

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).¹ 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:

¹

* 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/. 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/

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/

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 |
| $\underbrace{\hspace{1.5em}}_{(A)} \underbrace{\hspace{2.5em}}_{(B)} \underbrace{\hspace{2.5em}}_{(C)} \underbrace{\hspace{1em}}_{(D)}$ |

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 attributes², must be established in the campus account fund profile records.

C. FUND CODES 03-1-402450-1990-3

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., 1990) 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 attributes², must be established in the campus account fund profile records.

D. SUBACCOUNT CODES 03-1-402450-1990-3

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.

² Other codes used for special purposes and systemwide reporting which are attributes of the account or fund codes are presented in Accounting Manual chapter A-115-2.17, *Accounting Codes: Attributes*, currently being prepared. 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 |

B. SPECIFIC ACCOUNT GROUP CODES

1. Balance Sheet Account Group Codes

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

C. FUND GROUP CODES

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

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 an 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 E.

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.

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 and 2/28/09 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) |
| ASSETS | | | | | | | | | | |
| Current Assets (CA) | | | | | | | | | | |
| 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 | | | | | | | | | |
| 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 | | | |
| 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 | | | | | | | | |
| 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 | | | | | | | | |

| 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) |
| ASSETS | | | | | | | | | | |
| 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-Annuitants | 160577 | | | | | | | | | |
| Pledges receivable: | | | | | | | | | | |
| CA-Pledges Receivable-Private Gifts-Pledges | 160568 | 100568 | | | | 140568 | | | | |
| CA-Pledges Receivable-Private Gifts-Pledges-Allowance for Uncollectible | 160583 | 100583 | | | | 140583 | | | | |

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) |
| ASSETS | | | | | | | | | | |
| Current portion of notes & mortgages receivable: | | | | | | | | | | |
| CA-Current Portion of Notes Receivable-Loans | 160611 | | | | | 140611 | | | | |
| CA-Current Portion of Notes Receivable-Collections | 160612 | | | | | 140612 | | | | |
| 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-AR 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 | | | | | | | | | |
| CA-Deferred Charges-Medical Center | 160830 | | | | | | | | | |
| CA-Deferred Cost of Issuance | | 100840 | 110840 | | | | | | | |
| CA-Net Pension Asset | 160840 | | | | | | | | | |

| 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) |
| ASSETS | | | | | | | | | | |
| Noncurrent Assets (NA) | | | | | | | | | | |
| Investments: | | | | | | | | | | |
| NA-Investments-STIP | 161110 | 101110 | 111110 | | 131110 | 141110 | 151110 | | | |
| NA-Investments-Securities | 161120 | 101120 | 111120 | | 131120 | 141120 | 151120 | | | |
| 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 | | | | | | | | | |
| Investment of cash collateral: | | | | | | | | | | |
| NA-Investment of Cash Collateral | 161700 | | | | | | 151700 | | | 591700 |
| NA-Contra Investment of Cash Collateral-Foundations | 161710 | | | | | | 151710 | | | |
| 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 | | | | |
| 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 | | | | |

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) |
| ASSETS | | | | | | | | | | |
| Land, buildings, equipment, libraries and collections: | | | | | | | | | | |
| Real Estate-Campus | | | | 120110 | | | | | | |
| Real Estate-Medical Center | | | | 120120 | | | | | | |
| Real Estate-3 rd Party Activities | | | | 120125 | | | | | | |
| Building & Structures-Campus | | | | 120210 | | | | | | |
| Building & Structures-Medical Center | | | | 120220 | | | | | | |
| Building & Structures-3 rd Party Activities | | | | 120225 | | | | | | |
| Fixed Equipment-Campus ¹ | | | | 120230 | | | | | | |
| Fixed Equipment-Medical Center ¹ | | | | 120240 | | | | | | |
| Fixed Equipment-3 rd Party Activities ¹ | | | | 120235 | | | | | | |
| General Improvements-Campus | | | | 120310 | | | | | | |
| General Improvements-Medical Center | | | | 120320 | | | | | | |
| General Improvements-3 rd Party Activities | | | | 120325 | | | | | | |
| Software > \$10M-Campus | | | | 120440 | | | | | | |
| Software > \$10M-Medical Center | | | | 120450 | | | | | | |
| Software > \$10M-3 rd Party Activities | | | | 120445 | | | | | | |
| Software < \$10M-Campus | | | | 120460 | | | | | | |
| Software < \$10M-Medical Center | | | | 120470 | | | | | | |
| Software < \$10M-3 rd Party Activities | | | | 120465 | | | | | | |
| Equipment-Medical Center | | | | 120480 | | | | | | |
| Equipment-Campus | | | | 120490 | | | | | | |
| Equipment-3 rd Party Activities | | | | 120425 | | | | | | |
| Library Material & Library Collections (ex. Rare books)-Campus | | | | 120510 | | | | | | |
| Library Material & Library Collections (ex. Rare books)- 3 rd Party Activities | | | | 120515 | | | | | | |
| Library Rare Books & Rare Book Collections-Campus | | | | 120520 | | | | | | |
| Library Rare Books & Rare Book Collections-3 rd Party Activities | | | | 120525 | | | | | | |
| Construction in Progress-Campus | | | | 120610 | | | | | | |
| Construction in Progress-Medical Center | | | | 120620 | | | | | | |

¹ 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.

| 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) |
| ASSETS | | | | | | | | | | |
| Construction in Progress-3 rd Party Activities | | | | 120625 | | | | | | |
| Intangible Assets-Campus | | | | 120710 | | | | | | |
| Intangible Assets-Medical Center | | | | 120720 | | | | | | |
| Intangible Assets-3 rd Party Activities | | | | 120725 | | | | | | |
| Infrastructure Assets-Campus | | | | 120810 | | | | | | |
| Infrastructure Assets-Medical Center | | | | 120820 | | | | | | |
| Infrastructure Assets-3 rd Party Activities | | | | 120825 | | | | | | |
| Special Collections-Excl Lib-Campus | | | | 120910 | | | | | | |
| Special Collections-Excl Lib-Medical Center | | | | 120920 | | | | | | |
| Special Collections-Excl Lib-3 rd Party Activities | | | | 120925 | | | | | | |
| Less: Accumulated depreciation: | | | | | | | | | | |
| Accumulated Depreciation-Buildings & Structures-Campus | | | | 121210 | | | | | | |
| Accumulated Depreciation-Buildings & Structures-Med Ctr | | | | 121220 | | | | | | |
| Accumulated Depreciation-Buildings & Structures-3 rd Party Activities | | | | 121230 | | | | | | |
| Accumulated Depreciation-General Improvements-Campus | | | | 121310 | | | | | | |
| Accumulated Depreciation-General Improvements-Med Ctr | | | | 121320 | | | | | | |
| Accumulated Depreciation-General Improvements-3 rd Party Activities | | | | 121330 | | | | | | |
| Accumulated Depreciation-Software >\$10M-Campus | | | | 121440 | | | | | | |
| Accumulated Depreciation-Software > \$10M-Med Ctr | | | | 121450 | | | | | | |
| Accumulated Depreciation-Software > \$10M-3 rd Party Activities | | | | 121431 | | | | | | |
| Accumulated Depreciation-Software < \$10M-Campus | | | | 121460 | | | | | | |
| Accumulated Depreciation-Software < \$10M-Med Ctr | | | | 121470 | | | | | | |
| Accumulated Depreciation-Software < \$10M-3 rd Party Activities | | | | 121432 | | | | | | |
| Accumulated Depreciation-Equipment-Med Ctr | | | | 121480 | | | | | | |
| Accumulated Depreciation-Equipment-Campus | | | | 121490 | | | | | | |
| Accumulated Depreciation-Equipment-3 rd Party Activities | | | | 121430 | | | | | | |
| Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books)-Campus | | | | 121510 | | | | | | |
| Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books)-3 rd Party Activities | | | | 121530 | | | | | | |
| Accumulated Depreciation-Intangible Assets-Campus | | | | 121710 | | | | | | |
| Accumulated Depreciation-Intangible Assets-Med Ctr | | | | 121720 | | | | | | |

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) |
| ASSETS | | | | | | | | | | |
| Accumulated Depreciation-Intangible Assets-3 rd Party Activities | | | | 121730 | | | | | | |
| Accumulated Depreciation-Infrastructure-Campus | | | | 121810 | | | | | | |
| Accumulated Depreciation-Infrastructure-Med Ctr | | | | 121820 | | | | | | |
| Accumulated Depreciation-Infrastructure-3 rd 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 | | | | | | | | | |
| 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 | | | | | | | | | |
| LIABILITIES | | | | | | | | | | |
| 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 |

| 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) |
| LIABILITIES | | | | | | | | | | |
| 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 | | | | | | | | | |
| 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 | | | | | | | | | |

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) |
| LIABILITIES | | | | | | | | | | |
| 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 | | | | | | | | | |
| 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 | | | | | | |

*Change 2/28/09

**Addition 2/28/09

| 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) |
| LIABILITIES | | | | | | | | | | |
| 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 rd Party Debt | | 104613 | 114613 | 124613 | | | | | | |
| CL-Long-Term Debt-3 rd Party Debt-Deferred Financing Cost | | | 114614 | | | | | | | |
| CL-Long-Term Debt-3 rd 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 | | | | | | | | | |
| 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 | | | | | | | | | |

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) |
| LIABILITIES | | | | | | | | | | |
| 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 | | | | | | | | | |
| 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 | | | |
| 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 | | | | | | | | | |

| 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) |
| LIABILITIES | | | | | | | | | | |
| Noncurrent Liabilities (NL) | | | | | | | | | | |
| 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 | | | | | | | | | |
| 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-Certificates of Participation | | 105420 | 115420 | 125420 | | | | | | |
| NL-LTD-COP-Deferred Financing Costs | | | 115421 | | | | | | | |
| Mortgages and other borrowings: | | | | | | | | | | |
| NL-LTD-Mortgages & Other Borrowings | | 105430 | 115430 | 125430 | | | | | | |
| Capital lease obligations: | | | | | | | | | | |
| NL-LTD-Capital Lease Obligations | | 105440 | 115440 | 125440 | | | | | | |
| NL-LTD-Capital Lease Obligations-SPWB | | 105450 | 115450 | 125450 | | | | | | |
| Third party debt: | | | | | | | | | | |
| NL-LTD-3 rd Party Debt | | 105413 | 115413 | 125413 | | | | | | |
| NL-LTD-3 rd Party Debt-Deferred Financing Costs | | | 115414 | | | | | | | |
| NL-LTD-3 rd Party Debt-Premiums | | | 115415 | | | | | | | |

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) |
| LIABILITIES | | | | | | | | | | |
| * 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 | | | | | | | | | |
| 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 | | | | | | | | | |

*Change 2/28/09

**Addition 2/28/09

| 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) |
| NET ASSETS (NET) | | | | | | | | | | |
| 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 | | | |
| 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 | | | | | | | | |

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) |
| NET ASSETS (NET) | | | | | | | | | | |
| 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-Renewal & Replacement | | | | | 139100 | | | | | |
| 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 | | | |

| 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) |
| NET ASSETS (NET) | | | | | | | | | | |
| 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) | Clearing Plan | PERS-VERIP |
| ASSETS | | | | | | | | | |
| Investments: | | | | | | | | | |
| Investments-STIP | 510211 | 480211 | 470211 | 460211 | 400211 | 410211 | 420211 | 490211 | 580211 |
| Investments-Securities | 510221 | 480221 | 470221 | 460221 | 400221 | 410221 | 420221 | 490221 | 580221 |
| Investment Receivable in Funds | | | | | 403000 | 413000 | 423000 | 493000 | |
| Investments-Mortgage Loans | 510241 | 480241 | 470241 | 460241 | | | | | |
| Investments-Misc Loans and Contracts | 510251 | 480251 | 470251 | 460251 | | | | | |
| Investment of cash collateral: | | | | | | | | | |
| Investment of Cash Collateral | 510410 | 480410 | 470410 | 460410 | 400410 | 410410 | 420410 | 490410 | 580410 |
| Participants interest in external mutual funds | | | | | 400200 | 410200 | 420200 | 490200 | |
| Participant 403(b) loans: | | | | | | | | | |
| Participant Loans | | | | | 400500 | 410500 | 420500 | 490500 | |
| Accounts receivable: | | | | | | | | | |
| Contributions: | | | | | | | | | |
| A/R-Contributions-Due from UC | 510611 | 480611 | 470611 | 460611 | 400611 | 410611 | 420611 | 490611 | 580611 |
| A/R-Contributions-Due from Fidelity | | | | | 400613 | 410613 | 420613 | 490613 | |
| A/R-Contributions-Due from Other | 510612 | 480612 | 470612 | 460612 | 400612 | 410612 | 420612 | 490612 | 580612 |
| A/R-Contributions-State Deferral | 510613 | | | | | | | | |
| Investment income: | | | | | | | | | |
| A/R Investment Income | 510620 | 480620 | 470620 | 460620 | 400620 | 410620 | 420620 | 490620 | 580620 |
| Security sales and other: | | | | | | | | | |
| A/R-Other-Investment Sales | 510631 | 480631 | 470631 | 460631 | 400631 | 410631 | 420631 | 490631 | 580631 |
| A/R-Other-Investment Sales-Settlements | 510632 | 480632 | 470632 | 460632 | 400632 | 410632 | 420632 | 490632 | 580632 |
| A/R-Other | 510634 | 480634 | 470634 | 460634 | 400634 | 410634 | 420634 | 490634 | 580634 |

EXHIBIT B (Cont'd)

| Account Group Code Title | Fund Group | | | | | | | | |
|---|------------|-----------|-----------|-----------|--------|--------|--------|---------------|------------|
| | UCRP-UC | UCRP-LANL | UCRP-LLNL | UCRP-LBNL | 403(b) | DCP | 457(b) | Clearing Plan | PERS-VERIP |
| LIABILITIES | | | | | | | | | |
| Payable for securities purchases: | | | | | | | | | |
| A/P-Investment Purchases | 514110 | 484110 | 474110 | 464110 | 404110 | 414110 | 424110 | 494110 | 584110 |
| A/P-Investment Purchases – Settlement | 514120 | 484120 | 474120 | 464120 | 404120 | 414120 | 424120 | 494120 | 584120 |
| | | | | | | | | | |
| Member withdrawals, refunds and other payables: | | | | | | | | | |
| Withdrawals and Refunds | 514210 | 484210 | 474210 | 464210 | 404210 | 414210 | 424210 | 494210 | 584210 |
| Other | 514210 | 484210 | 474220 | 464220 | 404210 | 414210 | 424220 | 494220 | 584210 |
| Collateral held for security lending: | | | | | | | | | |
| Collateral Held for Security Lending | 514300 | 484300 | 474300 | 464300 | 404300 | 414300 | 424300 | 494300 | 584300 |
| NET ASSETS | | | | | | | | | |
| Members' defined benefit plan benefits | 519000 | 489000 | 479000 | 469000 | | | | | 589000 |
| Participants' defined contribution plan benefits | | | | | 409000 | 419000 | 429000 | 499000 | |
| | | | | | | | | | |
| ADDITIONS | | | | | | | | | |
| Contributions: | | | | | | | | | |
| Employer contributions: | | | | | | | | | |
| Employer contributions-UC | 515110 | | | | | | | | |
| Employer contributions- Other | 515120 | 485120 | 475120 | 465130 | | | | | |
| | | | | | | | | | |
| Employee contributions: | | | | | | | | | |
| Employee contributions-Members | 515130 | 485130 | 475130 | 465130 | | | | | |
| | | | | | | | | | |
| Contributions-State of California | | | | | 405110 | 415110 | 425110 | 495110 | 585110 |
| Contributions-Contracts, Grants & Other | | | | | 405120 | 415120 | 425120 | 495120 | 585120 |
| Contributions-Participants | | | | | 405140 | 415140 | 425140 | 495140 | |
| | | | | | | | | | |
| 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 | 495211 | 585211 |
| Investment Income–Net Appreciation (Depreciation) in Fair Value of Investments–Other | 515212 | 485212 | 475212 | 465212 | 405212 | 415212 | 425212 | 495212 | 585212 |
| Investment Income–Realized Gain (Inactive as of 7/1/08) | 515213 | 485213 | 475213 | 465213 | 405213 | 415203 | 425213 | 495213 | 585213 |

EXHIBIT B (Cont'd)

| Account Group Code Title | Fund Group | | | | | | | | |
|---|------------|-----------|-----------|-----------|--------|--------|--------|---------------|------------|
| | UCRP-UC | UCRP-LANL | UCRP-LLNL | UCRP-LBNL | 403(b) | DCP | 457(b) | Clearing Plan | PERS-VERIP |
| ADDITIONS | | | | | | | | | |
| Investment Income-Interest, Dividends, Other | 515220 | 485220 | 475220 | 465220 | 405220 | 415220 | 425220 | 495220 | 585220 |
| Investment Income-Interest, Dividends, Other | 515220 | 485220 | 475220 | 465220 | 405220 | 415220 | 425220 | 495220 | 585220 |
| Investment Income-Securities Lending | 515230 | 485230 | 475230 | 465230 | 405230 | 415230 | 425230 | 495230 | 585230 |
| Less investment expenses: | | | | | | | | | |
| Investment Expenses-Securities Lending | 515310 | 485310 | 475310 | 465310 | 405310 | 415310 | 425310 | 495310 | 585310 |
| Investment Expenses-Other | 515320 | 485320 | 475320 | 465320 | 405320 | 415320 | 425320 | 495320 | 585320 |
| Interest income-State of California | 515410 | | | | | | | | |
| Other additions: | | | | | | | | | |
| Other-Loan Repayment | | | | | 405400 | | | | |
| DEDUCTIONS | | | | | | | | | |
| Benefit payments: | | | | | | | | | |
| Retirement payments: | | | | | | | | | |
| Benefit Payments-Retirement Payments | 517110 | 487110 | 477110 | 467110 | | | | | 587110 |
| Member withdrawals: | | | | | | | | | |
| Benefit Payments-Member Withdrawals | 517120 | 487120 | 477120 | 467120 | | | | | 587120 |
| 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 |

| Account Group Code Title | Fund Group | | | | | | | | |
|--|------------|-----------|-----------|-----------|--------|--------|--------|---------------|------------|
| | UCRP-UC | UCRP-LANL | UCRP-LLNL | UCRP-LBNL | 403(b) | DCP | 457(b) | Clearing Plan | PERS-VERIP |
| DEDUCTIONS | | | | | | | | | |
| Death payments: | | | | | | | | | |
| Benefit Payments–Death Payments | 517170 | 487170 | 477170 | 467170 | | | | | 587170 |
| Plan(s) benefit payments: | | | | | | | | | |
| Benefit Payments–Plan(s) Benefit Payments | | | | | 407180 | 417180 | 427180 | 497180 | |
| Participant withdrawals and loan transactions: | | | | | | | | | |
| Benefit Payments–Participant Withdrawals & Loans | | | | | 407190 | 417190 | 427190 | 497190 | |
| Expenses: | | | | | | | | | |
| Allocated: | | | | | | | | | |
| Expenses–Allocated | 517130 | 487310 | 477310 | 467310 | | | | | |
| Direct: | | | | | | | | | |
| Expenses–Direct | 517320 | 487320 | 477320 | 467320 | | | | | |
| Plan administration: | | | | | | | | | |
| Expenses–Plan Administration | | | | | 407310 | 417310 | 427310 | 497310 | 587310 |
| Loan withdrawal: | | | | | | | | | |
| Expenses–Loan Withdrawal | | | | | 407330 | | | | |
| Other: | | | | | | | | | |
| Expenses–Other | | | | | 407320 | 417320 | 427320 | 497320 | 587320 |
| Interfund Transfers | | | | | 407900 | 417900 | 427900 | 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 | GIC | MM | Bal Growth Fund | DCP TIPS | External Funds | Residual |
| ASSETS | | | | | | | | | |
| Investments: | | | | | | | | | |
| Investments-STIP | 520211 | 530211 | 540211 | 550211 | 560211 | 610211 | 620211 | | 640211 |
| Investments-Securities | 520221 | 530221 | 540221 | 550221 | 560221 | 610221 | 620221 | | 640221 |
| Investment of cash collateral: | | | | | | | | | |
| Investment of Cash Collateral | 520410 | 530410 | 540410 | 550410 | 560410 | | 620410 | | 640410 |
| 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 | | |
| Interfund Receivables | | | | | | 613000 | | | 643000 |
| Interfund Payables | 528000 | 538000 | 548000 | 558000 | 568000 | 618000 | 628000 | | 648000 |
| LIABILITIES | | | | | | | | | |
| 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 |
| 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 | | |

| Account Group Code Title | Fund Group | | | | | | | | |
|---|------------|--------|--------|--------|--------|-----------------|----------|----------------|----------|
| | Savings | Equity | Bond | GIC | MM | Bal Growth Fund | DCP TIPS | External Funds | Residual |
| LIABILITIES | | | | | | | | | |
| 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 |
| NET ASSETS | | | | | | | | | |
| Participants' defined contribution plan benefits | 529000 | 539000 | 549000 | 559000 | 569000 | 619000 | 629000 | 609000 | 649000 |
| ADDITIONS | | | | | | | | | |
| Contributions: | | | | | | | | | |
| Contributions-State of California | 525110 | 535110 | 545110 | 555110 | 565110 | 615110 | 625110 | 605110 | |
| Contributions-Contracts, Grants & Other | 525120 | 535120 | 545120 | 555120 | 565120 | 615120 | 625120 | 605120 | |
| Participants: | | | | | | | | | |
| 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 |
| Interest, dividends, and other investment income: | | | | | | | | | |
| 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 |

EXHIBIT B.1 (Cont'd)

| Account Group Code Title | Fund Group | | | | | | | | |
|--|------------|--------|--------|--------|--------|-----------------|----------|----------------|----------|
| | Savings | Equity | Bond | GIC | MM | Bal Growth Fund | DCP TIPS | External Funds | Residual |
| DEDUCTIONS | | | | | | | | | |
| 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 |

| 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 | |
| ASSETS | | | | | | | | | |
| Investments: | | | | | | | | | |
| Investments-STIP | 650211 | 660211 | 840211 | 670211 | 840211 | 680211 | 840211 | 690211 | |
| Investments-Securities | 650221 | 660221 | 840221 | 670221 | 840221 | 680221 | 840221 | 690221 | |
| Investment of cash collateral: | | | | | | | | | |
| Investment of Cash Collateral | | | | | | | | | |
| 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 | |
| Interfund Receivables | 653000 | 663000 | 843000 | 673000 | 843000 | 683000 | 843000 | 693000 | |
| Interfund Payables | 658000 | 668000 | 848000 | 678000 | 848000 | 688000 | 848000 | 698000 | |
| LIABILITIES | | | | | | | | | |
| 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 Clearing Plan | 654040 | 664040 | 844040 | 674040 | 844040 | 684040 | 844040 | 694040 | |
| 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 | |

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 | |
| LIABILITIES | | | | | | | | | |
| Member withdrawals, refunds and other payables: | | | | | | | | | |
| Withdrawals and Refunds | | | | | | | | | |
| Other | | | | | | | | | |
| Collateral held for security lending: | | | | | | | | | |
| Collateral held for Security Lending | | | | | | | | | |
| NET ASSETS | | | | | | | | | |
| Participants' defined contribution plan benefits | 659000 | 669000 | 849000 | 679000 | 849000 | 689000 | 849000 | 699000 | |
| ADDITIONS | | | | | | | | | |
| Contributions: | | | | | | | | | |
| Contributions-State of California | | | | | | | | | |
| Contributions-Contracts, Grants & Other | | | | | | | | | |
| Participants: | | | | | | | | | |
| 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 | |
| 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 | |

| 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 | |
| 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 | 657310 | 667310 | 847310 | 677310 | 847310 | 687310 | 847310 | 697310 | |
| Other | | | | | | | | | |
| Expenses-Other | 657320 | 667320 | 847320 | 677320 | 847320 | 687320 | 847320 | 697320 | |

EXHIBIT B.1 (Cont'd)

NEW

| 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 | | |
| Investment of cash collateral: | | | | | | | | | |
| Investment of Cash Collateral | | | | | 800410 | 810410 | | | |
| 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 | | |
| 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 Clearing Plan | 844040 | 834040 | 844040 | 844040 | 804040 | 814040 | 824040 | | |
| 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 | | |

| 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 | | |
| LIABILITIES | | | | | | | | | |
| Member withdrawals, refunds and other payables: | | | | | | | | | |
| Withdrawals and Refunds | | | | | | | | | |
| Other | | | | | 804220 | 814220 | | | |
| Collateral held for security lending: | | | | | | | | | |
| Collateral held for Security Lending | | | | | 804300 | 814300 | | | |
| NET ASSETS | | | | | | | | | |
| Participants' defined contribution plan benefits | 849000 | 839000 | 849000 | 849000 | 809000 | 819000 | 829000 | | |
| ADDITIONS | | | | | | | | | |
| Contributions: | | | | | | | | | |
| Contributions-State of California | | | | | | | | | |
| Contributions-Contracts, Grants & Other | | | | | | | | | |
| Participants: | | | | | | | | | |
| 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 | | |
| 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 | | |

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 | | |
| 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 |
| ASSETS | |
| 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 |
| | |
| LIABILITIES | |
| Insurance premiums: | |
| A/P to UC-Insurance Premiums | 704211 |
| | |

EXHIBIT C (Cont'd)

| | Fund Group |
|---|------------|
| Account Group Code Title | OPEB Trust |
| LIABILITIES | |
| 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 |
| | |
| NET ASSETS | |
| Net assets held in trust for OPEB | |
| Net Assets | 709000 |
| | |
| ADDITIONS | |
| 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 | 705213 |

| | Fund Group |
|---|------------|
| Account Group Code Title | OPEB Trust |
| Gain (Inactive as of 7/1/08) | |
| ADDITIONS | |
| 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 |
| DEDUCTIONS | |
| 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) |
| OPERATING REVENUES | | | |
| 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) |
| OPERATING REVENUES | | | |
| 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 | | |

EXHIBIT D (Cont'd)

| Account Group Code Title | Fund Group | | |
|--|------------|------------------|--------|
| | Current | Unexpended Plant | 415(m) |
| OPERATING REVENUES | | | |
| 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 | | |
| Other employee benefits: | | | |
| 415(m) Supplemental Benefit Payments | | | 597110 |
| 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 | | |
| NONOPERATING REVENUES (EXPENSES) | | | |
| 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 | | |
| 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 | | |

| Account Group Code Title | Fund Group | | |
|---|------------|------------------|--------|
| | Current | Unexpended Plant | 415(m) |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Investment income: | | | |
| Endowment: | | | |
| Endowment Fund Income | 205100 | | |
| 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 | | |
| 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 | | |
| 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 | | |
| 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 | | |

EXHIBIT D (Cont'd)

| Account Group Code Title | Fund Group | | |
|---|------------|------------------|--------|
| | Current | Unexpended Plant | 415(m) |
| OTHER CHANGES IN NET ASSETS | | | |
| Impairment losses 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 | | |
| EXPENDITURES | | | |
| 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 | | |
| DOE Expenses | 300160 | | |
| (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 |
|----------------------------|---|---|---|--|--|
| Agency Funds | Agency Funds Group | | Open | 000010 | |
| Plant Funds | Unexpended Plant Funds | <ul style="list-style-type: none"> ▪ Gifts—Restricted ▪ Federal Grants ▪ State Appropriations ▪ University Funds ▪ Borrowed Funds <ul style="list-style-type: none"> □ Multi-Campus Borrowing □ Campus Borrowing ▪ Gifts—Unrestricted ▪ Private Grants & Contracts—Restricted ▪ State Grants ▪ University Funds | <ul style="list-style-type: none"> Open Open 00800-00999 01000-01480 01481-01599 Open Open Open Open Open Open Open Open Open | <ul style="list-style-type: none"> 100100 100200 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"> ▪ Trust Funds ▪ University Funds | <ul style="list-style-type: none"> Open Open | <ul style="list-style-type: none"> 101200 101100 | |
| | Investment in Plant | <ul style="list-style-type: none"> ▪ Investment in Plant—Other ▪ Investment in Plant—Federally Sponsored ▪ Investment in Plant—Nonfederally Sponsored | <ul style="list-style-type: none"> Open Open Open | <ul style="list-style-type: none"> 102000 102100 102200 | |
| Loan Funds | University Loan Fund Federal/University Matching Loan Fund | <ul style="list-style-type: none"> ▪ Federal Contributions ▪ University Matching | <ul style="list-style-type: none"> Open Open Open | <ul style="list-style-type: none"> 201000 202100 202900 | |
| | Allowance Doubtful Accounts | | Open | 203000 | |
| Endowment Principal | Endowment Principal | <ul style="list-style-type: none"> ▪ Excluding Opportunity Funds & Educational Funds ▪ Opportunity Funds ▪ Educational Funds ▪ Agency | <ul style="list-style-type: none"> See footnote See footnote See footnote Open | <ul style="list-style-type: none"> 301000¹ 302000² 303000³ 304000 | Assigned by OP, Kevin Kendall Assigned by OP, Kevin Kendall Assigned by OP, Kevin Kendall Assigned by OP, Kevin Kendall |
| Current Funds | General Funds | <ul style="list-style-type: none"> ▪ General Funds | 19900-19999 | 401000 | Assigned by OP, Denise Ledesma 19902 Medical Residencies-UCD 19904 U/G Teaching Excellence 19905 Instructional Equip Repl Program 19906 Instructional Use of Computers |

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

² Funds for group 302000: 07427-07434, 09500-09590, 09595

³ 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 |
|---------------|------------------------|-----------------------|-------------------------|--------------------|--|
| Current Funds | General Funds (cont'd) | | 19900-19999 (cont'd) | 401000 (cont'd) | Assigned by OP, Denise Ledesma (cont'd) |
| | | | | | 19907 Microelectronics Research |
| | | | | | 19908 Biotechnology Research |
| | | | | | 19909 Toxic Substances Research |
| | | | | | 19910 Acad Geriatric Rsrc Program |
| | | | | | 19911 Def Maint/Special Repairs |
| | | | | | 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 |
| | | | | | 19970 Outreach Programs—UCI |
| | | | | | Assigned by ANR, Jake McGuire |
| | | | | | 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 |
|---|---|--|-------------|---|----------|
| Current Funds | 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 | | | |
| | | –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 | | | |
| State of California, Special State Appropriations | ▪ General Funds Specific State Appropriations | 18000-18069 | 404110 | Assigned by OP, Denise Ledesma: 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 18049-50 Cal Ins Sci & Innov 18055-57 San Joaquin Valley/Merced Campus 18059 Math, Science & Arts Outreach Prg | |
| | ▪ Special State Appropriations | 18070-18199 | 404120 | Assigned by OP, Denise Ledesma: 18071, 072, 089, 090, 101, 102, 103 Breast Cancer Research—7 year rotation 18073-75 Inst Trnsp Studies-BK, DV, IR | |

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—7 year rotation | | | |
| | | | | | 18081 Ctr for Earthquake Eng Research | | | |
| | | | | | 18082 Permanent New Equip, Instr Support-Gen1 & 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 | | | |
| | | | | | 18091 Oiled Wildlife Care Network | | | |
| | | | | | 18092-94 Health Care Benefit Fund | | | |
| | | | | | 18104-08 Breast Cancer Rsrch—Income Tax Checkoff | | | |
| | | | | State of California, State Agencies | ▪ State Contracts, Grants & Cooperative Agreements | Open | 404210 | |
| | | | | | ▪ State Overhead Clearing | Open | 404220 | |
| | | | | Local Governments | ▪ Local Government Appropriations, Grants, Contracts & Cooperative Agreements | Open | 405210 | |
| | | | | | ▪ Local Government Overhead Clearing | Open | 405220 | |
| | U.S. Government | ▪ Appropriations | 21000-21099 | 406100 | Assigned by ANR, Jake McGuire | | | |
| | | ▪ Federal Grants & Cooperative Agreements | Open | 406210 | | | | |
| | | ▪ Federal Grants Overhead Clearing | Open | 406220 | | | | |
| | | ▪ Federal Contracts | Open | 406310 | | | | |
| | | ▪ Federal Contracts Overhead Clearing | Open | 406320 | | | | |
| | Endowment Funds Income | ▪ Federal Contracts—DOE Labs | Open | 406330 ¹ | | | | |
| | | ▪ Endowment Income | 32206-33999 ² <u>(Endowments only)</u> 34100-39997 13000-13999 12100-12999 16xxx, 92xxx | 407100 | Assigned by OP, Kevin Kendall | | | |
| ** | | ▪ Agency—Endowment Income | 32206-33999 ² <u>(Endowments only)</u> 34100-39997 13000-13999 12100-12999 16xxx, 92xxx | 407300 | Assigned by OP, Kevin Kendall | | | |
| ** | | | | | | | | |
| ** | | | | | | | | |

¹ For use at Location M only

² 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 |
|---|--|--|--------------|---------------------|-------------------------------|
| ** Current Funds (continued) | Endowment Funds | ▪ Excluding Opportunity Funds & Educational Funds | See footnote | 407210 ¹ | Assigned by OP, Kevin Kendall |
| | Principal Appropriated | ▪ Opportunity Funds | See footnote | 407220 ² | Assigned by OP, Kevin Kendall |
| | | ▪ Educational Funds | See footnote | 407230 ³ | Assigned by OP, Kevin Kendall |
| | Private Gifts, Grants & Contracts | ▪ Unrestricted Gifts | Open | 408100 | |
| | | ▪ 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 | |
| | Other Sources | ▪ Service Enterprises | Open | 410100 | |
| | | ▪ Other | | | |
| | | □ Federal Contract & Grants ICR-Other | Open | 410210 | |
| | | □ DOE Comp & Beneficial Fund | Open | 410220 | |
| | | □ Deferred Maintenance | Open | 410230 | |
| | | □ Plant Service | Open | 410240 | |
| | | □ Federal Contract & Grants—Off-the-Top | 69750 | 410250 | Assigned by OP |
| | | □ DOE Laboratories—Off-the-Top | 69751 | 410260 | Assigned by OP |
| | | □ Other | Open | 410290 | |
| | Reserves | | Open | 411100 | |
| Reserves for Renewals and Replacements | Reserves for Renewals and Replacements | | Open | 411200 | |

¹ 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

² Funds for group 407220: 07427-07434, 09500-09590, 09595

³ 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 |
|---------------|--|--|-------------|------------|-------------------------------|
| UCRS Funds | UCRS | | | 5xxxx | Assigned by OP, Kevin Kendall |
| | | ▪ 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 | |
| | | □ 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 | 540000 | |
| ** | | □ UC Pathway Fund 2050 | 99989 | 541000 | |
| ** | | □ UC Pathway Fund 2055 | 99855 | 541500 | |
| ** | | □ UC Pathway Fund 2050 | 99860 | 542000 | |
| Current Funds | Balancing Funds & Encumbrance Control | ▪ Balancing Funds & Encumbrance Control | Open | 600000 | |
| OPEB Trust | OPEB Trust | ▪ OPEB Trust | 99977 | 700000 | Assigned by OP, Kevin Kendall |

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

| Object Code Description | Current Funds |
|---|---------------|
| OPERATING EXPENSES (1) | |
| Salaries and wages | |
| 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 |
| UCRP Benefits | |
| 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 |
| Retiree Health Benefits | |
| 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 |
| Other Employee Benefits | |
| 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 |
|---|---------------|
| OPERATING EXPENSES (1) | |
| 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 |
| 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 |
| Elimination of Capitalized Benefits | 8890 |

| Object Code Description | Current Funds |
|---|---------------|
| OPERATING EXPENSES (1) | |
| 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 |
| Travel | |
| Travel | 2000 |
| Travel-Conference Fees | 2100 |
| University Garage Charges | 2300 |
| Removal & Moving Expense Reimbursement | 2700 |
| Freight | 3000 |
| Indirect Cost and Recharges | |
| UNEX Admin Expense | 3700 |
| (2) Indirect Cost Recovery (AGC 300155 and 300156 only) | 3800 |
| Recharges | 3900 |
| Communication Services | |
| Telephone, Telegraph & Teletype | 4100 |
| Postage, Mail, Inc. Commercial Mail Service | 4400 |
| Rents | |
| 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 |
| Payment Under Capital Lease Other (should be zero) | 5600 |
| Payment Under Capital Lease Computer (should be zero) | 5700 |

*EXHIBIT F (Cont'd)

| Object Code Description | Current Funds |
|---|---------------|
| OPERATING EXPENSES (1) | |
| Utilities | |
| Utilities Services | 5200 |
| Electricity | 5210 |
| Water & Sewer | 5220 |
| Natural Gas | 5230 |
| Oil | 5250 |
| Propane/Butane | 5260 |
| Printing | |
| Printing of Publications | 6000 |
| Reproduction and Photography | 6050 |
| Printing of Forms, Stationary, Etc. | 6100 |
| Library Materials (non-inventorial) | 6200 |
| Library Materials Book Binding | 6300 |
| Other Goods & Services | |
| Elimination of non reportable expense (AGC 300151 and 300159 only) | 3850 |
| Central Stenographic Services | 7000 |
| Repairs, Alterations & Maintenance | 7100 |
| Building Maintenance (departmental recharges) | 7150 |
| 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 |
| 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 |
| 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 |

| Object Code Description | Current Funds |
|---|---------------|
| OPERATING EXPENSES (1) | |
| 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 |
| Scholarships and fellowships | |
| (3) Scholarships & Fellowships | 7770 |
| Scholarship Allowance | 7760 |
| Supplies and materials | |
| 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 |
| 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 |

*EXHIBIT F (Cont'd)

| Object Code Description | Current Funds |
|---|---------------|
| OPERATING EXPENSES (1) | |
| Equipment & Other Inventorial Items | |
| 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 >\$10M | 9230 |
| Software Projects to be Capitalized <\$10M | 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 |
| (4) DOE Laboratories | |
| 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 |
| 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 |

| | Object Code Description | Current Funds |
|----|--|---------------|
| | OPERATING EXPENSES (1) | |
| ** | 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 |
| | NONOPERATING EXPENSES (1) | |
| | Other Nonoperating Expense | 7800 |
| | Other Losses, Other Than Capital Assets | 7810 |
| | Insurance Recoveries, Current Year Other Than Capital Assets | 7820 |
| | Trade-in Allowance | 9300 |

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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.