



University of California, San Diego

Detailed Financial Schedules

For the Year Ended June 30, 2015



UNIVERSITY OF CALIFORNIA, SAN DIEGO

Unaudited Detailed Financial Schedules for the Year Ended June 30, 2015

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December 23, 2015

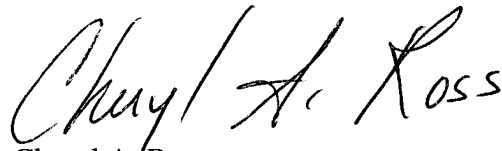
PIERRE OUILLET
VICE CHANCELLOR/CHIEF FINANCIAL OFFICER
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I am pleased to submit the Detailed Financial Schedules of the San Diego Campus for the fiscal year ended June 30, 2015.

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 as a PDF document.



Cheryl A. Ross
Assistant Vice Chancellor/Controller

FINANCIAL OVERVIEW (UNAUDITED)

University of California, San Diego

INTRODUCTION

University of California, San Diego's (the University) 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 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, 2015, the University's net position was \$1.64 billion, with assets and deferred outflows of resources of \$7.15 billion and liabilities and deferred inflows of resources of \$5.51 billion. The major components of the assets, liabilities, and net position as of 2015 and 2014 are as follows (in thousands).

	2015	2014	CHANGE
ASSETS			
Cash and equity			
in treasurer's investments	\$ 1,880,963	\$ 1,675,288	\$ 205,675
Receivables	475,816	497,531	(21,715)
Inventories	34,463	27,857	6,606
Capital assets, net	3,996,595	3,760,215	236,380
Other assets	100,769	90,493	10,276
Total assets	\$ 6,488,606	\$ 6,051,384	\$ 437,222
DEFERRED OUTFLOWS OF RESOURCES	\$ 664,700	\$ 451,172	\$ 213,528
LIABILITIES			
Debt	\$ 2,278,579	\$ 2,182,267	\$ 96,312
Liabilities	2,548,153	2,103,438	444,715
Total liabilities	\$ 4,826,732	\$ 4,285,705	\$ 541,027
DEFERRED INFLOWS OF RESOURCES	\$ 685,129	\$ 903,875	\$ (218,746)
NET POSITION			
Reserved for minority interests	\$ 40,255	\$ 43,343	\$ (3,088)
Invested in capital assets, net of related debt	1,717,649	1,577,582	140,067
Restricted			
Expendable	153,741	123,816	29,925
Unrestricted	(270,200)	(431,765)	161,565
Total net position	\$ 1,641,445	\$ 1,312,976	\$ 328,469

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 \$650.75 million to \$7.15 billion in 2015, compared to \$6.50 billion in 2014. The primary reasons are noted below.

Cash and equity in treasurer's investments— The University's cash and equity in treasurer's investments totaled \$1.88 billion at the end of 2015 and \$1.68 billion at the end of 2014. The net increase in the cash and short-term investments component of \$1.86 billion is primarily due to an increase in the short-term investments of \$180.62 million.

Accounts receivable, net— Accounts receivable in total decreased by \$21.72 million to \$475.82 million in 2015 from \$497.53 million in 2014. A decrease in the Medical Centers account receivables contributed to the majority of the decrease.

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 \$236.38 million to \$4.00 billion in 2015. The increase reflects current year capitalizations for new structures: Jacobs Medical Center, \$181.50 million, Clinical and Translational Research Institute, \$85.60 million. Total new capitalizations in all asset classes were \$492.80 million, which included current year capitalizations for the Jacobs Medical Center (\$181.50 million) and the Clinical and Translational Research Institute (85.60 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 Regents of the University of California (The 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 saw a positive return of 7.2 percent in 2015 and a positive return of 16.5 percent in 2014. TRIP had positive returns of 2.6 percent in 2015 and 13.9 percent in 2014. STIP had positive returns of 1.4 percent and 1.6 percent in 2015 and 2014, 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, \$664.70 million in deferred outflows associated with the pension liability was recorded in 2015. As with the pension liability and deferred inflows of resources, 2014 was the first year that deferred outflows has been reported.

The University's Liabilities

The University's liabilities and deferred inflows of resources totaled \$5.51 billion in 2015, an increase of 6.2 percent over 2014. This total includes liabilities of \$1.49 billion for capital projects managed for centrally at the UC Office of the President (UCOP). These 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 \$1.97 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 \$96.31 million to \$2.28 billion in 2015.

Other liabilities— Current and Non-current liabilities, excluding long term debt, decreased by \$1.12 million to \$875.38 million in 2015 from \$876.51 million in 2014.

FINANCIAL OVERVIEW (UNAUDITED)

University of California, San Diego

Pension obligations—The reported pension obligations are the campus' proportionate share of the University of California's (UC) total pension obligations. The UC 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 position 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 of 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 increased by \$328.47 million to \$1.64 billion in 2015.

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 \$1.72 billion in 2015, compared to \$1.58 billion in 2014.

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 2015, the increase of \$29.92 million in restricted, expendable funds principally reflects an increase of \$36.54 million in capital projects.

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 increased \$161.57 million to \$(270.20) million in 2015. The increase primarily reflects a \$155.93 million increase 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 was the first year the pension related items have been reported.

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 the change in the financial condition over 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 non-operating 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 non-operating revenues, were \$4.26 billion and \$3.77 billion in 2015 and 2014, respectively. This diversified source of revenue increased by \$490 million in 2015. 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 non-instructional programs.

Student tuition and fees, net— Student enrollment increased 4 percent on a year-over-year basis with enrolled students of 31,502 and 30,310 in the fall of 2014 and 2013 respectively. Net student tuition and fees were \$500.93 million and \$463.46 million in 2015 and 2014, respectively. Student tuition and fees, net of scholarship allowances, increased by \$37.47 million in 2015. 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 increased \$29.28 million in 2015 to \$949.5 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.

Medical Center— Revenues of \$1.49 billion in 2015 reflect an increase of \$193.78 million from 2014. Net patient service revenue of \$1.42 billion for 2015 increased by \$194.90 million over 2014. The increase 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 \$25.65 million to \$447.78 million in 2015 compared to \$422.13 million in 2014.

State educational appropriations— Educational appropriations from the State of California increased by \$13.69 million to \$300.90 million in 2015.

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 2015 this category increased by \$2.7 million to \$77.43 million. No single gift accounts for the increase.

Expenses Associated with Core Activities

Expenses associated with the University's core activities, including those classified as nonoperational expenses, increased by \$275.09 million, from \$3.71 billion in 2014 to \$3.98 billion in 2015.

Salaries and wages— More than 46 percent of the University's operating expenses are related to salaries and wages and cover 29,986 employees, a 2 percent increase over the previous year. During 2015, salaries and wages increased by \$114.54 million. This increase reflects programmed faculty and staff merits, an increase in the number of FTEs, and union contract wage implementations.

FINANCIAL OVERVIEW (UNAUDITED)

University of California, San Diego

Benefits—Employee benefits-- These costs comprise 14.3 percent of the University's operating expenses, and increased by \$40.10 million to \$559.08 million in 2015, due to an increase in the employer contribution to the UC Retirement Plan (UCRP) and other employee benefits. 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.

Utilities— In the 2015 period, utility expenses decreased by \$ 10.76 million from \$43.30 million in 2014 to \$32.54 million in 2015. This was primarily the result of reductions in the price of natural gas and accounting related to carbon offset credits, which were purchased at UCOP and capitalized at the campus.

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 \$75.36 million in 2015, a decrease of \$4.60 million over 2014.

Supplies and materials---These expenses increased by \$106.41 million or 23.41 percent during 2015, this was primarily due to increased purchasing activity by the Medical Center.

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 \$596.49 million in 2015, an increase of \$46.45 million over 2014.

Other nonoperating activities-- UC San Diego's other non-operating 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 2015 UC San Diego realized a gain on the disposal of capital assets net of \$9.45 million versus an \$8.06 million loss in 2014.

Other Changes in Net position-- Similar to other non-operating 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 \$298.17 million in 2015 and \$308.91 million in 2014. 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: \$579.38 million in 2015 and \$375.09 million in 2014. 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.

The University's Cash Flows

In 2015, there was a net cash inflow from operating activities of \$48.25 million, which is coupled with a net cash inflow of \$406.65 million that was provided by non-capital financing activities. By comparison, in 2014 the net cash outflow from operating activities was \$287.96 million, with \$442.58 million of cash inflow provided by noncapital financing activities.

The net cash outflow from capital and related financing activities was \$490.96 million in 2015 and \$87.60million in 2014. 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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
EMPLOYMENT										
Academic	9,183	9,066	8,922	8,724	8,787	8,588	8,143	7,811	7,566	7,346
Staff	20,803	20,229	19,750	19,651	19,284	18,818	18,969	18,454	18,445	17,279
Total	29,986	29,295	28,672	28,375	28,071	27,406	27,112	26,265	26,011	24,625

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
STUDENT ENROLLMENT (Fall Quarter)										
Undergraduate	24,810	23,805	22,676	23,046	23,663	23,143	22,518	22,048	21,369	20,679
Graduate and professional	6,692	6,505	6,376	6,278	6,236	5,967	5,682	5,634	5,507	5,285
Total	31,502	30,310	29,052	29,324	29,899	29,110	28,200	27,682	26,876	25,964

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
OPERATING AND NONOPERATING REVENUES										
Student tuition and fees, net	\$ 500,926	\$ 463,455	\$ 414,526	\$ 388,522	\$ 350,453	\$ 312,657	\$ 260,915	\$ 230,451	\$ 202,465	\$ 192,606
Grants and contracts	949,480	920,204	960,953	986,807	959,865	882,114	812,825	765,512	738,575	686,472
Medical Center	1,481,502	1,287,734	1,133,397	1,041,675	959,588	854,759	805,547	732,500	659,469	620,946
Educational activities	447,777	422,129	402,229	372,119	311,959	260,264	227,425	223,764	204,164	181,127
Auxiliary enterprises, net	173,457	163,860	157,233	152,875	136,374	133,842	134,575	130,696	120,610	109,378
State educational appropriations	300,899	287,207	252,469	225,404	298,025	282,346	244,612	301,300	282,940	260,587
State financing appropriations	24	66	22,414	20,860	21,113	15,639	13,030	17,602	18,658	21,579
Federal financing appropriation	6,337	6,327	7,144	7,343	6,698	4,325	-	-	-	-
Federal pell grants (1)	44,202	43,571	43,945	49,727	53,554	44,385	-	-	-	-
Private gifts	77,426	74,707	53,791	68,333	51,284	85,608	55,791	59,136	62,618	48,014
Investment income	194,816	34,480	40,189	37,242	26,876	20,306	24,613	24,505	22,384	19,562
Other	86,824	69,814	70,422	65,478	50,443	54,497	56,752	54,936	56,930	34,039
Total	\$ 4,263,670	\$ 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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
OPERATING AND NONOPERATING EXPENDITURES										
Salaries and wages	\$ 1,823,313	\$ 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
Benefits	594,259	558,976	494,574	455,101	382,700	313,095	278,283	252,920	232,579	226,706
Scholarships and fellowships	75,358	79,960	77,065	74,093	80,811	90,265	57,962	51,626	44,870	37,811
Utilities	32,537	43,296	43,282	45,439	46,760	47,082	47,997	43,675	71,752	63,119
Supplies and materials	560,993	454,580	441,303	401,852	363,459	388,839	379,893	383,559	314,498	301,857
Depreciation and amortization	238,922	240,473	232,636	210,886	195,303	188,641	174,200	168,423	168,940	158,418
Interest expense (2)	60,582	61,750	78,641	75,899	75,138	55,137	336	4,743	5,137	5,810
Other	596,493	559,556	518,667	482,439	381,523	330,581	326,954	324,739	276,189	248,631
Total	\$ 3,982,457	\$ 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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
OPERATING EXPENDITURES BY FUNCTION										
Instruction	\$ 760,682	\$ 721,086	\$ 649,811	\$ 601,272	\$ 561,284	\$ 513,800	\$ 474,703	\$ 476,581	\$ 431,857	\$ 395,072
Research	803,719	741,718	757,888	738,309	700,292	665,985	609,965	557,902	526,741	509,533
Public service	18,540	19,826	17,903	20,658	20,664	17,482	16,808	16,463	15,767	16,601
Academic support	340,087	294,063	319,141	291,777	236,464	196,305	190,073	192,810	155,183	152,207
Student services	115,551	104,350	94,212	89,354	75,855	66,999	62,338	57,152	49,962	45,291
Institutional support	158,620	125,608	113,994	105,252	85,663	104,407	121,632	111,505	101,308	85,058
Operation and maintenance of plant	67,239	81,440	75,580	60,290	62,855	64,688	69,355	63,445	63,548	59,699
Student financial aid	74,582	73,784	67,146	64,111	82,651	94,148	58,932	55,106	49,830	41,425
Medical Center	1,203,979	1,095,128	968,850	911,126	793,331	720,920	692,853	656,326	573,102	524,314
Auxiliary enterprises	133,676	137,210	127,641	123,563	112,199	108,026	110,933	107,773	97,487	86,366
Depreciation	238,922	240,473	232,636	210,886	195,303	188,641	174,200	168,423	168,940	158,418
Impairment of capital assets	3,119	778	782	-	-	-	-	-	-	672
Other	3,158	642	784	3,912	3,048	9,144	2,182	10,374	8,974	10,268
Total	\$ 3,921,874	\$ 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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
PLANT ASSETS										
Capitalized value	\$ 7,092,793	\$ 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
Accumulated depreciation	(3,096,202)	(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)
Net plant assets	\$ 3,996,591	\$ 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) 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, 2015 and June 30, 2014 (in thousands of dollars)

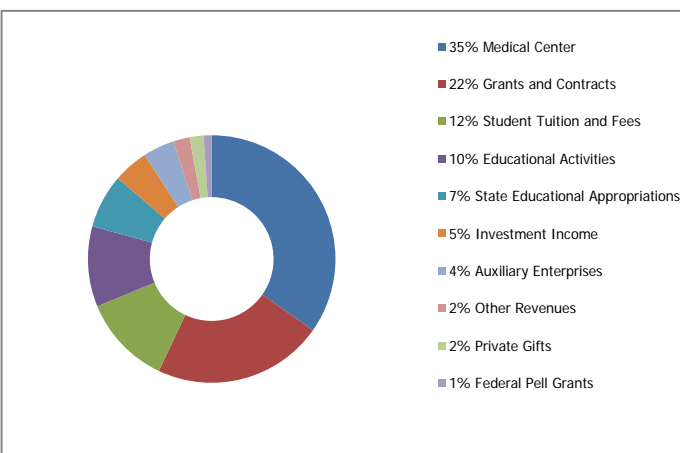
	Year Ended June 30, 2015			Year Ended June 30, 2014		
	Operating	Nonoperating	Total	Operating	Nonoperating	Total
Revenues						
Student tuition and fees, net	\$ 500,926		\$ 500,926	\$ 463,455		\$ 463,455
Grants and contracts	949,480		949,480	920,204		920,204
Medical Center	1,481,502		1,481,502	1,287,734		1,287,734
Educational activities	447,777		447,777	422,129		422,129
Auxiliary enterprises, net	173,457		173,457	163,860		163,860
State educational appropriations		300,899	300,899		287,207	287,207
Federal financing appropriations		6,337	6,337		6,327	6,327
Federal pell grants		44,202	44,202		43,571	43,571
State financing appropriations		24	24		66	66
Private gifts		77,426	77,426		74,707	74,707
Investment income		194,816	194,816		34,480	34,480
Other revenues	70,564	2,958	73,522	69,814		69,814
State hospital fee grants		3,855	3,855			
Revenues supporting core activities	3,623,706	630,517	4,254,223	3,327,196	446,358	3,773,554
Expenses						
Salaries and wages	1,823,313		1,823,313	1,708,778		1,708,778
Benefits	594,259		594,259	558,976		558,976
Scholarships and fellowships	75,358		75,358	79,960		79,960
Utilities	32,537		32,537	43,296		43,296
Supplies and materials	560,993		560,993	454,580		454,580
Depreciation and amortization	238,922		238,922	240,473		240,473
Interest expense		60,582	60,582		61,750	61,750
Other expenses						
Building maintenance	188,768		188,768	191,003		191,003
Travel	38,698		38,698	37,661		37,661
Telecommunications	35,051		35,051	34,719		34,719
Other	333,976		333,976	286,659	1,455	288,114
Expenses associated with core activities	3,921,875	60,582	3,982,457	3,636,105	63,205	3,699,310
Income (loss) from core activities	\$ (298,169)	\$ 569,935	271,766	\$ (308,909)	\$ 383,153	74,244
Other Nonoperating Activities						
Loss on disposal of capital assets, net			9,447			(8,059)
Income before other changes in net position			281,213			66,185
Other Changes in Net Position						
State capital appropriations			2,890			3,850
Capital gifts and grants			36,933			28,032
Pension liabilities			(31,560)			5,035
Transfers			38,993			(179,970)
Increase in net position			328,469			(76,868)
Net Position						
Beginning of year			1,312,976			3,067,771
Cummulative effect of a change in accounting principle			-			(1,677,927)
End of year			\$ 1,641,445			\$ 1,312,976

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

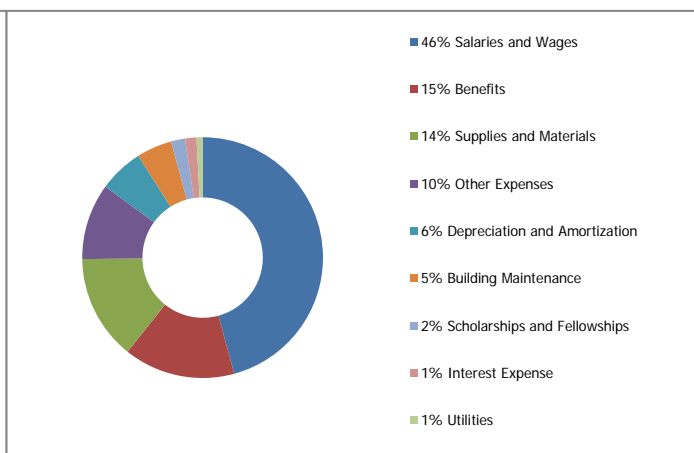
See accompanying Notes to the Financial Statements

(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.

2015 REVENUES SUPPORTING CORE ACTIVITIES



2015 EXPENSES ASSOCIATED WITH CORE ACTIVITIES



STATEMENT OF NET POSITION (UNAUDITED)
FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND JUNE 30, 2014 (in thousands)

	CAMPUS		FOUNDATION	
	2015	2014	2015	2014
ASSETS				
Current Assets				
Cash and equity in treasurer's investments	\$ 1,859,255	\$ 1,677,466	\$ 1,299	\$ 1,612
Investments held by trustees	21,709	(2,178)	77,748	71,674
Accounts receivable, net			-	-
State and federal government	52,407	57,261	-	-
Medical Center	284,986	306,812	-	-
Other	138,423	133,459	-	-
Pledges receivable, net	719	708	19,573	23,887
Notes receivable, net	8,613	9,242	6	-
Inventories	34,463	27,857	-	-
Other current assets	30,610	18,307	38	110
Total current assets	2,431,185	2,228,934	98,664	97,283
Noncurrent Assets				
Investments and Investments held by trustees	6,624	6,542	603,070	584,985
Pledges receivable	704	259	43,293	48,039
Notes and mortgages receivable	37,342	34,312	361	282
Land, buildings, equipment, libraries, and special collections	7,092,796	6,655,662	-	-
Less: Accumulated depreciation	(3,096,202)	(2,895,447)	-	-
Other noncurrent position	16,157	21,122	26	290
Total noncurrent assets	4,057,421	3,822,450	646,750	633,596
Total assets	\$ 6,488,606	\$ 6,051,384	\$ 745,414	\$ 730,879
DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows from pension	\$ 664,700	\$ 451,172	\$ -	\$ -
Total deferred outflows of resources	\$ 664,700	\$ 451,172	\$ -	\$ -
LIABILITIES				
Current Liabilities				
Accounts payable	\$ 188,877	\$ 213,619	\$ 663	\$ 1,361
Accrued salaries and benefits	195,677	172,924	-	-
Deferred revenue	158,758	166,064	-	-
Current portion of long-term debt	61,272	63,408	-	-
Funds held for others	1,267	2,175	134	177
Annuities payable	-	-	-	926
Liabilities to life beneficiaries	-	-	1,473	870
Other current liabilities	243,277	223,366	-	-
Total current liabilities	849,128	841,556	2,270	3,334
Noncurrent Liabilities				
Federal refundable loans	\$ 28,487	\$ 28,365	\$ -	\$ -
Annuities payable	-	-	-	6,410
Liabilities to life beneficiaries	-	-	10,088	5,922
Long-term debt				
Revenue bonds	1,860,410	2,031,938	-	-
Mortgages and other borrowings	252,713	-	-	-
Capital lease obligations	33,593	13,308	-	-
Third party debt	70,591	73,613	-	-
Pension obligations to UCRP	1,309,222	955,828	-	-
Pension payable to University	363,547	271,104	-	-
Other noncurrent liabilities	59,041	69,993	-	563
Total noncurrent liabilities	3,977,604	3,444,149	10,088	12,895
Total liabilities	\$ 4,826,732	\$ 4,285,705	\$ 12,358	\$ 16,229
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows pension	\$ 685,129	\$ 903,875	\$ -	\$ -
Total deferred inflows of resources	\$ 685,129	\$ 903,875	\$ -	\$ -
NET POSITION				
Reserved for minority interests	\$ 40,255	\$ 43,343	\$ -	\$ -
Invested in capital assets, net of related debt	1,717,649	1,577,582	-	-
Restricted				
Nonexpendable				
Endowments	-	-	359,231	326,261
Annuity and life income funds	-	-	534	6,374
Expendable				
Endowments	-	-	167,945	166,024
Endowment income	9,237	9,528	-	-
Annuity and life income funds	-	-	6,472	4,312
Funds functioning as endowments	-	-	32,376	31,941
Loans	5,850	4,075	-	-
Gifts	89,656	96,681	153,325	166,575
Capital projects	47,280	10,739	-	-
Debt service	1,757	2,781	-	-
Appropriations	(58)	-	-	-
Other	19	12	-	-
Unrestricted	(270,200)	(431,765)	13,173	13,163
Total net position	\$ 1,641,445	\$ 1,312,976	\$ 733,056	\$ 714,650

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

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (UNAUDITED)
FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND JUNE 30, 2014 (in thousands)

	CAMPUS		FOUNDATION	
	2015	2014	2015	2014
OPERATING REVENUES				
Student tuition and fees, net	\$ 500,926	\$ 463,455	\$ -	\$ -
Grants and contracts				
Federal	649,741	643,812	-	-
State	40,394	43,131	-	-
Private	245,364	221,518	-	-
Local	13,981	11,743	-	-
Sales and services				
Medical Center	1,481,502	1,287,734	-	-
Educational activities	447,777	422,129	-	-
Auxiliary enterprises, net	173,457	163,860	-	-
Contributions revenue	-	-	58,098	61,126
Other operating revenues, net	70,564	69,814	-	-
Total operating revenues	\$ 3,623,706	\$ 3,327,196	\$ 58,098	\$ 61,126
OPERATING EXPENSES				
Salaries and wages	\$ 1,823,313	\$ 1,708,778	\$ -	\$ -
Benefits	594,259	558,976	-	-
Scholarships and fellowships	75,358	79,960	-	-
Utilities	32,537	43,296	-	-
Supplies and materials	560,993	454,580	-	-
Depreciation and amortization	238,922	240,473	-	-
Grants to campus	-	-	95,592	79,324
Other operating expenses	-	-	-	-
Building maintenance	188,768	191,003	-	-
Travel	38,698	37,661	-	-
Telecommunications	35,051	34,719	-	-
Other	333,976	286,659	26	64
Total operating expenses	\$ 3,921,875	\$ 3,636,105	\$ 95,618	\$ 79,388
Operating income (loss)	\$ (298,169)	\$ (308,909)	\$ (37,520)	\$ (18,262)
NONOPERATING REVENUES (EXPENSES)				
State educational appropriations	\$ 300,899	\$ 287,207	\$ -	\$ -
State financing appropriations	24	66	-	-
Federal financing appropriations	6,337	6,327	-	-
Federal pell grants	44,202	43,571	-	-
Private gifts	77,426	74,707	-	-
Investment income	194,816	34,480	7,266	6,434
Net appreciation (depreciation) in fair value of investments	-	-	18,403	79,835
Interest expense	(60,582)	(61,750)	-	-
Change in value of annuity and life income liabilities	-	-	(3,680)	(1,138)
Loss on disposal of capital assets, net	9,447	(8,059)	-	-
Other nonoperating revenues (expenses)	2,958	(1,455)	(5)	1
State hospital fee grants	3,855	-	-	-
Total net nonoperating revenues (expenses)	\$ 579,382	\$ 375,094	\$ 21,984	\$ 85,132
Income (loss) before other changes in net position	\$ 281,213	\$ 66,185	\$ (15,536)	\$ 66,870
OTHER CHANGES IN NET POSITION				
State capital appropriations	\$ 2,890	\$ 3,850	\$ -	\$ -
Capital gifts and grants	36,933	28,032	-	-
Pension liabilities	(31,560)	5,035	-	-
Permanent endowments	-	-	33,942	10,936
Transfers	38,993	(179,970)	-	-
Total other changes in net position	\$ 47,256	\$ (143,053)	\$ 33,942	\$ 10,936
Increase (decrease) in net position	\$ 328,469	\$ (76,868)	\$ 18,406	\$ 77,806
NET POSITION				
Net position, beginning of year	\$ 1,312,976	\$ 3,067,771	\$ 714,650	\$ 644,615
Restatement of beginning of Year net position	-	(1,677,927)	-	(7,771)
Net position, end of year	\$ 1,641,445	\$ 1,312,976	\$ 733,056	\$ 714,650

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

STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE FISCAL YEARS ENDED JUNE 30, 2015 AND JUNE 30, 2014 (in thousands)

	CAMPUS		FOUNDATION	
	2015	2014	2015	2014
CASH FLOWS FROM OPERATING ACTIVITIES				
Student tuition and fees	\$ 501,152	\$ 463,596	\$ -	\$ -
Grants and contracts	944,182	920,512	-	-
Receipts from sales and services of				
Medical Center	1,503,385	1,237,842	-	-
Educational activities	452,092	419,658	-	-
Auxiliary enterprises	171,895	163,994	-	-
Receipts from contributions	-	-	63,938	53,982
Collections of loans to students and employees	5,436	4,709	-	-
Payments to employees	(1,796,642)	(1,695,954)	-	-
Payments to suppliers and utilities	(1,169,255)	(1,010,221)	-	-
Payments for benefits	(608,575)	(289,302)	-	-
Payments for scholarships and fellowships	(75,358)	(79,960)	-	-
Payments to campuses	-	-	(96,366)	(78,794)
Payments to beneficiaries	-	-	(2,016)	(2,115)
Loans issued to students and employees	(7,697)	(7,456)	-	-
Other receipts (payments)	31,131	37,203	-	557
Net cash provided (used) by operating activities	(48,254)	164,621	(34,444)	(26,370)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
State educational appropriations	300,899	287,207	-	-
Federal pell grants	44,194	43,612	-	-
Private gifts for endowment purposes	-	-	24,541	8,207
Private gifts received for other than capital purposes	76,697	75,486	-	-
Other receipts (payments)	(18,993)	36,279	-	(8)
State hospital fee grants	3,855	-	-	-
Net cash flows from noncapital financing activities	406,652	442,584	24,541	8,199
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
State capital appropriations	3,599	9,829	-	-
State financing appropriations	24	1,059	-	-
Federal financing appropriations	6,340	6,362	-	-
Capital gifts and grants	35,401	24,128	-	-
Proceeds from debt issuance	8,295	515,342	-	-
Proceeds from the sale of capital assets	23,675	560	-	-
Purchases of capital assets	(429,643)	(558,010)	-	-
Refinancing/prepayment outstanding debt	-	(2,124)	-	-
Principal paid on debt and capital leases	(17,655)	(18,744)	-	-
Interest paid on debt and capital leases	(120,998)	(66,004)	-	-
Net cash provided (used) by capital and related activities	(490,962)	(87,602)	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sale and maturities of investments	(94)	(87)	211,598	100,154
Purchase of investments	-	-	(209,395)	(87,738)
Other receipts	194,816	34,474	7,387	6,367
Net cash provided (used) by investing activities	194,722	34,387	9,590	18,783
CHANGE IN ACCOUNTING PRINCIPLES				
Cumulative effect of change in accounting principles	-	(264,715)	-	-
Net change due to GASB Prouncements	-	(264,715)	-	-
CASH FLOWS FROM TRANSFERS				
Current				
Intercampus	(121,254)	28,049	-	-
Interfund	-	-	-	-
Net adjustments	19	-	-	-
Unexpended plant	285,325	(191,785)	-	-
Retirement of indebtedness	(42,781)	(9,922)	-	-
Investment in plant	109	(466)	-	-
Net cash flows from transfers	121,418	(174,124)	-	-
Total net increase in cash	183,576	115,151	(313)	612
Cash beginning of year	1,675,755	1,560,604	1,612	1,000
Cash end of year	\$ 1,859,331	\$ 1,675,755	\$ 1,299	\$ 1,612
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES				
Operating income (loss)	\$ (299,659)	\$ (308,908)	\$ (37,520)	\$ (18,262)
Depreciation and amortization expense	238,922	240,473	-	-
Noncash gifts	-	-	(3,130)	(9,576)
Allowance for doubtful accounts	50,017	8,870	-	-
Allowance for uncollectible receivables	-	-	228	(173)
Loss on impairment of capital assets	3,119	778	-	-
Change in assets and liabilities				
Receivables, net	(31,430)	(63,287)	8,743	2,605
Inventories	(6,607)	453	-	-
Deferred charges	(12,303)	11,100	-	-
Other assets	4,965	(3,173)	-	-
Accounts payable	(3,826)	(5,442)	(1,597)	460
Accrued salaries and benefits	(115,142)	2,560	-	-
Unearned revenue	(7,294)	(506)	-	-
Annuities payable	-	-	-	-
Self-Insurance	337	2,880	-	-
Obligations to retirement plan	121,391	271,458	-	-
Other liabilities	9,256	7,365	(1,168)	(1,424)
Net cash used by operating activities	\$ (48,254)	\$ 164,621	\$ (34,444)	\$ (26,370)

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

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 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 UC San Diego Foundation, are summarized below.

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 (UC) Treasurer's Office maintains centralized management for substantially all of the UC'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 UC. 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 purpose 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 UC and are not included in these financial statements. The income from campus endowment funds is recorded at UC and transferred to each 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 UC's trustee or custodial bank, as fiduciary for the bondholder or as agent for UC.

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.

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.

NOTES TO THE FINANCIAL SCHEDULES (UNAUDITED) - continued

University of California, San Diego

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— Upon an obligating event, the University estimates the components of any expected pollution remediation costs and recoveries from third parties. The costs, estimated using the expected cash flow technique, are accrued as a liability. Pollution remediation liabilities generally involve groundwater, soil and sediment contamination at certain sites where state and other regulatory agencies have indicated the University is among the responsible parties. The liabilities are revalued annually and may increase or decrease the cost of recovery from third parties, if any, as a result of additional information that refines the estimates, or from payments made from revenue sources that support the activity. There were no expected recoveries at June 30, 2013 and 2012 reducing the pollution remediation liability.

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 UC. For financial statement presentation, selected statements have been adjusted to include long-term debt recorded at UC. 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 UC-held debt. Similarly, the transfers total in the statement of revenues, expenses, and changes in net position for 2015 has been adjusted by \$81.23 million, the change in UC-held debt from \$1.41 billion in 2014 to \$1.49 billion in 2015. The statement of cash flows has not been adjusted.

Student tuition and fees—Substantially all student tuition and fees provide for the 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 non-operating 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 non-operating 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.

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 Pronouncements

In March 2012, GASB issued Statement No. 65, Items Previously Reported as Assets and Liabilities, effective for the UC'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 UC'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 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 UC's fiscal year beginning July 1, 2014. The UC 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.

To implement Statement No. 68, the University recorded the net pension liabilities for its defined benefit plans. The

University of California, San Diego

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 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 UC and its affiliates. The Regents of the University of California (The Regents) has the authority to establish and amend the plans. Additional information can be obtained from the 2014–15 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 non-elective 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 cannot exceed 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.

Contributions —The Regents' funding policy provides for contributions at rates to maintain UCRP on an actuarially sound basis. While UC's independent actuary annually determines the total funding policy contributions, UC is not required to contribute an amount equal to the total funding contributions. The actual contributions and the contribution rates of the UC and employees are based on numerous factors, including the availability of funds to the UC, the impact of employee contributions on the competitiveness of UC's total remuneration package, and collective

NOTES TO THE FINANCIAL SCHEDULES (UNAUDITED) - continued

University of California, San Diego

bargaining agreements.

The total funding policy contribution rates as of July 1, 2015, 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. UC contributions were \$184.55 million during the year ended June 30, 2015.

UCRP benefits and obligation to UCRP—The UC'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) has separate accounts for pretax and after-tax contributions. UC makes DC Plan retirement contributions on the summer or equivalent term salaries of eligible academic employees who meet specific criteria and are active members of UCRP or another defined benefit plan which UC contributes. The contribution rate is 7.0 percent of eligible salary, of which 3.5 percent is UC-paid and 3.5 percent is employee-paid, both on a pre-tax basis. UC may also contribute on behalf of eligible senior managers. Employer contributions to the DC Plan were 4.9 million and \$4.7 million for the years ended June 30, 2015 and 2014, respectively. The DC Plan Pretax account also includes mandatory contributions from part-time, seasonal and temporary employees of UC who are not currently participating in UCRP or another benefit plan to which UC contributes (Safe Harbor participants). Safe Harbor participation includes certain UC student employees and resident aliens with F-1 and J-1 visa status. Their contribution is 7.5 percent of gross salary (up to the Social Security wage base) to the Plan in lieu of deductions for Social Security taxes.

All UC employees, except students who normally work fewer than 20 hours per week, are eligible to make voluntary contributions to the DC plan After-Tax account, up to the maximum as determined by the IRC 415© limit and defer taxation on earnings until the accumulations are withdrawn. The Supplemental Defined Contribution Plan (SDC Plan) accepts employer contributions in behalf of certain designated employees. Employer contributions are fully vested and there is no provision for employee contributions. There are no assets or employer contributions to the SDC Plan for the years ended June 30, 2015 and 2014.

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

457(b) Deferred Compensation Plan—UC's 457(b) Deferred Compensation Plan accepts pretax employee contributions. UC 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, 2015, and 2014.

Participants in the DC Plan, the SDC Plan, the 403(b) Plan, and the 457(b) Plan may direct their elective and non-elective 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, job classification and compensatory time based upon job classification and hours worked.

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

CURRENT FUNDS
REVENUES

UNIVERSITY OF CALIFORNIA, SAN DIEGO
2014-2015

(Dollars in Thousands)

CURRENT FUNDS REVENUES
(UNAUDITED)

	Total	Unrestricted		Restricted
		General	Designated	
TUITION AND FEES				
Regular session	\$ 577,043	\$ 126,972	\$ 450,071	\$ --
Summer session	21,774	--	21,774	--
University extension and continuing education	54,596	--	54,596	--
Student tuition & fees - contra - bad debts	(255)	(39)	(216)	--
Subtotal	653,158	126,933	526,225	--
Scholarship allowance	(152,232)	--	(152,232)	--
Total	500,926	126,933	373,993	--
FEDERAL GOVERNMENT				
Appropriations	6,337	--	--	6,337
Grants	669,282	--	151,566	517,716
Contracts	24,709	--	3,041	21,667
United States government - contra - bad debts	(1,640)	--	--	(1,640)
Total	698,688	--	154,607	544,081
STATE GOVERNMENT				
Appropriations	304,077	300,899	--	3,178
Contracts and grants	37,203	--	6,884	30,319
State of California - contra - bad debts	36	--	--	36
Total	341,316	300,899	6,884	33,533
LOCAL GOVERNMENT				
	13,981	--	1,009	12,972
PRIVATE GIFTS, GRANTS AND CONTRACTS				
Gifts	77,426	--	890	76,537
Grants	53,070	--	3,024	50,046
Contracts	192,295	--	43,623	148,672
Total	322,791	--	47,537	275,255
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES				
Sales & Services educational services	432,831	5	432,826	0
Sales & Services contra educational activ allow	19,355	--	19,355	--
Sales & Services contra edu activ bad debt	(4,409)	--	(4,409)	--
Total	447,777	5	447,772	0
SALES AND SERVICES OF AUXILIARY ENTERPRISES				
Parking operations	22,610	--	22,610	--
Residence and dining halls	146,766	--	146,766	--
Bookstore	19,089	--	19,089	--
Other	3	--	3	--
Sales & services of auxiliary enterprises - contra - bad debt	5,572	--	5,572	--
Subtotal	194,041	--	194,041	--
Scholarship allowance	(20,582)	--	(20,582)	--
Total	173,458	--	173,458	--
SALES AND SERVICES OF MEDICAL CENTERS				
	1,481,502	--	1,481,501	1
OTHER SOURCES				
Service enterprises	864	--	864	--
Property rental and other	296,173	(2)	300,931	(4,756)
Other sources - contra - allowance	(431)	--	(431)	--
Other sources - contra - bad debts	(229)	--	(229)	--
Subtotal	296,377	(2)	301,135	(4,756)
Scholarship allowance	(598)	--	(598)	--
Total	295,779	(2)	300,537	(4,756)
Total Current Funds Revenues	\$ 4,276,219	\$ 427,835	\$ 2,987,299	\$ 861,085

**CURRENT FUNDS EXPENDITURES
BY UNIFORM CLASSIFICATION CATEGORY**

University of California, San Diego
2014-2015

(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	\$ 10,423	\$ 3,103	\$ 6,964	\$ 356	\$ 7,420	\$ 3,003	--
Biological sciences	28,902	13,692	15,008	203	18,435	10,468	--
Business and management	20,924	6,047	14,226	650	13,511	7,882	469
Communications	5,230	2,429	2,748	53	3,386	1,844	--
Computer and information studies	35,528	15,470	18,665	1,393	23,532	11,996	--
Education	5,100	2,668	2,429	3	3,227	1,873	--
Engineering	36,462	18,470	17,296	696	24,318	12,144	0
Fine and applied arts	13,122	6,380	6,478	264	9,059	4,068	5
Foreign languages	4,145	2,788	1,355	1	2,997	1,147	--
Health professions							
Medicine	379,921	56,443	314,880	8,598	317,311	131,746	69,136
Veterinary medicine	--	--	--	--	--	--	--
Pharmacy	16,571	8,441	7,175	956	8,882	7,690	1
Letters	30,296	15,626	14,060	611	21,294	9,021	18
Mathematics	13,177	6,758	6,355	64	9,900	3,277	--
Occupational and vocational	--	--	--	--	--	--	--
Physical education	--	--	--	--	--	--	--
Physical sciences	45,583	24,711	19,935	937	29,153	16,429	(1)
Psychology	7,124	3,786	3,278	60	5,159	1,966	0
Social sciences	44,160	22,016	21,327	817	31,460	12,702	2
Interdisciplinary studies	12,257	7,727	4,518	12	7,770	4,487	0
Compensated absences accrual	1,986	912	1,030	43	2,169	(183)	--
System wide assessment	(13,510)	--	(13,510)	--	--	--	13,510
Other	413	225	187	--	--	413	--
Total	697,813	217,692	464,405	15,716	538,983	241,971	83,141
OTHER PROVISIONS	10,390	1,282	9,108	--	--	10,390	--
SUMMER SESSION	863	--	863	--	330	533	--
EXTENSION STUDIES AND PUBLIC PROGRAMS	39,473	48	38,931	494	20,618	23,160	4,304
EDUCATIONAL FEE EXPENSE PRORATION	--	7,806	(7,806)	--	--	--	--
Subtotal	748,540	226,828	505,502	16,211	559,930	276,054	87,445
ELIMINATED CAPITAL EXPENDITURES	(678)	(334)	(286)	(57)	--	(678)	--
Total Instruction without op assessment	747,863	226,494	505,216	16,153	559,930	275,377	87,445

University of California, San Diego
2014-2015

(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	341	175	36	130	150	190	--
Agriculture and natural resources	--	--	--	--	--	--	--
Biological sciences	2,908	483	77	2,347	1,333	1,589	14
Business and management	--	--	--	--	--	--	--
Communications	--	--	--	--	--	--	--
Computer and information studies	47,281	5,820	6,462	34,999	19,938	27,343	--
Engineering	36,723	1,354	748	34,621	16,941	19,794	12
Fine and applied arts	19	--	--	19	18	1	--
Health professions - medicine	68,707	1,474	5,308	61,924	31,186	37,610	89
Interdisciplinary studies	(59)	--	(59)	--	--	(59)	--
Biomedical Sciences	--	--	--	--	--	--	--
Nursing	--	--	--	--	--	--	--
Physical sciences	139,340	22,015	2,984	114,340	56,546	84,873	2,079
Psychology	8,880	731	172	7,977	4,497	4,383	--
Social sciences	5,168	852	944	3,372	2,525	2,642	--
Compensated absences accrual	(409)	(92)	106	(423)	(137)	(273)	--
Total	308,898	32,812	16,779	259,307	132,998	178,094	2,195
INDIVIDUAL OR PROJECT RESEARCH							
Area Studies	3,058	10	10	3,038	1,182	1,923	47
Biological sciences	22,178	571	398	21,209	11,320	10,858	--
Business and management	485	--	34	451	278	207	--
Communications	315	122	151	42	143	173	--
Computer and information studies	28,008	1,432	(106)	26,682	13,340	14,668	--
Education	1,847	--	5	1,842	521	1,326	--
Engineering	5,961	94	259	5,607	2,221	3,739	--
Fine and applied arts	969	211	238	520	407	561	--
Foreign languages	467	12	79	376	285	182	--
Health professions Medicine	361,031	10,324	21,445	329,263	163,476	199,613	2,058
Interdisciplinary studies	1,027	799	190	38	598	430	--
Letters	1,159	557	141	462	622	537	--
Mathematics	3,678	132	64	3,482	2,055	1,623	--
Physical sciences	41,210	1,923	560	38,727	15,913	25,297	--
Pharmacy	11,979	54	618	11,307	5,154	6,824	--
Psychology	4,547	277	50	4,219	2,342	2,205	--
Social sciences	3,755	754	417	2,584	2,238	1,525	8
Other	(2,230)	354	(2,361)	(222)	(11)	(2,219)	--
Total	489,446	17,627	22,192	449,626	222,086	269,473	2,114
OTHER PROVISIONS	9,330	8,062	(7,364)	8,633	340	8,991	--
SYSTEM WIDE ASSESSMENT	(11,188)	--	(11,188)	--	--	--	11,188
Subtotal	796,486	58,501	20,419	717,566	355,424	456,558	15,496
ELIMINATED CAPITAL EXPENDITURES	(3,958)	(144)	(151)	(3,664)	--	(3,958)	--
Total Research without op assessment	792,528	58,357	20,269	713,902	355,424	452,600	15,496

University of California, San Diego
2014-2015

(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	1,496	4	848	644	552	1,013	70
Community service projects	3,761	1,306	231	2,225	2,860	1,734	832
Work study programs							
Contracting agencies	363	37	102	224	325	38	(0)
System wide assessment	(453)	--	(453)	--	--	--	453
Other	12,263	1,800	300	10,163	6,524	5,739	--
Compensated absences accrual	28	0	28	1	32	(4)	--
Total	17,459	3,147	1,056	13,256	10,292	8,520	1,354
OTHER PROVISIONS	451	470	(19)	--	--	451	--
COOPERATIVE EXTENSION SERVICE							
	179	--	--	179	104	75	--
Subtotal	18,089	3,617	1,037	13,435	10,397	9,046	1,354
ELIMINATED CAPITAL EXPENDITURES							
	(3)	0	--	(4)	--	(3)	--
Total Public Service without op assessment	18,085	3,617	1,037	13,431	10,397	9,043	1,354
ACADEMIC SUPPORT							
ANCILLARY SUPPORT							
Fine arts productions	851	4	831	16	579	351	80
Medical laboratories	22,112	8,479	13,574	59	10,311	19,529	7,728
Psychology clinic	12,039	--	12,039	--	7,461	4,578	--
Research vessels	2,028	--	1,532	497	6,152	8,767	12,891
Shops	2,264	--	2,258	6	2,474	3,442	3,653
Vivarium	1,321	827	371	123	7,603	7,353	13,636
System wide assessment	(3,429)	--	(3,429)	--	--	--	3,429
Other	168,460	1,946	166,410	104	68,519	119,138	19,197
Total	205,646	11,256	193,585	804	103,100	163,159	60,613
OTHER PROVISIONS	3,400	2,169	1,231	--	--	3,400	--
ACADEMIC ADMINISTRATION							
	74,287	9,814	60,855	3,618	45,832	46,556	18,102
AUDIO VISUAL SERVICES							
	9,470	3,569	5,831	70	5,168	5,350	1,049
COMPUTING SUPPORT							
	8,962	2,733	3,235	2,993	7,585	14,310	12,934
COURSE AND CURRICULUM DEVELOPMENT							
	3	(6)	9	--	1	1	--
EDUCATIONAL FEE EXPENSE PRORATION							
	--	153	(153)	--	--	--	--
MUSEUMS AND GALLERIES							
	5,301	--	4,314	986	2,669	2,794	163
COMPENSATED ABSENCES ACCRUAL							
	571	(101)	591	81	647	(76)	--
ELIMINATED CAPITAL EXPENDITURES							
	(15,501)	(6,722)	(6,931)	(1,848)	--	(15,501)	--
Subtotal	292,137	22,865	262,569	6,704	165,003	219,995	92,861
LIBRARIES							
	43,173	23,315	16,868	2,991	15,729	27,447	3
OTHER PROVISIONS LIBRARIES							
	1,345	--	1,345	--	--	1,345	--
LIBRARIES UCOP ASSESSMENT							
	(1,345)	--	(1,345)	--	--	--	1,345
Subtotal	43,173	52,901	286,368	11,543	180,732	264,289	94,209
Total Academic Support without op assessment	335,310	46,179	279,437	9,694	180,732	248,788	94,209

University of California, San Diego
2014-2015

(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	1,212,384	26	1,212,085	273	484,723	761,885	34,224
System wide assessment	(7,971)	--	(7,971)	--	--	--	7,971
Subtotal	1,204,413	26	1,204,114	273	484,723	761,885	42,195
ELIMINATED CAPITAL EXPENDITURES	(8,393)	--	(8,393)	--	--	(8,393)	--
Total UCSD Medical Center without op assessment	1,196,020	26	1,195,721	273	484,723	753,493	42,195
STUDENT SERVICES							
ADMINISTRATION	5,699	332	4,746	621	3,991	5,983	4,275
CULTURAL AND SOCIAL ACTIVITIES							
Cultural programs	3,809	1	3,807	1	14	3,795	0
Housing services	407	45	355	6	245	273	111
Other social services	16,710	72	16,478	160	7,268	10,343	902
Public ceremonies	76	--	76	--	1	75	0
Recreational programs	19,957	--	19,373	584	10,021	10,575	638
System wide assessment	(791)	--	(791)	--	--	--	791
Total	40,167	118	39,298	751	17,548	25,061	2,442
COUNSELING AND CAREER GUIDANCE							
Counseling	7,608	43	5,895	1,670	4,025	3,593	10
Disadvantaged student assistance	1,089	12	1,063	15	486	603	--
Foreign student programs	2,696	908	1,776	12	1,432	1,280	16
Placement	2,393	161	2,182	51	1,236	1,168	10
Total	13,786	1,124	10,915	1,748	7,179	6,644	36
FINANCIAL AID ADMINISTRATION							
	4,007	123	3,879	5	2,378	1,629	--
STUDENT ADMISSIONS AND RECORDS							
Admissions	5,392	5,078	295	20	3,034	2,358	0
Registrar	4,582	4	4,561	18	2,837	1,746	1
Total	9,974	5,081	4,855	37	5,871	4,104	1
STUDENT HEALTH SERVICES							
	41,101	--	41,101	--	5,594	35,538	32
COMPENSATED ABSENCES ACCRUAL							
	9	(10)	48	(30)	32	(23)	--
EDUCATIONAL FEE EXPENSE PRORATION							
	--	(6,885)	6,885	--	--	--	--
Subtotal	114,744	(116)	111,728	3,133	42,593	78,935	6,784
OTHER PROVISIONS							
	15	115	(100)	--	--	15	--
ELIMINATED CAPITAL EXPENDITURES							
	(25)	1	(14)	(13)	--	(25)	--
Total Student Services without op assessment	114,733	(0)	111,614	3,120	42,593	78,925	6,784

University of California, San Diego
2014-2015

(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	40,223	15,311	23,278	1,634	20,884	19,911	573
General counsel	1,084	307	777	--	776	308	0
Academic senate secretariat	1,118	1,057	61	0	720	398	--
System wide assessment	(1,656)	--	(1,656)	--	--	--	1,656
Planning and budgeting	6,692	1,041	5,657	(6)	3,247	3,446	1
Total	47,461	17,716	28,117	1,628	25,627	24,063	2,229
FISCAL OPERATIONS							
Accounting	17,415	2,110	15,292	13	10,661	7,032	278
Auditing	1,696	--	1,696	--	1,652	801	757
Cashiers office	505	--	505	--	323	182	--
Contracts and grants administration	3,874	535	3,339	1	2,412	1,462	--
Bad debt write-off	350	--	350	--	--	350	--
Total	23,840	2,644	21,182	14	15,047	9,828	1,035
GENERAL ADMINISTRATIVE SERVICES							
Environmental health and safety	8,130	5	8,113	12	5,107	4,656	1,633
Information systems	22,545	5,538	17,006	1	12,735	13,264	3,455
Personnel	9,291	4,533	4,744	14	16,896	6,592	14,197
Other	11,341	5,288	5,695	358	4,990	11,601	5,250
Total	51,307	15,364	35,557	385	39,728	36,114	24,535
LOGISTICAL SERVICES							
Business management	(130)	--	(130)	--	239	828	1,197
Construction management	(336)	--	(337)	1	5,304	9,761	15,400
Duplicating	71	--	63	8	1,202	2,354	3,484
Garage	(93)	--	(96)	2	830	3,437	4,360
Mail and messenger	(24)	3	(41)	14	537	2,329	2,889
Materiel management	4,808	802	4,006	--	3,499	4,361	3,053
Police	7,494	530	6,913	51	6,132	4,410	3,049
Telephone	(2,064)	505	(2,598)	29	7,524	13,475	23,062
Total	9,726	1,839	7,781	105	25,267	40,954	56,495
COMMUNITY RELATIONS							
Development	22,725	18	21,407	1,300	13,599	9,127	--
Public information	2,185	169	1,995	21	1,464	721	--
Publications	3,047	--	3,052	(4)	749	2,697	398
Total	27,958	187	26,454	1,316	15,811	12,545	398
COMPENSATED ABSENCES ACCRUAL							
	(516)	(463)	(92)	40	(442)	(74)	--
Subtotal	159,776	41,537	114,751	3,488	121,039	123,430	84,693
OTHER PROVISIONS	589	406	183	--	--	589	--
ELIMINATED CAPITAL EXPENDITURES	(1,048)	2	(1,050)	--	--	(1,048)	--
Total Institutional Support without op assessment	159,317	41,945	113,884	3,488	121,039	122,970	84,693

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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	4,021	3,028	990	3	1,517	2,673	169
Building maintenance and major repairs and alterations	24,849	9,201	15,486	162	2,771	36,841	14,763
Grounds maintenance	3,397	3,369	26	1	2,296	8,391	7,291
Janitorial service	11,531	1	11,529	1	6,202	17,934	12,605
Plant service	6	--	2	4	4,416	52,652	57,061
Refuse disposal	2,994	1,590	1,395	9	1,650	3,856	2,512
Utilities	17,944	8,721	9,223	--	2,011	32,793	16,860
System wide assessment	1,118	--	1,118	--	--	3,192	2,074
Other	818	818	--	--	--	867	50
Total	66,678	26,727	39,770	181	20,864	159,199	113,385
COMPENSATED ABSENCES ACCRUAL	89	(0)	89	--	105	(17)	--
EDUCATIONAL FEE EXPENSE PRORATION	--	114	(114)	--	--	--	--
Subtotal	66,767	26,841	39,745	181	20,969	159,182	113,385
ELIMINATED CAPITAL EXPENDITURES	(6)	(22)	17	--	--	(6)	--
Total Operation and Maintenance of Plant without op assessment	66,761	26,819	39,762	181	20,969	159,177	113,385
STUDENT FINANCIAL AID							
Student financial aid	247,994	24,989	140,761	82,243	875	247,201	82
Scholarship allowance	(173,412)	--	(173,412)	--	--	(173,412)	--
Total Student Financial Aid without op assessment	74,582	24,989	(32,651)	82,243	875	73,789	82
AUXILIARY ENTERPRISES							
Apartments	64,597	--	64,561	36	6,722	59,979	2,104
Bookstores	16,845	--	16,773	72	3,259	21,191	7,605
Cafeterias	934	--	918	16	844	185	94
Parking	14,850	--	14,822	27	5,430	11,356	1,936
Residence halls	40,983	--	40,820	164	27,250	19,815	6,082
Other	7,006	--	6,912	94	3,029	5,302	1,325
Compensated absences accrual	83	--	82	0	98	(15)	--
System wide assessment	(1,475)	6	(1,481)	--	--	6	1,481
Subtotal	143,823	6	143,408	409	46,632	117,819	20,628
ELIMINATED CAPITAL EXPENDITURES	(11,627)	--	(11,627)	--	--	(11,627)	--
Total Auxiliary Enterprises without op assessment	132,196	6	131,780	409	46,632	106,192	20,628
Total Current Funds Expenditures without assessment	\$ 3,637,395	\$ 428,432	\$ 2,366,068	\$ 842,896	\$ 1,823,313	\$ 2,280,352	\$ 466,270
UCOP assessment	39,251	--	39,251	--	--	39,251	--
Total Current Funds Expenditures	\$ 3,676,646	\$ 428,432	\$ 2,405,319	\$ 842,896	\$ 1,823,313	\$ 2,319,604	\$ 466,270

**CURRENT FUNDS EXPENDITURES
BY DEPARTMENT**

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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	\$ 10,423	\$ 3,103	\$ 6,964	\$ 356	\$ 7,420	\$ 3,003	--
RESEARCH	3,058	10	10	3,038	1,182	1,923	47
PUBLIC SERVICE	533	--	--	533	298	235	--
ACADEMIC SUPPORT	(13)	--	(13)	--	--	45	58
Total Graduate School of International Relations and Pacific Studies	14,001	3,114	6,961	3,927	8,901	5,206	105
<u>JACOBS SCHOOL OF ENGINEERING</u>							
INSTRUCTION							
Bioengineering	7,594	4,004	3,138	451	4,601	2,993	0
California institute--telecommunications and information technology (Cal it2)	12	12	--	--	5	7	--
Computer science and engineering	16,662	8,679	7,669	314	11,902	4,760	0
Dean's office--engineering	8,436	3,842	4,468	126	5,549	2,887	--
Electrical and computer engineering	13,422	6,590	6,741	90	9,350	4,072	--
Mechanical and aerospace engineering	13,136	7,095	6,079	(38)	9,039	4,097	(0)
Structural systems research project	7,297	3,528	3,611	158	5,129	2,168	(0)
Total	66,559	33,751	31,707	1,101	45,574	20,984	0
RESEARCH							
Bioengineering	14,948	123	352	14,473	6,515	8,433	0
California institute--telecommunications and information technology (Cal it2)	14,997	1,752	4,866	8,379	7,600	7,397	0
Computer science and engineering	11,177	80	(176)	11,273	6,163	5,014	0
Dean's office--engineering	5,961	94	259	5,607	2,221	3,739	--
Electrical and computer engineering	16,831	1,352	71	15,409	7,178	9,654	(0)
Fusion energy research center	(10)	--	(10)	--	--	--	10
Mechanical and aerospace engineering	10,663	790	290	9,583	4,957	5,706	0
Structural systems research project	5,352	16	(6)	5,341	2,467	2,885	--
Total	79,918	4,208	5,646	70,065	37,101	42,827	10
PUBLIC SERVICE							
Dean's office--engineering	29	212	(322)	139	403	(374)	0
Electrical and computer engineering	12	--	--	12	--	12	--
ACADEMIC SUPPORT							
Dean's office--engineering	4,966	460	3,403	1,103	2,680	2,286	(0)
Cal it2--support services	3,372	--	3,366	6	2,406	4,299	3,333
Electrical and computer engineering	31	--	31	--	--	45	14
Engineering support services	151	--	151	--	283	187	319
Mechanical and aerospace engineering	19	--	18	1	11	8	0
Structural systems research project	669	--	669	--	530	393	253
Total	9,207	460	7,638	1,110	5,909	7,218	3,919
Total Jacobs School of Engineering	155,726	38,630	44,669	72,427	88,988	70,667	3,930
<u>RADY SCHOOL OF MANAGEMENT</u>							
INSTRUCTION	20,924	6,047	14,226	650	13,511	7,882	469
RESEARCH	485	--	34	451	278	207	0
Rady student service	6	--	6	--	--	6	--
Total Rady School of Management	21,415	6,047	14,267	1,101	13,789	8,095	469

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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	23,971	1,593	22,301	76	24,326	6,767	7,122
Bioengineering--medical	327	327	--	--	265	62	--
Cancer center	3,464	406	2,518	540	1,940	1,524	0
Cellular and molecular medicine	2,503	2,464	11	28	1,615	889	0
Center academic and training anthropogen	21	--	21	--	--	21	--
Dean's office school of medicine	13,441	6,594	6,592	255	15,022	1,326	2,907
Electives program	0	--	--	0	--	0	--
Emergency medical program	12,794	268	12,507	19	10,699	2,845	751
Family medicine and public health	11,519	4,971	4,343	2,205	9,245	4,847	2,573
Institute of biocircuits	171	--	171	--	--	171	--
Intern and resident program	1,345	--	1,345	--	--	1,345	--
Medicine	61,589	14,227	45,174	2,188	60,012	21,710	20,133
Neurosciences	13,120	2,269	10,572	279	10,211	4,260	1,351
Office of continuing medical education	5,262	--	5,256	6	2,308	4,019	1,065
Office of learning resources-- core courses support	4,358	3	4,273	82	2,970	3,367	1,979
Ophthalmology	6,127	1,154	4,638	334	3,825	3,833	1,531
Orthopaedics	15,644	1,203	14,087	354	14,646	3,866	2,868
Pathology	12,921	3,384	9,310	227	11,328	4,341	2,747
Pediatrics	72,044	4,340	67,062	642	47,854	25,673	1,482
Pharmacology	3,085	3,022	60	4	2,327	775	17
Psychiatry	27,518	3,940	23,226	352	19,382	10,476	2,340
Radiology	20,611	1,765	18,744	102	18,350	7,879	5,618
Reproductive medicine	16,383	1,326	14,809	248	15,322	5,392	4,331
Surgery	51,701	3,186	47,860	656	45,665	16,356	10,321
Total	379,920	56,443	314,880	8,597	317,312	131,744	69,136
RESEARCH							
Anesthesiology	3,104	--	169	2,935	1,396	1,710	2
Bioengineering--medical	(6)	--	--	(6)	0	(6)	--
Cellular and molecular medicine	18,470	74	1,722	16,674	8,442	10,027	--
Committee on research	36	10	26	--	--	36	--
Dean's office	4,861	4,954	209	(302)	1,587	5,239	1,965
Dermatology	154	--	--	154	58	96	--
Emergency medical program	268	--	191	76	316	(48)	--
Family medicine and public health	11,344	225	649	10,469	6,150	5,194	0
Medicine	93,658	4,481	3,008	86,170	43,261	50,481	84
Neurosciences	59,876	45	2,324	57,507	17,723	42,151	(2)
Office of learning resources--research	0	--	--	0	--	0	--
Organized research units centers							
Cancer center	49,588	(1)	4,257	45,333	21,712	27,879	3
Center academic research and training anthropogen	716	8	230	479	367	350	--
Health and education disparities	887	5	44	839	592	295	--
Organized research units institutes							
Biocircuits	4,698	226	161	4,311	2,395	2,303	--
Engineering in medicine	1,263	--	153	1,110	585	678	(0)
Research on aging	914	149	120	645	508	406	--
Genomic medicine	1,104	--	298	805	287	817	0
Molecular medicine	0	--	0	0	--	0	--
Research in biological structures	10,423	1,093	88	9,241	5,332	5,177	86
Ophthalmology	17,468	--	(30)	17,498	11,339	6,130	(0)
Pathology	12,052	59	791	11,203	5,211	6,842	--
Pediatrics	55,688	224	7,870	47,594	27,861	27,830	3
Pharmacology	18,979	221	2,272	16,486	8,998	9,981	0
Psychiatry	45,133	30	192	44,911	20,363	24,770	--
Radiology	9,441	(19)	133	9,327	5,356	4,085	--

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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	4,251	9	144	4,097	1,981	2,270	0
Surgery	6,256	12	1,776	4,469	3,435	2,828	7
Translational medicine	1	--	1	--	--	1	--
Other support	(1)	--	(1)	--	--	(1)	--
Total	430,626	11,804	26,797	392,026	195,254	237,520	2,148
PUBLIC SERVICE							
Area health and education center	179	--	--	179	104	75	--
Dean's office school of medicine	34	34	--	--	--	34	--
Family medicine and public health	312	--	--	312	215	97	--
Organized research units							
Cancer center	(1)	--	(1)	--	--	(1)	--
Medical education	190	16	166	8	99	91	(0)
Medicine	208	--	--	208	126	83	--
Pediatrics	313	315	(0)	(2)	182	131	0
Reproductive medicine	806	--	--	806	518	287	(0)
Total	2,042	365	166	1,511	1,244	798	(0)
ACADEMIC SUPPORT							
Anesthesiology support services	308	--	308	--	125	183	--
Dean's office							
Admissions	368	--	368	--	232	136	0
Animal care program	8,479	8,479	--	--	--	8,479	--
General operating costs	25,113	2,537	22,577	--	6,942	18,171	--
Human subjects committee	1,058	12	1,046	--	715	344	--
International education	151	--	151	--	138	13	--
Public affairs	43	43	--	--	--	43	--
Student affairs	131	--	3	129	28	103	--
Student performance	636	--	633	3	440	1,132	937
Support services	7,370	526	6,820	24	3,158	10,226	6,014
Laboratories and support services							
Cancer center	7,082	--	7,077	5	5,407	5,023	3,349
Cellular and molecular medicine	47	--	47	--	106	118	177
Center for research in biological structures	(36)	--	(36)	--	53	76	165
Clinical investigations institute	(41)	--	(41)	--	569	540	1,150
Clinical pharmacy services	292	--	292	--	192	178	78
Family medicine and public health	3,411	--	3,411	--	1,773	2,213	575
Hospitalist support services	3,127	--	3,127	--	2,270	858	0
Medicine	799	--	780	19	462	462	125
Neurosciences	528	--	528	--	252	350	74
Nevada cancer institute	2,227	--	2,227	--	--	2,227	--
Ophthalmology	611	--	611	--	308	302	--
Orthopaedics	105	--	105	0	50	55	--
Pathology	996	--	996	--	784	331	118
Pediatrics	2,463	--	2,460	3	1,278	1,334	149
Psychiatry	145	--	144	0	213	167	236
Radiology	590	--	590	--	1,153	1,591	2,154
Reproductive medicine	11	--	11	--	9	3	--
Surgery	798	--	766	32	747	1,645	1,595
Managed care	153	--	153	--	1,959	(2,879)	(1,073)
Medical group operations	140,352	--	140,350	2	53,332	89,768	2,747
Office of learning resources	5,176	14	5,092	69	3,693	2,532	1,049
Psychiatry clinic	12,039	--	12,039	--	7,461	4,578	--
Vice chancellor health sciences other	2,169	2,169	--	--	--	2,169	--
Vice chancellor health sciences planning	13,751	(344)	14,093	3	16,256	11,660	14,165
Total	240,453	13,437	226,728	289	110,104	164,133	33,784
Total School of Medicine	1,053,042	82,049	568,570	402,422	623,914	534,195	105,068
SKAGGS SCHOOL OF PHARMACY AND PHARMACEUTICAL SCIENCES							
INSTRUCTION	16,571	8,441	7,175	956	8,882	7,690	1
RESEARCH	11,979	54	618	11,307	5,154	6,824	--
ACADEMIC SUPPORT	10	--	10	--	73	118	180

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	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
Total Skaggs School of Pharmacy and Pharmaceutical Sciences	28,561	8,495	7,803	12,263	14,109	14,633	181
CAMPUS-WIDE DEPARTMENTS							
INSTRUCTION							
Academic computing							
Computing services	6	--	--	6	--	6	--
Instruction and research facility	5,427	189	4,255	983	2,275	3,152	(0)
Academic field studies	311	21	288	1	191	120	(0)
Anthropology	3,969	1,979	1,987	3	2,774	1,195	(0)
Area and ethnic studies and research	1,861	1,609	252	--	1,351	510	--
Biological sciences	28,908	13,692	15,014	203	18,435	10,474	0
Brain and mind institute	53	53	--	--	--	53	--
California literature project	123	--	123	--	25	99	--
Center for research in educational equity, assessment, and teaching excellence	22	20	--	2	18	4	--
Chemistry and biochemistry	20,751	9,209	10,599	943	12,876	7,875	(0)
Chronobiology	(6)	--	(6)	--	--	(6)	--
Cognitive science	5,254	2,777	2,475	2	3,806	1,448	--
Community medicine--general campus	4,433	2,424	1,977	32	3,160	1,273	--
Economics	12,363	6,794	5,435	134	9,493	2,870	--
Ethnic studies	2,882	1,597	1,283	2	2,017	865	0
Global health program	58	15	43	0	36	22	--
Global justice center	6	3	--	3	--	6	0
History	8,043	3,682	3,947	414	5,634	2,409	0
Human development program	514	330	183	--	364	149	--
Interdisciplinary sequence							
Contemporary issues	66	6	59	--	42	24	0
Cultural traditions	124	89	35	--	94	30	--
Environmental systems	97	50	47	--	81	17	(0)
Geometry and physics	7	--	7	--	--	7	--
Humanities	978	830	148	0	849	130	0
Special studies	282	237	42	2	205	77	--
Urban and rural studies	635	498	133	4	486	148	--
International relations and pacific studies	(54)	(54)	--	--	--	(54)	--
International studies program	256	191	65	--	201	55	--
Language learning laboratory	73	2	70	1	52	21	--
Latin american studies	124	49	76	0	75	49	(0)
Linguistics	2,382	1,257	1,124	--	1,638	744	0
Literature	10,030	5,513	4,436	81	7,057	2,974	(0)
Mathematics	13,094	6,758	6,272	64	9,843	3,250	0
Mathematics placement and testing	83	--	83	--	57	27	0
Music	7,108	3,456	3,450	202	5,023	2,090	5
Neural computation	55	--	--	55	8	47	--
Philosophy	4,897	2,435	2,413	49	3,418	1,479	(0)
Physics	16,069	8,540	7,769	(240)	10,235	5,833	(1)
Political science	8,753	4,441	4,303	8	6,571	2,182	(0)
Psychology	7,069	3,786	3,278	5	5,151	1,918	--
Resource administration data	797	5	771	21	226	572	(0)
Social sciences computing	1,115	88	1,027	--	698	416	--
Sociology	6,233	2,968	3,017	248	4,339	1,894	--
Subject a program	4,875	2,510	2,364	1	3,007	1,868	--
Theatre and dance	9,784	3,914	5,547	324	6,424	3,378	18
Undergraduate language program	1,690	1,529	161	--	1,307	382	--
Visual arts	6,014	2,924	3,028	62	4,037	1,978	--
Writing program	5,462	3,764	1,541	158	4,371	1,091	--
Educational fee expense proration	--	7,806	(7,806)	--	--	--	--
Other general campus	20	--	20	--	(1)	21	--
Total	203,094	107,986	91,334	3,774	137,943	65,173	22

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CURRENT FUNDS EXPENDITURES BY DEPARTMENT
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	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
RESEARCH							
African american studies research project	40	37	--	4	4	36	--
Anthropology	230	(0)	13	216	119	111	--
Biological sciences	22,178	571	398	21,209	11,320	10,858	--
California literature project	76	--	--	76	36	41	--
Chemistry and biochemistry	26,402	1,482	127	24,792	9,210	17,192	0
Cognitive science	1,694	78	54	1,562	1,006	688	(0)
Communication	315	122	151	42	143	173	--
Education studies	1,147	--	5	1,142	241	906	--
Economics	1,318	593	35	689	993	325	(0)
History	316	38	82	197	137	180	(0)
Interdisciplinary sequence							
Ethnic studies	121	37	72	12	48	74	--
Humanities	247	105	121	21	145	102	--
Design lab	658	658	--	0	400	258	(0)
Urban and rural studies	5	--	--	5	5	0	0
Linguistics	467	12	79	376	285	182	(0)
Literature	421	195	55	170	149	272	(0)
Mathematics	3,678	132	64	3,482	2,055	1,623	--
Music	218	123	76	19	88	130	(0)
Organized research units centers							
Astrophysics and space science	4,524	404	67	4,053	2,104	2,420	--
Comparative immigration studies	470	123	98	249	219	251	(0)
Chronobiology	1,331	114	27	1,190	671	660	--
Drug discovery	63	50	14	--	28	35	--
Energy research	7,279	421	680	6,178	4,048	3,207	(23)
Food and fuel for the 21century	1,406	237	43	1,126	896	510	(0)
Global justice center	565	125	243	197	249	317	--
Glycobiology research and training	42	10	30	2	7	49	14
Health and education disparities	214	163	51	(0)	140	73	(0)
Human development	1,597	125	0	1,472	1,065	532	--
Iberian and latin american studies	499	175	3	321	265	234	--
Magnetic recording research	2,546	147	54	2,345	1,283	1,263	0
Molecular genetics	6	--	6	--	--	6	--
Research in computing and the arts	19	--	--	19	18	1	0
Research in educational equity, assessment, and teaching excellence	699	--	--	699	280	420	0
Research in language	732	88	127	517	382	350	--
San Diego supercomputer center	32,284	4,067	1,597	26,620	12,338	19,947	(0)
Organized research units institutes							
Brain and mind	1,465	309	--	1,155	626	839	--
Comparative human cognition laboratory	10	1	5	4	2	8	(0)
Engineering in medicine	3,213	278	56	2,879	1,719	1,496	2
Global conflict and cooperation	2,901	341	474	2,087	1,410	1,491	0
International, comparative, and area studies	341	175	36	130	150	190	(0)
Neural computation	7,176	651	114	6,412	3,490	3,687	--
Nonlinear science	0	--	--	0	--	0	--
Philosophy	143	34	30	79	56	87	(0)
Physics	14,725	358	433	13,935	6,688	8,038	--
Political science	1,270	49	58	1,164	660	610	--
Psychology	2,950	153	50	2,747	1,277	1,673	0
Pure and applied physical sciences	400	50	4	346	196	204	--
Sociology	390	38	39	313	188	202	--
Theatre and dance	415	328	46	42	330	85	--
Educational fee expense proration	--	688	(688)	--	--	--	--
Visual arts	751	88	162	501	319	431	0
Writing program	104	--	10	95	52	52	(0)
Other support	275	263	16	(4)	158	117	--
Total	150,338	14,236	5,214	130,888	67,696	82,635	(7)
PUBLIC SERVICE							
Biological sciences	27	--	27	--	3	36	12
California literature project	255	255	--	--	175	81	--
Education studies	71	61	--	10	50	21	--
Educational fee expense proration	--	19	(19)	--	--	--	--
Mathematics	505	4	70	432	209	297	0

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	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
Organized research units centers							
Research in educational equity, assessment, and teaching excellence	1,298	967	257	73	761	537	--
Organized research units institutes							
Comparative human cognition laboratory	28	28	--	0	17	11	--
Physics	(17)	(17)	--	--	--	(17)	--
Writing project	47	27	19	--	25	21	(0)
Total	2,214	1,344	354	516	1,239	988	12
ACADEMIC SUPPORT							
Academic computing							
Miscellaneous operations	(910)	--	(927)	18	409	725	2,043
Local area network	(1)	--	(1)	--	60	27	87
Word processing operations	95	--	95	--	--	124	30
Academic resource administration	1,378	1,336	42	--	--	1,378	0
Animal care program	1,321	827	371	123	7,604	7,352	13,636
Biological sciences support facilities	212	29	179	4	801	1,302	1,890
Campus research machine shop	287	--	283	4	590	802	1,105
Chemistry and biochemistry support facilities	4	--	4	--	624	761	1,381
Classroom management	1	--	1	--	--	1	--
Computer sciences and engineering support services	(5)	--	(6)	1	165	69	239
Deans' offices							
Arts and humanities	1,578	327	1,065	186	998	580	(0)
Biological sciences	1,675	437	1,064	175	1,015	660	0
Natural sciences	1,327	231	1,088	8	885	442	--
Social sciences	1,503	191	1,312	--	1,086	417	(0)
Educational fee expense proration	--	153	(153)	--	--	--	--
Instructional media program	554	4	548	1	333	221	(0)
Library photo service	42	--	42	--	0	42	1
Mandeville center operations	297	--	282	15	246	131	80
Mathematics placement and testing program	(1)	--	(1)	--	3	2	6
Music center studios	(7)	--	(7)	--	--	(2)	5
Organized research units centers							
Magnetic recording research	26	--	26	--	1	26	1
Molecular genetics	(1)	--	(1)	--	(1)	--	--
Organized research units institutes							
Comparative immigration studies	133	133	--	--	60	72	0
Physics support facilities	54	--	54	--	101	389	436
Psychology	(1)	--	(1)	--	--	(0)	0
Sports facility office	85	--	85	--	47	38	--
San diego supercomputer center support	984	(4)	984	4	2,134	5,171	6,321
Total	10,630	3,664	6,427	539	17,163	20,730	27,263
Total Campus-Wide Departments	366,277	127,230	103,329	135,718	224,042	169,525	27,290

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	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
PROVOSTS' OFFICES							
PUBLIC SERVICE							
Provost warren college	0	--	--	0	--	0	--
ACADEMIC SUPPORT							
Provost eleanor roosevelt college	782	0	763	18	497	285	0
Provost muir college	987	9	954	24	607	380	0
Provost revelle college	1,145	58	1,015	71	671	474	0
Provost sixth college	936	1	872	63	576	360	(0)
Provost thurgood marshall college	1,188	31	1,134	23	708	481	(0)
Provost warren college	2,649	131	2,458	60	1,603	1,046	--
Total	7,687	230	7,196	260	4,662	3,025	(0)
Provost student service all colleges	(2,504)	--	(2,506)	2	444	1,327	4,275
Total Provosts' Offices	5,183	230	4,690	262	5,106	4,352	4,275
SCRIPPS INSTITUTION OF OCEANOGRAPHY							
INSTRUCTION							
The SIO department	8,760	6,962	1,565	233	6,028	2,732	0
Geological Research	17	17	--	--	15	2	--
Geophysics and planetary physics	(14)	(17)	3	--	--	(14)	--
Other provisions	92	--	92	--	--	92	--
Total	8,855	6,962	1,660	233	6,043	2,813	0
RESEARCH							
Institutes							
Geophysics and planetary physics	17,895	4,322	48	13,524	9,290	8,608	3
Marine resources	6,294	--	246	6,048	1,864	4,431	--
Laboratories							
Marine physical laboratory	20,622	2,452	489	17,681	8,416	14,306	2,099
Biology research section	83	83	--	0	16	67	0
Fluids research section	84	84	--	--	23	61	(0)
Climate research division	17,277	4,365	270	12,642	7,830	9,447	0
Geosciences research division	8,767	2,587	119	6,062	4,718	4,049	0
Marine biology research division	6,987	2,476	91	4,420	3,295	3,692	--
Organized research units: Centers for:							
Clouds, chemistry, and climate	75	--	--	75	63	12	(0)
Marine biotechnology and biomedicine	4,103	772	154	3,177	2,451	1,652	--
Observations, modeling and prediction	0	0	--	--	--	0	--
Committee on research	246	104	142	--	--	246	(0)
Integrative oceanography division	12,227	3,064	146	9,018	6,101	6,125	(0)
Shipboard technical support	709	--	--	709	212	497	--
The SIO department	14,285	217	1,304	12,764	3,782	10,503	(0)
Use of ships	16,363	292	392	15,679	525	15,838	--
Total	126,017	20,817	3,400	101,799	48,585	79,534	2,102
PUBLIC SERVICE							
Birch aquarium--museum	29	--	--	29	19	9	--
Total	29	--	--	29	19	9	--

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	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
ACADEMIC SUPPORT							
Director's office	15,167	7,616	3,257	4,294	8,456	10,467	3,756
Birch aquarium--museum	5,301	--	4,315	986	2,669	2,795	163
Institutes							
Geophysics and planetary physics							
Computing ring	0	--	0	--	198	218	416
Data system	(11)	--	(11)	--	--	11	22
Orbit center	83	--	83	--	50	33	--
Support services	725	--	725	--	482	371	128
Laboratories							
Machine shop	92	--	92	--	565	568	1,042
Marine facilities							
Ships operations	2,028	--	1,532	497	6,152	8,767	12,891
Marine facility shop	247	--	247	--	249	363	365
Marine sciences development and outfitting shop	1,631	--	1,629	1	1,251	1,772	1,392
Research divisions							
Geological research							
Support services	121	--	121	--	89	271	239
Sio director-special events	69	--	--	69	--	69	--
Organized research units							
Center for coastal studies	(17)	--	(17)	--	174	100	292
Integrative oceanography	64	--	64	--	126	104	166
Marine biology research							
Support services	61	--	61	--	40	21	--
Instrument development group	(105)	--	(105)	0	651	2,430	3,186
Physical oceanography research division support services	(0)	--	(0)	--	10	0	11
Sio unallocated	259	--	259	--	--	259	--
Total	25,715	7,616	12,251	5,847	21,164	28,618	24,068
AUXILIARY ENTERPRISES							
Director's office	15	--	15	--	--	15	--
Total Scripps Institution of Oceanography	160,630	35,396	17,326	107,908	75,812	110,989	26,171
CAMPUSWIDE PROGRAMS							
INSTRUCTION							
Social sciences--instruct funds	104	4	100	--	34	72	2
UCSD global seminars	945	--	939	5	94	851	(0)
Teaching assistant insurance	203	203	--	--	--	203	--
Tuition remission program	1,420	1,420	--	--	--	1,420	--
Other	413	225	187	--	--	413	--
Other provisions	10,298	1,282	9,016	--	--	10,298	--
Other assessment recharge	(13,510)	--	(13,510)	--	--	--	13,510
Compensated absences accrual	1,986	912	1,030	43	2,169	(183)	--
Total	1,858	4,047	(2,238)	49	2,297	13,073	13,512
RESEARCH							
Credits for disallowance	(2)	--	(8,576)	8,574	--	(2)	--
Ethnic studies	187	--	186	1	137	58	8
Tuition remission program	(59)	--	(59)	--	--	(59)	--
Other	(2,219)	354	(2,350)	(222)	(11)	(2,208)	--
Other provisions	7,754	7,110	581	63	182	7,572	(0)
Other assessment recharge	(11,188)	--	(11,188)	--	--	--	11,188
Compensated absences accrual	(409)	(92)	106	(423)	(137)	(273)	--
Total	(5,936)	7,372	(21,301)	7,992	172	5,087	11,196

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	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
PUBLIC SERVICE							
Community college transfer	440	419	21	--	224	216	--
Early outreach programs	2,401	828	46	1,527	1,327	1,074	(0)
Sponsored education program-- medical center	(6)	--	(6)	--	--	23	29
Office of graduate studies and research	37	37	--	--	--	37	--
Television channel 35	421	--	326	95	471	741	791
The preuss school	8,250	2	41	8,208	4,263	3,987	(0)
University events	1,489	--	845	644	552	1,007	70
Work study program contracting agencies	326	--	102	224	325	1	--
Other	(121)	(7)	(110)	(3)	--	(121)	--
Other provisions	417	417	--	--	--	417	--
Other assessment recharge	(453)	--	(453)	--	--	--	453
Compensated absences accrual	28	0	28	1	32	(4)	(0)
Total	13,229	1,695	839	10,695	7,193	7,378	1,342
ACADEMIC SUPPORT							
Academic business office conference	158	--	157	1	60	104	5
Graduate admissions information system	1,015	299	717	--	468	547	--
Innovative instructional project	1	(6)	8	--	1	0	(0)
Library	43,174	23,315	16,868	2,991	15,729	27,448	3
Other provisions library	1,345	--	1,345	--	--	1,345	--
Other assessment recharge	(3,429)	--	(3,429)	--	--	--	3,429
Media services	4,293	3,554	739	1	1,475	2,819	0
Office of academic support and information services	2,068	--	1,771	297	1,321	747	--
Office of graduate studies and research	2,311	77	2,126	108	1,466	998	154
Office of international education	243	--	241	2	173	70	--
Office of technology licensing	7,450	--	7,450	--	--	7,450	--
Teaching assistant training program	397	381	(0)	17	235	162	(0)
Other	(2,129)	(50)	(2,079)	--	82	(2,211)	(0)
Other provisions	999	27	972	--	--	999	--
Other assessment recharge	(1,345)	--	(1,345)	--	--	--	1,345
Compensated absences accrual	571	(101)	591	81	647	(76)	--
Total	57,122	27,495	26,130	3,497	21,656	40,402	4,936
Total Campuswide Programs	66,273	40,609	3,431	22,233	31,318	65,941	30,986
SUMMER SESSION							
INSTRUCTION	863	--	863	--	330	533	--
EXTENDED STUDIES AND PUBLIC PROGRAMS							
INSTRUCTION							
Continuing education general programs	11,534	--	11,521	13	6,350	6,419	1,235
Professional programs	23,463	--	23,039	424	11,193	13,203	933
Other	4,476	48	4,371	57	3,074	3,538	2,135
Total Extended Studies and Public Programs	39,473	48	38,931	494	20,618	23,160	4,304
UCSD MEDICAL CENTER	1,212,384	26	1,212,085	273	484,723	761,886	34,224
Other assessment recharge	(7,971)	--	(7,971)	--	--	--	7,971
Total UCSD medical center	1,204,413	26	1,204,114	273	484,723	761,886	42,195
STUDENT SERVICES							
ADMINISTRATION							
Assistant vice chancellors academic services	564	--	--	564	44	520	--
university center	314	--	314	--	192	122	--
Advisory committee	156	--	156	0	93	63	--
Dean of student affairs	2,661	--	2,657	4	1,673	989	--
Other provision	75	75	--	--	--	75	--
Other assessment recharge	(791)	--	(791)	--	--	--	791
Student affairs special services	3,226	334	2,841	51	1,546	1,680	0
Total Administration	6,206	409	5,177	619	3,547	3,449	791

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		General	Designated				
CULTURAL AND SOCIAL ACTIVITIES							
Cultural activities	3,809	1	3,807	1	14	3,795	0
Housing services	189	45	142	2	183	117	111
Other social services							
Associated students--government	2,015	28	1,960	27	672	1,420	77
Resident hall advisors	3,196	--	3,173	23	1,477	1,719	(0)
Student activities and programs	3,075	19	3,015	40	1,666	1,414	5
Student center	5,792	25	5,724	43	2,689	3,816	713
Student events	645	--	645	--	139	555	49
Student organizations	2,197	--	2,166	31	686	1,568	57
Total	16,920	73	16,683	164	7,330	10,492	902
Public ceremonies							
Graduation	76	--	76	--	1	75	0
Recreational programs							
Intercollegiate athletics	8,739	--	8,245	494	3,932	4,880	74
Recreational athletic program	5,858	--	5,807	51	3,958	2,158	258
Sports facilities	5,360	--	5,320	40	2,130	3,536	306
Total	19,957	--	19,373	584	10,021	10,575	638
Total Cultural and Social Activities	40,950	118	40,081	751	17,548	25,053	1,651
COUNSELING AND CAREER GUIDANCE							
Counseling							
Counseling services	4,691	42	4,512	136	3,037	1,664	10
Early outreach programs	1,546	0	16	1,529	619	927	--
Orientation program	1,109	--	1,105	4	191	918	--
Special services	261	--	261	1	177	84	(0)
Total	7,608	43	5,895	1,670	4,025	3,593	10
Disadvantaged student assistance							
Office for students with disabilities	1,089	12	1,063	15	486	603	(0)
Foreign student programs							
International studies	2,696	908	1,776	12	1,432	1,280	16
Placement							
Career planning and placement center	0	--	0	--	--	0	--
Career planning and placement center	2,393	161	2,182	51	1,236	1,168	10
Total Counseling and Career Guidance	13,786	1,124	10,915	1,748	7,179	6,644	36
FINANCIAL AID ADMINISTRATION							
Graduate student programs	610	--	610	--	381	229	0
Student financial services	3,339	163	3,171	5	1,997	1,342	(0)
Total Financial Aid Administration	3,949	163	3,781	5	2,378	1,570	--
STUDENT ADMISSIONS AND RECORDS							
Admissions office	5,392	5,078	295	20	3,034	2,358	0
Educational testing	(0)	--	(0)	--	(0)	0	--
Registrar's office	4,582	4	4,560	18	2,838	1,745	1
Total Student Admissions and Records	9,974	5,081	4,855	37	5,871	4,103	1
STUDENT HEALTH SERVICES							
	41,101	--	41,101	--	5,594	35,538	32

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		General	Designated				
CONTRACTS AND GRANTS ADMINISTRATION	1,282	(2)	1,284	--	--	1,282	--
COMPENSATED ABSENCES ACCRUAL	9	(10)	48	(30)	32	(23)	0
EDUCATIONAL FEE EXPENSE PRORATION	--	(6,885)	6,885	--	--	--	--
Total Student Services	117,257	(1)	114,127	3,131	42,149	77,617	2,510
<u>INSTITUTIONAL SUPPORT</u>							
EXECUTIVE MANAGEMENT							
Chancellor and vice chancellors							
Chancellor's office	5,656	1,875	3,738	43	2,936	2,721	0
Chancellor research	6,072	3,257	2,812	4	3,633	2,440	1
Academic affairs	11,032	8,304	2,682	46	6,832	4,223	23
Chief financial officer	3,576	234	3,342	--	1,678	1,939	41
Ethics and compliance	570	--	570	--	299	272	--
Other provision	589	406	183	--	--	589	--
Resource management and planning	3,616	634	3,028	(46)	1,756	2,367	508
Other assessment recharge	(1,656)	--	(1,656)	--	--	--	1,656
Undergraduate affairs	1,394	--	1,394	--	927	467	--
Total	30,850	14,710	16,094	46	18,061	15,018	2,228
Academic senate	1,118	1,057	61	0	720	398	(0)
Office of the campus counsel	1,084	307	777	--	776	308	0
Planning and budgeting							
Resource management	3,991	(0)	3,997	(6)	1,574	2,417	1
Planning office	2,702	1,042	1,660	--	1,673	1,029	(0)
Total	6,692	1,041	5,657	(6)	3,247	3,446	1
Total Executive Management	39,744	17,115	22,588	40	22,804	19,169	2,229
Business and financial services	17,415	2,110	15,292	13	10,661	7,032	278
Cashiers office	505	--	505	--	323	182	--
Total	17,920	2,110	15,797	13	10,984	7,213	278
Conflict of interest	3,874	535	3,339	1	2,412	1,462	(0)
Audit and management advisory services	1,696	--	1,696	--	1,652	801	757
Total Fiscal Operations	23,490	2,644	20,832	14	15,047	9,477	1,035
GENERAL ADMINISTRATIVE SERVICES							
Environmental health and safety							
Health and safety	7,269	5	7,251	12	5,107	3,795	1,633
Lifeguard service	861	--	861	--	--	861	--
Total	8,130	5	8,113	12	5,107	4,656	1,633
Information systems							
Administrative computing	22,545	5,538	17,006	1	12,735	13,264	3,455
Personnel							
Affirmative action programs	802	437	364	1	251	551	--
Employee assistance program	505	--	505	--	354	157	6
Human resources	7,984	4,096	3,875	13	16,291	5,885	14,191
Total	9,291	4,533	4,743	14	16,896	6,592	14,197

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		General	Designated				
Other							
Administrative records	997	--	995	3	598	400	--
Association memberships	490	490	--	--	--	490	--
Blackhorse farms ground lease	46	--	46	--	--	46	--
Campus sculpture collection	602	246	58	297	171	430	--
Campus-wide employee support program	(3,549)	--	(3,549)	--	--	--	3,549
Campus-wide program expenses	2,662	1,620	1,031	12	--	2,662	--
Clinical science building	360	--	360	--	--	360	--
Estancia la jolla hotel and spa	12	--	12	--	--	12	--
Foreign scholars program	488	--	480	8	787	493	792
Interest refunds to agencies	137	--	137	--	--	137	--
President emeritus	89	--	89	--	48	40	--
Real estate development	2,660	753	1,906	1	896	2,213	449
Science research park ground lease	77	--	77	--	--	166	89
Staff association programs	24	--	24	--	--	24	--
Staff recognition awards	17	17	--	--	16	1	--
Student corps services	(9)	--	(9)	--	--	2	10
Technology transfer and intellectual property services	3,623	1,114	2,471	37	2,474	1,149	(0)
Torrey pines center south	1,398	1,007	391	--	--	1,759	361
Tax improvement project	350	--	350	--	--	350	--
Other assessment recharge	627	--	627	--	--	627	--
Total	11,101	5,247	5,496	358	4,990	11,361	5,250
Total General Administrative Services	51,067	15,324	35,358	385	39,728	35,873	24,535
LOGISTICAL SERVICES							
Construction management	(336)	--	(337)	1	5,304	9,761	15,400
Media center	(130)	--	(130)	--	239	828	1,197
Imprints	71	--	63	8	1,202	2,354	3,484
Garage and transportation							
Campus shuttle	(348)	--	(348)	--	--	19	367
Parking citation collection	518	--	518	--	--	518	--
Transportation services-central garage	(263)	--	(266)	2	830	2,899	3,992
Total	(93)	--	(96)	2	830	3,437	4,360
Mail and messenger services	(24)	3	(41)	14	537	2,329	2,889
Materiel management							
Chemistry storehouse	1	--	1	--	98	402	499
BFS--sale of surplus property	436	--	436	--	385	393	342
BFS--purchasing	3,093	246	2,847	--	2,111	982	--
BFS--receiving	1,276	556	720	--	633	642	--
BFS--storehouse	2	--	2	--	272	1,942	2,212
Total	4,808	802	4,006	--	3,499	4,361	3,053
Police	7,494	530	6,913	51	6,132	4,410	3,049
Telecommunications services	(2,064)	505	(2,598)	29	7,524	13,475	23,062
Total Logistical Services	9,726	1,839	7,781	105	25,267	40,954	56,495

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	7,403	18	7,197	188	3,614	3,789	0
Development and university relations	8,307	1,007	5,711	1,589	2,823	5,484	--
Fund raising activities							
Social sciences	20	--	(9)	29	--	20	--
General campus	15,282	--	14,198	1,084	9,984	5,297	(0)
School of medicine	(1)	--	0	(1)	--	(1)	--
School of pharmacy	21	--	21	--	--	21	--
Total	31,032	1,025	27,118	2,889	16,422	14,610	--
University communications	2,185	169	1,995	21	1,464	721	--
Publications office	3,047	--	3,052	(4)	749	2,697	398
Total Community Relations	36,265	1,194	32,165	2,905	18,635	18,029	398
EDUCATIONAL FEE EXPENSE PRORATION							
	--	4,249	(4,249)	--	--	--	--
CONTRACTS AND GRANTS ADMINISTRATION							
	590	41	550	--	--	590	--
COMPENSATED ABSENCES ACCRUAL							
	(516)	(463)	(92)	40	(442)	(74)	--
Total Institutional Support	160,366	41,943	114,933	3,489	121,039	124,019	84,693
OPERATION AND MAINTENANCE OF PLANT							
Administration	4,034	3,060	970	3	1,517	2,686	169
Building maintenance	17,631	8,961	8,668	2	2,771	29,623	14,763
Chancellor's house maintenance	160	--	--	160	--	160	--
Deferred maintenance projects	7,058	240	6,818	--	--	7,058	(0)
Educational fee expense proration	--	114	(114)	--	--	--	--
EHS hazardous waste disposal	2,746	1,213	1,523	9	1,523	3,365	2,142
Grounds maintenance	3,397	3,369	26	1	2,296	8,391	7,291
Janitorial service	11,531	1	11,529	1	6,202	17,934	12,605
Plant service	6	--	2	4	4,416	52,652	57,062
Purchased utilities	17,944	8,721	9,223	--	2,011	32,794	16,861
Refuse disposal	248	377	(129)	--	127	490	369
Utilities operation	804	804	--	--	--	853	50
Contracts and grants administration	(12)	(32)	20	--	--	(12)	0
Compensated absences accrual	89	(0)	89	--	105	(17)	(0)
Other assessment recharge	1,118	--	1,118	--	--	3,192	2,074
Other provision	14	14	--	--	--	14	--
Total Operation and Maintenance of Plant	66,767	26,841	39,745	181	20,969	159,183	113,385
STUDENT FINANCIAL AID							
Student financial aid	247,994	24,989	140,761	82,243	875	247,201	82
Scholarship allowance	(173,412)	--	(173,412)	--	--	(173,412)	--
Total Student Financial Aid	74,582	24,989	(32,651)	82,243	875	73,789	82

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	(3,516)	--	(3,522)	5	15,777	(19,264)	30
Coast apartments	1,086	--	1,086	--	146	939	(0)
Faculty apartments	578	--	578	--	--	578	--
La jolla del sol apartments	4,297	--	4,297	--	605	3,696	4
Marshall college apartments	9,071	--	9,059	12	1,312	7,972	213
Muir apartments	1,718	--	1,718	--	--	1,807	89
Muir tamarack apartments	3,372	--	3,363	9	295	3,160	83
Matthews apartments	3,382	--	3,368	14	453	3,250	321
Mesa apartments	4,000	--	4,000	--	--	4,010	10
Revelle apartments administration and clerical	2,506	--	2,506	--	--	2,643	137
Rita atkinson apartments	1,716	--	1,716	1	379	1,339	1
Roosevelt international house apartments	5,555	--	5,555	--	--	5,772	217
South mesa apartments	1,685	--	1,685	--	--	1,685	--
Pepper canyon apartments	3,473	--	3,473	--	--	3,596	123
Village east apartments	9,377	--	9,378	(0)	2,115	7,571	310
Village west apartments	5,174	--	5,174	--	988	4,541	355
Warren apartments	5,073	--	5,073	--	122	5,192	241
Total	58,547	--	58,506	41	22,193	38,488	2,134
RESIDENENCE HALLS							
Eleanor roosevelt residence halls	2,230	--	2,230	--	--	2,351	121
Marshall college residence halls	5,356	--	5,347	9	1,035	4,644	322
Muir residence halls	8,844	--	8,779	65	2,009	7,869	1,034
One miramar administration and clerical	2,533	--	2,533	--	306	2,227	--
Revelle residence halls	13,810	--	13,737	72	3,931	13,492	3,613
Roosevelt residence halls	6,636	--	6,630	5	1,239	6,012	616
Warren college residence halls	7,564	--	7,557	7	1,535	6,376	346
Total	46,973	--	46,814	159	10,055	42,971	6,053
OTHER							
Administration	281	--	281	--	1	280	0
Auxiliary business services	73	--	73	--	51	23	--
Auxiliary enterprises manager	46	--	46	--	1,725	(1,679)	--
Bike shop	267	--	266	0	81	195	9
Birch aquarium museum and bookshop	915	--	912	3	256	666	7
Birch aquarium-splash café	384	--	380	4	125	261	2
Bookstore	16,845	--	16,773	72	3,259	21,191	7,605
Catering and food services	40	--	34	6	497	(410)	48
Club med snack bar	894	--	884	10	347	594	46
Day care center	4,103	--	4,044	60	1,987	2,919	803
Grove cafe	(5)	--	(5)	--	--	(5)	--
La jolla playhouse	15	--	15	--	--	15	--
Muir college sundry shop	152	--	147	4	61	95	5
Parking and transportation services	14,850	--	14,822	27	5,430	11,356	1,936
Triton outfitters	89	--	85	4	23	79	13
University center	13	--	13	--	5	8	--
Price center operations							
Game room	18	--	11	7	18	0	(0)
Mail services	536	--	524	12	421	602	487
Vending machine operations	16	--	16	--	--	16	--
Contracts and grants administration	149	--	149	--	--	149	--
Other assessment recharge	(1,475)	6	(1,481)	--	--	6	1,481
Compensated absences accrual	83	--	82	0	98	(15)	--
Total	38,288	6	38,072	210	14,384	36,345	12,441
Total Auxiliary Enterprises	143,808	6	143,393	409	46,632	117,804	20,628
ELIMINATED CAPITAL EXPENDITURES							
	(41,240)	(7,219)	(28,435)	(5,586)	--	(41,240)	--
FUNDING STREAM ASSESSMENT							
	39,251	--	39,251	--	--	39,251	--
Total Current Funds Expenditures	\$ 3,676,646	\$ 428,432	\$ 2,405,319	\$ 842,896	\$ 1,823,313	\$ 2,319,604	\$ 466,270

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

University of California, San Diego
2014-2015

(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	\$ 1,453	\$ --	\$ 712	\$ 741	\$ 111	\$ 1,342	\$ --
JACOBS SCHOOL OF ENGINEERING							
Mechanical and aerospace engineering	1,713	1,397	8	308	24	1,689	--
Bioengineering	1,314	340	--	974	--	1,314	--
California institute--telecommunications and information technology	669	--	8	661	--	669	--
Computer science and engineering	893	654	75	164	121	772	--
Electrical and computer engineering	2,033	1,244	79	710	--	2,033	--
Structural systems project	177	57	--	120	--	177	--
Total	6,799	3,692	170	2,937	145	6,654	--
RADY SCHOOL OF MANAGEMENT	2,312	188	1,385	739	101	2,211	--
SCHOOL OF MEDICINE							
Dean's office	9,773	507	5,949	3,317	--	9,773	--
Cardiology	57	2	15	40	--	57	--
Cellular and molecular medicine	639	79	--	560	176	463	--
Family and preventive medicine	262	--	3	259	--	262	--
Medicine	4,895	7	120	4,768	11	4,884	--
Neurosciences	755	--	42	713	1	754	--
Outreach communication	81	--	--	81	--	81	--
Organized research units							
Anthropology	154	--	--	154	--	154	--
Cancer center	546	1	69	476	(9)	555	--
Clinical translational research institute	283	--	--	283	--	283	--
Institute for research on aging	38	--	--	38	--	38	--
Research in biostructures-medical	18	3	--	15	--	18	--
Office of graduate studies and research	52	52	--	--	--	52	--
Pathology	359	--	5	354	--	359	--
Pediatrics	78	--	(3)	81	(2)	80	--
Pharmacology	864	34	51	779	--	864	--
Psychiatry	862	--	(4)	866	--	862	--
Radiology	121	--	35	86	(21)	142	--
Reproductive medicine	388	--	29	359	--	388	--
Surgery	158	--	17	141	5	153	--
Vice chancellow health sciences planning	227	--	227	--	--	227	--
Total	20,610	685	6,555	13,370	161	20,449	--
SCHOOL OF PHARMACY AND PHARMACEUTICAL SCIENCES	4,125	4	2,343	1,778	277	3,848	--
CAMPUS-WIDE DEPARTMENTS							
Anthropology	154	124	18	12	--	154	--
Biological sciences	2,728	539	22	2,167	1	2,727	--
Chemistry and biochemistry	1,154	83	7	1,064	26	1,128	--
Communication	224	216	8	--	--	224	--
Economics	533	497	21	15	2	531	--
Ethnic studies	93	93	--	--	--	93	--
Equity diversity and inclusion	5	1	4	--	--	5	--
History	301	216	16	69	--	301	--
Latin american studies	41	28	--	13	4	37	--
Literature	1	--	--	1	--	1	--
Mathematics	366	308	--	58	--	366	--
Music	364	242	6	116	--	364	--
Organized research units							
Centers							
Chronobiology	5	--	--	5	--	5	--
Comparative immigration studies	16	--	11	5	--	16	--
Global justice	34	10	24	--	--	34	--
Magnetic recording	197	107	--	90	--	197	--
Super Computer	63	--	--	63	--	63	--
United states-mexican studies	154	32	--	122	10	144	--
Institutes							

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CURRENT FUNDS EXPENDITURES BY DEPARTMENT - FINANCIAL AID
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
Engineering in medicine	2	2	--	--	--	2	--
Global conflict and cooperation	20	--	--	20	--	20	--
Neural computation	317	14	--	303	--	317	--
Cognitive science	220	155	--	65	--	220	--
Education studies	23	--	--	23	--	23	--
Nano engineering	365	312	6	47	--	365	--
Philosophy	68	58	5	5	--	68	--
Physical science	17	--	--	17	--	17	--
Physics	612	549	--	63	--	612	--
Political science	192	107	70	15	2	190	--
Psychology	166	139	--	27	--	166	--
Other	101	--	99	2	--	101	--
Social sciences	36	--	--	36	--	36	--
Sociology	138	133	5	--	--	138	--
Theatre and dance	537	418	--	119	7	530	--
Urban studies and planning	5	--	3	2	--	5	--
Visual arts	198	171	5	22	--	198	--
Total	9,450	4,554	330	4,566	52	9,398	--
PROVOST SIX COLLEGE	21	10	3	8	--	21	--
SCRIPPS INSTITUTION OF OCEANOGRAPHY							
Marine resources	129	--	--	129	--	129	--
Marine physical laboratory	9	--	--	9	--	9	--
Research divisions							
Marine biology research division	96	--	6	90	--	96	--
Organized research units							
Centers							
Marine biotech and biomedicine	121	--	15	106	--	121	--
Sea stipend	275	--	--	275	--	275	--
SIO department	1,727	679	96	952	--	1,727	--
Integrated oceanographic division	12	--	--	12	--	12	--
Total	2,369	679	117	1,573	--	2,369	--
OTHER							
Astrophysics and space	22	--	--	22	--	22	--
Eleanor roosevelt college	15	--	1	14	--	15	--
Extension stipend	--	--	--	--	--	62	(62)
Muir college	9	--	--	9	--	9	--
Warren college	24	--	--	24	--	24	--
Office of graduate studies and research	51,720	7,274	36,589	7,857	28	51,692	--
Student financial services	(24,348)	7,903	(80,856)	48,605	--	(24,328)	(20)
Total	27,442	15,177	(44,266)	56,531	28	27,496	(82)
Subtotal Student Financial Aid	247,993	24,989	140,761	82,243	875	247,200	(82)
Less: scholarship allowance	(173,412)	--	(173,412)	--	--	(173,412)	--
Total Student Financial Aid	\$ 74,581	\$ 24,989	\$ (32,651)	\$ 82,243	\$ 875	\$ 73,789	\$ (82)

CURRENT FUNDS EXPENDITURES
BY FUND SOURCE

University of California, San Diego
2014-2015

(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY FUND SOURCE
(UNAUDITED)

	Current Funds			Distribution		
	Total	Unrestricted	Restricted	Salaries and Wages	Other Expenditures	Recharges
GENERAL FUNDS (1)						
Instruction	\$ 226,494	\$ 226,494	--	\$ 149,655	\$ 76,875	37
Research	58,357	58,357	--	27,701	30,657	0
Public service	3,617	3,617	--	2,000	1,617	--
Academic support	46,179	46,179	--	18,813	27,365	(2)
Medical Center	26	26	--	--	26	--
Student services	--	--	--	3,802	(3,802)	--
Institutional support	41,945	41,945	--	19,643	22,498	196
Operation and maintenance of plant	26,819	26,819	--	56	26,873	110
Student financial aid	24,989	24,989	--	199	24,791	0
Auxiliary enterprises	6	6	--	--	6	--
Total General Funds	428,432	428,432	--	221,869	206,905	342
TUITION AND FEES						
Instruction	206,135	206,135	--	127,183	84,047	5,094
Research	231	231	--	68	163	1
Public service	1,570	1,570	--	644	1,707	781
Academic support	34,752	34,752	--	21,339	13,424	10
Student services	95,939	95,939	--	30,342	65,597	0
Institutional support	24,179	24,179	--	15,945	8,234	--
Operation and maintenance of plant	18,470	18,470	--	183	18,286	--
Student financial aid	(15,628)	(15,628)	--	204	(15,770)	62
Auxiliary enterprises	362	362	--	361	1	--
Total Tuition and Fees	366,010	366,010	--	196,269	175,688	5,948

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
FEDERAL GOVERNMENT						
Grants						
Instruction	3,539	--	3,539	1,560	1,979	--
Research	427,567	--	427,567	183,368	244,199	--
Public service	1,883	--	1,883	1,067	816	--
Academic support	4,157	--	4,157	739	3,418	--
Medical Centers	2	--	2	2	--	--
Student services	960	--	960	421	539	--
Institutional support	208	--	208	187	21	--
Operation and maintenance of plant	20	--	20	20	--	--
Student financial aid	66,923	--	66,923	(27)	66,950	--
Auxiliary enterprises	395	--	395	377	18	--
Total	505,655	--	505,655	187,715	317,940	--
Contracts						
Research	19,455	--	19,455	8,587	10,868	--
Public service	189	--	189	123	66	--
Total	19,644	--	19,644	8,710	10,934	--
Total Federal Government	525,298	--	525,298	196,425	328,874	--

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	1,790	--	1,790	235	1,556	--
Research	29,158	--	29,158	12,638	16,518	(2)
Public service	1,062	--	1,062	631	433	3
Academic support	199	--	199	20	179	--
Student services	1,182	--	1,182	593	589	--
Institutional support	(7)	--	(7)	--	(7)	--
Student financial aid	1,091	--	1,091	146	946	--
Total Special State Appropriations and Contracts	34,475	--	34,475	14,263	20,214	1
<u>LOCAL GOVERNMENT</u>						
Research	4,883	--	4,883	2,681	2,202	--
Public service	8,143	--	8,143	4,390	3,753	--
Academic support	7	--	7	4	4	--
Student financial aid	5	--	5	--	5	--
Total Local Government	13,038	--	13,038	7,075	5,964	--
<u>PRIVATE GIFTS, GRANTS AND CONTRACTS</u>						
Instruction	10,267	5	10,262	5,027	5,242	2
Research	230,562	0	230,562	105,794	124,772	3
Public service	2,041	--	2,041	824	1,217	--
Academic support	4,283	--	4,283	1,462	2,822	--
Medical Center	271	--	271	4	267	0
Student services	872	--	872	67	805	--
Institutional support	8,664	5,486	3,177	3,623	5,040	--
Auxiliary enterprises	14	--	14	--	14	--
Student financial aid	13,496	835	12,661	340	13,156	--
Total Private Gifts, Grants and Contracts	270,470	6,327	264,143	117,141	153,335	5

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>ENDOWMENT AND SIMILAR FUNDS</u>						
Instruction	12,959	12,396	563	9,008	4,411	460
Research	12,871	10,593	2,277	6,435	6,436	--
Public service	298	185	113	142	159	3
Academic support	11,074	10,026	1,048	2,119	9,331	376
Student services	298	193	106	38	260	(0)
Institutional support	36,150	36,039	110	15,752	20,854	456
Operation and maintenance of plant	4,752	4,591	160	758	3,993	--
Student financial aid	3,777	2,214	1,563	7	3,770	--
Auxiliary enterprises	(253)	(253)	--	--	(253)	--
Total Endowment and Similar Funds	81,926	75,986	5,941	34,261	48,961	1,295
<u>SALES AND SERVICES OF EDUCATIONAL ACTIVITIES</u>						
Instruction	290,309	290,309	--	262,300	95,734	67,725
Research	13,808	13,808	--	9,494	6,510	2,197
Public service	126	126	--	34	119	27
Academic support	214,009	214,009	--	115,600	153,506	55,097
Medical Centers	86	86	--	4,463	4,207	8,585
Student services	445	445	--	460	88	103
Institutional support	105	105	--	--	106	1
Operation and maintenance of plant	161	161	--	--	161	--
Student financial aid	497	497	--	5	491	--
Total Sales and Services of Educational Activities	519,546	519,546	--	392,358	260,923	133,735
<u>SALES AND SERVICES OF AUXILIARY ENTERPRISES</u>						
Instruction	(149)	(149)	--	--	96	245
Research	2	2	--	--	2	--
Student services	1,167	1,167	--	552	656	41
Student financial aid	(20,582)	(20,582)	--	--	(20,582)	--
Auxiliary enterprises	127,399	127,399	--	43,724	102,658	18,983
Total Sales and Services of Auxiliary Enterprises	107,837	107,837	--	44,276	82,829	19,268

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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	78	78	--	176	11	109
Medical Center	1,203,009	1,203,009	--	479,986	748,515	25,491
Total	1,203,087	1,203,087	--	480,161	748,526	25,600
<u>OTHER SOURCES</u>						
Instruction	6,391	6,391	--	3,120	17,017	13,747
Research	5,263	5,263	--	(1,753)	20,314	13,297
Public service	(408)	(408)	--	528	(396)	540
Academic support	23,084	23,084	--	20,492	41,320	38,728
Medical Center	470	470	--	267	8,322	8,119
Student services	14,353	14,353	--	6,173	14,821	6,641
Institutional support	45,845	45,845	--	65,766	64,117	84,039
Operation and maintenance of plant	11,487	11,487	--	19,950	104,812	113,275
Student financial aid	(80)	(80)	--	--	(60)	20
Auxiliary enterprises	5,282	5,282	--	2,171	4,755	1,645
Total Other Sources	111,688	111,688	--	116,715	275,024	280,051
<u>RESERVES</u>						
Instruction	2,867	2,867	--	1,664	1,228	26
Research	1,562	1,562	--	412	1,150	--
Public service	18	18	--	13	5	--
Academic support	2,341	2,341	--	145	2,196	--
Medical Centers	127	127	--	--	127	--
Student services	335	335	--	145	190	--
Institutional support	1,494	1,494	--	122	1,372	(0)
Operation and maintenance of plant	5,530	5,530	--	--	5,530	--
Student financial aid	93	93	--	--	93	--
Auxiliary enterprises	472	472	--	--	472	--
Total Reserves	14,839	14,839	--	2,500	12,364	25
Total Current Funds Expenditures	\$ 3,676,646	\$ 2,833,751	\$ 842,896	\$ 1,823,313	\$ 2,319,604	\$ 466,270

(1) Excludes State Specific General Funds

(2) Includes State Specific General Funds

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

University of California, San Diego
2014-2015

(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	\$ 306,731	\$ 166,969	\$ 62,952	\$ 73,645	\$ 3,165
Summer session	14,474	6,252	825	7,287	110
University extension and continuing education	44,803	23,048	6,243	14,163	1,349
Total	366,008	196,269	70,020	95,095	4,624
<u>FEDERAL GOVERNMENT</u>					
Grants	462,775	187,715	59,273	206,412	9,375
Contracts	62,525	8,711	2,902	50,698	214
Total	525,300	196,426	62,175	257,110	9,589
<u>STATE GOVERNMENT</u>					
Appropriations and contracts	34,476	14,263	4,708	15,084	421
General	428,432	221,869	73,357	128,077	5,129
Total	462,908	236,132	78,065	143,161	5,550
<u>LOCAL GOVERNMENT</u>					
	13,038	7,075	2,898	2,563	502
<u>PRIVATE GIFTS, GRANTS AND CONTRACTS</u>					
Gifts	79,618	35,784	9,220	30,535	4,079
Grants	48,153	21,094	6,576	18,954	1,529
Contracts	142,700	60,264	18,857	60,498	3,081
Total	270,471	117,142	34,653	109,987	8,689
<u>ENDOWMENT AND SIMILAR FUNDS</u>					
	81,927	34,261	8,201	36,574	2,891
<u>SALES AND SERVICES OF EDUCATIONAL ACTIVITIES</u>					
Medical group activities	519,543	392,357	101,359	20,553	5,274
Total	519,543	392,357	101,359	20,553	5,274
<u>SALES AND SERVICES OF AUXILIARY ENTERPRISES</u>					
Parking operations	10,720	3,132	1,427	5,835	326
Residence and dining halls	105,610	34,390	15,786	54,575	859
Bookstore	17,967	3,440	1,243	13,268	16
Other	(26,462)	3,313	1,310	(31,114)	29
Total	107,835	44,275	19,766	42,564	1,230
<u>SALES AND SERVICES OF UCSD MEDICAL CENTER</u>					
	1,203,087	480,161	160,727	560,154	2,045
<u>OTHER SOURCES</u>					
	111,689	116,715	53,314	(63,328)	4,988
<u>RESERVES</u>					
	14,840	2,500	1,100	10,960	280
Total Current Funds Expenditures	\$ 3,676,646	\$ 1,823,313	\$ 592,278	\$ 1,215,393	\$ 45,662

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"
2014 - 2015

(Dollars in Thousands)

CURRENT FUNDS EXPENDITURES BY DEPARTMENT
(UNAUDITED)

	Current Funds			Distribution			
	Total	Unrestricted		Restricted	Salaries and Wages	Other Expenditures	Recharges
		General	Designated				
<u>PUBLIC SERVICE</u>							
Mathematics diagnostic testing project	74	--	74	--	28	46	--
Total Current Funds Expenditures	<u>\$ 74</u>	<u>\$ --</u>	<u>\$ 74</u>	<u>\$ --</u>	<u>\$ 28</u>	<u>\$ 46</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)

	Maturity Years	Outstanding Recorded at the campus	Outstanding Recorded at UCOP	Total June 30, 2015
Capital lease obligations	2015-2035	45,853	--	45,853
Mortgages and other borrowings	2015-2017	--	252,713	252,713
Revenue bonds				
Medical center	2015-2047	663,848	--	663,848
General revenue bonds	2015-2041	4,575	1,238,258	1,242,833
Multi-purpose projects	2015-2027	--	1,282	1,282
Third party debt		72,049	--	72,049
Total External Long Term Debt		\$ 786,325	\$ 1,492,253	\$ 2,278,578
Regents' loans	2015-2016	\$ 367	\$ --	\$ 367
Total Long Term Debt		\$786,692	\$1,492,253	\$2,278,945

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	\$ 41,883	\$ 59,340
Long Term Debt	768,868	1,450,370	2,219,238
Total Long Term Debt	\$ 786,325	\$ 1,492,253	\$ 2,278,578

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

(Dollars in Thousands)

	Outstanding July 1, 2014	Additions/ Adjustments	Repayments	Outstanding June 30, 2015	FY 14/15 Interest
Mortgages and Other Borrowings					
Campus life safety improvements	\$ --	\$ 319	\$ --	\$ 319	\$ --
Clinical & translational research institute	86,528	67,964	--	154,492	--
East campus bed tower (jacobs center)	72,170	--	--	72,170	--
East campus parking structure 2	--	11,543	--	11,543	--
Management school facility	4,100	--	--	4,100	84
SEP program: state operating	--	10,089	--	10,089	--
Total Mortgages and Other Borrowings	162,798	89,915	--	252,713	84
Revenue Bonds					
Variable Rate Demand (Pool 5)					
Deferred maintenance	594	--	594	--	44
Variable Rate Demand (Pool 6)					
Deferred maintenance	1,063	--	518	545	66
Variable Rate Demand (Pool 8)					
Deferred maintenance	1,084	--	347	737	53
General Revenue Bond (2007 J)					
Central utilities cogeneration addition	22,917	--	22,917	--	1,066
Eleanor roosevelt college housing and dining	46,207	--	46,207	--	2,115
Gilman parking	14,540	--	14,540	--	678
Torrey pines center north - parking	9,458	--	9,458	--	441
Torrey pines center south	14,560	--	14,560	--	679
W. m. keck building (fmri)	2,662	--	2,662	--	123
W. m. keck building equipment (fmri)	721	--	721	--	36
Powell-focht bioengineering hall	3,496	--	3,496	--	160
Science research park infrastructure	2,077	--	2,077	--	95
Leichtag family foundation biomedical building	36,563	--	36,563	--	1,701
Science and engineering research facility	15,610	--	15,610	--	748
Total General Revenue Bond (2007 J)	168,811	--	168,811	--	7,842
General Revenue Bond (2007 K)					
Nierenberg hall	1,698	--	1,698	--	82
Recreational/intramural and athletic complex	17,019	--	17,019	--	821
Warren college residence halls	19,196	--	19,196	--	926
Total General Revenue Bond (2007 K)	37,913	--	37,913	--	1,829
General Revenue Bond (2008 L)					
SIO storm/seawater management	7,185	--	7,035	150	184
General Revenue Bond (2009 O)					
Deferred maintenance	7,270	--	4,665	2,605	267
Housing and dining services administration building	21,010	--	12,390	8,620	804
North campus housing	105,025	--	62,055	42,970	4,016
Robert paine scripps center	2,715	--	2,470	245	81
San diego supercomputer center expansion	42,825	--	38,960	3,865	1,279
University centers expansion/renovation	61,515	--	55,975	5,540	1,837
Total General Revenue Bond (2009 O)	240,360	--	176,515	63,845	8,284
General Revenue Bond (2009 P)					
W. m. keck building equipment (fmri)	636	--	204	432	27

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

(Dollars in Thousands)

	Outstanding July 1, 2014	Additions/ Adjustments	Repayments	Outstanding June 30, 2015	FY 14/15 Interest
General Revenue Bond (2009 Q)					
Cogeneration plant expansion	5,680	--	5,680	--	146
Health sciences biomedical research facility	1,590	--	1,590	--	41
Health sciences graduate and professional student housing	6,955	--	6,955	--	180
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	--	264
Revelle college apartments	2,430	--	--	2,430	126
SEP program: recreation fee	230	--	15	215	11
SEP program: state operating	9,570	--	8,090	1,480	274
Telemedicine and prime-HEq ed facility	1,590	--	1,590	--	40
Total General Revenue Bond (2009 Q)	40,800	--	34,160	6,640	1,212
General Revenue Bond (2009 R)					
Cogeneration plant expansion	5,690	--	--	5,690	213
Health sciences biomedical research facility	13,510	--	--	13,510	524
Health sciences graduate and professional student housing	58,645	--	--	58,645	2,274
Marine ecosystem sensing laboratory	560	--	--	560	22
Muir college apartments	11,655	--	--	11,655	452
Muir Stewart Commons dining renovation	8,905	--	--	8,905	345
North campus housing phase 2	83,215	--	--	83,215	3,227
Revelle college apartments	15,790	--	--	15,790	612
Telemedicine and prime-HEq ed facility	5	--	--	5	--
Total General Revenue Bond (2009 R)	197,975	--	--	197,975	7,669
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
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	3
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	30
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

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

(Dollars in Thousands)

	Outstanding July 1, 2014	Additions/ Adjustments	Repayments	Outstanding June 30, 2015	FY 14/15 Interest
General Revenue Bond (2010 U)					
Eleanor roosevelt college housing and dining	14,414	--	13	14,401	721
Inst.of Geo./Planetary PhysicsIGPP	772	--	180	592	35
Science research park infrastructure	648	--	1	647	32
Student academic services facility	448	--		448	22
Total General Revenue Bond (2010 U)	16,282	--	194	16,088	810
General Revenue Bond (2011 AB)					
California institute of telecommunications and information technologies (cal it2)	4,957	--	413	4,544	231
Cellular and molecular medicine east	1,164	--	--	1,164	58
Central utilities cogeneration addition	1,103	--	--	1,103	55
Central utilities plant steam turbine generator and chille	3,050	--	341	2,709	130
Cogeneration plant expansion	123	--	--	123	6
Deferred maintenance	598	--	--	598	30
Eleanor roosevelt college housing and dining	14,684	--	1,956	12,728	724
Health sciences biomed research facility	35	--	--	35	2
Leichtag family foundation biomedical building	1,775	--	--	1,775	88
Miramar warehouse	1,455	--	134	1,321	67
Multi-purpose building	4,059	--	373	3,686	187
Rebecca & john moores ucsd cancer center	11,451	--	915	10,536	534
Science and engineering research facility	1,183	--	--	1,183	59
Science research park infrastructure	660	--	88	572	33
Skaggs school of pharmacy and pharmaceutical science	3,190	--	255	2,935	149
Student Academic Services Facility	649	--	85	564	31
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)	51,897	--	4,560	47,337	2,472
General Revenue Bond (2013 AF)					
Biology field station/site development	1,151	--	106	1,045	56
Bookstore	792	--	252	540	38
Campus services complex, phase I	1,549	--	142	1,407	75
Central utilities plant steam turbine generator and chille	312	--	--	312	16
Campus ambulatory care center	1,027	--	94	933	50
Clinical sciences building	5,551	--	510	5,041	269
Early childhood education center	607	--	57	550	29
Early childhood education center expansion	373	--	34	339	18
La jolla del sol	4,871	--	1,553	3,318	232
Mckee street purchase	329	--	30	299	16
Miramar warehouse	2,957	--	--	2,957	140
Multi-purpose building	8,249	--	--	8,249	388
Parking and roadway improvements, phase I (pool 1)	1,157	--	106	1,051	56
Parking and roadway improvements (pool 1b)	787	--	251	536	37
Parking system	5,460	--	911	4,549	261
Price center	2,944	--	262	2,682	143
Rebecca & john moores ucsd cancer center	20,203	--	--	20,203	952
Roger and ellen revelle laboratory	1,023	--	--	1,023	50
Shiley eye center	1,485	--	137	1,348	72
Skaggs school of pharmacy and pharmaceutical science	5,628	--	--	5,628	266
Student academic services facility	1,891	--	--	1,891	90
Student residence halls and apartments	5,020	--	1,601	3,419	239
Torrey pines center north	4,282	--	394	3,888	208
Torrey pines center south	2,772	--	255	2,517	134
UCHS refurbishment (pool 1)	792	--	253	539	38
Warren apartments	1,515	--	739	776	72
Total General Revenue Bond (2013 AF)	82,727	--	7,687	75,040	3,945

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

(Dollars in Thousands)

(UNAUDITED)

	Outstanding July 1, 2014	Additions/ Adjustments	Repayments	Outstanding June 30, 2015	FY 14/15 Interest
General Revenue Bond (2013 AG)					
Biology field station/site development	336	--	36	300	6
Bookstore	214	--	71	143	1
California institute of telecommunications and information technologies (cal it2)	13,202	--	51	13,151	499
Campus ambulatory care center	300	--	32	268	5
Campus services complex, phase I	453	--	49	404	8
Central utilities plant steam turbine generator and chille	98	--	--	98	2
Clinical sciences building	1,623	--	173	1,450	27
Early childhood education center	177	--	19	158	3
Early childhood education center expansion	110	--	12	98	2
La jolla del sol	1,321	--	439	882	9
Mckee street purchase	96	--	10	86	2
Miramar warehouse	855	--	3	852	32
Molecular biology research facility	13,044	--	1,381	11,663	217
Multi-purpose building	2,385	--	9	2,376	90
Parking and roadway improvements, phase I (pool 1)	339	--	36	303	6
Parking and roadway improvements (pool 1b)	213	--	71	142	1
Parking system	1,536	--	279	1,257	17
Price center	861	--	89	772	15
Rebecca & John Moores UCSD Cancer Center	5,842	--	24	5,818	221
Roger and Ellen Revelle Laboratory	308	--	3	305	7
Shiley Eye Center	434	--	46	388	7
Skaggs School of Pharmacy and Pharmaceutical Science	1,627	--	6	1,621	62
Student Academic Services Facility	542	--	2	540	21
Student Residence Halls and Apartments	1,361	--	452	909	9
Torrey Pines Center North	1,253	--	134	1,119	21
Torrey Pines Center South	811	--	87	724	13
UCHS Refurbishment (Pool 1)	215	--	72	143	1
Warren Apartments	403	--	201	202	2
Total General Revenue Bond (2013 AG)	49,959	--	3,787	46,172	1,306
General Revenue Bond (2014 AM)					
East Campus Office Building	15,126	--	--	15,126	819
Health Sciences Biomed Research Facility	93,686	--	--	93,686	5,074
Marine Ecosystem Sensing Laboratory	6,535	--	--	6,535	354
SEP Program: State Operating	23,678	--	--	23,678	1,281
SIO Research Support Facility	4,217	--	--	4,217	228
Total General Revenue Bond (2014 AM)	143,242	--	--	143,242	7,756
General Revenue Bond (2014 AN)					
East Campus Office Building	4,134	--	293	3,841	111
Health Sciences Biomed Research Facility	25,672	--	1,986	23,686	676
Marine Ecosystem Sensing Laboratory	1,786	--	127	1,659	48
SEP Program: State Operating	6,903	--	1,522	5,381	82
SIO Research Support Facility	1,152	--	82	1,070	31
Telemed & Prime-Heq Education Facility	22,326	--	351	21,975	1,042
Total General Revenue Bond (2014 AN)	61,973	--	4,361	57,612	1,990
General Revenue Bond (2015 AO)					
Cogeneration Plant Expansion	--	4,455	--	4,455	--
Health Sciences Biomedical Research Facility	--	1,220	--	1,220	--
Leichtag Family Foundation Biomedical Building	--	25,215	--	25,215	--
Nierenberg Hall	--	1,135	--	1,135	--
San Diego DM & FR Program, FY 06-07	--	3,315	--	3,315	--
Science and Engineering Research Facility	--	10,455	--	10,455	--
SEP Program: Campus Funds	--	17,215	--	17,215	--
SEP Program: State Operating	--	5,765	--	5,765	--

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

(Dollars in Thousands)

	Outstanding July 1, 2014	Additions/ Adjustments	Repayments	Outstanding June 30, 2015	FY 14/15 Interest
SIO storm/seawater management	--	5,325	--	5,325	--
Torrey pines center south	--	9,880	--	9,880	--
W. m. keck building equipment (fmri)	--	2,390	--	2,390	--
Total General Revenue Bond (2015 AO)	--	86,370	--	86,370	
General Revenue Bond (2015 AP)					
Central utilities cogeneration addition	--	22,895	--	22,895	--
Cogeneration plant expansion	--	1,275	--	1,275	--
Health sciences biomedical research facility	--	360	--	360	--
Leichtag family foundation biomedical building	--	7,305	--	7,305	--
Nierenberg hall	--	325	--	325	--
Robert paine scripps center	--	2,865	--	2,865	--
San diego dm & fr program, fy 06-07	--	970	--	970	--
Science and engineering research facility	--	3,005	--	3,005	--
Science research park infrastructure	--	2,150	--	2,150	--
SEP program: campus funds	--	5,075	--	5,075	--
SEP program: state operating	--	1,660	--	1,660	--
SIO storm/seawater management	--	1,495	--	1,495	--
San diego supercomputer center expansion	--	45,220	--	45,220	--
Telemed & prime-heq education facility	--	1,785	--	1,785	--
Torrey pines center south	--	2,900	--	2,900	--
W. m. keck building equipment (fmri)	--	685	--	685	--
Total General Revenue Bond (2015 AP)	--	99,970	--	99,970	
LPR (2007 D)					
East campus graduate housing	56,770	--	55,440	1,330	1,477
LPR (2010 E)					
Hopkins parking structure	2,954	--	12	2,942	133
LPR (2012 G)					
East campus graduate housing	11,550	--	--	11,550	530
Hopkins parking structure	14,893	--	276	14,617	718
Muir college apartments	16,690	--	305	16,385	808
Revelle college apartments	30,695	--	560	30,135	1,487
Total LPR (2012 G)	73,828	--	1,141	72,687	3,543
LPR (2015 J)					
East campus graduate housing	--	53,430	--	53,430	--
East campus graduate housing	--	43,055	--	43,055	--
Eleanor roosevelt college housing and dining	--	1,273	--	1,273	--
Eleanor roosevelt college housing and dining	--	6,855	--	6,855	--
Gilman parking	--	12,730	--	12,730	--
Health sciences graduate and professional student professional studen housing	--	6,855	--	6,855	--
Housing and dining services administration building	--	12,535	--	12,535	--
North campus housing	--	828	--	828	--
North campus housing phase 2	--	62,795	--	62,795	--
Recreational/intramural and athletic complex	--	10,090	--	10,090	--
Torrey pines center north - parking	--	14,690	--	14,690	--
University centers expansion/renovation	--	16,570	--	16,570	--
Warren college residence halls	--	68,670	--	68,670	--
Total LPR (2015 J)	--	310,376	--	310,376	--
Total Revenue Bonds	1,246,103	496,716	503,279	1,239,540	51,136
Total Long Term Debt Recorded at the Office of the President	\$ 1,408,901	\$ 586,631	\$ 503,279	\$ 1,492,253	\$ 51,220

RECORDED AT THE SAN DIEGO CAMPUS

(UNAUDITED)

(Dollars in Thousands)

	Outstanding July 1, 2014	Additions/ Adjustments	Repayments	Outstanding June 30, 2015	FY 14/15 Interest
Regents' Loans					
Bachman canyon lot	\$ 277	\$ --	\$ --	\$ 277	\$ --
Science research park	90	--	--	90	--
Total Regents' Loans	367	--	--	367	--
Capital Lease Obligations					
Equipment - campus	4,633	(228)	1,040	3,365	152
Equipment - medical center	19,260	32,971	9,743	42,488	280
SPWB hillcrest seismic improvement	--	--	--	--	--
Total Capital Lease Obligations	23,893	32,743	10,783	45,853	432
Mortgages and Other Borrowings					
Rebecca and john moores ucsd cancer center	2,124	--	2,124	--	--
Revenue Bonds					
Cardiovascular center/thornton expansion	123,715	--	--	123,715	5,404
Jacobs medical center	491,815	--	--	491,815	12,439
Moores cancer center	18,287	--	249	18,038	840
Solar energy projects GRB2010W	3,065	--	230	2,835	63
Solar energy projects GRB2012AE	1,990	--	250	1,740	--
Thornton hospital MCPRB2010G	26,450	--	3,950	22,500	1,186
UCSDMC-Cancer Center Facility	230	--	--	230	12
UCSDMC-Clinical Teaching Outpatient Faci	4,545	--	435	4,110	190
UCSDMC-Eleventh Operating Room	590	--	55	535	25
UCSDMC-MC Coronary Care ICU Expansion	1,190	--	115	1,075	50
UCSDMC-Outpatient Renovation	2,025	--	195	1,830	85
Total Revenue Bonds	673,902	--	5,479	668,423	20,294
Third Party Debt	73,446	--	1,397	72,049	4,125
San Diego Campus	\$ 773,732	\$ 32,743	\$ 19,783	\$ 786,692	\$ 24,851

SUMMARY SCHEDULE OF LONG TERM DEBT

(UNAUDITED)

(Dollars in Thousands)

	Outstanding July 1, 2014	Additions/ Adjustments	Repayments	Outstanding June 30, 2015	FY 14/15 Interest
Total Long Term Debt Recorded at the San Diego Campus	\$ 773,732	\$ 32,743	\$ 19,783	\$ 786,692	\$ 24,851
Total Long Term Debt Recorded at the Office of the President	1,408,901	586,631	503,279	1,492,253	51,220
Total Long Term Debt	\$ 2,182,633	\$ 619,374	\$ 523,062	\$ 2,278,945	\$ 76,071



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.

Compiled and edited by UCSD Business & Financial Services