

## ACCOUNTING CODES: GENERAL LEDGER

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## ACCOUNTING CODES: GENERAL LEDGER

I. INTRODUCTION

This chapter is the official guide to the accounting codes generally used in the Office of the President's (UCOP's) Corporate Financial System (CFS).<sup>1</sup> These codes are required in transmittals of financial data to UCOP for CFS. Campus data files submitted for the CFS should conform to the codings described in this chapter.

The following coding is used in the CFS.

Type of Account	UC Location		Account Number	Fund	Subaccount Code	Object Code	Transaction Code
	Loc 1	Loc 2					
	(A)	(A)	(B)	(C)	(D)	(E)	(F)
Balance Sheet (excluding Fund Balance)	03	1	111000	19900			
Fund Balance	03	1	119900	19900			0800
Revenue	03	1	219900	19900			
Expenditure	03	1	402450	19900	3	8000	

**Campus Electronic File Submissions**

Each month campuses are required to submit to UCOP an electronic file that reflects the status of the campus ledger file (the BAL file). The BAL file contains data at an aggregate level and contains current balances for ledger accounts, as well as current month activity. The file includes the following type records to be submitted:

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<sup>1</sup>

- \* Other codes used for special purposes and systemwide reporting which are attributes of the account or fund codes are managed by Information Resources & Communication at UCOP and are available for review at [http://www.ucop.edu/irc/campus\\_specs/cfs/](http://www.ucop.edu/irc/campus_specs/cfs/). These codes are submitted to UCOP monthly in the Corporate Account Fund Profile (CAFP).

I. INTRODUCTION (Cont'd.)

- Balance Sheet Record;
- Revenue Record; and
- Expenditure Record.

These record types provide summary information that includes data elements UC Location, Account Number, Fund Number and Sub-Account Code (A through D in the chart above). More detailed information is transmitted to UCOP in the following record types:

- Expenditure Object Detail Record that provides detail to the object code level (E in the chart above); and
- Fund Balance Adjustment Record that provides detail to the transaction code level (F in the chart above).

More information about the BAL file and submission requirements is available at the following web site:

[http://www.ucop.edu/irc/campus\\_specs/cfs/](http://www.ucop.edu/irc/campus_specs/cfs/)

In addition to the monthly BAL file, campuses are required to submit electronic files that include the account and fund title and attribute information for financial reporting purposes: the Corporate Account Fund Profile (CAFP). More information about the CAFP file and submission requirements is available at the following web site:

[http://www.ucop.edu/irc/campus\\_specs/caf/](http://www.ucop.edu/irc/campus_specs/caf/)

**Chapter Layout**

The two main parts of this chapter are contained in sections II and III. Section II prescribes the use of each code and indicates the office responsible for assigning the code numbers. Section III is a detailed listing of the code numbers. The two sections are parallel in organization; subsections II.A. and III.A., for example, both cover location codes.

Within sections II and III of this chapter, subsections are numbered A, B, C, etc., corresponding to the letters shown in the above coding block.

## II. ASSIGNMENT AND USE OF CODES

Note: Codes designated A through D comprise the account code; codes designated E and F are other general ledger codes.

The University's account codes parallel the general account classification system, which is explained in Accounting Manual chapter [A-115-1](#). Account numbers are made up of fifteen digits divided into four groups, as follows:

03-1-402450-19900-3  
    {      }  {      }  {      }  {      }  
    (A)      (B)      (C)      (D)

In University accounting offices the term "account code" (or "account number") is currently used interchangeably to refer either to the full fifteen-digit code or to the shorter six-digit code (see subsection B, below). To avoid confusion in this chapter we will use the term "account code" for the full fifteen digits and the term "specific account code" for the shorter six-digit code. Otherwise, the other segments of the fifteen-digit code will be so stated, e.g., location codes, fund code, etc.

### A. LOCATION CODES 03-1-402450-19900-3 or 03-2-4025XX-19900-3

The "UC" location code is the first three digits of the account code (see also the chart under section III.A). It is made up of two codes: Location 1 is a two-digit code and identifies the campus. Location 2 may be either the numeral 1 (local campus) or the numeral 2 (systemwide or UCOP). The three-digit UC location code is required on all financial data submitted by the campuses to CFS.

Campuses may, at local discretion, use a one-digit location code for campus accounting systems. In this case a numeric code indicates local campus accounts; an alphabetic code indicates accounts handled at a given local campus, but under the control of UCOP. For data submitted to CFS, the one-digit location codes used in campus ledgers must be translated into the Location 1 and Location 2 three-digit location code.

All location codes are designated by the UCOP-Financial Management.

II. ASSIGNMENT AND USE OF CODES (Cont'd.)

B. SPECIFIC ACCOUNT CODES 03-1-402450-19900-3

This six-digit code indicates specific balance sheet (i.e., statement of net assets), revenue, or expenditure accounts. Specific account codes are determined by each campus accounting system. Consolidated reporting at UCOP is based on account group code (AGC). Therefore, the campus must assign the appropriate AGC to each unique specific account code. Account group codes are assigned by UCOP-Financial Management.

1. Balance Sheet Accounts

Individual balance sheet account numbers may be assigned locally, except for numbers common to all campuses, which are assigned by UCOP-Financial Management.

2. Revenue Accounts—Current Funds Group Only

Individual revenue account numbers are in Current Funds only and may be assigned locally, except for numbers common to all campuses, which are assigned by UCOP-Financial Management.

3. Expenditure Accounts—Current Funds and Unexpended Plant Funds Groups Only

a. Current Funds

Individual expenditure account numbers may be assigned locally.

b. Unexpended Plant Funds

The first digit (9) indicates plant funds expenditure accounts (see Accounting Manual chapter [P-415-8](#), *Plant Accounting: Unexpended Plant Funds*).

#### 4. Establishing New Accounts

The title and the account group code of each new account, as well as other required attributes<sup>2</sup>, must be established in the campus account fund profile records.

##### C. FUND CODES 03-1-402450-19900-3

Each fund is assigned a separate five-digit code number. Fund coding is required for all income and expenditure accounts, certain balance sheet accounts, and unexpended balances accounts. The use of fund numbers with certain asset and liability accounts is necessary to identify funds for the Short-Term Investment Pool (STIP) distribution of income (see Business and Finance Bulletin [A-60](#)).

Certain fund numbers common to all campuses (e.g., 19900) are assigned by UCOP-Financial Management. Consolidated reporting at UCOP is based on fund group codes (FGC). Therefore, the campus must assign the appropriate FGC to each fund number. The FGCs are assigned by UCOP-Financial Management.

The title and the fund group code of each new fund, as well as other required attributes<sup>2</sup>, must be established in the campus account fund profile records.

##### D. SUBACCOUNT CODES 03-1-402450-19900-3

All subaccount codes are designated by UCOP-Financial Management. The requirements for the use of the subaccount code are:

- Balance sheet accounts: There should be *no* entry in the subaccount field for data submitted to the CFS.
- Revenue accounts: There should be *no* entry in the subaccount field for data submitted to the CFS.

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<sup>2</sup> Other codes used for special purposes and systemwide reporting which are attributes of the account or fund codes are available for review at [http://www.ucop.edu/irc/campus\\_specs/cfs/](http://www.ucop.edu/irc/campus_specs/cfs/). These codes are submitted to UCOP monthly in the CAFP.

## II. ASSIGNMENT AND USE OF CODES

### D. SUBACCOUNT CODES 03-1-402450-19900-**3** (Cont'd.)

- Expenditure accounts: A subaccount code is always required.

### E. OBJECT CODES

#### 1. General Object Codes

This code is used for the natural classification of expenditures by object, i.e., it "identifies that which is received in return for the expenditures." It is therefore similar in purpose to the subaccount code; however, the object code provides a more detailed breakdown than the subaccount code. Also, while the subaccount code is used primarily in the preparation and control of budgets, the object code is used to accumulate expenditures for the annual financial report and for special studies of expenditures.

Every financial entry to expenditure accounts must have an object code.

Campuses may assign object codes for their use; however, campus codes must map to (i.e., be translated into) the codes specified in subsection III.E. when transmitting data to the CFS.

#### 2. Object Exceptions

Each object code may be used only with certain subaccounts. Each campus should have procedures to assure that all financial expenditure transactions are assigned object codes and that the object codes are consistent with the subaccount codes (see subsection III.E.2.).

#### 3. The Object Code Field-Additional Uses

The four-character object code field of the account coding scheme is also used for several other purposes besides expenditure classification. Code assignments for these purposes are the responsibility of UCOP-Financial Management.

Special codes may be used to identify property, buildings, and equipment in the construction-in-progress and other plant expenditure or asset accounts (see Accounting Manual chapter [P-415-8](#), *Plant Accounting: Unexpended Plant Funds*).



## F. TRANSACTION CODES

Transaction codes are used to classify financial transfers to, from, and between fund balances accounts and unexpended balances accounts, both for intra-fund group and inter-fund group transfers. These codes are used in preparing the statement of revenues, expenses and changes in net assets in the annual financial report; therefore, all financial transfers of these fund balances must be coded carefully. The codes are published in Accounting Manual chapter [A-115-3](#), *Accounting Codes: Transaction Codes for Fund Balances Accounts*.

## G. OTHER CODES

Other codes that may be submitted to CFS in the Fund Balance Adjustment Record include the following:

- Type-of-Entry Code identifies the source document from which entries are posted to the ledger.
- Audit ID is the number of the source document (voucher or financial journal number) which identifies a transaction.
- Date is the date of the source document (or input form) for a financial or budget transaction. Transaction date may also be machine-generated.
- Description is narrative information about the nature or source of the transaction.

III. LISTING OF CODES

Note: Codes designated A through D comprise the account code; codes designated E and F are other general ledger codes.

### III. LISTING OF CODES (Cont'd.)

#### A. LOCATION CODES

Campuses must use the following location codes:

##### **Location Code**

Required Systemwide CFS Code			Optional Codes for Campus Reports (Local Discretion)		
UC Loc Code 1	UC Loc Code 2		Campus Local	UCOP	Location
	Campus	UCOP			
01	1	2	1	J	Berkeley
02	1	2	2	K	San Francisco
03	1	2	3	L	Davis
04	1	2	4	M	Los Angeles
05	1	2	5	N	Riverside
06	1	2	6	O	San Diego
07	1	2	7	P	Santa Cruz
08	1	2	8	Q	Santa Barbara
09	1	2	9	R	Irvine
10	1	2	0	S	Merced
40	n/a	2	n/a	E	Endowments
41	n/a	2	n/a	U	UCRS
42	n/a	2	n/a	T	OPEB Trust

#### B. SPECIFIC ACCOUNT GROUP CODES

##### 1. Balance Sheet Account Group Codes

Lists of valid account group codes for the University, the University of California Retirement System (UCRS) and the OPEB Trust statements of net assets (balance sheets) are provided in Exhibits A, B and C, respectively.

##### 2. Revenue and Expenditure Account Group Codes

A list of valid account group codes for the University revenues and expenditures is provided in Exhibit D.

## C. FUND GROUP CODES

A list of valid fund group codes is provided in Exhibit E.

## D. SUBACCOUNT CODES

1. Current Funds Group**Subaccount Codes—Current Funds**

Subaccount Number	Title
0	Salaries—Academic
1	Salaries—Staff
2	General assistance
3	Supplies and expense
4	Equipment and facilities
5	Code available for special use
6	Employee benefits
7	Code available for special use
8	Code available for special use
9	Recharges to other departments

2. Plant Funds Group**Subaccount Codes—Plant Funds**

Subaccount Number	Title
0	Site clearance and preparation
1	Construction
2	External utilities
3	Groups 2 and 3 equipment
4	Landscaping
5	Architects and engineers services—external
6	Architects and engineers services—internal
7	Surveys, tests, plans, specifications, etc.
8	Special items
9	Unallocated and contingency funds

## E. OBJECT CODES

1. General Object Codes

A list of valid object codes is provided in Exhibit F.

III. LISTING OF CODES (Cont'd.)

2. Object Codes Permissible with Each Subaccount Code

**Object Codes Permissible with Each Subaccount Code**

Subaccount Code	Permissible Object Codes
0, 1, 2	1000 - 1999
3	2000 - 8999, <i>except 3900</i>
4	9000 - 9999
5, 7, 8	Any object code <i>except 3900</i>
6	Any staff benefit object code
9	3900 <i>only</i>

Note: Any deviation from the above constitutes an "object exception" and must be corrected.

3. The Object Code Field-Additional Uses

Refer to Accounting Manual chapter [P-415-8](#), *Plant Accounting: Unexpended Plant Funds*.

F. TRANSACTION CODES

Refer to Accounting Manual chapter [A-115-3](#), *Accounting Codes: Transaction Codes for Fund Balances Accounts*.

G. OTHER CODES

**Type of Entry Codes**

Code	Type of Entry
00	Balance forward from previous year
	<u>Budgetary Entries</u>
11	Annual operating budget
12	Reappropriation of funds from prior fiscal year
13	Appropriation or adjustment made during year
14	Intracampus transfers of funds
15	All intercampus transfers of funds
3X, 4X, 5X	<u>Financial Entries</u>
6X	<u>Lien Entries</u>

IV. REFERENCES

## Accounting Manual Chapters

[A-115-1](#) Account Classification

[A-115-3](#) Accounting Codes: Transaction Codes for Fund Balances Accounts

[P-415-8](#) Plant Accounting: Unexpended Plant Funds

## Planning and Budget Manual Chapter

6060 Student Fees, Service Charges, and Deposits

## Business and Finance Bulletin

[A-60](#) Short-Term Investment Pool (STIP)—Distribution of Income

## Letters and Memoranda

GASB Statement No. 34 Issues Resolution Memorandum No. 125, *Required Changes to Support the Statement of Net Assets*

GASB Statement No. 34 Issues Resolution Memorandum No. 150, *Required Changes to Support the Statement of Revenues, Expenses and Changes in Net Assets*

GASB Statement No. 34 Issues Resolution Memorandum No. 175, *Required Changes to Support the Statement of Cash Flows*

Director D. L. Alter, Letter to Assistant Vice Chancellors/Accounting Officers on Chart of Accounts, March 2, 1993.

Director D. L. Alter, Letter to Accounting Officers on Assignments of Type of Entry Code, May 12, 1993.

Director D. L. Alter, Letter to Assistant Vice Chancellors/Accounting Officers on Chart of Accounts, August 26, 1993.

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Historical note: Accounting Manual chapter first issued 6/2/69, superseding a similar chapter in the Chief Accountant's Operating Manual. Revised: 6/1/70, 6/1/75, 10/1/76, 11/1/79, 3/1/80, 7/1/80, 11/1/80, 2/1/81, 5/1/81, 6/15/81, 8/1/83, 3/1/84, 7/15/86, 8/15/87, 3/1/90, 8/17/90, 8/1/91, 12/1/92, 12/30/93, 6/30/94, 12/30/94, 6/30/95, 12/30/95, 3/31/98, 6/30/98, 12/30/98, 9/30/99, 6/30/04, 12/31/04, 6/30/05, 6/30/06, 3/31/07, 9/30/07, 3/31/08, 2/28/09 and 9/30/09; 6/30/10 analyst-D. Wildeman.

EXHIBIT A List of Valid Account Group Codes: Statement of Net Assets (UNIVERSITY)

Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>ASSETS</b>										
<b>Current Assets (CA)</b>										
Cash:										
CA-Cash	160100	100100	110100		130100	140100	150100			590100
Short-term investments:										
CA-Short-Term Investments-STIP	160210	100210	110210		130210	140210	150210	180210	190210	590210
CA-Short-Term Investments-Securities	160220	100220	110220		130220	140220	150220	180220		590220
CA-Short-Term Investments-Commercial Paper	160230	100230	110230							
CA-Short-Term Investments-Mortgage Loans	160240	100240	110240		130240		150240			
CA-Short-Term Investments-Misc. Loans & Contracts	160250	100250	110250		130250		150250			
CA-Short-Term Investments- TRIP	160260									
** CA-Short-Term Investments-Variation Margin Derivatives-CIO	160270						150270			590270
** CA-Short-Term Investments-FV Derivatives-CIO	160280						150280			590280
Financial Control	168200									
CL-Funds Held for Others-Foundations								184830	194830	
Investment of cash collateral:										
CA-Investment of Cash Collateral	160400						150400			590400
CA-Contra Investment of Cash Collateral-Foundations	160410						150410			
** CA-Investment of Cash Collateral-FV Derivatives-CIO	160420						150420			590420
Investments held by trustees:										
CA-Investments Held by Trustees	160300	100300	110300		130300	140300	150300			
CA-Investments Held by Trustees - SPWB			110310							
CA-Investments Held by Trustees - Insurance	160310									
Accounts receivable:										
State and federal government:										
CA-A/R-State Appropriation-Operating	160511									
CA-A/R-State Grants & Contracts	160512	100512								
CA-A/R-Federal Appropriations	160513	100513								
CA-A/R-Federal Grants & Contracts	160514	100514				140514				
CA-Contra A/R- DOE Laboratories	160519									
CA-A/R-State Appropriation-Nonoperating-Capital	160515	100511								
CA-A/R-State Appropriation-Nonoperating-Educational	160516									
CA-A/R-State Capital Lease		100517								

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Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>ASSETS</b>										
CA-A/R-State Capital Lease-Settlement		100518								
CA-A/R-State-Allow for Uncollectible	160521	100521								
CA-A/R-Federal-Allow for Uncollectible	160522	100522								
CA-A/R-Federal Pell Grants	160517									
Medical centers:										
CA-A/R-Medical Centers	160530									
CA-A/R-Medical Centers-Allowance for Uncollectible-Contractual Allowance	160531									
CA-A/R-Medical Centers-Allowance for Uncollectible-Bad Debts	160540									
Investment income:										
CA-A/R-Investment Income	160550	100550	110550		130550	140550	150550			590550
Other:										
CA-A/R-Other-Auxiliary Enterprises	160561									
CA-A/R-Other-TRIP Investment Sales	160552									
CA-A/R-Other-TRIP Investment Sales-Settlements	160553									
CA-A/R-Other-STIP Investment Sales	160562									
CA-A/R-Other-STIP Investment Sales-Settlements	160563									
CA-A/R-Other-Commercial Paper Investment Sales			110572							
CA-A/R-Other-Commercial Paper Investment Sales-Settlements			110573							
CA-A/R-Other-Investment Sales	160564	100564	110564		130564	140564	150564	180564		590564
CA-A/R-Other-Investment Sales-Settlements	160565	100565	110565		130565	140565	150565	180565		590565
CA-A/R-Other-Student Tuition and Fees	160566									
CA-A/R-Other-Local & Private Grants & Contracts	160567									
CA-A/R-Other-Educational Activities	160569									
CA-A/R-Other	160571	100571	110571		130571	140571	150571			590571
CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible	160581									
CA-A/R-Other-Allow for Uncollectible	160582	100582	110582		130582		150582			
CA-A/R-Educational Activities-Allow for Uncollectible	160584									
CA-A/R-Other-Local & Private Grants & Contracts-Allow for Uncollectible	160585									
CA-A/R-Other-Student Tuition and Fees-Allow for Uncollectible	160586									
CA-A/R-Other-UCRBHT	160575									
CA-A/R-Other-UCRBHT-Settlements	160576									
CA-A/R-Other-UCRP-Annuity	160577									

EXHIBIT A (Cont'd)

Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>ASSETS</b>										
CA-Pollution Remediation Obligation Recovery Receivable	160851									
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	160852									
Pledges receivable:										
CA-Pledges Receivable-Private Gifts-Pledges	160568	100568				140568				
CA-Pledges Receivable-Private Gifts-Pledges-Allowance for Uncollectible	160583	100583				140583				
Current portion of notes and mortgages receivable:										
CA-Current Portion of Notes Receivable-Allowance for Uncollectible	160613					140613				
CA-Current Portion of Notes Receivable-Sale of Receivable-Sale	160614					140614				
CA-Current Portion of Notes Receivable-Sale of Receivable-Collateralized Borrowing	160615					140615				
CA-Current Portion of Notes Receivable-Sale of Future Revenues-Sale	160616					140616				
CA-Current Portion of Notes Receivable-Sale of Future Revenues-Collateralized Borrowing	160617					140617				
CA-Current Portion of Notes Receivable-Sale of Receivable-Investment	160618									
CA-Current Portion of Mortgages Receivable-Loans	160621					140621				
CA-Current Portion of Mortgages Receivable-Collections	160622					140622				
CA-Current Portion of Mortgages Receivable-Allowance for Uncollectible	160623					140623				
Inventories:										
CA-Inventories-General	160710									
CA-Inventories-Auxiliary Enterprises	160720									
CA-Inventories-Medical Center	160730									
Department of Energy receivable:										
CA-Department of Energy Receivable	160890									
CA-A/R Labs Closeout	160891									
CA-UCRP DOE Receivable-Terminated Contracts	160892									
CA-UCRP DOE Receivable-LBNL	160893									
CA-UCRP DOE Receivable-LLNL	160894									
CA-OPEB DOE Receivable-LBNL	160895									
Other current assets:										
CA-Other	160900	100900	110900			140900				
CA-Deferred Charges-General	160810	100810								
CA-Deferred Charges-Auxiliary Enterprises	160820									



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Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>ASSETS</b>										
CA-Deferred Charges-Medical Center	160830									
CA-Deferred Cost of Issuance		100840	110840							
CA-Net Pension Asset	160840									
CA-Other-Collateral Paid Under Interest Rate Swap			110910							
** CA-Other-FV Derivatives-Non CIO	160861									
** CA-Other Collateral Paid Based Upon Derivative Liability Positions	160862						150862			590862
** Deferred outflows:										
** CA-Deferred Outflows-FV Derivative Deferral-CIO	160911						150911			590911
** CA-Deferred Outflows-FV Derivative Deferral-Non CIO	160912									
<b>Noncurrent Assets (NA)</b>										
Investments:										
NA-Investments-STIP	161110	101110	111110		131110	141110	151110			
NA-Investments-Securities	161120	101120	111120		131120	141120	151120			591120
NA-Investments-Mortgage Loans	161140	101140	111140				151140			
NA-Investments-Real Estate	161150	101150	111150				151150			
NA-Investments-Misc. Loans & Contracts	161160	101160	111160				151160			
NA-Investments-TRIP	161170									
** NA-Investments-FV Derivatives-CIO	161180						151180			591180
Investment of cash collateral:										
NA-Investment of Cash Collateral	161700						151700			591700
NA-Contra Investment of Cash Collateral-Foundations	161710						151710			
** NA-Investment of Cash Collateral-FV Derivatives-CIO	161720						151720			591720
Investments held by trustees:										
NA-Investments Held by Trustees	161200	101200	111200		131200	141200	151200			
NA-Investments Held by Trustees-SPWB		101210	111210							
NA-Investments Held by Trustees - Insurance	161210									
Pledges receivable:										
NA-Pledges Receivable-Private Gifts-Pledges	161970	101970				141970				
NA-Pledges Receivable-Private Gifts-Pledges Allowance for Uncollectible	161980	101980				141980				
NA-Pledges Receivable-Private Gifts-Pledges Discount	161990	101990				141990				
Notes receivable:										
NA-Notes Receivable-Loans	161310					141310				
NA-Notes Receivable-Collections	161320					141320				
NA-Notes Receivable-Allow for Uncollectible	161400					141400				

EXHIBIT A (Cont'd)

Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>ASSETS</b>										
NA-Notes Receivable-Sale of Receivable-Sale	161330					141330				
NA-Notes Receivable-Sale of Receivable-Collateralized Borrowing	161340					141340				
NA-Notes Receivable-Sale of Future Revenues-Sale	161350					141350				
NA-Notes Receivable-Sale of Future Revenues-Collateralized Borrowing	161360					141360				
NA-Notes Receivable-Sale of Receivable-Investment	161370									
Mortgages receivable:										
NA-Mortgages Receivable-Loans	161510					141510				
NA-Mortgages Receivable-Collections	161520					141520				
NA-Mortgages Receivable-Allow for Uncollectible	161600					141600				
Land, buildings, equipment, libraries and collections:										
Real Estate-Campus				120110						
Real Estate-Medical Center				120120						
Real Estate-3 <sup>rd</sup> Party Activities				120125						
Building & Structures-Campus				120210						
Building & Structures-Medical Center				120220						
Building & Structures-3 <sup>rd</sup> Party Activities				120225						
Fixed Equipment-Campus <sup>1</sup>				120230						
Fixed Equipment-Medical Center <sup>1</sup>				120240						
Fixed Equipment-3 <sup>rd</sup> Party Activities <sup>1</sup>				120235						
General Improvements-Campus				120310						
General Improvements-Medical Center				120320						
General Improvements-3 <sup>rd</sup> Party Activities				120325						
Software > \$5M-Campus				120440						
Software > \$5M-Medical Center				120450						
Software > \$5M-3 <sup>rd</sup> Party Activities				120445						
* Software ≤ \$5M-Campus				120460						
* Software ≤ \$5M-Medical Center				120470						
* Software ≤ \$5M-3 <sup>rd</sup> Party Activities				120465						

<sup>1</sup> Beginning in FY 2007-2008, Fixed Equipment codes will remain valid, but will be combined with Buildings & Structures codes in all Corporate Financial Reporting System reports.

## ACCOUNTING MANUAL

Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>ASSETS</b>										
Equipment-Medical Center				120480						
Equipment-Campus				120490						
Equipment-3 <sup>rd</sup> Party Activities				120425						
Library Material & Library Collections (ex. Rare books)-Campus				120510						
Library Material & Library Collections (ex. Rare books)- 3 <sup>rd</sup> Party Activities				120515						
Library Rare Books & Rare Book Collections-Campus				120520						
Library Rare Books & Rare Book Collections-3 <sup>rd</sup> Party Activities				120525						
Construction in Progress-Campus				120610						
Construction in Progress-Medical Center				120620						
Construction in Progress-3 <sup>rd</sup> Party Activities				120625						
Intangible Assets-Campus				120710						
Intangible Assets-Medical Center				120720						
Intangible Assets-3 <sup>rd</sup> Party Activities				120725						
Infrastructure Assets-Campus				120810						
Infrastructure Assets-Medical Center				120820						
Infrastructure Assets-3 <sup>rd</sup> Party Activities				120825						
Special Collections-Excl Lib-Campus				120910						
Special Collections-Excl Lib-Medical Center				120920						
Special Collections-Excl Lib-3 <sup>rd</sup> Party Activities				120925						
Less: Accumulated depreciation:										
Accumulated Depreciation-Buildings & Structures-Campus				121210						
Accumulated Depreciation-Buildings & Structures-Med Ctr				121220						
Accumulated Depreciation-Buildings & Structures-3 <sup>rd</sup> Party Activities				121230						
Accumulated Depreciation-General Improvements-Campus				121310						
Accumulated Depreciation-General Improvements-Med Ctr				121320						
Accumulated Depreciation-General Improvements-3 <sup>rd</sup> Party Activities				121330						
Accumulated Depreciation-Software >\$5M-Campus				121440						
Accumulated Depreciation-Software > \$5M-Med Ctr				121450						
Accumulated Depreciation-Software > \$5M-3 <sup>rd</sup> Party Activities				121431						
* Accumulated Depreciation-Software ≤ \$5M-Campus				121460						

EXHIBIT A (Cont'd)

Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>ASSETS</b>										
* Accumulated Depreciation-Software ≤ \$5M-Med Ctr				121470						
* Accumulated Depreciation-Software ≤ \$5M-3 <sup>rd</sup> Party Activities				121432						
Accumulated Depreciation-Equipment-Med Ctr				121480						
Accumulated Depreciation-Equipment-Campus				121490						
Accumulated Depreciation-Equipment-3 <sup>rd</sup> Party Activities				121430						
Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books)-Campus				121510						
Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books)-3 <sup>rd</sup> Party Activities				121530						
Accumulated Depreciation-Intangible Assets-Campus				121710						
Accumulated Depreciation-Intangible Assets-Med Ctr				121720						
Accumulated Depreciation-Intangible Assets-3 <sup>rd</sup> Party Activities				121730						
Accumulated Depreciation-Infrastructure-Campus				121810						
Accumulated Depreciation-Infrastructure-Med Ctr				121820						
Accumulated Depreciation-Infrastructure-3 <sup>rd</sup> Party Activities				121830						
Department of Energy receivable:										
NA-UC OPEB DOE Receivable-LBNL	161801									
NA-UCRP DOE Receivable	161811									
NA-Compensated Absences DOE Receivable-LBNL	161821									
NA-Compensated Absences DOE Receivable-LLNL	161822									
NA-Compensated Absences DOE Receivable-LANL (Inactive6/1/06)	161823									
Other noncurrent assets:										
NA-Other Assets-A/R-State	161910									
NA-Other Assets-General	161920	101920	111920	121920						
NA-Other Assets-Auxiliary Enterprises	161930									
NA-Other Assets-A/R	161940	101940	111940							
NA-Other Assets-A/R-Auxiliary Enterprises	161950									
NA-Other Assets-A/R-Federal						141960				
NA-Other Assets-Deferred Cost of Issuance		101960	111960							
NA-Other Assets-Investment in Joint Venture-Operating-Other	161971									
NA-Other Assets-Investment in Joint Venture Nonoperating	161972									

	Fund Group										
Account Group Code Title	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)	
LIABILITIES											
NA-Other Assets-Investment in Joint Venture LANS Operating	161973										
NA-Other Assets-Investment in Joint Venture LLNS-Operating	161974										
NA-Other Assets-Net Pension Assets	161975										
NA-Pollution Remediation Obligation Recovery Receivable	161976										
NA-Other-Collateral Paid Under Interest Rate Swap			111921								
NA-Other-FV Derivatives-Non CIO	161977										
Deferred outflows:											
NA-Deferred Outflows-FV Derivative Deferral-CIO	161981						151981			591981	
NA-Deferred Outflows-FV Derivative Deferral-Non CIO	161982										
Other Current Liabilities (CL)											
Accounts payable:											
CL-A/P-General	164111	104110			134110		154110			594110	
CL-A/P-Auxiliary Enterprises	164112										
CL-A/P-Medical Center	164113										
CL-A/P-Other Investment Purchases	164130	104130	114130		134130	144130	154130	184130		594130	
CL-A/P-Other Investment Purchases-Settlement	164140	104140	114140		134140	144140	154140	184140		594140	
CL-A/P-TRIP Investment Purchases	164181										
CL-A/P-TRIP Investment Purchases-Settlement	164182										
CL-A/P-STIP Investment Purchases	164170										
CL-A/P-STIP Investment Purchases-Settlement	164180										
CL-A/P-Commercial Paper Investment Purchases			114170								
CL-A/P-Commercial Paper Investment Purchases-Settlement			114180								
CL-A/P-Capital Assets	164150	104150			134150						
CL-A/P-Scholarships and Fellowships	164160										
CL-A/P-Controlled Disbursements-Payroll	164191										
CL-A/P-Controlled Disbursements-Medical Center	164192										
CL-A/P-Controlled Disbursements-Other	164193										
CL-A/P-Labs Closeout	164194										
Accrued salaries:											
CL-Accrued Salaries	164210										
Retirement plan contributions:											
CL-Employer Liability to UCRP-UC	164271										

EXHIBIT A (Cont'd)

Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>LIABILITIES</b>										
CL-Employer Contribution to UCRP-UC	164276									
CL-Employee Liability to UCRP-UC	164281									
CL-Employee Contribution to UCRP-UC	164286									
CL-Employer Liability to UCRP-LBNL	164272									
CL-Employer Liability to UCRP-LLNL	164273									
CL-Employer Liability to UCRP-Terminated Contracts	164274									
CL-Employer Contribution to UCRP-LBNL	164277									
CL-Employer Contribution to UCRP-LLNL	164278									
CL-Employer Contribution to UCRP-Terminated Contracts	164279									
CL-Employee Liability to UCRP-LBNL	164282									
CL-Employee Liability to UCRP-LLNL	164283									
CL-Employee Contribution to UCRP-LBNL	164287									
CL-Employee Contribution to UCRP-LLNL	164288									
CL-Other-Retirement Plan	164780									
Retiree health benefit plan contributions:										
CL-Employer Liability to UCRHBT-UC	164231									
CL-Employer Contribution to UCRHBT-UC	164241									
CL-Employer Contribution to UCRHBT-UC Collection Fund	164242									
CL-Employee Liability to UCRHBT-UC	164251									
CL-Employee Contribution to UCRHBT-UC	164261									
CL-Employee Contribution to UCRHBT-UC Collection Fund	164262									
CL-UCRP Liability to UCRHBT-UC	164247									
CL-UCRP Contribution to UCRHBT-UC	164246									
Other employee benefits:										
CL-Accrued Benefits-Other	164220									594220
CL-Termination Benefits Liability-Salaries and Wages-Voluntary	164221									
CL-Termination Benefits Liability-Salaries and Wages-Involuntary	164222									
CL-Termination Benefits Liability-Other Employee Benefits-Voluntary	164223									
CL-Termination Benefits Liability-Other Employee Benefits-Involuntary	164224									
CL-Payments for Retiree Health Benefits	164225									
CL-Payments for Retiree Health Benefits-Settlement	164226									

## ACCOUNTING MANUAL

Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>LIABILITIES</b>										
Deferred revenue:										
CL-Deferred Revenues-General	164310	104310	114310							
CL-Deferred Revenues-Auxiliary Enterprises	164320									
CL-Deferred Revenues-Medical Center	164340									
CL-Deferred Revenues-Grants & Contracts	164330	104330				144330				
CL-Deferred Revenues-Sale of Future Revenues	164350					144350				
CL-Deferred Revenues-Sale of Future Revenues-Earned	164360					144360				
CL-Deferred Revenues-OPEB DOE-LBNL	164370									
Collateral held for security lending:										
CL-Collateral Held for Security Lending	164400						154400			594400
CL-Contra Collateral Held for Security Lending-Foundations	164410						154410			
Commercial paper:										
CL-Commercial Paper	164500	104500	114500	124500						
Current portion of long-term debt:										
CL-Long-Term Debt-Revenue Bonds		104610	114610	124610		144610				
CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost			114611							
CL-Long-Term Debt-Revenue Bonds-Premiums			114612							
CL-Long-Term Debt-COP		104620	114620	124620						
CL-Long-Term Debt-COP-Deferred Financing Cost			114621							
CL-Long-Term Debt-Mortgages & Other Borrowings		104630	114630	124630						
CL-Long-Term Debt-Mortgages & Other Borrowings-PMIA				124631						
CL-Long-Term Debt-Capital Lease Obligations		104640	114640	124640						
CL-Long-Term Debt-Capital Lease Obligations-SPWB			114650	124650						
CL-Long-Term Debt-3 <sup>rd</sup> Party Debt		104613	114613	124613						
CL-Long-Term Debt-3 <sup>rd</sup> Party Debt-Deferred Financing Cost			114614							
CL-Long-Term Debt-3 <sup>rd</sup> Party Debt-Premiums			114615							
Funds held for others:										
CL-Funds Held For Others-General								184810	194810	
CL-Funds Held For Others-Auxiliary Enterprise									194820	
Department of Energy Laboratories liabilities:										
CL-Department of Energy Laboratories Liabilities	164600									

EXHIBIT A (Cont'd)

Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>LIABILITIES</b>										
CL-Employer Liability to UC OPEB-LBNL	164233									
CL-Employer Liability to UC OPEB-LLNL	164234									
CL-Employer Liability to UC OPEB-LANL (Inactive 6/1/06)	164235									
CL-Employer Contribution to UC OPEB-LBNL	164243									
CL-Employer Contribution to UC OPEB-LLNL	164244									
CL-Employer Contribution to UC OPEB-LANL (Inactive 6/1/06)	164245									
CL-Employee Liability to UC OPEB-LBNL	164253									
CL-Employee Liability to UC OPEB-LLNL	164254									
CL-Employee Liability to UC OPEB-LANL (Inactive 6/1/06)	164255									
CL-Employee Contribution to UC OPEB-LBNL	164263									
CL-Employee Contribution to UC OPEB-LLNL	164264									
CL-Employee Contribution to UC OPEB-LANL (Inactive 6/1/06)	164265									
Other current liabilities:										
CL-Other-Deposits-General	164721									
CL-Other-Deposits-Auxiliary Enterprises	164722									
CL-Other-Deposits-Medical Center	164723									
CL-Other-Self Insurance-Medical Malpractice	164731									
CL-Other-Self Insurance-General Auto & Employment Liability (GAEL)	164732									
CL-Other-Self Insurance-Workers Compensation	164733									
CL-Other-Self Insurance-Employee Healthcare	164734									
CL-Other-Vacation Leave	164741									
CL-Other-Compensatory Time	164742									
CL-Other-Severance Pay	164750									
CL-Other-Miscellaneous	164760	104760	114760	124760	134760	144760	154760			
CL-Other-Collateralized Borrowing Obligations- Sale of Receivable	164761					144761				
CL-Other-Collateralized Borrowing Obligations- Sale of Receivable-Payment	164762					144762				
CL-Other-Collateralized Borrowing Obligations- Sale of Future Revenues	164763					144763				
CL-Other-Collateralized Borrowing Obligations- Sale of Future Revenues-Payment	164764					144764				
CL-Other-Third Party Payor Settlement Liabilities	164770									
CL-Other-A/P Rebates	164772									



## ACCOUNTING MANUAL

Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>LIABILITIES</b>										
CL-Pollution Remediation Obligation Liability	164775									
CL-Pollution Remediation Obligation Liability Recovery	164776									
CL-Other-Collateral Received Under Interest Rate Swap			114761							
CL-Other-A/P LTD-Interest Expense			114770							
CL-Other-A/P LTD-Interest Expense-SPWB			114771							
CL-Other-A/P Commercial Paper-Interest Expense			114780							
CL-Other-Annuities Payable							154770			
CL-Other-Liabilities to Life Beneficiaries							154780			
** CL-Other-FV Derivatives-Non CIO	164777									
** CL-Other-A/P Variation Margin, Derivatives-CIO	164778						154778		594778	
** CL-Other-Collateral Received Based Upon Derivative Assets Positions	164779						154779		594779	
Intrafund Receivables	162000	102000	112000	122000	132000	142000	152000			
Interfund Receivables	163000	103000	113000	123000	133000	143000	153000			
Intrafund Payables	166000	106000	116000	126000	136000	146000	156000			
Interfund Payables	167000	107000	117000	127000	137000	147000	157000			
Clearing Accounts	168100	108000	118000	128000	138000	148000	158000			
Hospital Clearing	168300									
DOE Clearing	168400									
** Deferred inflows:										
** CL-Deferred Inflows-FV Derivative Deferral-CIO	164811						154811		594811	
** CL-Deferred Inflows-FV Derivative Deferral-Non CIO	164812									
<b>Noncurrent Liabilities (NL)</b>										
Federal refundable loans:										
NL-Federal Refundable Loans						145300				
NL-Deposits-General	165110	105110	115110							
NL-Deposits-Auxiliary Enterprises	165120									
NL-Deposits-Medical Center	165130									
Self-insurance:										
NL-Self Insurance-Medical Malpractice	165201									
NL-Self Insurance-General Auto & Employment Liability (GAEL)	165202									
NL-Self Insurance-Workers Compensation	165203									
NL-Self Insurance-Employee Healthcare	165204									

EXHIBIT A (Cont'd)

Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>LIABILITIES</b>										
Obligations under life income agreements:										
NL-Obligations Under Life Income Agreements-Annuities Payable							155310			
NL-Obligations Under Life Income Agreements-Liabilities to Life Beneficiaries							155320			
Long-term debt:										
Revenue bonds:										
NL-LTD-Revenue Bonds		105410	115410	125410		145410				
NL-LTD-Revenue Bonds-Deferred Financing Costs			115411							
NL-LTD-Revenue Bonds-Premiums			115412							
Certificates of participation:										
NL-LTD-Revenue Bonds		105410	115410	125410		145410				
NL-LTD-Revenue Bonds-Deferred Financing Costs			115411							
Mortgages and other borrowings:										
NL-LTD-Mortgages & Other Borrowings		105430	115430	125430						
Capital lease obligations:										
NL-LTD-Certificates of Participation		105420	115420	125420						
NL-LTD-COP-Deferred Financing Costs			115421							
Third party debt:										
NL-LTD-3 <sup>rd</sup> Party Debt		105413	115413	125413						
NL-LTD-3 <sup>rd</sup> Party Debt-Deferred Financing Costs			115414							
NL-LTD-3 <sup>rd</sup> Party Debt-Premiums			115415							
Obligations to UCRP:										
NL-NPO Liability to UCRP-UC	165361									
NL-Obligations to UCRP-DOE Laboratories	165362									
Obligations for retiree health benefits:										
NL-Obligations for Retiree Health Benefits-UC	165331									
NL-Obligations for Retiree Health Benefits-LBNL	165333									
Department of Energy liabilities:										
NL-Compensated Absences Liability-LBNL	165371									
NL-Compensated Absences Liability-LLNL	165372									
NL-Compensated Absences Liability-LANL (Inactive 6/1/06)	165373									

## ACCOUNTING MANUAL

Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>LIABILITIES</b>										
Other noncurrent liabilities:										
NL-Other-Miscellaneous	165510	105510	115510	125510	135510	145510	155510			
NL-Other-Severance Pay	165520									
NL-Other-Vacation Leave	165530									
NL-Other-Third Party Payor Settlement Liabilities	165540									
NL-Other-Retirement Plan	165550									
NL-Termination Benefits Liability-Salaries and Wages-Voluntary	165561									
NL-Termination Benefits Liability-Salaries and Wages-Involuntary	165562									
NL-Termination Benefits Liability-Other Employee Benefits-Voluntary	165563									
NL-Termination Benefits Liability-Other Employee Benefits-Involuntary	165564									
NL-Collateralized Borrowing Obligations-Sale of Receivable	165571					144571				
NL-Collateralized Borrowing Obligations-Sale of Future Revenues	165573					144573				
NL-Deferred Revenue-Sale of Future Revenues	165580					144580				
NL-Deferred Revenue-UCRP-DOE	165585									
NL-Deferred Revenue-OPEB-DOE-LBNL	165590									
NL-Pollution Remediation Obligation Liability	165591									
NL-Pollution Remediation Obligation Liability Recovery	165592									
NL-Other-Collateral Received Under Interest Rate Swap			115511							
NL-Other-FV Derivatives-Non CIO	165593									
Deferred inflows:										
NL-Deferred Inflows-FV Derivative Deferral-CIO	165611						155611			595611
NL-Deferred Inflows-FV Derivative Deferral-Non CIO	165612									
<b>NET ASSETS (NET)</b>										
Invested in Capital Assets, Net of Related Debt:										
NET-Invested in Capital Assets				129000						
Restricted:										
Nonexpendable:										
Endowments:										
NET-Endowments-Nonexpendable							159100			
NET-Endowments-Nonexpendable-FMV Adjustment							159500			

EXHIBIT A (Cont'd)

Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>NET ASSETS (NET)</b>										
Annuity & life income funds:										
NET-Endowments-Annuity & Life Income							159200			
NET-Endowments-Annuity & Life Income-FMV Adjustment							159600			
Expendable:										
Endowments:										
NET-Endowments-Expendable							159400			
NET-Endowments-Expendable-FMV Adjustment							159800			
Funds functioning as endowment::										
NET-Endowments-Funds Functioning as Endowment							159300			
NET-Endowments-FFE-FMV Adjustment							159700			
Annuity and life income funds:										
NET-Endowments-Expendable Annuity & Life Income							159910			
NET-Endowments-Expendable Annuity & Life Income-FMV Adjustment							159920			
Endowment income:										
NET-Fund Balance-Endowment Income	169400									
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 Grants		109200								
NET-Fund Balance-Unexpended Plant-State Appropriation		109300								
NET-Fund Balance-Unexpended Plant-University Funds		109400								
NET-Fund Balance - Unexpended Plant-Borrowed Funds		109500								
NET-Fund Balance - Unexpended Plant-State Grants		109600								
NET-Fund Balance-Renewal & Replacement					139100					

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Account Group Code Title	Fund Group									
	Current	Unexpended Plant	Retirement of Indebt	Investment in Plant	Renew & Replace	Loan	Endow & Similar	Agency-Endow	Agency-Current	415(m)
<b>NET ASSETS (NET)</b>										
Debt service:										
NET-Fund Balance-Retirement of Indebtedness			119100							
Appropriations:										
NET-Fund Balance-Specific	169500									
Other:										
NET-Fund Balance-Principal Appropriated	169200									
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 Grants		109200								
NET-Fund Balance-Unexpended Plant-State Approp.		109300								
NET-Fund Balance-Unexpended Plant-University Funds		109400								
NET-Fund Balance-Unexpended Plant-Borrowed Funds		109500								
NET-Fund Balance-Unexpended Plant-State Grants		109600								
NET-Fund Balance-Reserves	169100									
NET-Fund Balance-Principal Appropriated	169200									
NET-Fund Balance-Gifts & Private Grants	169300									
NET-Fund Balance-Endowment Income	169400									
NET-Fund Balance-Specific	169500									
NET-Fund Balance-General Funds	169600									
NET-Fund Balance-Retirement of Indebtedness			119100							
NET-Fund Balance-Renewal & Replacement					139100					
NET-Fund Balance-Loans						149100				
NET-Fund Balance-415(m) Reserve										599000
NET-Endowments-Expendable							159400			
NET-Endowments-Expendable-FMV Adjustment							159800			
NET-Endowments-Funds Functioning as Endowment							159300			
NET-Endowments-FFE-FMV Adjustment							159700			

CA Current Assets  
 NA Noncurrent Assets  
 CL Current Liabilities  
 NL Noncurrent Liabilities  
 NET Net Assets

**EXHIBIT B** List of Valid Account Group Codes: Statement of Plan's Fiduciary Net Assets (UCRS Assets, Liabilities and Net Assets) and Statement of Changes in Plans' Fiduciary Net Assets (UCRS Additions and Deductions)

Account Group Code Title	Fund Group									
	UCRP-UC	UCRP-LANL	UCRP-LLNL	UCRP-LBNL	403(b)	DCP	457(b)	SDCP	Clearing Plan	PERS-VERIP
<b>ASSETS</b>										
Investments:										
Investments-STIP	510211	480211	470211	460211	400211	410211	420211	430211	490211	580211
Investments-Securities	510221	480221	470221	460221	400221	410221	420221	430221	490221	580221
Investment Receivable in Funds					403000	413000	423000	433000	493000	
Investments-Mortgage Loans	510241	480241	470241	460241						
Investments-Misc Loans and Contracts	510251	480251	470251	460251						
** Investments-FV Derivatives-CIO	510260	480260	470260	460260	400260	410260	420260	430260	490260	580260
* Investments-Variation Margin, Derivatives-CIO	510261	480261	470261	460461	400261	410261	420261	430261	490261	580261
Investment of cash collateral:										
Investment of Cash Collateral	510410	480410	470410	460410	400410	410410	420410	430410	490410	580410
** Investment of Cash Collateral-FV Derivatives-CIO	510411	480411	470411	460411	400411	410411	420411	430411	490411	580411
Participants interest in external mutual funds					400200	410200	420200	430200	490200	
Participant 403(b) loans:										
Participant Loans					400500	410500	420500	430500	490500	
Accounts receivable:										
Contributions:										
A/R-Contributions-Due from UC	510611	480611	470611	460611	400611	410611	420611	430611	490611	580611
A/R-Contributions-Due from Fidelity					400613	410613	420613	430613	490613	
A/R-Contributions-Due from Other	510612	480612	470612	460612	400612	410612	420612	430612	490612	580612
A/R-Contributions-State Deferral	510613									
Investment income:										
A/R Investment Income	510620	480620	470620	460620	400620	410620	420620	430620	490620	580620
Security sales and other:										
A/R-Other-Investment Sales	510631	480631	470631	460631	400631	410631	420631	430631	490631	580631
A/R-Other-Investment Sales-Settlements	510632	480632	470632	460632	400632	410632	420632	430632	490632	580632
A/R-Other	510634	480634	470634	460634	400634	410634	420634	430634	490634	580634
** Other assets:										
** Collateral Paid Based Upon Derivative Liability Positions	510920	480920	470920	460920	400920	410920	420920	430920	490920	580920
** Def Outflows-FV Derivative Deferral-CIO	510930	480930	470930	460930	400930	410930	420930	430920	490930	580930

**EXHIBIT B** (Cont'd)

Account Group Code Title	Fund Group									
	UCRP-UC	UCRP-LANL	UCRP-LLNL	UCRP-LBNL	403(b)	DCP	457(b)	SDCP	Clearing Plan	PERS-VERIP
<b>LIABILITIES</b>										
Payable for securities purchases:										
A/P-Investment Purchases	514110	484110	474110	464110	404110	414110	424110	434110	494110	584110
A/P-Investment Purchases – Settlement	514120	484120	474120	464120	404120	414120	424120	434120	494120	584120
Member withdrawals, refunds and other payables:										
Withdrawals and Refunds	514210	484210	474210	464210	404210	414210	424210	434210	494210	584210
Other	514210	484210	474220	464220	404210	414210	424220	434220	494220	584210
Collateral held for security lending:										
Collateral Held for Security Lending	514300	484300	474300	464300	404300	414300	424300	434300	494300	584300
** Other liabilities:										
**     Accounts Payable-Variation Margin, Derivatives-CIO	514910	484910	474910	464910	404910	414910	424910	434910	494910	584910
**     Collateral Paid Based Upon Derivative Assets Positions	514920	484920	474920	464920	404920	414920	424920	434920	494920	584920
**     Def Inflows-FV Derivative Deferral-CIO	514930	484930	474930	464930	404930	414930	424930	434930	494930	584930
<b>NET ASSETS</b>										
Members' defined benefit plan benefits	519000	489000	479000	469000						589000
Participants' defined contribution plan benefits					409000	419000	429000	439000	499000	
<b>ADDITIONS</b>										
Contributions:										
Employer contributions:										
*     Contributions-UC	515110				405110	415110	425110	435110	495110	585110
*     Contributions- Other	515120	485120	475120	465130	405120	415120	425120	435120	495120	585120
Employee contributions:										
*     Contributions-Members	515130	485130	475130	465130						
**     Contributions-Participants					405140	415140	425140	435140	495140	

Account Group Code Title	Fund Group									
	UCRP-UC	UCRP-LANL	UCRP-LLNL	UCRP-LBNL	403(b)	DCP	457(b)	SDCP	Clearing Plan	PERS-VERIP
<b>ADDITIONS</b>										
Investment income:										
Net appreciation in fair value of investments and foreign currency exchange contracts:										
Investment Income—Net Appreciation (Depreciation) in Fair Value of Investments—Foreign Currency Contracts	515211	485211	475211	465211	405211	415211	425211	435211	495211	585211
Investment Income—Net Appreciation (Depreciation) in Fair Value of Investments—Other	515212	485212	475212	465212	405212	415212	425212	435212	495212	585212
Investment Income—Realized Gain (Inactive as of 7/1/08)	515213	485213	475213	465213	405213	415203	425213		495213	585213
** Investment Income—Net Appreciation (Depreciation) in Fair Value of Investments—Derivatives-CIO	515214	485214	475214	465214	404214	415214	425214	435214	495214	585214
** Investment Income—Net Appreciation (Depreciation) in Fair Value of Investments—Terminated Derivatives-CIO	515215	485215	475215	465215	404215	415215	425215	435215	495215	585215
Investment Income—Interest, Dividends, Other	515220	485220	475220	465220	405220	415220	425220	435220	495220	585220
Investment Income—Securities Lending	515230	485230	475230	465230	405230	415230	425230	435230	495230	585230
Less investment expenses:										
Investment Expenses—Securities Lending	515310	485310	475310	465310	405310	415310	425310	435310	495310	585310
Investment Expenses—Other	515320	485320	475320	465320	405320	415320	425320	435320	495320	585320
Interest income—State of California	515410									
Other additions:										
Other—Loan Repayment					405400					
<b>DEDUCTIONS</b>										
Benefit payments:										
Retirement payments:										
Benefit Payments—Retirement Payments	517110	487110	477110	467110						587110
Member withdrawals:										
Benefit Payments—Member Withdrawals	517120	487120	477120	467120						587120



Account Group Code Title	Fund Group									
	UCRP-UC	UCRP-LANL	UCRP-LLNL	UCRP-LBNL	403(b)	DCP	457(b)	SDCP	Clearing Plan	PERS-VERIP
<b>DEDUCTIONS</b>										
Cost of living adjustments:										
Benefit Payments–Cost of Living	517130	487130	477130	467130						587130
Lump sum cashouts:										
Benefit Payments–Lump Sum Cashouts	517140	487140	477140	467140						587140
Pre-retirement survivor payments:										
Benefit Payments–Pre-retirement Survivor Payments	517150	487150	477150	467150						587150
Disability payments:										
Benefit Payments–Disability Payments	517160	487160	477160	467160						587160
Death payments:										
Benefit Payments–Death Payments	517170	487170	477170	467170						587170
Plan(s) benefit payments:										
Benefit Payments–Plan(s) Benefit Payments					407180	417180	427180	437180	497180	
Participant withdrawals and loan transactions:										
Benefit Payments–Participant Withdrawals & Loans					407190	417190	427190	437190	497190	
Expenses:										
Allocated:										
Expenses–Allocated	517130	487310	477310	467310						
Direct:										
Expenses–Direct	517320	487320	477320	467320						
Plan administration:										
Expenses–Plan Administration					407310	417310	427310	437310	497310	587310
Loan withdrawal:										
Expenses–Loan Withdrawal					407330					
Other:										
Expenses–Other					407320	417320	427320	437320	497320	587320
Interfund Transfers					407900	417900	427900	437900	497900	
Transfer of Plan Net Assets	517410	487410	477410	467410						

EXHIBIT B.1 Subsidiary Reporting by Fund for 403(b), DCP and 457(b)

Note: Through June 30, 2005, UCRS reporting (403(b), DCP and 457(b)) will be based on fund level coding. Beginning FY 2005-2006, UCRS reporting will be based on Plan level coding (see Appendix B)

Account Group Code Title	Fund Group								
	Savings	Equity	Bond	GlC	MM	Bal Growth Fund	TIPS	External Funds	Residual
<b>ASSETS</b>									
Investments:									
Investments-STIP	520211	530211	540211	550211	560211	610211	620211		640211
Investments-Securities	520221	530221	540221	550221	560221	610221	620221		640221
** Investments-FV Derivatives-CIO		530260	540260	550260			620260		
** Investments-Variation Margin, Derivatives-CIO		530261	540261	550261			620261		
Investment of cash collateral:									
Investment of Cash Collateral	520410	530410	540410	550410	560410		620410		640410
** Investment of Cash Collateral-FV Derivatives-CIO		530411	540411	550411			620411		
Participants' interest in external funds								600200	
Participant 403(b) loans:									
Participant Loans	520500	530500	540500	550500	560500	610500	620500		
Accounts receivable:									
Contributions:									
A/R-Contributions-Due from UC	520611	530611	540611	550611	560611	610611	620611		640611
A/R-Contributions Due from Fidelity	520613	530613	540613	550613	560613	610613	620613		640613
A/R-Contributions-Due from Other	520612	530612	540612	550612	560612	610612	620612		640612
Investment income:									
A/R Investment Income	520620	530620	540620	550620	560620	610620	620620		640620
Security sales and other:									
A/R-Other-Investment Sales	520631	530631	540631	550631	560631	610631	620631		
A/R-Other-Investment Sales-Settlements	520632	530632	540632	550632	560532	610632	620632		
A/R-Other	520634	530634	540634	550634	560534	610634	620634		
** Other assets									
** Collateral Paid Based Upon Derivative Liability Positions		530920	540920	550920			620920		
** Def Outflows-FV Derivative Deferral-CIO		530930	540930	550930			620930		
Interfund Receivables						613000			643000
Interfund Payables	528000	538000	548000	558000	568000	618000	628000		648000
<b>LIABILITIES</b>									
Contra-investment owned by the plan:									
Investment Payable to 457(b) Plan	524010	534010	544010	554010	564010	614010	624010	604010	644010
Investment Payable to DCP Plan	524020	534020	544020	554020	564020	614020	624020	604020	644020
Investment Payable to 403(b) Plan	524030	534030	544030	554030	564030	614030	624030	604030	644030

## ACCOUNTING MANUAL

Account Group Code Title	Fund Group								
	Savings	Equity	Bond	GIC	MM	Bal Growth Fund	TIPS	External Funds	Residual
<b>LIABILITIES</b>									
Investment Payable to SDGP Plan	524050	534050	544050	554050	564050	614050	624050	604050	644050
Investment Payable to Clearing Plan	524040	534040	544040	554040	564040	614040	624040	604040	644040
Payment for securities purchases::									
A/P-Investment Purchases	524110	534110	544110	554110	564110	614110	624110		
A/P-Investment Purchases - Settlement	524120	534120	544120	554120	564120	614120	624120		
Member withdrawals, refunds and other payables:									
Withdrawals and Refunds	524210	534210	544210	554210	564210	614210	624210		
Other	524220	534220	544220	554220	564220	614220	624220		644220
Collateral held for security lending:									
Collateral held for Security Lending	524300	534300	544300	554300	564300		624300		644300
** Other liabilities:									
** Accounts Payable-Variation Margin, Derivatives-CIO		534910	544910	554910			624910		
** Collateral Paid Based Upon Derivative Asset Positions		534920	544920	554920			624920		
** Def Inflows-FV Derivative Deferral-CIO		534930	544930	554930			624930		
<b>NET ASSETS</b>									
Participants' defined contribution plan benefits	529000	539000	549000	559000	569000	619000	629000	609000	649000
<b>ADDITIONS</b>									
Contributions:									
* Employer contributions:									
* Contributions-UC	525110	535110	545110	555110	565110	615110	625110	605110	
* Contributions-Other	525120	535120	545120	555120	565120	615120	625120	605120	
* Employee contributions:									
* Contributions-Participants	525140	535140	545140	555140	565140	615140	625140	605140	
Investment Income:									
Net appreciation in fair value of investments and foreign currency exchange contracts:									
Investment Income-Net Appreciation (Depreciation) in Fair Value of Investments-Foreign Currency Contracts	525211	535211	545211	555211	565211	615211	625211	605211	645211
Investment Income- Net Appreciation (Depreciation) in Fair Value of Investments-Other	525212	535212	545212	555212	565212	615212	625212	605212	645212
Investment Income-Realized Gain (Inactive as of 7/1/08)	525213	535213	545213	555213	565213	615213	625213	605213	645213
** Investment Income-Net Appreciation (Depreciation) in Fair Value of Investments-Derivatives-CIO		535214	545214	555214			625214		
** Investment Income-Net Appreciation (Depreciation) in Fair Value of Investments-Terminated Derivatives-CIO		535215	545215	555215			625215		
Interest, dividends, and other investment income:									

EXHIBIT B.1 (Cont'd)

Account Group Code Title	Fund Group								
	Savings	Equity	Bond	GIC	MM	Bal Growth Fund	TIPS	External Funds	Residual
Investment Income-Interest, Dividends, Other	525220	535220	545220	555220	565220	615220	625220	605220	645220
Securities lending income:									
Investment Income-Securities Lending	525230	535230	545230	555230	565230		625230	605230	645230
Less investment expenses:									
Investment Expenses-Securities Lending	525310	535310	545310	555310	565310		625310	605310	645310
Investment Expenses-Other	525320	535320	545320	555320	565320	615320	625320	605320	645320
Contra income:									
Transfer to 457(b) plan	525996	535996	545996	555996	565996	615996	625996	605996	645996
Transfer to DCP plan	525997	535997	545997	555997	565997	615997	625997	605997	645997
Transfer to 403(b) plan	525998	535998	545998	555998	565998	615998	625998	605998	645998
Transfer to Clearing plan	525999	535999	545999	555999	565999	615999	625999	605999	645999
<b>DEDUCTIONS</b>									
Plan(s) benefit payments:									
Benefit Payments-Plan(s) benefit	527180	537180	547180	557180	567180	617180	627180	607180	
Participant withdrawals and loan transactions:									
Benefit Payments-Participant Withdrawals & Loans	527190	537190	547190	557190	567190	617190	627190	607190	647190
Expenses:									
Plan administration									
Expenses-Plan Administration	527310	537310	547310	557310	567310	617310	627310	607310	647310
Other									
Expenses-Other	527320	537320	547320	557320	567320	617320	627320	607320	647320

		Fund Group							
Account Group Code Title	UC Pathway Income	UC Pathway 2010	UC Pathway 2015	UC Pathway 2020	UC Pathway 2025	UC Pathway 2030	UC Pathway 2035	UC Pathway 2040	
<b>ASSETS</b>									
Investments:									
Investments-STIP	650211	660211	840211	670211	840211	680211	840211	690211	
Investments-Securities	650221	660221	840221	670221	840221	680221	840221	690221	
Investments-FV Derivatives-CIO									
Investments-Variation Margin, Derivatives, CIO									
Investment of cash collateral:									
Investment of Cash Collateral									
Investment of Cash Collateral-FV Derivatives-CIO									
Participants' interest in external funds									
Participant 403(b) loans:									
Participant Loans									
Accounts receivable:									
Contributions:									
A/R-Contributions-Due from UC	650611	660611	840611	670611	840611	680611	840611	690611	
A/R-Contributions Due from Fidelity	650613	660613	840613	670613	840613	680613	840613	690613	
A/R-Contributions-Due from Other	650612	660612	840612	670612	840612	680612	840612	690612	
Investment income:									
A/R Investment Income	650620	660620	840620	670620	840620	680620	840620	690620	
Security sales and other:									
A/R-Other-Investment Sales	650631	660631	840631	670631	840631	680631	840631	690631	
A/R-Other-Investment Sales-Settlements	650632	660632	840632	670632	840632	680632	840632	690632	
A/R-Other	650634	660634	840634	670634	840634	680634	840634	690634	
Other assets:									
Collateral Paid Based Upon Derivative Liability Positions									
Def Outflows-FV Derivative Deferral-CIO									
Interfund Receivables	653000	663000	843000	673000	843000	683000	843000	693000	
Interfund Payables	658000	668000	848000	678000	848000	688000	848000	698000	
<b>LIABILITIES</b>									
Contra-investment owed by the plan:									
Investment Payable to 457(b) Plan	654010	664010	844010	674010	844010	684010	844010	694010	
Investment Payable to DCP Plan	654020	664020	844020	674020	844020	684020	844020	694020	
Investment Payable to 403(b) Plan	654030	664030	844030	674030	844030	684030	844030	694030	
Investment Payable to SDCP Plan	654050	664050	844050	674050	844050	684050	844050	694050	
Investment Payable to Clearing Plan	654040	664040	844040	674040	844040	684040	844040	694040	

EXHIBIT B.1 (Cont'd)

Account Group Code Title	Fund Group								
	UC Pathway Income	UC Pathway 2010	UC Pathway 2015	UC Pathway 2020	UC Pathway 2025	UC Pathway 2030	UC Pathway 2035	UC Pathway 2040	
<b>LIABILITIES</b>									
Payment for securities purchases:									
A/P-Investment Purchases	654110	664110	844110	674110	844110	684110	844110	694110	
A/P-Investment Purchases - Settlement	654120	664120	844120	674120	844120	684120	844120	694120	
Member withdrawals, refunds and other payables:									
Withdrawals and Refunds									
Other									
Collateral held for security lending:									
Collateral held for Security Lending									
Other liabilities:									
Accounts Payable-Variation Margin, Derivatives-CIO									
Collateral Paid Based Upon Derivative Assets Positions									
Def Inflows-FV Derivative Deferral-CIO									
<b>NET ASSETS</b>									
Participants' defined contribution plan benefits	659000	669000	849000	679000	849000	689000	849000	699000	
<b>ADDITIONS</b>									
Contributions:									
Employer contributions:									
Contributions-UC									
Contributions-Other									
Employee contributions:									
Contributions-Participants									
Investment Income:									
Net appreciation in fair value of investments and foreign currency exchange contracts:									
Investment Income-Net Appreciation (Depreciation) in Fair Value of Investments-Foreign Currency Contracts	655211	665211	845211	675211	845211	685211	845211	695211	
Investment Income- Net Appreciation (Depreciation) in Fair Value of Investments-Other	655212	665212	845212	675212	845212	685212	845212	695212	
Investment Income-Realized Gain (Inactive as of 7/1/08)	655213	665213		675213		685213		695213	
Investment Income-Net Appreciation (Depreciation) in Fair Value of Investments- Derivatives-CIO									
Investment Income-Net Appreciation (Depreciation) in Fair Value of Investments- Terminated Derivatives-CIO									

	Fund Group								
Account Group Code Title	UC Pathway Income	UC Pathway 2010	UC Pathway 2015	UC Pathway 2020	UC Pathway 2025	UC Pathway 2030	UC Pathway 2035	UC Pathway 2040	
ADDITIONS									
Interest, dividends, and other investment income:									
Investment Income-Interest, Dividends, Other	655220	665220	845220	675220	845220	685220	845220	695220	
Securities lending income:									
Investment Income-Securities Lending									
Less investment expenses:									
Investment Expenses-Securities Lending									
Investment Expenses-Other	655320	665320	845320	675320	845320	685320	845320	695320	
Contra income:									
Transfer to 457(b) plan	655996	665996	845996	675996	845996	685996	845996	695996	
Transfer to DCP plan	655997	665997	845997	675997	845997	685997	845997	695997	
Transfer to 403(b) plan	655998	665998	845998	675998	845998	685998	845998	695998	
Transfer to Clearing plan	655999	665999	845999	675999	845999	685999	845999	695999	
DEDUCTIONS									
Participant withdrawals and loan transactions:									
Benefit Payments-Participant Withdrawals & Loans									
Expenses:									
Plan administration									
Expenses-Plan Administration	657310	667310	847310	677310	847310	687310	847310	697310	
Other									
Expenses-Other	657320	667320	847320	677320	847320	687320	847320	697320	

EXHIBIT B.1 (Cont'd)

Account Group Code Title	Fund Group								
	UC Pathway 2045	UC Pathway 2050	UC Pathway 2055	UC Pathway 2060	Domestic Equity Index	Internl Equity Index	Vanguard		
ASSETS									
Investments:									
Investments-STIP	840211	830211	840211	840211	800211	810211	820211		
Investments-Securities	840221	830221	840221	840221	800221	810221	820221		
Investments-FV Derivatives-CIO					800260	810260			
Investments-Variation Margin, Derivatives-CIO					800261	810261			
Investment of cash collateral:									
Investment of Cash Collateral					800410	810410			
Investment of Cash Collateral-FV Derivatives-CIO					800411	810411			
Participants' interest in external funds							820200		
Participant 403(b) loans:									
Participant Loans									
Accounts receivable:									
Contributions:									
A/R-Contributions-Due from UC	840611	830611	840611	840611	800611	810611	820611		
A/R-Contributions Due from Fidelity	840613	830613	840613	840613	800613	810613	820613		
A/R-Contributions-Due from Other	840312	830612	840312	840312	800612	810612	820612		
Investment income:									
A/R Investment Income	840620	830620	840620	840620	800620	810620	820620		
Security sales and other:									
A/R-Other-Investment Sales	840631	830631	840631	840631	800631	810631	820631		
A/R-Other-Investment Sales-Settlements	840632	830632	840632	840632	800632	810632	820632		
A/R-Other	840634	830634	840634	840634	800634	810634	820634		
Other assets:									
Collateral Paid Based Upon Derivative Liability Positions					800920	810920			
Def Outflows-FV Derivative Deferral-CIO					800930	810930			
Interfund Receivables	843000	833000	843000	843000	803000	813000	823000		
Interfund Payables	848000	838000	848000	848000	808000	818000	828000		
LIABILITIES									
Contra-investment owed by the plan:									
Investment Payable to 457(b) Plan	844010	834010	844010	844010	804010	814010	824010		
Investment Payable to DCP Plan	844020	834020	844020	844020	804020	814020	824020		
Investment Payable to 403(b) Plan	844030	834030	844030	844030	804030	814030	824030		
Investment Payable to SDCP Plan	844050	834050	844050	844050	804050	814050	824050		
Investment Payable to Clearing Plan	844040	834040	844040	844040	804040	814040	824040		



	Fund Group								
Account Group Code Title	UC Pathway 2045	UC Pathway 2050	UC Pathway 2055	UC Pathway 2060	Domestic Equity Index	Interntrl Equity Index	Vanguard		
LIABILITIES									
Payment for securities purchases:									
A/P-Investment Purchases	844110	834110	844110	844110	804110	814110	824110		
A/P-Investment Purchases - Settlement	844120	834120	844120	844120	804120	814120	824120		
Member withdrawals, refunds and other payables:									
Withdrawals and Refunds									
Other					804220	814220			
Collateral held for security lending:									
Collateral held for Security Lending					804300	814300			
** Other liabilities:									
** Accounts Payable-Variation Margin, Derivatives-CIO					804910	814910			
** Collateral Paid Based Upon Derivative Assets Positions					804920	814920			
** Def Inflows-FV Derivative Deferral-CIO					804930	814930			
NET ASSETS									
Participants' defined contribution plan benefits	849000	839000	849000	849000	809000	819000	829000		
ADDITIONS									
* Contributions:									
* Employer contributions:									
* Contributions-UC									
* Contributions- Other									
* Employee contributions:									
Contributions-Participants									
Investment Income:									
Net appreciation in fair value of investments and foreign currency exchange contracts:									
Investment Income-Net Appreciation (Depreciation) in Fair Value of Investments-Foreign Currency Contracts	845211	835211	845211	845211	805211	815211	825211		
Investment Income- Net Appreciation (Depreciation) in Fair Value of Investments-Other	845212	835212	845212	845212	805212	815212	825212		
Investment Income-Realized Gain (Inactive as of 7/1/08)		835213			805213	815213	825213		
** Investment Income-Net Appreciation (Depreciation) in Fair Value of Investments- Derivatives-CIO					805214	815214			
** Investment Income-Net Appreciation (Depreciation) in Fair Value of Investments- Terminated Derivatives-CIO					805215	815215			

EXHIBIT B.1 (Cont'd)

	Fund Group								
Account Group Code Title	UC Pathway 2045	UC Pathway 2050	UC Pathway 2055	UC Pathway 2060	Domestic Equity Index	Internatl Equity Index	Vanguard		
ADDITIONS									
Interest, dividends, and other investment income::									
Investment Income-Interest, Dividends, Other	845220	835220	845220	845220	805220	815220	825220		
Securities lending income::									
Investment Income-Securities Lending					805230	815230			
Less investment expenses:									
Investment Expenses-Securities Lending					805310	815310			
Investment Expenses-Other	845320	835320	845320	845320	805320	815320	825320		
Contra income:									
Transfer to 457(b) plan	845996	835996	845996	845996	805996	815996	825996		
Transfer to DCP plan	845997	835997	845997	845997	805997	815997	825997		
Transfer to 403(b) plan	845998	835998	845998	845998	805998	815998	825998		
Transfer to Clearing plan	845999	835999	845999	845999	805999	815999	825999		
DEDUCTIONS									
Plan(s) benefit payments:									
Benefit Payments-Plan(s) benefit									
Participant withdrawals and loan transactions:									
Benefit Payments-Participant Withdrawals & Loans									
Expenses:									
Plan administration									
Expenses-Plan Administration	847310	837310	847310	847310	807310	817310	827310		
Other									
Expenses-Other	847320	837320	847320	847320	807320	817320	827320		

EXHIBIT C List of Valid Account Group Codes: OPEB Trust

	Fund Group
Account Group Code Title	OPEB Trust
<b>ASSETS</b>	
Investments:	
Investments-Cash	700211
Investments-Securities	700221
Investments-Securities-Fair Value Adjustment	700231
Investment of cash collateral:	
Investment of Cash Collateral	700410
Accounts receivable:	
Contributions:	
A/R-Contributions- UC	700601
A/R-Contributions-Hastings	700602
Insurance reserves held by insurance carriers:	
A/R-Insurance Reserves Held by Insurance Carriers	700615
Investment income:	
A/R Investment Income	700620
Rebates:	
A/R-Rebates-UC	700625
Security sales and other:	
A/R-Other-Investment Sales	700631
A/R-Other-Investment Sales-Settlements	700632
A/R-Other	700634
Prepaid insurance premiums:	
Prepaid Insurance Premiums	700701
<b>LIABILITIES</b>	
Insurance premiums:	
A/P to UC-Insurance Premiums	704211

EXHIBIT C (Cont'd)

	Fund Group
Account Group Code Title	OPEB Trust
<b>LIABILITIES</b>	
Payable for securities purchases:	
A/P-Investment Purchases	704110
A/P-Investment Purchases-Settlement	704120
Other payables:	
A/P to UC Administrative Expenses	704212
Other Payables	704219
Collateral held for security lending:	
Collateral Held for Security Lending	704300
<b>NET ASSETS</b>	
Net assets held in trust for OPEB	
Net Assets	709000
<b>ADDITIONS</b>	
Contributions:	
Employer contributions:	
Employer Contributions-UC	705121
Employer Contributions-Hastings	705122
Employee contributions:	
Employee Contributions-UC	705131
Employee Contributions-Hastings	705132
Annuitant contributions:	
Annuitant Contributions-UCRP	705141
Investment income:	
Net appreciation in fair value of investments:	
Investment Income-Net Appreciation in Fair Value of Investments	705212
Investment Income-Realized Gain (Inactive as of 7/1/08)	705213

		Fund Group
Account Group Code Title		OPEB Trust
<b>ADDITIONS</b>		
Interest, dividends and other investment income		
Investment Income-Interest, Dividends, Other	705220	
Securities lending income		
Investment Income-Securities Lending	705230	
Less investment expenses:		
Investment Expenses-Securities Lending	705310	
Investment Expenses-Other	705320	
<b>DEDUCTIONS</b>		
Insurance premiums:		
Insured plans:		
Payments to Insured Plans	707111	
Rebates from Insured Plans	707112	
Self-insured plans:		
Payments to Self-insured Plans	707121	
Rebates from Self-insured Plans	707122	
Medicare Part B reimbursements	707211	
Expenses:		
Plan administration:		
Expenses-Plan Administration	707310	
Other:		
Other Expenses	707419	

**EXHIBIT D** List of Valid Account Group Codes: Revenues and Expenditures (UNIVERSITY)

Account Group Code Title	Fund Group		
	Current	Unexpended Plant	415(m)
<b>OPERATING REVENUES</b>			
Student tuition and fees, net			
Student Tuition & Fees-Non-Resident Tuition	200110		
Student Tuition & Fees-Application for Admission	200120		
Student Tuition & Fees-Other General Fund Student Fees	200130		
Student Tuition & Fees-Other Student Fees	200190		
University Extension	200400		
Student Tuition and Fees-Contra-Student Financial Aid	200500		
Student Tuition and Fees-Contra-Bad Debts	200510		
Grants and contracts:			
Federal:			
United States Government-Grants	203200		
United States Government-Grants-Contra-Bad Debts	203210		
United States Government-Contracts	203300		
United States Government-Contracts-Contra-Bad Debts	203310		
United States Government-Appropriations	203100		
United States Government-Appropriations-Contra-Bad Debts	203110		
State:			
State of California-Grants and Contracts	201300		
State of California-Grants and Contracts-Contra-Bad Debts	201310		
State of CA-Special State Appropriations-Operating	201210		
Private:			
Private-Restricted Grants	206300		
Private-Restricted Grants-Contra-Bad Debts	206310		
Private-Restricted Contracts	206400		
Private-Restricted Contracts-Contra-Bad Debts	206410		
Local:			
Local Government-Grants & Contracts	202200		
Local Government-Grants & Contracts-Contra-Bad Debts	202210		

Account Group Code Title	Fund Group		
	Current	Unexpended Plant	415(m)
<b>OPERATING REVENUES</b>			
Sales and services:			
Medical centers:			
Sales & Services-Medical Centers	207210		
Sales & Services-Contra-Medical Centers Allowances	207220		
Sales & Services-Medical Centers-Contra-Bad Debts	207230		
Educational activities:			
Sales & Services-Educational Activity	207110		
Sales & Services-Contra-Educational Activity Allowances	207120		
Sales & Services-Educational Activity-Contra-Bad Debts	207130		
Auxiliary enterprises , net:			
Sales & Services-Auxiliary Enterprises	207310		
Sales & Services-Contra-Auxiliary Enterprises Allowances	207320		
Sales & Services-Contra-Aux. Ent.-Student Financial Aid	207330		
Sales & Services-Auxiliary Enterprises-Contra-Bad Debt	207340		
Department of Energy Laboratories:			
DOE Revenue	203400		
DOE Laboratories-Revenue-LBNL	203411		
DOE Laboratories-Revenue-LLNL	203412		
DOE Laboratories-Revenue-LANL (Inactive 6/1/06)	203413		
Department of Energy Laboratories-Revenue-UCRP-Terminated Contracts	203431		
Other operating revenues, net:			
Other Sources-Service Enterprises	208110		
Other Sources-Contra-Service Enterprises Allowances	208120		
Other Sources-Other	208210		598210
Other Sources-Contra-Other Allowances	208220		
Other Sources-Contra-Student Financial Aid	208290		
Other Sources-Contra-Bad Debts	208221		
Other Operating Revenue-Joint Venture Income/Loss	208451		
Equity from Operating Gain on LANS Joint Venture	208453		
Equity from Operating Gain on LLNS Joint Venture	208455		
Gain on Sale of Receivables	208300		
Recovery of Pollution Remediation Costs-Prior Year	208460		

Account Group Code Title	Fund Group		
	Current	Unexpended Plant	415(m)
<b>OPERATING EXPENSES</b>			
Other employee benefits:			
415(m) Supplemental Benefit Payments			597110
415(m) Supplemental Benefit Payments-Fidelity			597111
415(m) Contributions from Campuses			597120
Department of Energy laboratories:			
DOE Expenses	300160		
Other operating expenses:			
Administrative Expense			597310
Insurance Recoveries, Current Year Capital Assets	208440		
Equity from Operating Loss on LANS Joint Venture	208454		
Equity from Operating Loss on LLNS Joint Venture	208456		
<b>NONOPERATING REVENUES (EXPENSES)</b>			
State educational appropriations:			
State of CA-General Support	201100		
State financing appropriations:			
State of CA-Special State Appropriations-Cap Finance-Lease Purchase Payments	201220		
State of CA-Special State Appropriations-Cap Finance-Deferred Maintenance	201230		
** Federal financing appropriation:			
** Federal Financing Appropriation-Build America Bonds Subsidy	203500		
** Federal Pell Grants	203600		
Private gifts:			
Private-Unrestricted Gifts	206100		
Private-Unrestricted Non-Cash Gifts	206110		
Private-Restricted Gifts	206210		
Private-Contra-Uncollectible	206220		
Private-Contra-Discount on Pledges	206230		
Private-Restricted Non-Cash Gifts	206240		
Investment income:			
Endowment:			
Endowment Fund Income	205100		



Account Group Code Title	Fund Group		
	Current	Unexpended Plant	415(m)
<b>NONOPERATING REVENUES (EXPENSES)</b>			
Security Lending:			
Security Lending Revenue-Endowment Income	205200		
Security Lending Revenue-Other	208250		598250
Net of Fees and Rebates:			
Security Lending Expense	208260		598260
STIP and Other:			
Investment Income-Other	208230		598230
STIP Investment Income	208240		598240
Investment Income-TRIP	208241		
Investment Income-Fidelity			598242
Net appreciation (depreciation) in fair value of investments:			
Net Appreciation/Depreciation in FMV-STIP	208271		
Net Appreciation/Depreciation in FMV-Security Lending	208272		598272
Net Appreciation/Depreciation in FMV-Other Investments	208273		598270
Net Appreciation/Depreciation in FMV-Foreign Currency Contracts	208274		
Net Appreciation/Depreciation in FMV-TRIP	208275		
** Net Appreciation/Depreciation in FV-Derivatives-CIO	208276		598276
** Net Appreciation/Depreciation in FV-Derivatives-Non CIO	208277		
** Net Appreciation/Depreciation in FV-Terminated Derivatives-CIO	208278		598278
** Net Appreciation/Depreciation in FV-Terminated Derivatives-Non CIO	208279		
Net Appreciation/Depreciation in FMV-Fidelity			598281
Gain or Loss on Sale of Investments-STIP (Inactive as of 7/1/08)	208281		
Gain or Loss on Sale of Investments-Other Investments (Inactive as of 7/1/08)	208282		598280
Gain (Loss) on disposal of capital assets, net of proceeds:			
Proceeds from Sale of Capitalized Assets-Campus	208310		
Proceeds from Sale of Capitalized Assets-Med Ctr	208320		
Other nonoperating revenues (expenses):			
Other Nonoperating Revenue	208410		
Other Nonoperating Revenues-Interest Income from the State	208420		

Account Group Code Title	Fund Group		
	Current	Unexpended Plant	415(m)
<b>OTHER CHANGES IN NET ASSETS</b>			
Other Nonoperating Revenue-Joint Venture Income/Loss	208452		
Insurance recoveries, prior year capital asset losses	208431		
Insurance recoveries, prior year other than capital assets	208432		
Impairment/remediation costs and recoveries:			
Special Insurance Recovery, Current Year Losses	208434		
Special Insurance Recovery, Prior Year Losses	208435		
Extraordinary Insurance Recovery, Current Year Losses	208436		
Extraordinary Insurance Recovery, Prior Year Losses	208437		
Special Pollution Remediation Recovery-Prior Year Cost	208438		
Extraordinary Pollution Remediation Recovery-Prior Year Cost	208439		
<b>EXPENDITURES</b>			
Instruction	300010		
Summer Session	300020		
Medical Centers	300030		
Academic Support	300040		
Research	300050		
Libraries	300060		
University Extension	300070		
Public Service	300080		
Maintenance & Operation of Plant	300090		
Student Services	300110		
Institutional Support	300120		
Auxiliary Enterprises	300130		
Student Financial Aid	300140		
(1) Salary Wage Provision	300151		
(1) Indirect Cost Recovery-Research	300155		
(1) Indirect Cost Recovery-Other	300156		
(1) Other Provisions	300159		
(2) Plant Expenditures		310000	
(3) Encumbrance Control	320000		

- (1) Any financial information in these Account Group Codes will not be reported in the statement of revenues, expenses and changes in net assets as expenditures. AGC 300155 and 300156 record indirect cost recovery from grants and contracts and are reported as inter-fund transfers (see Accounting Manual chapter [A-115-3](#), Exhibit 1). AGC 300159 should show a zero financial balance at year end; accounts may be used during the year to record non-reportable expenditures, such as payments on behalf of Agencies, but at year end the financial balance must be transferred. AGC 300159 can also designate accounts used for budgetary balances.
- (2) All plant expenditure accounts must net to zero at year end, for each Location 1 and Location 2 combination, and the balances capitalized or established as Construction in Progress (see Accounting Manual chapter [P-415-3](#)).
- (3) Accounts should not have financial balances, but should only be used in the encumbrance process.

EXHIBIT E List of Valid Fund Group Codes

Category	Fund Group Title	Fund Group Code Title	Fund Number	Group Code	Comments
<b>Agency Funds</b>	Agency Funds Group		Open	000010	
<b>Plant Funds</b>	Unexpended Plant Funds	<ul style="list-style-type: none"> <li>▪ Gifts—Restricted</li> <li>▪ Federal Grants</li> <li>▪ Federal—ARRA</li> <li>▪ State Appropriations</li> <li>▪ University Funds</li> <li>▪ Borrowed Funds <ul style="list-style-type: none"> <li>□ Multi-Campus Borrowing</li> <li>□ Campus Borrowing</li> </ul> </li> <li>▪ Gifts—Unrestricted</li> <li>▪ Private Grants &amp; Contracts—Restricted</li> <li>▪ State Grants</li> <li>▪ University Funds</li> </ul>	Open Open Open 00800-00999 01000-01480  01481-01599 Open Open Open Open Open Open	100100 100200 100210 100300 100400  100510 100590 100600 100700 100800 101100  101200 102000 102100 102200	Assigned by OP, Irene Yamamoto Assigned by OP, Irene Yamamoto, or by campus Accounting Office Assigned by OP, Irene Yamamoto or by campus Accounting Office
	Retirement of Indebtedness	<ul style="list-style-type: none"> <li>▪ Trust Funds</li> <li>▪ Investment in Plant—Other</li> <li>▪ Investment in Plant—Federally Sponsored</li> <li>▪ Investment in Plant—Nonfederally Sponsored</li> </ul>	Open Open Open Open	101200 102000 102100 102200	
<b>Loan Funds</b>	University Loan Fund		Open	201000	
	Federal/University Matching Loan Fund	<ul style="list-style-type: none"> <li>▪ Federal Contributions</li> <li>▪ University Matching</li> </ul>	Open Open	202100 202900	
	Allowance Doubtful Accounts		Open	203000	
<b>Endowment Principal</b>	Endowment Principal	<ul style="list-style-type: none"> <li>▪ Excluding Opportunity Funds &amp; Educational Funds</li> <li>▪ Opportunity Funds</li> <li>▪ Educational Funds</li> <li>▪ Agency</li> </ul>	See footnote See footnote See footnote Open	301000 <sup>1</sup> 302000 <sup>2</sup> 303000 <sup>3</sup> 304000	Assigned by OP, Kevin Kendall Assigned by OP, Kevin Kendall Assigned by OP, Kevin Kendall Assigned by OP, Kevin Kendall
<b>Current Funds</b>	General Funds	<ul style="list-style-type: none"> <li>▪ General Funds</li> </ul>	19900-19999	401000	Assigned by OP, Denise Ledesma 19902 Medical Residencies-UCD 19903 Purchase Utilities 19904 U/G Teaching Excellence 19905 Instructional Equip Repl Program 19906 Instructional Use of Computers 19907 Microelectronics Research

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<sup>1</sup> Funds for group 301000: 02206-03999 (**for Endowments only**), 04100-05396, 05398-07426, 07435-09499, 09597-09599, 09611-09997, 14000-14999, 17xxx, 95xxx

<sup>2</sup> Funds for group 302000: 07427-07434, 09500-09590, 09595

<sup>3</sup> Funds for group 303000: 05397, 09591-09594, 09596, 09600-09610

EXHIBIT E (Cont'd)

Category	Fund Group Title	Fund Group Code Title	Fund Number	Group Code	Comments
<b>Current Funds</b> (continued)	General Funds (continued)	• General Funds (continued)	19900-19999 (cont'd)	401000 (cont'd)	<b>Assigned by OP, Denise Ledesma (cont'd)</b> 19908 Biotechnology Research 19909 Toxic Substances Research 19910 Acad Geriatric Rsrc Program 19911 Multi-Campus Rsearch Progrs & Initiatives 19912 AIDS Res—Main Support 19913 Berk—College of Nat Res 19914 Academic Senate Grants—LA, RV 19915 IUCRP Biotechnology 19916 Reg Fee Funded Programs—LA 19917 Instruct Tech—IR, RV, SC 19918 IUCRP Digital Media 19919 IUCRP Electronics Mfg 19920 Faculty Res Grants—DV 19921 Gen Ed Program—UCLA 19922 MRU Gen Funds—SC 19923 K-12 Teacher Dev Programs 19924 Student Academic Prep Programs 19925 Substance Abuse Rsrch—SF 19926 UCOP Admin Systems 19927 IUCRP—Headquarters 19928 IUCRP—IT for Life Sciences 19929 IUCRP—Commun & Networking 19930 Chancellor Grad Stu Spt—RV 19931 UC General Fund—DV 19932 Cal Inst Sci & Innov (CISI) 19933 Federal Overhead 19934 State Agreement Overhead 19935 Enrollment Growth—LA 19936 Campus Designated GF—BK 19937 M.I.N.D. Institute 19938 Gen Fds—Grants—Ben Covrd—LA 19939 Gen Fds—Grants—Ben Not Covrd—LA 19940 Federal Overhead/Delta Portion—LA 19941 CIRM State Agency Overhead 19942 NRT Undergraduate 19945 ARRA Reimbursement General Fd 19970 Outreach Programs—UCI <b>Assigned by ANR, Jake McGuire</b> 19950 Water Resources Center 19951 Gene Resources 19952 ANR Viticulture & Enology 19953 Mosquito Research 19954 Center for Cooperatives 19955 Sustainable Agriculture 19956 Integrated Pest Management 19958 Salinity Drainage Research 19959 Intgrtd H'wood & Range Mgmt 19960 DANR Temporary Funding 19961 DANR Workgroup Funds

Category	Fund Group Title	Fund Group Code Title	Fund Number	Group Code	Comments
<b>Current Funds</b> (continued)	Student Tuition & Fees	▪ Student Fees			
		□ Registration Fees	Open	403110	
		□ Educational Fees	Open	403120	
		□ Law/Med School Fee Revenue	Open	403130	
		□ Professional Fees			
		—Law Fees	Open	403141	
		—Medicine Fee Revenue	Open	403142	
		—Dentistry Fee Revenue	Open	403143	
		—Vet Medicine Fee Revenue	Open	403144	
		—Business Admin/Mgmt Fee Revenue	Open	403145	
		—Nursing Fee Revenue	Open	403146	
		—Pharmacy Fee Revenue	Open	403147	
		—Optometry Fee Revenue	Open	403148	
		—Theater Fee Revenue	Open	403149	
		—Public Health	Open	403150	
		—Public Policy	Open	403151	
		—International Relations & Pacific Studies	Open	403152	
		□ Alternative Program Fees			
	State of California, Special State Appropriations	—Evening/Working Prof/Fully Emp-MBA	Open	403161	
		—Executive MBA	Open	403162	
		—Health Care Exec MBA	Open	403162	
		—Leadership Career Program (Ed.D)	Open	403163	
		—Exec Masters in Public Health	Open	403164	
		□ Other Student Fees	Open	403190	
		▪ Summer Sessions	Open	403200	
		▪ University Extension	Open	403400	
		▪ General Funds Specific State Appropriations	18000-18069	404110	<b>Assigned by OP, Denise Ledesma:</b> 18001-03 Charles R. Drew Post Grad Medical School-LA 18010-13 AIDS Research 18019 Supercomputer Center-SD 18021 Deferred Maint Loan Repay 18022-24 Student Financial Aid 18025-27 President's Workstudy 18028-30 Other Workstudy 18031-42 Reserved for Financial Aid 18043-45 Lease-Purchase Payments 18046-48 Subject Matter Projects 18049-51 Cal Ins Sci & Innov 18055-57 San Joaquin Valley/Merced Campus 18059 Math, Science & Arts Outreach Prg
		▪ Special State Appropriations	18070-18199	404120	<b>Assigned by OP, Denise Ledesma:</b> 18071, 72 California Cancer Research Tax Checkoff 18073-75 Inst Tmstp Studies-BK, DV, IR

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EXHIBIT E (Cont'd)

Category	Fund Group Title	Fund Group Code Title	Fund Number	Group Code	Comments
* **	Current Funds (continued)	State of California, Special State Appropriations (continued)	▪ Special State Appropriations (continued)		18076-79, 109-111 Tobacco Related Disease Research—5 year rotation
					18077, 78, 80 California Ovarian Cancer Research Tax Checkoff
					18081 Ctr for Earthquake Eng Research
					18082 Permanent New Equip, Instr Support- Gen'l & Arts/Humanities (Lottery Funds 2180xx)
					18083 Instructional Computing (Lottery Funds)
					18084 Obsolete Equipment (Lottery Funds)
					18085 One-Time Instr Support (excess Lottery Funds 119850)
					18086 Reserved for Supplemental Allocations
					18087 Lottery Fund Financial Control
					18089, 090, 101, 102, 103 Breast Cancer Research—5 year rotation
					18091 Oiled Wildlife Care Network
					18092-94 Health Care Benefit Fund
					18095-97 University Capital Outlay Bond Audit Funds
					18104-08 Breast Cancer Rsrch—Income Tax Checkoff
**		State of California, State Agencies	▪ State Contracts, Grants & Cooperative Agreements	Open	404210
				Open	404220
		Local Governments	▪ Local Government Appropriations, Grants, Contracts & Cooperative Agreements	Open	405210
				Open	405220
		U.S. Government	▪ Appropriations	21000-21099	406100
				21000-21099	406110
				Open	406210
				Open	406230
				Open	406220
				Open	406310
				Open	406340
				Open	406320
				Open	406330 <sup>1</sup>
		Endowment Funds Income	▪ Endowment Income	32206-33999 <sup>2</sup> (Endowments only)	407100
				34100-39997	
				13000-13999	
				12100-12999	

<sup>1</sup> For use at Location M only

<sup>2</sup> Funds for group 407100 and 407300: 32206–33999 (Loc E Funds only. Do not use for funds with income transfer)

Category	Fund Group Title	Fund Group Code Title	Fund Number	Group Code	Comments
			16xxx, 92xxx		
<b>Current Funds</b> (continued)	Endowment Funds Income (continued)	▪ Agency—Endowment Income	32206-33999 <sup>2</sup> (Endowments only) 34100-39997 13000-13999 12100-12999 16xxx, 92xxx	407300	<b>Assigned by OP, Kevin Kendall</b>
	Endowment Funds Principal Appropriated	▪ Excluding Opportunity Funds & Educational Funds	See footnote	407210 <sup>3</sup>	<b>Assigned by OP, Kevin Kendall</b>
		▪ Opportunity Funds	See footnote	407220 <sup>4</sup>	
		▪ Educational Funds	See footnote	407230 <sup>5</sup>	
	Private Gifts, Grants & Contracts	▪ Unrestricted Gifts	Open	408100	<b>Assigned by OP, Kevin Kendall</b>
		▪ Restricted Gifts	Open	408200	
		▪ Restricted Grants	Open	408300	
		▪ Restricted Contracts			
		□ Private Restricted Contracts	Open	408410	
		□ Clinical Drug Trials	Open	408420	
		□ Private Contracts & Grants Restricted: Overhead Clearing	Open	408430	
	Sales & Service	▪ Educational Activity			
		□ Dental Clinic	Open	409110	
		□ NPH	Open	409120	
		□ Dental Compensation Plan	Open	409130	
		□ Medical Compensation Plan	Open	409140	
		□ Other	Open	409190	
		▪ Medical Centers	Open	409200	
		▪ Auxiliary Enterprises	Open	409300	
		▪ Service Enterprises	Open	410100	
		▪ Other			
	Other Sources	□ Federal Contract & Grants ICR- Other	Open	410210	<b>Assigned by OP</b>
		□ DOE Comp & Beneficial Fund	Open	410220	
		□ Deferred Maintenance	Open	410230	
		□ Plant Service	Open	410240	
		□ Federal Contract & Grants—Off- the-Top	69750	410250	
		□ DOE Laboratories—Off-the-Top	69751	410260	
		□ Other	Open	410290	

<sup>3</sup> Funds for group 407210: 02206-03999 (**Loc E Funds only. Do not use for funds with income transfer**), 04100-05396, 05398-07426, 07435-09499, 09597-09599, 09611-09997, 14000-14999, 17xxx, 95xxx

<sup>4</sup> Funds for group 407220: 07427-07434, 09500-09590, 09595

<sup>5</sup> Funds for group 407230: 05397, 09591-09594, 09596, 09600-09610

**NOTE: Codes 407210, 407220 and 407230 must be assigned to funds associated with a Current Fund Balance Account.**

EXHIBIT E (Cont'd)

Category	Fund Group Title	Fund Group Code Title	Fund Number	Group Code	Comments
<b>Current Funds</b> (continued)	Reserves		Open	411100	
<b>Reserves for Renewals and Replacements</b>	Reserves for Renewals and Replacements		Open	411200	
<b>UCRS Funds</b>	UCRS			5xxxxx	<b>Assigned by OP, Kevin Kendall</b>
		▪ UCRP Basic		510000	
		□ UCRP-Pool	99979		
		□ UCRP-UC	99990		
		□ UCRP-LBNL	97971		
		□ UCRP-LLNL	97972		
		□ UCRP-LANL	97973		
		▪ PERS-VERIP	97000	530000	
		▪ UCRSP-Plan Level			
		□ 457(b) Plan	97200	550000	
		□ 403(b) Plan	97400	551000	
		□ DCP Plan	97300	552000	
		□ SDCP Plan	97302	555300	
		□ Clearing Plan	97900	559000	
		▪ UCRSP-Fund Level			
		□ Savings	99991	521000	
		□ Equity	99993	522000	
		□ Bond	99994	523000	
		□ Guaranteed Insurance Contracts	99995	524000	
		□ Money Market	99996	525000	
		□ Multi-Asset	99997	526000	
		□ External Funds	97100	527000	
		□ Balanced Growth Fund	99992	528000	
		□ TIPS	99998	529000	
		□ Residual Accounts	99980	531000	
		□ UC Pathway Income Fund	99981	532000	
		□ UC Pathway Fund 2010	99982	533000	
		□ UC Pathway Fund 2015	99815	533500	
		□ UC Pathway Fund 2020	99983	534000	
		□ UC Pathway Fund 2025	99825	534500	
		□ UC Pathway Fund 2030	99984	535000	
		□ UC Pathway Fund 2035	99835	535500	
		□ UC Pathway Fund 2040	99985	536000	
		□ UC Pathway Fund 2045	99845	536500	
		□ UC Domestic Equity Index Fund	99986	537000	
		□ UC International Equity Index	99987	538000	
		□ Vanguard Investment Fund	99988	539000	
		□ 415(m) Restoration	98000, 98002	540000	
		□ UC Pathway Fund 2050	99989	541000	
		□ UC Pathway Fund 2055	99855	541500	
		□ UC Pathway Fund 2060	99860	542000	
<b>Current Funds</b>	Balancing Funds & Encumbrance Control	▪ Balancing Funds & Encumbrance Control	Open	600000	
<b>OPEB Trust</b>	OPEB Trust	▪ OPEB Trust	99977	700000	<b>Assigned by OP, Kevin Kendall</b>



**EXHIBIT F**      List of Valid Object Codes: Expenditures  
(UNIVERSITY)

Object Code Description	Current Funds
<b>OPERATING EXPENSES (1)</b>	
<b>Salaries and wages</b>	
Academic Wages	1000
Staff Wages	1100
Incentive Award Program Payment	1150
Staff Recognition and Development Programs	1160
IAP Award Funding	1180
Sabbatical Leave in Residence	1200
Sabbatical Leave Not in Residence	1300
Retirement Benefit Allowance	1400
Voluntary Termination Benefits	1610
Involuntary Termination Benefits	1620
Compensation Earned But Not Paid	1700
Transfer of Vacation Accruals	1800
Salary Cost Transfers (AGC 300151 and 300159 only)	1900
Salary Accrual	1940
Vacation Accrual	1950
Compensatory Time Accrual	1960
SMSPP Accrual	1970
Elimination of Capitalized Salaries & Wages	1980
Elimination of Salaries & Wages-R & R	1982
Employee Vacation and Sick Leave Assessment	8550
<b>UCRP Benefits</b>	
Employer UCRP Contribution-UC	8600
UCRP ARC Adjustment-UC	8666
Interest on Beginning of Year Net UCRP Obligation-UC	8671
UCRP ARC-Incremental Accrual-UC	8681
<b>Retiree Health Benefits</b>	
Employer UC Retiree Health Benefit Contribution-UC	8231
UC Retiree Health Benefit ARC Adjustment-UC	8251
Interest on Beginning of Year Net UC Retiree Health Benefit Obligation-UC	8261
UC Retiree Health Benefit ARC-Incremental Accrual-UC	8281
<b>Other Employee Benefits</b>	
Equivalent of Month Earnings Paid to Dependent	7400
Payment of UCRS Benefits	7500
415(m) Restoration Plan Contribution	7920

EXHIBIT F (Cont'd)

Object Code Description	Current Funds
<b>OPERATING EXPENSES (1)</b>	
PERS-VERIP Annuity	8220
OASDI	8300
Medicare	8310
State Teachers Retirement System Regents Contribution	8400
Orange County Retirement System	8450
Federal Civil Service Retirement System	8460
Workers Compensation	8500
Campus Benefit Cost	8515
Unemployment Insurance	8520
Employee Support Programs	8530
Core Health Insurance Sec 89	8540
Core Life Insurance Sec 89	8560
Graduate Student Health Insurance	8570
Health Sciences Severance Pay Plan	8580
Partial Fee Remission	8590
UCRS Regents Contribution Phased Retirement	8610
Health Science Compensation Reserve	8620
Graduate Student Partial Fee Remission	8640
UCRS Regents Contribution Summer Salaries	8650
Senior Management Supplement	8660
PERS Regents Contribution	8700
Dental Insurance-PSBP	8710
Health Insurance-PSBP	8720
Vision Insurance-PSBP	8730
Disability Insurance-PSBP	8740
Life Insurance-PSBP	8750
Broker Fees-PSBP	8760
Voluntary Termination Benefits	8770
Involuntary Termination Benefits	8775
COBRA Stimulus Subsidy	8780
Non-Industrial Disability Insurance Premium	8800
SCERS Employer Contributions	8820
Vision Care Contribution	8830
Vision Care Alternative Contribution	8840
Accrued Benefits-Compensated Absences-UCRP	8870
Accrued Benefits-Compensated Absences-Other	8880

Object Code Description	Current Funds
<b>OPERATING EXPENSES (1)</b>	
Elimination of Capitalized Benefits	8890
Elimination of Benefits-R & R	8892
Health Insurance	8900
Employee Benefit Cost Transfers (AGC 300151 and 300159 only)	8910
Health Insurance-Implicit Subsidy Retiree Health Benefits	8915
Construction Class Various Benefits	8920
General Liability Insurance	8930
Benefit Accrual	8940
Incentive Award Program Assessment	8945
Employers Dental Plan Contribution	8950
Incentive Award Program Benefit Funding	8955
Faculty Benefit Cost Offset	8960
Tuition Remission (RA)	8970
Special Life Insurance Contribution	8980
Annuitant Health Insurance Contribution (inactive as of July 1, 2005)	8990
Benefits Administration Assessment	8995
<b>Travel</b>	
Travel	2000
Travel-Conference Fees	2100
University Garage Charges	2300
Removal & Moving Expense Reimbursement	2700
Freight	3000
<b>Indirect Cost and Recharges</b>	
UNEX Admin Expense	3700
(2) Indirect Cost Recovery (AGC 300155 and 300156 only)	3800
Recharges	3900
<b>Communication Services</b>	
Telephone, Telegraph & Teletype	4100
Postage, Mail, Inc. Commercial Mail Service	4400
<b>Rents</b>	
Rental of Space Interdepartmental Recharge	5000
Rental of Space or Facility Other	5100
Rental of Equipment Other	5300
Rental of Equipment Computer	5400
Rental of Equipment Interdepartmental Recharge	5500

EXHIBIT F (Cont'd)

Object Code Description	Current Funds
<b>OPERATING EXPENSES (1)</b>	
Payment Under Capital Lease Other (should be zero)	5600
Payment Under Capital Lease Computer (should be zero)	5700
<b>Utilities</b>	
Utilities Services	5200
Electricity	5210
Water & Sewer	5220
Natural Gas	5230
Oil	5250
Propane/Butane	5260
<b>Printing</b>	
Printing of Publications	6000
Reproduction and Photography	6050
Printing of Forms, Stationary, Etc.	6100
Library Materials (non-inventorial)	6200
Library Materials Book Binding	6300
<b>Other Goods &amp; Services</b>	
Elimination of non reportable expense (AGC 300151 and 300159 only)	3850
Central Stenographic Services	7000
Repairs, Alterations & Maintenance	7100
Building Maintenance (departmental recharges)	7150
Pollution Remediation Cost	7170
Pollution Remediation Cost Recovery—Current Year	7175
Miscellaneous Services (advertising, outside consultant's fees, etc.)	7200
Membership & Subscriptions-Federally Chargeable	7220
Advertising-Federally Chargeable	7230
Royalties	7240
Food & Beverages for Business Meetings/Conferences	7250
First \$25,000 of Subaward	7270
Temporary Labor Costs	7290
Expense in Excess of \$25K on Single Subcontract of Single Purchase from Third Party to be Excluded from MTDC	7300
Bad Debt Expense-State Government	7310
Bad Debt Expense-Federal Government	7320
Bad Debt Expense-Medical Centers	7330
Bad Debt Expense-Auxiliary Enterprises	7340
Bad Debt Expense-Educational Activities	7350
Bad Debt Expense-Other	7360

Object Code Description		Current Funds
<b>OPERATING EXPENSES (1)</b>		
Grant Payments under BCRP & Similar Programs		7590
Computing & Data Processing Serv. Administration (including system development, maintenance and operations)		7610
Computing & Data Processing Serv. Academic (including system development, maintenance and operations)		7620
Loss on Sale of Receivables		7630
Payment of Pledged Receivables		7640
Fines & Penalties		7700
Donations & Contributions		7710
Membership & Subscriptions-Federally Unchargeable		7720
Advertising-Federally Unchargeable		7730
Patient Care		7740
Social Activities & Entertainment		7750
Cost of Legal Proceedings		7780
Honoraria (Other Than UC Employee)		7900
Medical Malpractice Insurance		7910
General Liability Insurance		7930
Employment Practice Liability Program		7940
Other Insurance		7950
<b>Scholarships and fellowships</b>		
(3) Scholarships & Fellowships		7770
Scholarship Allowance		7760
<b>Supplies and materials</b>		
Supplies & Materials - Other (excluding library book binding)		8000
Medical Supplies		8010
Chemicals, Organic & Inorganic		8020
Lab Glass/Ceramics		8030
Lab Instruments & Supplies		8040
Fertilizers & Pesticides		8050
Lab Animals/Feed		8060
General Office Supplies		8070
Educational TV/AV Service		8080
Elimination of Capitalized Other CF Expenditures		8090
Elimination of Other Expenditures - R & R		8092
Non Capitalized Fabricated Cost		8100

EXHIBIT F (Cont'd)

Object Code Description	Current Funds
<b>OPERATING EXPENSES (1)</b>	
Non Capitalized Durable Supplies, \$200-\$1,499	8110
Non Capitalized Durable Supplies, \$1,500-\$4,999	8120
Medical Center Non Capital Expenditure of Durable Supplies	8130
Medical Center Capital Expense of Durable Supplies	8140
<b>Equipment &amp; Other Inventorial Items</b>	
Inventorial Equipment	9000
Inventorial Livestock	9100
Library Books and Materials to be Capitalized	9200
Library Rare Books and Rare Book Collec to be Capitalized	9210
Capitalized Standard Office Furniture (Medical Center)	9213
Non-Inventorial Capitalized Items (Medical Center)	9214
Special Collections (Excl. Lib) to be Capitalized	9220
Software Projects to be Capitalized > \$5M	9230
* Software Projects to be Capitalized ≤ \$5M	9235
Rental Allowance on Inventorial Equipment	9400
Full Value Minus Cost of Surplus Equipment Acquired from State Educational Agencies	9500
Fabrication Components or Supplies	9600
Buildings & Structures to be Capitalized	9700
Fixed Equipment to be Capitalized	9710
General Improvement to be Capitalized	9740
Infrastructure Assets to be Capitalized	9750
Intangible Assets to be Capitalized	9760
Expense for CIP to be Capitalized	9790
Interdept. Transfer of Inventorial Equipment	9800
Purchased Computer Equipment	9900
Office Furniture/Equipment	9950
Non Capitalized Expenditures	9980
Elimination of Capitalized CF Equipment Purchases	9981
Elimination of Equipment R & R	9982
<b>(4) DOE Laboratories</b>	
DOE Laboratories Expense-Other-LBNL	7961
DOE Laboratories Expense-Other-LLNL	7962
DOE Laboratories Expense-Other-LANL (Inactive as of 6/1/06)	7963
OPEB Implicit Subsidy-LBNL	7964
Employer UC OPEB Contribution-LBNL	8233
Employer UC OPEB Contribution-LLNL	8234

Object Code Description	Current Funds
<b>OPERATING EXPENSES (1)</b>	
Employer UC OPEB Contribution-LANL (Inactive as of 6/1/06)	8235
Employee UC OPEB Contribution-LBNL	8236
Employee UC OPEB Contribution-LLNL	8237
Employee UC OPEB Contribution-LANL (Inactive as of 6/1/06)	8238
UC OPEB ARC Adjustment-LBNL	8252
Interest on Beginning of Year Net UC OPEB Obligation-LBNL	8262
UC OPEB ARC-Incremental Accrual-LBNL	8282
Employer UCRP Contribution-LBNL	8601
Employer UCRP Contribution-LLNL	8602
Employer UCRP Contribution-Terminated Contracts	8603
Employee UCRP Contribution-LBNL	8604
Employee UCRP Contribution-LLNL	8605
UCRP ARC Adjustment-DOE Laboratories	8667
Interest on Beginning of Year Net UCRP Obligation-DOE Laboratories	8672
UCRP ARC-Incremental Accrual-DOE Laboratories	8682
<b>NONOPERATING EXPENSES (1)</b>	
Other Nonoperating Expense	7800
Other Losses, Other Than Capital Assets	7810
Insurance Recoveries, Current Year Other Than Capital Assets	7820
Trade-in Allowance	9300
<b>OTHER CHANGES IN NET ASSETS</b>	
Special Pollution Remediation Cost	7181
Extraordinary Pollution Remediation Cost	7182
Special Pollution Remediation Cost-Current Year	7183
Extraordinary Pollution Remediation Cost-Current Year	7184

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- (1) Current Fund Expenses will include Account Group Codes 300010 through 300140.
- (2) Object Code 3800 is used to record indirect cost recovery in AGC 300155 and 300156.
- (3) Object Code 7770 (Stipends for Scholarships and Fellowships) is found in several Account Group Codes in addition to Student Financial Aid (AGC 300140).
- (4) The DOE object codes are found in Account Group Code 300160.