							CF-Purchase of Cap Asset	TC2540				
	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus							CF-Purchase of Cap Asset	TC2441				
	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ctr							CF-Purchase of Cap Asset	TC2541				
	Disposal of Cap. Assets-Accum Depn - Software >10M-Campus							CF-Purchase of Cap Asset	TC2442				
	Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ctr							CF-Purchase of Cap Asset	TC2542				
	Disposal of Cap. Assets-Accum Depn - Software <10M-Campus							CF-Purchase of Cap Asset	TC2443				
	Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ctr							CF-Purchase of Cap Asset	TC2543				
	Disposal of Cap. Assets-Accum Depn - Equipment-Campus							CF-Purchase of Cap Asset	TC2444				
	Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctr							CF-Purchase of Cap Asset	TC2544				
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus							CF-Purchase of Cap Asset	TC2445				
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ctr							CF-Purchase of Cap Asset	TC2545				
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus							CF-Purchase of Cap Asset	TC2446				
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ctr							CF-Purchase of Cap Asset	TC2546				
	Trade-in Allowance	CF-Purchase of Cap Asset	OC9300										
Department of Energy Laboratories													
	Revenue	Other-Zero Out	AG203400										
	Expenses	Other-Zero Out	AG300160										
Other nonoperating revenues (expenses)													
	Other Nonoperating Revenue	NF-Other Receipts (Pymts)	AG208410										
	Other Miscellaneous Additions					NF-Other Receipts (Pymts)	TC1998	NF-Other Receipts (Pymts)	TC1996			NF-Other Receipts (Pymts)	TC8023
	Faculty Mtg. Programs-Miscellaneous Addition:											NF-Other Receipts (Pymts)	TC8030
	Refunds to Donors, and other Minor Adjustment:											NF-Other Private Gifts	TC8100
	Other Miscellaneous Deductions					NF-Other Receipts (Pymts)	TC2998	NF-Other Receipts (Pymts)	TC2996			NF-Other Receipts (Pymts)	TC8130
	Fac. Mtg. Prog.-Misc. Ded											NF-Other Receipts (Pymts)	TC8134
	Debt Extinguishment Cost					NF-Other Receipts (Pymts)	TC2990						
	Federal Loans Receivec											NF-Stdtd Dir Lndg Rec	TC8040
	Federal Loans Disbursed											NF-Stdtd Dir Lndg Pmt	TC8140
Net nonoperating revenues (expenses)													
Income before other changes n net asset:													
OTHER CHANGES IN NET ASSETS													
	State capital appropriations	State Appropriations		CF-State Capital Approp	TC1000								
	Capital gifts and grants	Private Gifts and Grants		CF-Capital Gifts/Grants	TC1100								
		Private Gifts - Uncollectible		CF-Capital Gifts/Grants	TC1101								
		Private Gifts - Discount on Pledges		CF-Capital Gifts/Grants	TC1102								
		Private Gifts - Real Estate-Campus						CF-Purch Capital Asset	TC1150				
		Private Gifts - Real Estate-Med Ctr						CF-Purch Capital Asset	TC1250				
		Private Gifts - Buildings & Structures-Campus						CF-Purch Capital Asset	TC1151				
		Private Gifts - Buildings & Structures-Med Ctr						CF-Purch Capital Asset	TC1251				
		Private Gifts - Fixed Equipment-Campus						CF-Purch Capital Asset	TC1152				
		Private Gifts - Fixed Equipment-Med Ctr						CF-Purch Capital Asset	TC1252				
		Private Gifts - General Improvements-Campus						CF-Purch Capital Asset	TC1153				
		Private Gifts - General Improvements-Med Ctr						CF-Purch Capital Asset	TC1253				
		Private Gifts - Software > 10M-Campus						CF-Purch Capital Asset	TC1154				
		Private Gifts - Software > 10M-Med Ctr						CF-Purch Capital Asset	TC1254				
		Private Gifts - Software < 10M-Campus						CF-Purch Capital Asset	TC1155				
		Private Gifts - Software < 10M-Med Ctr						CF-Purch Capital Asset	TC1255				
		Private Gifts - Equipment-Campus						CF-Purch Capital Asset	TC1156				
		Private Gifts - Equipment-Med Ctr						CF-Purch Capital Asset	TC1256				
		Private Gifts - Library Material & Library Collections (exc. Rare Books						CF-Purch Capital Asset	TC1157				
		Private Gifts - Library Rare Books & Rare Book Collection:						CF-Purch Capital Asset	TC1158				
		Private Gifts - Intangible Assets-Campus						CF-Purch Capital Asset	TC1159				
		Private Gifts - Intangible Assets-Med Ctr						CF-Purch Capital Asset	TC1259				
		Private Gifts - Infrastructure Assets-Campus						CF-Purch Capital Asset	TC1160				



IRM No. 175—Exhibit 4

University of California												
Statement of Revenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference												
GASB Statements No. 34 & 35												
Mapping of Codes												
Detail by Fund Group												
New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan	
	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									CF-Purch Capital Asset	TC1261		
Federal Grants					CF-Capital Gifts/Grants	TC1110						
Student Fees					CF-Capital Gifts/Grants	TC1200	CF-Capital Gifts/Grants	TC1205				
Other Additions - Real Estate-Campus									CF-Purch Capital Asset	TC1480		
Other Additions - Real Estate-Med Ctr									CF-Purch Capital Asset	TC1580		
Other Additions - Buildings & Structures-Campus									CF-Purch Capital Asset	TC1481		
Other Additions - Buildings & Structures-Med Ct									CF-Purch Capital Asset	TC1581		
Other Additions - Fixed Equipment-Campus									CF-Purch Capital Asset	TC1482		
Other Additions - Fixed Equipment-Med Ct									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 Ct									CF-Purch Capital Asset	TC1584		
Other Additions - Software < 10M-Campus									CF-Purch Capital Asset	TC1485		
Other Additions - Software < 10M-Med Ct									CF-Purch Capital Asset	TC1585		
Other Additions - Equipment-Campus									CF-Purch Capital Asset	TC1486		
Other Additions - Equipment-Med Ct									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 Ct									CF-Purch Capital Asset	TC1589		
Other Additions - Infrastructure Assets-Campus									CF-Purch Capital Asset	TC1490		
Other Additions - Infrastructure Assets-Med Ct									CF-Purch Capital Asset	TC1590		
Other Additions - Special Collections-Excl Lib-Campus									CF-Purch Capital Asset	TC1491		
Other Additions - Special Collections-Excl Lib-Med Ct									CF-Purch Capital Asset	TC1591		
Other Additions-Miscellaneous					CF-Capital Gifts/Grants	TC1999				CF-Capital Gifts/Grants	TC1997	
Other Deductions-Miscellaneous:					CF-Capital Gifts/Grants	TC2999				CF-Capital Gifts/Grants	TC2997	
Permanent endowments												
Gifts & Bequests												
Establishment of Equity in Estates, etc												
Deferred Gifts												
Gifts & Bequests Donor Designated as FFE												
Other Additions-Miscellaneous:												
Refund to Donors												
Distribution of Estate Expenses												
Bank Charges												
Other Deductions-Miscellaneous:												
Liquidating Dividends												
Revaluation of Investments												
Write off of Worthless Securities												
TRANSFERS (Total of this line will be zero. However, there will be an affect on each fund group)			Other-Inter-campus Trans		Other-Inter-campus Trans		Other-Inter-campus Trans		Other-Inter-campus Trans		Other-Inter-campus Trans	
See attached worksheet for totals												
Increase in net assets												
<b>NET ASSETS</b>												
Beginning of year												
Balance per Postclosing Balance Sheet, prior yea												
Hand Posted Entries				TC0990		TC6000		TC6100		TC6300		TC6200
End of year												TC8600
See accompanying Notes to Financial Statement												
AG	Account Group Code											
OC	Object Code											
TC	Transaction Code											

IRM No. 175—Exhibit 4

University of California						
Statement of Revenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference						
GASB Statements No. 34 & 35						
Mapping of Codes						
Detail by Fund Group						
		New Title	Endow. & Similar Cash Flow	New	415(m) Cash Flow	New
<b>OPERATING REVENUES</b>						
	Student tuition and fees, net	Student Tuition & Fees - Non-Resident Tuitor				
		Student Tuition & Fees - Application for Admissior				
		Student Tuition & Fees - Other General Fund Student Fee				
		Student Tuition & Fees - Other Student Fees				
		University Extension				
		Student tuition and fees - Contra - Student Financial Aic				
	Grants and contracts					
	Federal	United States Government - Grants				
		United States Government - Contracts				
		United States Government - Appropriations				
		United States Government - Federal Capital Contributor				
	State	State of California - Grants & Contracts				
		State of CA - Special State Appropriations - Operating				
	Private	Private - Restricted Grants				
		Private - Restricted Contracts				
	Local	Local Government - Grants & Contracts				
	Sales and services:					
	Medical centers	Sales & Services - Medical Centers				
		Sales & Services - Contra - Medical Centers Allowance				
	Educational activities	Sales & Services - Educational Activity				
		Sales & Services - Contra - Educational Activity Allowance				
	Auxiliary enterprises, net	Sales & Services - Auxiliary Enterprises				
		Sales & Services - Contra - Auxiliary Enterprises Allowance				
		Sales & Services - Contra - Aux Ent-Student Financial Aic				
	Other operating revenues, net	Other Sources - Service Enterprises				
		Other Sources - Contra - Service Enterprises Allowance				
		Other Sources - Other			O-Other Receipts (Pymts)	AG598210
		Other Sources - Contra - Other Allowance:				
		Other Sources - Contra - Student Financial Aic				
		Interest on Notes				
		Recovery of Notes Written Off as Uncollectibl				
		Recovery of NDEA Teaching Service Cancellatio				
		Late Charges-Student Loans				
		Faculty Mtg. Programs-Fees				
	Total operating revenues					
<b>OPERATING EXPENSES</b>						
	Salaries and wages	Academic Wages				
		Staff Wages				
		Incentive Award Program Paymen				
		IAP Award Funding				
		Sabbatical Leave in Residenc				
		Sabbatical Leave Not in Residenc				
		Retirement Benefit Allowanc				
		Compensation Earned But Not Paid				
		Transfer of Vacation Accruals				
		Salary Accrual				
		Vacation Accrual				
		Compensatory Time Accrual				
		SMSPP Accrual				
		Elimination of Capitalized Salaries & Wage:				
		Employee Vacation and S/L. Assessmen				
	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. 85				
		Graduate Student Health Insurance				
		Health Sciences Severance Pay Plan				

IRM No. 175—Exhibit 4

University of California					
Statement of Revenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference					
GASB Statements No. 34 & 35					
Mapping of Codes					
Detail by Fund Group					
			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 Reserv		
			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 Contributor		
			Elimination of Capitalized Benefits		
			Health Insurance		
			Employee Benefit Cost Transfers		
			Construction Class Various Benefits		
			General Liability Insurance		
			Benefit Accrual		
			Incentive Award Program Assessmen		
			Employers Dental Plan Contributor		
			Incentive Award Program Benefit Fundin		
			Faculty Benefit Cost Offset		
			Tuition Remission (RA)		
			Special Life Insurance Contributor		
			Annuitant Health Insurance Contributor		
			Retirement & Employee Benefits-Payment		O-Pymts for Benefits AG597110
			Retirement & Employee Benefits-Contributions from Campu		O-Pymts for Benefits AG597120
	Scholarships and fellowships		Scholarship & Fellowships		
	Utilities		Utilities Services		
			Electricity		
			Water & Sewer		
			Natural Gas		
			Oil		
			Propane/Butane		
	Supplies and materials		Supplies & Materials		
			Medical Supplies		
			Chemicals, Organic & Inorganic		
			Lab Glass/Ceramics		
			Lab Instruments & Supplies		
			Fertilizers & Pesticides		
			Lab Animals/Feed		
			General Office Supplies		
			Educational TV/AV Service		
			Elimination of Capitalized Other CF Expenditures		
			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 Capitalizec		
			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		
			General Improvement to be Capitalizec		
			Infrastructure Assets to be Capitalized		
			Intangible Assets to be Capitalized		
			Expense for CIP to be Capitalized		
			Interdept. Transfer of Inventorial Equipmen		
			Purchased Computer Equipment		
			Office Furniture/Equipment		
			Non Capitalized Expenditures		
			Elimination of Capitalized CF Equipment Purchase		
	Depreciation		Building & Structures-Campus		
			Building & Structures-Med Ct		

IRM No. 175—Exhibit 4

University of California					
Statement of Revenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference					
GASB Statements No. 34 & 35					
Mapping of Codes					
Detail by Fund Group					
		New	Endow. & Similar	415(m)	
		Title	Cash Flow	New	Cash Flow
					New
		General Improvements-Campus			
		General Improvements-Med Ctr			
		Software > 10M-Campus			
		Software > 10M-Med Ctr			
		Software < 10M-Campus			
		Software < 10M-Med Ctr			
		Equipment-Campus			
		Equipment-Med Ctr			
		Library Materials & Library Collections (exc. Rare books)			
		Intangible Assets-Campus			
		Intangible Assets-Med Ctr			
		Infrastructure Assets-Campus			
		Infrastructure Assets-Med Ctr			
		Other operating expenses			
		Travel In State			
		Agriculture Conferences			
		University Garage Charges			
		Removal & Moving Expense Reimbursen			
		Out of State Travel			
		Freight			
		UNEX Admin Expense			
		Recharges			
		Telephone, Telegraph & Teletype			
		Postage, Mail, Inc. Commercial Mail Service			
		Rental of Space Interdepartmental Recharge			
		Rental of Space or Facility Other			
		Rental of Equipment Other			
		Rental of Equipment Computer			
		Rental of Equipment Interdepartmental Recharge			
		Payment Under Capital Lease Other (should be zero)			
		Payment Under Capital Lease Computer (should be zero)			
		Printing of Publications			
		Reproduction and Photography			
		Printing of Forms, Stationary, Etc			
		Library Materials (non-inventorial)			
		Library Materials Book Binding			
		Central Stenographic Services			
		Repairs, Alterations & Maintenance			
		Building Maintenance			
		Miscellaneous Services			
		Membership & Subscriptions-Federally Chargeable			
		Advertising-Federally Chargeable			
		Royalties			
		Food & Beverages for Business Meetings/Conference			
		Temporary Labor Costs			
		Expense in Excess of \$25K on Subcontract			
		Bad Debt Expense-State Government			
		Bad Debt Expense-Federal Government			
		Bad Debt Expense-Medical Centers			
		Bad Debt Expense-Auxiliary Enterprises			
		Bad Debt Expense-Educational Activities			
		Bad Debt Expense-Other			
		Equivalent of Month Earnings Paid to Dependen			
		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 Employer			
		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.			
		Collection and Litigation Expense			

IRM No. 175—Exhibit 4

University of California					
Statement of Revenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference					
GASB Statements No. 34 & 35					
Mapping of Codes					
Detail by Fund Group					
		New	Endow. & Similar	415(m)	
	Title	Cash Flow	New	Cash Flow	New
	Cancellation due to Death				
	Reserve for Bad Debts				
	Administrative Expense			O-Other Receipts (Pymts)	AG597310
	Total operating expenses				
	Operating income (loss)				
NONOPERATING REVENUES (EXPENSES)					
	State educational appropriations	State of CA - General Support			
	State financing appropriations	State of CA - Special State Appropriations - Cap. Financ			
	Private gifts	Private - Unrestricted Gifts			
		Private - Restricted Gifts			
		Private - Contra - Uncollectible			
		Private - Contra - Discount on Pledge			
	Investment income				
	Endowment	Endowment Fund Income	I-Investment Income, Ne	TC9021	
	Security Lending	Security Lending Revenue-Endowment Income			
		Security Lending Revenue-Other			
	Net of Fees and Rebates	Security Lending Expense			
	Other	Investment Income - Other		I-Investment Income, Ne	AG598230
		Stip Investment Income	I-Investment Income, Ne	TC9024	I-Investment Income, Ne
		Faculty Mtg Program - Investment Income-Mtgs			AG598240
	Net appreciation (depreciation) in fair value of investment				
		Unrealized Gains-STIP			
		Unrealized Gains-Security Lending	I-Proceeds-Other Inv.	TC9013	
		Unrealized Gains-Other Investments	I-Proceeds-Other Inv.	TC9011	I-Proceeds-Other Inv.
		Unrealized Gains-Foreign Currency Contract	I-Proceeds-Other Inv.	TC9018	
		Gain or Loss on Sale of Investments-STIP			
		Gain or Loss on Sale of Investments-other Investment	I-Proceeds-Other Inv.	TC9012	I-Proceeds-Other Inv.
		Gain or Loss on Sale of Investments - Stocks and Bond	I-Proceeds-Other Inv.	TC9010	
		Gain or Loss on Sale of Investments - Accretion/Amortization of Discount	I-Proceeds-Other Inv.	TC9015	
	Interest expense				
		Aux. Ent. - Payment of Interest on Bank Loan			
		Aux. Ent. - Payment of Interest on Bond			
		Aux. Ent. - Payment of Interest on Capital Leases/Installment Purcl			
		Aux. Ent. - Payment of Interest on Other			
		Med. Ctr. - Payment of Interest on Bank Loan			
		Med. Ctr. - Payment of Interest on Bond			
		Med. Ctr. - Payment of Interest on Capital Leases/Installment Purcl			
		Med. Ctr. - Payment of Interest on Other			
		Other - Payment of Interest on Bank Loan			
		Other - Interest Charge to Campus on Tax-Exempt CF			
		Other - Interest Charge to Campus on Taxable CF			
		Other - Payment of Interest on Tax Exempt CF			
		Other - Payment of Interest/Discount on Taxable CF			
		Other - Payment of Interest on Bonds			
		Other - Payment of Interest on Capital Leases/Installment Purcl			
		Other - Payment of Interest on Other			
		Other - Repayment of Interest on State Capital Leases			
		Other - Repayment of Interest on State Energy Eff. Bond			
		Contra Interest Expense (payment of Cap. Interest)			
		Fac. Mtg. Prog.-Bond Interest			
	Gain (Loss) on disposal of capital assets, net of proceeds				
		Proceeds from Sale of Capitalized Assets - Campus			
		Proceeds from Sale of Capitalized Assets - Med Ctr			
		Disposal of Cap. Assets-Orig Cost - Real Estate-Campus			
		Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr			
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus			
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr			
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus			
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr			
		Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus			
		Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr			
		Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus			

IRM No. 175—Exhibit 4

University of California					
Statement of Revenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference					
GASB Statements No. 34 & 35					
Mapping of Codes					
Detail by Fund Group					
		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 - Spec. Collect-Exc Lib-Campus			
		Disposal of Cap. Assets-Orig Cost - Spec. Collect-Exc Lib-Med Ctr			
		Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus			
		Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctr			
		Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus			
		Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ctr			
		Disposal of Cap. Assets-Accum Depn - Software >10M-Campus			
		Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ctr			
		Disposal of Cap. Assets-Accum Depn - Software <10M-Campus			
		Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ctr			
		Disposal of Cap. Assets-Accum Depn - Equipment-Campus			
		Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctr			
		Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus			
		Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ctr			
		Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus			
		Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ctr			
		Trade-in Allowance			
		Department 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. Prog.-Misc. Ded			
		Debt Extinguishment Cost			
		Federal Loans Received			
		Federal Loans Disbursed			
		Net nonoperating revenues (expenses)			
		Income before other changes in net asset			
		OTHER CHANGES IN NET ASSETS			
		State capital appropriations	State Appropriations		
		Capital gifts and grants	Private Gifts and Grants		
			Private Gifts - Uncollectible		
			Private Gifts - Discount on Pledges		
			Private Gifts - Real Estate-Campus		
			Private Gifts - Real Estate-Med Ctr		
			Private Gifts - Buildings & Structures-Campus		
			Private Gifts - Buildings & Structures-Med Ctr		
			Private Gifts - Fixed Equipment-Campus		
			Private Gifts - Fixed Equipment-Med Ctr		
			Private Gifts - General Improvements-Campus		
			Private Gifts - General Improvements-Med Ctr		
			Private Gifts - Software > 10M-Campus		
			Private Gifts - Software > 10M-Med Ctr		
			Private Gifts - Software < 10M-Campus		
			Private Gifts - Software < 10M-Med Ctr		
			Private Gifts - Equipment-Campus		
			Private Gifts - Equipment-Med Ctr		
			Private Gifts - Library Material & Library Collections (exc. Rare Books)		
			Private Gifts - Library Rare Books & Rare Book Collection		
			Private Gifts - Intangible Assets-Campus		
			Private Gifts - Intangible Assets-Med Ctr		
			Private Gifts - Infrastructure Assets-Campus		

IRM No. 175—Exhibit 4

University of California					
Statement of Revenues, Expenses and Changes in Net Assets—Cash Flow Cross Reference					
GASB Statements No. 34 & 35					
Mapping of Codes					
Detail by Fund Group					
			New		
			Endow. & Similar		415(m)
		Title	Cash Flow	New	Cash Flow
					New
		Private Gifts - Infrastructure Assets-Med Ctr			
		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 Ct			
		Other Additions - Fixed Equipment-Campus			
		Other Additions - Fixed Equipment-Med Ct			
		Other Additions - General Improvements-Campus			
		Other Additions - General Improvements-Med Ct			
		Other Additions - Software > 10M-Campus			
		Other Additions - Software > 10M-Med Ctr			
		Other Additions - Software < 10M-Campus			
		Other Additions - Software < 10M-Med Ctr			
		Other Additions - Equipment-Campus			
		Other Additions - Equipment-Med Ct			
		Other Additions - Library Material & Library Collections (exc. Rare Books)			
		Other Additions - Library Rare Books & Rare Book Collection			
		Other Additions - Intangible Assets-Campus			
		Other Additions - Intangible Assets-Med Ct			
		Other Additions - Infrastructure Assets-Campus			
		Other Additions - Infrastructure Assets-Med Ctr			
		Other Additions - Special Collections-Excl Lib-Campus			
		Other Additions - Special Collections-Excl Lib-Med Ct			
		Other Additions-Miscellaneous			
		Other Deductions-Miscellaneous:			
	Permanent 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	
		Refund to Donors	NF-Pvt. Gifts for Endow.	TC9100	
		Distribution of Estate Expenses	NF-Pvt. Gifts for Endow.	TC9105	
		Bank Charges	NF-Pvt. Gifts for Endow.	TC9113	
		Other Deductions-Miscellaneous	NF-Pvt. Gifts for Endow.	TC9199	
		Liquidating Dividends	I-Proceeds-Other Inv.	TC9020	
		Revaluation of Investments	I-Proceeds-Other Inv.	TC9025	
		Write off of Worthless Securities	I-Proceeds-Other Inv.	TC9120	
	TRANSFERS (Total of this line will be zero. However, there will be an affect on each fund group)		Other-Inter-campus Trans		
	See attached worksheet for totals				
	Increase in net assets				
	<b>NET ASSETS</b>				
	Beginning of year				
	Balance per Postclosing Balance Sheet, prior yea				
	Hand Posted Entries		TC9400		
	End of year				
	See accompanying Notes to Financial Statement				
	AG	Account Group Code			
	OC	Object Code			
	TC	Transaction Code			