



# UNIVERSITY BUDGET BOOK

## 2017-2018

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A photograph of the California State University Bakersfield sign. The sign is a light-colored wall with a brick top and a brick pillar on the left. The text "California State University" is on the top line and "Bakersfield" is on the bottom line, both in blue, three-dimensional letters. In the foreground, there are purple and yellow flowers and green plants.

# California State University Bakersfield

## Chapter 1

### **UNIVERSITY STRATEGIC PLANNING AND BUDGET ADVISORY COMMITTEE**

- Committee Charter

# UNIVERSITY STRATEGIC PLANNING AND BUDGET ADVISORY COMMITTEE

## COMMITTEE CHARTER

**INTENT** The intent of the University Strategic Planning (USP) and Budget Advisory (UBA) Committee (USP&BAC) is to monitor progress towards the achievement of the University's strategic plan and related goals and objectives.

**PURPOSE** The purpose of the USP&BAC is to review the strategic plan and institutional metrics and data, and to provide input on the budget strategy to support the plan.

**OBJECTIVES** The objective of the USP&BAC is to advise the President on the campus strategic plan and make budget priority recommendations to support the strategic plan, academic mission and maintaining institutional viability in light of fiscal challenges and opportunities.

**MEETINGS** The meetings of the USP&BAC shall be at least twice per year, one in the spring semester (SP emphasis) and one in the fall semester (BA emphasis), with additional meetings scheduled as requested by the SP chair and/or BA chair, respectively.

**MEMBERS** The committee members shall consist of the following:

- |  |                           |
|--|---------------------------|
| 1. Provost/Vice President for Academic Affairs, Chair (USP):                 | Jenny Zorn                |
| 2. CFO/Vice President for Business and Administrative Services, Chair (UBA): | Thom Davis                |
| 3. Vice President for Student Affairs:                                       | Thomas Wallace            |
| 4. Vice President for University Advancement:                                | Victor Martin             |
| 5. Interim Chief of Staff to the President:                                  | Michael Lukens            |
| 6. Assistant to the President for Equity, Inclusion and Compliance:          | Claudia Catota            |
| 7. Dean (selected by Provost):   | Kathleen Madden           |
| 8. Dean (selected by Provost):   | Angappa Gunasekaran       |
| 9. Dean CSUB Antelope Valley:  | Randy Schultz             |
| 10. Chair, Academic Senate:  | Deborah Boschini          |
| 11. Chair, Academic Senate Budget and Planning Committee:                    | Brian Street              |
| 12. Faculty Representative (selected by Academic Senate):                    | John Targan (2018-2019)   |
| 13. Faculty Representative (selected by Academic Senate):                    | Jackie Kegley (2018-2020) |
| 14. Associated Students, Inc. President:                                     | Ashley Schmidt            |
| 15. Associated Students, Inc. Graduate Student Director:                     | Kathy Barrios             |
| 16. Staff Representative (selected by staff):                                | Tim Lafond (2018-2019)    |
| 17. Staff Representative (selected by staff):                                | Ben Perlado (2018-2020)   |
| 18. Athletics Director:  | Kenneth "Ziggy" Siegfried |
| 19. Chief Human Resources Officer:   | Kellie Garcia             |
| 20. Chief Information Officer:   | Faust Gorham              |
| 21. Chair, CSUB Foundation Board or designee:                                | Sheryl Barbich            |
| 22. Chair, CSUB President's Community Advisory Council or designee:          | Matthew Park              |



STAFF

The committee staff of the USP&BAC shall consist of the following:

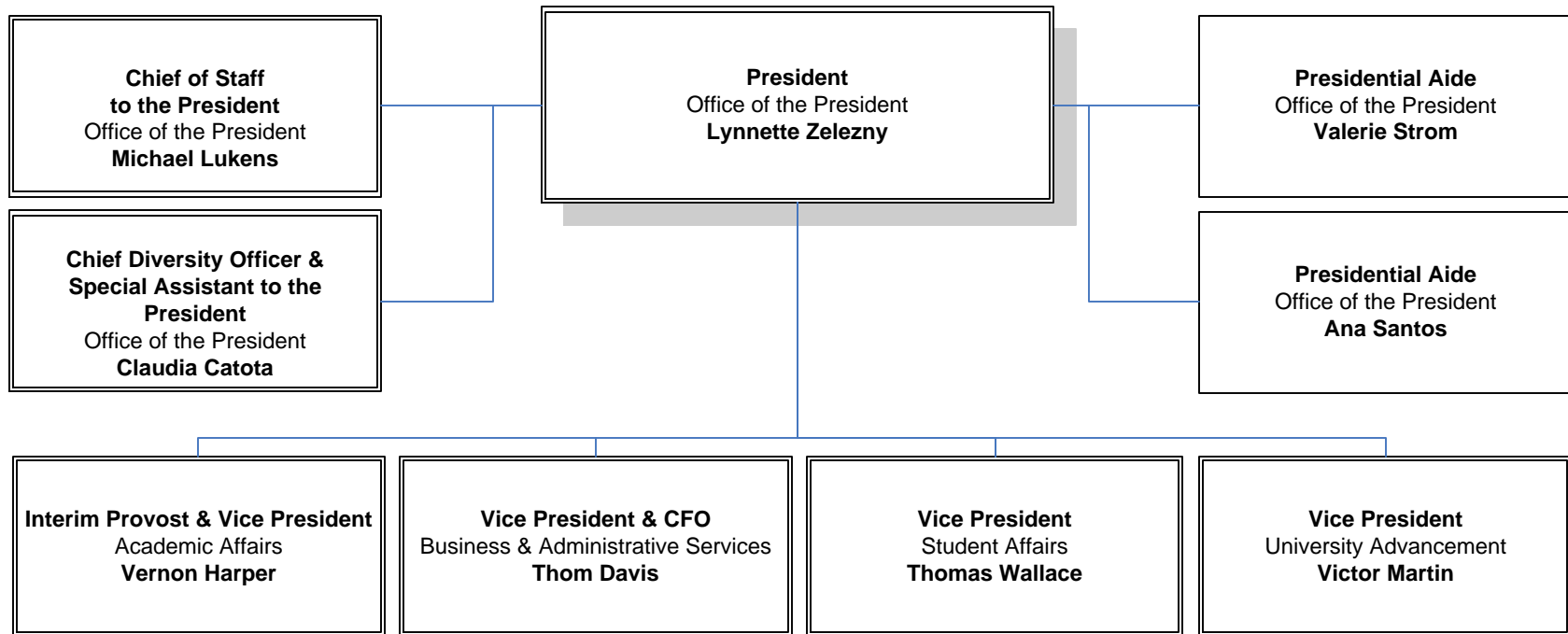
- |   |                |
|---|----------------|
| 1. USP&BAC liaison for Academic Affairs:                            | David Schecter |
| 2. USP&BAC liaison for Student Affairs:                             | Jim Drnek      |
| 3. USP&BAC liaison for University Advancement:                      | Aura Bryan     |
| 4. Assistant VP of Institutional Research, Planning and Assessment: | Kris Krishnan  |
| 5. Associate VP of Enrollment Management:                           | (VACANT)       |
| 6. WSUC Accreditation Liaison Officer:                              | Vernon Harper  |
| 7. University Budget Director:                                      | Michelle Mills |
| 8. Director of Public Affairs and Communications:                   | Michael Lukens |

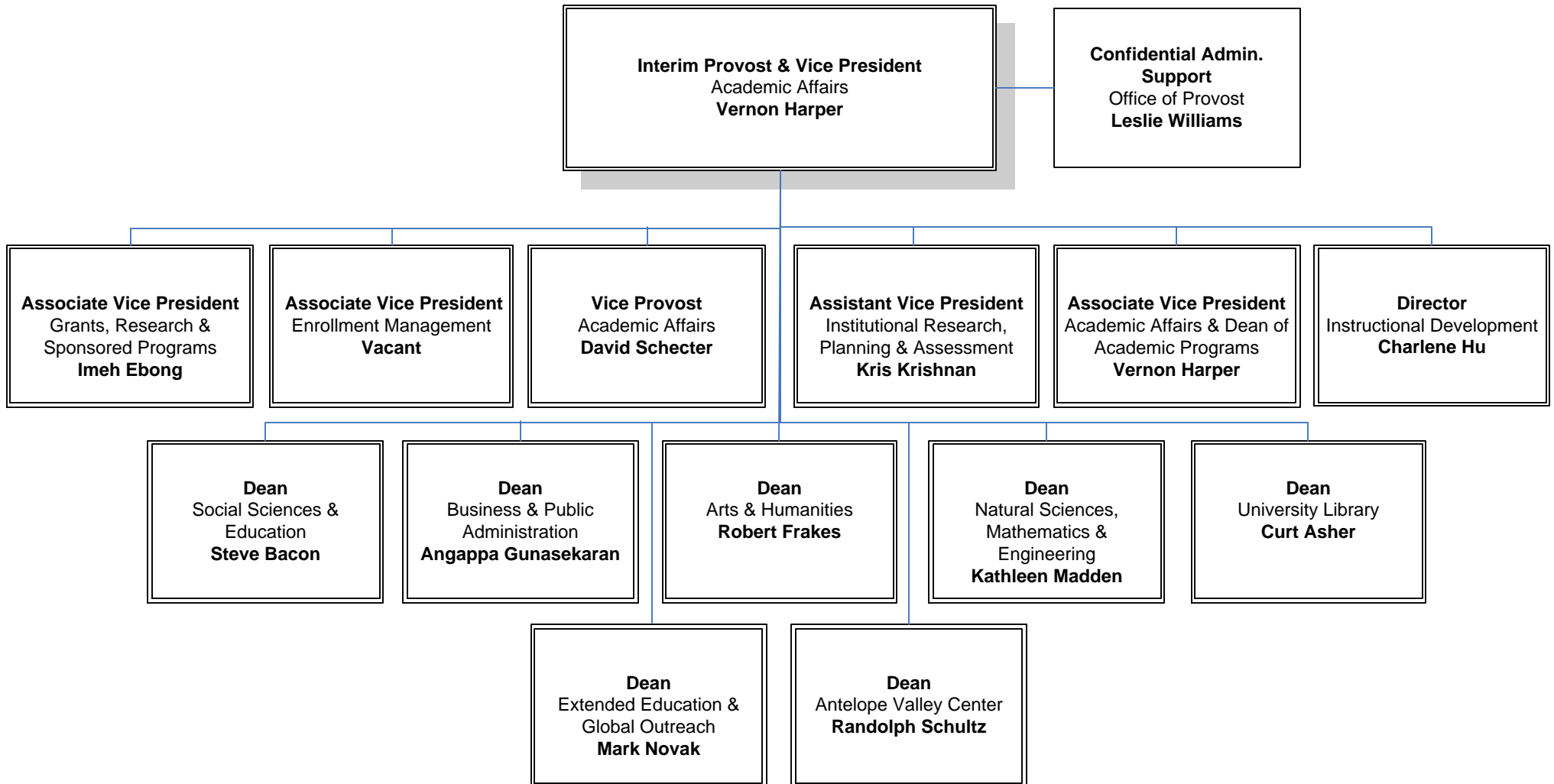


## Chapter 2

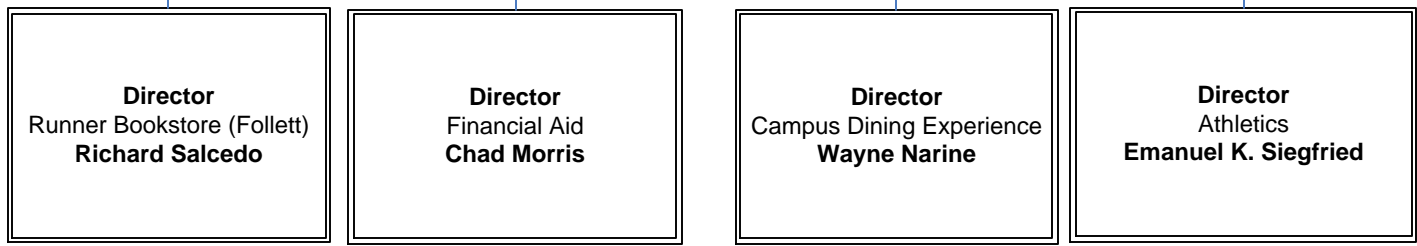
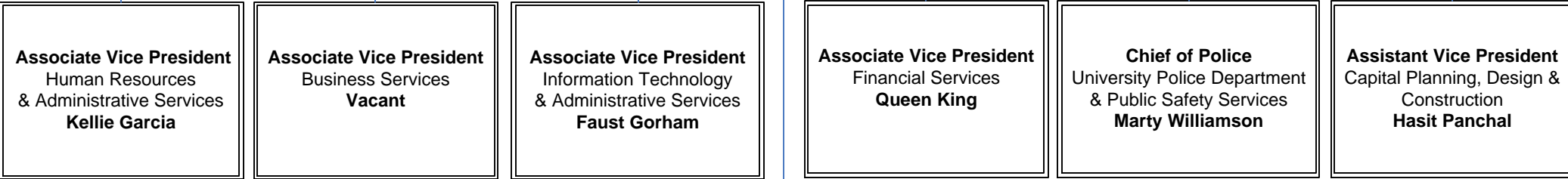
# UNIVERSITY ORGANIZATION CHARTS

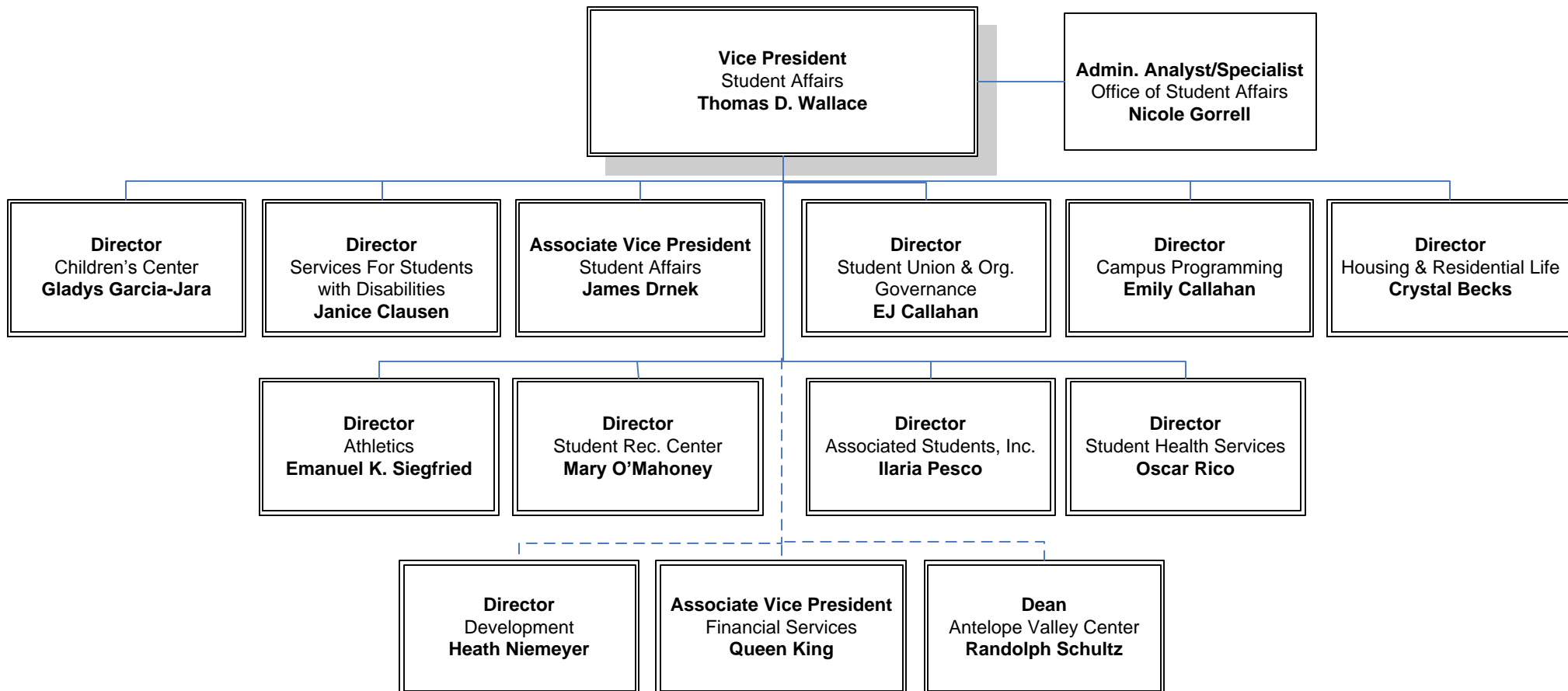
- President
- Academic Affairs
- Business and Administrative Services
- Student Affairs
- University Advancement

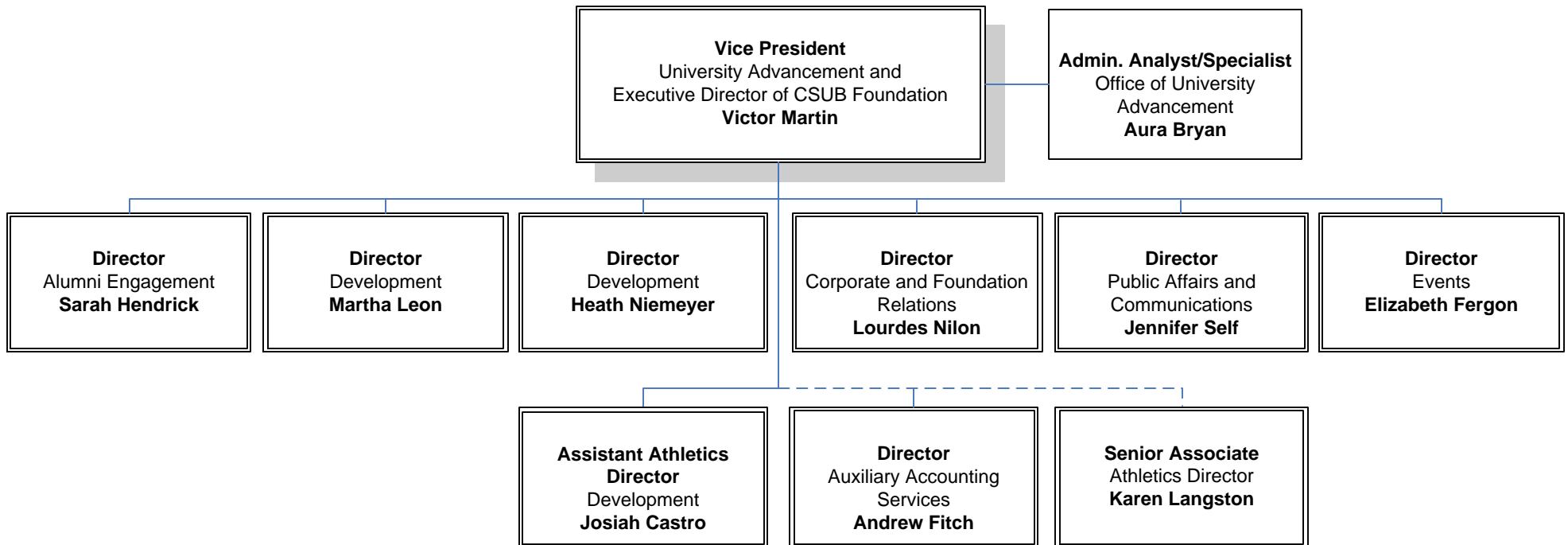














## Chapter 3

# UNIVERSITY BASE BUDGET 2017-2018

- Base Budget Definitions
- Base Budget Shared Governance
- Base Budget Calendar/Cycle
- Base Budget Operating Fund Allocation
- Base Budget Salaries Allocation
- Base Budget Operating Reserves



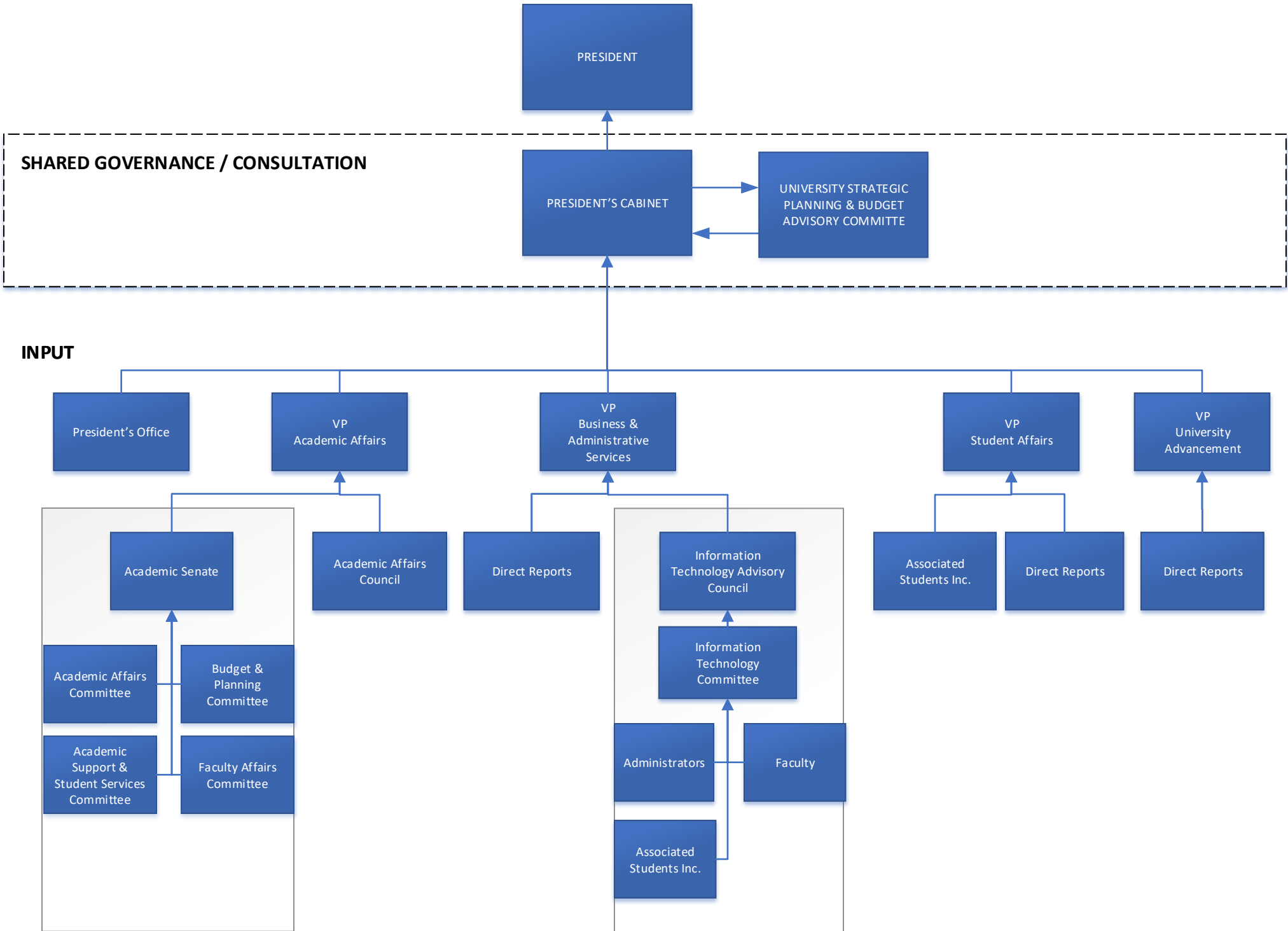
## **BASE BUDGET DEFINITIONS**

The Base Budget represents the total source of funds and total use of funds that are received and distributed on an annual and recurring basis. The total source of funds is primarily from state general appropriations, state approved fees for tuition, and state university grant appropriations. The total use of funds is primarily for division operations, campus wide expenditures, and state university grant distributions.

The Net Operating Budget represents the total source of funds and total use of funds that are received and distributed on an annual and recurring basis exclusive of the state university grant appropriation funds, which are not available for general appropriations/expenditures but are restricted to student financial aid allocations/expenditures based on specified criteria.

The Net Operating Budget plus the state university grant is known as the Base Budget.





## 2018-19 Budget Calendar

MONTH	CSU	CSUB	BPC
July		2018-19 CSUB budget allocation received from CSU	
August	2019-20 Board of Trustees budget planning	2018-19 budget priorities established - funded as available 2018-19 state of Academic Affairs by Provost 2018-19 state of University by President	
September			2018-19 first meeting of academic year
October			2017-18 budget book & other data received
November	2019-20 Board of Trustees budget adopted		2017-18 budget book & other data analyzed
December		2018-19 budget forum by CFO and Chair of BPC	2017-18 budget book & other data analyzed
January	2019-20 Governor's budget submitted to legislature		2017-18 budget book & other data analyzed
February	2019-20 Legislature analysis of the budget		2019-20 budget priorities recommendation - BPC to AS
March	2019-20 CSU budget advocacy day (all campuses)	2019-20 budget advocacy day 2019-20 budget priorities recommendation - AS to Provost 2019-20 budget priorities recommendation - ASI to VPSA 2019-20 budget priorities recommendation - ITAC to CFO 2019-20 budget priorities recommendation - DR	
April	2019-20 Legislature budget hearings	2019-20 USP&BAC budget meeting 2019-20 budget priorities recommendation from USP&BAC	2018-19 budget book & other data requested
May	2019-20 Governor's budget revision "May"	2019-20 budget priorities established	
June	2019-20 State budget adopted		

### Acronyms

AS	Academic Senate of California State University, Bakersfield
ASI	Associated Students of California State University, Bakersfield
BPC	Budget and Planning Committee of the Academic Senate
CFO	Chief Financial Officer (and Vice President for Business and Administrative Services)
CSU	The California State University
CSUB	California State University, Bakersfield
DR	Direct Reports to each division leader of CSUB
ITAC	Information Technology Advisory Council
Provost	Provost (and Vice President for Academic Affairs)
USP&BAC	University Strategic Planning and Budget Advisory Committee
VPSA	Vice President for Student Affairs

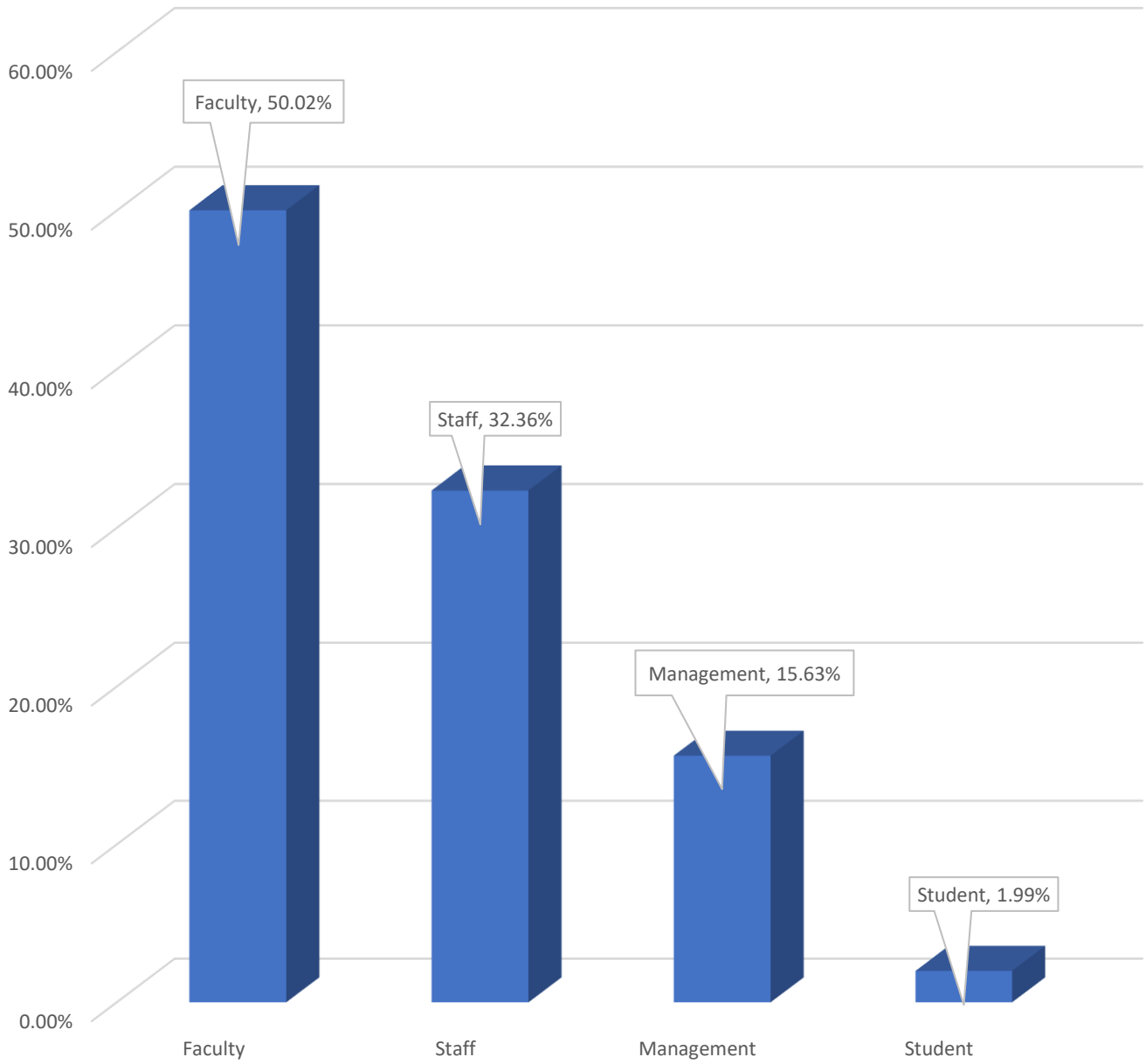
California State University, Bakersfield  
**Base Budget Operating Fund Allocation**  
fiscal year 2017-18

	Base Budget Original	Base Budget Benefits	Base Budget w/ Benefits	Base Budget Percent
Full-time Equivalent Students (FTES)	7,777		7,777	
<b>Source of Funds</b>				
General Fund Appropriations	51,344,200		51,344,200	39.44%
State University Tuition Fees	54,856,000		54,856,000	42.14%
State University Transfer From Reserves	5,367,200		5,367,200	4.12%
<b>Net Operating Budget</b>	<b>111,567,400</b>	<b>0</b>	<b>111,567,400</b>	<b>85.71%</b>
State University Grants	18,603,109		18,603,109	14.29%
<b>Base Budget (Source of Funds)</b>	<b>130,170,509</b>	<b>0</b>	<b>130,170,509</b>	<b>100.00%</b>
<b>Use of Funds</b>				
<i>Academic Affairs</i>				
Salaries and Benefits	34,199,492	16,569,550	50,769,042	
Operating Expenses	1,692,085		1,692,085	
Subtotal Instruction	35,891,577	16,569,550	52,461,127	40.30%
Salaries and Benefits	10,388,308	5,033,104	15,421,412	
Operating Expenses	1,345,915		1,345,915	
Total Academic Affairs	47,625,800	21,602,654	69,228,454	53.18%
<i>Business and Administrative Services</i>				
Salaries and Benefits	4,413,100	2,138,134	6,551,234	
Operating Expenses	1,979,700		1,979,700	
Subtotal Information Technology Services	6,392,800	2,138,134	8,530,934	6.55%
Salaries and Benefits	8,901,700	4,312,847	13,214,547	
Operating Expenses	2,050,500		2,050,500	
Total Business and Administrative Services	17,345,000	6,450,980	23,795,980	18.28%
<i>President</i>				
Salaries and Benefits	1,087,700	526,987	1,614,687	
Operating Expenses	178,500		178,500	
Total President	1,266,200	526,987	1,793,187	1.38%
<i>Student Affairs</i>				
Salaries and Benefits	3,518,100	1,704,509	5,222,609	
Operating Expenses	867,000		867,000	
Subtotal Athletics	4,385,100	1,704,509	6,089,609	4.68%
Salaries and Benefits	1,856,500	899,469	2,755,969	
Operating Expenses	203,600		203,600	
Total Student Affairs	6,445,200	2,603,977	9,049,177	6.95%
<i>University Advancement</i>				
Salaries and Benefits	1,522,200	737,501	2,259,701	
Operating Expenses	111,300		111,300	
Total University Advancement	1,633,500	737,501	2,371,001	1.82%
<b>Cabinet Budget</b>	<b>74,315,700</b>	<b>31,922,100</b>	<b>106,237,800</b>	<b>81.61%</b>
<i>Campus Wide</i>				
Centralized Benefits	31,922,100	(31,922,100)	0	
Deferred Maintenance	613,000		613,000	
Other Institutional Costs *	4,716,600		4,716,600	
State University Transfer to Reserves	0		0	
Total Campus Wide	37,251,700	(31,922,100)	5,329,600	4.09%
<b>Net Operating Budget</b>	<b>111,567,400</b>	<b>0</b>	<b>111,567,400</b>	<b>85.71%</b>
State University Grants	18,603,109		18,603,109	14.29%
<b>Base Budget (Use of Funds)</b>	<b>130,170,509</b>	<b>0</b>	<b>130,170,509</b>	<b>100.00%</b>
Total Salaries and Benefits	65,887,100	31,922,100	97,809,200	75.14%
Total Salaries and Benefits % Net Operating Budget				87.67%
Total Transfer From Reserves % Net Operating Budget				4.81%

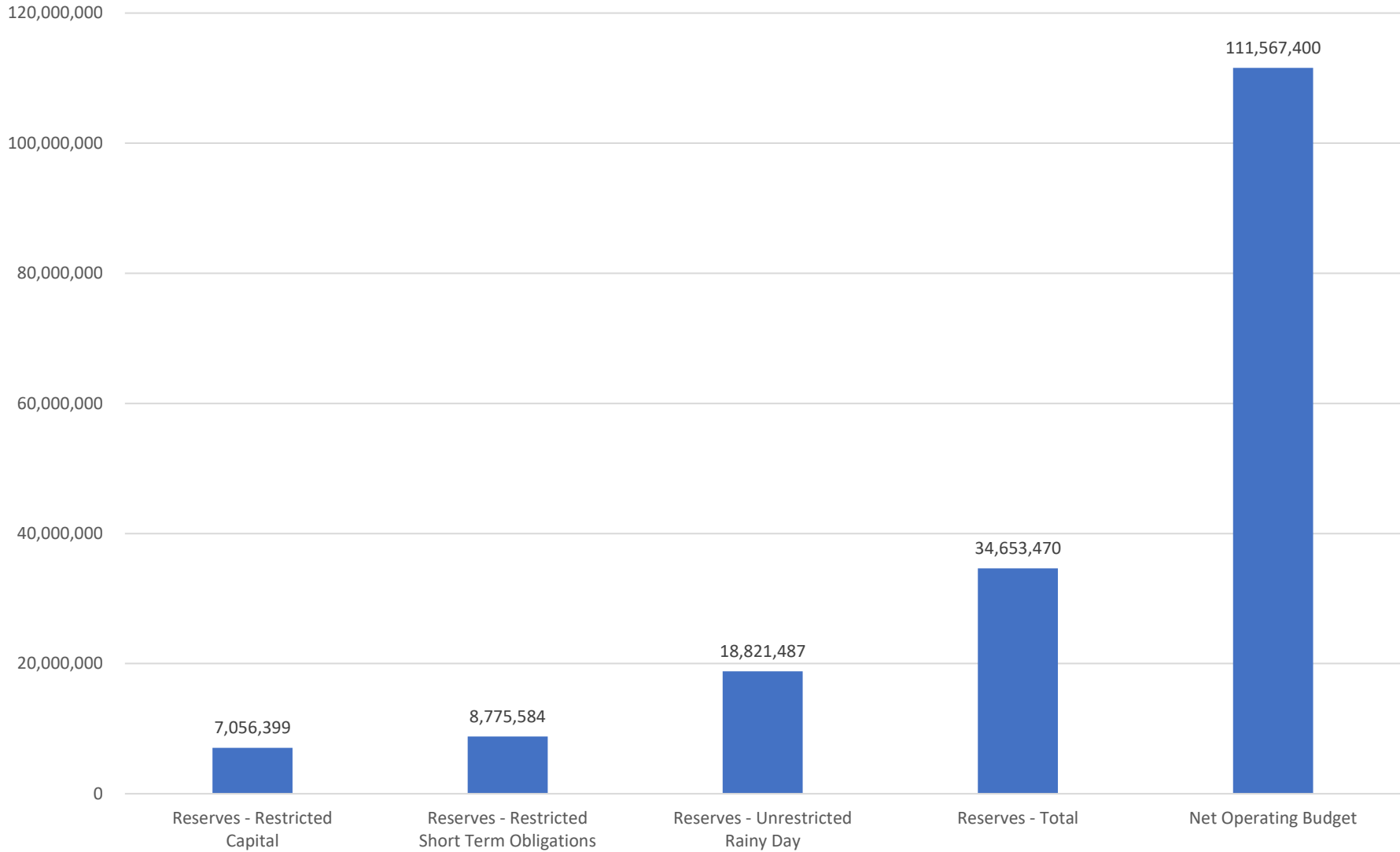
\* Other Institutional Costs consists primarily of campus wide insurance, memberships, utilities and information technology licenses.



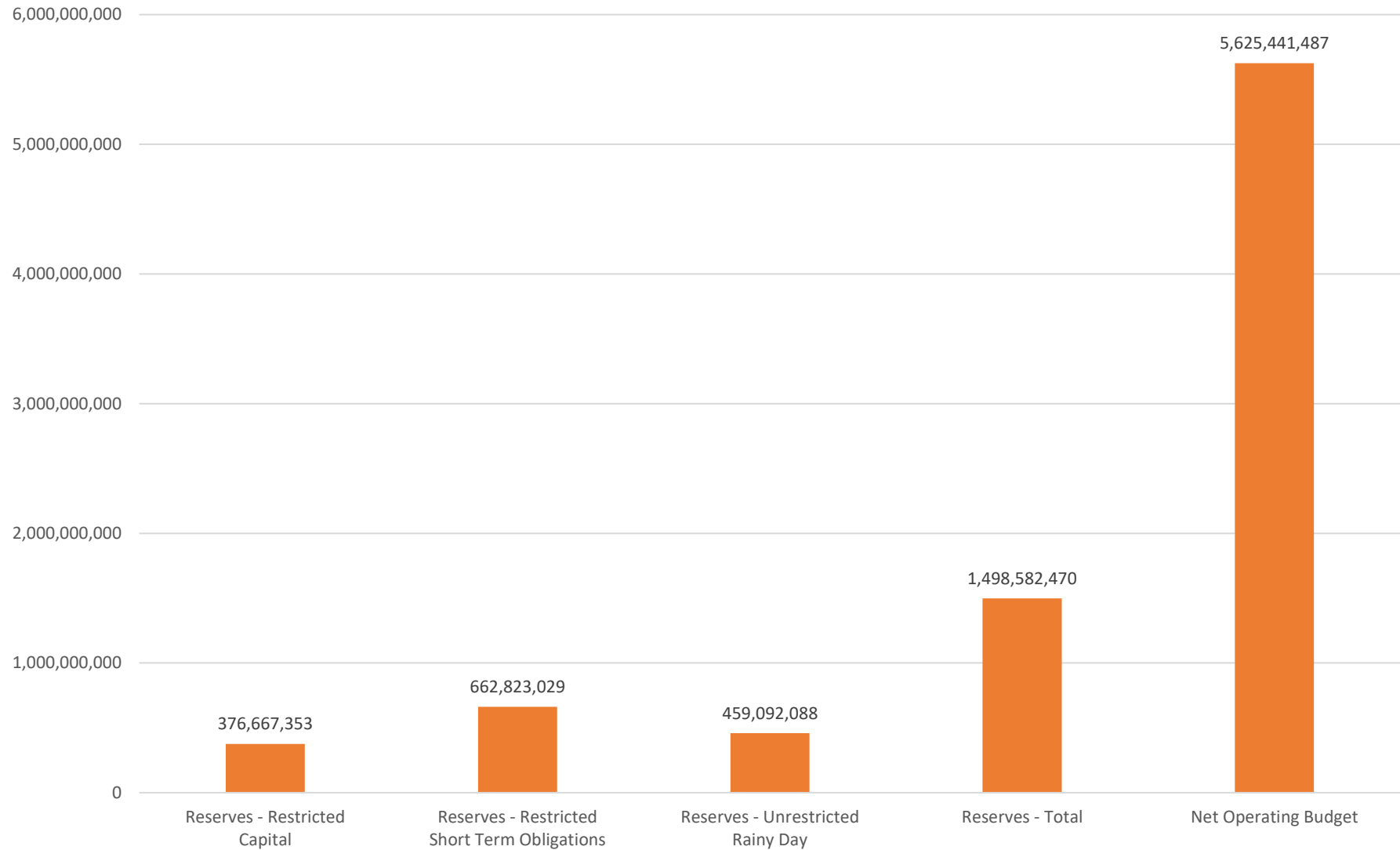
CSU Bakersfield  
2017-18 Base Budget  
Salaries Allocation



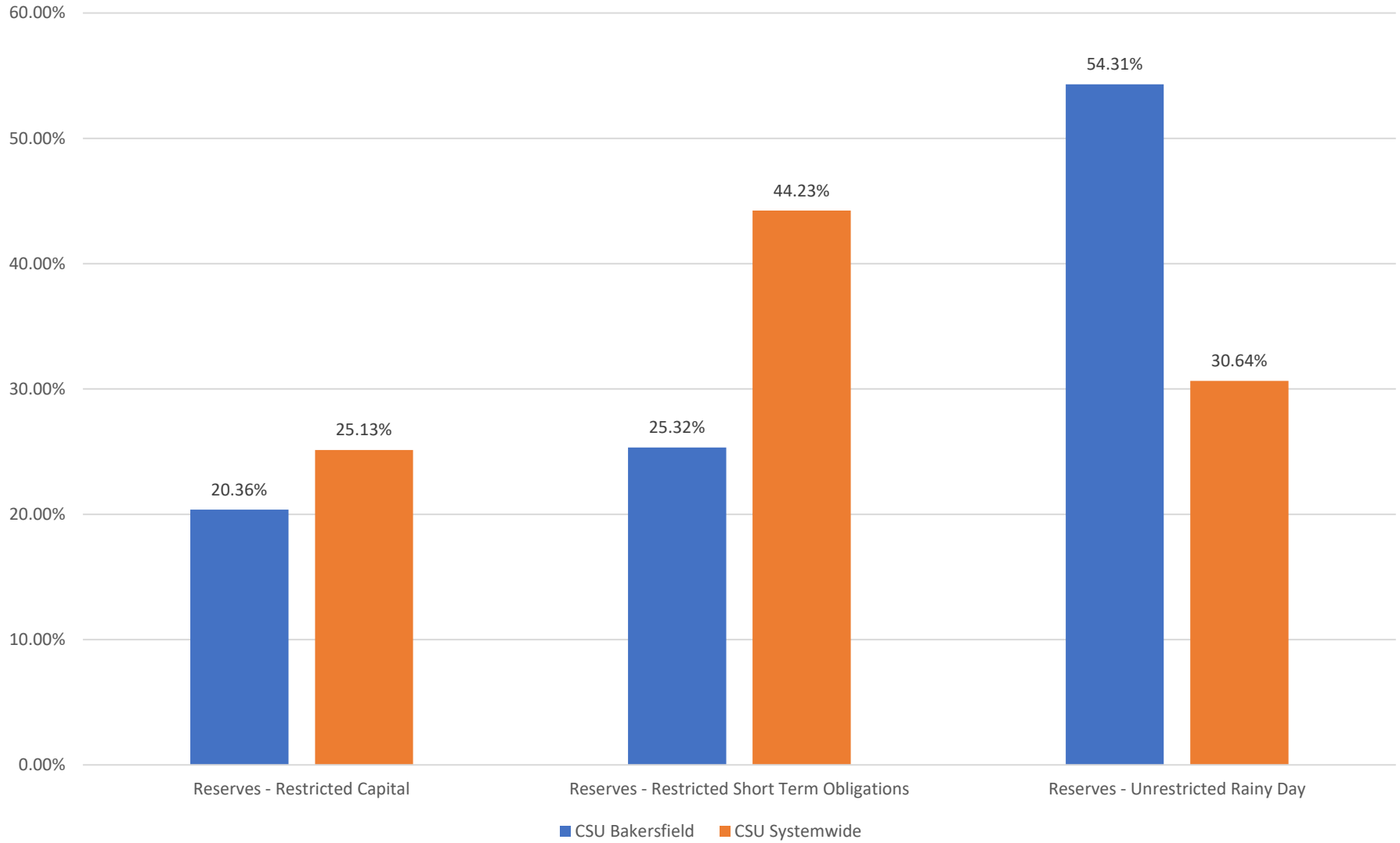
California State University  
Reserves and Net Operating Budget  
June 30, 2018  
**CSU Bakersfield**



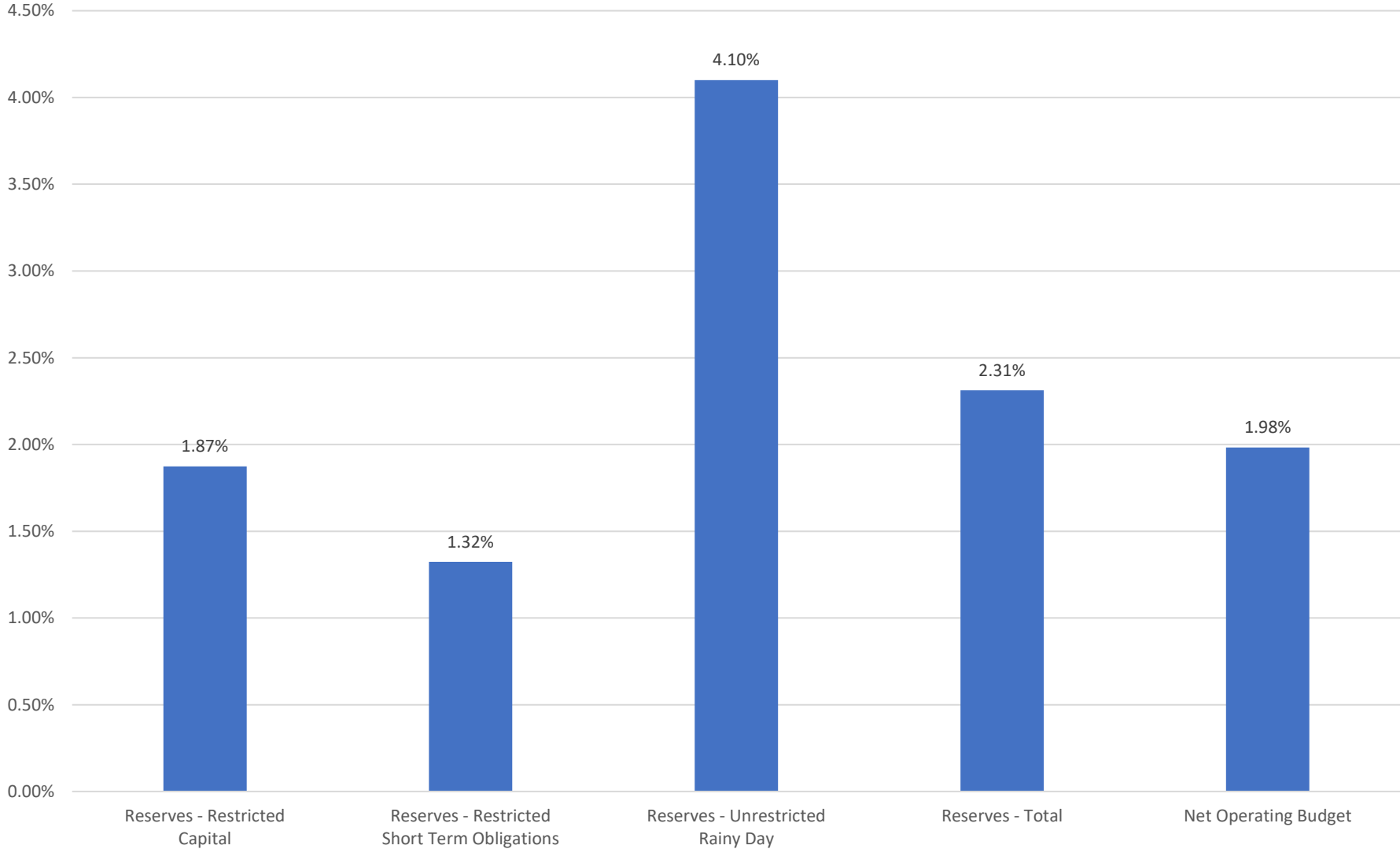
California State University  
Reserves and Net Operating Budget  
June 30, 2018  
CSU Systemwide



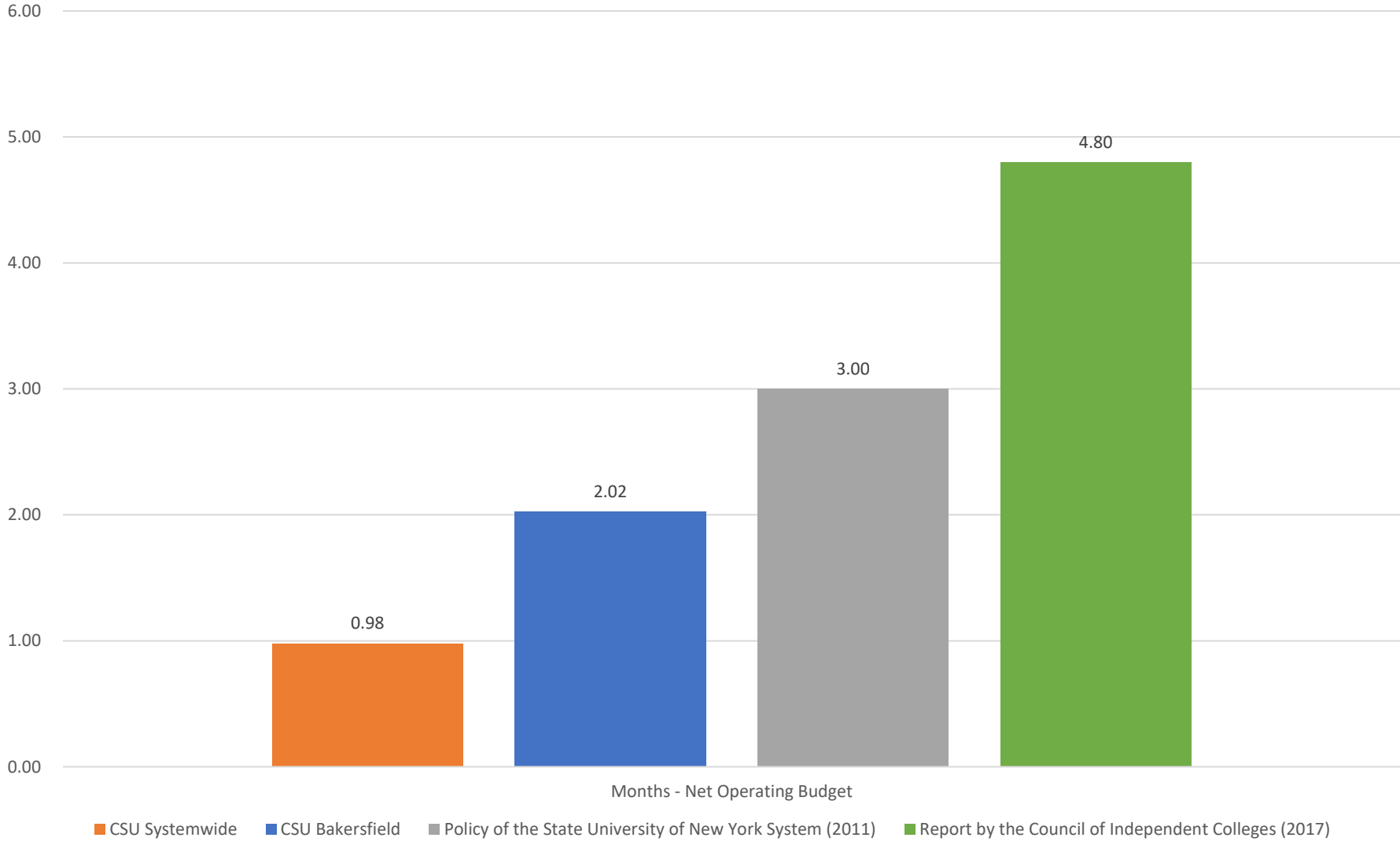
California State University  
Reserves Allocation  
June 30, 2018  
Percent of Reserves



California State University  
Reserves and Net Operating Budget  
June 30, 2018  
**CSU Bakersfield percent of CSU Systemwide**



California State University  
Reserves Allocation  
June 30, 2018  
**Months of Net Operating Budget**





## Chapter 4

# UNIVERSITY SELF SUPPORTING (ENTERPRISE) BUDGETS 2017-2018

- Campus Programming
- Extended Education and Global Outreach
- Health Service
- Housing
- Lottery
- Parking

**CSU Bakersfield  
Campus Programming Budget  
2017-18**

**Sources of Funds**

Campus Programming Fee	189,200
Interest Income	-
Other	-
<b>Total Source of Funds</b>	<hr/> <b>189,200</b>

**Uses of Funds**

Salaries and Benefits	73,000
Operating Expenses	116,200
Cost Recovery to the University	-
Transfer to Capital Projects	-
Transfer to Reserves	-
<b>Total Uses of Funds</b>	<hr/> <b>189,200</b>

**Cost Recovery to University**

Institutional Support (EO 1000)	-
Utilities	-
Insurance	-
<b>Total Cost Recovery to the University</b>	<hr/> <b>-</b>



**CSU Bakersfield**  
**Extended Education and Global Outreach Budget**  
**2017-18**

**Sources of Funds**

Program & Course Fees	3,076,000
Interest Income	124,000
Other	-
<b>Total Source of Funds</b>	<b>3,200,000</b>

**Uses of Funds**

Salaries and Benefits	2,220,000
Operating Expenses	670,000
Cost Recovery to the University	310,000
Transfer to Capital Projects	-
Transfer to Reserves	-
<b>Total Uses of Funds</b>	<b>3,200,000</b>

**Cost Recovery to University**

Institutional Support (EO 1000)	269,300
Utilities	15,500
Insurance	25,200
<b>Total Cost Recovery to the University</b>	<b>310,000</b>

**CSU Bakersfield  
Health Service Budget  
2017-18**

<b><u>Sources of Funds</u></b>	<b><u>Health Center</u></b>	<b><u>Counseling Center</u></b>
Health Service Fee	2,445,860	314,400
Interest Income	56,140	-
Other	-	-
<b>Total Source of Funds</b>	<b>2,502,000</b>	<b>314,400</b>
<b><u>Uses of Funds</u></b>		
Salaries and Benefits	2,252,000	201,000
Operating Expenses	154,750	113,400
Cost Recovery to the University	95,250	-
Transfer to Capital Projects	-	-
Transfer to Reserves	-	-
<b>Total Uses of Funds</b>	<b>2,502,000</b>	<b>314,400</b>
<b><u>Cost Recovery to University</u></b>		
Institutional Support (EO 1000)	75,300	-
Utilities	3,100	-
Insurance	16,850	-
<b>Total Cost Recovery to the University</b>	<b>95,250</b>	<b>-</b>

**CSU Bakersfield  
Housing Budget  
2017-18**

**Sources of Funds**

Housing Rent	2,732,000
Interest Income	24,400
Other	51,300
<b>Total Source of Funds</b>	<b>2,807,700</b>

**Uses of Funds**

Salaries and Benefits	1,745,000
Operating Expenses	749,000
Cost Recovery to the University	313,700
Transfer to Capital Projects	-
Transfer to Reserves	-
<b>Total Uses of Funds</b>	<b>2,807,700</b>

**Cost Recovery to the University**

Institutional Support (EO 1000)	70,100
Utilities	201,655
Insurance	41,945
<b>Total Cost Recovery to the University</b>	<b>313,700</b>

**CSU Bakersfield  
Lottery Budget  
2017-18**

**Sources of Funds**

Lottery Allocation	690,000
<b>Total Source of Funds</b>	<b>690,000</b>

**Uses of Funds**

Teacher Recruitment	70,000
Instructional Equipment	230,955
CSU Scholar Program	30,000
Matching Scholarships	254,320
Education Equity High School	75,000
Education Equity Outreach	2,000
Honors Program	25,000
Cost Recovery to the University	2,725
Transfer to Capital Projects	-
Transfer to Reserves	-
<b>Total Uses of Funds</b>	<b>690,000</b>

**Cost Recovery to University**

Institutional Support (EO 1000)	1,000
Utilities	-
Insurance	1,725
<b>Total Cost Recovery to the University</b>	<b>2,725</b>

**CSU Bakersfield  
Parking Budget  
2017-18**

	<b>Fees</b>	<b>Fines &amp; Forfeitures</b>
<b><u>Sources of Funds</u></b>		
Parking Fees	1,105,000	-
Parking Fines	-	53,400
Bus Passes	-	33,000
Guest Parking	180,000	-
Interest Income	23,500	13,600
Other	86,500	-
<b>Total Source of Funds</b>	<b>1,395,000</b>	<b>100,000</b>
<b><u>Uses of Funds</u></b>		
Salaries and Benefits	650,000	-
Operating Expenses	329,400	93,500
Cost Recovery to the University	96,600	-
Transfer to Capital Projects	200,000	-
Transfer to Reserves	119,000	6,500
<b>Total Uses of Funds</b>	<b>1,395,000</b>	<b>100,000</b>
<b><u>Cost Recovery to University</u></b>		
Institutional Support (EO 1000)	62,600	-
Utilities	29,200	-
Insurance	4,800	-
<b>Total Cost Recovery to the University</b>	<b>96,600</b>	<b>-</b>

A photograph of a modern university building with a large glass facade and a brick section. In the foreground, a dark blue wall features the text 'Science III' in large white letters. The building is surrounded by trees and a paved plaza with wooden benches where several people are sitting. A yellow and blue decorative graphic is at the bottom of the page.

# Science III

## Chapter 5

### **UNIVERSITY BASE BUDGET OPERATING FUND 2017-2018**

- Base Budget Operating Fund - by Department and Account Category
- Base Budget Operating Fund - direct institutional support for Athletics

California State University, Bakersfield  
**Net Operating Budget - by Department and Account Category**  
for the period ending June 30, 2018

Division	College/Area	Department	Account Category	Original Base	Final Budget		
D10000 - Provost	D10010 - Academic Affairs	D10005 - Instruction	601 - Regular Salaries and Wages	644,472	644,472		
			660 - Misc. Operating Expenses	113,534	113,534		
		<b>D10005 - Instruction Total</b>			<b>758,006</b>	<b>758,006</b>	
		D10010 - Faculty Affairs	601 - Regular Salaries and Wages	301,662	302,491		
			660 - Misc. Operating Expenses	16,843	16,843		
		<b>D10010 - Faculty Affairs Total</b>			<b>318,505</b>	<b>319,334</b>	
		D10020 - Academic Senate	601 - Regular Salaries and Wages	44,064	46,082		
			660 - Misc. Operating Expenses	3,868	3,868		
		<b>D10020 - Academic Senate Total</b>			<b>47,932</b>	<b>49,950</b>	
		D10050 - Kegley Institute	601 - Regular Salaries and Wages	45,012	47,279		
		<b>D10050 - Kegley Institute Total</b>			<b>45,012</b>	<b>47,279</b>	
		D10680 - Academic Operations & Support	601 - Regular Salaries and Wages	344,808	354,008		
			660 - Misc. Operating Expenses	10,997	12,038		
		<b>D10680 - Academic Operations &amp; Support Total</b>			<b>355,805</b>	<b>366,046</b>	
		D10910 - Antelope Valley	601 - Regular Salaries and Wages	508,528	519,638		
			660 - Misc. Operating Expenses	37,979	37,979		
		<b>D10910 - Antelope Valley Total</b>			<b>546,507</b>	<b>557,617</b>	
		<b>D10010 - Academic Affairs Total</b>			<b>2,071,767</b>	<b>2,098,232</b>	
		D10040 - Faculty Teach & Learn Ctr	D10040 - FTLC	601 - Regular Salaries and Wages	270,877	277,627	
				660 - Misc. Operating Expenses	15,072	15,072	
			<b>D10040 - FTLC Total</b>			<b>285,949</b>	<b>292,699</b>
			D10041 - FTLC Special Projects	601 - Regular Salaries and Wages	27,570	27,570	
		<b>D10041 - FTLC Special Projects Total</b>			<b>27,570</b>	<b>27,570</b>	
		<b>D10040 - Faculty Teach &amp; Learn Ctr</b>			<b>313,519</b>	<b>320,269</b>	
		D10091 - Provost	D10091 - Provost	601 - Regular Salaries and Wages	370,388	370,388	
				660 - Misc. Operating Expenses	25,077	25,077	
			<b>D10091 - Provost Total</b>			<b>395,465</b>	<b>395,465</b>
		<b>D10091 - Provost Total</b>			<b>395,465</b>	<b>395,465</b>	
		D10100 - School of A&H	D10110 - A&H Administration	D10110 - A&H Administration	601 - Regular Salaries and Wages	478,069	486,617
					660 - Misc. Operating Expenses	57,331	57,331
<b>D10110 - A&amp;H Administration Total</b>				<b>535,400</b>	<b>543,948</b>		
D10115 - A&H Instruction	601 - Regular Salaries and Wages			25,309	25,309		
<b>D10115 - A&amp;H Instruction Total</b>				<b>25,309</b>	<b>25,309</b>		
D10120 - Art Dept	601 - Regular Salaries and Wages			951,851	959,463		
	660 - Misc. Operating Expenses			8,370	11,993		
<b>D10120 - Art Dept Total</b>				<b>960,221</b>	<b>971,456</b>		
D10130 - Music	601 - Regular Salaries and Wages			683,641	687,312		
	660 - Misc. Operating Expenses			4,140	9,833		
<b>D10130 - Music Total</b>				<b>687,781</b>	<b>697,145</b>		
D10135 - Theatre	601 - Regular Salaries and Wages			674,219	680,256		
	660 - Misc. Operating Expenses			4,500	8,123		
<b>D10135 - Theatre Total</b>				<b>678,719</b>	<b>688,379</b>		
D10150 - English	601 - Regular Salaries and Wages			1,570,179	1,574,023		
	660 - Misc. Operating Expenses			19,480	21,997		
<b>D10150 - English Total</b>				<b>1,589,659</b>	<b>1,596,020</b>		
D10155 - Developmental English	601 - Regular Salaries and Wages			63,944	63,944		
	<b>D10155 - Developmental English Total</b>			<b>63,944</b>	<b>63,944</b>		
D10160 - Modern Languages & Lit	601 - Regular Salaries and Wages			561,776	564,010		
	660 - Misc. Operating Expenses			1,720	1,720		
<b>D10160 - Modern Languages &amp; Lit Total</b>				<b>563,496</b>	<b>565,730</b>		
D10161 - Interdisciplinary	601 - Regular Salaries and Wages			174,602	174,602		
	660 - Misc. Operating Expenses			600	600		
<b>D10161 - Interdisciplinary Total</b>				<b>175,202</b>	<b>175,202</b>		
D10170 - Communications	601 - Regular Salaries and Wages			1,125,712	1,127,826		
	660 - Misc. Operating Expenses			15,120	15,120		
<b>D10170 - Communications Total</b>				<b>1,140,832</b>	<b>1,142,946</b>		
D10190 - History	601 - Regular Salaries and Wages			892,414	894,117		
	660 - Misc. Operating Expenses			11,960	11,960		
<b>D10190 - History Total</b>			<b>904,374</b>	<b>906,077</b>			
D10210 - Philosophy	601 - Regular Salaries and Wages	796,473	797,386				
	660 - Misc. Operating Expenses	7,360	7,360				
<b>D10210 - Philosophy Total</b>			<b>803,833</b>	<b>804,746</b>			
D10215 - Religious Studies	601 - Regular Salaries and Wages	309,035	309,948				
	660 - Misc. Operating Expenses	5,720	5,720				
<b>D10215 - Religious Studies Total</b>			<b>314,755</b>	<b>315,668</b>			
<b>D10100 - School of A&amp;H Total</b>			<b>8,443,525</b>	<b>8,496,570</b>			

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Division	College/Area	Department	Account Category	Original Base	Final Budget	
	D10300 - School of NSME	D10301 - NSME Administration	601 - Regular Salaries and Wages	432,132	435,400	
			660 - Misc. Operating Expenses		25,757	
		<b>D10301 - NSME Administration Total</b>			<b>432,132</b>	<b>461,157</b>
		D10302 - NSME Tech Support	601 - Regular Salaries and Wages	125,088	130,288	
			660 - Misc. Operating Expenses		1,200	
		<b>D10302 - NSME Tech Support Total</b>			<b>125,088</b>	<b>131,488</b>
		D10305 - NSME Instructional Support	601 - Regular Salaries and Wages	2,982,391	2,985,869	
			660 - Misc. Operating Expenses	282,366	69,500	
		<b>D10305 - NSME Instructional Support Total</b>			<b>3,264,757</b>	<b>3,055,369</b>
		D10310 - Biology	601 - Regular Salaries and Wages	1,354,620	1,360,129	
			660 - Misc. Operating Expenses		41,442	
		<b>D10310 - Biology Total</b>			<b>1,354,620</b>	<b>1,401,571</b>
		D10320 - Chemistry & Biochemistry	601 - Regular Salaries and Wages	804,924	810,318	
			660 - Misc. Operating Expenses		30,561	
		<b>D10320 - Chemistry &amp; Biochemistry Total</b>			<b>804,924</b>	<b>840,879</b>
		D10330 - Comp & Elect Eng/Comp Sci	601 - Regular Salaries and Wages	1,030,356	1,037,898	
			660 - Misc. Operating Expenses		27,032	
		<b>D10330 - Comp &amp; Elect Eng/Comp Sci Total</b>			<b>1,030,356</b>	<b>1,064,930</b>
		D10340 - Internal Grants Center	601 - Regular Salaries and Wages		325	
			660 - Misc. Operating Expenses		2,500	
		<b>D10340 - Internal Grants Center Total</b>				<b>2,825</b>
		D10360 - Mathematics	601 - Regular Salaries and Wages	1,433,127	1,435,687	
			660 - Misc. Operating Expenses		24,085	
		<b>D10360 - Mathematics Total</b>			<b>1,433,127</b>	<b>1,459,772</b>
		D10365 - Student Center	601 - Regular Salaries and Wages		975	
			660 - Misc. Operating Expenses		5,000	
		<b>D10365 - Student Center Total</b>				<b>5,975</b>
		D10370 - Nursing	601 - Regular Salaries and Wages	865,146	873,907	
			660 - Misc. Operating Expenses		22,788	
		<b>D10370 - Nursing Total</b>			<b>865,146</b>	<b>896,695</b>
		D10380 - Geological Sciences	601 - Regular Salaries and Wages	885,661	889,967	
			619 - Equipment Group		10,195	
			660 - Misc. Operating Expenses		15,511	
<b>D10380 - Geological Sciences Total</b>			<b>885,661</b>	<b>915,673</b>		
D10390 - Physics and Engineering	601 - Regular Salaries and Wages	905,376	909,196			
	660 - Misc. Operating Expenses		21,276			
<b>D10390 - Physics and Engineering Total</b>			<b>905,376</b>	<b>930,472</b>		
D10393 - CERC CA Energy Research	601 - Regular Salaries and Wages	110,004	110,004			
	660 - Misc. Operating Expenses		5,000			
<b>D10393 - CERC CA Energy Research Total</b>			<b>110,004</b>	<b>115,004</b>		
<b>D10300 - School of NSME Total</b>				<b>11,211,191</b>	<b>11,281,810</b>	
D10400 - School of BPA	D10401 - BPA-Administration	601 - Regular Salaries and Wages	449,760	452,394		
		616 - Information Technology Costs		3,517		
		660 - Misc. Operating Expenses	36,689	36,689		
	<b>D10401 - BPA-Administration Total</b>			<b>486,449</b>	<b>492,600</b>	
	D10405 - BPA Instruction	601 - Regular Salaries and Wages	762,994	762,994		
		660 - Misc. Operating Expenses	5,725	5,725		
	<b>D10405 - BPA Instruction Total</b>			<b>768,719</b>	<b>768,719</b>	
	D10410 - Finance & Accounting	601 - Regular Salaries and Wages	928,763	929,820		
		660 - Misc. Operating Expenses	20,592	20,592		
	<b>D10410 - Finance &amp; Accounting Total</b>			<b>949,355</b>	<b>950,412</b>	
	D10420 - Applied Economics	601 - Regular Salaries and Wages	575,052	575,052		
		660 - Misc. Operating Expenses	18,711	18,711		
	<b>D10420 - Applied Economics Total</b>			<b>593,763</b>	<b>593,763</b>	
	D10430 - Management/Marketing	601 - Regular Salaries and Wages	1,605,313	1,607,187		
		660 - Misc. Operating Expenses	44,540	45,212		
	<b>D10430 - Management/Marketing Total</b>			<b>1,649,853</b>	<b>1,652,399</b>	
	D10450 - Public Administration	601 - Regular Salaries and Wages	662,100	663,157		
		660 - Misc. Operating Expenses	6,712	6,712		
	<b>D10450 - Public Administration Total</b>			<b>668,812</b>	<b>669,869</b>	
	D10451 - Advising	601 - Regular Salaries and Wages	157,080	164,576		
660 - Misc. Operating Expenses		5,804	5,804			
<b>D10451 - Advising Total</b>			<b>162,884</b>	<b>170,380</b>		
D10452 - Outreach	601 - Regular Salaries and Wages	36,852	38,028			
	660 - Misc. Operating Expenses	36,998	36,998			
<b>D10452 - Outreach Total</b>			<b>73,850</b>	<b>75,026</b>		
<b>D10400 - School of BPA Total</b>				<b>5,353,685</b>	<b>5,373,168</b>	



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Division	College/Area	Department	Account Category	Original Base	Final Budget	
	D10500 - School of SSE	D10140 - Criminal Justice	601 - Regular Salaries and Wages	850,555	852,273	
			660 - Misc. Operating Expenses	11,077	11,077	
		<b>D10140 - Criminal Justice Total</b>			<b>861,632</b>	<b>863,350</b>
		D10200 - Liberal Studies	601 - Regular Salaries and Wages	158,763	163,893	
			660 - Misc. Operating Expenses	2,500	2,500	
		<b>D10200 - Liberal Studies Total</b>			<b>161,263</b>	<b>166,393</b>
		D10220 - Political Science	601 - Regular Salaries and Wages	538,919	540,733	
			660 - Misc. Operating Expenses	5,096	5,096	
		<b>D10220 - Political Science Total</b>			<b>544,015</b>	<b>545,829</b>
		D10230 - Psychology	601 - Regular Salaries and Wages	1,416,061	1,418,067	
			660 - Misc. Operating Expenses	11,753	11,753	
		<b>D10230 - Psychology Total</b>			<b>1,427,814</b>	<b>1,429,820</b>
		D10240 - Social Work	601 - Regular Salaries and Wages	762,454	764,376	
			660 - Misc. Operating Expenses	5,064	5,064	
		<b>D10240 - Social Work Total</b>			<b>767,518</b>	<b>769,440</b>
		D10250 - Sociology	601 - Regular Salaries and Wages	1,058,514	1,060,352	
			660 - Misc. Operating Expenses	12,613	12,613	
		<b>D10250 - Sociology Total</b>			<b>1,071,127</b>	<b>1,072,965</b>
		D10255 - Anthropology	601 - Regular Salaries and Wages	270,348	270,348	
			660 - Misc. Operating Expenses	4,013	4,013	
		<b>D10255 - Anthropology Total</b>			<b>274,361</b>	<b>274,361</b>
		D10501 - SSE Administration	601 - Regular Salaries and Wages	573,032	580,995	
			660 - Misc. Operating Expenses	20,000	20,000	
		<b>D10501 - SSE Administration Total</b>			<b>593,032</b>	<b>600,995</b>
		D10505 - SSE Instruction	601 - Regular Salaries and Wages	277,824	288,419	
			660 - Misc. Operating Expenses	209,848	210,259	
		<b>D10505 - SSE Instruction Total</b>			<b>487,672</b>	<b>498,678</b>
		D10510 - Advanced Education	601 - Regular Salaries and Wages	613,253	615,127	
			660 - Misc. Operating Expenses	11,115	11,115	
		<b>D10510 - Advanced Education Total</b>			<b>624,368</b>	<b>626,242</b>
		D10516 - Doctorate in Education	601 - Regular Salaries and Wages	90,432	90,432	
		<b>D10516 - Doctorate in Education Total</b>			<b>90,432</b>	<b>90,432</b>
		D10520 - Teacher Education	601 - Regular Salaries and Wages	1,382,307	1,384,373	
660 - Misc. Operating Expenses	19,236		19,236			
<b>D10520 - Teacher Education Total</b>			<b>1,401,543</b>	<b>1,403,609</b>		
D10525 - Child, Adolesc, Family Study	601 - Regular Salaries and Wages	433,746	433,746			
	660 - Misc. Operating Expenses	5,892	5,892			
<b>D10525 - Child, Adolesc, Family Study Total</b>			<b>439,638</b>	<b>439,638</b>		
D10530 - Kinesiology	601 - Regular Salaries and Wages	756,263	758,317			
	660 - Misc. Operating Expenses	7,740	7,740			
<b>D10530 - Kinesiology Total</b>			<b>764,003</b>	<b>766,057</b>		
D10540 - Special Education	601 - Regular Salaries and Wages	482,440	482,440			
<b>D10540 - Special Education Total</b>			<b>482,440</b>	<b>482,440</b>		
D10555 - Advising Center	601 - Regular Salaries and Wages	93,048	96,772			
	660 - Misc. Operating Expenses	4,500	4,500			
<b>D10555 - Advising Center Total</b>			<b>97,548</b>	<b>101,272</b>		
<b>D10500 - School of SSE Total</b>			<b>10,088,406</b>	<b>10,131,521</b>		
D10600 - Undergrad Studies	D10630 - Academic Programs	601 - Regular Salaries and Wages	459,804	463,986		
		660 - Misc. Operating Expenses	12,564	12,564		
	<b>D10630 - Academic Programs Total</b>			<b>472,368</b>	<b>476,550</b>	
<b>D10600 - Undergrad Studies Total</b>			<b>472,368</b>	<b>476,550</b>		
D10700 - Grad Studies & Research	D10710 - Grants & Contracts Admin	601 - Regular Salaries and Wages	693,652	710,258		
		613 - Contractual Services Group		5,957		
		660 - Misc. Operating Expenses	7,332	7,332		
	<b>D10710 - Grants &amp; Contracts Admin Total</b>			<b>700,984</b>	<b>723,547</b>	
<b>D10700 - Grad Studies &amp; Research Total</b>			<b>700,984</b>	<b>723,547</b>		
D10900 - Extended University	D10931 - Global Outreach	601 - Regular Salaries and Wages	47,220	49,334		
	<b>D10931 - Global Outreach Total</b>			<b>47,220</b>	<b>49,334</b>	
<b>D10900 - Extended University Total</b>			<b>47,220</b>	<b>49,334</b>		
D20020 - Planning	D20020 - IRPA	601 - Regular Salaries and Wages	506,766	519,387		
		660 - Misc. Operating Expenses	14,696	14,696		
	<b>D20020 - IRPA Total</b>			<b>521,462</b>	<b>534,083</b>	
<b>D20020 - Planning Total</b>			<b>521,462</b>	<b>534,083</b>		
D22200 - Library	D22200 - Library Administration	601 - Regular Salaries and Wages	1,780,789	1,806,717		
		616 - Information Technology Costs		2,333		

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Division	College/Area	Department	Account Category	Original Base	Final Budget
			660 - Misc. Operating Expenses	392,067	341,267
			680 - Operating Transfers Out		50,800
		<b>D22200 - Library Administration Total</b>		<b>2,172,856</b>	<b>2,201,117</b>
		D22220 - Library General	601 - Regular Salaries and Wages		
			613 - Contractual Services Group		2,190
		<b>D22220 - Library General Total</b>			<b>2,190</b>
		D22240 - Library Books	608 - Library Acquisitions	200,000	200,000
		<b>D22240 - Library Books Total</b>		<b>200,000</b>	<b>200,000</b>
	<b>D22200 - Library Total</b>			<b>2,372,856</b>	<b>2,403,307</b>
	D23100 - Enrollment Management	D10610 - Advising Center	601 - Regular Salaries and Wages	373,800	384,394
			660 - Misc. Operating Expenses		390
		<b>D10610 - Advising Center Total</b>		<b>373,800</b>	<b>384,784</b>
		D10650 - International Students	601 - Regular Salaries and Wages	136,776	142,986
		<b>D10650 - International Students Total</b>		<b>136,776</b>	<b>142,986</b>
		D23100 - Enrollment Services	601 - Regular Salaries and Wages	423,012	427,456
			660 - Misc. Operating Expenses	259,286	259,286
		<b>D23100 - Enrollment Services Total</b>		<b>682,298</b>	<b>686,742</b>
		D23105 - Enrollment Mgmt Special Proj	601 - Regular Salaries and Wages	138,392	138,392
		<b>D23105 - Enrollment Mgmt Special Proj Total</b>		<b>138,392</b>	<b>138,392</b>
		D23110 - Educational Opportunity Progra	601 - Regular Salaries and Wages	261,924	273,262
		<b>D23110 - Educational Opportunity Progra Total</b>		<b>261,924</b>	<b>273,262</b>
		D23130 - Summer Bridge	601 - Regular Salaries and Wages	19,620	19,620
		<b>D23130 - Summer Bridge Total</b>		<b>19,620</b>	<b>19,620</b>
		D23140 - Outreach	601 - Regular Salaries and Wages	218,436	224,380
		<b>D23140 - Outreach Total</b>		<b>218,436</b>	<b>224,380</b>
		D23160 - Financial Aid	601 - Regular Salaries and Wages	813,516	843,287
		<b>D23160 - Financial Aid Total</b>		<b>813,516</b>	<b>843,287</b>
		D23180 - Admissions & Records	601 - Regular Salaries and Wages	1,102,730	1,135,558
		<b>D23180 - Admissions &amp; Records Total</b>		<b>1,102,730</b>	<b>1,135,558</b>
		D23320 - Testing	601 - Regular Salaries and Wages	78,960	82,070
		<b>D23320 - Testing Total</b>		<b>78,960</b>	<b>82,070</b>
	<b>D23100 - Enrollment Management Total</b>			<b>3,826,452</b>	<b>3,931,081</b>
<b>D10000 - Provost Total</b>				<b>45,818,900</b>	<b>46,214,937</b>
D20000 - President	D10826 - Faculty Ath Rep	D10826 - Faculty Ath Representative	601 - Regular Salaries and Wages	34,249	35,079
			660 - Misc. Operating Expenses	1,745	1,745
		<b>D10826 - Faculty Ath Representative Total</b>		<b>35,994</b>	<b>36,824</b>
	<b>D10826 - Faculty Ath Rep Total</b>			<b>35,994</b>	<b>36,824</b>
	D20010 - President Administration	D20010 - President Administration	601 - Regular Salaries and Wages	851,910	854,468
			660 - Misc. Operating Expenses	58,255	58,255
		<b>D20010 - President Administration Total</b>		<b>910,165</b>	<b>912,723</b>
	<b>D20010 - President Administration Total</b>			<b>910,165</b>	<b>912,723</b>
	D20050 - Equity Inclusion & Comp	D20050 - Equity Inclusion & Compliance	601 - Regular Salaries and Wages	129,841	131,655
			660 - Misc. Operating Expenses	40,000	40,000
		<b>D20050 - Equity Inclusion &amp; Compliance Total</b>		<b>169,841</b>	<b>171,655</b>
	<b>D20050 - Equity Inclusion &amp; Comp Total</b>			<b>169,841</b>	<b>171,655</b>
<b>D20000 - President Total</b>				<b>1,116,000</b>	<b>1,121,202</b>
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	601 - Regular Salaries and Wages	335,584	337,152
			660 - Misc. Operating Expenses	96,720	97,546
		<b>D21010 - VP Business Admin.Svcs. Total</b>		<b>432,304</b>	<b>434,698</b>
	<b>D21010 - VP BAS Total</b>			<b>432,304</b>	<b>434,698</b>
	D21100 - Financial Services	D21100 - Controller's Office	601 - Regular Salaries and Wages	240,828	243,158
			606 - Travel	1,000	1,000
			613 - Contractual Services Group	2,000	2,000
			660 - Misc. Operating Expenses	7,000	7,000
		<b>D21100 - Controller's Office Total</b>		<b>250,828</b>	<b>253,158</b>
		D21130 - Accounting & Reporting Svcs	601 - Regular Salaries and Wages	354,867	365,303
			604 - Communications	500	500
			606 - Travel	1,500	1,500
			660 - Misc. Operating Expenses	7,000	7,000
		<b>D21130 - Accounting &amp; Reporting Svcs Total</b>		<b>363,867</b>	<b>374,303</b>
		D21140 - Student Financial Services	601 - Regular Salaries and Wages	522,907	539,857
			604 - Communications	300	300
			606 - Travel	1,000	1,000
			613 - Contractual Services Group	2,500	2,500
			660 - Misc. Operating Expenses	7,500	7,529

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Division	College/Area	Department	Account Category	Original Base	Final Budget
		<b>D21140 - Student Financial Services Total</b>		<b>534,207</b>	<b>551,186</b>
		D21170 - Payment Services	601 - Regular Salaries and Wages	326,236	335,414
			606 - Travel	2,000	2,000
			613 - Contractual Services Group	2,100	2,100
			660 - Misc. Operating Expenses	5,600	5,600
		<b>D21170 - Payment Services Total</b>		<b>335,936</b>	<b>345,114</b>
		D21180 - Auxiliary Services	601 - Regular Salaries and Wages	225,794	227,836
		<b>D21180 - Auxiliary Services Total</b>		<b>225,794</b>	<b>227,836</b>
	<b>D21100 - Financial Services Total</b>			<b>1,710,632</b>	<b>1,751,597</b>
	D21110 - Budget & User Support Services	D21110 - Budget Office	601 - Regular Salaries and Wages	252,168	256,193
			660 - Misc. Operating Expenses	29,080	29,673
		<b>D21110 - Budget Office Total</b>		<b>281,248</b>	<b>285,866</b>
		D22380 - Campus Training	601 - Regular Salaries and Wages	110,184	114,134
			660 - Misc. Operating Expenses	3,500	3,500
		<b>D22380 - Campus Training Total</b>		<b>113,684</b>	<b>117,634</b>
	<b>D21110 - Budget &amp; User Support Services Total</b>			<b>394,932</b>	<b>403,500</b>
	D21200 - Public Safety	D21200 - Public Safety	601 - Regular Salaries and Wages	1,519,424	1,533,122
			613 - Contractual Services Group		1,253
			616 - Information Technology Costs		1,928
			660 - Misc. Operating Expenses	134,500	134,500
		<b>D21200 - Public Safety Total</b>		<b>1,653,924</b>	<b>1,670,803</b>
		D21210 - Emergency Management	601 - Regular Salaries and Wages	1,765	1,765
			619 - Equipment Group		18,495
			660 - Misc. Operating Expenses	55,000	46,000
			680 - Operating Transfers Out		9,000
		<b>D21210 - Emergency Management Total</b>		<b>56,765</b>	<b>75,260</b>
		D21220 - Special Events Personnel	601 - Regular Salaries and Wages	35,285	37,303
		<b>D21220 - Special Events Personnel Total</b>		<b>35,285</b>	<b>37,303</b>
	<b>D21200 - Public Safety Total</b>			<b>1,745,974</b>	<b>1,783,366</b>
	D21400 - Human Resources	D21120 - Payroll Services	601 - Regular Salaries and Wages	195,660	204,116
			660 - Misc. Operating Expenses	6,728	6,728
		<b>D21120 - Payroll Services Total</b>		<b>202,388</b>	<b>210,844</b>
		D21150 - Procurement & Contract Services	601 - Regular Salaries and Wages	335,235	344,555
			660 - Misc. Operating Expenses	10,000	10,000
		<b>D21150 - Procurement &amp; Contract Services Total</b>		<b>345,235</b>	<b>354,555</b>
		D21300 - Safety & Risk Services	601 - Regular Salaries and Wages	262,722	267,348
			660 - Misc. Operating Expenses	20,946	20,946
		<b>D21300 - Safety &amp; Risk Services Total</b>		<b>283,668</b>	<b>288,294</b>
		D21400 - Human Resources	601 - Regular Salaries and Wages	789,322	796,768
			660 - Misc. Operating Expenses	41,305	41,843
		<b>D21400 - Human Resources Total</b>		<b>830,627</b>	<b>838,611</b>
	<b>D21400 - Human Resources Total</b>			<b>1,661,918</b>	<b>1,692,304</b>
	D21590 - Facilities Management	D21520 - Facilities Operations	601 - Regular Salaries and Wages	1,027,626	1,047,788
			660 - Misc. Operating Expenses	381,570	377,353
			680 - Operating Transfers Out		9,212
		<b>D21520 - Facilities Operations Total</b>		<b>1,409,196</b>	<b>1,434,353</b>
		D21530 - Custodial	601 - Regular Salaries and Wages	557,494	585,302
			660 - Misc. Operating Expenses	499,849	499,849
		<b>D21530 - Custodial Total</b>		<b>1,057,343</b>	<b>1,085,151</b>
		D21540 - Roads & Grounds	601 - Regular Salaries and Wages	658,382	687,274
			660 - Misc. Operating Expenses	322,088	322,088
		<b>D21540 - Roads &amp; Grounds Total</b>		<b>980,470</b>	<b>1,009,362</b>
		D21550 - Vehicle Operations	601 - Regular Salaries and Wages	62,992	64,936
			660 - Misc. Operating Expenses	61,000	61,000
		<b>D21550 - Vehicle Operations Total</b>		<b>123,992</b>	<b>125,936</b>
		D21560 - FOSS	601 - Regular Salaries and Wages	149,928	154,566
			660 - Misc. Operating Expenses	9,981	9,981
		<b>D21560 - FOSS Total</b>		<b>159,909</b>	<b>164,547</b>
		D21590 - Facilities Planning & Development	601 - Regular Salaries and Wages	176,772	176,772
			616 - Information Technology Costs		4,060
			660 - Misc. Operating Expenses	35,533	35,533
		<b>D21590 - Facilities Planning and Development Total</b>		<b>212,305</b>	<b>216,365</b>
		D21595 - Construction	660 - Misc. Operating Expenses		1,848,000
			680 - Operating Transfers Out		
		<b>D21595 - Construction Total</b>			<b>1,848,000</b>

California State University, Bakersfield  
**Net Operating Budget - by Department and Account Category**  
for the period ending June 30, 2018

Division	College/Area	Department	Account Category	Original Base	Final Budget
		D21600 - Engineering & Energy Mgmt.	601 - Regular Salaries and Wages	298,625	307,493
			613 - Contractual Services Group		14,208
			660 - Misc. Operating Expenses	280,000	280,000
		<b>D21600 - Engineering &amp; Energy Mgmt. Total</b>		<b>578,625</b>	<b>601,701</b>
	<b>D21590 - Facilities Management Total</b>			<b>4,521,840</b>	<b>6,485,415</b>
	D22000 - Information Resources	D22010 - Information Technolgy Services	601 - Regular Salaries and Wages	321,642	325,523
			613 - Contractual Services Group		39,273
			616 - Information Technology Costs		9,374
			660 - Misc. Operating Expenses	374,500	399,490
		<b>D22010 - Information Technolgy Services Total</b>		<b>696,142</b>	<b>773,660</b>
		D22300 - ITS - Support Services	601 - Regular Salaries and Wages	361,725	361,725
			660 - Misc. Operating Expenses	10,000	10,000
		<b>D22300 - ITS - Support Services Total</b>		<b>371,725</b>	<b>371,725</b>
		D22305 - Client Services	601 - Regular Salaries and Wages	850,675	880,347
			660 - Misc. Operating Expenses	10,000	10,000
		<b>D22305 - Client Services Total</b>		<b>860,675</b>	<b>890,347</b>
		D22310 - ITS - Infrastructure Services	601 - Regular Salaries and Wages	788,123	785,801
			660 - Misc. Operating Expenses	10,000	10,000
		<b>D22310 - ITS - Infrastructure Services Total</b>		<b>798,123</b>	<b>795,801</b>
		D22315 - Hardware & Events	601 - Regular Salaries and Wages	519,658	537,430
			660 - Misc. Operating Expenses	10,000	10,000
		<b>D22315 - Hardware &amp; Events Total</b>		<b>529,658</b>	<b>547,430</b>
		D22360 - Project Management	601 - Regular Salaries and Wages	151,876	166,526
			660 - Misc. Operating Expenses	5,000	5,000
		<b>D22360 - Project Management Total</b>		<b>156,876</b>	<b>171,526</b>
		D22370 - Information Security	601 - Regular Salaries and Wages	179,453	182,473
			660 - Misc. Operating Expenses	2,500	2,500
		<b>D22370 - Information Security Total</b>		<b>181,953</b>	<b>184,973</b>
		D22410 - Enterprise Applications	601 - Regular Salaries and Wages	1,088,948	1,112,776
			660 - Misc. Operating Expenses	10,000	10,000
		<b>D22410 - Enterprise Applications Total</b>		<b>1,098,948</b>	<b>1,122,776</b>
		D93007 - ITS-Roadmap	601 - Regular Salaries and Wages	71,000	71,000
			619 - Equipment Group		840
			660 - Misc. Operating Expenses	605,000	605,000
		<b>D93007 - ITS-Roadmap Total</b>		<b>676,000</b>	<b>676,840</b>
	<b>D22000 - Information Resources Total</b>			<b>5,370,100</b>	<b>5,535,078</b>
<b>D21000 - Business and Administrative Services Total</b>				<b>15,837,700</b>	<b>18,085,958</b>
D23000 - VP Student Affairs	D10800 - Athletics	D10801 - Athletics General	601 - Regular Salaries and Wages	1,206,592	1,236,347
			613 - Contractual Services Group		3,690
			660 - Misc. Operating Expenses	550,000	550,000
		<b>D10801 - Athletics General Total</b>		<b>1,756,592</b>	<b>1,790,037</b>
		D10802 - Men's Basketball	601 - Regular Salaries and Wages	514,584	514,584
		<b>D10802 - Men's Basketball Total</b>		<b>514,584</b>	<b>514,584</b>
		D10803 - Women's Basketball	601 - Regular Salaries and Wages	292,170	292,170
		<b>D10803 - Women's Basketball Total</b>		<b>292,170</b>	<b>292,170</b>
		D10806 - Men's Soccer	601 - Regular Salaries and Wages	131,512	131,512
		<b>D10806 - Men's Soccer Total</b>		<b>131,512</b>	<b>131,512</b>
		D10807 - Women's Soccer	601 - Regular Salaries and Wages	126,684	126,684
		<b>D10807 - Women's Soccer Total</b>		<b>126,684</b>	<b>126,684</b>
		D10808 - Softball	601 - Regular Salaries and Wages	116,340	116,340
		<b>D10808 - Softball Total</b>		<b>116,340</b>	<b>116,340</b>
		D10809 - Men's Swimming	601 - Regular Salaries and Wages	59,425	59,425
		<b>D10809 - Men's Swimming Total</b>		<b>59,425</b>	<b>59,425</b>
		D10810 - Women's Swimming	601 - Regular Salaries and Wages	59,425	59,425
		<b>D10810 - Women's Swimming Total</b>		<b>59,425</b>	<b>59,425</b>
		D10812 - Men's Track & Field	601 - Regular Salaries and Wages	111,412	111,412
		<b>D10812 - Men's Track &amp; Field Total</b>		<b>111,412</b>	<b>111,412</b>
		D10813 - Women's Track & Field	601 - Regular Salaries and Wages	14,354	14,354
		<b>D10813 - Women's Track &amp; Field Total</b>		<b>14,354</b>	<b>14,354</b>
		D10814 - Volleyball	601 - Regular Salaries and Wages	156,646	156,646
		<b>D10814 - Volleyball Total</b>		<b>156,646</b>	<b>156,646</b>
		D10815 - Women's Water Polo	601 - Regular Salaries and Wages	24,000	24,000
		<b>D10815 - Women's Water Polo Total</b>		<b>24,000</b>	<b>24,000</b>
		D10821 - Baseball	601 - Regular Salaries and Wages	213,852	213,852
		<b>D10821 - Baseball Total</b>		<b>213,852</b>	<b>213,852</b>

California State University, Bakersfield  
**Net Operating Budget - by Department and Account Category**  
for the period ending June 30, 2018

Division	College/Area	Department	Account Category	Original Base	Final Budget	
		D10824 - Sand Volleyball	601 - Regular Salaries and Wages	50,478	50,478	
		<b>D10824 - Sand Volleyball Total</b>		<b>50,478</b>	<b>50,478</b>	
		D10827 - Academic Enhancement	601 - Regular Salaries and Wages	393,526	405,871	
		<b>D10827 - Academic Enhancement Total</b>		<b>393,526</b>	<b>405,871</b>	
		<b>D10800 - Athletics Total</b>			<b>4,021,000</b>	<b>4,066,790</b>
	D23000 - VP Student Affairs	D10899 - Athletics Campus Enchancements	601 - Regular Salaries and Wages	35,076	35,726	
		<b>D10899 - Athletics Campus Enchancements Total</b>		<b>35,076</b>	<b>35,726</b>	
		D23220 - Center of Community Engagement	601 - Regular Salaries and Wages	339,051	349,039	
			660 - Misc. Operating Expenses	15,000	1,000	
		<b>D23220 - Center of Community Engagement Total</b>		<b>354,051</b>	<b>350,039</b>	
		D23340 - Disabled Services	601 - Regular Salaries and Wages	547,980	564,299	
			660 - Misc. Operating Expenses	25,000	25,000	
		<b>D23340 - Disabled Services Total</b>		<b>572,980</b>	<b>589,299</b>	
		<b>D23000 - Student Affairs Total</b>			<b>962,107</b>	<b>975,064</b>
	D23010 - Student Affairs - Admin	D23010 - VP Student Affairs	601 - Regular Salaries and Wages	436,988	441,514	
			660 - Misc. Operating Expenses	70,485	92,250	
		<b>D23010 - VP Student Affairs Total</b>		<b>507,473</b>	<b>533,764</b>	
		D23310 - Counseling	601 - Regular Salaries and Wages	378,751	381,309	
			660 - Misc. Operating Expenses	7,765	1,000	
		<b>D23310 - Counseling Total</b>		<b>386,516</b>	<b>382,309</b>	
		<b>D23010 - VP Student Affairs - Admin Total</b>			<b>893,989</b>	<b>916,073</b>
	D23020 - Student Life	D23020 - Student Right's & Responsibilities	601 - Regular Salaries and Wages	118,654	118,654	
			660 - Misc. Operating Expenses	1,350	350	
		<b>D23020 - Student Right's &amp; Responsibilities Total</b>		<b>120,004</b>	<b>119,004</b>	
		<b>D23020 - Student Life Total</b>			<b>120,004</b>	<b>119,004</b>
		<b>D23000 - Student Affairs Total</b>			<b>5,997,100</b>	<b>6,076,931</b>
D24000 - University Advancement	D20060 - Conference & Events	D20060 - Conferences & Events	601 - Regular Salaries and Wages	181,584	184,756	
			660 - Misc. Operating Expenses		8,000	
		<b>D20060 - Conferences &amp; Events Total</b>		<b>181,584</b>	<b>192,756</b>	
		<b>D20060 - Conference &amp; Events Total</b>			<b>181,584</b>	<b>192,756</b>
	D24100 - VP University Advancement	D20030 - Public Affairs & Communications	601 - Regular Salaries and Wages	156,108	158,054	
			660 - Misc. Operating Expenses	20,000	20,000	
		<b>D20030 - Public Affairs &amp; Communications Total</b>		<b>176,108</b>	<b>178,054</b>	
		D20040 - Corporate & Foundtn Relations	601 - Regular Salaries and Wages	95,400	95,400	
			660 - Misc. Operating Expenses	5,000	5,000	
		<b>D20040 - Corporate &amp; Foundtn Relations Total</b>		<b>100,400</b>	<b>100,400</b>	
		D24100 - VP of UA	601 - Regular Salaries and Wages	262,836	265,086	
			660 - Misc. Operating Expenses	33,300	33,300	
		<b>D24100 - VP of UA Total</b>		<b>296,136</b>	<b>298,386</b>	
		D24120 - Development	601 - Regular Salaries and Wages	288,336	290,246	
			660 - Misc. Operating Expenses	10,000	10,000	
		<b>D24120 - Development Total</b>		<b>298,336</b>	<b>300,246</b>	
		D24191 - UA Administration	601 - Regular Salaries and Wages	46,932	48,986	
			660 - Misc. Operating Expenses	20,000	25,000	
		<b>D24191 - UA Administration Total</b>		<b>66,932</b>	<b>73,986</b>	
		D24192 - Auxiliary Services	660 - Misc. Operating Expenses	5,000	-	
		<b>D24192 - Auxiliary Services Total</b>		<b>5,000</b>	<b>-</b>	
		D24193 - Project Management	660 - Misc. Operating Expenses	8,000	-	
		<b>D24193 - Project Management Total</b>		<b>8,000</b>	<b>-</b>	
		D24194 - Annual Giving & Stewardship	604 - Communications			
			660 - Misc. Operating Expenses	5,000	5,000	
		<b>D24194 - Annual Giving &amp; Stewardship Total</b>		<b>5,000</b>	<b>5,000</b>	
		D24195 - Alumni Engagement	601 - Regular Salaries and Wages	181,380	183,928	
			660 - Misc. Operating Expenses	5,000	5,000	
		<b>D24195 - Alumni Engagement Total</b>		<b>186,380</b>	<b>188,928</b>	
		D24196 - Athletics Development	601 - Regular Salaries and Wages	77,724	77,724	
		<b>D24196 - Athletics Development Total</b>		<b>77,724</b>	<b>77,724</b>	
		<b>D24100 - VP University Advancement Total</b>			<b>1,220,016</b>	<b>1,222,724</b>
		<b>D24000 - University Advancement Total</b>			<b>1,401,600</b>	<b>1,415,480</b>
D90000 - Campus Wide	D90000 - Campus Wide	D93010 - Centralized Benefits		31,074,300	32,044,202	
		D93010 - Institutional Costs		4,954,600	5,464,073	
		<b>D90000 - Campus Wide Total</b>		<b>36,028,900</b>	<b>37,508,275</b>	
		<b>D90000 - Campus Wide &amp; Unallocated Total</b>			<b>36,028,900</b>	<b>37,508,275</b>
D25000 - Scholarships & Grants	D25000 - Scholarships & Grants	D23170 - Scholarships and Grants	609 - Financial Aid	18,603,109	18,603,096	
		<b>D23170 - Scholarships and Grants Total</b>		<b>18,603,109</b>	<b>18,603,096</b>	
		<b>D25000 - Scholarships &amp; Grants Total</b>			<b>18,603,109</b>	<b>18,603,096</b>
		<b>D25000 - Scholarships &amp; Grants Total</b>			<b>18,603,109</b>	<b>18,603,096</b>
		<b>Grand Total</b>			<b>124,803,309</b>	<b>129,025,879</b>

California State University, Bakersfield  
**Base Budget Operating Fund - Direct Institutional Support for Athletics**  
for the year ended June 30, 2018

<u>Division</u>	<u>College/Area</u>	<u>Account Category</u>	<u>Original Base</u>	<u>Adjustment</u>	<u>Audit Report/ Final Budget</u>	<u>Adjustment</u>	<u>Base Budget</u>
D2300 - Student Affairs	D10800 - Athletics	601 - Salaries and Wages	3,471,000	42,100	3,513,100	5,000	3,518,100
		660 - Operating Expenses	<u>550,000</u>	<u>3,690</u> (3)	<u>553,690</u>	<u>313,310</u>	<u>867,000</u>
			4,021,000 (1)	45,790	4,066,790 (1)	318,310	4,385,100
D900000 - Campus Wide	D900000 - Campus Wide	603 - Benefits	<u>1,700,790</u>	<u>155,595</u> (4)	<u>1,856,385</u>	<u>(151,876)</u>	<u>1,704,509</u>
			5,721,790	201,385	5,923,175	166,434	6,089,609 (7)
D900000 - Campus Wide	D900000 - Campus Wide	660 - Operating Expenses	365,236 (2)	0	365,236	0	365,236
		Non-general Operating Funds	0	493,662 (5)	493,662	(217,000)	276,662
		<b>Direct Institutional Support</b>	<b><u>6,087,026</u></b>	<b><u>695,047</u></b>	<b><u>6,782,073</u></b> (6)	<b><u>(50,566)</u></b>	<b><u>6,731,507</u></b>

Notes:

- (1) Agrees with Athletics as reported on Base Budget Operating Fund - by Department and Account Category
- (2) Athletics portion of campus wide insurance (228,686) and memberships (136,550)
- (3) Athletics outstanding purchase orders from prior year
- (4) Athletics portion of campus wide increased cost of benefits
- (5) Athletics funding provided by non-general operating funds
- (6) Agrees with Independent Auditor's Report, Statement of Revenues and Expenses, Page 4, Line 4 - Direct Institutional Support
- (7) Agrees with Athletics as reported on Base Budget Operating Fund Allocation

# California State University, Bakersfield

Financial Statement of the Intercollegiate Athletics  
Department

Year Ended June 30, 2018



**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD**

**Financial Statement**

Year Ended June 30, 2018

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**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
California State University, Bakersfield

We have audited the accompanying financial statement of California State University, Bakersfield's Intercollegiate Athletics Department, which comprise the statement of revenues and expenses for the year ended June 30, 2018 and the related notes.

**Management's Responsibility for the Financial Statement**

Management is responsible for the preparation and fair presentation of this financial statement 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 statement that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on this financial statement 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 statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, 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 statement 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 statement.

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

**Opinion**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues and expenses of California State University, Bakersfield's Intercollegiate Athletics Department for the year ended June 30, 2018 in accordance with accounting principles generally accepted in the United States of America.

*Aldrich CPAs + Advisors LLP*

San Diego, California  
February 1, 2019

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD**

**Statement of Revenues and Expenses**

Year Ended June 30, 2018

Revenues	Football*	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
<b>Operating Revenues:</b>						
1 Ticket Sales	\$ -	\$ 227,569	\$ 26,767	\$ 99,445	\$ -	\$ 353,781
2 Student Fees	-	-	-	-	3,893,841	3,893,841
3 Direct State or Other Government Support	-	-	-	-	-	-
4 Direct Institutional Support	-	-	-	-	6,782,073	6,782,073
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	1,388,750	1,388,750
6a Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	-	-	-
7 Guarantees	-	265,000	55,000	19,000	-	339,000
8 Contributions	-	42,931	7,906	496,703	1,714,269	2,261,809
9 In-Kind	-	-	-	5,200	152,185	157,385
10 Compensation and Benefits Provided by a Third Party	-	8,500	8,500	6,000	20,892	43,892
11 Media Rights	-	-	-	-	-	-
12 NCAA Distributions	-	26,100	-	8,250	963,909	998,259
13 Conference Distributions (Non Media or Bowl)	-	-	-	-	100,000	100,000
14 Program, Novelty, Parking and Concession Sales	-	-	-	-	23,477	23,477
15 Royalties, Licensing Advertisements and Sponsorships	-	34,250	8,500	1,000	110,076	153,826
16 Sports Camp Revenues	-	26,403	31,283	130,936	-	188,622
17 Athletics Restricted Endowment and Investments Income	-	-	-	358	116,189	116,547
18 Other Operating Revenue	-	70	1,000	11,030	656,674	668,774
19 Bowl Revenues	-	-	-	-	-	-
Subtotal Operating Revenues	\$ -	\$ 630,823	\$ 138,956	\$ 777,922	\$ 15,922,335	\$ 17,470,036

\*California State University, Bakersfield Intercollegiate Athletics Department does not have a football program.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD**

**Statement of Revenues and Expenses**

Year Ended June 30, 2018

<b>Expenses</b>	<b>Football*</b>	<b>Men's Basketball</b>	<b>Women's Basketball</b>	<b>Other Sports</b>	<b>Non- Program Specific</b>	<b>Total</b>
<b>Operating Expenses:</b>						
20 Athletics Student Aid	\$ -	\$ 466,640	\$ 467,244	\$ 1,940,623	\$ 101,793	\$ 2,976,300
21 Guarantees	-	8,500	8,000	-	-	16,500
22 Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	-	832,765	406,387	1,811,848	-	3,051,000
23 Coaching Salaries, Benefits and Bonuses Paid by a Third Party	-	8,500	8,500	6,000	-	23,000
24 Support Staff/Administrative Compensation Benefits and Bonuses Paid by the University and Related Entities	-	115,464	36,774	-	3,260,539	3,412,777
25 Support Staff/Administrative Compensation Benefits and Bonuses Paid by a Third-Party	-	-	-	-	20,892	20,892
26 Severance Payments	-	-	-	75,912	-	75,912
27 Recruiting	-	96,686	49,730	79,525	12,079	238,020
28 Team Travel	-	294,029	201,392	1,256,151	13,813	1,765,385
29 Sports Equipment, Uniforms, and Supplies	-	52,722	43,818	236,519	8,064	341,123
30 Game Expenses	-	72,227	66,125	100,872	163,865	403,089
31 Fund Raising, Marketing, and Promotion	-	345	477	21,042	508,713	530,577
32 Sports Camp Expenses	-	69,470	21,035	62,497	-	153,002
33 Spirit Groups	-	-	-	-	220,475	220,475
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	-	29,328	29,328
35 Direct Overhead and Administrative Expenses	-	3,707	714	56,931	134,884	196,236
36 Indirect Institutional Support	-	-	-	-	1,388,750	1,388,750
37 Medical Expenses and Insurance	-	1,430	157	4,698	266,767	273,052
38 Memberships and Dues	-	5,443	2,422	16,440	146,704	171,009
39 Other Operating Expenses	-	104,992	48,051	290,823	2,710,781	3,154,647
40 Student-Athlete Meals	-	13,668	4,661	19,688	10,016	48,033
41 Bowl Expenses	-	-	-	-	-	-
<b>Total Operating Expenses</b>	<b>-</b>	<b>2,146,588</b>	<b>1,365,487</b>	<b>5,979,569</b>	<b>8,997,463</b>	<b>18,489,107</b>
Excess (Deficiency) of Revenues Over (Under) Expenses	\$ -	\$ (1,515,765)	\$ (1,226,531)	\$ (5,201,647)	\$ 6,924,872	\$ (1,019,071)

\*California State University, Bakersfield Intercollegiate Athletics Department does not have a football program.

# CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

## Notes to Financial Statement

Year Ended June 30, 2018

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### Note 1 – Organization and Summary of Significant Accounting Policies

#### Nature of Activities

The California State University, Bakersfield Intercollegiate Athletics Department (Athletics) is a program within the campus of California State University, Bakersfield (University) with funding sources from Associated Students, California State University, Bakersfield, Inc., California State University, Bakersfield Foundation, and California State University, Bakersfield (collectively, the Entities).

Athletics' vision is to develop Champions of Life through a commitment to academic excellence, an outstanding student-athlete experience, competitive success, and community engagement. Priorities include investing in relationships to promote individual growth and collective success, working internally on intentional actions that produce results, and developing best-in-class service to supporters, known as 'Runner Nation.

Men's sports include basketball, soccer, swimming & diving, track & field, baseball, and wrestling. Women's sports include basketball, soccer, swimming & diving, track & field, softball, volleyball, beach volleyball, cross country, and golf.

#### Basis of Presentation

The Entities follow accounting principles generally accepted in the United States of America and prepare Athletics' financial statement on the accrual basis.

#### Use of Estimates

The preparation of financial statement, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### Revenue Recognition

All contributions are considered available for Athletics' general programs unless specifically restricted by the donor and may be temporarily or permanently restricted.

#### Student Fees

Each matriculated student of the University was required to pay student fees, of which \$196 per student was allocated to Athletics per semester, for the year ended June 30, 2018. These payments support Athletics' operations and are recognized as revenue ratably over the course of the term. It is the policy of management to review the outstanding student fees receivable at year-end, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts. There was no net effect of the changes in the allowance for uncollectible student accounts for the year ended June 30, 2018.

#### Contributions

Promises that are expected to be collected within one year are recorded at their net realizable value. Promises that are expected to be collected in future years are discounted to their estimated net present value. After promises are originally recorded, an allowance for uncollectible promises may be established based on specific circumstances. The net effect of the changes in the discount on and allowance for promises to give was \$58,655 for the year ended June 30, 2018 and is included in contributions in the statement of revenues and expenses. Promises to give are discounted using an average imputed interest rate of 3%.

#### In-Kind

Contributions of tangible assets are recognized at fair market value when received.

#### Athletics Restricted Endowment and Investments Income

All Athletics-related investments (endowed) are held by California State University, Bakersfield Foundation (Foundation). The fair value of investments is determined using quoted market prices. Alternative investments, for which quoted market prices are not readily available, are valued at fair value by the investment manager based on factors deemed relevant by the manager including, but not limited to, market conditions, purchase price, estimated liquidation value, restrictions on transfer and meaningful third party transactions in the private market.

## **CALIFORNIA STATE UNIVERSITY, BAKERSFIELD**

### **Notes to Financial Statement**

Year Ended June 30, 2018

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#### **Note 1 – Organization and Summary of Significant Accounting Policies, continued**

##### Athletics Restricted Endowment and Investments Income, continued

Because of the inherent uncertainty of valuations, the estimated fair values may differ significantly from the values that would have been used had a ready market for such investments existed or had such investments been liquidated, and those differences could be material. Unrealized gains and losses are included in Athletics Restricted Endowment and Investments Income in the statement of revenues and expenses.

##### Depreciation Expense

The Entities expense all expenditures for property and equipment below \$5,000. Expenditures for maintenance and repairs are charged against operations. Depreciation is computed on the straight-line method over estimated useful lives of three to 30 years. The Entities follow the guidelines in the California State University's "Capital Assets Guide" regarding all reporting for Athletics-related assets. No depreciation expense totaled \$6,744 for the year ended June 30, 2018. Depreciation expense is included in Other Operating Expenses in the statement of revenues and expenses.

##### Advertising

The Entities follow the policy of charging the costs of advertising to expense as incurred.

##### Subsequent Events

The Entities have evaluated subsequent events through February 1, 2019, which is the date the financial statement was available to be issued.

#### **Note 2 – Concentrations**

During the year ended June 30, 2018, approximately 47% of the Entities' total revenue was received from the University, including Direct Institutional Support (4) and Indirect Institutional Support (6). Management believes that the Entities are not exposed to any significant concentration risk in the near term.

#### **Note 3 – Indirect Institutional Support (6 and 36)**

Indirect institutional support is comprised of allocations for utilities, grounds, and maintenance costs attributed to Athletics. These costs are reimbursed by the University and are, therefore, shown as both revenues and corresponding expenses.

#### **Note 4 – Guarantees (7)**

Guarantees arise in the normal course of operations and are negotiated by Athletics. The Entities provided negotiated guarantees to certain organizations and were provided negotiated guarantees by certain organizations during the year at the conclusion of the related athletic competitions.

#### **Note 5 – NCAA Distributions (12)**

Distributions are provided to Athletics by the National Collegiate Athletics Association (NCAA) on an annual basis. These distributions are based on sport sponsorships, scholarship amounts, and other various grants.

#### **Note 6 – Athletics Restricted Endowment and Investments Income (17)**

All Athletics-related endowments are held by the Foundation. The Foundation has adopted the guidance on net classification of donor restricted endowment funds for a not-for-profit organization that is subject to an enacted version of the State Prudent Management of Institutional Funds Act (SPMIFA) and also requires disclosures about endowment funds, both donor-restricted endowment funds and institution-designated endowment funds.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD**

**Notes to Financial Statement**

Year Ended June 30, 2018

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**Note 6 – Athletics Restricted Endowment and Investments Income (17), continued**

The Foundation's endowments consist of funds established for a variety of purposes. As required by accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Foundation has interpreted SPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Foundation in a manner that is consistent with the standard of prudence prescribed by SPMIFA.

In accordance with SPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The duration and preservation of the fund
- 2) The purposes of the Foundation and the donor-restricted endowment fund
- 3) General economic conditions
- 4) The possible effect of inflation and deflation
- 5) The expected total return from income and the appreciation of investments
- 6) Other resources of the Foundation
- 7) The investment policies of the Foundation

*Spending policy:* The Foundation's spending policy allocates total earnings from the portfolio between current spending and reinvestment for future earnings and has been designed with three objectives in mind: (a) provide current programs with a predictable, stable stream of revenues; (b) ensure that the purchasing power of real value of this revenue stream does not decline over time; and (c) ensure that the purchasing power or real value of the Endowment assets does not decline over time. The cost of current operating programs will likely increase over time at least as fast as inflation. If the endowment is to cover a reasonably constant portion of current operating expenses, endowment spending must increase at least as fast as inflation. The Foundation's policy is designed to preserve both the purchasing power of their endowments and of their endowment withdrawals. Such a policy also ensures that the competing needs of current and future generations of students and faculty are in financial equilibrium. Lastly the Foundation has adopted an annual spending rate target of 4% of the Endowment's Fair Market Value (FMV), computed based on the December 31 FMV and available for the next academic year commencing July 1.

*Investment policy:* The objective is to promote growth in the investment funds sufficient to offset normal inflation plus reasonable spending, thereby preserving the constant-dollar value and purchasing power of the funds for future generations, and to preserve the principal of operating cash and reserves while producing market-level income. The minimum total-return objective for the full portfolio shall be inflation plus 5%.

At times, the fair value of assets associated with these endowment funds may fall below the level that the donors require the Foundation to retain as funds of perpetual duration. These deficiencies results from unfavorable market fluctuations. In accordance with generally accepting accounting principles deficits of this nature are reported as unrestricted net assets.

# CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

## Notes to Financial Statement

Year Ended June 30, 2018

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### Note 6 – Athletics Restricted Endowment and Investments Income (17), continued

Endowment activities for the year ended June 30, 2018 consisted of the following:

Investment return:		
Interest	\$	27,130
Realized gains		24,334
Unrealized gains		95,616
Investment fees		<u>(30,533)</u>
	\$	<u>116,547</u>

### Note 7 – Athletics Student Aid (20)

Athletics provides scholarships in 16 Division I sports. Scholarships may cover all or a portion of tuition, fees, books and supplies, and/or living expenses. Recipients are typically determined by the head coach of each sport. The coach also determines the amount of the award, in consultation with the Director of Athletics and the Athletic Compliance Officer. Awards are based on the student's athletic ability, academic eligibility, their sport's NCAA headcount or equivalency limits, and available funds. Coaches may propose an increase to an existing athletic grant-in-aid award at any time during the academic year. They may also reduce or cancel an award in accordance with the 2017-18 NCAA Division I Manual bylaw 15.3.4 - Reduction or Cancellation During Period of Award. Some scholarships are funded through private donations to the Foundation specified for Athletics, or student fees collected by Associated Students, California State University, Bakersfield, Inc.

### Note 8 – Defined Benefit Pension Plan

The University contributes to the Public Employees' Retirement System of the State of California (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public agencies in California. The University's total pension expense for employees covered by PERS for the year ended June 30, 2018 was \$1,066,739.

### Note 9 – Post-Employment Benefits Other Than Pensions

In addition to the pension benefits described in Note 7, the University provides postretirement health care benefits through PERS to full-time employees who retire from the University on or after attaining age 50 with at least 5 years of service. Continued participation in the existing health and dental plans is offered. Once the individual is eligible for Medicare, coverage may be continued in the PERS health plan by enrolling in a supplement to Medicare or a Managed Medicare Plan. An actuarial study is completed annually to determine costs related to this benefit.

### Note 10 – Risks and Uncertainties

The Entities invest in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect account balances and the amounts reported on the statement of revenues and expenses.



## Chapter 6

# UNIVERSITY STUDENT ENROLLMENT AND FEES 2017-2018

- Total Enrollment by Headcount Students by Term - 10 year
- Total Enrollment by Full-time Equivalent Students (FTES) by Term - 10 year
- Student Fees - Summer, Fall and Spring



**CSU Bakersfield**  
**10 - Year History Headcount by Term**

	Summer	Fall	Winter *	Spring	Academic Year	College Year
FY 17-18 Resident	1,831.0	9,509.0	N/A	9,759.0	9,634.0	10,549.5
FY 17-18 Total	1,988.0	9,863.0	N/A	10,071.0	9,967.0	10,961.0
FY 16-17 Resident	1,884.0	8,994.0	N/A	9,304.0	9,149.0	10,091.0
FY 16-17 Total	2,056.0	9,326.0	N/A	9,655.0	9,490.5	10,518.5
FY 15-16 Resident	2,030.0	8,957.0	8,512.0	8,233.0	8,567.3	9,244.0
FY 15-16 Total	2,125.0	9,228.0	8,789.0	8,525.0	8,847.3	9,555.7
FY 14-15 Resident	1,723.0	8,570.0	8,160.0	8,116.0	8,282.0	8,856.3
FY 14-15 Total	1,792.0	8,720.0	8,331.0	8,294.0	8,448.3	9,045.7
FY 13-14 Resident	1,173.0	8,222.0	7,774.0	7,739.0	7,911.7	8,302.7
FY 13-14 Total	1,187.0	8,371.0	7,909.0	7,784.0	8,051.3	8,447.0
FY 12-13 Resident	1,687.0	8,370.0	7,849.0	7,606.0	7,941.7	8,504.0
FY 12-13 Total	1,727.0	8,520.0	7,985.0	7,729.0	8,078.0	8,653.7
FY 11-12 Resident	1,558.0	7,875.0	7,532.0	7,268.0	7,558.3	8,077.7
FY 11-12 Total	1,593.0	8,014.0	7,667.0	7,399.0	7,693.3	8,224.3
FY 10-11 Resident	747.0	7,809.0	7,545.0	7,204.0	7,519.3	7,768.3
FY 10-11 Total	751.0	7,931.0	7,659.0	7,327.0	7,639.0	7,889.3
FY 09-10 Resident	1,624.0	7,944.0	7,448.0	7,072.0	7,488.0	8,029.3
FY 09-10 Total	1,645.0	8,080.0	7,559.0	7,171.0	7,603.3	8,151.7
FY 08-09 Resident	1,261.0	7,709.0	7,448.0	7,155.0	7,437.3	7,857.7
FY 08-09 Total	1,300.0	7,821.0	7,541.0	7,246.0	7,536.0	7,969.3

\* CSUB transitioned to a Semester System in FY 16-17.

Source: CSU Office of Institutional Research and Analysis

**CSU Bakersfield**  
**10 - Year History FTES by Term**

	Summer	Fall	Winter *	Spring	Academic Year	College Year
FY 17-18 Resident	665.8	8,279.6	N/A	8,110.3	8,195.0	8,527.8
FY 17-18 Total	739.1	8,613.0	N/A	8,412.0	8,512.5	8,882.0
FY 16-17 Resident	545.5	7,719.4	N/A	7,697.8	7,708.6	7,981.3
FY 16-17 Total	628.6	8,036.8	N/A	8,035.8	8,036.3	8,350.6
FY 15-16 Resident	909.2	8,658.1	8,004.1	7,664.5	8,108.9	8,412.0
FY 15-16 Total	971.4	8,936.5	8,294.8	7,977.5	8,402.9	8,726.7
FY 14-15 Resident	721.7	8,171.6	7,631.9	7,398.7	7,734.1	7,974.6
FY 14-15 Total	758.5	8,324.7	7,806.8	7,581.5	7,904.3	8,157.1
FY 13-14 Resident	400.0	7,664.4	7,180.8	6,988.7	7,278.0	7,411.3
FY 13-14 Total	405.4	7,815.2	7,316.4	7,115.0	7,415.5	7,550.7
FY 12-13 Resident	796.3	7,629.0	7,052.3	6,755.4	7,145.6	7,411.0
FY 12-13 Total	823.4	7,777.8	7,186.1	6,877.1	7,280.4	7,554.8
FY 11-12 Resident	826.5	7,299.1	6,954.0	6,616.8	6,956.6	7,232.1
FY 11-12 Total	844.4	7,430.3	7,083.8	6,744.8	7,086.3	7,367.8
FY 10-11 Resident	329.0	7,220.0	6,898.3	6,539.2	6,885.8	6,995.5
FY 10-11 Total	331.3	7,337.3	7,012.1	6,657.7	7,002.4	7,112.8
FY 09-10 Resident	876.7	7,227.0	6,705.6	6,354.6	6,762.4	7,054.6
FY 09-10 Total	888.7	7,354.6	6,814.6	6,450.0	6,873.1	7,169.3
FY 08-09 Resident	674.4	7,006.3	6,606.7	6,262.4	6,625.1	6,850.0
FY 08-09 Total	691.6	7,112.9	6,693.2	6,346.6	6,717.6	6,948.1

\* CSUB transitioned to a Semester System in FY 16-17.

Source: CSU Office of Institutional Research and Analysis

## Summer 2017 Registration Fees

The CSU makes every effort to keep student costs to a minimum. Fees listed in published schedules or student accounts may need to be increased when public funding is inadequate. Therefore, CSU must reserve the right, even after fees are initially charged or initial fee payments are made, to increase or modify any listed fees. All listed fees, other than mandatory systemwide fees, are subject to change without notice, until the date when instruction for a particular semester or quarter has begun. All CSU listed fees should be regarded as **estimates** that are subject to change upon approval by the Board of Trustees, the Chancellor, or the Presidents, as appropriate. Changes in mandatory systemwide fees will be made in accordance with the requirements of the Working Families Student Fee Transparency and Accountability Act (Sections 66028 – 66028.6 of the Education Code).

### Payment Deadlines

For class registration between April 24, 2017 and May 24, 2017 fees are **due** by **May 25, 2017**.

For class registration after May 25, 2017 your fees are **due the business day following registration (within 24 hours of registration)**.

Please see [payment methods](#) for fee payment instructions.

If you do not meet the above-stated deadlines or have a financial aid or waiver status, you may be disenrolled from all your classes. Please check your [MyCSUB](#) account in your Student Center.

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**YOU ARE RESPONSIBLE FOR YOUR FEE PAYMENT**

**PAYMENT MUST BE RECEIVED BY THE STATED DEADLINES.**

**A \$20.00 FAILURE TO MEET ADMINISTRATIVE DEADLINE FEE WILL BE CHARGED WHEN PAYMENTS ARE NOT RECEIVED BY THE POSTED DUE DATE.**

**VERIFY THE AMOUNT DUE BY CHECKING YOUR [MyCSUB](#) ACCOUNT**

**\*\* NO BILLING STATEMENT WILL BE MAILED \*\***

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## Summer 2017 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		EDUCATION DOCTORAL STUDENTS
	0 to 6.0 Units*	6.1 and Above*	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0.0 and Above
Tuition Fee	\$1,063.00	\$1,833.00	\$1,842.00	\$3,174.00	\$1,953.00	\$3,369.00	\$5,559.00
ASB Fee	126.00	126.00	126.00	126.00	126.00	126.00	126.00
Health Facility Fee	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Health Service Fee	99.00	99.00	99.00	99.00	99.00	99.00	99.00
IRA Fee	61.00	61.00	61.00	61.00	61.00	61.00	61.00
Runner Card Fee	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Student Body Fee**	155.00	155.00	155.00	155.00	155.00	155.00	155.00
Campus Programming Fee	17.00	17.00	17.00	17.00	17.00	17.00	17.00
<b>TOTAL FEES</b>	<b>\$1,527.00</b>	<b>\$2,297.00</b>	<b>\$2,306.00</b>	<b>\$3,638.00</b>	<b>\$2,417.00</b>	<b>\$3,833.00</b>	<b>\$6,023.00</b>

\*Undergraduate Tuition Fee discounted for Summer 2017 as part of the CSU Student Success Initiative.

\*\*Student Body Fee includes: Student Union Fee of \$31.00 and Student Recreation Center Fee of \$124.00.

**NON-RESIDENT TUITION:** \$372.00 PER UNIT IN ADDITION TO MANDATORY FEES.

**GRADUATE PROFESSIONAL BUSINESS FEES:** \$254.00 per unit in addition to mandatory fees and non-resident fees (if applicable).

## Fall 2017 Registration Fees

The CSU makes every effort to keep student costs to a minimum. Fees listed in published schedules or student accounts may need to be increased when public funding is inadequate. Therefore, CSU must reserve the right, even after fees are initially charged or initial fee payments are made, to increase or modify any listed fees. All listed fees, other than mandatory systemwide fees, are subject to change without notice, until the date when instruction for a particular semester or quarter has begun. All CSU listed fees should be regarded as **estimates** that are subject to change upon approval by the Board of Trustees, the Chancellor, or the Presidents, as appropriate. Changes in mandatory systemwide fees will be made in accordance with the requirements of the Working Families Student Fee Transparency and Accountability Act (Sections 66028 – 66028.6 of the Education Code).

### Payment Deadlines

For class registration between April 24, 2016 and August 23, 2017 fees are **due by August 24, 2017**.

For class registration after August 23, 2017 your fees are **due the business day following registration (within 24 hours of registration)**.

Please see [payment methods](#) for fee payment instructions.

If you do not meet the above-stated deadlines or have a financial aid or waiver status, you may be disenrolled from all your classes. Please check your [MyCSUB](#) account in your Student Center.

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**YOU ARE RESPONSIBLE FOR YOUR FEE PAYMENT**

**PAYMENT MUST BE RECEIVED BY THE STATED DEADLINES.**

**A \$20.00 FAILURE TO MEET ADMINISTRATIVE DEADLINE FEE WILL BE CHARGED WHEN PAYMENTS ARE NOT RECEIVED BY THE POSTED DUE DATE.**

**VERIFY THE AMOUNT DUE BY CHECKING YOUR [MyCSUB](#) ACCOUNT**

**\*\* NO BILLING STATEMENT WILL BE MAILED \*\***

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## Fall 2017 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		EDUCATION DOCTORAL STUDENTS
	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0.0 and Above
Tuition Fee	\$1,665.00	\$2,871.00	\$1,932.00	\$3,330.00	\$2,082.00	\$3,588.00	\$5,919.00
ASB Fee	191.50	191.50	191.50	191.50	191.50	191.50	191.50
Health Facility Fee	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Service Fee	151.00	151.00	151.00	151.00	151.00	151.00	151.00
IRA Fee	91.25	91.25	91.25	91.25	91.25	91.25	91.25
Runner Card Fee	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Student Body Fee*	234.25	234.25	234.25	234.25	234.25	234.25	234.25
Campus Programming Fee	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Student Involvement & Representation Fee	2.00	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL FEES	\$2,369.00	\$3,575.00	\$2,636.00	\$4,034.00	\$2,786.00	\$4,292.00	\$6,623.00

\*Student Body Fee includes: Student Union Fee of \$47 and Student Recreation Center Fee of \$187.25.

**NON-RESIDENT TUITION:** \$396.00 PER UNIT IN ADDITION TO MANDATORY FEES.

**GRADUATE PROFESSIONAL BUSINESS FEES:** \$270.00 per unit in addition to mandatory fees and non-resident fees (if applicable).

## Spring 2018 Registration Fees

The CSU makes every effort to keep student costs to a minimum. Fees listed in published schedules or student accounts may need to be increased when public funding is inadequate. Therefore, CSU must reserve the right, even after fees are initially charged or initial fee payments are made, to increase or modify any listed fees. All listed fees, other than mandatory systemwide fees, are subject to change without notice, until the date when instruction for a particular semester or quarter has begun. All CSU listed fees should be regarded as **estimates** that are subject to change upon approval by the Board of Trustees, the Chancellor, or the Presidents, as appropriate. Changes in mandatory systemwide fees will be made in accordance with the requirements of the Working Families Student Fee Transparency and Accountability Act (Sections 66028 – 66028.6 of the Education Code).

### Payment Deadlines

For class registration between October 30, 2017 and January 17, 2018 fees are **due by January 18, 2018**.

For class registration after January 17, 2018 your fees are **due the business day following registration (within 24 hours of registration)**.

Please see [payment methods](#) for fee payment instructions.

If you do not meet the above-stated deadlines or have a financial aid or waiver status, you may be disenrolled from all your classes. Please check your [MyCSUB](#) account in your Student Center.

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**YOU ARE RESPONSIBLE FOR YOUR FEE PAYMENT**

**PAYMENT MUST BE RECEIVED BY THE STATED DEADLINES.**

**A \$20.00 FAILURE TO MEET ADMINISTRATIVE DEADLINE FEE WILL BE CHARGED WHEN PAYMENTS ARE NOT RECEIVED BY THE POSTED DUE DATE.**

**VERIFY THE AMOUNT DUE BY CHECKING YOUR [MyCSUB](#) ACCOUNT**

**\*\* NO BILLING STATEMENT WILL BE MAILED \*\***

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## Spring 2018 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		EDUCATION DOCTORAL STUDENTS
	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0.0 and Above
Tuition Fee	\$1,665.00	\$2,871.00	\$1,932.00	\$3,330.00	\$2,082.00	\$3,588.00	\$5,919.00
ASB Fee	191.50	191.50	191.50	191.50	191.50	191.50	191.50
Health Facility Fee	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Service Fee	151.00	151.00	151.00	151.00	151.00	151.00	151.00
IRA Fee	91.25	91.25	91.25	91.25	91.25	91.25	91.25
Runner Card Fee	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Student Body Fee*	234.25	234.25	234.25	234.25	234.25	234.25	234.25
Campus Programming Fee	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Student Involvement & Representation Fee	2.00	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL FEES	\$2,369.00	\$3,575.00	\$2,636.00	\$4,034.00	\$2,786.00	\$4,292.00	\$6,623.00

\*Student Body Fee includes: Student Union Fee of \$47 and Student Recreation Center Fee of \$187.25.

**NON-RESIDENT TUITION:** \$396.00 PER UNIT IN ADDITION TO MANDATORY FEES.

**GRADUATE PROFESSIONAL BUSINESS FEES:** \$270.00 per unit in addition to mandatory fees and non-resident fees (if applicable).





## Chapter 7

# UNIVERSITY FACULTY, STAFF, AND MANAGEMENT STATISTICS 2017-2018

- Total Faculty by Headcount, Full-time Equivalent (FTE), Tenure Density - 10 year
- Total Faculty Tenure Density Trend - 10 year
- Total Staff by Headcount - 10 year
- Total Management by Headcount - 10 year

**System-wide Faculty Employment Trends**  
**Faculty Headcounts, FTE, and Tenure Density Summary**

Systemwide Summary	Tenure Status	Fall Instructional Faculty Headcounts									
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
	Tenure-Track	10,776	10,688	10,138	10,079	9,981	9,961	10,102	10,314	10,653	10,839
	Lecturers	12,805	10,696	10,790	11,831	12,233	13,146	14,263	14,994	15,571	16,003
	Total	23,581	21,384	20,928	21,910	22,214	23,107	24,365	25,308	26,224	26,842

Systemwide Summary	Tenure Status	Fall Instructional Faculty Full-time Equivalents (FTE)									
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
	Tenure-Track	10,497.7	10,425.5	9,874.3	9,813.0	9,702.7	9,669.0	9,796.9	10,042.9	10,394.3	10,586.0
	Lecturers	6,305.5	5,286.0	5,376.1	5,957.1	6,227.0	6,821.7	7,459.4	7,909.9	8,156.6	8,429.0
	Total	16,803.2	15,711.5	15,250.4	15,770.1	15,929.7	16,490.7	17,256.3	17,952.8	18,550.9	19,015.0
	Tenure Density	62.5%	66.4%	64.7%	62.2%	60.9%	58.6%	56.8%	55.9%	56.0%	55.7%

FTE and Headcounts as of October 31 each year.

Tenure density defined as tenure-track FTE divided by total instructional FTE Includes instructional faculty; excludes coaches, counselors, and librarians. Includes active faculty; excludes faculty on leave.

Tenure status based on class code.

Source data: CIRS AN file.

Academic Human Resources

CSU Office of the Chancellor, November 2017

**System-wide Faculty Employment Trends**  
Headcounts Fall 2008 through Fall 2017

Campus	Tenure Status	Fall Instructional Faculty Headcount									
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Bakersfield	Tenure-Track	208	203	185	182	186	186	186	191	207	211
	Lecturers	198	163	171	189	184	202	228	256	306	360
	Total	406	366	356	371	370	388	414	447	513	571
Channel Islands	Tenure-Track	84	82	80	81	86	95	107	115	127	142
	Lecturers	194	182	179	189	228	253	268	266	294	281
	Total	278	264	259	270	314	348	375	381	421	423
Chico	Tenure-Track	523	504	480	466	452	441	442	458	474	478
	Lecturers	445	384	378	408	413	467	511	510	506	511
	Total	968	888	858	874	865	908	953	968	980	989
Dominguez Hills	Tenure-Track	266	257	241	224	210	213	222	238	245	247
	Lecturers	431	355	370	462	478	513	547	594	599	647
	Total	697	612	611	686	688	726	769	832	844	894
East Bay	Tenure-Track	359	355	320	308	303	311	320	327	345	345
	Lecturers	452	370	300	362	396	440	460	506	502	507
	Total	811	725	620	670	699	751	780	833	847	852
Fresno	Tenure-Track	578	571	553	533	519	534	544	540	572	606
	Lecturers	712	565	577	551	669	739	764	796	830	866
	Total	1,290	1,136	1,130	1,084	1,188	1,273	1,308	1,336	1,402	1,472
Fullerton	Tenure-Track	725	741	726	733	745	751	767	799	826	817
	Lecturers	1,098	856	945	1,097	1,163	1,173	1,274	1,250	1,255	1,317
	Total	1,823	1,597	1,671	1,830	1,908	1,924	2,041	2,049	2,081	2,134
Humboldt	Tenure-Track	263	253	233	230	227	231	219	226	240	258
	Lecturers	238	236	253	271	302	288	306	324	318	298
	Total	501	489	486	501	529	519	525	550	558	556
Long Beach	Tenure-Track	845	849	816	796	785	777	795	789	818	834
	Lecturers	1,279	1,055	994	1,122	1,042	1,119	1,241	1,332	1,356	1,333
	Total	2,124	1,904	1,810	1,918	1,827	1,896	2,036	2,121	2,174	2,167
Los Angeles	Tenure-Track	529	552	533	526	516	508	510	518	529	547
	Lecturers	659	478	488	573	576	618	776	915	1,054	1,169
	Total	1,188	1,030	1,021	1,099	1,092	1,126	1,286	1,433	1,583	1,716
Maritime	Tenure-Track	40	44	47	43	45	50	52	51	52	54
	Lecturers	34	34	32	31	27	37	37	36	38	40
	Total	74	78	79	74	72	87	89	87	90	94
Monterey Bay	Tenure-Track	108	112	114	120	119	116	118	150	154	162
	Lecturers	170	151	190	194	246	256	312	302	312	278
	Total	278	263	304	314	365	372	430	452	466	440
Northridge	Tenure-Track	763	737	703	765	794	790	787	830	813	818
	Lecturers	1,076	1,013	1,016	1,055	1,039	1,156	1,221	1,238	1,292	1,312
	Total	1,839	1,750	1,719	1,820	1,833	1,946	2,008	2,068	2,105	2,130
Pomona	Tenure-Track	548	537	493	490	510	498	520	525	553	542
	Lecturers	472	472	458	529	548	560	630	700	670	700
	Total	1,020	1,009	951	1,019	1,058	1,058	1,150	1,225	1,223	1,242
Sacramento	Tenure-Track	736	734	680	650	620	610	633	628	640	675
	Lecturers	722	661	513	642	656	753	835	880	980	952
	Total	1,458	1,395	1,193	1,292	1,276	1,363	1,468	1,508	1,620	1,627
San Bernardino	Tenure-Track	409	407	385	385	385	393	404	401	420	417
	Lecturers	510	411	410	406	435	468	480	544	530	563
	Total	919	818	795	791	820	861	884	945	950	980
San Diego	Tenure-Track	818	801	761	769	732	716	715	719	735	732
	Lecturers	938	718	709	690	660	775	876	913	925	972
	Total	1,756	1,519	1,470	1,459	1,392	1,491	1,591	1,632	1,660	1,704
San Francisco	Tenure-Track	817	804	760	744	730	743	736	733	759	745
	Lecturers	767	572	715	763	884	884	863	885	918	944
	Total	1,584	1,376	1,475	1,507	1,614	1,627	1,599	1,618	1,677	1,689
San Jose	Tenure-Track	710	710	666	653	658	661	656	672	696	712
	Lecturers	1,193	990	943	1,112	1,063	1,069	1,121	1,126	1,146	1,183
	Total	1,903	1,700	1,609	1,765	1,721	1,730	1,777	1,798	1,842	1,895

## System-wide Faculty Employment Trends

Headcounts Fall 2008 through Fall 2017

Campus	Tenure Status	Fall Instructional Faculty Headcount									
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
San Luis Obispo	Tenure-Track	690	686	651	644	643	634	647	664	680	692
	Lecturers	425	377	388	418	403	464	510	544	581	585
	<b>Total</b>	<b>1,115</b>	<b>1,063</b>	<b>1,039</b>	<b>1,062</b>	<b>1,046</b>	<b>1,098</b>	<b>1,157</b>	<b>1,208</b>	<b>1,261</b>	<b>1,277</b>
San Marcos	Tenure-Track	224	219	216	237	234	233	244	255	264	284
	Lecturers	259	290	293	332	344	381	414	462	483	518
	<b>Total</b>	<b>483</b>	<b>509</b>	<b>509</b>	<b>569</b>	<b>578</b>	<b>614</b>	<b>658</b>	<b>717</b>	<b>747</b>	<b>802</b>
Sonoma	Tenure-Track	266	270	253	252	241	228	225	234	238	251
	Lecturers	301	231	266	235	261	281	312	311	337	306
	<b>Total</b>	<b>567</b>	<b>501</b>	<b>519</b>	<b>487</b>	<b>502</b>	<b>509</b>	<b>537</b>	<b>545</b>	<b>575</b>	<b>557</b>
Stanislaus	Tenure-Track	267	260	242	248	241	242	253	251	266	270
	Lecturers	232	132	202	200	216	250	277	304	339	361
	<b>Total</b>	<b>499</b>	<b>392</b>	<b>444</b>	<b>448</b>	<b>457</b>	<b>492</b>	<b>530</b>	<b>555</b>	<b>605</b>	<b>631</b>
Systemwide	Tenure-Track	10,776	10,688	10,138	10,079	9,981	9,961	10,102	10,314	10,653	10,839
	Lecturers	12,805	10,696	10,790	11,831	12,233	13,146	14,263	14,994	15,571	16,003
	<b>Total</b>	<b>23,581</b>	<b>21,384</b>	<b>20,928</b>	<b>21,910</b>	<b>22,214</b>	<b>23,107</b>	<b>24,365</b>	<b>25,308</b>	<b>26,224</b>	<b>26,842</b>

Headcounts as of October 31 each year.

Includes instructional faculty; excludes coaches, counselors, and librarians.

Includes active faculty; excludes faculty on leave.

Tenure status based on class code.

Source data: CIRS AN file.

Academic Human Resources

CSU Office of the Chancellor, November 2017

**System-wide Faculty Employment Trends**  
**FTE and Tenure Density Fall 2008 through Fall 2017**

Campus	Tenure Status	Fall Instructional Faculty Full-Time Equivalents (FTE)									
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Bakersfield	Tenure-Track	202.3	197.4	181.8	177.6	180.7	179.9	181.0	185.9	200.7	205.0
	Lecturers	118.9	98.3	102.5	109.8	115.5	127.5	142.1	158.2	161.7	189.7
	Total	321.2	295.7	284.3	287.4	296.2	307.4	323.1	344.1	362.4	394.7
	Tenure Density	63.0%	66.8%	63.9%	61.8%	61.0%	58.5%	56.0%	54.0%	55.4%	51.9%
Channel Islands	Tenure-Track	83.5	81.0	78.3	79.5	85.0	94.0	105.5	113.0	125.4	139.4
	Lecturers	104.0	105.4	107.2	118.7	144.7	155.4	168.0	176.1	189.7	185.4
	Total	187.5	186.4	185.5	198.2	229.7	249.4	273.5	289.1	315.1	324.8
	Tenure Density	44.5%	43.5%	42.2%	40.1%	37.0%	37.7%	38.6%	39.1%	39.8%	42.9%
Chico	Tenure-Track	510.4	489.3	463.9	447.8	435.3	422.6	424.5	441.8	458.9	462.5
	Lecturers	234.0	200.0	196.7	209.1	222.2	259.8	295.0	296.5	297.2	293.0
	Total	744.4	689.3	660.6	656.9	657.5	682.4	719.5	738.3	756.1	755.5
	Tenure Density	68.6%	71.0%	70.2%	68.2%	66.2%	61.9%	59.0%	59.8%	60.7%	61.2%
Dominguez Hills	Tenure-Track	251.1	244.1	225.6	210.9	198.0	202.9	213.3	230.7	236.8	239.4
	Lecturers	197.3	170.5	179.9	224.8	226.6	263.5	275.4	292.1	298.7	320.2
	Total	448.4	414.6	405.5	435.7	424.6	466.4	488.7	522.8	535.5	559.6
	Tenure Density	56.0%	58.9%	55.6%	48.4%	46.6%	43.5%	43.6%	44.1%	44.2%	42.8%
East Bay	Tenure-Track	348.6	341.7	307.8	296.8	290.5	297.2	309.2	320.0	333.1	335.2
	Lecturers	224.1	178.7	139.2	179.8	190.7	217.2	227.0	255.1	249.9	253.2
	Total	572.7	520.4	447.0	476.6	481.2	514.4	536.2	575.1	583.0	588.4
	Tenure Density	60.9%	65.7%	68.9%	62.3%	60.4%	57.8%	57.7%	55.6%	57.1%	57.0%
Fresno	Tenure-Track	562.8	557.3	540.6	524.2	506.6	520.9	529.3	529.9	561.8	596.6
	Lecturers	351.1	274.1	279.9	279.7	339.7	372.9	389.2	417.0	436.0	473.6
	Total	913.9	831.4	820.5	803.9	846.3	893.8	918.5	946.9	997.8	1,070.2
	Tenure Density	61.6%	67.0%	65.9%	65.2%	59.9%	58.3%	57.6%	56.0%	56.3%	55.7%
Fullerton	Tenure-Track	710.6	729.6	712.5	715.6	722.3	728.3	746.3	779.1	803.3	798.0
	Lecturers	547.7	427.0	472.8	550.1	602.3	613.2	669.3	665.2	663.9	687.0
	Total	1,258.3	1,156.6	1,185.3	1,265.7	1,324.6	1,341.5	1,415.6	1,444.3	1,467.2	1,485.0
	Tenure Density	56.5%	63.1%	60.1%	56.5%	54.5%	54.3%	52.7%	53.9%	54.8%	53.7%
Humboldt	Tenure-Track	254.8	245.0	224.1	223.0	220.0	226.8	214.2	223.5	238.8	255.3
	Lecturers	107.9	111.9	121.9	139.2	150.9	156.2	169.8	177.6	178.8	172.2
	Total	362.7	356.9	346.0	362.2	370.9	383.0	384.0	401.1	417.6	427.5
	Tenure Density	70.3%	68.6%	64.8%	61.6%	59.3%	59.2%	55.8%	55.7%	57.2%	59.7%
Long Beach	Tenure-Track	825.7	832.0	794.9	777.8	769.7	759.2	773.4	772.0	803.3	817.8
	Lecturers	626.9	529.1	504.2	576.3	542.4	582.8	655.1	697.4	714.7	711.4
	Total	1,452.6	1,361.1	1,299.1	1,354.1	1,312.1	1,342.0	1,428.5	1,469.4	1,518.0	1,529.2
	Tenure Density	56.8%	61.1%	61.2%	57.4%	58.7%	56.6%	54.1%	52.5%	52.9%	53.5%
Los Angeles	Tenure-Track	517.3	541.2	521.9	513.5	505.2	491.7	491.2	502.3	514.4	531.7
	Lecturers	316.0	219.0	235.9	272.1	284.3	332.5	422.6	502.9	576.1	616.8
	Total	833.3	760.2	757.8	785.6	789.5	824.2	913.8	1,005.2	1,090.5	1,148.5
	Tenure Density	62.1%	71.2%	68.9%	65.4%	64.0%	59.7%	53.8%	50.0%	47.2%	46.3%
Maritime	Tenure-Track	40.6	44.0	46.1	42.7	44.3	48.6	50.8	50.9	51.1	53.1
	Lecturers	23.3	20.6	19.7	20.6	20.2	25.3	27.6	27.3	27.1	28.1
	Total	63.9	64.6	65.8	63.3	64.5	73.9	78.4	78.2	78.2	81.2
	Tenure Density	63.5%	68.1%	70.1%	67.5%	68.7%	65.8%	64.8%	65.1%	65.3%	65.4%
Monterey Bay	Tenure-Track	107.2	111.1	113.3	119.1	117.8	114.3	117.0	148.5	152.7	159.7
	Lecturers	97.4	92.5	117.9	120.9	141.0	155.5	186.5	187.1	193.1	155.2
	Total	204.6	203.6	231.2	240.0	258.8	269.8	303.5	335.6	345.8	314.9
	Tenure Density	52.4%	54.6%	49.0%	49.6%	45.5%	42.4%	38.6%	44.2%	44.2%	50.7%
Northridge	Tenure-Track	745.1	720.4	690.7	751.1	776.9	767.8	760.3	801.3	793.4	800.7
	Lecturers	511.0	479.5	478.0	494.8	506.3	574.4	619.6	641.8	643.9	659.8
	Total	1,256.1	1,199.9	1,168.7	1,245.9	1,283.2	1,342.2	1,379.9	1,443.1	1,437.3	1,460.5
	Tenure Density	59.3%	60.0%	59.1%	60.3%	60.5%	57.2%	55.1%	55.5%	55.2%	54.8%
Pomona	Tenure-Track	531.6	519.4	476.8	474.3	490.5	478.2	502.9	508.1	535.0	527.7
	Lecturers	254.2	255.9	248.2	283.7	292.5	319.5	361.0	393.5	393.0	413.0
	Total	785.8	775.3	725.0	758.0	783.0	797.7	863.9	901.6	928.0	940.7
	Tenure Density	67.7%	67.0%	65.8%	62.6%	62.6%	59.9%	58.2%	56.4%	57.7%	56.1%

**System-wide Faculty Employment Trends**  
**FTE and Tenure Density Fall 2008 through Fall 2017**

Campus	Tenure Status	Fall Instructional Faculty Full-Time Equivalents (FTE)									
		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Sacramento	Tenure-Track	712.1	711.3	665.2	631.4	598.1	592.4	614.3	613.2	626.5	662.6
	Lecturers	329.4	301.7	245.7	298.8	309.9	356.1	384.6	417.9	463.9	464.3
	Total	1,041.5	1,013.0	910.9	930.2	908.0	948.5	998.9	1,031.1	1,090.4	1,126.9
	Tenure Density	68.4%	70.2%	73.0%	67.9%	65.9%	62.5%	61.5%	59.5%	57.5%	58.8%
San Bernardino	Tenure-Track	400.8	397.1	374.0	373.7	372.7	380.5	387.1	384.0	403.7	396.4
	Lecturers	262.5	205.4	210.7	208.2	239.5	249.2	256.4	301.5	289.8	303.5
	Total	663.3	602.5	584.7	581.9	612.2	629.7	643.5	685.5	693.5	699.9
	Tenure Density	60.4%	65.9%	64.0%	64.2%	60.9%	60.4%	60.2%	56.0%	58.2%	56.6%
San Diego	Tenure-Track	799.6	782.8	735.5	742.7	706.0	690.2	694.0	703.1	720.5	718.5
	Lecturers	468.6	357.4	348.3	336.5	324.3	371.3	422.3	443.6	448.2	473.9
	Total	1,268.2	1,140.2	1,083.8	1,079.2	1,030.3	1,061.5	1,116.3	1,146.7	1,168.7	1,192.4
	Tenure Density	63.0%	68.7%	67.9%	68.8%	68.5%	65.0%	62.2%	61.3%	61.6%	60.3%
San Francisco	Tenure-Track	791.1	784.7	746.3	731.2	715.8	726.6	720.9	719.0	743.3	730.3
	Lecturers	340.9	269.8	324.1	348.2	398.0	414.5	412.4	422.6	437.5	450.3
	Total	1,132.0	1,054.5	1,070.4	1,079.4	1,113.8	1,141.1	1,133.3	1,141.6	1,180.8	1,180.6
	Tenure Density	69.9%	74.4%	69.7%	67.7%	64.3%	63.7%	63.6%	63.0%	62.9%	61.9%
San Jose	Tenure-Track	689.4	692.0	649.6	635.3	640.8	640.5	626.9	645.0	674.3	687.3
	Lecturers	541.2	449.1	448.2	549.9	515.0	522.3	547.3	545.7	555.6	590.6
	Total	1,230.6	1,141.1	1,097.8	1,185.2	1,155.8	1,162.8	1,174.2	1,190.7	1,229.9	1,277.9
	Tenure Density	56.0%	60.6%	59.2%	53.6%	55.4%	55.1%	53.4%	54.2%	54.8%	53.8%
San Luis Obispo	Tenure-Track	670.8	671.2	635.7	630.5	631.1	623.6	635.4	654.5	666.9	680.6
	Lecturers	265.9	236.2	243.5	262.8	254.9	288.3	315.2	345.6	366.0	381.6
	Total	936.7	907.4	879.2	893.3	886.0	911.9	950.6	1,000.1	1,032.9	1,062.2
	Tenure Density	71.6%	74.0%	72.3%	70.6%	71.2%	68.4%	66.8%	65.4%	64.6%	64.1%
San Marcos	Tenure-Track	222.2	217.0	212.9	232.2	229.0	229.8	239.5	251.6	262.9	282.2
	Lecturers	120.4	132.0	141.4	170.4	181.7	203.9	223.0	248.0	253.3	286.4
	Total	342.6	349.0	354.3	402.6	410.7	433.7	462.5	499.6	516.2	568.6
	Tenure Density	64.9%	62.2%	60.1%	57.7%	55.8%	53.0%	51.8%	50.4%	50.9%	49.6%
Sonoma	Tenure-Track	258.7	261.9	243.8	244.8	234.2	220.5	217.5	224.8	232.8	245.9
	Lecturers	130.8	97.2	113.1	101.9	114.0	133.1	147.1	147.3	153.7	149.3
	Total	389.5	359.1	356.9	346.7	348.2	353.6	364.6	372.1	386.5	395.2
	Tenure Density	66.4%	72.9%	68.3%	70.6%	67.3%	62.4%	59.7%	60.4%	60.2%	62.2%
Stanislaus	Tenure-Track	261.5	253.8	232.9	237.4	232.3	232.5	242.3	240.6	254.7	259.9
	Lecturers	132.2	74.6	97.2	100.8	110.5	127.3	142.9	149.7	164.7	170.5
	Total	393.7	328.4	330.1	338.2	342.8	359.8	385.2	390.3	419.4	430.4
	Tenure Density	66.4%	77.3%	70.6%	70.2%	67.8%	64.6%	62.9%	61.6%	60.7%	60.4%
Systemwide	Tenure-Track	10,497.7	10,425.5	9,874.3	9,813.0	9,702.7	9,669.0	9,796.9	10,042.9	10,394.3	10,586.0
	Lecturers	6,305.5	5,286.0	5,376.1	5,957.1	6,227.0	6,821.7	7,459.4	7,909.9	8,156.6	8,429.0
	Total	16,803.2	15,711.5	15,250.4	15,770.1	15,929.7	16,490.7	17,256.3	17,952.8	18,550.9	19,015.0
	Tenure Density	62.5%	66.4%	64.7%	62.2%	60.9%	58.6%	56.8%	55.9%	56.0%	55.7%

FTE as of October 31 each year.

Tenure density defined as tenure-track FTE divided by total instructional FTE Includes instructional faculty; excludes coaches, counselors, and librarians.

Includes active faculty; excludes faculty on leave.

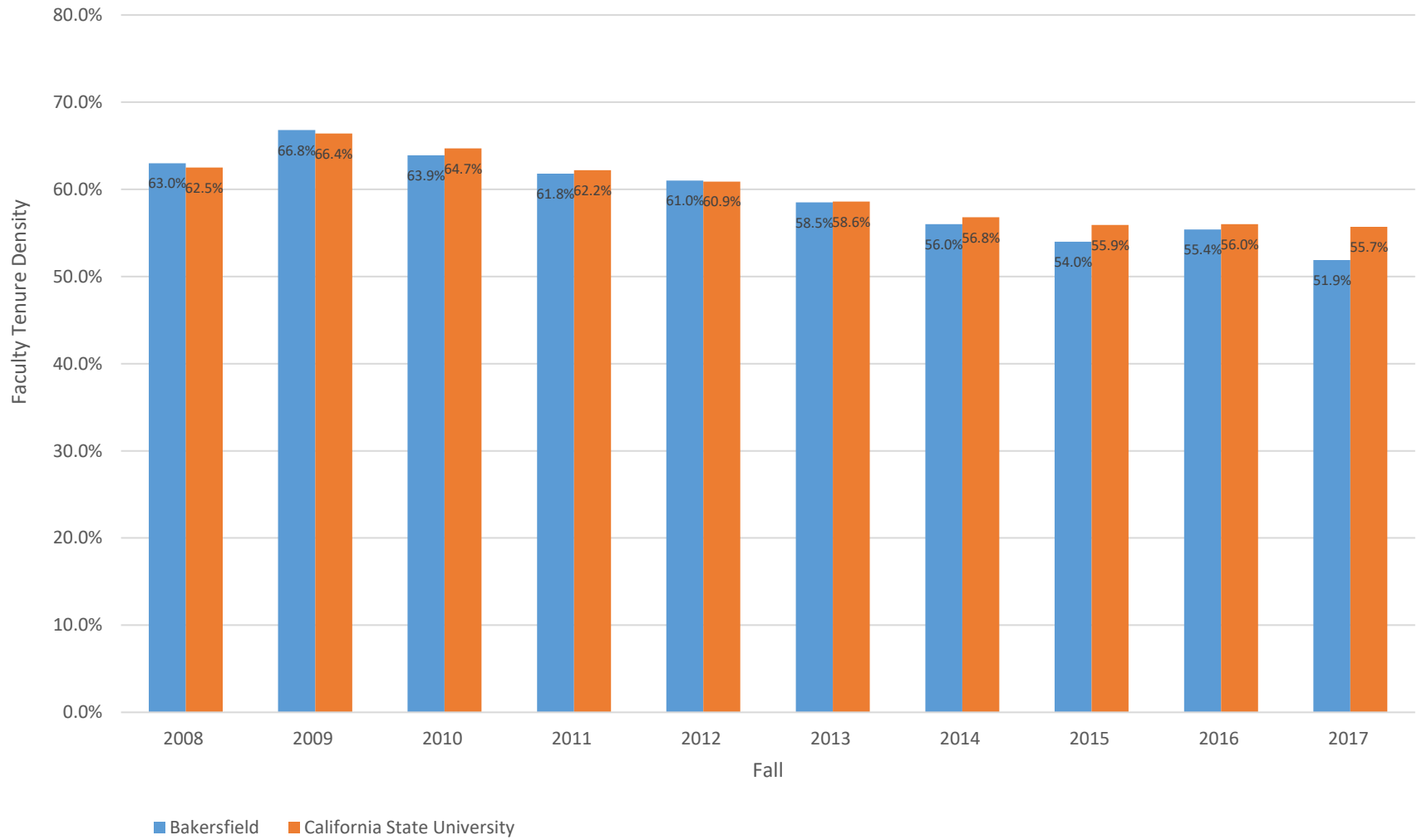
Tenure status based on class code

Source data: CIRIS AN file

Academic Human Resources

CSU Office of the Chancellor, November 2017

CSU Bakersfield  
Faculty Tenure Density Trend  
Fall 2008 - Fall 2017



**CSU Bakersfield Staff Employment Trends**  
**Headcount by Division - Fall 2008 through Fall 2017**  
 Data includes Permanent, Temporary Staff, All Funds  
 (does not include Management)

Division	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Academic Affairs (Provost)	182	187	180	174	186	188	196	194	210	227
Business & Admin Services	117	113	105	105	102	100	97	110	112	120
Information Technology	43	40	39	40	41	35	37	36	35	36
President	3	3	3	3	3	3	4	4	4	4
Student Affairs	57	56	53	53	61	58	58	68	71	76
University Advancement	3	3	2	3	3	2	2	1	4	10
<b>Grand Total</b>	<b>405</b>	<b>402</b>	<b>382</b>	<b>378</b>	<b>396</b>	<b>386</b>	<b>394</b>	<b>413</b>	<b>436</b>	<b>473</b>

**notes:**

*Information Technology* has reported to more than one division during the 2008 - 2017 reporting period and is therefore, listed as its own division.

*University Advancement* had employees transfer from the Foundation to the University during the 2008 - 2017 reporting period. The University reimbursed the Foundation during the time such employees were employees of the Foundation.

Data obtained from the CMS Primary Job as of October 31st of each year.



## CSU Bakersfield Management Employment Trends

### Headcount by Division - Fall 2008 through Fall 2017

Data includes all MPP Administrator positions for all Funds

Division	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Academic Affairs (Provost)	28	23	25	27	25	25	28	34	36	35
Business & Admin Services	23	22	22	19	19	19	19	19	22	23
Information Technology	5	5	4	3	2	1	3	4	4	6
President	1	1	1	1	1	2	3	3	2	3
Student Affairs	16	14	17	17	17	17	23	24	26	26
University Advancement	4	5	5	2	2	4	3	2	4	8
<b>Grand Total</b>	<b>77</b>	<b>70</b>	<b>74</b>	<b>69</b>	<b>66</b>	<b>68</b>	<b>79</b>	<b>86</b>	<b>94</b>	<b>101</b>

**notes:**

Information Technology has reported to more than one division during the 2008 - 2017 reporting period and is therefore, listed as its own division.

University Advancement had employees transfer from the Foundation to the University during the 2008 - 2017 reporting period. The University reimbursed the Foundation during the time such employees were employees of the Foundation.

Data obtained from the CMS Primary Job as of October 31st of each year.



## Chapter 9

# GLOSSARY

- Budget Terms

# GLOSSARY

## A

### **Academic Affairs Council**

The Academic Affairs Council consists of personnel with direct reporting responsibilities to the Provost and Vice President for Academic Affairs.

### **Academic Senate**

The Academic Senate is a body through which the faculty exercises its members' collective knowledge, experience, and judgment to develop and recommend to the President policies and procedures that ensure the realization of the University's mission. The Academic Senate plays a central role in the development of definitions, policies, and procedures for campus educational and professional matters not subject to collective bargaining.

### **Academic Senate - Academic Affairs Committee**

The Academic Senate - Academic Affairs Committee provides the following functions: (1) Review and report to the Academic Senate its recommendations regarding: (a) all new academic policies, procedures, programs, and curricula having inter-school or all-university impact, (b) proposed changes to the University Catalog that have inter-school or all-university impact, (c) the Academic Plan, and (d) proposed changes in the implementation of the General Education Program; (2) Serve as the school curriculum committee for interdisciplinary programs; and (3) Recommend to the Academic Senate action to be taken when there is disagreement among faculty involved in proposed changes to the Catalog and/or to academic policies, procedures, programs and curricula having inter-school or all-university impact.

### **Academic Senate - Academic Support and Student Services Committee**

The Academic Senate - Academic Support and Student Services Committee make policy recommendations to the Academic Senate concerning the library, media services, student services, international students, the cafeteria, the bookstore, the computer center, and the campus police. In the performance of this function, the committee monitors the University's academic support and student services programs and makes recommendations to the appropriate administrator.

### **Academic Senate - Budget and Planning Committee**

The Academic Senate - Budget and Planning Committee make recommendations to the Academic Senate on all policies and procedures related to: (1) setting institutional priorities; (2) allocating and utilizing University resources; (3) jointly, with the Academic Affairs Committee, approving the Academic Plan and new academic programs and reviewing existing programs; and (4) responding to the needs of the University's service region. The committee shall monitor the University's planning processes and coordinate revisions to the Mission and Goals Statement.

### **Academic Senate - Faculty Affairs Committee**

The Academic Senate - Faculty Affairs Committee (1) make recommendations to the Academic Senate on all policies and procedures concerning appointment, promotion, tenure, retention, evaluation, and other closely related matters; (2) review and propose revisions to all sections of the Handbook; and (3) review and prepare recommendations concerning policies on faculty development, such as the University Research Council.

### **Account**

Account represents the third of three segments (Fund-Department-Account) that make up the chart field string required to record university transactions.

For assets and expenses, Account answers the question: What is the money being spent on? For example, assets include investments, buildings, furniture, equipment, etc.; and expenses include salaries, benefits, and operating expenses (i.e. printing, supplies, etc.).

For liabilities and revenues, Account answers the question: What is the money being generated from? For example, liabilities include borrowing from a vendor (accounts payable), borrowing from a bank (loan), etc.; and revenues include general appropriations, tuition fees, and other revenues (i.e. interest income, rents, etc.).

## **Audited Financial Statements**

The Audited Financial Statements represent the examination of an entity's financial statements and accompanying disclosures by an independent Certified Public Accountant (the auditor). The result of this examination is a report by the auditor, attesting to the fairness of the presentation of the financial statements and related disclosures.

## **Auxiliary Organization**

An Auxiliary Organization is a non-profit organization which is a separate legal entity that operates pursuant to a written agreement with the university, have a separate governing board with close campus linkage, and follow all legal and policy rules established by the California State University System and the university. The university has a written agreement with four separate auxiliary organization's including: Associated Students, California State University, Bakersfield, Inc. (student self-governance); California State University, Bakersfield Auxiliary for Sponsored Programs Administration (externally-supported research and sponsored programs); California State University, Bakersfield Foundation (philanthropic activities); and California State University, Bakersfield Student Union (student union and student recreation center).

## **B**

### **Base Budget**

The Base Budget represents the total source of funds and total use of funds that are received and distributed on an annual and recurring basis. The total source of funds is primarily from state general appropriations, state approved fees for tuition, and state university grant appropriations. The total use of funds is primarily for division operations, campus wide expenditures, and state university grant distributions.

### **Base Budget Operating Fund Allocation**

The Base Budget Operating Fund Allocation represents the Base Budget allocation of the total source of funds and the total use of funds. The total source of funds allocation is determined by state funding allocations and projections. The total use of funds allocation is determined by university existing commitments, state directives, and university strategic plan priorities.

### **Base Budget Salaries Allocation**

The Base Budget Salaries Allocation represents the percentage of the Base Budget salaries allocated to Faculty, Staff, Management, and Student employees, respectively.

## **C**

### **Capital Project**

Capital Project refers to construction activities that have a distinct beginning and end, exceed a specific dollar amount, and create a new asset or renovate an existing asset upon the project's completion. For example, both the construction of the Humanities Office Building and the renovation of the Runner Café represent a capital project.

## **CO**

CO is the acronym for the California State University Chancellor's Office.

### **College or Area**

College or Area represents one of many organizational activities of the university that is led by a direct report to the president or a vice president of the university. College or Area also represents the second tier of a three-tier organization structure consisting of the Division, College or Area, and Department.

### **Cost Recovery**

Cost Recovery refers to reimbursements to the university for services provided to a self-supporting (enterprise) activity or Auxiliary Organization for indirect internal costs (i.e. utilization of university buildings and personnel) and/

or direct costs (i.e. utilities and insurance).

## **CSU**

CSU is the acronym for The California State University. CSU is currently made up of 23 campuses overseen by the Chancellor's Office and governed by its Board of Trustees. The Chancellor's Office is located in Long Beach.

## **D**

### **Deferred Maintenance**

Deferred Maintenance represents university facility repairs and maintenance that have been deferred due to insufficient funding received from the state. The university allocates a modest amount of its Base Budget towards addressing critical unmet repairs and maintenance to continue the usefulness of a facility at its current or originally designed level of service.

### **Department**

Department represents the second of three segments (Fund-Department-Account) that make up the chart field string required to record university transactions. Department also represents the third tier of a three-tier organization structure consisting of the Division, College or Area, and Department.

Department answers the question: Who is spending the money? For reporting purposes, each Department reports to a College or Area that reports to a Division within the university, for example:

Economics (department) -> Business and Public Administration (college) -> Provost (division)

Accounting Services (department) -> Financial Services (area) -> Business & Admin Services (division)

Men's Basketball (department) -> Athletics (area) -> Student Affairs (division)

### **Division**

Division represents one of the five major organizational activities of the university that is led by either the president or a vice president for the designated division. The university divisions consist of the following: Office of the President, Academic Affairs, Business and Administrative Services, Student Affairs, and University Advancement. Division also represents the first tier of a three-tier organization structure consisting of the Division, College or Area, and Department.

## **E**

### **EO**

EO is the acronym for Executive Order, which is an order issued by the Chancellor to a CSU campus or campuses based on the authority specifically granted to the Chancellor.

## **F**

### **Fees**

Fees charged to students are set by the CSU Board of Trustees including the delegation to the campus the authority to purpose and establish other mandatory fees (collected at the time of registration from all enrolled students who do not have a fee waiver) and non-mandatory fees (collected from students who use the service, i.e., course fees, parking fees).

### **Final Budget**

Final Budget represents the Base Budget Operating Fund Allocation plus adjustments for prior year encumbrances and one-time allocations to be spent in the current year.

## **FTES**

FTES is the acronym for Full-time Equivalent Students, a measure of student enrollment derived by taking the total student units enrolled per semester and dividing it by 15 units for undergraduate students or 12 units for graduate students.

## **Fund**

Fund represents the first of three segments (Fund-Department-Account) that make up the chart field string required to record university transactions. Fund provides for the segregation of money for obligations in accordance with restrictions, if any, or limitations; and requires a separate set of Accounts to show its assets, liabilities, reserves and balance, as well as revenues and expenses.

Fund answers the question: Where is the money coming from and are there any restrictions? For example, a BK fund represents stateside money that may not be spent on alcohol, whereas a MX fund represents non-stateside money that may, or may not, be spent on alcohol depending upon the fund definition.

## **G**

### **GI 2025**

GI 2025 is the acronym for the Graduation Initiative 2025, a CSU initiative to increase graduation rates for all CSU students while eliminating student opportunity and achievement gaps.

### **GSI**

GSI is the acronym for General Salary Increase, an increase in salary communicated to the campus by the Chancellor's Office.

## **H**

### **Headcount**

Headcount refers to the number of physical people, such as students, faculty, management, and staff.

## **I**

### **ITAC**

ITAC is the acronym for the Information Technology Advisory Council that provides Information Technology governance, planning and priority setting for the university. ITAC provides recommendations to the Cabinet on Information Technology initiatives in alignment with the university's strategic plan.

### **ITC**

ITC is the acronym for the Information Technology Committee, a committee charged by the Information Technology Advisory Council with establishing and championing an Information Technology direction consistent with the university's strategic plan and making recommendations to the ITAC regarding initiatives to achieve the stated direction.

### **ITS Roadmap**

ITS Roadmap is the acronym for the Information Technology Services Roadmap, the plan/map implemented by the university to ensure a "best in class" information technology services area in support of the university's strategic plan.

### **Institutional Support (EO 1000)**

Institutional Support (EO 1000) refers to reimbursements to the university by self-supporting (enterprise) activities and Auxiliary Organizations pursuant to Executive Order 1000 that in part, ensures that costs incurred by the university for services, products, and facilities provided to such self-supporting (enterprise) activities and Auxiliary Organizations are properly and consistently recovered by the university.

## **L**

### **Lottery Funds**

A portion of the California State Lottery given to the CSU and is then distributed to campuses and available for use for certain types of expenditures.

## **M**

### **MOU**

MOU is the acronym for Memorandum of Understanding, an expression of the terms of agreement and responsibilities of the parties to a written contract.

## **N**

### **Net Operating Budget**

The Net Operating Budget represents the total source of funds and total use of funds that are received and distributed on an annual and recurring basis exclusive of the state university grant appropriation funds, which are not available for general appropriations/expenditures but are restricted to student financial aid allocations/expenditures based on specified criteria.

## **O**

### **OE**

OE is an acronym for Operating Expense(s) and represents the portion of the expenditure activity, exclusive of salary and benefits, incurred on campus and recorded to an Account, i.e., supplies, travel, etc.

### **One-time Funds**

One-time Funds are funds allocated on a one-time basis, typically for projects or other activities subject to certain restrictions on the use of the funds. One-time funds are not intended to be allocated on a recurring basis, and, therefore are not part of the Base Budget.

### **Original Base Budget**

Original Base refers to the Base Budget Operating Fund Allocation exclusive of adjustments for prior year encumbrances and one-time allocations to be spent in the current year.

## **P**

### **Position Control**

Position Control represents the identification of an employee position, by assigning a position number, on either on a one-to-one basis or on a one-to-many basis (i.e. lectures, student assistants, etc.) and establishing a budget for the position control number based on the budgeted salaries plus related benefits assigned to such position number.

## **S**

### **S&B**

S&B is an acronym for Salaries and Benefits and represents the portion of the expenditure activity, exclusive of Operating Expenses, incurred on campus and recorded to an Account, i.e. salaries and benefits.

### **Self-Supporting (Enterprise) activities**

Self-supporting (enterprise) activities represents activities that are not part of an Auxiliary Organization but generate revenues in support of their budget, i.e., campus programming, extended university and global outreach, housing, etc.

## **Shared Governance**

Shared Governance refers to the collaborative process used to inform and affect decisions related to the university strategic planning and budget advisory committee process and recommendations to the president on the prioritization of available budget resources.

## **Source of Funds**

Source of Funds identifies where funding is derived from in support of program activities of the university, i.e., the Base Budget source of funds include general fund appropriations, state university tuition and fees, etc.

## **SUG**

SUG is the acronym for State University Grants and represents funding received that are not available for general appropriations/expenditures but are restricted to student financial aid allocations/expenditures based on specified criteria.

## **T**

### **Temporary Funds**

Temporary Funds are funds allocated on a temporary basis, typically for projects or other activities subject to certain time limits on the use of the funds. Temporary funds, like one-time funds, are not intended to be allocated on a recurring basis, and, therefore are not part of the Base Budget.

## **U**

### **USP&BAC**

USP&BAC is the acronym for the University Strategic Planning and Budget Advisory Committee. The intent of the USP&BAC is to monitor the progress towards the achievement of the University's strategic plan and related goals and objectives.

### **Use of Funds**

Use of Funds identifies where funding is planned to be expended in support of program activities of the university, i.e., the Base Budget use of funds include expenditures for academic affairs, student affairs, etc.





## CSU Bakersfield

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