

IRM No. 150—Exhibit 1a

University of California												
Statement of Revenues, Expenses and Changes in Net Assets—FY 2003												
GASB Statements No. 34 & 35												
Mapping of Codes—Detail by Fund Group												
Fund Group	New Title	Current Source of Data			Unexpended Plant Source of Data		Retirement of Indebt. Source of Data		Invest. In Plant Source of Data		Renew. & Replace. Source of Data	
		Old	New		Old	New	Old	New	Old	New	Old	New
Permanent endowments	Gifts & Bequests											
	Establishment of Equity in Estates, etc.											
	Other Additions-Miscellaneous											
	Refund to Donors											
	Distribution of Estate Expenses											
	Bank Charges											
	Other Deductions-Miscellaneous											
	Liquidating Dividends											
	Revaluation of Investments											
	Write off of Worthless Securities											
	Gifts & Bequests - Non-Cash - Endowment											
	TRANSFERS (Total of this line will be zero. However, there will be an affect on each fund group.)											
See attached worksheet for totals)												
Increase in net assets												
NET ASSETS												
Beginning of year												
Balance per Postclosing Balance Sheet, prior year												
	NET-Invested in Capital Assets									AG102130	AG129000	(13)
	NET-Endowments-Nonexpendable											
	NET-Endowments - Annuity & Life Income											
	NET-Endowments - Funds Functioning as Endowment											
	NET-Endowments - Expendable											
	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants					AG100131	AG109100	(13)				
	NET-Fund Balance - Unexpended Plant-Federal Grants					AG100132	AG109200	(13)				
	NET-Fund Balance - Unexpended Plant-State Approp.					AG100133	AG109300	(13)				
	NET-Fund Balance - Unexpended Plant-University Funds					AG100134	AG109400	(13)				
	NET-Fund Balance - Unexpended Plant-Borrowed Funds					AG100135	AG109500	(13)				
	NET-Fund Balance - Reserves	AG130161	AG169100	(13)								
	NET-Fund Balance - Principal Appropriated	AG130163	AG169200	(13)								
	NET-Fund Balance - Gifts & Private Grants	AG130164	AG169300	(13)								
	NET-Fund Balance - Endowment Income	AG130165	AG169400	(13)								
	NET-Fund Balance - Specific	AG130166	AG169500	(13)								
	NET-Fund Balance - General Funds	AG130167	AG169600	(13)								
	NET-Fund Balance - Retirement of Indebtedness								AG101130	AG119100	(13)	
	NET-Fund Balance - Renewal & Replacement											AG103130
	NET-Fund Balance - Loans											AG139100
	NET-Fund Balance - 415(m) Reserve											(13)
(14)	Hand Posted Entries	TC0990	TC0990	(14)	TC6000	TC6000	(14)	TC6100	TC6100	(14)	None	TC6300
												(14)
	End of year			(15)		(15)			(15)			(15)
See accompanying Notes to Financial Statements												

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GASB Statements No. 34 & 35									
Mapping of Codes—Detail by Fund Group									
					Loan	Endow. & Similar		415(m)	
				New	Source of Data		Source of Data		Source of Data
			Title	Old	New	Old	New	Old	New
			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						
			Elimination of Salaries & Wages-R & R						
			Employee Vacation and S/L Assessment						
		Benefits	Equivalent of Month Earnings Paid to Dependent						
			Payment of UCRS Benefits						
			415(m) Restoration Plan Contribution						
			PERS-VERIP Annuity						
			OASDI						
			Medicare						
			State Teachers Retirement System Regents Contribution						
			Orange County Retirement System						
			Federal Civil Service Retirement System						
			Workers Compensation						
			Campus Benefit Cost						
			Unemployment Insurance						
			Employee Support Programs						
			Health Insurance Sec. 89						
			Life Insurance Sec. 89						
			Graduate Student Health Insurance						
			Health Sciences Severance Pay Plan						
			Partial Fee Remission						
			UCRS Regents Contribution						
			UCRS Regents Contribution Phased Retirement						
			Health Science Compensation Reserve						
			Graduate Student Partial Fee Remission						
			UCRS Regents Contribution Summer Salaries						
			PERS Regents Contribution						
			Non-Industrial Disability Insurance Premium						
			SCERS Employer Contributions						
			Vision Care Contribution						
			Vision Care Alternative Contribution						
			Elimination of Capitalized Benefits						
			Elimination of Benefits-R & R						
			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						

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Mapping of Codes—Detail by Fund Group										
					Loan		Endow. & Similar		415(m)	
					Source of Data		Source of Data		Source of Data	
				New Title	Old	New	Old	New	Old	New
	Depreciation	Building & Structures-Campus								
		Building & Structures-Med Ctr								
		General Improvements-Campus								
		General Improvements-Med Ctr								
		Software > 10M-Campus								
		Software > 10M-Med Ctr								
		Software < 10M-Campus								
		Software < 10M-Med Ctr								
		Equipment-Campus								
		Equipment-Med Ctr								
		Library Materials & Library Collections (exc. Rare books)								
		Intangible Assets-Campus								
		Intangible Assets-Med Ctr								
		Infrastructure Assets-Campus								
		Infrastructure Assets-Med Ctr								
	Department of Energy Laboratories	DOE Expenses								
	Other operating expenses	Travel In State								
		Agriculture Conferences								
		University Garage Charges								
		Removal & Moving Expense Reimbursement								
		Out of State Travel								
		Freight								
		UNEX Admin Expense								
		Recharges								
		Telephone, Telegraph & Teletype								
		Postage, Mail, Inc. Commercial Mail Service								
		Rental of Space Interdepartmental Recharge								
		Rental of Space or Facility Other								
		Rental of Equipment Other								
		Rental of Equipment Computer								
		Rental of Equipment Interdepartmental Recharge								
		Payment Under Capital Lease Other (should be zero)								
		Payment Under Capital Lease Computer (should be zero)								
		Printing of Publications								
		Reproduction and Photography								
		Printing of Forms, Stationary, Etc.								
		Library Materials (non-inventorial)								
		Library Materials Book Binding								
		Central Stenographic Services								
		Repairs, Alterations & Maintenance								
		Building Maintenance								
		Miscellaneous Services								
		Membership & Subscriptions-Federally Chargeable								
		Advertising-Federally Chargeable								
		Royalties								
		Food & Beverages for Business Meetings/Conferences								
		Temporary Labor Costs								
		Expense in Excess of \$25K on Subcontract								
		Bad Debt Expense-State Government								
		Bad Debt Expense-Federal Government								
		Bad Debt Expense-Medical Centers								
		Bad Debt Expense-Auxiliary Enterprises								

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Mapping of Codes—Detail by Fund Group							
		Loan		Endow. & Similar		415(m)	
		Source of Data		Source of Data		Source of Data	
New Title		Old	New	Old	New	Old	New
	Bad Debt Expense-Educational Activities						
	Bad Debt Expense-Other						
	Grant Payments under BCRP & Similar Programs						
	Computing & Data Processing Serv. Administration						
	Computing & Data Processing Serv. Academic						
	Fines & Penalties						
	Donations & Contributions						
	Membership & Subscriptions-Federally Unchargeable						
	Advertising-Federally Unchargeable						
	Patient Care						
	Social Activities & Entertainment						
	Cost of Legal Proceedings						
	Honoraria (Other Than UC Employee						
	Medical Malpractice Insurance						
	General Liability Insurance						
	Employment Practice Liability Program						
	Other Insurance						
	Write-Off of Notes as Uncollectible	TC8125	TC8125				
	Loans Assigned to Fed. Govt.	TC8126	TC8126				
	Collection and Litigation Expense	TC8127	TC8127				
	Cancellation due to Death	TC8128	TC8128				
	Reserve for Bad Debts	TC8139	TC8139				
	Administrative Expense					AG171420	AG597310
	Total operating expenses						
	Operating income (loss)						
	NONOPERATING REVENUES (EXPENSES)						
	State educational appropriations						
	State financing appropriations						
	Private gifts						
	Private - Unrestricted Gifts	TC8000	TC8000	(12)			
	Private - Unrestricted Non-Cash Gifts						
	Private - Restricted Gifts	TC8000	TC8000	(12)			
	Private - Contra - Uncollectible	None	TC8001				
	Private - Contra - Discount on Pledges	None	TC8002				
	Private - Restricted Non-Cash Gifts						
	Deferred Gifts				TC9001	TC9001	
	Gifts & Bequests Donor Designated as FFE				TC9002	TC9002	
	Gifts & Bequests-Non-Cash-Annuity & Life Income					TC9004	
	Gifts & Bequests-Non-Cash-Funds Functioning as Endowment					TC9005	
	Investment income						
	Endowment				TC9021	TC9021	
	Security Lending						
	Security Lending Revenue-Endowment Income						
	Security Lending Revenue-Other	TC8012	None			AG171410	None
	Net of Fees and Rebates	TC8142	None			AG171410	None
	STIP and Other	TC8029	TC8029			AG171410	AG598230
	Stip Investment Income	TC8011	TC8011		TC9024	TC9024	AG171410
	Faculty Mtg Program - Investment Income-Mtgs.	TC8028	TC8028				AG598240

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					Loan	Endow. & Similar		415(m)	
			New	Source of Data	Source of Data	Source of Data		Source of Data	
			Title	Old	New	Old	New	Old	New
	Capital gifts and grants	Private Gifts and Grants							
		Private Gifts - Uncollectible							
		Private Gifts - Discount on Pledges							
		Private Gifts - Real Estate-Campus							
		Private Gifts - Real Estate-Med Ctr							
		Private Gifts - Buildings & Structures-Campus							
		Private Gifts - Buildings & Structures-Med Ctr							
		Private Gifts - Fixed Equipment-Campus							
		Private Gifts - Fixed Equipment-Med Ctr							
		Private Gifts - General Improvements-Campus							
		Private Gifts - General Improvements-Med Ctr							
		Private Gifts - Software > 10M-Campus							
		Private Gifts - Software > 10M-Med Ctr							
		Private Gifts - Software < 10M-Campus							
		Private Gifts - Software < 10M-Med Ctr							
		Private Gifts - Equipment-Campus							
		Private Gifts - Equipment-Med Ctr							
		Private Gifts - Library Material & Library Collections (exc. Rare Books)							
		Private Gifts - Library Rare Books & Rare Book Collections							
		Private Gifts - Intangible Assets-Campus							
		Private Gifts - Intangible Assets-Med Ctr							
		Private Gifts - Infrastructure Assets-Campus							
		Private Gifts - Infrastructure Assets-Med Ctr							
		Private Gifts - Special Collections-Excl Lib-Campus							
		Private Gifts - Special Collections-Excl Lib-Med Ctr							
		Federal Grants							
		Student Fees							
		Other Additions - Real Estate-Campus							
		Other Additions - Real Estate-Med Ctr							
		Other Additions - Buildings & Structures-Campus							
		Other Additions - Buildings & Structures-Med Ctr							
		Other Additions - Fixed Equipment-Campus							
		Other Additions - Fixed Equipment-Med Ctr							
		Other Additions - General Improvements-Campus							
		Other Additions - General Improvements-Med Ctr							
		Other Additions - Software > 10M-Campus							
		Other Additions - Software > 10M-Med Ctr							
		Other Additions - Software < 10M-Campus							
		Other Additions - Software < 10M-Med Ctr							
		Other Additions - Equipment-Campus							
		Other Additions - Equipment-Med Ctr							
		Other Additions - Library Material & Library Collections (exc. Rare Books)							
		Other Additions - Library Rare Books & Rare Book Collections							
		Other Additions - Intangible Assets-Campus							
		Other Additions - Intangible Assets-Med Ctr							
		Other Additions - Infrastructure Assets-Campus							
		Other Additions - Infrastructure Assets-Med Ctr							
		Other Additions - Special Collections-Excl Lib-Campus							
		Other Additions - Special Collections-Excl Lib-Med Ctr							
		Other Additions-Miscellaneous							
		Other Deductions-Miscellaneous							

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		New		Source of Data		Source of Data		Source of Data	
		Title		Old	New	Old	New	Old	New
	Permanent endowments	Gifts & Bequests				TC9000	TC9000		
		Establishment of Equity in Estates, etc.				TC9022	TC9022		
		Other Additions-Miscellaneous				TC9099	TC9099		
		Refund to Donors				TC9100	TC9100		
		Distribution of Estate Expenses				TC9105	TC9105		
		Bank Charges				TC9113	TC9113		
		Other Deductions-Miscellaneous				TC9199	TC9199		
		Liquidating Dividends				TC9020	TC9020		
		Revaluation of Investments				TC9025	TC9025		
		Write off of Worthless Securities				TC9120	TC9120		
		Gifts & Bequests - Non-Cash - Endowment					TC9003		
	TRANSFERS (Total of this line will be zero. However, there will be an affect on each fund group.)								
	See attached worksheet for totals)								
	Increase in net assets								
	NET ASSETS								
	Beginning of year								
	Balance per Postclosing Balance Sheet, prior year								
		NET-Invested in Capital Assets							
		NET-Endowments-Nonexpendable				AG120130	AG159100	(13)	
		NET-Endowments - Annuity & Life Income				AG120130	AG159200	(13)	
		NET-Endowments - Funds Functioning as Endowment				AG120130	AG159300	(13)	
		NET-Endowments - Expendable				AG120130	AG159400	(13)	
		NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants							
		NET-Fund Balance - Unexpended Plant-Federal Grants							
		NET-Fund Balance - Unexpended Plant-State Approp.							
		NET-Fund Balance - Unexpended Plant-University Funds							
		NET-Fund Balance - Unexpended Plant-Borrowed Funds							
		NET-Fund Balance - Reserves							
		NET-Fund Balance - Principal Appropriated							
		NET-Fund Balance - Gifts & Private Grants							
		NET-Fund Balance - Endowment Income							
		NET-Fund Balance - Specific							
		NET-Fund Balance - General Funds							
		NET-Fund Balance - Retirement of Indebtedness							
		NET-Fund Balance - Renewal & Replacement							
		NET-Fund Balance - Loans	AG110130	A149100	(13)				
		NET-Fund Balance - 415(m) Reserve						AG171200	AG599000 (13)
	(14)	Hand Posted Entries	TC8600	TC8600	(14)	TC9400	TC9400	(14)	
		End of year			(15)		(15)		(15)
	See accompanying Notes to Financial Statements								

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Mapping of Codes—Detail by Fund Group									
					Loan	Endow. & Similar		415(m)	
			New	Source of Data	Source of Data	Source of Data		Source of Data	
			Title	Old	New	Old	New	Old	New
AG	Account Group Code								
OC	Object Code								
TC	Transaction Code								
(1)	New code to report contra revenue for Student Financial Aid awarded to cover Tuition and Fees. In Fiscal Year 2001 reported as expenditures.								
(2)	A portion of Special State Appropriations is funding capital financing. See Nonoperating Revenues (Expenses)								
(3)	Current Fund Expenses will include Account Group Codes 30001 through 30014								
(4)	Object Code 7770 (Stipends for Scholarships and Fellowships) is found in several Account Group Codes in addition to Student Financial Aid.								
(5)	Does not include payment of interest on Advances, which needs to be recorded as a fund transfer from Retirement of Indebtedness beginning 7/1/01								
(6)	Account Group Code will depend on source of Revenue recorded beginning with 7/1/01. May need to be reclassified to Operating Revenue depending on nature of transaction.								
(7)	Account Group Code will depend on function of Expenditure recorded beginning with 7/1/01. May need to be reclassified to Operating Expenses depending on nature of transaction.								
(8)	Account Group Code effective 7/1/01.								
(9)	Contributions from non-UC sources								
(10)	Payments of Benefits under 415(m) Restoration Plan								
(11)	Receipt of contributions from Campus funds will offset the expenditure recorded at Campus. UC expenditure will be recorded as benefit payments are made.								
(12)	Restriction Code of fund will determine split of this TC.								
(13)	Balance should be from PCL (Post Closing Balances) of previous year, after handpostings.								
(14)	This line will be blank on the report, since the beginning of year balances will include handpostings. For campuses, the beginning of year should be 7/1 Balance Forward adjusted by these TCs								
(15)	This line will be calculated by adding Beginning of year to Increase in net assets.								