

UCRS: ACCOUNTING FOR UCRS FUNDS

"Will you still need me,  
Will you still feed me,  
When I'm sixty-four."

--John Lennon & Paul McCartney

I. INTRODUCTION

\* The University of California Retirement System (UCRS) provides retirement benefits for all eligible employees of the University. UCRS is comprised of the Basic Retirement Plan and the Additional Retirement Programs. The Additional Retirement Programs are the Savings Program, Equity Program, Bond Program, Guaranteed Insurance Contract Program, and Money Market Program. Participation in the Additional Retirement Programs may be on a tax-deferred or a non-tax-deferred basis.

Membership in the Basic Retirement Plan is required of all eligible University employees. The funding for the basic plan is through contributions made by the employees and the University. Effective July 1, 1983, members' contributions into this plan are made on a tax-deferred basis.

In general, participation in the Additional Retirement Programs on a tax-deferred basis is voluntary, with contributions into the programs made by the employees. However, under certain circumstances special contributions are made by the University on behalf of eligible employees (refer to Accounting Manual chapter P-196-79, Payroll: UCRS Employer's Contribution).

Participation in the Additional Retirement Programs on a non-tax-deferred basis is voluntary; funding for the programs is made through employee contributions.

The purpose of this Accounting Manual chapter is to set forth the procedures and responsibilities for the accounting of the funds contributed into UCRS by the employees and the University, as recorded in the University general ledger.

II. UCRS ACCOUNT STRUCTURE

UCRS accounts are recorded in a separate fund group within the University's general ledger. Each retirement program has its own set of accounts which identifies its assets, liabilities, accumulated balances, additions, and deductions. It is the responsibility of the Corporate Accounting Office within the Office of the Associate Vice President--Business and Finance, to assign new accounts as needed by UCRS. The account structure for each retirement program is displayed in Appendix I.

### III. ACCOUNTING RESPONSIBILITIES FOR UCRS FUNDS

The Associate Vice President--Business and Finance has the overall responsibility for reviewing and coordinating the accounting procedures for UCRS. Specific accounting operating responsibilities for UCRS funds fall within the following two areas.

#### A. INVESTMENTS OF UCRS FUNDS

The investment of UCRS funds is the responsibility of The Regents of the University of California. Management of the investment program is the responsibility of the Treasurer of The Regents.

The Corporate Accounting Office is responsible for ensuring that the investments made by the Treasurer for the various UCRS plans are recorded in the appropriate accounts. It also has the responsibility for providing the Treasurer with a monthly projection of additional UCRS funds available for investment.

Purchases and sales of securities and income earned on those investments are recorded in the general ledger by means of the Treasurer's Reporting System (TRS). The Corporate Accounting Office is responsible for processing in TRS the purchases and sales of investments in securities and for reconciling the book value of and the income earned by these investments, as reported in TRS, to the amount recorded in the general ledger.

Until specifically invested in securities for UCRS, funds entering UCRS participate in the University's Short-Term Investment Pool (STIP). Income earned on the STIP is distributed quarterly to the different participating funds based on the cash participation ratio of such funds. The Corporate Accounting Office is responsible for reconciling the cash equity of UCRS as recorded in the STIP to the general ledger cash balance of UCRS funds.

#### B. ACCOUNTING FOR MEMBER AND UNIVERSITY CONTRIBUTIONS TO UCRS

Member contributions for the various UCRS plans are made by payroll deductions through the University Payroll System (refer to Accounting Manual chapter P-196-78, Payroll: UCRS Accounting Procedures). The individual member's contribution account is maintained in a separate UCRS system, which is operated under a contract with Glen Slaughter & Associates.

The University contributions to the Basic Retirement Plan and, where applicable, to the tax-deferred Additional Retirement Programs are recorded as an employee benefit cost and are charged to the employee's department. Accounting Manual chapter P-196-79, Payroll: UCRS Employer's Contribution, describes the different types of University contributions to UCRS.

Within the University Benefit Programs Department, the Retirement Office is responsible for the day-to-day operation of the retirement system. This includes the accounting responsibilities for member and University contributions to the various retirement plans, for which it will:

- 1) Prepare financial journals each month to transfer member and University contributions from the campuses to the UCRS general ledger accounts;
- 2) Input to the Slaughter system the data provided by the campus payroll systems to update each member's individual account;
- 3) Reconcile the total amount of the members' account balance in the Slaughter system to the total amount of the members' and Regents' accumulation and current contribution accounts as recorded in the general ledger;
- 4) Process retirement and refund requests and provide input to the Slaughter system to initiate payment of retirement benefits and refunds;
- 5) Transfer member contributions from the members' accumulation account to the Regents' Benefit Reserve account to fund the members' portion of the annuity payments;
- 6) Process annuitants' and refund checks;
- 7) Request that funds be deposited into annuity and refund revolving fund accounts;
- 8) Reconcile the bank statements and the check registers to the annuity and refund revolving fund accounts in the general ledger;
- 9) Maintain control of check stock for the revolving fund accounts;
- 10) Process Federal and State income tax withheld from benefits payments and from refund payments;
- 11) Distribute tax forms W-2P and 1099R to recipients of UCRS benefit and refund payments;
- 12) Distribute investment income earned on UCRS funds to member and University accounts;
- 13) Process member account adjustments, withdrawals, and transfers between plans/programs as received from the campus accounting office and other sources;
- 14) Close the income and expense accounts of each plan into their respective member and University accumulation accounts;
- 15) Prepare fiscal year-end balance sheets, income statements, and changes in funds balances for UCRS to be incorporated into the Financial Report of the University of California.

IV. REFERENCES

Accounting Manual chapters:

- I-582 Investment and Investment Income.
- P-196-78 Payroll: UCRS Accounting Procedures.
- P-196-79 Payroll: UCRS Employer's Contribution.

The Regents, Standing Order 120, Retirement Systems.

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Historial note: Accounting Manual chapter first published 6/15/84; analyst--Bill Chan.

APPENDIX I: CHART OF ACCOUNTS<sup>1</sup>--UNIVERSITY OF CALIFORNIA RETIREMENT SYSTEM

<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan<sup>2</sup> Code</u>	<u>Closing<sup>3</sup> Account</u>
<u>BASIC FUND (Fund 99990)</u>			
<u>ASSETS</u>			
J130000	Treasurer's General Cash		
J130001	UCRS Annuities Revolving Fund		
J130002	UCRS Refunds Revolving Fund		
J130009	UCRS Cash Clearing		
J130010	Health Insurance Premium Clearing		
J130012	Stop Payment Clearing		
J130040	Mortgage Loans--General		
J130045	Mortgage Loans--Veterans Administration		
J130046	RSV Discount Mortgage Loans--VA		
J130050	Mortgage Loans--FHA		
J130051	RSV Discount Mortgage Loans--FHA		
J130070	Miscellaneous Receivables--Loans		
J130075	Securities Control		
J130100	Accrued Investment Interest		
J130101	Accounts Receivable--Investment Sales		
J130102	Due from DOE		
J130103	Due from Others (Hastings, ASUCLA)		
J130104	Accounts Receivable--Hastings Deferral		
J130106	Overpayments and Duplicate Payments	3,5,6	
J130107	Long-Term Receivable--US STRIP Bonds		
J130110	Due from Current Funds--State Deferral		
J130115	Current Contributions Receivable--Member	3,5	
<u>LIABILITIES</u>			
J130151	Accounts Payable--Investment Purchases		
J130156	Refunds Payable	3,5,6	
J130157	Reimbursement Due the Bank		
J130158	Old Outstanding Checks--Refunds		
J130159	Old Outstanding Checks--Annuitants		
J130160	Withheld Income Tax--State		
J130161	Withheld Income Tax--Federal		
J130165	Federal Income Tax Withheld/Lump-Sum Distributions		

<sup>1</sup> Individual accounts in this chart, as in other charts of accounts, change from time to time. The chart is displayed here only to present a general perspective of the UCRS account structures.

<sup>2</sup> See Appendix II for description of Plan Code.

<sup>3</sup> Income, receipts, and expenditures are closed into their respective accumulation funds at year end.

APPENDIX I (Cont.)

<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan Code</u>	<u>Closing Account</u>
<u>ACCUMULATIONS AND RESERVES</u>			
J130220	Accumulation Fund--Members' Contributions	3	
J130221	Contributions at Retirement	3	J130220
J130222	Interest on Contributions at Retirement	3	J130220
J130223	Interfund Transfers--Contributions	3	J130220
J130224	Interfund Transfers--Interest	3	J130220
J130230	Accumulation Fund--Members' Tax- Deferred Contributions	5	
J130231	Contributions at Retirement	5	J130230
J130232	Interest on Contributions at Retirement	5	J130230
J130233	Interfund Transfers--Contributions	5	J130230
J130234	Interfund Transfers--Interest	5	J130230
J130240	Accumulation Fund--Regents' Special Contributions	6	
J130241	Contributions at Retirement	6	J130240
J130242	Interest on Contributions at Retirement	6	J130240
J130243	Interfund Transfers--Contributions	6	J130240
J130244	Interfund Transfers--Interest	6	J130240
J130290	Regents' Benefit Reserve		
<u>INCOME AND RECEIPTS</u>			
J130300	Regents' Regular Contributions		J130290
J130301	Pre-54 Emeriti		
J130302	Emeriti Widows		
J130303	Hitch Supplement (Searles)		
J130305	Regents' Special Contributions	6	J130240
J130315	Members' Current Contributions	3	J130220
J130320	Members' Current Tax-Deferred Contributions	5	J130230
J130331	Miscellaneous Income		J130290
J130440	Mortgage Interest--General		J130495
J130445	Mortgage Interest--VA		J130495
J130450	Mortgage Interest--FHA		J130495
J130490	Profit or Loss on Sale of Investments		J130290
J130491	Profit or Loss on Sale of Investments-- Other		J130290
J130495	UCRS Funds--Income Control		J130290
<u>EXPENDITURES</u>			
J130518	Residual Balance Adjustment--Basic Fund		J130290
J130520	Refunds--Contributions	5	J130230

<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan Code</u>	<u>Closing Account</u>
<u>EXPENDITURES (Cont.)</u>			
J130521	Refunds--Interest on Contributions	5	J130230
J130522	Return Balance Member Accumulations		J130290
J130530	Refunds--Contributions	6	J130240
J130531	Refunds--Interest on Contributions	6	J130240
J130532	Annuities Purchased--Contributions	6	J130240
J130533	Annuities Purchased--Interest on Contributions	6	J130240
J130540	Refunds--Contributions	3	J130220
J130541	Refunds--Interest on Contributions	3	J130220
J130600	PRDP--Contributions	6	J130240
J130601	PRDP--Interest on Contributions	6	J130240
J130610	PRDP--Contributions	3	J130220
J130611	PRDP--Interest on Contributions	3	J130220
J130620	PRDP--Contributions	5	J130230
J130621	PRDP--Interest on Contributions	5	J130230
J130800	Current Annuity Payments		J130290
J130801	Cost of Living Increase Payments		J130290
J130803	Survivor Benefit Payments		J130290
J130804	Reimbursable Benefits (Note: some to be allocated before closing)		J130303
J130805	Pension Payments--Pre-54 Emeriti		J130301
J130806	Pension Payments--Emeriti Widows		J130302
J130809	Disability Payments		J130290
J130811	Death Benefits--Regents' Contributions		J130290
J130813	Interest on Installment Refunds		J130290
J130814	ASUCLA Retirement Guarantees		
J130820	FICA Guarantees		J130290
J130890	UCRS Administrative Expense		J130290
<u>SAVINGS FUND (Fund 99991)</u>			
<u>ASSETS</u>			
J131000	Treasurer's General Cash		
J131074	Investments--Glendale Federal Savings		
J131075	Investments Control--Savings (thru TRS system)		
J131076	Investments--World Savings and Loan		
J131077	Investments--First Interstate Bank		
J131078	Investments--Crocker National Bank		
J131079	Investments--Prudential		

APPENDIX I (Cont.)

<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan Code</u>	<u>Closing Account</u>
<u>ASSETS (Cont.)</u>			
J131080	Investments--Banker's Trust		
J131081	Investments--NY Life		
J131082	Investments--Travelers Insurance		
J131083	Investments--Security Pacific National Bank		
J131084	Investments--Mellon Bank		
J131085	Investments--1st Bank Minneapolis		
J131100	Accrued Investment Income--Savings		
J131101	Accounts Receivable--Investment Sales		
J131106	Accounts Receivable--Other	4,7,10	
J131130	Due from DOE		
J131133	Due from Others (Hastings, ASUCLA)		
J131140	Current Contributions Receivable-- Member	4,10	
<u>LIABILITIES</u>			
J131150	Accounts Payable--Investment Purchases		
J131156	Refunds Payable	4,7,10	
<u>ACCUMULATIONS AND RESERVES</u>			
J131250	Accumulation Fund--Members' Contributions	4	
J131251	Contributions at Retirement	4	J131250
J131252	Interest on Contributions at Retirement	4	J131250
J131253	Interfund Transfers--Contributions	4	J131250
J131254	Interfund Transfers--Interest	4	J131250
J131260	Accumulation Fund--Members' Contributions	10	
J131261	Contributions at Retirement	10	J131260
J131262	Interest on Contributions at Retirement	10	J131260
J131263	Interfund Transfers--Contributions	10	J131260
J131264	Interfund Transfers--Interest	10	J131260
J131270	Accumulation Fund--Regents' Contributions	7	
J131271	Contributions at Retirement	7	J131270
J131272	Interest on Contributions at Retirement	7	J131270
J131273	Interfund Transfers--Contributions	7	J131270
J131274	Interfund Transfers--Interest	7	J131270
J131280	Accumulated Equities--Savings Fund		
J131290	Retirement Reserve--Savings Fund		



<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan Code</u>	<u>Closing Account</u>
<u>INCOME AND RECEIPTS</u>			
J131306	Regents' Special Contributions	7	J131270
J131310	Members' Current Contributions	4	J131250
J131321	Members' Current Contributions	10	J131260
J131331	Miscellaneous Income		J131280
J131490	P/L on Sale of Investments		
J131495	Investment Income		J131280
<u>EXPENDITURES</u>			
J131518	Residual Balance Adjustment		J131280
J131552	Return Balance of Accumulations to Beneficiaries	4	J131290
J131553	Return Balance of Accumulations to Beneficiaries	7,10	J131290
J131560	Refunds--Contributions	7	J131270
J131561	Refunds--Interest on Contributions	7	J131270
J131567	Annuities Purchased--Contributions	7	J131270
J131568	Annuities Purchased--Interest on Contributions	7	J131270
J131570	Refunds--Contributions	4	J131250
J131571	Refunds--Interest on Contributions	4	J131250
J131577	Annuities Purchased--Contributions	4	J131250
J131578	Annuities Purchased--Interest on Contributions	4	J131250
J131580	Refunds--Contributions	10	J131260
J131581	Refunds--Interest on Contributions	10	J131260
J131587	Annuities Purchased--Contributions	10	J131260
J131588	Annuities Purchased--Interest on Contributions	10	J131260
J131630	PRDP--Contributions	7	J131270
J131631	PRDP--Interest on Contributions	7	J131270
J131640	PRDP--Contributions	4	J131250
J131641	PRDP--Interest on Contributions	4	J131250
J131650	PRDP--Contributions	10	J131260
J131651	PRDP--Interest on Contributions	10	J131260
J131800	Savings Fund Annuity Payment		J131290
J131807	Tax-Deferred Savings Fund Annuity Payment		J131290
J131890	Administrative Expense--Savings Fund		J131280

APPENDIX I (Cont.)

<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan Code</u>	<u>Closing Account</u>
<u>EQUITY FUND (Fund 99993)</u>			
<u>ASSETS</u>			
J132000	Treasurer's General Cash		
J132075	Securities Control		
J132101	Accounts Receivable--Investment Sales		
J132103	Due from DOE		
J132104	Due from Others (Hastings, ASUCLA)		
J132106	Accounts Receivable	12,13,14	
J132108	Current Contributions Receivable--Member	12,14	
<u>LIABILITIES</u>			
J132150	Refunds Payable	12,13,14	
J132153	Accounts Payable--Investment Purchases		
<u>ACCUMULATIONS AND RESERVES</u>			
J132200	Accumulation Fund--Members' Contributions	12	
J132201	Contributions at Retirement	12	J132200
J132202	Gain or Loss on Contributions at Retirement	12	J132240
J132203	Interfund Transfers--Contributions	12	J132200
J132204	Interfund Transfers--Gain or Loss	12	J132240
J132210	Accumulation Fund--Members' Contributions	14	
J132211	Contributions at Retirement	14	J132210
J132212	Gain or Loss on Contributions at Retirement	14	J132240
J132213	Interfund Transfers--Contributions	14	J132210
J132214	Interfund Transfers--Gain or Loss	14	J132240
J132220	Accumulation Fund--Regents' Special Contributions	13	
J132221	Contributions at Retirement	13	J132220
J132222	Gain or Loss on Contributions at Retirement	13	J132240
J132223	Interfund Transfers--Contributions	13	J132220
J132224	Interfund Transfers--Gain or Loss	13	J132240
J132240	Accumulated Equities--Equity Fund		
J132250	Retirement Reserve--Equity Fund		

<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan Code</u>	<u>Closing Account</u>
<u>INCOME AND RECEIPTS</u>			
J132300	Regents' Special Contributions	13	J132220
J132301	Members' Current Contributions	12	J132200
J132302	Members' Current Contributions	14	J132210
J132331	Miscellaneous Income		J132240
J132395	Income Control		J132240
J132490	Profit or Loss on Sale of Investments		J132240
<u>EXPENDITURES</u>			
J132500	Refunds--Contributions	13	J132220
J132501	Refunds--Gain or Loss on Contributions	13	J132240
J132510	Refunds--Contributions	12	J132200
J132511	Refunds--Gain or Loss on Contributions	12	J132240
J132512	Annuities Purchased--Contributions	12	J132200
J132513	Annuities Purchased--Gain or Loss on Contributions	12	J132240
J132518	Residual Balance Adjustment		J132240
J132520	Refunds--Contributions	14	J132210
J132521	Refunds--Gain or Loss on Contributions	14	J132240
J132527	Annuities Purchased--Contributions	14	J132210
J132528	Annuities Purchased--Gain or Loss on Contributions	14	J132240
J132530	PRDP--Contributions	13	J132220
J132531	PRDP--Gain or Loss on Contributions	13	J132240
J132537	Annuities Purchased--Contributions	13	J132220
J132538	Annuities Purchased--Gain or Loss on Contributions	13	J132240
J132540	PRDP--Contributions	12	J132200
J132541	PRDP--Gain or Loss on Contributions	12	J132240
J132550	PRDP--Contributions	14	J132210
J132551	PRDP--Gain or Loss on Contributions	14	J132240
J132552	Return Balance of Member Accumulations	12	J132250
J132553	Return Balance of Member Accumulations	13,14	J132250
J132580	Current Annuity Payment		J132250
J132581	Tax-Deferred Annuity Payments		J132250
J132582	Annuity Payments--Period Certain		J132250
J132583	Tax-Deferred Annuity Payments--Period Certain		J132250
J132890	Administrative Expense--Equity Fund		J132240

APPENDIX I (Cont.)

<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan Code</u>	<u>Closing Account</u>
<u>BOND FUND (Fund 99994)</u>			
<u>ASSETS</u>			
J133000	Treasurer's General Cash		
J133075	Securities Control		
J133100	Accrued Interest on Investments		
J133101	Accounts Receivable--Investment Sales		
J133103	Due from DOE		
J133104	Due from Others (Hastings, ASUCLA)		
J133106	Accounts Receivable	15,16,17	
J133107	Long-Term Receivable--US STRIP Bonds		
J133108	Current Contributions Receivable--Member	15,16	
<u>LIABILITIES</u>			
J133150	Accounts Payable--Investment Purchases		
J133151	Refunds Payable	15,16,17	
<u>ACCUMULATIONS AND RESERVES</u>			
J133200	Accumulation Fund--Members' Contributions	15	
J133201	Contributions at Retirement	15	J133200
J133202	Gain or Loss on Contributions at Retirement	15	J133240
J133203	Interfund Transfers--Contributions	15	J133200
J133204	Interfund Transfers--Gain or Loss	15	J133240
J133210	Accumulation Fund--Members' Contributions	16	
J133211	Contributions at Retirement	16	J133210
J133212	Gain or Loss on Contributions at Retirement	16	J133240
J133213	Interfund Transfers--Contributions	16	J133210
J133214	Interfund Transfers--Gain or Loss	16	J133240
J133220	Accumulation Fund--Regents' Contributions	17	
J133221	Contributions at Retirement	17	J133220
J133222	Gain or Loss on Contributions at Retirement	17	J133240
J133223	Interfund Transfers--Contributions	17	J133220
J133224	Interfund Transfers--Gain or Loss	17	J133240
J133240	Accumulated Equities--Bond Fund		
J133250	Retirement Reserve--Bond Fund		

<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan Code</u>	<u>Closing Account</u>
<u>INCOME AND RECEIPTS</u>			
J133300	Members' Current Contributions	15	J133200
J133301	Members' Current Contributions	16	J133210
J133302	Regents' Special Contributions	17	J133220
J133331	Miscellaneous Income		J133240
J133490	Profit or Loss on Sale of Investments		J133240
J133495	Income Control		J133240
<u>EXPENDITURES</u>			
J133500	Refunds--Contributions	15	J133200
J133501	Refunds--Gain or Loss on Contributions	15	J133240
J133507	Annuities Purchased--Contributions	15	J133200
J133508	Annuities Purchased--Gain or Loss on Contributions	15	J133240
J133510	Refunds--Contributions	16	J133210
J133511	Refunds--Gain or Loss on Contributions	16	J133240
J133518	Residual Balance Adjustment		J133240
J133520	Refunds--Contributions	17	J133220
J133521	Refunds--Gain or Loss on Contributions	17	J133240
J133527	Annuities Purchased--Contributions	17	J133220
J133528	Annuities Purchased--Gain or Loss on Contributions	17	J133240
J133530	PRDP--Contributions	15	J133200
J133531	PRDP--Gain or Loss on Contributions	15	J133240
J133540	PRDP--Contributions	16	J133210
J133541	PRDP--Gain or Loss on Contributions	16	J133240
J133542	Annuities Purchased--Contributions	16	J133210
J133543	Annuities Purchased--Gain or Loss on Contributions	16	J133240
J133550	PRDP--Contributions	17	J133220
J133551	PRDP--Gain or Loss on Contributions	17	J133240
J133552	Return Balance of Member Accumulations	15	J133250
J133553	Return Balance of Member Accumulations	16,17	J133250
J133580	Current Annuity Payments		J133250
J133581	Tax-Deferred Annuity Payments		J133250
J133890	Administrative Expense--Bond Fund		J133240

APPENDIX I (Cont.)

<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan Code</u>	<u>Closing Account</u>
<u>GUARANTEED INSURANCE CONTRACTS FUND (FUND 99995)</u>			
<u>ASSETS</u>			
J134000	Treasurer's General Cash		
J134075	Investments		
J134100	Accrued Investment Income		
J134101	Accounts Receivable--Investment Sales		
J134106	Accounts Receivable--Other	31,32,33	
J134130	Due from DOE		
J134133	Due from Others (Hastings, ASUCLA)		
J134140	Current Contributions Receivable--Member	31,33	
<u>LIABILITIES</u>			
J134150	Accounts Payable--Investment Purchases		
J134156	Refunds Payable	31,32,33	
<u>ACCUMULATIONS &amp; RESERVES</u>			
J134250	Accumulation Fund--Members' Contributions	31	
J134251	Contributions at Retirement	31	J134250
J134252	Interest on Contributions at Retirement	31	J134250
J134253	Interfund Transfers--Contributions	31	J134250
J134254	Interfund Transfers--Interest	31	J134250
J134260	Accumulation Fund--Regents' Contributions	32	
J134261	Contributions at Retirement	32	J134260
J134262	Interest on Contributions at Retirement	32	J134260
J134263	Interfund Transfers--Contributions	32	J134260
J134264	Interfund Transfers--Interest	32	J134260
J134270	Accumulation Fund--Members' Contributions (T-D)	33	
J134271	Contributions at Retirement	33	J134270
J134272	Interest on Contributions at Retirement	33	J134270
J134273	Interfund Transfers--Contributions	33	J134270
J134274	Interfund Transfers--Interest	33	J134270
J134280	Accumulated Equities		

<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan Code</u>	<u>Closing Account</u>
<u>INCOME &amp; RECEIPTS</u>			
J134300	Members' Current Contributions	31	J134250
J134310	Regents' Special Contributions	32	J134260
J134320	Members' Current Contributions--(T-D)	33	J134270
J134331	Miscellaneous Income		J134280
J134490	P/L on Sales of Investments		J134280
J134495	Investment Income		J134280
<u>EXPENDITURES</u>			
J134518	Residual Balance Adjustment		J134280
J134560	Refunds--Contributions	31	J134250
J134561	Refunds--Interest on Contributions	31	J134250
J134567	Annuities Purchased--Contributions	31	J134250
J134568	Annuities Purchased--Interest on Contributions	31	J134250
J134570	Refunds--Contributions	32	J134260
J134571	Refunds--Interest on Contributions	32	J134260
J134577	Annuities Purchased--Contributions	32	J134260
J134578	Annuities Purchased--Interest on Contributions	32	J134260
J134580	Refunds--Contributions	33	J134270
J134581	Refunds--Interest on Contributions	33	J134270
J134587	Annuities Purchased--Contributions	33	J134270
J134588	Annuities Purchased--Interest on Contributions	33	J134270
J134630	PRDP--Contributions	31	J134250
J134631	PRDP--Interest on Contributions	31	J134250
J134640	PRDP--Contributions	32	J134260
J134641	PRDP--Interest on Contributions	32	J134260
J134650	PRDP--Contributions	33	J134270
J134651	PRDP--Interest on Contributions	33	J134270
J134890	Administrative Expense		J134280

APPENDIX I (Cont.)

<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan Code</u>	<u>Closing Account</u>
<u>MONEY MARKET FUND (99996)</u>			
<u>ASSETS</u>			
J135000	Treasurer's General Cash		
J135075	Investments		
J135100	Accrued Investment Income		
J135101	Accounts Receivable--Investment Sales		
J135106	Accounts Receivable--Other	34,35,36	
J135130	Due from DOE		
J135133	Due from Others (Hastings, ASUCLA)		
J135140	Current Contributions Receivable--Member	34,36	
<u>LIABILITIES</u>			
J135150	Accounts Payable--Investment Purchases		
J135156	Refunds Payable	34,35,36	
<u>ACCUMULATIONS &amp; RESERVES</u>			
J135250	Accumulation Fund--Members' Contributions	34	
J135251	Contributions at Retirement	34	J135250
J135252	Interest on Contributions at Retirement	34	J135250
J135253	Interfund Transfers--Contributions	34	J135250
J135254	Interfund Transfers--Interest	34	J135250
J135260	Accumulation Fund--Regents' Contributions	35	
J135261	Contributions at Retirement	35	J135260
J136262	Interest on Contributions at Retirement	35	J135260
J135263	Interfund Transfers--Contributions	35	J135260
J135264	Interfund Transfers--Interest	35	J135260
J135270	Accumulation Fund--Members' Contributions (T-D)	36	
J135271	Contributions at Retirement	36	J135270
J135272	Interest on Contributions at Retirement	36	J135270
J135273	Interfund Transfers--Contributions	36	J135270
J135274	Interfund Transfers--Interest	36	J135270
J135280	Accumulated Equities		



<u>General Ledger Account</u>	<u>Account Title</u>	<u>Plan Code</u>	<u>Closing Account</u>
<u>INCOME &amp; RECEIPTS</u>			
J135300	Members' Current Contributions	34	J135250
J135310	Regents' Special Contributions	35	J135260
J135320	Members' Current Contributions--(T-D)	36	J135270
J135331	Miscellaneous Income		J135280
J135490	P/L on Sale of Investments		J135280
J135495	Investment Income		J135280
<u>EXPENDITURES</u>			
J135518	Residual Balance Adjustment		J135280
J135560	Refunds--Contributions	34	J135250
J135561	Refunds--Interest on Contributions	34	J135250
J135567	Annuities Purchased--Contributions	34	J135250
J135568	Annuities Purchased--Interest on Contributions	34	J135250
J135570	Refunds--Contributions	35	J135260
J135571	Refunds--Interest on Contributions	35	J135260
J135577	Annuities Purchased--Contributions	35	J135260
J135578	Annuities Purchased--Interest on Contributions	35	J135260
J135580	Refunds--Contributions	36	J135270
J135581	Refunds--Interest on Contributions	36	J135270
J135587	Annuities Purchased--Contributions	36	J135270
J135588	Annuities Purchased--Interest on Contributions	36	J135270
J135630	PRDP--Contributions	34	J135250
J135631	PRDP--Interest on Contributions	34	J135250
J135640	PRDP--Contributions	35	J135260
J135641	PRDP--Interest on Contributions	35	J135260
J135650	PRDP--Contributions	36	J135270
J135651	PRDP--Interest on Contributions	36	J135270
J135890	Administrative Expense		J135280

APPENDIX II: UCRS PLAN CODES

Basic Fund

Plan Code	3	Members'	Contributions--Non-Tax-Deferred
	5	Members'	Contributions--Tax-Deferred
	6	Regents'	Special Contributions <sup>1</sup>

Savings Fund

Plan Code	4	Members'	Voluntary Contributions--Payroll Deduction (Non-Tax-Deferred)
	7	Regents'	Special Contributions <sup>2</sup>
	10	Members'	Voluntary Contributions--Payroll Reduction (Tax-Deferred)

Equity Fund

Plan Code	12	Members'	Voluntary Contributions--Payroll Deduction (Non-Tax-Deferred)
	13	Regents'	Special Contributions <sup>3</sup>
	14	Members'	Voluntary Contributions--Payroll Reduction (Tax-Deferred)

Bond Fund

Plan Code	15	Members'	Voluntary Contributions--Payroll Deduction (Non-Tax-Deferred)
	16	Members'	Voluntary Contributions--Payroll Reduction (Tax-Deferred)
	17	Regents'	Special Contributions <sup>4</sup>

Guaranteed Insurance Contracts Fund

Plan Code	31	Members'	Voluntary Contributions--Payroll Deduction (Non-Tax-Deferred)
	32	Regents'	Special Contributions <sup>5</sup>
	33	Members'	Voluntary Contributions--Payroll Reduction (Tax-Deferred)

Money Market Fund

Plan Code	34	Members'	Voluntary Contributions--Payroll Deduction (Non-Tax-Deferred)
	35	Regents'	Special Contributions <sup>6</sup>
	36	Members'	Voluntary Contributions--Payroll Reduction (Tax-Deferred)

<sup>1</sup>Special contributions made by The Regents on behalf of eligible employees (refer to Accounting Manual chapter P-196-79, Payroll: UCRS Employer's Contribution, for the different types of contributions).

<sup>2</sup>Same as footnote 1.

<sup>3</sup>Same as footnote 1.

<sup>4</sup>Same as footnote 1.

<sup>5</sup>Same as footnote 1.

<sup>6</sup>Same as footnote 1.