

**SAN DIEGO COMMUNITY COLLEGE  
AUXILIARY ORGANIZATION**

**BASIC FINANCIAL STATEMENTS AND INDEPENDENT  
AUDITOR'S REPORT**

**FOR THE PERIOD ENDED  
JUNE 30, 2014**



**San Diego**

**Los Angeles**

**San Francisco  
Bay Area**

**christywhite**  
A PROFESSIONAL  
ACCOUNTANCY CORPORATION *associates*

# SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION

SAN DIEGO, CALIFORNIA

June 30, 2014

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The San Diego Community College Auxiliary Organization was formed in 1990 to promote and assist the programs of the San Diego Community College District in accordance with the mission, policies and priorities of the District as administered by the District Chancellor.

## BOARD OF DIRECTORS

Ken Kuniyuki	Chair, Academic Senate Representative, Mesa College
Dr. Pamela Luster	Vice Chair, President, Mesa College
Dr. Bonnie Ann Dowd	Secretary/Treasurer, Executive Vice Chancellor, Business and Technology Services
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Dr. Lynn Neault	Interim President, City College
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**SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION**  
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**JUNE 30, 2014**

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## FINANCIAL SECTION

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## INDEPENDENT AUDITORS' REPORT

Christy White, CPA

Michael Ash, CPA

Tanya M. Rogers, CPA, CFE

John Whitehouse, CPA

Heather Rubio

SAN DIEGO

LOS ANGELES

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To the Board of Directors of  
San Diego Community College Auxiliary Organization  
San Diego, California

### Report on the Financial Statements

We have audited the accompanying Statement of Net Position of the San Diego Community College Auxiliary Organization (the "Organization"), a component unit of the San Diego Community College District (the "District"), a not-for-profit organization, as of June 30, 2014, and the related Statements of Revenues, Expenses and Changes in Net Position and Cash Flows of the San Diego Community College Auxiliary Organization for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Organization's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Organization, as of June 30, 2014, and the respective changes in net position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Reporting Required by Government Auditing Standards*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 5 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



San Diego, California  
December 1, 2014

## SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION MANAGEMENT'S DISCUSSION AND ANALYSIS

### INTRODUCTION

This section of the San Diego Community College Auxiliary Organization's (Organization) financial statements present the analysis of the Organization's financial performance during the fiscal year that ended on June 30, 2014. Please read it in conjunction with the financial statements, which follow this section.

The Organization's general operations are supported by distributions from the Organization's endowment trust. These funds are used for District and campus support activities.

### FINANCIAL HIGHLIGHTS

- ▶ The Organization discontinued operating the Employee Training Institute (ETi), with those operations moving to the San Diego Continuing Education Foundation.
- ▶ The Organization's net position decreased \$29,849 or 4% during the course of the fiscal year ended June 30, 2014.
- ▶ Cash at year end showed a decrease of \$101,442 and investments showed an increase of \$6,472 for a net decrease of \$94,970; total assets decrease from the prior year is \$141,898.
- ▶ The Organization's accounts payable and accrued liabilities decreased by \$104,838 and other liabilities decreased by \$7,211 for a total decrease in liabilities of \$112,049 or 29%; due to the movement of ETi.

### OVERVIEW OF THE FINANCIAL STATEMENTS

The component unit financial statements include the Independent Auditors' Report, Management's Discussion and Analysis (MD&A) and financial statements with accompanying notes. Operating activities and non-operating activities are presented separately on the Statement of Revenues, Expenses and Changes in Net Position and the Statements of Cash Flows are presented using the direct method.

### REQUIRED FINANCIAL STATEMENTS

The financial statements of the Organization report information about the Organization using accounting methods similar to those used by private sector companies. These statements offer short-term and long-term financial information about its activities.

- The *Statements of Net Position* include all of the Organization's assets and liabilities for the year ended June 30, 2014, and provide information about the nature and amounts of investments in resources (assets) and the obligation to the Organization's creditors (liabilities). They also provide the basis for computing rates of return, evaluating the capital structure and assessing the liquidity and financial flexibility of the Organization.
- The *Statements of Revenues, Expenses and Changes in Net Position* account for all of the Organization's revenues and expenses for the year ended June 30, 2014. These statements reflect the results of the Organization's operations over the years identified and can be used to determine the Organization's credit worthiness and its ability to successfully recover all its costs through service fees and other charges.

SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS, *continued*  
JUNE 30, 2014

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REQUIRED FINANCIAL STATEMENTS (*continued*)

- The *Statements of Cash Flows* are required to provide information about the Organization's cash receipts and cash payments during the year ended June 30, 2014. These statements report cash receipts, cash payments, and net changes in cash resulting from operations, investing and financing activities; and provide answers to the questions of where cash came from, what cash was used for and what the changes in cash were for the reporting periods covered.

FINANCIAL ANALYSIS OF THE ORGANIZATION AS A WHOLE

The following analysis focuses on the Organization's net position (Table 1) and changes in net position (Table 2) during the years ended June 30:

Table 1  
Condensed Statement of Net Position

	2014	2013	\$ Variance	% Variance
<b>ASSETS</b>				
Cash and investments	\$ 1,023,964	\$ 1,118,934	\$ (94,970)	-8%
Other current assets	163	47,091	(46,928)	-100%
<b>Total Assets</b>	<b>1,024,127</b>	<b>1,166,025</b>	<b>(141,898)</b>	<b>-12%</b>
<b>LIABILITIES</b>				
Current liabilities	272,925	384,974	(112,049)	-29%
<b>Total Liabilities</b>	<b>272,925</b>	<b>384,974</b>	<b>(112,049)</b>	<b>-29%</b>
<b>NET POSITION</b>				
Unrestricted	751,202	781,051	(29,849)	-4%
<b>Total Net Position</b>	<b>\$ 751,202</b>	<b>\$ 781,051</b>	<b>\$ (29,849)</b>	<b>-4%</b>

There are notable decreases in assets and in liabilities due to the discontinued management of ETi. Overall operating results for the year show a decrease to net position of 4%.



**SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS, continued  
JUNE 30, 2014**

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Table 2

Condensed Statement of Activities and Changes in Net Position

	<b>2014</b>	<b>2013</b>	<b>\$ Variance</b>	<b>% Variance</b>
Revenues, gains and support	\$ 36,188	\$ 482,602	\$ (446,414)	-93%
Expenditures	285,588	915,042	(629,454)	-69%
Deficit before Non-Operating Income	<u>(249,400)</u>	<u>(432,440)</u>	<u>183,040</u>	<u>-42%</u>
Endowment trust income	212,112	91,797	120,315	131%
Income from investments	<u>7,439</u>	<u>14,717</u>	<u>(7,278)</u>	<u>-49%</u>
Changes in Net Position	(29,849)	(325,926)	296,077	-91%
Beginning Net Position	781,051	1,106,977	(325,926)	-29%
Ending Net Position	<u>\$ 751,202</u>	<u>\$ 781,051</u>	<u>\$ (29,849)</u>	<u>-4%</u>

The Auxiliary realized a net loss of \$29,849. Both revenues and expenditures decreased due to no longer conducting ETi activity, which has been moved to the San Diego Continuing Education Foundation.

**CONTACTING THE ORGANIZATION'S FINANCIAL MANAGEMENT**

This financial report was designed to provide a general overview of the Organization's finances for all those interested. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Executive Vice Chancellor, Business and Technology Services, San Diego Community College District, 3375 Camino del Rio South, Room 210, San Diego, CA 92108.

**SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION**  
**STATEMENTS OF NET POSITION**  
**JUNE 30, 2014**

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	<u>General Operating Fund</u>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 405,472
Investments	618,492
Accounts receivable	163
<b>Total Assets</b>	<u>1,024,127</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 82,543
Deposits held for others	152,494
Deferred revenues	37,888
<b>Total Liabilities</b>	<u>272,925</u>
<b>NET POSITION</b>	
Unrestricted	<u>751,202</u>
Total net position	<u>751,202</u>
<b>Total Liabilities and Net Position</b>	<u>\$ 1,024,127</u>

**SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION  
 STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
 FOR THE PERIOD ENDED JUNE 30, 2014**

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	General Operating Fund
<b>OPERATING REVENUES</b>	
Local contributions	\$ 10,000
Other income	26,188
<b>Total Support and Revenues</b>	<u>36,188</u>
 <b>OPERATING EXPENSES</b>	
Contract services and operating expenses	38,641
District, campus and support	246,818
Supplies, materials and minor equipment	129
<b>Total Expenses</b>	<u>285,588</u>
 <b>Total operating income (loss)</b>	<u>(249,400)</u>
 <b>NONOPERATING INCOME</b>	
Endowment trust income	212,112
Income from investments	
Interest	7,439
	<u>219,551</u>
 <b>CHANGE IN NET POSITION</b>	 (29,849)
 <b>Net Position - Beginning</b>	 <u>781,051</u>
 <b>Net Position - Ending</b>	 <u>\$ 751,202</u>

**SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION  
STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2014**

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	General Operating Fund
	<u>                    </u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Operating receipts	\$ 13,482
Cash received from (paid to) others	(22,393)
Cash support provided to district and campuses	(343,498)
<b>Net cash provided (used) by operating activities</b>	<u>(314,521)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Endowment trust income	212,112
Investment income	967
<b>Net cash provided (used) by investing activities</b>	<u>213,079</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	(101,442)
<b>CASH AND CASH EQUIVALENTS</b>	
Beginning of year	506,914
End of year	<u>\$ 405,472</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>	
Net change in operating income (loss)	\$ (249,400)
Adjustments to reconcile change in Net Position to net cash provided by (used in) operating activities	
(Increase) decrease in operating assets	
Accounts receivable	46,928
Increase (decrease) in operating liabilities	
Accounts payable	(104,838)
Deposits held for others	(22,393)
Deferred revenues	15,182
<b>Net cash provided by (used in) operating activities</b>	<u>\$ (314,521)</u>

**SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2014**

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**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the San Diego Community College Auxiliary Organization (the “Organization”) have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental agencies. The Governmental Accounting Standard Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the Organization’s accounting policies are described below.

**A. Reporting Entity**

The San Diego Community College Auxiliary Organization (the “Organization”), was formed as a California nonprofit public benefit corporation in 1990 pursuant to the general not-for-profit corporation laws of the State of California as an auxiliary organization of the San Diego Community College District (the “District”) in accordance with the provisions of §72670 of the California Education Code for the primary purpose of promoting and assisting the programs of the District.

The Organization has its own Board of Directors composed of District faculty and administrators; however, the District maintains oversight responsibility for the Organization as carried out by the District Chancellor in accordance with the provisions of §72670 of the California Education Code. Since the District significantly influences its operations, the Organization’s financial statements are included in the District’s financial statements as a blended component unit. Should the Organization be dissolved, its assets remaining after payment of liabilities shall be distributed to the District.

**B. Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures, such as depreciation expense and the net book value of capital assets. Accordingly, actual results could differ from those estimates.

**SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2014**

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**NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Financial Statement Presentation**

The Organization's Financial Statements include a Statement of Net Position, a Statement of Activities and Changes in Net Position, and a Statement of Cash Flows for each major proprietary fund.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net Position. The Statement of Activities and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which they are incurred. The Organization presented the following funds:

General Operating Fund - Transactions that are not covered in a specific fund and relate in general to the full scope of operations of the Organization are presented in the general operating fund. Revenue includes endowment trust income allocations, investment income and administrative fee from fiduciary (trust) fund maintenance.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

**D. Income Taxes**

The Organization is a 509(a)(1) publicly supported nonprofit organization that is exempt from income taxes under Section 501(a) and 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private organization. The Organization is also exempt from state franchise or income tax under Section 23701(d) of the California Revenue and Taxation Code and is registered with the California Attorney General as a charity.

Income that is not related to exempt purposes, less applicable deductions, is subject to federal and state income taxes. The Organization did not have any net unrelated business income for the period ended June 30, 2014. It is management's belief that the Organization does not hold any uncertain tax positions that would materially impact the financial statements. The Organization's information and/or tax returns are subject to examination by the regulatory authorities for up to four years from the date of filing.

SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION  
NOTES TO FINANCIAL STATEMENTS, *continued*  
JUNE 30, 2014

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NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (*continued*)

E. Cash and Cash Equivalents

The Organization considers all highly liquid deposits and investments with an original maturity of less than ninety days to be cash equivalents.

F. Investments

The Organization's method of accounting for most investments is the fair value method. Fair value is determined by published quotes when they are readily available.

G. Capital Assets - Operations

The Organization has not adopted a policy to capitalize significant asset purchases in conformance with generally accepted accounting principles because the facilities and equipment used by the Organization for its operation is provided by the District.

H. Endowment Trust Income

During 2012 the District transferred all of the Organization's Endowment Trust funds to the San Diego Foundation. The Trust Funds were valued at \$25,889,860 as of June 30, 2014. The Organization receives distributions throughout the year from the San Diego Community College District Endowment Trust in accordance with the San Diego Foundation's investment and distribution policies.

The Organization's investment policy is to invest endowment funds in a diversified portfolio, which is structured for a long-term total return. To provide diversification and to moderate risk, investments are divided into carefully defined asset classes.

The San Diego Foundation's distribution policy is to disburse 5% annually, based upon endowment principal market value over the last 36 months. These calculations are made on a monthly basis. If the market value of the endowment principal of any fund, at the end of each month, is less than the initial value of the contributions made to the endowment principal, then distributions will be limited only to interest and dividends received.

**SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2014**

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**NOTE 2 – CASH AND INVESTMENTS**

Cash and cash equivalents as of June 30, 2014 consists of the following:

Checking	\$	32,649
Savings and money market funds		372,823
<b>Total cash and cash equivalents</b>	<b>\$</b>	<b>405,472</b>

**Cash and cash equivalents**

Custodial credit risk is the risk that in the event of a bank failure, the Organization’s deposits may not be returned to it. The Organization does not have a policy for custodial credit risk for deposits. The Organization’s deposits at California Coast Credit Union and San Diego County Credit Union, inclusive of all cash and cash equivalents, are federally insured by the National Credit Union Administration (“NCUA”). NCUA insures 100% of non-interest bearing accounts and up to \$250,000 per depositor of interest bearing accounts per insured credit union, which was in effect through December 31, 2012. The Organization’s deposits at CitiBank and Union Bank, inclusive of all cash and cash equivalents, are federally insured by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2014, the Organization’s deposits were not exposed to custodial credit risk as deposits held in interest-bearing accounts did not exceed the \$250,000 insurance limit.

**Investments**

The investments held in brokerage accounts, by type of investment, for the period ended June 30, 2014 are as follows:

Annuity	\$	8,979
Certificates of deposit		609,513
<b>Total investments</b>	<b>\$</b>	<b>618,492</b>

**NOTE 3 – ACCOUNTS RECEIVABLE**

The accounts receivable balance as of June 30, 2014 is \$163.

The Organization has not historically had difficulty collecting amounts due; accordingly no allowance for uncollectible accounts has been recorded.



**SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION**  
**NOTES TO FINANCIAL STATEMENTS, continued**  
**JUNE 30, 2014**

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**NOTE 4 – RELATED PARTY TRANSACTIONS**

As described in Note 1, the Organization's purpose is to support the District's students and programs; therefore, transactions between the Organization, the Colleges, and the District are expected. Per the Organization's Bylaws, certain College, and District personnel serve as members of the Organization's Board of Directors by virtue of their position at the College or District.

**NOTE 5 - RISK MANAGEMENT**

The Organization is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; error and omissions and natural disasters. The Organization does not have any employees since the transfer of the ETi operations to the Continuing Education Foundation, and therefore no longer purchases worker's compensation insurance. For general liabilities, the Organization is covered under the District's self-insurance program.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING  
STANDARDS**

Independent Auditors' Report

To the Board of Directors of  
San Diego Community College Auxiliary Organization  
San Diego, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of San Diego Community College Auxiliary Organization, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise San Diego Community College Auxiliary Organization's basic financial statements, and have issued our report thereon dated December 1, 2014.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered San Diego Community College Auxiliary Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of San Diego Community College Auxiliary Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of San Diego Community College Auxiliary Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether San Diego Community College Auxiliary Organization 's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Christy White Associates".

San Diego, California  
December 1, 2014

**SAN DIEGO COMMUNITY COLLEGE AUXILIARY ORGANIZATION  
SUMMARY OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2014**

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*There were no findings or questioned costs related to the audit of the San Diego Community College Auxiliary Organization for the year ended June 30, 2014.*