



University of California, San Diego

Detailed Financial Schedules

For the Year Ended June 30, 2014



UNIVERSITY OF CALIFORNIA, SAN DIEGO

Unaudited Detailed Financial Schedules for the Year Ended June 30, 2014

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February 26, 2015

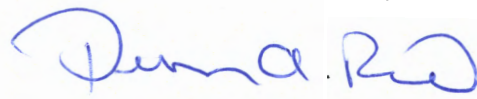
PIERRE OUILLET
VICE CHANCELLOR/CHIEF FINANCIAL OFFICER
0007

I am pleased to submit the Detailed Financial Schedules of the San Diego Campus for the fiscal year ended June 30, 2014.

The records and accounts of the University from which this report is prepared are maintained in accordance with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board (GASB) and the National Association of College and University Business Officers.

The Detailed Financial Schedules are not audited and are intended for internal use. The accounts of the University of California are audited annually on a consolidated basis by the firm of KPMG, LLP, whose audit report and opinion statement are transmitted to The Regents. The consolidated financial statements are presented in the modified format required by the GASB.

This report is available via BLINK at <http://blink.ucsd.edu/finance/accounting/schedules.html> as a PDF document.



Deborah A. Rico
Interim Controller

FINANCIAL OVERVIEW (UNAUDITED)

University of California, San Diego

INTRODUCTION

The objective of Management's Discussion and Analysis is to help readers of the University of California, San Diego's financial statements better understand the financial position and operating activities for the fiscal year ended June 30, 2014, with selected comparative information for the year ended June 30, 2013. UC San Diego's financial report communicates financial information for the university through three primary financial statements. The statement of net position; the statement of revenues, expenses, and changes in net position; and the statement of cash flows present the financial position, changes in financial position, and cash flows for the university. The financial statements should be read in conjunction with the management's discussion and the notes to the financial statements to gain a more complete understanding of the university's financial information.

The financial statements of the San Diego campus are subject to limited-scope procedures as part of the annual audit of the financial statements of the entire University of California. The audited, consolidated financial statements of the University of California are available at <http://www.ucop.edu/financial-accounting/financial-reports/annual-financial-reports.html>.

The University's Financial Position

The statement of net position presents the financial position of the university at the end of each fiscal year. At June 30, 2014, the university's net position was \$1.31 billion, with assets and deferred outflows of resources of \$6.50 billion and liabilities and deferred inflows of resources of \$5.19 billion. The major components of the assets, liabilities, and net position as of 2014 and 2013 are as follows (in thousands).

	2014	2013	CHANGE
ASSETS			
Cash and equity			
in treasurer's investments	\$ 1,675,288	\$ 1,561,527	\$ 113,761
Receivables	497,531	453,260	44,271
Inventories	27,857	28,310	(453)
Capital D VneW H W V,	3,760,215	3,480,376	279,839
Other D V V H W V	90,493	107,191	(16,698)
Total assets	\$ 6,051,384	\$ 5,630,664	\$ 420,720
DEFERRED OUTFLOWS OF RESOURCES			
	\$ 451,172	\$ -	\$ 451,172
LIABILITIES			
Debt	\$ 2,182,267	\$ 1,734,465	\$ 447,802
Other liabilities	2,103,438	828,428	1,275,010
Total liabilities	\$ 4,285,705	\$ 2,562,893	\$ 1,722,812
DEFERRED INFLOWS OF RESOURCES			
	\$ 903,875	\$ -	\$ 903,875
NET POSITION			
Reserved for minority interests	\$ 43,343	\$ 46,654	\$ (3,311)
Invested in capital assets, net of related debt	1,577,582	1,745,545	(167,963)
Restricted			
Expendable	123,816	113,953	9,863
Unrestricted	(431,765)	1,161,619	(1,593,384)
Total net position	\$ 1,312,976	\$ 3,067,771	\$ (1,754,795)

FINANCIAL OVERVIEW (UNAUDITED)

University of California, San Diego

The University's Assets

UC San Diego's total assets and deferred outflows of resources increased by \$871.89 million to \$6.50 billion in 2014, compared to \$5.63 billion in 2013. The primary reasons are noted below.

Cash and equity in treasurer's investments— The university's cash and equity in treasurer's investments totaled \$1.68 billion at the end of 2014 and \$1.56 billion at the end of 2013. The net increase in the short-term investments component of \$114.85 million is primarily due to an increase in the short-term investments of \$ 114.06 million.

Accounts receivable, net—Accounts receivable in total increased by \$44.27 million to \$497.53 million in 2014 from \$453.26 million in 2013. An increase in the Medical Centers account receivables contributed to the majority of the increase. The increase is offset slightly by a decrease in the State and federal government account receivable, reflecting the lower level of Federal Grant and Contract activity in the fiscal period.

Capital assets, net-- Investments in capital assets continue to increase in order to provide the facilities necessary to support UC San Diego's teaching, research, and public service mission and for patient care. These facilities include core academic buildings, libraries, student services, housing and auxiliary enterprises, health science centers, utility plants and infrastructure. Capital assets, net of accumulated depreciation, increased by \$279.84 million to \$3.76 billion in 2014. The increase reflects current year capitalizations for new structures: Jacobs Medical Center, \$222.35 million, Clinical and Translational Research Institute, \$55.79 million and Health Sciences Biomedical Research Facility—Phase 2, \$16.28 million.

Investments— Investments classified as current assets are generally fixed or variable income securities in the Short-Term Investment Pool (STIP) and Total Return Investment Pool (TRIP) with a maturity date within one year. Noncurrent investments include securities in the General Endowment Pool (GEP) or other pools, in addition to fixed or variable income securities in STIP and TRIP with a maturity date beyond one year. The TRIP investment pool, established in 2009, is managed to a total return objective and is intended to supplement STIP. The financial markets, both domestically and internationally, have been volatile in recent times and this has affected the valuation of investments. The Board of Regents utilizes asset allocation strategies that are intended to optimize investment returns over time in accordance with their investment objectives, while maintaining an acceptable level of risk. The GEP portfolio return was a positive return of 16.5 percent in 2014 and a positive return of 12 percent in 2013. TRIP had positive returns of 13.9 percent in 2014 and 8.3 percent in 2013. STIP had positive returns of 1.6 percent and 2.1 percent in 2014 and 2013, respectively.

Deferred outflows of resources— As result of the July 1, 2013 adoption of GASB Statements No. 65, Items Previously Reported as Assets and Liabilities, and No. 68, Accounting and Financial Reporting for Pensions, \$451.17 million in deferred outflows associated with the pension liability was recorded in 2014. As with the pension liability and deferred inflows of resources, 2014 is the first year that deferred outflows has been reported. Fiscal year 2013 has not been adjusted

The University's Liabilities

The University's liabilities and deferred inflows of resources totaled \$5.19 billion in 2014, an increase of 102.5 percent over 2013. This total includes liabilities of \$1.41 billion for capital projects accounted for centrally at the UC Office of the President (UCOP). These UCOP recorded liabilities represent San Diego campus' obligation for bonds that provide financing for projects on more than one campus. The total also includes pension liabilities and pension related deferred inflows of resources for both the campus and the medical center of \$1.52 billion.

Debt— Capital assets are financed from a variety of sources, including university equity contributions, federal and state support, revenue bonds, bank loans, leases, or structures that involve separate legal entities. Total debt increased by \$446.21 million to \$2.12 billion in 2014. The major increase in 2014 is the addition of a \$500.15 million revenue bond partially financing the construction of the Jacobs Medical Center. This is offset by a \$35.63 million reduction in capital lease obligations. This reduction is a result of a refinancing of State Public Works Board capital leases and the recording of the new liabilities at UCOP rather than at the campus.

FINANCIAL OVERVIEW (UNAUDITED)

University of California, San Diego

Other liabilities—Other liabilities increased by \$48.08 million to \$876.51 million in 2014 from \$828.43 million in 2013. This is the result of an increase in accrued salaries of \$5.92 million (timing related) and accounts payable \$31.66 million (increased purchasing activity, coupled with Inflation related price increases).

Pension obligations—The reported pension obligations are the campus' proportionate share of the University's total pension obligations. The University records pension obligations equal to the net pension liability for its defined benefit plans. The net pension liability is measured as the total pension liability, less the amount of the pension plan's fiduciary net position. The fiduciary net position and changes in the net positions of the defined benefit plans have been measured consistent with the accounting policies used in the plans. The total pension liability is determined based upon discounting projected benefit payments based on the benefit terms and legal agreements existing at the pension plan's fiscal year end. Projected benefit payments are discounted using a single rate that reflects the expected rate of return on investments, to the extent that plan assets are available to pay benefits, and a tax-exempt, high-quality municipal bond rate when plan assets are not available.

Pension expense is recognized for benefits earned during the period, interest on the unfunded liability and changes to benefit terms. The differences between expected and actual experience and changes in assumptions about future economic or demographic factors are reported as deferred inflows or outflows and are recognized over the average expected remaining service period for employees eligible for pension benefits. The differences between expected and actual returns are reported as deferred inflows or outflows and are recognized over five years.

The University's Net position

Net position represents the residual interest in the university's assets after all liabilities are deducted. Net position is reported in four major categories: reserved for minority interests; invested in capital assets, net of related debt; restricted expendable; and unrestricted. The university's net position decreased by \$1.75 billion to \$1.31 billion in 2014.

Invested in capital assets, net of related debt—The portion of net position invested in capital assets, net of accumulated depreciation, and the related outstanding debt used to finance the acquisition, construction, or improvement of these capital assets is \$1.58 billion in 2014, compared to \$1.75 billion in 2013.

Restricted expendable—Restricted, expendable net position is subject to externally imposed restrictions governing their use. Net position may be spent only in accordance with the restrictions placed upon them and may include endowment income and gains, subject to the university's spending policy; support received from gifts, state appropriations, or capital projects; or other third-party receipts. In 2014, the increase of \$9.86 million in restricted, expendable funds principally reflects an increase of \$11.68 million in gift funding.

Unrestricted—Under generally accepted accounting principles, net position that is not subject to externally imposed restrictions governing its use must be classified as unrestricted for financial reporting purposes. Although unrestricted net position is not subject to externally imposed restrictions, substantially all of the net position is allocated for academic research and health-care initiatives or programs, for capital purposes, and for other purposes. Unrestricted net position decreased \$1.59 billion to \$(431.77) million in 2014. The decrease primarily reflects a \$368.28 million decrease in the Medical Center's reserves and the recording of the pension liability and pension related deferred outflows and inflow of resources. Fiscal year 2014 is the first year the pension related items have been reported. Fiscal year 2013 statements have not been adjusted to reflect these items.

The University's results of operations

The statement of revenues, expenses, and changes in net position is a presentation of the university's operating results. It indicates whether the financial condition has improved or deteriorated in the current fiscal year. In accordance with Governmental Accounting Standards Board (GASB) requirements, certain significant revenues relied upon and budgeted for fundamental operational support of the core instructional mission of the university are required to be recorded as nonoperating revenues, including state educational appropriations, private gifts, and investment income.

FINANCIAL OVERVIEW (UNAUDITED)

University of California, San Diego

Revenues Supporting Core Activities

Revenues to support the university's core activities, including those classified as nonoperating revenues, were \$3.77 billion and \$3.56 billion in 2014 and 2013, respectively. This diversified source of revenue increased by \$215 million in 2014. Student tuition and fees, in conjunction with State of California educational appropriations, are the core components that support the instructional mission of the university. Grants and contracts provide opportunities for undergraduate and graduate students to participate in basic research alongside some of the most prominent researchers in the country. Gifts to the university allow crucial flexibility for support of its fundamental activities or new academic initiatives. Sales and service revenues are from the Medical Center; the Medical Group; and auxiliary enterprises such as student housing, food service operations, parking, and the UC San Diego Bookstore.

A major financial strength of UC San Diego is its diverse source of revenues, including those from the State of California, student fees, sponsored grants and contracts, medical centers, private support, and self-supporting enterprises. The variety of fund sources has become increasingly important over the past several years given the effects of the state's financial challenges that required reductions in both instructional and noninstructional programs.

Student tuition and fees, net— Student enrollment increased 1 percent on a year-over-year basis with enrolled students of 30,310 and 29,052 in the fall of 2013 and 2012 respectively. Net student tuition and fees were \$463.46 million and \$414.53 million in 2014 and 2013, respectively. Student tuition and fees, net of scholarship allowances, increased by \$2.90 million and \$2.97 million in 2014 and 2013, respectively. The increases in student tuition and fees revenue in the current period reflected the goal of the university to increase the proportion of foreign and out of state students as most tuition and fees remained unchanged in the period. Consistent with past practices, approximately one-third of the revenue generated from these fee increases was used for financial aid to mitigate the impact on low-income students.

Grants and contracts— Revenues from grants and contracts decreased \$40.75 million in 2014 to \$960.2 million. This revenue represents support from a variety of federal, state, private, and local agencies, with funding from the federal government and private corporations being the major contributors. The decrease in 2014 reflected a \$1.21 million decrease in the State of California category, coupled with a \$40.75 million decrease from federal contracts and grants in the period.

Medical Center— Revenues of \$1.29 billion in 2014 reflect an increase of \$154.34 million from 2013. Net patient service revenue of \$1.23 billion for 2014 increased by \$140.50 million over 2013. The increase in 2014 over 2013 in this category was due to patient volumes, contract price increases, and improved collections. Net patient service revenue is reported net of estimated allowances under contractual arrangements with Medicare, Medi-Cal, and the County of San Diego, as well as other third-party payers, and has been estimated based upon the principles of reimbursements, and terms of the contracts currently in effect.

Sales and services, educational activities -- Revenues from educational activities increased by \$19.9 million to \$422.13 million in 2014 compared to \$402.23 million in 2013. The increase in this category reflects the Medical Group's activities.

State educational appropriations— Educational appropriations from the State of California increased by \$34.74 million to \$287.21 million in 2014.

Private gifts— Private gifts revenue, which is considered non-operating revenue, either comes directly from the donor or is held by the UC San Diego Foundation until transferred to the campus for use. These funds generally are restricted to uses designated by the donor. In 2014 this category increased by \$21 million to \$74.71 million. No single gift accounts for the increase.

FINANCIAL OVERVIEW (UNAUDITED)

University of California, San Diego

Expenses Associated with Core Activities

Expenses associated with the university's core activities, including those classified as nonoperational expenses, increased by \$196.52 million, from \$3.51 billion to \$3.71 billion in 2014.

Salaries and wages— More than 63 percent of the university's expenses are related to salaries and wages and cover 29,295 employees, a 2 percent increase over prior years. During 2014, salaries and wages increased by \$84.10 million. This increase reflected programmed faculty merits, necessary new hiring, and union contract wage implementations.

Benefits—Employee benefits-- These costs comprise 14 percent of the university's expenses, and increased by \$64.40 million to \$558.98 million in 2014, principally due to a 2 percent increase in the employer contribution to the UC Retirement Plan (UCRP). Beginning in May 2010 and for subsequent years, the employer and employee contributions to UCRP have been set to incrementally increase as a percent of covered salary and wages. Prior to 2010, either no contribution or a limited contribution was made to UCRP, resulting in the current under-funded position.

The current period 25.7 percent increase resulted in a \$30.30 million increase in 2014 over 2013.

Utilities— In the 2014 period, utility expenses were \$43.3 million, level with fiscal year 2013, primarily as a result of ongoing energy-saving steps taken by the university, despite the added facilities that came online in the period.

Scholarships and fellowships— The university places a high priority on student financial aid as a part of a commitment to affordability. Scholarships and fellowships, representing payments for financial aid made directly to students, are reported as an operating expense and totaled \$79.96 million, an increase of \$2.90 million over 2013. However, scholarship allowances, representing financial aid and fee waivers awarded by the university, also forms of scholarship and fellowship costs, increased by \$1.14 million to \$162.52 million in 2014 as opposed to \$161.38 million in 2013. Scholarship allowances are reported as an offset to revenue, not as an operating expense. On a combined basis, as the university continues its commitment to provide financial support for low-income students. The university's financial aid, in all forms, grew to \$236.30 million in 2014 from \$228.53 million in 2013, an increase of 3 percent.

Supplies and materials---These expenses increased by \$13.28 million or 3 percent during 2014, primarily due to increased purchasing activity by the Medical Center, and increased patient volumes.

Other operating expenses— Other operating expenses consist of a variety of expense categories, including travel, rent, insurance, legal settlements, and repairs and maintenance. Expenses in this category were \$550.04 million in 2014, or an increase of \$37.21 million over 2013. The key contributor was funding for the Office of the President by the campus, primarily related to a multiyear project to replace the university's payroll system.

Other nonoperating activities-- UC San Diego's other nonoperating activities are noncash transactions and are therefore not available to be used to support operating expenses. They include any gain or loss on disposals of capital assets and other non-operating expenses. In 2014 UC San Diego realized a loss on the disposal of capital assets net of \$8.06 million, a 38 percent increase from 2013.

Other Changes in Net position-- Similar to other nonoperating activities discussed above, these amounts are also not available to support the university's operating expenses in the current year. State capital appropriations and capital gifts and grants may only be used for the purchase or construction of the specified capital assets. Only income earned from gifts of permanent endowments is available in future years to support the specified program.

In accordance with GASB reporting standards, operating losses were \$308.91 million in 2014 and \$293.16 million in 2013. These operating losses were more than offset by net revenues and expenses that are required by GASB to be classified as non-operating, but which remain available to support operating activities of the university: \$375.01 million in 2014 and \$341.02 million in 2013. This income is restricted by either legal or fiduciary obligations, allocated for academic and research initiatives or programs, necessary for debt service, or required for capital purposes.

FINANCIAL OVERVIEW (UNAUDITED)

University of California, San Diego

The University's Cash Flows

In 2014, there was a net cash inflow from operating activities of \$164.62 million, which is coupled with a net cash inflow of \$442.58 million that was provided by non-capital financing activities. By comparison, in 2013 the net cash outflow from operating activities was \$63.63 million, with \$365.31 million of cash inflow provided by noncapital financing activities.

The net cash outflow from capital and related financing activities was \$87.60 million in 2014 and \$386.70 million in 2013. The primary uses of cash were payments to employees, suppliers, utilities, and capital asset purchases. Cash sources include grants and contracts, receipts from the Medical Center, and student tuition.

University of California, San Diego

STATEMENT OF THE REVENUES AND EXPENSES (UNAUDITED)

The Past Decade Years Ended June 30

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
EMPLOYMENT										
Academic	9,066	8,922	8,724	8,787	8,588	8,143	7,811	7,566	7,346	7,119
Staff	20,229	19,750	19,651	19,284	18,818	18,969	18,454	18,445	17,279	17,068
Total	29,295	28,672	28,375	28,071	27,406	27,112	26,265	26,011	24,625	24,187

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
STUDENT ENROLLMENT (Fall Quarter)										
Undergraduate	23,805	22,676	23,046	23,663	23,143	22,518	22,048	21,369	20,679	20,339
Graduate and professional	6,505	6,376	6,278	6,236	5,967	5,682	5,634	5,507	5,285	4,939
Total	30,310	29,052	29,324	29,899	29,110	28,200	27,682	26,876	25,964	25,278

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
OPERATING AND NONOPERATING REVENUES										
Student tuition and fees, net	\$ 463,455	\$ 414,526	\$ 388,522	\$ 350,453	\$ 312,657	\$ 260,915	\$ 230,451	\$ 202,465	\$ 192,606	\$ 176,265
Grants and contracts	920,204	960,953	986,807	959,865	882,114	812,825	765,512	738,575	686,472	660,524
Medical Center	1,287,734	1,133,397	1,041,675	959,588	854,759	805,547	732,500	659,469	620,946	556,737
Educational activities	422,129	402,229	372,119	311,959	260,264	227,425	223,764	204,164	181,127	162,670
Auxiliary enterprises, net	163,860	157,233	152,875	136,374	133,842	134,575	130,696	120,610	109,378	106,167
State educational appropriations	287,207	252,469	225,404	298,025	282,346	244,612	301,300	282,940	260,587	250,531
State financing appropriations	66	22,414	20,860	21,113	15,639	13,030	17,602	18,658	21,579	17,313
Federal financing appropriation	6,327	7,144	7,343	6,698	4,325	-	-	-	-	-
Federal pell grants (1)	43,571	43,945	49,727	53,554	44,385	-	-	-	-	-
Private gifts	74,707	53,791	68,333	51,284	85,608	55,791	59,136	62,618	48,014	49,372
Investment income	34,480	40,189	37,242	26,876	20,306	24,613	24,505	22,384	19,562	14,486
Other	69,814	70,422	65,478	50,443	54,497	56,752	54,936	56,930	34,039	30,502
Total	\$ 3,773,554	\$ 3,558,712	\$ 3,416,385	\$ 3,226,232	\$ 2,950,742	\$ 2,636,085	\$ 2,540,402	\$ 2,368,813	\$ 2,174,310	\$ 2,024,567

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
OPERATING AND NONOPERATING EXPENDITURES										
Salaries and wages	\$ 1,708,778	\$ 1,624,680	\$ 1,569,706	\$ 1,481,492	\$ 1,394,308	\$ 1,319,900	\$ 1,249,558	\$ 1,133,959	\$ 1,048,463	\$ 976,396
Benefits	558,976	494,574	455,101	382,700	313,095	278,283	252,920	232,579	226,706	204,662
Scholarships and fellowships	79,960	77,065	74,093	80,811	90,265	57,962	51,626	44,870	37,811	43,460
Utilities	43,296	43,282	45,439	46,760	47,082	47,997	43,675	71,752	63,119	51,186
Supplies and materials	454,580	441,303	401,852	363,459	388,839	379,893	383,559	314,498	301,857	280,016
Depreciation and amortization	240,473	232,636	210,886	195,303	188,641	174,200	168,423	168,940	158,418	145,831
Interest expense (2)	61,750	78,641	75,899	75,138	55,137	336	4,743	5,137	5,810	5,246
Other	559,556	518,667	482,439	381,523	330,581	326,954	324,739	276,189	248,631	250,195
Total	\$ 3,707,369	\$ 3,510,848	\$ 3,315,415	\$ 3,007,186	\$ 2,807,948	\$ 2,585,525	\$ 2,479,243	\$ 2,247,924	\$ 2,090,815	\$ 1,956,992

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
OPERATING EXPENDITURES BY FUNCTION										
Instruction	\$ 721,086	\$ 649,811	\$ 601,272	\$ 561,284	\$ 513,800	\$ 474,703	\$ 476,581	\$ 431,857	\$ 395,072	\$ 375,260
Research	741,718	757,888	738,309	700,292	665,985	609,965	557,902	526,741	509,533	500,529
Public service	19,826	17,903	20,658	20,664	17,482	16,808	16,463	15,767	16,601	10,009
Academic support	294,063	319,141	291,777	236,464	196,305	190,073	192,810	155,183	152,207	130,764
Student services	104,350	94,212	89,354	75,855	66,999	62,338	57,152	49,962	45,291	42,794
Institutional support	125,608	113,994	105,252	85,663	104,407	121,632	111,505	101,308	85,058	79,844
Operation and maintenance of plant	81,440	75,580	60,290	62,855	64,688	69,355	63,445	63,548	59,699	48,130
Student financial aid	73,784	67,146	64,111	82,651	94,148	58,932	55,106	49,830	41,425	40,024
Medical Center	1,095,128	968,850	911,126	793,331	720,920	692,853	656,326	573,102	524,314	490,795
Auxiliary enterprises	137,210	127,641	123,563	112,199	108,026	110,933	107,773	97,487	86,366	80,914
Depreciation	240,473	232,636	210,886	195,303	188,641	174,200	168,423	168,940	158,418	145,831
Impairment of capital assets	778	782	-	-	-	-	-	-	672	2,491
Other	642	784	3,912	3,048	9,144	2,182	10,374	8,974	10,268	4,218
Total	\$ 3,636,106	\$ 3,426,368	\$ 3,220,510	\$ 2,929,609	\$ 2,750,545	\$ 2,583,974	\$ 2,473,860	\$ 2,242,699	\$ 2,084,924	\$ 1,951,603

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
PLANT ASSETS										
Capitalized value	\$ 6,655,663	\$ 6,260,418	\$ 5,932,944	\$ 5,471,803	\$ 4,960,879	\$ 4,551,050	\$ 4,215,855	\$ 3,939,206	\$ 3,642,687	\$ 3,390,745
Accumulated depreciation	(2,895,447)	(2,780,044)	(2,627,618)	(2,462,215)	(2,283,128)	(2,110,767)	(1,973,935)	(1,834,174)	(1,699,060)	(1,570,690)
Net plant assets	\$ 3,760,216	\$ 3,480,374	\$ 3,305,326	\$ 3,009,588	\$ 2,677,751	\$ 2,440,283	\$ 2,241,920	\$ 2,105,032	\$ 1,943,627	\$ 1,820,055

(1) Federal Pell Grant shown as Non-Operating Revenue starting FY2010 per GASB guidelines (formerly shown as a part of Contracts and Grants - Federal).

(2) Starting FY 2009-2010 Interest expense included interest paid to UCOP for local long-term debt held at UCOP. Previously these interest payments were shown as transfers in the retirement of indebtedness fund group. These changes were reflected on the campus schedules beginning in FY 2009-2010.

University of California, San Diego

STATEMENT OF THE REVENUES AND EXPENSES (UNAUDITED)

For the fiscal years ended June 30, 2014 and June 30, 2013 (in thousands of dollars)

	Year Ended June 30, 2014			Year Ended June 30, 2013		
	Operating	Nonoperating	Total	Operating	Nonoperating	Total
Revenues						
Student tuition and fees, net	\$ 463,455		\$ 463,455	\$ 414,526		\$ 414,526
Grants and contracts	920,204		920,204	960,953		960,953
Medical Center	1,287,734		1,287,734	1,133,397		1,133,397
Educational activities	422,129		422,129	402,229		402,229
Auxiliary enterprises, net	163,860		163,860	157,233		157,233
State educational appropriations		287,207	287,207		252,469	252,469
Federal financing appropriations		6,327	6,327		7,144	7,144
Federal pell grants		43,571	43,571		43,945	43,945
State financing appropriations		66	66		22,414	22,414
Private gifts		74,707	74,707		53,791	53,791
Investment income		34,480	34,480		40,189	40,189
Other revenues	69,814	-	69,814	64,875	5,547	70,422
Revenues supporting core activities	3,327,196	446,358	3,773,554	3,133,213	425,499	3,558,712
Expenses						
Salaries and wages	1,708,778		1,708,778	1,624,680		1,624,680
Benefits	558,976		558,976	494,574		494,574
Scholarships and fellowships	79,960		79,960	77,065		77,065
Utilities	43,296		43,296	43,282		43,282
Supplies and materials	454,580		454,580	441,303		441,303
Depreciation and amortization	240,473		240,473	232,636		232,636
Interest expense		61,750	61,750		78,641	78,641
Other expenses						
Building maintenance	191,003		191,003	178,973		178,973
Travel	37,661		37,661	38,065		38,065
Telecommunications	34,719		34,719	34,362		34,362
Other	286,659	1,455	288,114	261,428	-	261,428
Expenses associated with core activities	3,636,105	63,205	3,699,310	3,426,368	78,641	3,505,009
Income (loss) from core activities	\$ (308,909)	\$ 383,153	74,244	\$ (293,155)	\$ 346,858	53,703
Other Nonoperating Activities						
Loss on disposal of capital assets, net			(8,059)			(5,839)
Income before other changes in net position			66,185			47,864
Other Changes in Net Position						
State capital appropriations			3,850			(6,079)
Capital gifts and grants			28,032			81,330
Changes in allocation for pension payable to University			5,035			-
Transfers			(179,970)			154,406
Increase in net position			(76,868)			277,521
Net Position						
Beginning of year			3,067,771			2,790,250
Restatement of beginning of year net position			(1,677,927)			-
End of year			\$ 1,312,976			\$ 3,067,771

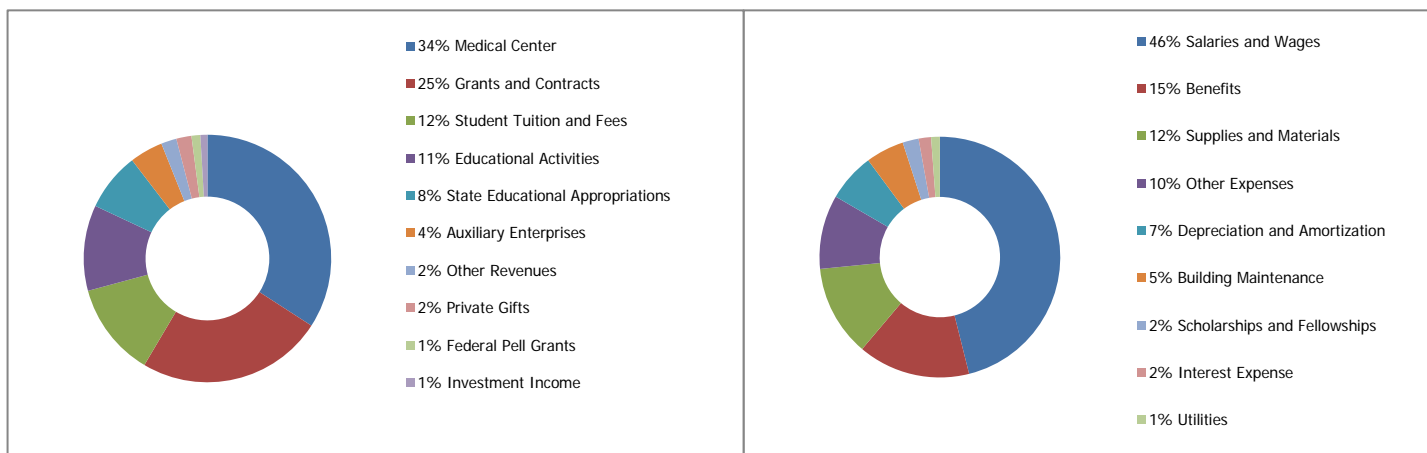
Financial statements for the University of California, San Diego are unaudited. Financial statements for the UC San Diego Foundation are audited.

See accompanying Notes to the Financial Statements

(1) Starting FY 2009-2010 interest expense included interest paid to UCOP for local long-term debt held at UCOP. Previously, these interest payments were shown as transfers in the Retirement of indebtedness fund group. These changes were reflected on the campus schedules beginning FY 2009-2010.

2014 REVENUES SUPPORTING CORE ACTIVITIES

2014 EXPENSES ASSOCIATED WITH CORE ACTIVITIES



STATEMENT OF NET POSITION (UNAUDITED)
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND JUNE 30, 2013 (in thousands)

	CAMPUS		FOUNDATION	
	2014	2013	2014	2013 ⁽¹⁾
ASSETS				
Current Assets				
Cash and equity in treasurer's investments	\$ 1,677,466	\$ 1,562,617	\$ 1,612	\$ 1,000
Investments held by trustees	(2,178)	(1,090)	71,674	103,286
Accounts receivable, net			-	-
State and federal government	57,261	66,637	-	-
Medical Center	306,812	256,730	-	-
Other	133,459	129,893	-	-
Pledges receivable, net (1)	708	1,095	23,887	18,817
Notes receivable, net	9,242	3,746	-	470
Inventories	27,857	28,310	-	-
Other current assets	18,307	29,574	110	37
Total current assets	2,228,934	2,077,512	97,283	123,610
Noncurrent Assets				
Investments and Investments held by trustees (1)	6,542	15,728	584,985	474,746
Pledges receivable(1)	259	650	48,039	55,354
Notes and mortgages receivable	34,312	35,895	282	-
Land, buildings, equipment, libraries, and special collections	6,655,662	6,260,419	-	-
Less: Accumulated depreciation	(2,895,447)	(2,780,043)	-	-
Other noncurrent position	21,122	20,503	290	563
Total noncurrent assets	3,822,450	3,553,152	633,596	530,663
Total assets	\$ 6,051,384	\$ 5,630,664	\$ 730,879	\$ 654,273
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows from pension	\$ 451,172	\$ -	\$ -	\$ -
Total deferred outflows of resources	\$ 451,172	\$ -	\$ -	\$ -
LIABILITIES				
Current Liabilities				
Accounts payable	\$ 213,619	\$ 181,957	\$ 1,361	\$ 920
Accrued salaries and benefits	172,924	170,365	-	-
Deferred revenue	166,064	166,557	-	-
Current portion of long-term debt	63,408	61,812	-	-
Funds held for others	2,175	2,331	177	47
Annuities payable	-	-	926	834
Liabilities to life beneficiaries	-	-	870	1,300
Other current liabilities	223,366	221,202	-	-
Total current liabilities	841,556	804,224	3,334	3,101
Noncurrent Liabilities				
Federal refundable loans	28,365	28,242	-	-
Annuities payable	-	-	6,410	6,030
Liabilities to life beneficiaries	-	-	5,922	7,736
Long-term debt				
Revenue bonds	2,031,938	1,216,481	-	-
Mortgages and other borrowings	-	158,885	-	-
Capital lease obligations	13,308	223,841	-	-
Third party debt	73,613	73,446	-	-
Pension obligations to UCRP	955,828	-	-	-
Pension payable to University	271,104	-	-	-
Other noncurrent liabilities	69,993	57,777	563	562
Total noncurrent liabilities	3,444,149	1,758,672	12,895	14,328
Total liabilities	\$ 4,285,705	\$ 2,562,896	\$ 16,229	\$ 17,429
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows pension	\$ 903,875	\$ -	\$ -	\$ -
Total deferred inflows of resources	\$ 903,875	\$ -	\$ -	\$ -
NET POSITION				
Reserved for minority interests	\$ 43,343	\$ 46,654	\$ -	\$ -
Invested in capital assets, net of related debt	1,577,582	1,745,545	-	-
Restricted				
Nonexpendable				
Endowments	-	-	326,261	312,617
Annuity and life income funds	-	-	6,374	5,061
Expendable				
Endowments	-	-	166,024	111,664
Endowment income	9,528	10,373	-	-
Annuity and life income funds	-	-	4,312	6,763
Funds functioning as endowments(1)	-	-	31,941	27,426
Loans	4,075	4,102	-	-
Gifts(1)	96,681	85,002	166,575	161,614
Capital projects	10,739	11,136	-	-
Debt service	2,781	2,809	-	-
Appropriations	-	531	-	-
Other	12	-	-	-
Unrestricted (1)	(431,765)	1,161,619	13,163	11,699
Total net position	\$ 1,312,976	\$ 3,067,771	\$ 714,650	\$ 636,844

Financial statements for the University of California, San Diego are unaudited. Financial statements for the UC San Diego Foundation are audited.

Financial statements for the University of California, San Diego contain several GASB 14 entities

See accompanying Notes to the Financial Statements

(1) UC Foundation 2013 restated

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (UNAUDITED)
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND JUNE 30, 2013 (in thousands)

	CAMPUS		FOUNDATION	
	2014	2013	2014	2013 ⁽¹⁾
OPERATING REVENUES				
Student tuition and fees, net	\$ 463,455	\$ 414,526	\$ -	\$ -
Grants and contracts				
Federal	643,812	690,218	-	-
State	43,131	44,444	-	-
Private	221,518	215,758	-	-
Local	11,743	10,533	-	-
Sales and services				
Medical Center	1,287,734	1,133,397	-	-
Educational activities	422,129	402,229	-	-
Auxiliary enterprises, net	163,860	157,233	-	-
Contributions revenue(1)	-	-	61,126	47,976
Other operating revenues, net	69,814	64,875	-	-
Total operating revenues	3,327,196	3,133,213	61,126	47,976
OPERATING EXPENSES				
Salaries and wages	1,708,778	1,624,680	-	-
Benefits	558,976	494,574	-	-
Scholarships and fellowships	79,960	77,065	-	-
Utilities	43,296	43,282	-	-
Supplies and materials	454,580	441,303	-	-
Depreciation and amortization	240,473	232,636	-	-
Grants to campus	-	-	79,324	68,307
Other operating expenses				
Building maintenance	191,003	178,973	-	-
Travel	37,661	38,065	-	-
Telecommunications	34,719	34,362	-	-
Other	286,659	261,428	64	60
Total operating expenses	3,636,105	3,426,368	79,388	68,367
Operating income (loss)	(308,909)	(293,155)	(18,262)	(20,391)
NONOPERATING REVENUES (EXPENSES)				
State educational appropriations	287,207	252,469	-	-
State financing appropriations	66	22,414	-	-
Federal financing appropriations	6,327	7,144	-	-
Federal pell grants	43,571	43,945	-	-
Private gifts	74,707	53,791	-	-
Investment income	34,480	40,189	6,434	6,639
Net appreciation (depreciation) in fair value of investments	-	-	79,835	42,339
Interest expense	(61,750)	(78,641)	-	-
Change in value of annuity and life income liabilities	-	-	(1,138)	(729)
Loss on disposal of capital assets, net	(8,059)	(5,839)	-	-
Other nonoperating revenues (expenses)	(1,455)	5,547	1	1
Total net nonoperating revenues (expenses)	375,094	341,019	85,132	48,250
Income (loss) before other changes in net position	66,185	47,864	66,870	27,859
OTHER CHANGES IN NET POSITION				
State capital appropriations	3,850	(6,079)	-	-
Capital gifts and grants	28,032	81,330	-	-
Change in allocation for pension payable to University	5,035	-	-	-
Permanent endowments	-	-	10,936	30,471
Transfers	(179,970)	154,406	-	-
Total other changes in net position	(143,053)	229,657	10,936	30,471
Increase (decrease) in net position	(76,868)	277,521	77,806	58,330
NET POSITION				
Net position, beginning of year	3,067,771	2,790,250	644,615	586,285
Restatement of beginning of Year net position	(1,677,927)	-	(7,771)	-
Net position, end of year	\$ 1,312,976	\$ 3,067,771	\$ 714,650	\$ 644,615

Financial statements for the University of California, San Diego are unaudited. Financial statements for the UC San Diego Foundation are audited.

Financial statements for the University of California, San Diego contain several GASB 14 entities

(1) UC Foundation 2013 restated Contributions revenue

STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE FISCAL YEARS ENDED JUNE 30, 2014 AND JUNE 30, 2013 (in thousands)

	CAMPUS		FOUNDATION	
	2014	2013	2014	2013 ⁽¹⁾
CASH FLOWS FROM OPERATING ACTIVITIES				
Student tuition and fees	\$ 463,596	\$ 403,739	\$ -	\$ -
Grants and contracts	920,512	990,124	-	-
Receipts from sales and services of	-	-	-	-
Medical Center	1,237,842	1,133,460	-	-
Educational activities	419,658	401,123	-	-
Auxiliary enterprises	163,994	156,255	-	-
Receipts from contributions	-	-	53,982	53,352
Collections of loans to students and employees	4,709	4,830	-	-
Payments to employees	(1,695,954)	(1,555,757)	-	-
Payments to suppliers and utilities	(1,010,221)	(949,377)	-	-
Payments for benefits	(289,302)	(481,937)	-	-
Payments for scholarships and fellowships	(79,960)	(77,065)	-	-
Payments to campuses (1)	-	-	(78,794)	(67,450)
Payments to beneficiaries	-	-	(2,115)	(2,338)
Loans issued to students and employees	(7,456)	(5,640)	-	-
Other receipts (payments) (1)	37,203	43,879	557	767
Net cash provided (used) by operating activities	164,621	63,634	(26,370)	(15,669)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
State educational appropriations	287,207	252,469	-	-
Federal pell grants	43,612	44,015	-	-
Private gifts for endowment purposes (1)	-	-	8,207	11,925
Private gifts received for other than capital purposes	75,486	58,311	-	-
Other receipts (payments)	36,279	10,518	(8)	2
Net cash flows from noncapital financing activities	442,584	365,313	8,199	11,927
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
State capital appropriations	9,829	7,009	-	-
State financing appropriations	1,059	19,321	-	-
Federal financing appropriations	6,362	7,171	-	-
Capital gifts and grants	24,128	70,834	-	-
Proceeds from debt issuance	515,342	24,084	-	-
Proceeds from the sale of capital assets	560	465	-	-
Purchases of capital assets	(558,010)	(412,147)	-	-
Refinancing/prepayment outstanding debt	(2,124)	-	-	-
Principal paid on debt and capital leases	(18,744)	(18,481)	-	-
Interest paid on debt and capital leases	(66,004)	(84,952)	-	-
Net cash provided (used) by capital and related activities	(87,602)	(386,696)	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sale and maturities of investments (1)	(87)	487	100,154	79,313
Purchase of investments	-	-	(87,738)	(84,270)
Other receipts	34,474	40,187	6,367	6,607
Net cash provided (used) by investing activities	34,387	40,674	18,783	1,650
CHANGE IN ACCOUNTING PRINCIPLES				
Cumulative effect of change in accounting principles	(264,715)	-	-	-
Net change due to GASB Pronouncements	(264,715)	-	-	-
CASH FLOWS FROM TRANSFERS				
Current				
Intercampus	28,049	27,322	-	-
Interfund	-	(1)	-	-
Net adjustments	-	(35)	-	-
Unexpended plant	(191,785)	128,538	-	-
Retirement of indebtedness	(9,922)	(48,121)	-	-
Investment in plant	(466)	490	-	-
Net cash flows from transfers	(174,124)	108,193	-	-
Total net increase in cash	115,151	191,118	612	(2,094)
Cash beginning of year	1,560,604	1,369,486	1,000	3,094
Cash end of year	\$ 1,675,755	\$ 1,560,604	\$ 1,612	\$ 1,000
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES				
Operating income (loss) (1)	\$ (308,908)	\$ (293,156)	\$ (18,262)	\$ (20,639)
Depreciation and amortization expense	240,473	232,636	-	-
Noncash gifts	-	-	(9,576)	(9,563)
Allowance for doubtful accounts	8,870	(12,883)	-	-
Allowance for uncollectible receivables (1)	-	-	(173)	(170)
Loss on impairment of capital assets	778	782	-	-
Change in assets and liabilities				
Receivables, net (1)	(63,287)	9,111	2,605	15,356
Inventories	453	(462)	-	-
Deferred charges	11,100	(1,235)	-	-
Other assets	(3,173)	(3,508)	-	-
Accounts payable	(5,442)	32,063	460	545
Accrued salaries and benefits	2,560	81,546	-	-
Unearned revenue	(506)	34,030	-	-
Annuities payable	-	-	-	-
Self-Insurance	2,880	-	-	-
Obligations to retirement plan	271,458	-	-	-
Other liabilities (1)	7,365	(15,290)	(1,424)	(1,198)
Net cash used by operating activities	\$ 164,621	\$ 63,634	\$ (26,370)	\$ (15,669)

Financial statements for the University of California, San Diego are unaudited. Financial statements for the UC San Diego Foundation are audited.

Financial statements for the University of California, San Diego contain several GASB 14 entities

See accompanying Notes to the Financial Statements

(1) UC Foundation 2013 restated

NOTES TO THE FINANCIAL SCHEDULES (UNAUDITED)

University of California, San Diego

ORGANIZATION/FINANCIAL REPORTING ENTITY

The accompanying financial statements of the University of California, San Diego campus, including the UC San Diego Medical Center, have been prepared in accordance with generally accepted accounting principles, including all applicable effective statements of the Financial Accounting Standards Board through November 30, 1989, and generally adhering to the statements of the Governmental Accounting Standards Board (GASB), using the accrual basis of accounting. The accounts of the San Diego campus are subject to limited-scope procedures as part of the annual audit of the financial statements of the entire University of California. The financial statements of the San Diego campus have not been individually audited. The significant accounting policies of the university, not including the UC San Diego Foundation, are summarized below.

The UC San Diego Foundation is a nonprofit, public-benefit corporation organized for the purpose of accepting and administering the full range of private contributions for the campus. It is qualified as a tax-exempt organization under the provision of Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes on related income.

Use of estimates—The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual amounts could differ from those estimates.

The Significant Accounting Policies of UCSD are Summarized as Follows:

Cash and cash equivalents—The University considers all balances in demand-deposit accounts to be cash. The university classifies all other highly liquid cash equivalents as short-term investments. The University of California Office of the President (UCOP)/Treasurer's Office maintains centralized management for substantially all of the university's cash. Cash in demand-deposit accounts is minimized by sweeping available cash balances into investment accounts on a daily basis

Short-term investments— UC San Diego participates in a temporary investment pool that is administered by the Office of the President. This pool invests primarily in US Treasury securities, commercial paper, and short-term corporate notes with cost approximating market value. These temporary investments are considered cash equivalents for the purposes of the statement of cash flows.

Investments— Investments are recorded at fair market value. Securities, including derivative investments, are generally valued at the last sale price on the last business day of the fiscal year, as quoted on a recognized exchange or an industry standard pricing service, when available. Securities for which no sale was reported as of the close of the last business day of the fiscal year are valued at the quoted bid price of a dealer who regularly trades in the security being valued. Certain securities may be valued on a basis of a price provided by a single source.

Endowments— The campus endowment funds are invested and administered by the Endowment and Investment Accounting unit at UCOP and are not included in these financial statements. The income from campus endowment funds is recorded at UCOP and transferred to the campus annually. The university's endowment income distribution policies are designed to preserve the value of the endowment and to generate a predictable stream of spendable income.

Investments held by trustees— All investments held by trustees are insured, registered, or held by the university's trustee or custodial bank, as fiduciary for the bondholder or as agent for the university.

Accounts receivable, net—Accounts receivable, net of allowance for uncollectible accounts, include reimbursements due from state and federal sponsors of externally funded research, patient billings, and other receivables. Other receivables include local government and private grants and contracts; educational activities; and amounts due from students, employees, and faculty for services

NOTES TO THE FINANCIAL SCHEDULES (UNAUDITED) - continued

University of California, San Diego

Deferred revenue—Deferred revenue primarily includes amounts received from grant and contract sponsors that have not been earned under the terms of the agreement and other revenue billed in advance of the event, such as student tuition and fees, and fees for housing and dining services

Funds held for others—Funds held for others result from the university or the campus foundations acting as an agent, or fiduciary, on behalf of organizations that are not significant or financially accountable to the university or campus foundations.

Federal refundable loans—Certain loans to students are administered by the university with funding primarily supported by the federal government. The university's statement of net position includes both the notes receivable and the related federal refundable loan liability representing federal capital contributions owed upon termination of the program.

Pollution remediation obligations—Certain loans to students are administered by the university with funding primarily supported by the federal government. The university's statement of net position includes both the notes receivable and the related federal refundable loan liability representing federal capital contributions owed upon termination of the program.

Pledges receivable, net—Unconditional pledges of private gifts to the university or to the campus foundations in the future, net of allowance for uncollectible amounts, are recorded as pledges receivable and revenue in the year promised at the present value of expected cash flows. Conditional pledges, including all pledges of endowments and intentions to pledge, are recognized as receivables and revenues when the specified conditions are met.

Notes and mortgages receivable—Loans to students are provided from federal student loan programs and from university sources. Home mortgage loans, primarily for faculty, are provided by the Short-Term Investment Pool and from other university sources.

Inventories—Inventories, consisting primarily of supplies and merchandise for resale, are valued at cost, typically determined using the weighted average method, which is not in excess of net realizable value.

Fixed assets—Land, infrastructure, buildings and improvements, equipment, libraries, and special collections are recorded at cost at the date of acquisition or fair value at the date of donation in the case of gifts. Capital leases are recorded at the present value of future minimal lease payments. Significant additions, replacements, major repairs, and renovations are generally capitalized if the cost exceeds \$35,000 and if they have a useful life of more than one year. Minor renovations are charged to operations. Equipment with a cost in excess of \$4,999 and a useful life of more than one year is capitalized.

Interest on borrowings to finance facilities is capitalized during construction, net of any investment income earned during the temporary investment of project related borrowings.

Depreciation is calculated using the straight-line method over the estimated economic life of the asset.

Estimated economic lives are generally as follows:

	Years
Infrastructure	25
Buildings and improvements	15–33
Equipment	2–20
Computer software	3–7
Intangible assets	2 – indefinite
Library books and collections	15

Capital assets acquired through federal grants and contracts where the federal government retains a reversionary interest are capitalized and depreciated. Inexhaustible capital assets such as land or special collections that are protected, preserved, and held for public exhibition, education, or research, including art, museum, scientific, and rare book collections, are not depreciated.

NOTES TO THE FINANCIAL SCHEDULES (UNAUDITED) - continued

University of California, San Diego

Debt— Long-term financing includes bonds, certificates of participation, loans and other borrowings, and capital lease obligations. Some loans, bonds, and certificates of participation provide financing for projects on more than one campus and are accounted for centrally at UCOP. For financial statement presentation, selected statements have been adjusted to include long-term debt recorded at UCOP. In the statement of net position, the totals for long-term debt, including the current portion of long-term debt, and the total for invested in capital assets, net of related debt totals, have been adjusted to reflect the UCOP-held debt. Similarly, the transfers total in the statement of revenues, expenses, and changes in net position for 2014 has been adjusted by \$5.553 million, the change in UCOP-held debt from \$1.40 billion in 2013 to \$1.41 billion in 2014. The statement of cash flows has not been adjusted.

Student tuition and fees—Substantially all of the student tuition and fees provide for current operations of the university. A small portion of the student fees, reported as capital gifts and grants, is required for debt service associated with the student union and student recreational centers. Certain waivers of student tuition and fees considered to be scholarship allowances are recorded as an offset to revenue.

State appropriations—The State of California provides appropriations to the university on an annual basis. State educational appropriations are recognized as nonoperating revenue; however, the related expenses are incurred to support either educational operations or other specific operating purposes. State financing appropriations provide for principal and interest payments associated with lease-purchase agreements with the State Public Works Board and are also reported as nonoperating revenue. State appropriations for capital projects are recorded as revenue under other changes in net position when the related expenditures are incurred. Special state appropriations for AIDS, tobacco, and breast cancer research are reported as grant operating revenue.

Commitments and contingencies—Substantial amounts are received and expended by the university, including its Medical Center, under federal and state programs, and are subject to audit by cognizant governmental agencies. This funding relates to research, student aid, Medical Center operations, and other programs. University management believes that any liabilities arising from such audits will not have a material effect on the university's financial position.

Adoption of New Accounting Standards

In March 2012, GASB issued Statement No. 65, Items Previously Reported as Assets and Liabilities, effective for the University's fiscal year beginning July 1, 2013. This statement reclassifies, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as expenses, certain items that were previously reported as assets and liabilities.

In June 2012, GASB issued Statement No. 67, Financial Reporting for Pension Plans, effective for the University's fiscal year beginning July 1, 2013. This Statement revises existing standards for financial reporting for pension plans by changing the approach to measuring the net pension liability. The net pension liability is measured as the total pension liability, less the amount of the pension plan's fiduciary net position. The total pension liability is determined based upon discounting projected benefit payments based on the benefit terms and legal agreements existing at the pension plan's fiscal year end. Projected benefit payments are required to be discounted using a single rate that reflects the expected rate of return on investments, to the extent that plan assets are available to pay benefits, and a tax-exempt, high-quality municipal bond rate when plan assets are not available. Statement No. 67 had no effect on the UC San Diego financial statements, as prior to 2014, all UC pension data was reported by the University of California Retirement Plan (UCRP).

In June 2012, GASB issued Statement No. 68, Accounting and Financial Reporting for Pensions, effective for the University's fiscal year beginning July 1, 2014. The University has elected to early implement this Statement, effective July 1, 2013. This Statement revises existing standards for measuring and reporting pension liabilities for pension plans provided by the university to its employees. This statement requires recognition of a liability equal to the net pension liability, which is measured as the total pension liability, less the amount of the pension plan's fiduciary net position. The total pension liability is determined based upon discounting projected benefit payments based on the benefit terms and legal agreements existing at the pension plan's fiscal year end.

Projected benefit payments are required to be discounted using a single rate that reflects the expected rate of return on investments, to the extent that plan assets are available to pay benefits, and a tax-exempt, high-quality municipal bond rate when plan assets are not available. This statement requires that most changes in the net pension liability be included in pension expense in the period of the change.

University of California, San Diego

To implement Statement No. 68, the University recorded the net pension liabilities for its defined benefit plans. The cumulative effect on the campus net position as of June 30, 2014 as a result of the adoption of Statement No. 68 was a reduction of \$1.68 billion.

Retiree Health Benefit Costs and Obligations

The University of California (university) administers single-employer health and welfare plans to provide health and welfare benefits, primarily medical, dental, and vision, to eligible retirees and their eligible family members (retirees) of the University of California and its affiliates. The Board of Regents has the authority to establish and amend the plans. Additional information can be obtained from the 2013–14 annual report of the University of California Retiree Health Benefit Trust. Membership in the University of California Retirement Plan (UCRP) is required to become eligible for retiree health benefits.

Contribution policy—The contribution requirements of the university and eligible retirees are established and may be amended by the university. The contribution requirements are based upon projected pay-as-you-go financing. University and retiree contributions toward premiums made under purchased plan arrangements are determined by applying the health plan contract rates across the number of participants in the respective plans. Premium rates for the self-insured plan contributions are set by the university based upon a trend analysis of the historic cost, utilization, demographics, and administrative expenses to provide for the claims incurred and the actuarially determined level of incurred but not reported liability. Contributions toward medical and dental benefits are shared between the university and the retiree. Contributions toward wellness benefits are made by the university. The university does not contribute toward the cost of other benefits available to retirees.

Active employees do not make any contributions toward the retiree health benefit plans. Retirees pay the excess, if any, of the premium over the applicable portion of the university's contribution. In addition to the explicit university contribution provided to retirees, there is an "implicit subsidy." The gross premiums for members that are not currently eligible for Medicare benefits are the same for active employees and retirees, based on a blend of their health costs. This effect is called the implicit subsidy. The implicit subsidy associated with retiree health costs paid during the past year is also considered to be a contribution from the university.

Retiree health benefit expense and obligation for retiree health benefits—The university's retiree health benefit expense is independently calculated for the campuses and medical centers based upon the actuarially determined annual required contribution. The annual required contribution represents the level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize unfunded actuarial liabilities over a period of up to thirty years.

The University of California Retirement System (UCRS)

Most University of California employees participate in the University of California Retirement System (UCRS). UCRS consists of the University of California Retirement Plan, a single employer, defined benefit plan funded with university and employee contributions; the University of California Retirement Savings Program that includes four defined contribution plans with options to participate in internally and externally managed investment portfolios generally funded with employee nonelective and elective contributions. The regents have the authority to establish and amend the benefit plans.

University of California Retirement Plan (UCRP)—The University of California Retirement Plan provides lifetime retirement income, disability protection, death benefits, and preretirement survivor benefits to eligible employees of the University of California. Membership in the retirement plan is required for all employees appointed to work at least 50 percent time for an indefinite period or for a definite period of a year or more. An employee may also become eligible by completing one thousand hours of service within a twelve-month period. Generally, five years of service are required for entitlement to plan benefits. The amount of the pension benefit is determined by salary rate, age, and years of service credit with certain cost-of-living adjustments. The maximum monthly benefit is 100 percent of the employee's highest average compensation over a consecutive thirty-six-month period, subject to certain limits imposed under the Internal Revenue Code.

Contribution policy—The regents' contribution funding policy is based on a percentage of payroll using the entry age normal actuarial cost method. In determining the funding policy contribution, all July 1, 2010, amortization bases were combined in a single amortization base and amortized over a thirty-year period as a level dollar amount.

NOTES TO THE FINANCIAL SCHEDULES (UNAUDITED) - continued

University of California, San Diego

The total funding policy contribution rates as of July 1, 2013, are based on all of the plan data, the actuarial assumptions, and the plan provisions adopted at the time of preparation of the actuarial valuation. University contributions were \$147.30 million during the year ended June 30, 2014.

UCRP benefits and obligation to UCRP—The university's annual UCRP benefit expense is independently calculated for the campuses and medical centers based upon the actuarially determined annual required contributions. The annual required contribution represents the level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize unfunded actuarial liabilities or surplus over a period of up to thirty years.

Funded status—Actuarial valuations represent a long-term perspective and involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Actuarially determined amounts are subject to periodic revisions as actual results are compared with past expectations and new estimates are made about the future. All UCRP assets are available to pay any member's benefit.

University of California Retirement Savings Program—The University of California Retirement Savings Program includes four defined contribution plans providing retirement savings incentives that are generally available to all university employees. Participants' interests in the plans are fully and immediately vested and are distributable at retirement, termination of employment, or death.

Defined Contribution Plans—The Defined Contribution Plan (DC Plan) accepts both after-tax and pretax employee contributions that are fully vested. Pretax contributions are mandatory for all employees who are members of UCRP. For UCRP members, monthly employee contributions range from approximately 2 percent to 4 percent of covered wages depending upon whether wages are below or above the Social Security wage base. For Safe Harbor participants, monthly employee contributions are 7.5 percent of covered wages.

Employer contributions are fully vested and there is no provision for employee contributions. There were no employer contributions to the SDC Plan for the years ended June 30, 2014.

Tax Deferred 403(b) Plan—The university's Tax-Deferred 403(b) Plan accepts pretax employee contributions. The university may also make contributions on behalf of certain members of management.

457(b) Deferred Compensation Plan—The university's 457(b) Deferred Compensation Plan accepts pretax employee contributions. The university may also make contributions on behalf of certain members of management. There were no employer contributions to the 457(b) Plan for the years ended June 30, 2014, and 2013. Participants in the DC Plan, the SDC Plan, the 403(b) Plan, and the 457(b) Plan may direct their elective and nonelective contributions to investment funds managed by the chief investment officer. They may also invest account balances in certain mutual funds. The participants' interests in mutual funds are shown separately in the statement of plans' fiduciary net position.

Compensated absences—The university accrues annual leave for employees at rates based upon length of service and job classification and compensatory time based upon job classification and hours worked.

Tax exemption—The Board of Regents of the University of California is recognized as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (IRC). Because the university is a state institution, related income received by the university is also exempt from federal tax under IRC Section 115(a). In addition, the university is exempt from state income taxes imposed under the California Revenue and Taxation Code.

CURRENT FUNDS
REVENUES

UNIVERSITY OF CALIFORNIA, SAN DIEGO
2013-2014

(Dollars in Thousands)

CURRENT FUNDS REVENUES
(UNAUDITED)

	Total	Unrestricted		Restricted
		General	Designated	
<u>TUITION AND FEES</u>				
Regular session	\$ 530,746	\$ 104,509	\$ 426,237	\$ --
Summer session	21,726	--	21,726	--
University extension and continuing education	51,052	--	51,052	--
Student tuition & fees - contra - bad debts	(98)	(61)	(36)	--
Subtotal	603,426	104,447	498,979	--
Scholarship allowance	(139,971)	--	(139,971)	--
Total	463,455	104,447	359,008	--
<u>FEDERAL GOVERNMENT</u>				
Appropriations	49,923	--	--	49,923
Grants	622,362	--	153,162	469,200
Contracts	21,359	--	3,358	18,001
United States government - contra - bad debts	114	--	--	114
Total	693,758	--	156,520	537,238
<u>STATE GOVERNMENT</u>				
Appropriations	291,454	287,207	--	4,247
Contracts and grants	38,627	--	8,408	30,219
State of California - contra - bad debts	323	--	--	323
Total	330,405	287,207	8,408	34,790
<u>LOCAL GOVERNMENT</u>				
	11,743	--	825	10,918
<u>PRIVATE GIFTS, GRANTS AND CONTRACTS</u>				
Gifts	74,707	--	519	74,189
Grants	48,100	--	3,232	44,867
Contracts	173,418	--	46,165	127,253
Total	296,225	--	49,916	246,309
<u>SALES AND SERVICES OF EDUCATIONAL ACTIVITIES</u>				
Sales & Services Educational Services	445,713	(0)	445,710	4
Sales & Services Contra Educational Activ Allow	(24,236)	--	(24,236)	--
Sales & Services Contra Edu Activ Bad Debt	651	(28)	679	--
Total	422,128	(28)	422,153	4
<u>SALES AND SERVICES OF AUXILIARY ENTERPRISES</u>				
Parking operations	20,064	--	20,064	--
Residence and dining halls	141,832	--	141,832	--
Bookstore	18,897	--	18,897	--
Other	5,129	--	5,129	--
Sales & services of auxiliary enterprises - contra - bad debt	(67)	--	(67)	--
Subtotal	185,855	--	185,855	--
Scholarship allowance	(21,994)	--	(21,994)	--
Total	163,861	--	163,861	--
<u>SALES AND SERVICES OF MEDICAL CENTERS</u>				
	1,287,734	--	1,287,733	1
<u>OTHER SOURCES</u>				
Service enterprises	35,249	--	30,403	4,846
Property rental and other	71,734	2	71,728	3
Subtotal	106,983	2	102,132	4,849
Scholarship allowance	(551)	--	(551)	--
Total	106,432	2	101,581	4,849
Total Current Funds Revenues	\$ 3,775,741	\$ 391,628	\$ 2,550,005	\$ 834,108

**CURRENT FUNDS EXPENDITURES
BY UNIFORM CLASSIFICATION CATEGORY**

University of California, San Diego
2013-2014

(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY UNIFORM CLASSIFICATION CATEGORY
(UNAUDITED)

	Current Funds				Distribution		
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
INSTRUCTION							
GENERAL ACADEMIC							
Area studies	\$ 10,140	\$ 3,184	\$ 6,621	\$ 335	\$ 7,256	\$ 2,884	--
Biological sciences	27,220	12,957	13,728	535	17,472	9,748	--
Business and management	19,478	8,140	10,561	778	12,340	7,426	288
Communications	4,536	2,589	1,930	17	3,252	1,284	--
Computer and information studies	30,363	13,550	16,013	800	21,250	9,113	--
Education	4,315	2,696	1,618	1	2,898	1,416	--
Engineering	33,030	15,541	16,590	899	21,909	12,033	912
Fine and applied arts	12,502	6,305	5,897	299	8,762	3,757	18
Foreign languages	3,966	2,721	1,241	3	2,909	1,057	--
Health professions							
Medicine	379,764	78,261	293,407	8,096	294,304	149,112	63,653
Pharmacy	12,180	4,439	6,957	784	7,693	4,488	1
Letters	28,188	14,718	13,002	467	20,199	7,992	3
Mathematics	12,427	6,506	5,879	43	9,446	2,983	3
Physical sciences	44,318	24,143	18,240	1,935	27,357	16,974	13
Psychology	6,939	3,688	3,208	43	5,115	1,823	--
Social sciences	43,299	21,292	21,384	624	30,611	12,693	5
Interdisciplinary studies	15,075	10,988	4,034	53	7,469	7,606	--
Compensated absences accrual	2,296	577	1,683	36	2,200	97	--
System wide assessment	(9,383)	--	(9,383)	--	--	--	9,383
Other	(2,850)	(1,919)	(930)	--	35	(2,885)	--
Total	677,802	230,376	431,678	15,749	502,478	249,602	74,278
OTHER PROVISIONS	4,782	3,846	936	--	--	4,782	--
SUMMER SESSION	791	--	788	3	281	511	--
EXTENSION STUDIES AND PUBLIC PROGRAMS	38,867	3	38,724	140	19,580	23,744	4,457
EDUCATIONAL FEE EXPENSE PRORATION	--	10,919	(10,919)	--	--	--	--
Subtotal	722,242	245,144	461,207	15,892	522,339	278,638	78,735
ELIMINATED CAPITAL EXPENDITURES	(10,540)	(7,676)	(1,875)	(989)	--	(10,540)	--
Total Instruction without op assessment	711,702	237,468	459,332	14,902	522,339	268,099	78,735

University of California, San Diego
2013-2014

(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY UNIFORM CLASSIFICATION CATEGORY
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
RESEARCH							
INSTITUTES AND RESEARCH CENTERS							
Area studies	367	236	54	76	176	191	--
Biological sciences	2,465	254	123	2,088	1,394	1,090	18
Computer and information studies	41,572	5,861	7,422	28,289	21,900	19,672	--
Engineering	37,277	1,746	1,002	34,529	16,697	20,593	14
Fine and applied arts	95	0	7	87	50	44	--
Health professions - medicine	60,040	828	1,057	58,154	31,514	32,040	3,514
Interdisciplinary studies	(74)	--	(79)	5	--	(74)	--
Physical sciences	145,008	21,345	3,978	119,685	56,078	90,896	1,966
Psychology	9,911	911	165	8,835	5,038	4,873	--
Social sciences	6,175	725	1,128	4,322	3,230	2,945	--
Compensated absences accrual	1,054	502	136	416	967	87	--
Total	303,891	32,409	14,995	256,487	137,044	172,359	5,512
INDIVIDUAL OR PROJECT RESEARCH							
Area Studies	2,292	15	20	2,257	944	1,416	68
Biological sciences	23,512	415	438	22,659	12,090	11,422	--
Business and management	969	--	--	969	552	418	--
Communications	213	82	100	31	115	98	--
Computer and information studies	29,784	1,006	697	28,080	12,771	17,013	--
Education	1,797	--	3	1,794	621	1,176	--
Engineering	5,275	86	148	5,041	2,098	3,177	--
Fine and applied arts	512	206	170	135	183	329	--
Foreign languages	382	10	16	357	234	149	--
Health professions Medicine	331,730	3,667	15,078	312,986	156,918	175,935	1,123
Interdisciplinary studies	319	58	255	7	160	159	--
Letters	939	492	112	335	459	480	--
Mathematics	3,669	60	79	3,530	2,017	1,652	--
Physical sciences	41,788	981	481	40,326	16,348	25,440	--
Pharmacy	11,468	33	124	11,312	5,203	6,266	--
Psychology	4,137	329	29	3,778	2,092	2,045	--
Social sciences	3,561	956	459	2,146	1,747	1,817	4
Other	4,295	38	4,479	(222)	(8)	4,303	--
Total	466,642	8,432	22,689	435,521	214,542	253,294	1,194
OTHER PROVISIONS	7,578	5,599	13,806	(11,827)	197	7,381	--
SYSTEM WIDE ASSESSMENT	(12,454)	--	(12,454)	--	--	--	12,454
Subtotal	765,657	46,440	39,036	680,181	351,784	433,033	19,160
ELIMINATED CAPITAL EXPENDITURES	(36,395)	(1,575)	(1,711)	(33,109)	--	(36,395)	--
Total Research without op assessment	729,262	44,865	37,326	647,072	351,784	396,639	19,160

University of California, San Diego
2013-2014

(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY UNIFORM CLASSIFICATION CATEGORY
(UNAUDITED)

	Current Funds				Distribution		
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
PUBLIC SERVICE							
COMMUNITY SERVICE							
Arts and lectures	1,368	--	1,293	75	363	1,071	66
Community service projects	5,518	1,500	740	3,278	3,376	2,601	459
Work study programs							
Contracting agencies	322	33	87	202	288	34	--
System wide assessment	(321)	--	(321)	--	--	--	321
Other	12,351	2,590	535	9,227	6,562	5,790	--
Compensated absences accrual	(19)	(31)	(15)	27	(18)	(1)	--
Total	19,220	4,092	2,318	12,809	10,572	9,494	846
OTHER PROVISIONS	113	78	35	--	--	113	--
COOPERATIVE EXTENSION SERVICE	187	--	--	187	94	94	--
Subtotal	19,520	4,170	2,353	12,996	10,665	9,701	846
ELIMINATED CAPITAL EXPENDITURES	(14)	(6)	--	(8)	--	(14)	--
Total Public Service without op assessment	19,506	4,165	2,353	12,988	10,665	9,686	846
ACADEMIC SUPPORT							
ANCILLARY SUPPORT							
Fine arts productions	706	2	685	19	544	280	118
Medical laboratories	16,308	449	15,812	47	10,350	12,246	6,287
Psychology clinic	9,831	--	9,831	--	6,359	3,471	--
Research vessels	432	--	103	329	5,941	10,704	16,213
Shops	1,187	--	1,185	3	2,625	3,674	5,111
Vivarium	1,381	864	470	47	7,464	7,320	13,402
System wide assessment	(4,146)	--	(4,146)	--	--	--	4,146
Other	148,676	1,364	147,218	94	60,296	105,822	17,443
Total	174,375	2,679	171,158	539	93,578	143,517	62,720
OTHER PROVISIONS	(1,770)	(2,172)	402	--	--	(1,770)	--
ACADEMIC ADMINISTRATION	63,648	16,867	43,937	2,843	40,401	42,398	19,150
AUDIO VISUAL SERVICES	9,222	3,045	6,100	77	4,833	5,267	878
COMPUTING SUPPORT	10,830	3,929	4,281	2,620	8,310	17,372	14,852
COURSE AND CURRICULUM DEVELOPMENT	2	2	0	--	2	1	--
EDUCATIONAL FEE EXPENSE PRORATION	--	142	(142)	--	--	--	--
MUSEUMS AND GALLERIES	5,261	--	4,157	1,104	2,617	2,805	161
COMPENSATED ABSENCES ACCRUAL	(538)	124	(754)	92	(548)	10	--
ELIMINATED CAPITAL EXPENDITURES	(13,416)	(5,177)	(6,530)	(1,709)	--	(13,416)	--
Subtotal	247,614	19,438	222,610	5,567	149,193	196,182	97,761
LIBRARIES	41,695	22,823	16,188	2,684	15,186	26,511	2
OTHER PROVISIONS LIBRARIES	613	508	105	--	--	613	--
LIBRARIES UCOP ASSESSMENT	(613)	--	(613)	--	--	--	613
Subtotal	41,695	47,946	244,819	9,959	164,379	236,722	98,376
Total Academic Support without op assessment	289,309	42,769	238,290	8,251	164,379	223,306	98,376

University of California, San Diego
2013-2014

(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY UNIFORM CLASSIFICATION CATEGORY
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
UCSD MEDICAL CENTER							
UCSD Medical Center	1,131,362	26	1,130,930	406	442,852	714,163	25,653
System wide assessment	(14,295)	--	(14,295)	--	--	--	14,295
Subtotal	1,117,067	26	1,116,635	406	442,852	714,163	39,948
ELIMINATED CAPITAL EXPENDITURES	(36,253)	--	(36,253)	--	--	(36,253)	--
Total UCSD Medical Center without op assessment	1,080,814	26	1,080,382	406	442,852	677,910	39,948
STUDENT SERVICES							
ADMINISTRATION	5,282	16	2,781	2,486	4,177	4,612	3,507
CULTURAL AND SOCIAL ACTIVITIES							
Cultural programs	639	--	638	1	10	689	60
Housing services	559	56	498	5	256	317	13
Other social services	16,424	124	16,168	132	6,808	10,545	929
Public ceremonies	62	--	62	--	2	60	--
Recreational programs	19,512	--	18,834	679	9,698	10,415	600
System wide assessment	(1,412)	--	(1,412)	--	--	--	1,412
Total	35,784	181	34,787	817	16,772	22,026	3,014
COUNSELING AND CAREER GUIDANCE							
Counseling	7,403	37	5,656	1,710	3,770	3,643	10
Disadvantaged student assistance	1,056	10	1,033	14	499	557	--
Foreign student programs	2,513	972	1,533	9	1,441	1,087	14
Placement	1,864	--	1,795	69	1,079	791	6
Total	12,836	1,018	10,018	1,801	6,788	6,078	29
FINANCIAL AID ADMINISTRATION							
	3,860	102	3,752	5	2,253	1,607	--
STUDENT ADMISSIONS AND RECORDS							
Admissions	5,170	4,768	375	26	2,909	2,261	--
Registrar	4,299	25	4,253	21	2,748	1,554	3
Total	9,469	4,794	4,628	47	5,657	3,815	3
STUDENT HEALTH SERVICES							
	35,681	349	35,331	1	5,098	30,637	54
COMPENSATED ABSENCES ACCRUAL							
	18	11	20	(12)	10	8	--
EDUCATIONAL FEE EXPENSE PRORATION							
	--	(6,472)	6,472	--	--	--	--
Subtotal	102,931	(2)	97,788	5,145	40,756	68,783	6,607
OTHER PROVISIONS							
	509	25	484	--	--	509	--
ELIMINATED CAPITAL EXPENDITURES							
	(501)	(23)	(338)	(139)	--	(501)	--
Total Student Services without op assessment	102,939	0	97,933	5,006	40,756	68,791	6,607

University of California, San Diego
2013-2014

(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY UNIFORM CLASSIFICATION CATEGORY
(UNAUDITED)

	Current Funds				Distribution		
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
INSTITUTIONAL SUPPORT							
EXECUTIVE MANAGEMENT							
Chancellor and vice chancellors	35,929	14,201	18,878	2,850	21,200	17,655	2,926
General counsel	827	58	768	--	589	238	0
Academic senate secretariat	1,113	1,013	95	5	677	436	--
System wide assessment	(1,872)	--	(1,872)	--	--	--	1,872
Planning and budgeting	(10,631)	815	(11,444)	(1)	2,791	4,755	18,177
Total	25,366	16,087	6,425	2,854	25,258	23,084	22,975
FISCAL OPERATIONS							
Accounting	17,120	1,724	15,388	8	10,303	7,290	473
Auditing	1,624	--	1,624	--	1,608	759	744
Cashiers office	575	4	571	--	364	211	--
Contracts and grants administration	3,512	282	3,229	1	2,286	1,227	--
Bad debt write-off	450	--	450	--	12	439	--
Total	23,282	2,010	21,262	10	14,573	9,925	1,216
GENERAL ADMINISTRATIVE SERVICES							
Environmental health and safety	7,978	0	7,963	14	4,699	4,857	1,578
Information systems	19,630	4,488	15,142	--	9,458	11,286	1,114
Personnel	8,041	4,044	3,987	10	15,986	5,994	13,939
Other	8,616	5,137	3,310	168	4,843	8,716	4,944
Total	44,265	13,670	30,402	193	34,986	30,853	21,575
LOGISTICAL SERVICES							
Business management	39	--	39	--	372	937	1,270
Construction management	83	--	83	--	4,771	6,520	11,208
Duplicating	330	--	322	8	1,156	2,378	3,205
Garage	3,690	--	3,689	1	752	7,223	4,285
Mail and messenger	(202)	9	(226)	15	579	2,041	2,822
Materiel management	5,556	832	4,724	--	3,582	5,811	3,837
Police	6,367	51	6,271	44	5,694	3,047	2,374
Telephone	(2,140)	505	(2,668)	23	7,387	15,726	25,253
Total	13,723	1,397	12,235	91	24,294	43,683	54,254
COMMUNITY RELATIONS							
Development	22,440	3	19,669	2,769	12,287	10,154	0
Public information	1,919	--	1,896	22	1,288	631	--
Publications	2,747	(0)	2,741	6	700	2,472	425
Total	27,106	3	24,306	2,797	14,274	13,257	425
COMPENSATED ABSENCES ACCRUAL							
	(406)	(438)	19	13	(427)	21	--
Subtotal	133,336	35,509	91,870	5,957	112,958	120,822	100,445
OTHER PROVISIONS	615	295	320	--	--	615	--
ELIMINATED CAPITAL EXPENDITURES	(4,854)	(136)	(4,717)	(0)	--	(4,854)	--
Total Institutional Support without op assessment	129,097	35,668	87,472	5,957	112,958	116,584	100,445

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(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY UNIFORM CLASSIFICATION CATEGORY
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
OPERATION AND MAINTENANCE OF PLANT							
Administration	4,092	1,640	2,440	11	1,449	2,956	313
Building maintenance and major repairs and alterations	22,436	18,509	3,786	141	2,571	28,834	8,969
Grounds maintenance	3,191	3,544	(353)	--	2,355	7,864	7,028
Janitorial service	11,013	14	10,998	1	5,639	20,446	15,072
Plant service	(1,202)	--	(1,203)	1	4,118	55,617	60,937
Refuse disposal	2,884	1,683	1,189	12	1,722	3,345	2,182
Utilities	26,948	23,687	3,261	--	1,894	39,250	14,196
System wide assessment	(3,959)	--	(3,959)	--	--	--	3,959
Other	12,494	4,295	6,226	1,972	--	12,536	42
Total	77,896	53,372	22,385	2,139	19,748	170,846	112,698
COMPENSATED ABSENCES ACCRUAL	(41)	(0)	(41)	--	(47)	5	--
EDUCATIONAL FEE EXPENSE PRORATION	--	65	(65)	--	--	--	--
Subtotal	77,855	53,436	22,280	2,139	19,701	170,851	112,698
ELIMINATED CAPITAL EXPENDITURES	(374)	(31)	(343)	--	--	(374)	--
Total Operation and Maintenance of Plant without op assessment	77,481	53,405	21,937	2,139	19,701	170,477	112,698
STUDENT FINANCIAL AID							
Student financial aid	236,301	27,215	126,211	82,875	728	235,653	81
Scholarship allowance	(162,516)	--	(162,516)	--	--	(162,516)	--
Total Student Financial Aid without op assessment	73,785	27,215	(36,305)	82,875	728	73,137	81
AUXILIARY ENTERPRISES							
Apartments	62,524	--	62,520	3	6,613	57,770	1,859
Bookstores	17,330	--	17,264	66	3,313	21,968	7,951
Cafeterias	729	--	724	5	705	94	70
Parking	10,644	--	10,616	29	5,183	15,173	9,711
Residence halls	39,118	--	39,038	80	23,743	21,395	6,020
Other	7,402	--	7,337	65	2,942	5,792	1,331
Compensated absences accrual	126	--	126	--	117	9	--
System wide assessment	(1,944)	--	(1,944)	--	--	--	1,944
Subtotal	135,929	--	135,680	248	42,615	122,200	28,886
ELIMINATED CAPITAL EXPENDITURES	(662)	--	(645)	(16)	--	(662)	--
Total Auxiliary Enterprises without op assessment	135,267	--	135,035	232	42,615	121,538	28,886
Total Current Funds Expenditures without assessment	\$ 3,349,162	\$ 445,580	\$ 2,123,755	\$ 779,827	\$ 1,708,778	\$ 2,126,167	\$ 485,783
UCOP assessment	44,993	--	44,993	--	--	44,993	--
Total Current Funds Expenditures	\$ 3,394,155	\$ 445,580	\$ 2,168,748	\$ 779,827	\$ 1,708,778	\$ 2,171,160	\$ 485,783

**CURRENT FUNDS EXPENDITURES
BY DEPARTMENT**

University of California, San Diego
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(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY DEPARTMENT
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
<u>GRADUATE SCHOOL OF INTERNATIONAL RELATIONS AND PACIFIC STUDIES</u>							
INSTRUCTION	\$ 10,140	\$ 3,184	\$ 6,621	\$ 335	\$ 7,256	\$ 2,884	--
RESEARCH	2,293	15	21	2,257	944	1,417	68
PUBLIC SERVICE	271	--	--	271	97	174	--
ACADEMIC SUPPORT	(26)	--	(26)	--	--	35	61
Total Graduate School of International Relations and Pacific Studies	12,677	3,199	6,615	2,863	8,296	4,510	129
<u>JACOBS SCHOOL OF ENGINEERING</u>							
INSTRUCTION							
Bioengineering	6,113	2,898	2,874	340	4,131	1,982	--
Computer science and engineering	13,649	7,399	6,125	124	10,011	3,638	--
Dean's office--engineering	8,338	3,675	4,396	267	5,078	4,172	912
Electrical and computer engineering	12,587	5,794	6,680	112	9,092	3,494	0
Mechanical and aerospace engineering	12,561	5,983	6,347	231	8,335	4,227	--
Structural systems research project	6,018	2,985	2,973	60	4,365	1,653	(0)
Total	59,266	28,734	29,396	1,135	41,012	19,166	912
RESEARCH							
Bioengineering	15,174	101	388	14,684	6,281	8,893	--
California institute--telecommunications and information technology	15,972	1,667	5,132	9,173	8,134	7,838	(0)
Computer science and engineering	10,826	91	298	10,437	6,000	4,826	--
Dean's office--engineering	5,275	86	148	5,041	2,098	3,177	--
Electrical and computer engineering	18,958	915	399	17,644	6,771	12,187	--
Fusion energy research center	(10)	--	(10)	--	--	--	10
Mechanical and aerospace engineering	11,056	1,014	371	9,670	5,367	5,688	--
Structural systems research project	6,503	219	72	6,211	2,536	3,967	0
Total	83,753	4,094	6,799	72,860	37,187	46,576	10
PUBLIC SERVICE							
Dean's office--engineering	873	434	264	175	415	472	14
ACADEMIC SUPPORT							
Dean's office--engineering	4,845	232	4,247	366	2,768	2,076	0
Cal it2--support services	592	--	586	6	1,095	2,042	2,545
Electrical and computer engineering	27	--	27	--	15	30	19
Engineering support services	69	--	69	--	160	217	309
Mechanical and aerospace engineering	23	--	22	0	9	14	--
Structural systems research project	472	--	472	--	800	513	841
Total	6,027	232	5,423	372	4,847	4,893	3,713
Total Jacobs School of Engineering	149,918	33,494	41,881	74,542	83,461	71,107	4,650
<u>RADY SCHOOL OF MANAGEMENT</u>							
INSTRUCTION	19,478	8,140	10,560	778	12,340	7,426	288
RESEARCH	969	--	--	969	552	418	--
Rady student service	10	--	10	--	--	10	--
Total Rady School of Management	20,458	8,140	10,570	1,747	12,892	7,853	288

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CURRENT FUNDS EXPENDITURES BY DEPARTMENT
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
SCHOOL OF MEDICINE							
INSTRUCTION							
Anesthesiology	20,695	1,439	19,181	74	21,632	5,914	6,851
Bioengineering--medical	298	298	--	--	243	55	--
Cancer center	4,256	445	3,437	373	2,084	2,172	--
Cellular and molecular medicine	1,728	1,685	3	40	1,208	520	0
Center academic and training anthropogen	21	--	21	--	--	21	--
Dean's office_school of medicine	44,994	30,615	14,144	235	12,312	34,052	1,370
Emergency medical program	12,219	339	11,880	--	10,128	2,689	597
Family and preventive medicine	11,087	4,872	4,351	1,865	8,622	4,862	2,397
Institute of biocircuits	17	--	17	--	--	17	--
Intern and resident program	1,345	--	1,345	--	--	1,345	--
Malpractice insurance	0	0	--	--	--	0	--
Medicine	53,374	13,399	37,785	2,190	55,272	18,672	20,569
Neurosciences	12,815	2,771	9,839	206	9,848	4,077	1,110
Office of continuing medical education	5,818	--	5,806	12	2,435	4,394	1,011
Office of learning resources-- core courses support	3,972	47	3,802	123	2,715	3,077	1,819
Ophthalmology	10,491	1,136	9,343	12	8,881	3,065	1,454
Orthopaedics	14,306	1,677	12,246	384	13,383	3,471	2,548
Pathology	11,885	2,994	8,640	252	10,508	3,977	2,600
Pediatrics	58,932	3,632	54,442	857	42,029	18,487	1,584
Pharmacology	2,306	1,499	729	78	1,734	580	8
Psychiatry	23,623	5,427	17,700	496	16,183	9,644	2,204
Radiology	19,427	1,660	17,583	183	17,566	7,163	5,302
Reproductive medicine	16,723	1,279	15,221	223	15,083	5,473	3,832
Surgery	49,393	3,045	45,855	494	42,439	15,348	8,394
The SIO department--medical	36	1	36	--	--	36	--
Total	379,763	78,261	293,406	8,096	294,304	149,112	63,653
RESEARCH							
Academic geriatric resource program	(0)	--	--	(0)	--	(0)	--
Anesthesiology	3,633	--	222	3,411	1,896	1,737	--
Bioengineering--medical	7	--	--	7	(1)	8	--
Cellular and molecular medicine	19,680	36	1,536	18,108	8,814	10,866	--
Committee on research	49	13	37	--	--	49	--
Dean's office	(5,823)	(914)	(4,533)	(376)	665	(5,364)	1,124
Emergency medical program	2,057	--	183	1,874	771	1,285	--
Family and preventive medicine	10,115	335	274	9,505	5,666	4,449	--
Medicine	91,060	3,196	2,108	85,756	43,260	47,771	(29)
Neurosciences	46,797	14	1,769	45,015	17,965	28,832	--
Office of learning resources--research	0	--	--	0	--	0	--
Organized research units centers							
Cancer center	42,371	0	341	42,030	21,799	24,009	3,437
Center academic research and training anthropogen	827	--	134	693	422	406	--
Health and education disparities	933	--	--	933	629	304	--
Organized research units institutes							
Institute of biocircuits	4,246	221	87	3,938	2,349	1,897	(0)
Institute for engineering in medicine	1,711	19	109	1,583	776	936	(0)
Institute for research on aging	620	1	3	617	307	314	--
Institute of genomic medicine	880	--	297	582	325	555	--
Institute of molecular medicine	3	--	0	3	0	3	--
Research in biological structures	9,378	588	84	8,705	5,537	3,917	77
Ophthalmology	10,777	--	161	10,615	5,003	5,773	--
Pathology	12,387	16	1,004	11,367	5,708	6,682	3
Pediatrics	50,891	210	7,937	42,744	26,050	24,854	13
Pharmacology	19,110	117	1,441	17,551	8,785	10,325	(0)
Psychiatry	50,663	239	338	50,087	21,257	29,407	(0)
Radiology	9,377	230	289	8,857	5,191	4,185	--

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CURRENT FUNDS EXPENDITURES BY DEPARTMENT
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
Reproductive medicine	3,465	14	47	3,404	1,886	1,579	--
Surgery	7,485	161	2,265	5,060	4,002	3,496	13
Translational medicine	0	--	0	--	--	0	--
Other support	(0)	(0)	--	--	--	(0)	--
Total	392,700	4,495	16,135	372,070	189,061	208,276	4,637
PUBLIC SERVICE							
Area health and education center	187	--	--	187	94	94	--
Dean's office school of medicine	(100)	(100)	--	--	--	(100)	--
Family and preventive medicine	174	--	--	174	132	42	--
Organized research units							
Cancer center	2	--	2	--	--	2	--
Medical education	350	64	121	165	245	108	2
Medicine	785	--	--	785	474	311	--
Pediatrics	368	309	--	59	256	112	--
Reproductive medicine	1,387	--	--	1,387	722	665	0
Total	3,153	273	123	2,757	1,922	1,233	2
ACADEMIC SUPPORT							
Anesthesiology support services	518	--	518	--	268	250	(0)
Dean's office							
Admissions	312	--	312	--	190	122	--
Animal care program	449	449	--	--	--	449	--
General operating costs	22,892	9,392	13,493	7	6,600	20,133	3,841
Human subjects committee	1,062	32	1,030	--	676	385	--
International education	2,671	--	2,671	--	528	2,143	--
Student affairs	115	--	1	113	14	101	--
Student performance	161	--	161	--	310	647	796
Support services	(5,930)	--	(5,965)	34	2,924	(1,943)	6,912
Laboratories and support services							
Cancer center	8,394	--	8,392	2	4,402	5,575	1,583
Cellular and molecular medicine	123	--	123	--	128	174	179
Center for research in biological structures	(56)	--	(56)	--	27	44	127
Clinical investigations institute	141	--	141	--	528	475	861
Clinical pharmacy services	68	--	68	--	75	91	98
Family and preventive medicine	3,504	--	3,504	--	1,662	2,278	436
Hospitalist support services	15	--	15	--	15	0	(0)
Medicine	1,597	--	1,554	43	1,018	645	66
Neurosciences	763	--	763	--	350	420	7
Nevada cancer institute	3,194	--	3,194	--	1	3,192	--
Ophthalmology	926	--	924	2	489	438	--
Orthopaedics	394	--	393	1	220	175	0
Pathology	1,408	--	1,405	2	869	670	131
Pediatrics	2,024	--	2,024	--	1,125	1,018	119
Psychiatry	499	--	499	--	317	305	123
Radiology	559	--	559	--	1,265	1,441	2,147
Reproductive medicine	(6)	--	(6)	--	(5)	(1)	--
Surgery	328	--	328	--	863	1,571	2,107
Managed care	154	--	154	--	1,752	(2,202)	(605)
Medical group operations	132,179	--	132,177	2	49,281	84,138	1,240
Office of learning resources	5,537	68	5,392	77	3,543	2,872	878
Psychiatry clinic	9,831	--	9,831	--	6,359	3,471	--
Vice chancellor health sciences other	(2,570)	(2,570)	--	--	--	(2,570)	--
Vice chancellor health sciences planning	5,162	--	5,157	5	11,820	3,857	10,514
Total	196,416	7,371	188,756	288	97,612	130,366	31,562
Total School of Medicine	972,033	90,401	498,420	383,212	582,900	488,986	99,854
SKAGGS SCHOOL OF PHARMACY AND PHARMACEUTICAL SCIENCES							
INSTRUCTION	12,180	4,439	6,957	784	7,693	4,488	1
RESEARCH	11,468	33	124	11,312	5,203	6,266	0
ACADEMIC SUPPORT	194	--	194	--	52	186	44

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CURRENT FUNDS EXPENDITURES BY DEPARTMENT
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
Total Skaggs School of Pharmacy and Pharmaceutical Sciences	23,842	4,472	7,274	12,097	12,948	10,940	46
CAMPUS-WIDE DEPARTMENTS							
INSTRUCTION							
Academic computing							
Advisor	(1)	(1)	--	--	--	(1)	--
Computing services	(10)	(10)	--	--	--	(10)	--
Instruction and research facility	4,134	367	3,207	560	2,143	1,990	(0)
Instructional use of computing advisor	4	--	--	4	3	0	--
Academic field studies	283	24	257	2	182	101	--
Anthropology	3,766	1,796	1,967	3	2,706	1,060	--
Area and ethnic studies and research	1,724	1,528	196	--	1,284	440	--
Biological sciences	27,210	12,954	13,722	535	17,472	9,738	--
Brain and mind institute	3	3	--	--	--	3	--
California literature project	124	--	124	--	18	106	--
Center for research in educational equity, assessment, and teaching excellence	(0)	--	(0)	0	--	(0)	0
Chemistry and biochemistry	21,642	11,180	9,602	860	11,920	9,737	15
Chronobiology	7	--	6	1	--	7	--
Cognitive science	4,848	2,646	2,161	41	3,534	1,314	0
Community medicine--general campus	4,388	2,549	1,833	6	3,174	1,214	--
Economics	11,771	6,275	5,381	116	9,063	2,709	--
Ethnic studies	2,624	1,456	1,167	2	1,876	748	--
Global health program	0	0	--	--	--	0	--
Global justice center	1	1	--	--	--	1	--
History	8,664	4,263	3,986	414	6,292	2,372	0
Human development program	452	399	53	1	328	125	(0)
Interdisciplinary sequence							
Contemporary issues	75	40	35	--	49	27	(0)
Cultural traditions	109	71	38	--	86	23	--
Environmental systems	174	128	45	1	138	36	(0)
Geometry and physics	7	--	7	--	--	7	--
Humanities	973	825	148	--	849	124	--
Special studies	180	179	--	1	133	47	--
Urban and rural studies	816	636	173	6	623	193	--
International relations and pacific studies	122	112	10	--	--	122	--
International studies program	220	159	61	--	176	44	(0)
Language learning laboratory	72	13	56	2	50	22	--
Latin american studies	158	93	65	--	97	61	--
Linguistics	2,271	1,288	982	0	1,590	680	0
Literature	9,436	5,196	4,181	59	6,832	2,604	0
Mathematics	12,336	6,502	5,791	43	9,390	2,948	3
Mathematics placement and testing	83	--	83	--	52	31	--
Music	6,793	3,497	3,194	102	4,898	1,913	18
Neural computation	34	--	--	34	--	34	--
Philosophy	4,515	2,347	2,167	1	3,299	1,216	--
Physics	14,719	6,713	7,098	908	9,875	4,842	(2)
Political science	8,151	4,323	3,757	72	6,185	1,971	5
Pathology	47	47	--	--	35	12	--
Psychology	6,904	3,688	3,208	9	5,115	1,789	0
Resource administration data	147	40	97	10	77	70	--
Social sciences computing	1,026	69	955	2	652	374	--
Sociology	6,315	2,534	3,767	14	3,723	2,592	(0)
Subject a program	3,973	2,424	1,547	1	2,722	1,251	--
Theatre and dance	8,893	3,498	5,142	252	5,838	3,057	3
Undergraduate language program	1,624	1,421	203	--	1,269	355	--
Visual arts	5,709	2,808	2,704	197	3,864	1,845	--
Writing program	5,220	3,678	1,387	155	4,212	1,008	(0)
Educational fee expense proration	(3)	10,916	(10,919)	--	--	(3)	--
Other general campus	246	--	246	--	128	117	--
Total	192,981	108,674	79,892	4,414	131,952	61,069	41

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CURRENT FUNDS EXPENDITURES BY DEPARTMENT
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
RESEARCH							
African american studies							
research project	55	53	--	2	8	47	--
Anthropology	244	14	22	207	104	139	--
Biological sciences	23,512	415	438	22,659	12,090	11,422	--
California literature project	87	--	--	87	31	56	(0)
Chemistry and biochemistry	26,917	837	166	25,914	9,525	17,393	(0)
Cognitive science	1,991	350	12	1,629	1,248	742	--
Communication	213	82	100	31	115	98	--
Education studies	872	--	3	870	388	484	--
Economics	1,416	739	70	606	954	462	--
History	142	54	60	28	21	121	(0)
Interdisciplinary sequence							
Ethnic studies	130	28	96	6	56	74	--
Humanities	175	16	159	1	96	80	--
Design lab	14	14	--	--	9	5	--
Linguistics	382	10	16	357	234	149	(0)
Literature	287	154	52	82	75	212	--
Mathematics	3,669	60	79	3,530	2,017	1,653	(0)
Music	209	144	45	19	120	89	(0)
Organized research units Centers							
Astrophysics and space science	3,337	359	110	2,868	1,906	1,430	(0)
Comparative immigration studies	543	108	138	297	297	247	--
Chronobiology	1,073	113	44	916	616	456	--
Drug discovery	19	18	0	0	14	6	--
Energy research	6,870	504	294	6,072	3,672	3,198	0
Food and fuel for the 21century	2,522	263	58	2,200	938	1,584	(0)
Global justice center	408	144	165	99	185	223	--
Glycobiology research and training	17	9	8	0	7	28	18
Health and education disparities	223	115	108	0	147	76	--
Human development	1,309	170	2	1,137	786	523	--
Iberian and latin american studies	590	187	2	401	319	271	--
Magnetic recording research	2,280	147	94	2,039	1,195	1,085	--
Molecular genetics	27	--	27	--	--	27	--
Research in computing and the arts	95	0	7	87	50	44	(0)
Research in educational equity, assessment, and teaching excellence	924	--	--	924	232	692	--
Research in language	994	156	13	825	469	525	0
San Diego supercomputer center	25,601	4,194	2,290	19,117	13,766	11,835	--
White mountain research station	3	--	--	3	--	3	--
Organized research units institutes							
Brain and mind	1,325	114	39	1,172	757	568	--
Comparative human cognition laboratory	22	1	15	6	15	7	0
Engineering in medicine	2,421	264	77	2,079	1,348	1,077	4
Global conflict and cooperation	3,641	131	811	2,699	1,961	1,680	--
International, comparative, and area studies	367	236	54	76	176	191	(0)
Neural computation	7,899	560	138	7,200	3,774	4,124	--
Nonlinear science	1	--	(1)	2	0	1	(0)
Whitaker institute of biomedical engineering	(43)	--	0	(43)	(29)	(13)	--
Philosophy	115	37	6	72	38	77	(0)
Physics	14,784	83	316	14,386	6,818	7,966	--
Political science	1,115	94	47	974	328	787	--
Psychology	2,828	160	27	2,641	1,306	1,522	(0)
Pure and applied physical sciences	597	94	0	503	304	294	--
Sociology	365	1	35	328	162	203	--
Theatre and dance	366	301	35	30	279	87	0
Educational fee expense proration	--	630	(630)	--	--	--	--
Visual arts	303	62	125	116	63	240	--
Writing program	83	--	19	64	36	47	--
Other support	272	86	33	153	62	209	--
Total	143,610	12,310	5,825	125,475	69,087	74,544	22

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	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
PUBLIC SERVICE							
Biological sciences	20	--	20	--	1	19	--
California literature project	238	194	--	43	148	90	--
Education studies	42	41	--	1	23	19	0
Mathematics	435	--	45	390	198	237	(0)
Organized research units centers							
Research in educational equity, assessment, and teaching excellence	1,218	886	322	10	803	416	--
Organized research units institutes							
Comparative human cognition laboratory	50	50	--	1	43	8	--
Physics	20	20	--	--	--	20	--
Theatre and dance	1	--	--	1	--	1	--
Writing project	25	26	--	(1)	10	15	--
Total	2,049	1,216	387	445	1,225	823	--
ACADEMIC SUPPORT							
Academic computing							
Miscellaneous operations	635	--	619	16	371	2,212	1,949
Local area network	8	--	8	--	59	25	76
Word processing operations	112	--	112	--	2	143	34
Academic resource administration	1,664	1,305	359	--	--	1,664	--
Animal care program	1,381	864	470	47	7,464	7,320	13,402
Biological sciences support facilities	(51)	--	(52)	0	790	1,324	2,165
Campus research machine shop	286	--	283	3	650	649	1,013
Chemistry and biochemistry support facilities	(62)	--	(62)	--	618	631	1,311
Classroom management	0	--	0	--	--	0	--
Computer sciences and engineering support services	12	--	12	--	206	68	262
Deans' offices							
Arts and humanities	2,088	564	825	699	880	1,208	--
Biological sciences	1,575	436	1,031	108	1,017	558	--
Natural sciences	1,368	367	986	15	898	470	(0)
Social sciences	1,196	204	991	1	859	337	--
Educational fee expense proration	--	142	(142)	--	--	--	--
Instructional media program	480	2	474	4	308	173	--
Library photo service	144	--	144	--	0	144	1
Mandeville center operations	225	--	211	15	236	107	118
Mathematics placement and testing program	1	--	1	--	2	1	2
Music center studios	(1)	--	(1)	--	--	(1)	--
Organized research units centers							
Magnetic recording research	12	--	12	--	--	17	4
Molecular genetics	38	--	38	--	35	3	--
Organized research units institutes							
Biomedical engineering	(1)	--	(1)	--	(1)	0	1
Comparative immigration studies	97	97	--	--	45	52	--
Physics support facilities	(177)	--	(177)	--	(48)	304	433
Psychology	(10)	--	(10)	--	--	1	11
Sports facility office	77	--	77	--	43	34	(0)
San diego supercomputer center support	1,445	1,073	370	1	2,452	6,438	7,446
Total	12,543	5,054	6,580	909	16,887	23,882	28,227
Total Campus-Wide Departments	351,181	127,254	92,684	131,243	219,151	160,320	28,289

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		General	Designated				
PROVOSTS' OFFICES							
PUBLIC SERVICE							
Provost warren college	5	--	--	5	--	5	--
ACADEMIC SUPPORT							
Provost eleanor roosevelt college	825	60	751	13	494	331	--
Provost muir college	982	93	803	86	605	377	(0)
Provost revelle college	912	114	785	13	623	290	0
Provost sixth college	788	20	741	28	523	265	--
Provost thurgood marshall college	1,238	77	1,118	42	728	510	(0)
Provost warren college	2,252	131	2,109	12	1,493	759	(0)
Total	6,997	496	6,307	195	4,466	2,531	(0)
Provost student service all colleges	(2,664)	--	(2,664)	0	328	505	3,497
Total Provosts' Offices	4,339	496	3,643	200	4,794	3,042	3,497
SCRIPPS INSTITUTION OF OCEANOGRAPHY							
INSTRUCTION							
The SIO department	7,957	6,253	1,537	167	5,562	2,395	--
Geophysics and planetary physics	3	--	3	--	--	3	--
Other provisions	122	--	122	--	--	122	--
Total	8,082	6,253	1,662	167	5,562	2,520	--
RESEARCH							
Institutes							
California space	0	0	--	--	--	0	--
Geophysics and planetary physics	21,194	3,534	493	17,167	10,225	10,969	0
Marine resources	6,087	--	161	5,926	1,807	4,280	0
Laboratories							
Marine physical laboratory	20,925	2,224	851	17,850	8,454	14,436	1,965
Biology research section	61	61	--	--	5	55	--
Fluids research section	136	135	--	1	39	97	(0)
Climate research division	16,218	4,069	362	11,787	7,866	8,353	--
Geosciences research division	9,546	2,454	237	6,854	4,705	4,842	1
Marine biology research division	8,358	2,354	335	5,669	3,709	4,649	--
Organized research units centers							
Clouds, chemistry, and climate	21	--	--	21	6	15	--
Coastal studies	35	--	35	--	21	13	--
Marine biotechnology and biomedicine	3,897	929	49	2,919	2,343	1,554	--
Modeling, and prediction	0	--	--	0	--	0	--
Committee on research	150	70	80	--	--	150	--
Integrative oceanography division	10,088	3,160	74	6,854	5,691	4,398	--
Shipboard technical support	430	--	--	430	153	277	--
The SIO department	12,363	300	1,912	10,151	2,984	9,380	(0)
Use of ships	23,000	778	719	21,502	479	22,520	--
Total	132,508	20,070	5,307	107,131	48,487	85,988	1,966
PUBLIC SERVICE							
Birch aquarium--museum	44	--	--	44	27	17	0
Total	44	--	--	44	27	17	0

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		General	Designated				
ACADEMIC SUPPORT							
Director's office	14,097	7,431	3,132	3,534	8,260	10,695	4,859
Birch aquarium--museum	5,261	--	4,157	1,104	2,617	2,805	161
Institutes							
Geophysics and planetary physics							
Computing ring	17	--	17	--	240	254	476
Data system	(14)	--	(14)	--	17	9	41
Orbit center	64	--	64	--	37	27	(0)
Support services	1,429	--	1,429	--	841	714	126
Laboratories							
Machine shop	85	--	85	--	615	753	1,283
Marine facilities							
Ships operations	432	--	103	329	5,941	10,704	16,213
Marine facility shop	99	--	99	--	328	395	625
Marine sciences development and outfitting shop	729	--	729	--	1,246	1,930	2,447
Research divisions							
Geological research							
Support services	78	--	78	--	87	116	125
Sio director-special events	45	--	--	45	(0)	45	--
Organized research units							
Center for coastal studies	95	--	95	--	143	54	102
Center for marine biotechnology and biomedicine	5	--	5	--	3	2	--
Integrative oceanography	40	--	40	--	114	116	191
Marine biology research							
Support services	94	--	94	--	70	24	0
Instrument development group	240	--	238	2	594	2,856	3,209
Physical oceanography research division support services	(2)	--	(2)	--	10	0	12
Sio unallocated	378	--	378	--	--	378	--
Total	23,172	7,431	10,727	5,014	21,163	31,878	29,869
Total Scripps Institution of Oceanography	163,806	33,753	17,697	112,356	75,239	120,403	31,835
CAMPUSWIDE PROGRAMS							
INSTRUCTION							
Social sciences--instruct funds	101	15	86	--	61	40	--
UCSD global seminars	933	--	930	2	97	835	(0)
Teaching assistant insurance	3,824	3,823	1	--	--	3,824	--
Tuition remission program	1,160	1,160	--	--	--	1,160	--
Other	(2,897)	(1,967)	(930)	--	--	(2,897)	--
Other provisions	4,660	3,846	814	--	--	4,660	--
System wide assessment	(9,383)	--	(9,383)	--	--	--	9,383
Compensated absences accrual	2,296	577	1,683	36	2,200	97	--
Total	694	7,455	(6,800)	39	2,358	7,719	9,383
RESEARCH							
Biological sciences	5	--	5	--	--	5	--
Credits for disallowance	186	--	12,251	(12,066)	--	186	--
Ethic studies	224	--	224	--	170	58	4
Graduate mentorship and dissertation	--	--	--	--	--	--	--
Tuition remission program	(79)	--	(79)	--	--	(79)	--
The preuss school	5	--	--	5	--	5	--
Other	4,191	38	4,488	(334)	(8)	4,199	0
Other provisions	5,224	4,883	255	86	135	5,089	--
System wide assessment	(12,454)	--	(12,454)	--	--	--	12,454
Compensated absences accrual	1,054	502	136	416	967	87	--
Total	(1,644)	5,424	4,826	(11,894)	1,264	9,549	12,458

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		General	Designated				
PUBLIC SERVICE							
Community college transfer	442	433	7	3	253	189	--
Early outreach programs	2,789	1,107	2	1,680	1,596	1,193	0
Sponsored education program-- medical center	(8)	--	(8)	--	--	12	20
Office of graduate studies and research	33	33	--	--	--	33	--
Television channel 35	430	--	335	95	525	328	423
The preuss school	7,769	503	46	7,220	3,972	3,796	--
University events	1,368	--	1,293	75	363	1,070	66
Work study program contracting agencies	289	--	87	202	288	1	--
Other	141	24	120	(3)	--	141	--
Other provisions	213	178	35	--	--	213	--
System wide assessment	(321)	--	(321)	--	--	--	321
Compensated absences accrual	(19)	(31)	(15)	27	(18)	(1)	0
Total	13,126	2,247	1,579	9,299	6,980	6,976	830
ACADEMIC SUPPORT							
Academic business office conference	146	0	144	2	52	96	1
Graduate admissions information system	776	215	561	--	377	398	--
Innovative instructional project	2	2	--	--	2	0	--
Library	41,694	22,823	16,187	2,684	15,186	26,511	2
Other provisions library	613	508	105	--	--	613	--
System wide assessment library	(4,146)	--	(4,146)	--	--	--	4,146
Media services	3,685	2,977	708	--	1,291	2,394	0
Office of academic support and information services	1,972	--	1,646	326	1,238	734	--
Office of graduate studies and research	2,204	44	2,092	67	1,393	949	138
Office of international education	306	2	296	9	180	126	--
Office of technology licensing	7,948	--	7,948	--	--	7,948	--
Teaching assistant training program	278	277	1	1	181	97	(0)
Other	2,622	(39)	2,661	--	--	2,622	0
Other provisions	454	430	24	--	--	454	--
System wide assessment	(613)	--	(613)	--	--	--	613
Compensated absences accrual	(538)	124	(754)	92	(548)	10	--
Total	57,403	27,363	26,859	3,181	19,352	42,951	4,900
Total Campuswide Programs	69,578	42,489	26,465	624	29,954	67,195	27,571
SUMMER SESSION							
INSTRUCTION	791	--	788	3	281	511	--
EXTENDED STUDIES AND PUBLIC PROGRAMS							
INSTRUCTION							
Continuing education general programs	10,210	--	10,203	7	5,886	5,476	1,153
Professional programs	22,433	3	22,361	70	10,508	14,273	2,348
Other	6,224	--	6,161	63	3,186	3,994	956
Total Extended Studies and Public Programs	38,867	3	38,724	140	19,580	23,744	4,457
UCSD MEDICAL CENTER	1,131,362	26	1,130,930	406	442,852	714,163	25,653
System wide assessment	(14,295)	--	(14,295)	--	--	--	14,295
Total UCSD medical center	1,117,067	26	1,116,635	406	442,852	714,163	39,948
STUDENT SERVICES							
ADMINISTRATION							
Assistant vice chancellors academic services	2,403	--	31	2,372	526	1,877	--
university center	302	--	302	--	189	113	0
Advisory committee	37	--	37	--	25	12	0
Dean of student affairs	2,463	--	2,463	0	1,621	842	--
Other provision	25	25	--	--	--	25	--
System wide assessment	(1,412)	--	(1,412)	--	--	--	1,412
Student affairs special services	2,985	17	2,856	113	1,488	1,507	10
Total Administration	6,803	42	4,276	2,486	3,849	4,376	1,422

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		General	Designated				
CULTURAL AND SOCIAL ACTIVITIES							
Cultural activities	639	--	638	1	10	689	60
Housing services	302	56	245	1	202	113	13
Other social services							
Associated students--government	2,136	16	2,089	32	692	1,521	77
Resident hall advisors	3,157	--	3,132	25	1,451	1,706	--
Student activities and programs	2,602	--	2,582	21	1,383	1,219	(0)
Student center	5,890	108	5,741	41	2,394	4,215	719
Student events	788	--	788	--	121	729	62
Student organizations	2,095	--	2,078	17	819	1,348	71
Total	16,670	124	16,410	136	6,861	10,738	929
Public ceremonies							
Graduation	61	--	61	--	2	60	--
Recreational programs							
Intercollegiate athletics	8,306	--	7,765	541	3,813	4,588	95
Recreational athletic program	6,491	--	6,401	90	3,805	2,825	140
Sports facilities	4,716	--	4,668	48	2,079	3,002	366
Total	19,512	--	18,834	679	9,698	10,415	600
Total Cultural and Social Activities	37,185	181	36,187	817	16,772	22,014	1,602
COUNSELING AND CAREER GUIDANCE							
Counseling							
Counseling services	4,407	37	3,950	420	2,775	1,642	10
Early outreach programs	1,327	0	38	1,289	583	745	(0)
Orientation program	1,394	--	1,393	1	220	1,174	--
Special services	274	--	274	--	192	82	--
Total	7,403	37	5,656	1,710	3,770	3,643	10
Disadvantaged student assistance							
Office for students with disabilities	1,056	10	1,033	14	499	557	(0)
Foreign student programs							
International studies	2,513	972	1,533	9	1,441	1,087	14
Placement							
Career planning and placement center	1,864	--	1,795	69	1,079	791	6
Total Counseling and Career Guidance	12,836	1,018	10,018	1,801	6,788	6,078	29
FINANCIAL AID ADMINISTRATION							
Graduate student programs	591	--	591	--	374	217	--
Student financial services	3,755	102	3,647	5	1,879	1,875	--
Total Financial Aid Administration	4,346	102	4,238	5	2,253	2,093	--
STUDENT ADMISSIONS AND RECORDS							
Admissions office	5,170	4,768	375	26	2,909	2,261	--
Educational testing	0	--	0	--	0	0	--
Registrar's office	4,299	25	4,253	21	2,748	1,554	3
Total Student Admissions and Records	9,469	4,794	4,628	47	5,657	3,815	3
STUDENT HEALTH SERVICES	35,681	349	35,331	1	5,098	30,637	54

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CONTRACTS AND GRANTS ADMINISTRATION	(244)	(1)	(243)	--	--	(244)	--
COMPENSATED ABSENCES ACCRUAL	18	11	20	(12)	10	8	--
EDUCATIONAL FEE EXPENSE PRORATION	--	(6,472)	6,472	--	--	--	--
Total Student Services	106,093	23	100,925	5,145	40,427	68,776	3,110
INSTITUTIONAL SUPPORT							
EXECUTIVE MANAGEMENT							
Chancellor and vice chancellors							
Chancellor's office	4,321	1,833	2,431	57	2,316	2,006	0
Chancellor research	5,559	2,900	2,659	(0)	3,309	2,251	1
Academic affairs	10,718	8,186	2,497	36	6,728	4,013	23
Business affairs	3,730	127	3,603	--	1,815	1,918	3
Ethics and compliance	106	--	106	--	81	25	--
Other provision	615	295	320	--	--	615	--
Resource management and planning	5,804	607	5,101	96	3,769	4,935	2,899
System wide assessment	(1,872)	--	(1,872)	--	--	--	1,872
Undergraduate affairs	1,371	--	1,371	--	909	462	(0)
Total	30,354	13,948	16,218	188	18,927	16,225	4,798
Academic senate	1,113	1,013	95	5	677	436	--
Office of the campus counsel	827	58	768	--	589	238	0
Planning and budgeting							
Resource management	(13,057)	15	(13,067)	(5)	1,378	3,743	18,177
Planning office	2,426	800	1,623	4	1,414	1,012	--
Total	(10,631)	815	(11,444)	(1)	2,791	4,755	18,177
Total Executive Management	21,663	15,834	5,637	191	22,984	21,654	22,975
FISCAL OPERATIONS							
Business and financial services	17,120	1,724	15,388	8	10,303	7,290	473
Cashiers office	575	4	571	--	364	211	--
Total	17,695	1,728	15,959	8	10,668	7,501	473
Conflict of interest	3,512	282	3,229	1	2,286	1,227	--
Audit and management advisory services	1,624	--	1,624	--	1,608	759	744
Total Fiscal Operations	22,832	2,010	20,812	10	14,562	9,486	1,216
GENERAL ADMINISTRATIVE SERVICES							
Environmental health and safety							
Health and safety	6,605	0	6,591	14	4,699	3,485	1,578
Lifeguard service	1,373	--	1,373	--	--	1,373	--
Total	7,978	0	7,963	14	4,699	4,857	1,578
Information systems							
Administrative computing	19,630	4,488	15,142	--	9,458	11,286	1,114
Personnel							
Affirmative action programs	896	373	522	1	279	617	--
Employee assistance program	574	--	574	--	409	165	--
Human resources	6,571	3,672	2,891	9	15,298	5,212	13,939
Total	8,041	4,044	3,987	10	15,986	5,994	13,939

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		General	Designated				
Other							
Administrative records	813	0	813	(0)	536	277	(0)
Association memberships	389	389	--	--	--	389	--
Blackhorse farms ground lease	54	--	54	--	--	54	--
Campus sculpture collection	388	241	20	127	168	220	(0)
Campus-wide employee support program	(3,332)	--	(3,332)	--	--	--	3,332
Campus-wide program expenses	3,211	1,455	1,720	35	--	3,211	--
Clinical science building	308	--	308	--	--	308	--
Estancia la jolla hotel and spa	7	--	7	--	--	7	--
Foreign scholars program	316	6	307	4	657	371	712
Interest refunds to agencies	418	--	418	--	--	418	--
President emeritus	85	--	85	--	49	36	--
Real estate development	92	676	(584)	--	877	(349)	436
Science research park ground lease	94	--	94	--	--	160	66
Staff association programs	19	--	16	2	--	19	--
Staff recognition awards	17	17	--	--	16	1	--
Student corps services	(7)	--	(7)	--	3	1	12
Technology transfer and intellectual property services	3,685	1,065	2,620	--	2,538	1,148	(0)
Torrey pines center south	1,073	1,466	(393)	--	--	1,460	387
Tax improvement project	450	--	450	--	12	439	--
Other support	499	--	499	--	--	499	--
Total	8,581	5,317	3,096	168	4,855	8,669	4,944
Total General Administrative Services	44,230	13,849	30,188	193	34,998	30,806	21,575
LOGISTICAL SERVICES							
Construction management	83	--	83	--	4,771	6,520	11,208
Media center	39	--	39	--	372	937	1,270
Imprints	330	--	322	8	1,156	2,378	3,205
Garage and transportation							
Campus shuttle	--	--	--	--	--	17	17
Parking citation collection	4,058	--	4,058	--	--	4,058	--
Transportation services-central garage	(368)	--	(369)	1	752	3,147	4,268
Total	3,690	--	3,689	1	752	7,223	4,285
Mail and messenger services	(202)	9	(226)	15	579	2,041	2,822
Materiel management							
Chemistry storehouse	4	--	4	--	94	421	511
BFS--sale of surplus property	588	--	588	--	370	545	327
BFS--purchasing	3,348	275	3,073	--	2,312	1,850	813
BFS--receiving	1,673	557	1,116	--	566	1,106	--
BFS--storehouse	(57)	--	(57)	--	239	1,889	2,186
Total	5,556	832	4,724	--	3,582	5,811	3,837
Police	6,367	51	6,271	44	5,694	3,047	2,374
Telecommunications services	(2,140)	505	(2,668)	23	7,387	15,726	25,253
Total Logistical Services	13,723	1,397	12,235	91	24,294	43,683	54,254

University of California, San Diego
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(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY DEPARTMENT
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
COMMUNITY RELATIONS							
Development							
Alumni affairs office	7,200	3	6,989	208	3,415	3,785	--
Development and university relations	4,319	548	1,108	2,663	2,274	2,045	--
Fund raising activities							
Social sciences	60	0	9	50	--	60	0
General campus	15,156	--	12,645	2,510	8,871	6,284	0
School of medicine	1	--	0	1	--	1	--
School of pharmacy	25	--	25	--	--	25	--
Total	26,759	551	20,777	5,431	14,560	12,199	0
University communications	1,919	--	1,896	22	1,288	631	0
Publications office	2,747	(0)	2,741	6	700	2,472	425
Total Community Relations	31,425	551	25,414	5,459	16,548	15,302	425
EDUCATIONAL FEE EXPENSE PRORATION							
	--	2,780	(2,780)	--	--	--	--
CONTRACTS AND GRANTS ADMINISTRATION							
	485	(179)	664	--	--	485	--
COMPENSATED ABSENCES ACCRUAL							
	(406)	(438)	19	13	(427)	21	--
Total Institutional Support	133,951	35,804	92,190	5,957	112,958	121,437	100,445
OPERATION AND MAINTENANCE OF PLANT							
Administration	3,077	1,611	1,455	11	1,449	1,941	313
Building maintenance	16,559	16,539	17	3	2,571	22,956	8,969
Chancellor's house maintenance	138	--	--	138	--	138	--
Deferred maintenance projects	5,739	1,970	3,769	--	--	5,739	0
Educational fee expense proration	--	65	(65)	--	--	--	--
EHS hazardous waste disposal	2,554	1,440	1,103	12	1,590	2,940	1,975
Grounds maintenance	3,191	3,544	(353)	--	2,355	7,864	7,028
Janitorial service	11,013	14	10,998	1	5,639	20,446	15,072
Plant service	(1,202)	--	(1,203)	1	4,118	55,617	60,937
Purchased utilities	26,948	23,687	3,261	--	1,894	39,250	14,196
Refuse disposal	330	243	87	--	132	405	207
Utilities operation	9,071	4,188	4,883	--	--	9,113	42
Contracts and grants administration	1,015	29	985	--	--	1,015	--
Compensated absences accrual	(41)	(0)	(41)	--	(47)	5	--
System wide assessment	(3,959)	--	(3,959)	--	--	--	3,959
Other provision	3,422	107	1,343	1,972	--	3,422	--
Total Operation and Maintenance of Plant	77,855	53,436	22,280	2,139	19,701	170,851	112,698
STUDENT FINANCIAL AID							
Student financial aid	236,301	27,215	126,211	82,875	728	235,653	81
Scholarship allowance	(162,516)	--	(162,516)	--	--	(162,516)	--
Total Student Financial Aid	73,785	27,215	(36,305)	82,875	728	73,137	81

University of California, San Diego
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(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY DEPARTMENT
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
AUXILIARY ENTERPRISES							
APPARTMENTS							
Administration	1,871	--	1,867	4	14,633	(12,743)	19
Coast apartments	1,112	--	1,112	--	149	963	(0)
Faculty apartments	615	--	615	--	--	615	--
La jolla del sol apartments	3,811	--	3,811	--	563	3,248	--
Marshall college apartments	9,179	--	9,179	(1)	1,340	8,107	267
Muir apartments	1,624	--	1,624	--	--	1,669	45
Muir tamarack apartments	3,237	--	3,231	6	293	3,005	61
Matthews apartments	3,454	--	3,458	(4)	573	3,191	311
Mesa apartments	3,789	--	3,789	--	--	3,808	19
Revelle apartments administration and clerical	2,092	--	2,092	--	--	2,186	93
Rita atkinson apartments	1,415	--	1,415	--	346	1,069	--
Roosevelt international house apartments	5,460	--	5,460	--	--	5,676	216
South mesa apartments	1,702	--	1,702	--	--	1,702	--
Pepper canyon apartments	2,902	--	2,902	--	--	3,022	120
Village east apartments	9,653	--	9,651	2	1,984	7,876	206
Village west apartments	5,040	--	5,040	--	943	4,400	303
Warren apartments	5,095	--	5,095	--	119	5,194	217
Total	62,051	--	62,043	8	20,942	42,987	1,878
RESIDENCE HALLS							
Eleanor roosevelt residence halls	1,565	--	1,565	--	--	1,827	263
Marshall college residence halls	5,142	--	5,147	(4)	997	4,326	181
Muir residence halls	7,996	--	7,932	64	1,877	7,096	977
One miramar administration and clerical	2,367	--	2,367	--	303	2,064	0
Revelle residence halls	8,916	--	8,905	11	2,185	10,148	3,417
Roosevelt residence halls	6,309	--	6,302	8	1,138	5,805	633
Warren college residence halls	6,781	--	6,784	(2)	1,307	5,999	525
Total	39,076	--	39,000	76	7,808	37,265	5,997
OTHER							
Administration	258	--	258	--	5	254	--
Auxiliary business services	243	--	243	--	150	93	--
Auxiliary enterprises manager	453	--	453	--	1,593	(1,140)	--
Bike shop	240	--	237	2	66	180	6
Birch aquarium museum and bookshop	865	--	863	1	227	645	7
Birch aquarium-splash café	276	--	270	5	106	171	1
Bookstore	17,330	--	17,264	66	3,313	21,968	7,951
Catering and food services	35	--	31	3	459	(386)	38
Club med snack bar	695	--	694	2	247	481	32
Day care center	4,052	--	4,021	31	1,909	2,934	790
Grove cafe	0	--	0	--	--	0	--
La jolla playhouse	62	--	62	--	12	53	4
Muir college sundry shop	302	--	299	3	60	244	3
Scripps lunch room	(1)	--	(1)	--	--	(1)	--
Parking and transportation services	10,644	--	10,616	29	5,183	15,173	9,711
Triton outfitters	78	--	75	2	18	83	24
Price center operations							
Game room	17	--	13	4	15	2	--
Mail services	637	--	622	15	386	750	500
Vending machine operations	19	--	19	--	--	19	--
Contracts and grants administration	416	--	416	--	--	416	--
System wide assessment	(1,944)	--	(1,944)	--	--	--	1,944
Compensated absences accrual	126	--	126	--	117	9	--
Total	34,802	--	34,637	164	13,865	41,948	21,011
Total Auxiliary Enterprises	135,929	--	135,680	248	42,615	122,200	28,886
ELIMINATED CAPITAL EXPENDITURES							
	(103,008)	(14,625)	(52,412)	(35,971)	--	(103,008)	(0)
Total Current Funds Expenditures without OP assessment	\$ 3,349,162	\$ 445,580	\$ 2,123,755	\$ 779,827	\$ 1,708,778	\$ 2,126,167	\$ 485,783
UCOP assessment	44,993	--	44,993	--	--	44,993	--
Total Current Funds Expenditures	\$ 3,394,155	\$ 445,580	\$ 2,168,748	\$ 779,827	\$ 1,708,778	\$ 2,171,160	\$ 485,783

**CURRENT FUNDS EXPENDITURES
BY DEPARTMENT – FINANCIAL AID**

University of California, San Diego
20013-2014

(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY DEPARTMENT - FINANCIAL AID
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
STUDENT FINANCIAL AID							
GRADUATE SCHOOL OF INTERNATIONAL RELATIONS AND PACIFIC STUDIES	\$ 1,328	\$ --	\$ 555	\$ 773	\$ 20	\$ 1,308	\$ --
JACOBS SCHOOL OF ENGINEERING							
Mechanical and aerospace engineering	939	577	5	357	32	907	--
Bioengineering	1,073	138	6	929	--	1,073	--
California institute--telecommunications and information technology	776	--	8	768	--	776	--
Computer science and engineering	754	615	15	124	1	753	--
Electrical and computer engineering	1,449	764	83	602	--	1,449	--
Structural systems project	113	11	--	102	--	113	--
Total	5,104	2,105	117	2,882	33	5,071	--
RADY SCHOOL OF MANAGEMENT	1,982	275	1,213	494	90	1,892	--
SCHOOL OF MEDICINE							
Dean's office	9,717	(25)	6,404	3,338	(19)	9,736	--
Cardiology	12	--	(5)	17	--	12	--
Cellular and molecular medicine	665	55	--	610	127	538	--
Family and preventive medicine	321	--	22	299	19	302	--
Medicine	4,318	--	128	4,190	(4)	4,322	--
Neurosciences	1,019	--	23	996	8	1,011	--
Outreach communication	88	--	--	88	--	88	--
Organized research units							
Anthropogen	292	--	--	292	--	292	--
Cancer center	651	--	42	609	9	642	--
Clinical translational research institute	418	--	--	418	--	418	--
Institute for research on aging	94	--	--	94	--	94	--
Research in biostructures-medical	15	15	--	--	--	15	--
Office of graduate studies and research	35	35	--	--	--	35	--
Ophthalmology	3	--	--	3	--	3	--
Pathology	488	--	27	461	20	468	--
Pediatrics	128	10	28	90	--	128	--
Pharmacology	899	42	29	828	4	895	--
Psychiatry	822	--	(68)	890	--	822	--
Radiology	188	--	39	149	21	167	--
Reproductive medicine	341	--	29	312	--	341	--
School Program-Other	3	--	3	--	--	3	--
Surgery	182	--	20	162	--	182	--
Vice chancellow health sciences planning	266	--	266	--	--	266	--
Total	20,965	132	6,987	13,846	185	20,780	--
SCHOOL OF PHARMACY AND PHARMACEUTICAL SCIENCES	4,113	4	2,386	1,723	220	3,893	--
CAMPUS-WIDE DEPARTMENTS							
Anthropology	8	--	--	8	--	8	--
Biological sciences	2,484	265	35	2,184	18	2,466	--
Chemistry and biochemistry	1,104	133	13	958	48	1,056	--
Communication	2	2	--	--	--	2	--
International studies	3	3	--	--	--	3	--
Economics	344	268	6	70	3	341	--
History	96	43	5	48	3	93	--
Latin american studies	24	23	--	1	6	18	--
Literature	2	1	--	1	--	2	--
Mathematics	255	225	--	30	--	255	--
Music	159	139	4	16	--	159	--
Organized research units							
Centers							
Chronogbiology	42	--	--	42	--	42	--
Comparative immigration studies	59	3	55	1	30	29	--
Global justice	2	2	--	--	--	2	--
Magnetic recording	190	77	--	113	--	190	--
Research in language	53	--	3	50	--	53	--
Super Computer	58	--	10	48	--	58	--
United states-mexican studies	91	(9)	10	90	54	37	--

University of California, San Diego
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(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY DEPARTMENT - FINANCIAL AID
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
Institutes							
Biomedical engineering	6	--	--	6	--	6	--
Global conflict and cooperation	20	--	--	20	--	20	--
Neural computation	355	--	--	355	--	355	--
Cognitive science	176	117	--	59	--	176	--
Education studies	115	--	--	115	--	115	--
Nano engineering	146	81	10	55	1	145	--
Philosophy	122	122	--	--	--	122	--
Physical science	37	--	9	28	--	37	--
Physics	35	8	--	27	--	35	--
Political science	237	190	36	11	--	237	--
Psychology	136	85	--	51	7	129	--
Other	45	--	44	1	--	45	--
Social sciences	53	--	--	53	--	53	--
Sociology	75	60	15	--	--	75	--
Theatre and dance	401	314	--	87	--	401	--
Urban studies and planning	4	--	--	4	--	4	--
Visual arts	174	142	18	14	--	174	--
Total	7,113	2,294	273	4,546	170	6,943	--
PROVOST SIX COLLEGE	8	8	--	--	--	8	--
SCRIPPS INSTITUTION OF OCEANOGRAPHY							
Marine resources	156	--	--	156	--	156	--
Research divisions							
Geosciences research division	11	3	--	8	--	11	--
Marine biology research division	214	5	--	209	--	214	--
Organized research units							
Centers							
Clouds, chemistry and climate	2	--	--	2	--	2	--
Marine biotech and biomedicine	224	--	22	202	--	224	--
Sea stipend	474	--	--	474	--	474	--
The SIO department	1,374	257	41	1,076	--	1,374	--
Integrated oceanographic division	1	--	--	1	--	1	--
Total	2,456	265	63	2,128	--	2,456	--
OTHER							
Eleanor roosevelt college	16	--	1	15	--	16	--
Extension stipend	6	--	6	--	--	87	(81)
Muir college	6	--	--	6	--	6	--
Warren college	17	--	--	17	--	17	--
Office of graduate studies and research	45,898	12,186	25,248	8,464	10	45,888	--
Student financial services	(15,287)	9,946	(73,214)	47,981	--	(15,287)	--
Summer session	60	--	60	--	--	60	--
Total	30,716	22,132	(47,899)	56,483	10	30,787	(81)
Subtotal Student Financial Aid	236,301	27,215	126,211	82,875	728	235,654	(81)
Less: scholarship allowance	(162,516)	--	(162,516)	--	--	(162,516)	--
Total Student Financial Aid	\$ 73,785	\$ 27,215	\$ (36,305)	\$ 82,875	\$ 728	\$ 73,138	\$ (81)

CURRENT FUNDS EXPENDITURES
BY FUND SOURCE

University of California, San Diego
2013-2014

(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY FUND SOURCE
(UNAUDITED)

	Current Funds			Distribution		
	Total	Unrestricted	Restricted	Salaries and Wages	Other Expenditures	Recharges
<u>GENERAL FUNDS (1)</u>						
Instruction	\$ 237,468	\$ 237,468	--	\$ 142,408	\$ 95,078	18
Research	44,865	44,865	--	26,185	18,680	(0)
Public service	4,164	4,164	--	2,494	1,670	--
Academic support	42,769	42,769	--	18,701	24,068	--
Medical Center	26	26	--	--	26	--
Student services	--	--	--	3,139	(3,139)	--
Institutional support	35,668	35,668	--	18,030	17,795	157
Operation and maintenance of plant	53,405	53,405	--	102	53,346	42
Student financial aid	27,215	27,215	--	88	27,126	--
Total General Funds	445,580	445,580	--	211,147	234,650	217
<u>TUITION AND FEES</u>						
Instruction	178,627	178,627	--	116,949	67,704	6,027
Research	118	118	--	98	20	--
Public service	599	599	--	430	572	403
Academic support	30,323	30,323	--	19,735	10,589	--
Student services	83,594	83,594	--	28,804	54,790	--
Institutional support	22,017	22,017	--	14,462	7,556	--
Operation and maintenance of plant	11,804	11,804	--	--	11,804	--
Student financial aid	(16,876)	(16,876)	--	50	(16,844)	81
Auxiliary enterprises	421	421	--	418	2	--
Total Tuition and Fees	310,627	310,627	--	180,946	136,192	6,511

University of California, San Diego
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(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY FUND SOURCE
(UNAUDITED)

	Current Funds		Distribution			
	Total	Unrestricted	Restricted	Salaries and Wages	Other Expenditures	Recharges
FEDERAL GOVERNMENT						
<u>Appropriations</u>						
Research	25	--	25	--	25	--
Total	25	--	25	--	25	--
Grants						
Instruction	4,200	--	4,200	2,075	2,125	--
Research	399,177	--	399,177	182,827	216,350	--
Public service	2,834	--	2,834	1,601	1,232	--
Academic support	3,431	--	3,431	696	2,735	--
Medical Centers	1	--	1	1	--	--
Student services	2,736	--	2,736	935	1,801	--
Institutional support	159	--	159	159	--	--
Operation and maintenance of plant	28	--	28	28	--	--
Student financial aid	68,041	--	68,041	227	67,815	--
Auxiliary enterprises	232	--	232	248	(16)	--
Total	480,838	--	480,838	188,795	292,043	--
Contracts						
Research	16,304	--	16,304	7,204	9,100	--
Public service	82	--	82	48	34	--
Student financial aid	6	--	6	--	6	--
Total	16,392	--	16,392	7,252	9,140	--
Total Federal Government	497,255	--	497,255	196,047	301,207	--

University of California, San Diego
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CURRENT FUNDS EXPENDITURES BY FUND SOURCE
(UNAUDITED)

	Current Funds			Distribution		
	Total	Unrestricted	Restricted	Salaries and Wages	Other Expenditures	Recharges
<u>SPECIAL STATE APPROPRIATIONS AND CONTRACTS (2)</u>						
Instruction	1,432	--	1,432	248	1,184	--
Research	30,552	--	30,552	15,055	15,497	--
Public service	1,541	--	1,541	877	671	7
Academic support	777	--	777	--	777	--
Student services	1,183	--	1,183	722	461	--
Institutional support	(5)	--	(5)	--	(5)	--
Student financial aid	1,065	--	1,065	124	941	--
Total Special State Appropriations and Cont	36,545	--	36,545	17,026	19,525	7
<u>LOCAL GOVERNMENT</u>						
Research	4,172	--	4,172	2,467	1,705	--
Public service	6,718	--	6,718	3,986	2,732	--
Academic support	1	--	1	--	1	--
Total Local Government	10,891	--	10,891	6,453	4,437	--
<u>PRIVATE GIFTS, GRANTS AND CONTRACTS</u>						
Instruction	8,891	8	8,884	4,088	4,816	13
Research	194,715	63	194,652	102,925	91,763	(27)
Public service	1,812	--	1,812	535	1,277	(0)
Academic support	3,169	7	3,162	808	2,361	0
Medical Center	406	--	406	6	399	0
Student services	1,116	--	1,116	112	1,004	--
Institutional support	5,323	(302)	5,625	3,263	2,060	--
Student financial aid	11,597	412	11,186	197	11,400	--
Total Private Gifts, Grants and Contracts	227,029	188	226,841	111,933	115,081	(15)

University of California, San Diego
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CURRENT FUNDS EXPENDITURES BY FUND SOURCE
(UNAUDITED)

	Current Funds			Distribution		
	Total	Unrestricted	Restricted	Salaries and Wages	Other Expenditures	Recharges
<u>ENDOWMENT AND SIMILAR FUNDS</u>						
Instruction	17,443	17,058	386	9,473	7,566	(404)
Research	9,126	6,936	2,190	5,676	3,452	1
Public service	245	243	2	156	99	10
Academic support	8,368	7,487	881	2,107	8,240	1,979
Student services	71	100	(29)	23	49	0
Institutional support	36,520	36,341	179	15,155	21,888	523
Operation and maintenance of plant	9,430	7,319	2,111	795	8,635	--
Student financial aid	4,145	1,568	2,578	10	4,136	--
Auxiliary enterprises	791	791	--	--	791	--
Total Endowment and Similar Funds	86,140	77,843	8,297	33,395	54,855	2,110
<u>SALES AND SERVICES OF EDUCATIONAL ACTIVITIES</u>						
Instruction	263,134	263,134	--	242,751	83,651	63,268
Research	9,730	9,730	--	9,389	5,052	4,711
Public service	152	152	--	90	82	20
Academic support	181,153	181,153	--	101,939	131,037	51,823
Medical Centers	181	181	--	3,678	3,038	6,536
Student services	547	547	--	430	161	44
Institutional support	38	38	--	0	40	1
Operation and maintenance of plant	42	42	--	99	(58)	--
Student financial aid	604	604	--	--	604	--
Total Sales and Services of Educational Acti	455,581	455,581	--	358,376	223,608	126,403
<u>SALES AND SERVICES OF AUXILIARY ENTERPRISES</u>						
Research	(2)	(2)	--	--	(2)	--
Student services	1,246	1,246	--	620	681	55
Student financial aid	(21,994)	(21,994)	--	--	(21,994)	--
Auxiliary enterprises	132,999	132,999	--	39,652	115,369	22,023
Total Sales and Services of Auxiliary Enterp	112,249	112,249	--	40,272	94,054	22,077

University of California, San Diego
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(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY FUND SOURCE
(UNAUDITED)

	Current Funds			Distribution		
	Total	Unrestricted	Restricted	Salaries and Wages	Other Expenditures	Recharges
<u>SALES AND SERVICES OF MEDICAL CENTERS</u>						
Instruction	(2)	(2)	--	124	8	133
Medical Center	1,093,619	1,093,619	--	438,920	673,663	18,964
Research	(0)	(0)	--	--	(0)	--
Total	1,093,617	1,093,617	--	439,044	673,671	19,097
<u>OTHER SOURCES</u>						
Instruction	5,255	5,255	--	2,040	12,863	9,648
Research	31,190	31,190	--	(531)	46,178	14,457
Public service	1,670	1,670	--	447	1,629	406
Academic support	19,673	19,673	--	19,585	44,661	44,574
Medical Center	444	444	--	247	14,645	14,448
Student services	13,629	13,629	--	5,917	14,219	6,508
Institutional support	24,991	24,991	--	61,850	62,890	99,749
Operation and maintenance of plant	6,396	6,396	--	18,677	100,375	112,655
Student financial aid	(52)	(52)	--	32	(84)	--
Auxiliary enterprises	487	487	--	2,297	5,054	6,864
Total Other Sources	103,683	103,683	--	110,562	302,430	309,309
<u>RESERVES</u>						
Instruction	4,636	4,636	--	2,183	2,486	32
Research	1,745	1,745	--	490	1,274	19
Public service	10	10	--	--	10	--
Academic support	4,404	4,404	--	809	3,596	1
Medical Centers	432	432	--	--	432	--
Student services	229	229	--	54	175	--
Institutional support	852	852	--	40	826	15
Operation and maintenance of plant	335	335	--	--	335	--
Student financial aid	34	34	--	--	34	--
Auxiliary enterprises	2,281	2,281	--	--	2,281	--
Total Reserves	14,958	14,958	--	3,576	11,449	67
Total Current Funds Expenditures	\$ 3,394,155	\$ 2,614,327	\$ 779,827	\$ 1,708,778	\$ 2,171,160	\$ 485,783

(1) Funds

(2) Funds

**CURRENT FUNDS EXPENDITURES
BY EXPENDITURE CATEGORY BY FUND SOURCE**

University of California, San Diego
2013-2014

(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY EXPENDITURE CATEGORY BY FUND SOURCE
(UNAUDITED)

	Total	Salaries and Wages	Employee Benefits	Supplies and Services	Travel
<u>TUITION AND FEES</u>					
Regular session	\$ 247,455	\$ 152,264	\$ 51,440	\$ 41,027	\$ 2,724
Summer session	19,076	6,722	1,057	11,216	81
University extension and continuing education	44,096	21,960	5,757	15,310	1,069
Total	310,627	180,946	58,254	67,553	3,874
<u>FEDERAL GOVERNMENT</u>					
Appropriations	25	--	--	25	--
Grants	437,266	188,795	58,505	179,368	10,599
Contracts	59,964	7,252	2,258	50,142	312
Total	497,255	196,047	60,763	229,534	10,911
<u>STATE GOVERNMENT</u>					
Appropriations and contracts	36,545	17,026	5,387	13,733	399
General	445,580	211,147	68,770	160,929	4,734
Total	482,125	228,173	74,157	174,662	5,133
<u>LOCAL GOVERNMENT</u>	10,891	6,453	2,502	1,959	(23)
<u>PRIVATE GIFTS, GRANTS AND CONTRACTS</u>					
Gifts	54,844	24,395	7,337	18,702	4,410
Grants	45,738	20,853	6,696	16,784	1,405
Contracts	126,447	66,685	18,778	37,946	3,038
Total	227,029	111,933	32,811	73,432	8,853
<u>ENDOWMENT AND SIMILAR FUNDS</u>	86,140	33,395	8,313	42,173	2,259
<u>SALES AND SERVICES OF EDUCATIONAL ACTIVITIES</u>					
Medical group activities	455,581	358,376	87,718	4,487	5,000
Total	455,581	358,376	87,718	4,487	5,000
<u>SALES AND SERVICES OF AUXILIARY ENTERPRISES</u>					
Parking operations	11,162	2,890	1,317	6,627	328
Residence and dining halls	99,410	30,679	13,849	54,089	793
Bookstore	18,235	3,478	1,308	13,429	20
Other	(16,558)	3,226	1,189	(21,029)	56
Total	112,249	40,273	17,663	53,116	1,197
<u>SALES AND SERVICES OF UCSD MEDICAL CENTER</u>	1,093,617	439,044	162,837	490,275	1,461
<u>OTHER SOURCES</u>	103,683	110,562	50,872	(63,601)	5,850
<u>RESERVES</u>	14,958	3,576	1,079	10,086	217
Total Current Funds Expenditures	\$ 3,394,155	\$ 1,708,778	\$ 556,969	\$ 1,083,676	\$ 44,732

Note: The Schedule of Current Funds Expenditures by Expenditure Category by Fund Source reflects amounts net of the reclassification of capital expenditures and scholarship allowances.

CURRENT FUNDS EXPENDITURES
BY DEPARTMENT – LOC “O”

University of California, San Diego - Location "O"
2013 - 2014

CURRENT FUNDS EXPENDITURES BY DEPARTMENT
(UNAUDITED)

(Dollars in Thousands)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
<u>PUBLIC SERVICE</u>							
Mathematics diagnostic testing project	69	--	69	--	21	48	--
<u>ACADEMIC SUPPORT</u>							
White mountain research station	--	--	--	--	--	--	--
<u>STUDENT FINANCIAL AID</u>							
Organized research unit California space	--	--	--	--	--	--	--
Total Current Funds Expenditures	<u>\$ 69</u>	<u>\$ --</u>	<u>\$ 69</u>	<u>\$ --</u>	<u>\$ 21</u>	<u>\$ 48</u>	<u>\$ --</u>

Note: Location "O" activity represents expenditures for U.C. Office of the President programs conducted at the San Diego campus. This activity is not included in the campus financial schedule totals.

LONG-TERM DEBT
SCHEDULES

COMBINED SCHEDULE OF LONG-TERM DEBT
FOR THE SAN DIEGO AND OFFICE OF THE PRESIDENT HELD DEBT

(Dollars in Thousands)

(UNAUDITED)

	Interest Rate	Maturity Years	Outstanding Recorded at the campus	Outstanding Recorded at UCOP	Total June 30, 2014
Capital lease obligations	2.3-11.8%	2011-2035	23,893	--	23,893
Mortgages and other borrowings	various	2011-2013	2,124	162,798	164,922
Revenue bonds					
Medical center	5.1-10%	2011-2047	168,452	--	168,452
General revenue bonds	4.9%	2011-2041	5,055	1,243,362	1,248,417
Multi-purpose projects	5.1%	2011-2027	--	2,741	2,741
Third party debt			73,446	--	73,446
Total External Long Term Debt			\$ 272,970	\$ 1,408,901	\$ 1,681,871
Regents' loans	6.5%	2011-2014	\$ 367	\$ --	\$ 367
Total Long Term Debt			\$273,337	\$1,408,901	\$1,682,238

Note: in some cases, the interest rate represents the weighted average rate.

Note: Regents' Loans (Internal borrowings) not reflected on Statement of Net Assets (page3)

SUMMARY OF CURRENT AND NONCURRENT LIABILITIES

(Dollars in Thousands)

(UNAUDITED)

Current Portion of Long Term Debt	\$ 17,457	\$ 43,091	\$ 60,548
Long Term Debt	255,513	1,365,810	1,621,323
Total Long Term Debt	\$ 272,970	\$ 1,408,901	\$ 1,681,871

SCHEDULE OF THE SAN DIEGO CAMPUS LONG TERM DEBT
RECORDED AT OFFICE OF THE PRESIDENT
(UNAUDITED)

(Dollars in Thousands)

	Outstanding July 1, 2013	Additions/ Adjustments	Repayments	Outstanding June 30, 2014	FY 13/14 Interest
Mortgages and Other Borrowings					
Clinical & translational research institute	\$ 22,996	\$ 63,532	\$ --	\$ 86,528	\$ 152
East campus bed tower (jacobs center)	49,502	22,668	--	72,170	8
East campus office building	5,030	(5,030)	--	--	--
Health sciences biomed research facility	40,719	(40,719)	--	--	103
Management school facility	4,100	--	--	4,100	80
Marine ecosystem sensing laboratory	3,684	(3,684)	--	--	7
SEP program: state operating	19,821	(19,821)	--	--	49
Telemed & prime-heq education facility	7,536	(7,536)	--	--	38
Total Mortgages and Other Borrowings	153,388	9,410	--	162,798	437
Capital Lease Obligations					
Bonner hall improvements	3,679	(3,382)	297	--	92
California institute of telecommunications and information technologies, series c (2005)	46,530	(46,530)	--	--	1,157
Central library addition	19,669	(19,669)	--	--	--
Engineering building unit II, series b (1993) & a (2001)	9,372	(9,372)	--	--	--
Engineering building unit III B, series f (2004)	29,900	(29,900)	--	--	--
Graduate school of international relations and pacific studies--robinson complex	995	(995)	--	--	--
Management school facility phase 2	29,560	(29,560)	--	--	920
Medical center inpatient tower completion	23,208	(23,208)	--	--	--
Medical center north annex seismic replacement	3,434	(3,160)	274	--	84
Scripps institution of oceanography pier and seawater holding tanks	532	(532)	--	--	--
Social sciences building construction	2,345	(2,345)	--	--	--
Visual arts facility	6,280	(6,280)	--	--	--
Total Capital Lease Obligations	175,504	(174,933)	571	--	2,253
Revenue Bonds					
Variable Rate Demand (Pool 4)					
Deferred maintenance	694		694	--	17
Variable Rate Demand (Pool 5)					
Deferred maintenance	1,159	--	565	594	44
Variable Rate Demand (Pool 6)					
Deferred maintenance	1,557	--	494	1,063	66
Variable Rate Demand (Pool 8)					
Deferred maintenance	1,416	--	332	1,084	53
Revenue Bonds					
General Revenue Bond (2007 J)					
Central utilities cogeneration addition	23,722	--	805	22,917	1,106
Eleanor roosevelt college housing and dining	46,302	--	95	46,207	2,120
Gilman parking	15,092	--	552	14,540	706
Torrey pines center north - parking	9,817	--	359	9,458	459
Torrey pines center south	15,113	--	553	14,560	707
W. m. keck building (fmri)	2,736	--	74	2,662	127
W. m. keck building equipment (fmri)	721	--	--	721	36
Powell-focht bioengineering hall	3,503	--	7	3,496	160
Science research park infrastructure	2,081	--	4	2,077	95
Leichtag family foundation biomedical building	36,632	--	69	36,563	1,704
Science and engineering research facility	16,675	--	1,065	15,610	801
Total General Revenue Bond (2007 J)	172,394	--	3,583	168,811	8,021
General Revenue Bond (2007 K)					
Nierenberg hall	1,814	--	116	1,698	88

SCHEDULE OF THE SAN DIEGO CAMPUS LONG TERM DEBT
RECORDED AT OFFICE OF THE PRESIDENT
(UNAUDITED)

(Dollars in Thousands)

	Outstanding July 1, 2013	Additions/ Adjustments	Repayments	Outstanding June 30, 2014	FY 13/14 Interest
Recreational/intramural and athletic complex	18,177	--	1,158	17,019	878
Warren college residence halls	20,502	--	1,306	19,196	991
Total General Revenue Bond (2007 K)	40,493	--	2,580	37,913	1,957
General Revenue Bond (2008 L)					
SIO storm/seawater management	7,320	--	135	7,185	359
General Revenue Bond (2009 O)					
Deferred maintenance	7,820	--	550	7,270	403
Housing and dining services administration building	21,410	--	400	21,010	1,159
North campus housing	107,020	--	1,995	105,025	5,794
Robert paine scripps center	2,765	--	50	2,715	150
San diego supercomputer center expansion	43,640	--	815	42,825	2,363
University centers expansion/renovation	62,685	--	1,170	61,515	3,394
Total General Revenue Bond (2009 O)	245,340	--	4,980	240,360	13,263
General Revenue Bond (2009 P)					
W. m. keck building equipment (fmri)	832	--	196	636	36
Leichtag family foundation biomedical building	1,206	--	1,206	--	52
Total General Revenue Bond (2009 P)	2,038	--	1,402	636	88
General Revenue Bond (2009 Q)					
Cogeneration plant expansion	5,680	--	--	5,680	291
Health sciences biomedical research facility	1,590	--	--	1,590	82
Health sciences graduate and professional student housing	6,955	--	--	6,955	359
Marine ecosystem sensing laboratory	65	--	--	65	3
Muir college apartments	1,370	--	--	1,370	71
Muir stewart commons dining renovation	1,080	--	--	1,080	56
North campus housing phase 2	10,240	--	--	10,240	529
Revelle college apartments	2,430	--	--	2,430	126
SEP program: recreation fee	245	--	15	230	11
SEP program: state operating	10,235	--	665	9,570	481
Telemedicine and prime-HEq ed facility	1,590	--	--	1,590	81
Total General Revenue Bond (2009 Q)	41,480	--	680	40,800	2,090
General Revenue Bond (2009 R)					
Cogeneration plant expansion	5,690	--	--	5,690	222
Health sciences biomedical research facility	13,510	--	--	13,510	544
Health sciences graduate and professional student housing	58,645	--	--	58,645	2,363
Marine ecosystem sensing laboratory	560	--	--	560	24
Muir college apartments	11,655	--	--	11,655	469
Muir stewart commons dining renovation	8,905	--	--	8,905	359
North campus housing phase 2	83,215	--	--	83,215	3,351
Revelle college apartments	15,790	--	--	15,790	635
Telemedicine and prime-HEq ed facility	5	--	--	5	--
Total General Revenue Bond (2009 R)	197,975	--	--	197,975	7,967
General Revenue Bond (2010 S)					
Biology field station	161	--	--	161	8
Campus energy conservation, phase 1	1,042	--	--	1,042	51
Campus services complex, phase 1	216	--	--	216	11
Clinical sciences building	775	--	--	775	38
Central utilities cogeneration addition	578	--	--	578	28
Central utilities plant steam turbine generator and chiller	356	--	--	356	17
Functional mri center	99	--	--	99	5

SCHEDULE OF THE SAN DIEGO CAMPUS LONG TERM DEBT
RECORDED AT OFFICE OF THE PRESIDENT
(UNAUDITED)

(Dollars in Thousands)

	Outstanding July 1, 2013	Additions/ Adjustments	Repayments	Outstanding June 30, 2014	FY 13/14 Interest
Miramar warehouse	235	--	--	235	12
Multipurpose building	655	--	--	655	32
Pharmaceutical sciences building	447	--	--	447	22
Nierenberg hall	135	--	--	135	7
Robert paine scripps center	70	--	--	70	4
San diego dm & fr program, fy 06-07	213	--	--	213	11
Science research park infrastructure	47	--	--	47	2
SIO storm/seawater management	168	--	--	168	8
Student academic services facility	313	--	--	313	15
San diego supercomputer center expansion	1,111	--	--	1,111	55
Torrey pines center-north	598	--	--	598	29
Torrey pines center-south	1,168	--	--	1,168	57
Rebecca & john moores ucsd cancer center	1,605	--	--	1,605	79
Total General Revenue Bond (2010 S)	9,992	--	--	9,992	491
General Revenue Bond (2010 T)					
Student academic services facility	58	--	--	58	3
General Revenue Bond (2010 U)					
Eleanor roosevelt college housing and dining	14,426	--	12	14,414	722
Inst.of Geo./Planetary PhysicsIGPP	910	--	138	772	40
Science research park infrastructure	648	--	--	648	32
Student academic services facility	448	--	--	448	22
Total General Revenue Bond (2010 U)	16,432	--	150	16,282	816
General Revenue Bond (2011 AB)					
California institute of telecommunications and information technologies (cal it2)	5,351	--	394	4,957	250
Cellular and molecular medicine east	1,164	--	--	1,164	57
Central utilities cogeneration addition	1,103	--	--	1,103	55
Central utilities plant steam turbine generator and chiller	3,381	--	331	3,050	139
Cogeneration plant expansion	123	--	--	123	6
Deferred maintenance	598	--	--	598	29
Eleanor roosevelt college housing and dining	16,549	--	1,865	14,684	818
Health sciences biomed research facility	35	--	--	35	2
Leichtag family foundation biomedical building	1,775	--	--	1,775	88
Miramar warehouse	1,583	--	128	1,455	74
Multi-purpose building	4,415	--	356	4,059	206
Rebecca & john moores ucsd cancer center	12,323	--	872	11,451	578
Science and engineering research facility	1,183	--	--	1,183	59
Science research park infrastructure	743	--	83	660	37
Skaggs school of pharmacy and pharmaceutical sciences	3,433	--	243	3,190	161
Student Academic Services Facility	729	--	80	649	35
San diego supercomputer center expansion	1,635	--	--	1,635	81
Telemedicine and prime-HEq ed facility	34	--	--	34	2
W. m. keck building equipment (fmri)	92	--	--	92	5
Total General Revenue Bond (2011 AB)	56,249	--	4,352	51,897	2,682
General Revenue Bond (2013 AF)					
Biology field station/site development	1,245	--	94	1,151	67
Bookstore	1,033	--	241	792	50
Campus services complex, phase I	1,675	--	126	1,549	91
Central utilities plant steam turbine generator and chiller	312	--	--	312	20
Campus ambulatory care center	1,111	--	84	1,027	60
Clinical sciences building	6,004	--	453	5,551	325
Early childhood education center	655	--	48	607	35

SCHEDULE OF THE SAN DIEGO CAMPUS LONG TERM DEBT
RECORDED AT OFFICE OF THE PRESIDENT
(UNAUDITED)

(Dollars in Thousands)

	Outstanding July 1, 2013	Additions/ Adjustments	Repayments	Outstanding June 30, 2014	FY 13/14 Interest
Early childhood education center expansion	404	--	31	373	22
La jolla del sol	6,354	--	1,483	4,871	306
Mckee street purchase	356	--	27	329	19
Miramar warehouse	2,957	--	--	2,957	170
Multi-purpose building	8,249	--	--	8,249	474
Parking and roadway improvements, phase I (pool 1)	1,252	--	95	1,157	68
Parking and roadway improvements (pool 1b)	1,027	--	240	787	49
Parking system	6,297	--	837	5,460	324
Price center	3,177	--	233	2,944	172
Rebecca & john moores ucsd cancer center	20,203	--	--	20,203	1,162
Roger and ellen revelle laboratory	1,023	--	--	1,023	59
Shiley eye center	1,606	--	121	1,485	87
Skaggs school of pharmacy and pharmaceutical sciences	5,628	--	--	5,628	324
South mesa	375	--	375	--	9
Student academic services facility	1,891	--	--	1,891	111
Student residence halls and apartments	6,549	--	1,529	5,020	315
Torrey pines center north	4,632	--	350	4,282	251
Torrey pines center south	2,999	--	227	2,772	162
UCHS refurbishment (pool 1)	1,033	--	241	792	50
Warren apartments	2,224	--	709	1,515	101
Total General Revenue Bond (2013 AF)	90,271	--	7,544	82,727	4,883
General Revenue Bond (2013 AG)					
Biology field station/site development	371	--	35	336	7
Bookstore	285	--	71	214	2
California institute of telecommunications and information technologies (cal it2)	13,202	--	--	13,202	584
Campus ambulatory care center	331	--	31	300	6
Campus services complex, phase I	500	--	47	453	9
Central utilities plant steam turbine generator and chiller	98	--	--	98	3
Clinical sciences building	1,791	--	168	1,623	32
Early childhood education center	195	--	18	177	3
Early childhood education center expansion	121	--	11	110	2
La jolla del sol	1,758	--	437	1,321	11
Mckee street purchase	106	--	10	96	2
Miramar warehouse	855	--	--	855	38
Molecular biology research facility	14,387	--	1,343	13,044	256
Multi-purpose building	2,385	--	--	2,385	105
Parking and roadway improvements, phase I (pool 1)	374	--	35	339	7
Parking and roadway improvements (pool 1b)	284	--	71	213	2
Parking system	1,810	--	274	1,536	20
Price center	947	--	86	861	18
Rebecca & john moores ucsd cancer center	5,842	--	--	5,842	258
Roger and ellen revelle laboratory	318	--	10	308	8
Shiley eye center	479	--	45	434	9
Skaggs school of pharmacy and pharmaceutical sciences	1,627	--	--	1,627	72
South mesa	96	--	96	--	--
Student academic services facility	542	--	--	542	24
Student residence halls and apartments	1,812	--	451	1,361	12
Torrey pines center north	1,382	--	129	1,253	25
Torrey pines center south	895	--	84	811	16
UCHS refurbishment (pool 1)	286	--	71	215	2
Warren apartments	603	--	200	403	3
Total General Revenue Bond (2013 AG)	53,682	--	3,723	49,959	1,536
General Revenue Bond (2014 AM)					
East campus office building	--	15,126	--	15,126	--
Health sciences biomed research facility	--	93,686	--	93,686	--
Marine ecosystem sensing laboratory	--	6,535	--	6,535	--

SCHEDULE OF THE SAN DIEGO CAMPUS LONG TERM DEBT
RECORDED AT OFFICE OF THE PRESIDENT
(UNAUDITED)

(Dollars in Thousands)

	Outstanding July 1, 2013	Additions/ Adjustments	Repayments	Outstanding June 30, 2014	FY 13/14 Interest
SEP program: state operating	--	23,678	--	23,678	--
SIO research support facility	--	4,217	--	4,217	--
Total General Revenue Bond (2014 AM)	--	143,242	--	143,242	--
General Revenue Bond (2014 AN)					
East campus office building	--	4,134	--	4,134	--
Health sciences biomed research facility	--	25,672	--	25,672	--
Marine ecosystem sensing laboratory	--	1,786	--	1,786	--
SEP program: state operating	--	6,903	--	6,903	--
SIO research support facility	--	1,152	--	1,152	--
Telemed & prime-heq education facility	--	22,326	--	22,326	--
Total General Revenue Bond (2014 AN)	--	61,973	--	61,973	--
LPR (2007 D)					
East campus graduate housing	57,990	--	1,220	56,770	2,868
LPR (2010 E)					
Hopkins parking structure	2,966	--	12	2,954	133
LPR (2012 G)					
East campus graduate housing	11,550	--	--	11,550	530
Hopkins parking structure	15,165	--	272	14,893	723
Muir college apartments	16,985	--	295	16,690	809
Revelle college apartments	31,250	--	555	30,695	1,489
Total LPR (2012 G)	74,950	--	1,122	73,828	3,551
Total Revenue Bonds	1,074,456	205,215	33,568	1,246,103	50,888
Total Long Term Debt Recorded at the Office of the President	\$ 1,403,348	\$ 39,692	\$ 34,139	\$ 1,408,901	\$ 53,578

RECORDED AT THE SAN DIEGO CAMPUS

(UNAUDITED)

(Dollars in Thousands)

	Outstanding July 1, 2013	Additions/ Adjustments	Repayments	Outstanding June 30, 2014	FY 13/14 Interest
Regents' Loans					
Bachman canyon lot	\$ 277	\$ --	\$ --	\$ 277	\$ --
Science research park	90	--	--	90	--
Total Regents' Loans	367	--	--	367	--
Capital Lease Obligations					
Equipment - campus	8,475	(2,345)	1,497	4,633	146
Equipment - medical center	27,576	2,345	10,661	19,260	473
SPWB hillcrest seismic improvement	36,755	(36,755)	--	--	842
Total Capital Lease Obligations	72,806	(36,755)	12,158	23,893	1,461
Mortgages and Other Borrowings					
Rebecca and john moores ucsd cancer center	2,124	--	--	2,124	15
Revenue Bonds					
Cardiovascular center/thornton expansion	123,715	--	--	123,715	5,404
Jacobs medical center	--	491,815	--	491,815	18,244
Moore's cancer center	18,522	--	235	18,287	852
Solar energy projects GRB2010W	3,290	--	225	3,065	680
Solar energy projects GRB2012AE	2,240	--	250	1,990	--
Thornton hospital MCPRB2010G	30,260	--	3,810	26,450	1,338
UCSDMC-Cancer Center Facility	--	230	--	230	8
UCSDMC-Clinical Teaching Outpatient Faci	--	4,940	395	4,545	143
UCSDMC-Eleventh Operating Room	--	640	50	590	18
UCSDMC-MC Coronary Care ICU Expansion	--	1,295	105	1,190	38
UCSDMC-Outpatient Renovation	--	2,200	175	2,025	64
Total Revenue Bonds	178,027	501,120	5,245	673,902	26,789
Third Party Debt	76,081	(1,294)	1,341	73,446	3,445
San Diego Campus	\$ 329,405	\$ 463,071	\$ 18,744	\$ 773,732	\$ 31,710

SUMMARY SCHEDULE OF LONG TERM DEBT

(UNAUDITED)

(Dollars in Thousands)

	Outstanding July 1, 2013	Additions/ Adjustments	Repayments	Outstanding June 30, 2014	FY 13/14 Interest
Total Long Term Debt Recorded at the San Diego Campus	\$ 329,405	\$ 463,071	\$ 18,744	\$ 773,732	\$ 31,710
Total Long Term Debt Recorded at the Office of the President	1,403,348	39,692	34,139	1,408,901	53,578
Total Long Term Debt	\$ 1,732,753	\$ 502,763	\$ 52,883	\$ 2,182,633	\$ 85,288



University of California, San Diego practices the Principles of Community that provides a framework for diversity and affirms the unique contribution of each member of the UCSD community.

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