



Chapter 5

UNIVERSITY BASE BUDGET (GENERAL) FUNDS 2019-2020

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

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2019-2020

Division	College/Area	Department	Account Category	Original Budget	Current Budget
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	601 - Regular Salaries and Wages	1,205,759	1,205,759
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	616 - Information Technology Costs	0	591
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	660 - Misc. Operating Expenses	686,546	640,046
		D10005 - Acad Affair Instruction Total		1,892,305	1,846,396
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	601 - Regular Salaries and Wages	47,616	47,616
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	660 - Misc. Operating Expenses	0	37,000
		D10050 - Kegley Institute Total		47,616	84,616
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	601 - Regular Salaries and Wages	468,140	468,140
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	660 - Misc. Operating Expenses	25,077	25,077
		D10091 - Provost Total		493,217	493,217
		D10010 - VP Academic Affairs Total		2,433,138	2,424,229
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	601 - Regular Salaries and Wages	334,320	334,320
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	660 - Misc. Operating Expenses	16,843	16,843
		D10010 - Faculty Affairs Total		351,163	351,163
D10000 - Provost	D10020 - Faculty Affairs	D10020 - Academic Senate	601 - Regular Salaries and Wages	49,824	49,824
D10000 - Provost	D10020 - Faculty Affairs	D10020 - Academic Senate	660 - Misc. Operating Expenses	3,868	3,868
		D10020 - Academic Senate Total		53,692	53,692
		D10020 - Faculty Affairs Total		404,855	404,855
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	601 - Regular Salaries and Wages	638,304	638,304
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	660 - Misc. Operating Expenses	46,289	48,714
		D10110 - Arts & Humanities Admin Total		684,593	687,018
D10000 - Provost	D10100 - Arts & Humanities	D10115 - A&H Instruction	601 - Regular Salaries and Wages	27,398	27,398
		D10115 - A&H Instruction Total		27,398	27,398
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	601 - Regular Salaries and Wages	1,082,730	1,082,730
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	660 - Misc. Operating Expenses	9,964	9,964
		D10120 - Art Total		1,092,694	1,092,694
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	601 - Regular Salaries and Wages	742,578	742,578
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	660 - Misc. Operating Expenses	5,225	5,225
		D10130 - Music Total		747,803	747,803
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	601 - Regular Salaries and Wages	700,737	700,737
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	660 - Misc. Operating Expenses	6,374	6,374
		D10135 - Theatre Total		707,111	707,111
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	601 - Regular Salaries and Wages	1,805,133	1,805,133
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	660 - Misc. Operating Expenses	25,068	25,679
		D10150 - English Total		1,830,201	1,830,812
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	601 - Regular Salaries and Wages	760,994	760,994
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	660 - Misc. Operating Expenses	3,105	3,105
		D10160 - Modern Languages & Lit Total		764,099	764,099
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	601 - Regular Salaries and Wages	1,202,710	1,202,710
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	660 - Misc. Operating Expenses	16,140	16,140
		D10170 - Communications Total		1,218,850	1,218,850
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	601 - Regular Salaries and Wages	956,593	956,593
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	660 - Misc. Operating Expenses	11,931	11,931
		D10190 - History Total		968,524	968,524
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	601 - Regular Salaries and Wages	860,123	860,123
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	660 - Misc. Operating Expenses	9,919	9,919
		D10210 - Philosophy Total		870,042	870,042
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	601 - Regular Salaries and Wages	332,574	332,574
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	660 - Misc. Operating Expenses	6,498	6,498
		D10215 - Religious Studies Total		339,072	339,072
		D10100 - Arts & Humanities Total		9,250,387	9,253,423
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	601 - Regular Salaries and Wages	709,386	709,386
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	660 - Misc. Operating Expenses	37,979	40,034
		D10910 - Antelope Valley Total		747,365	749,420
		D10200 - Antelope Valley Total		747,365	749,420
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	601 - Regular Salaries and Wages	546,444	546,444
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	660 - Misc. Operating Expenses	22,832	22,832
		D10301 - NSME Admin Total		569,276	569,276
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10302 - NSME Tech Support	601 - Regular Salaries and Wages	217,956	217,956
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10302 - NSME Tech Support	660 - Misc. Operating Expenses	1,200	1,200
		D10302 - NSME Tech Support Total		219,156	219,156
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME Instruction Support	601 - Regular Salaries and Wages	2,883,222	2,883,222
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME Instruction Support	613 - Contractual Services Group	0	70,640
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME Instruction Support	619 - Equipment Group	0	36,081
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME Instruction Support	660 - Misc. Operating Expenses	129,500	166,735
		D10305 - NSME Instruction Support Total		3,012,722	3,156,679
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	601 - Regular Salaries and Wages	1,526,273	1,526,273
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	660 - Misc. Operating Expenses	46,849	47,864
		D10310 - Biology Total		1,573,122	1,574,137
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	601 - Regular Salaries and Wages	878,452	878,452
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	660 - Misc. Operating Expenses	26,323	26,323
		D10320 - Chemistry & Biochemistry Total		904,775	904,775

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
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Division	College/Area	Department	Account Category	Original Budget	Current Budget
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	601 - Regular Salaries and Wages	1,395,053	1,395,053
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	660 - Misc. Operating Expenses	32,015	32,724
		D10330 - Comp & Elect Eng/Comp Sci Total		1,427,068	1,427,777
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Internal Grants Center	601 - Regular Salaries and Wages	3,628	3,628
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Internal Grants Center	660 - Misc. Operating Expenses	2,500	2,500
		D10340 - NSME Internal Grants Center Total		6,128	6,128
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	601 - Regular Salaries and Wages	1,510,446	1,510,446
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	660 - Misc. Operating Expenses	22,532	22,532
		D10360 - Mathematics Total		1,532,978	1,532,978
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Student Center	601 - Regular Salaries and Wages	254,124	254,124
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Student Center	660 - Misc. Operating Expenses	5,000	5,000
		D10365 - NSME Student Center Total		259,124	259,124
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	601 - Regular Salaries and Wages	1,084,882	1,084,882
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	660 - Misc. Operating Expenses	21,051	21,051
		D10370 - Nursing Total		1,105,933	1,105,933
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	601 - Regular Salaries and Wages	921,358	921,358
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	660 - Misc. Operating Expenses	17,787	17,787
		D10380 - Geological Sciences Total		939,145	939,145
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	601 - Regular Salaries and Wages	1,038,089	1,038,089
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	660 - Misc. Operating Expenses	18,447	24,447
		D10390 - Physics and Engineering Total		1,056,536	1,062,536
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	601 - Regular Salaries and Wages	5,344	5,344
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	660 - Misc. Operating Expenses	5,000	5,000
		D10393 - CA Energy Research Center Total		10,344	10,344
		D10300 - Nat Science Math & Engineer Total		12,616,307	12,767,988
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	601 - Regular Salaries and Wages	543,623	543,623
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	660 - Misc. Operating Expenses	175,771	179,707
		D10401 - BPA-Admin Total		719,394	723,330
D10000 - Provost	D10400 - Business & Public Admin	D10405 - BPA Instruction	601 - Regular Salaries and Wages	763,042	763,042
		D10405 - BPA Instruction Total		763,042	763,042
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	601 - Regular Salaries and Wages	1,167,831	1,167,831
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	660 - Misc. Operating Expenses	1,030	1,030
		D10410 - Finance & Accounting Total		1,168,861	1,168,861
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	601 - Regular Salaries and Wages	649,395	649,395
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	660 - Misc. Operating Expenses	935	935
		D10420 - Applied Economics Total		650,330	650,330
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	601 - Regular Salaries and Wages	2,093,798	2,093,798
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	660 - Misc. Operating Expenses	2,227	2,227
		D10430 - Management & Marketing Total		2,096,025	2,096,025
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	601 - Regular Salaries and Wages	755,572	755,572
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	660 - Misc. Operating Expenses	335	335
		D10450 - Public Administration Total		755,907	755,907
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	601 - Regular Salaries and Wages	212,820	212,820
		D10451 - BPA Advising Total		212,820	212,820
		D10400 - Business & Public Admin Total		6,366,379	6,370,315
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	601 - Regular Salaries and Wages	1,080,188	1,080,188
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	660 - Misc. Operating Expenses	15,480	15,480
		D10140 - Criminal Justice Total		1,095,668	1,095,668
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	601 - Regular Salaries and Wages	170,860	170,860
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	660 - Misc. Operating Expenses	2,625	2,625
		D10200 - Liberal Studies Total		173,485	173,485
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	601 - Regular Salaries and Wages	577,084	577,084
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	660 - Misc. Operating Expenses	4,432	4,432
		D10220 - Political Science Total		581,516	581,516
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	601 - Regular Salaries and Wages	1,526,156	1,526,156
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	660 - Misc. Operating Expenses	13,650	13,650
		D10230 - Psychology Total		1,539,806	1,539,806
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	601 - Regular Salaries and Wages	785,525	785,525
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	660 - Misc. Operating Expenses	5,555	5,555
		D10240 - Social Work Total		791,080	791,080
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	601 - Regular Salaries and Wages	1,150,553	1,150,553
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	660 - Misc. Operating Expenses	18,650	18,650
		D10250 - Sociology Total		1,169,203	1,169,203
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	601 - Regular Salaries and Wages	294,415	294,415
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	660 - Misc. Operating Expenses	3,017	3,017
		D10255 - Anthropology Total		297,432	297,432
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	601 - Regular Salaries and Wages	593,220	593,220
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	660 - Misc. Operating Expenses	26,250	26,250
		D10501 - SSE Admin Total		619,470	619,470
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	601 - Regular Salaries and Wages	307,014	307,014
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	660 - Misc. Operating Expenses	192,564	192,564
		D10505 - SSE Instruction Total		499,578	499,578

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Base Budget Operating Fund - by Department and Account Category
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Division	College/Area	Department	Account Category	Original Budget	Current Budget
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	601 - Regular Salaries and Wages	677,322	677,322
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	660 - Misc. Operating Expenses	11,421	11,421
		D10510 - Advanced Education Total		688,743	688,743
D10000 - Provost	D10500 - Social Sciences & Education	D10516 - Doctorate in Education	601 - Regular Salaries and Wages	134,676	134,676
		D10516 - Doctorate in Education Total		134,676	134,676
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	601 - Regular Salaries and Wages	1,576,192	1,576,192
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	660 - Misc. Operating Expenses	19,700	19,700
		D10520 - Teacher Education Total		1,595,892	1,595,892
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	601 - Regular Salaries and Wages	579,438	579,438
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	660 - Misc. Operating Expenses	7,126	7,126
		D10525 - Child, Adolesc, Family Study Total		586,564	586,564
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	601 - Regular Salaries and Wages	971,249	971,249
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	660 - Misc. Operating Expenses	11,356	11,356
		D10530 - Kinesiology Total		982,605	982,605
D10000 - Provost	D10500 - Social Sciences & Education	D10540 - Special Education	601 - Regular Salaries and Wages	512,429	512,429
		D10540 - Special Education Total		512,429	512,429
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	601 - Regular Salaries and Wages	445,072	445,072
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	660 - Misc. Operating Expenses	6,300	6,300
		D10555 - SSE Advising Total		451,372	451,372
		D10500 - Social Sciences & Education Total		11,719,519	11,719,519
D10000 - Provost	D10600 - Academic Programs	D10040 - Faculty Teach & Learn Center	601 - Regular Salaries and Wages	254,911	254,911
D10000 - Provost	D10600 - Academic Programs	D10040 - Faculty Teach & Learn Center	660 - Misc. Operating Expenses	25,072	25,072
		D10040 - Faculty Teach & Learn Center Total		279,983	279,983
D10000 - Provost	D10600 - Academic Programs	D10041 - FTLC Special Projects	601 - Regular Salaries and Wages	27,580	27,580
		D10041 - FTLC Special Projects Total		27,580	27,580
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	601 - Regular Salaries and Wages	44,822	44,822
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	660 - Misc. Operating Expenses	0	1,500
		D10161 - Interdisciplinary Total		44,822	46,322
D10000 - Provost	D10600 - Academic Programs	D10610 - Advising Center	601 - Regular Salaries and Wages	289,468	289,468
D10000 - Provost	D10600 - Academic Programs	D10610 - Advising Center	660 - Misc. Operating Expenses	0	10,000
		D10610 - Advising Center Total		289,468	299,468
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	601 - Regular Salaries and Wages	505,152	505,152
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	660 - Misc. Operating Expenses	32,564	12,564
		D10630 - Academic Programs Admin Total		537,716	517,716
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Center	601 - Regular Salaries and Wages	10,000	10,000
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Center	660 - Misc. Operating Expenses	0	10,000
		D10640 - Graduate Student Center Total		10,000	20,000
D10000 - Provost	D10600 - Academic Programs	D10680 - Academic Operations & Support	601 - Regular Salaries and Wages	327,108	327,108
D10000 - Provost	D10600 - Academic Programs	D10680 - Academic Operations & Support	660 - Misc. Operating Expenses	10,997	10,997
		D10680 - Academic Operations & Support Total		338,105	338,105
		D10600 - Academic Programs Total		1,527,674	1,529,174
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	601 - Regular Salaries and Wages	579,582	579,582
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	613 - Contractual Services Group	0	5,957
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	660 - Misc. Operating Expenses	7,332	7,332
		D10710 - GRASP Admin Total		586,914	592,871
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10720 - Research & Creative Activity	660 - Misc. Operating Expenses	50,000	50,000
		D10720 - Research & Creative Activity Total		50,000	50,000
		D10700 - Graduate Res & Sponsor Prog Total		636,914	642,871
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - Extend Educ & Global Outreach	601 - Regular Salaries and Wages	167,784	167,784
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - Extend Educ & Global Outreach	660 - Misc. Operating Expenses	150,000	150,000
		D10931 - Extend Educ & Global Outreach Total		317,784	317,784
		D10900 - Extend Educ & Global Outreach Total		317,784	317,784
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	601 - Regular Salaries and Wages	549,199	549,199
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	660 - Misc. Operating Expenses	14,696	14,696
		D20020 - Inst Research Plan Assessment Total		563,895	563,895
		D20020 - Inst Research Plan Assessment Total		563,895	563,895
D10000 - Provost	D22200 - Library	D22200 - Library Admin	601 - Regular Salaries and Wages	1,966,368	1,966,368
D10000 - Provost	D22200 - Library	D22200 - Library Admin	619 - Equipment Group	0	575
D10000 - Provost	D22200 - Library	D22200 - Library Admin	660 - Misc. Operating Expenses	52,930	47,930
		D22200 - Library Admin Total		2,019,298	2,014,873
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	616 - Information Technology Costs	0	2,694
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	660 - Misc. Operating Expenses	10,000	11,000
		D22210 - Library Circulation Total		10,000	13,694
D10000 - Provost	D22200 - Library	D22220 - Library General	613 - Contractual Services Group	0	380
D10000 - Provost	D22200 - Library	D22220 - Library General	616 - Information Technology Costs	0	2,114
D10000 - Provost	D22200 - Library	D22220 - Library General	660 - Misc. Operating Expenses	102,500	123,608
		D22220 - Library General Total		102,500	126,102
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	616 - Information Technology Costs	0	1,327
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	660 - Misc. Operating Expenses	10,000	10,000
		D22230 - Library Tech Services Total		10,000	11,327
D10000 - Provost	D22200 - Library	D22240 - Library Books	660 - Misc. Operating Expenses	415,000	415,000
		D22240 - Library Books Total		415,000	415,000

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Division	College/Area	Department	Account Category	Original Budget	Current Budget
D10000 - Provost	D22200 - Library	D22250 - Library Reference	660 - Misc. Operating Expenses	617	617
		D22250 - Library Reference Total		617	617
D10000 - Provost	D22200 - Library	D22270 - Library Interlibrary Loan	660 - Misc. Operating Expenses	1,020	1,020
		D22270 - Library Interlibrary Loan Total		1,020	1,020
	D22200 - Library Total			2,558,435	2,582,633
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	601 - Regular Salaries and Wages	120,996	120,996
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	660 - Misc. Operating Expenses	24,000	24,000
		D10650 - International Students Total		144,996	144,996
D10000 - Provost	D23100 - Enrollment Management	D23100 - AVP of Enrollment Services	601 - Regular Salaries and Wages	434,275	434,275
D10000 - Provost	D23100 - Enrollment Management	D23100 - AVP of Enrollment Services	660 - Misc. Operating Expenses	53,286	53,286
		D23100 - AVP of Enrollment Services Total		487,561	487,561
D10000 - Provost	D23100 - Enrollment Management	D23105 - Enrollment Mgmt Special Proj	601 - Regular Salaries and Wages	208,389	208,389
D10000 - Provost	D23100 - Enrollment Management	D23105 - Enrollment Mgmt Special Proj	660 - Misc. Operating Expenses	0	8,000
		D23105 - Enrollment Mgmt Special Proj Total		208,389	216,389
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	601 - Regular Salaries and Wages	297,204	297,204
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	660 - Misc. Operating Expenses	13,000	13,000
		D23110 - Educational Opportunity Progra Total		310,204	310,204
D10000 - Provost	D23100 - Enrollment Management	D23120 - Records	601 - Regular Salaries and Wages	622,404	622,404
D10000 - Provost	D23100 - Enrollment Management	D23120 - Records	660 - Misc. Operating Expenses	33,500	33,500
		D23120 - Records Total		655,904	655,904
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	601 - Regular Salaries and Wages	19,620	19,620
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	606 - Travel	0	3,048
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	660 - Misc. Operating Expenses	50,000	50,000
		D23130 - Summer Bridge Total		69,620	72,668
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	601 - Regular Salaries and Wages	333,184	333,184
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	660 - Misc. Operating Expenses	67,000	67,000
		D23140 - Outreach Total		400,184	400,184
D10000 - Provost	D23100 - Enrollment Management	D23160 - Financial Aid	601 - Regular Salaries and Wages	836,628	836,628
		D23160 - Financial Aid Total		836,628	836,628
D10000 - Provost	D23100 - Enrollment Management	D23180 - Admissions	601 - Regular Salaries and Wages	722,556	722,556
D10000 - Provost	D23100 - Enrollment Management	D23180 - Admissions	660 - Misc. Operating Expenses	33,500	33,500
		D23180 - Admissions Total		756,056	756,056
D10000 - Provost	D23100 - Enrollment Management	D23320 - Testing	601 - Regular Salaries and Wages	86,384	86,384
		D23320 - Testing Total		86,384	86,384
	D23100 - Enrollment Management Total			3,955,926	3,966,974
D10000 - Provost Total				53,098,578	53,293,080
D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	601 - Regular Salaries and Wages	35,909	35,909
D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	660 - Misc. Operating Expenses	1,745	1,745
		D10826 - Faculty Ath Representative Total		37,654	37,654
		D10826 - Faculty Ath Representative Total		37,654	37,654
D20000 - President	D20010 - President Admin	D20010 - President Administration	601 - Regular Salaries and Wages	793,095	793,095
D20000 - President	D20010 - President Admin	D20010 - President Administration	660 - Misc. Operating Expenses	180,455	180,455
		D20010 - President Administration Total		973,550	973,550
		D20010 - President Admin Total		973,550	973,550
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	601 - Regular Salaries and Wages	264,696	264,696
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	613 - Contractual Services Group	78,200	95,953
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	660 - Misc. Operating Expenses	80,300	62,547
		D20050 - Equity Inclusion & Compliance Total		423,196	423,196
		D20050 - Equity Inclusion & Compliance Total		423,196	423,196
D20000 - President Total				1,434,400	1,434,400
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	601 - Regular Salaries and Wages	379,091	379,091
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	660 - Misc. Operating Expenses	96,920	96,920
		D21010 - VP Business Admin.Svcs. Total		476,011	476,011
		D21010 - VP BAS Total		476,011	476,011
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	601 - Regular Salaries and Wages	231,379	231,379
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	660 - Misc. Operating Expenses	10,000	10,000
		D21100 - Controller's Office Total		241,379	241,379
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Accounting & Reporting Svcs	601 - Regular Salaries and Wages	459,040	459,040
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Accounting & Reporting Svcs	660 - Misc. Operating Expenses	9,000	9,000
		D21130 - Accounting & Reporting Svcs Total		468,040	468,040
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - GRaSP Accounting & Reporting	601 - Regular Salaries and Wages	571,318	571,318
		D21131 - GRaSP Accounting & Reporting Total		571,318	571,318
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	601 - Regular Salaries and Wages	598,027	598,027
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	660 - Misc. Operating Expenses	11,300	11,300
		D21140 - Student Financial Services Total		609,327	609,327
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Auxiliary Services	601 - Regular Salaries and Wages	331,310	331,310
		D21180 - Auxiliary Services Total		331,310	331,310
		D21100 - Financial Services Total		2,221,375	2,221,375
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget Office	601 - Regular Salaries and Wages	275,319	275,319
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget Office	660 - Misc. Operating Expenses	29,080	29,080
		D21110 - Budget Office Total		304,399	304,399
		D21110 - Budget & Res Plan Services Total		304,399	304,399

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Division	College/Area	Department	Account Category	Original Budget	Current Budget
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	601 - Regular Salaries and Wages	1,601,975	1,601,975
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	613 - Contractual Services Group	0	210
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	619 - Equipment Group	0	4,201
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	660 - Misc. Operating Expenses	134,500	142,433
		D21200 - Public Safety-Spt Total		1,736,475	1,748,220
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	601 - Regular Salaries and Wages	1,820	1,820
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	613 - Contractual Services Group	0	2,181
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	660 - Misc. Operating Expenses	55,000	58,462
		D21210 - Emergency Management Total		56,820	62,463
D21000 - Business Admin Services	D21220 - Student Events	D21220 - Student Events	601 - Regular Salaries and Wages	46,776	46,776
		D21220 - Student Events Total		46,776	46,776
		D21200 - Public Safety Services Total		1,840,072	1,858,059
D21000 - Business Admin Services	D21400 - Human Resource Services	D21120 - Payroll Services	601 - Regular Salaries and Wages	257,309	257,309
D21000 - Business Admin Services	D21400 - Human Resource Services	D21120 - Payroll Services	660 - Misc. Operating Expenses	6,728	6,728
		D21120 - Payroll Services Total		264,037	264,037
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	601 - Regular Salaries and Wages	934,331	934,331
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	660 - Misc. Operating Expenses	46,305	46,305
		D21400 - Human Resources Total		980,636	980,636
		D21400 - Human Resource Services Total		1,244,672	1,244,672
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	601 - Regular Salaries and Wages	1,233,417	1,233,417
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	613 - Contractual Services Group	0	1,000
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	660 - Misc. Operating Expenses	381,570	381,570
		D21520 - Facilities Operations Total		1,614,987	1,615,987
D21000 - Business Admin Services	D21530 - Custodial	D21530 - Custodial	601 - Regular Salaries and Wages	701,027	701,027
D21000 - Business Admin Services	D21530 - Custodial	D21530 - Custodial	660 - Misc. Operating Expenses	499,849	499,849
		D21530 - Custodial Total		1,200,876	1,200,876
D21000 - Business Admin Services	D21540 - Roads & Grounds	D21540 - Roads & Grounds	601 - Regular Salaries and Wages	762,207	762,207
D21000 - Business Admin Services	D21540 - Roads & Grounds	D21540 - Roads & Grounds	660 - Misc. Operating Expenses	322,088	322,088
		D21540 - Roads & Grounds Total		1,084,295	1,084,295
D21000 - Business Admin Services	D21550 - Vehicle Operations	D21550 - Vehicle Operations	601 - Regular Salaries and Wages	71,525	71,525
D21000 - Business Admin Services	D21550 - Vehicle Operations	D21550 - Vehicle Operations	660 - Misc. Operating Expenses	61,000	61,000
		D21550 - Vehicle Operations Total		132,525	132,525
D21000 - Business Admin Services	D21600 - Engineering & Energy Mgmt.	D21600 - Engineering & Energy Mgmt.	601 - Regular Salaries and Wages	342,811	342,811
D21000 - Business Admin Services	D21600 - Engineering & Energy Mgmt.	D21600 - Engineering & Energy Mgmt.	660 - Misc. Operating Expenses	280,000	280,000
		D21600 - Engineering & Energy Mgmt. Total		622,811	622,811
		D21500 - Facilities Mgmt Services Total		4,655,495	4,656,495
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - FPDO	601 - Regular Salaries and Wages	184,381	184,381
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - FPDO	613 - Contractual Services Group	0	2,965
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - FPDO	660 - Misc. Operating Expenses	35,533	35,533
		D21590 - FPDO Total		219,914	222,879
		D21590 - Cap Plan Design Construction Total		219,914	222,879
D21000 - Business Admin Services	D21700 - Business Services	D20070 - Environmental Sustainability	601 - Regular Salaries and Wages	70,951	70,951
D21000 - Business Admin Services	D21700 - Business Services	D20070 - Environmental Sustainability	660 - Misc. Operating Expenses	17,700	17,700
		D20070 - Environmental Sustainability Total		88,651	88,651
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	601 - Regular Salaries and Wages	494,466	494,466
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	616 - Information Technology Costs	0	2,696
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	660 - Misc. Operating Expenses	21,000	21,000
		D21150 - Contract & Procurement Svcs Total		515,466	518,162
D21000 - Business Admin Services	D21700 - Business Services	D21160 - Reprographics & Print Shop	601 - Regular Salaries and Wages	25,824	25,824
		D21160 - Reprographics & Print Shop Total		25,824	25,824
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	601 - Regular Salaries and Wages	384,227	384,227
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	660 - Misc. Operating Expenses	9,700	9,700
		D21170 - Payment Services Total		393,927	393,927
D21000 - Business Admin Services	D21700 - Business Services	D21300 - Safety & Risk Management	601 - Regular Salaries and Wages	327,614	327,614
D21000 - Business Admin Services	D21700 - Business Services	D21300 - Safety & Risk Management	660 - Misc. Operating Expenses	20,946	20,946
		D21300 - Safety & Risk Management Total		348,560	348,560
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Campus Support Services	601 - Regular Salaries and Wages	177,045	177,045
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Campus Support Services	660 - Misc. Operating Expenses	9,981	9,981
		D21560 - Campus Support Services Total		187,026	187,026
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	601 - Regular Salaries and Wages	231,972	231,972
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	660 - Misc. Operating Expenses	20,000	20,000
		D21700 - Business Services Admin Total		251,972	251,972
		D21700 - Business Services Total		1,811,427	1,814,123
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	601 - Regular Salaries and Wages	494,918	494,918
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	613 - Contractual Services Group	0	37,082
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	616 - Information Technology Costs	0	25,264
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	660 - Misc. Operating Expenses	600,300	629,746
		D22010 - Information Technolgy Svcs Total		1,095,218	1,187,011
D21000 - Business Admin Services	D22300 - ITS Support Services	D22300 - ITS Support Services	601 - Regular Salaries and Wages	468,020	468,020
D21000 - Business Admin Services	D22300 - ITS Support Services	D22300 - ITS Support Services	660 - Misc. Operating Expenses	10,000	10,000
		D22300 - ITS Support Services Total		478,020	478,020
D21000 - Business Admin Services	D22305 - Client Services	D22305 - Client Services	601 - Regular Salaries and Wages	844,547	844,547
D21000 - Business Admin Services	D22305 - Client Services	D22305 - Client Services	660 - Misc. Operating Expenses	10,000	10,000
		D22305 - Client Services Total		854,547	854,547

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Division	College/Area	Department	Account Category	Original Budget	Current Budget
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS Infrastructure Services	601 - Regular Salaries and Wages	912,673	912,673
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS Infrastructure Services	660 - Misc. Operating Expenses	10,000	10,000
		D22310 - ITS Infrastructure Services Total		922,673	922,673
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - Hardware & Events	601 - Regular Salaries and Wages	450,555	450,555
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - Hardware & Events	660 - Misc. Operating Expenses	10,000	10,000
		D22315 - Hardware & Events Total		460,555	460,555
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - Web Services	601 - Regular Salaries and Wages	372,434	372,434
		D22340 - Web Services Total		372,434	372,434
D21000 - Business Admin Services	D22000 - Information Tech Services	D22360 - Project Management	601 - Regular Salaries and Wages	275,476	275,476
D21000 - Business Admin Services	D22000 - Information Tech Services	D22360 - Project Management	660 - Misc. Operating Expenses	5,000	5,000
		D22360 - Project Management Total		280,476	280,476
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - Information Security	601 - Regular Salaries and Wages	109,215	109,215
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - Information Security	660 - Misc. Operating Expenses	2,500	2,500
		D22370 - Information Security Total		111,715	111,715
D21000 - Business Admin Services	D22000 - Information Tech Services	D22380 - Campus Training	601 - Regular Salaries and Wages	120,396	120,396
D21000 - Business Admin Services	D22000 - Information Tech Services	D22380 - Campus Training	660 - Misc. Operating Expenses	3,500	3,500
		D22380 - Campus Training Total		123,896	123,896
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - Enterprise Applications	601 - Regular Salaries and Wages	828,526	828,526
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - Enterprise Applications	660 - Misc. Operating Expenses	10,000	10,000
		D22410 - Enterprise Applications Total		838,526	838,526
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	601 - Regular Salaries and Wages	80,000	80,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	613 - Contractual Services Group	0	34,178
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	616 - Information Technology Costs	0	80,757
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	619 - Equipment Group	0	130,044
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	660 - Misc. Operating Expenses	1,476,500	1,476,500
		D93007 - ITS Roadmap Total		1,556,500	1,801,479
		D22000 - Information Tech Services Total		7,094,560	7,431,332
D21000 - Business Admin Services Total				19,867,924	20,229,344
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	601 - Regular Salaries and Wages	1,370,600	1,370,600
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	660 - Misc. Operating Expenses	550,000	592,986
		D10801 - Ath-Athletics Total		1,920,600	1,963,586
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	601 - Regular Salaries and Wages	543,098	543,098
		D10802 - Ath-Men's Basketball Total		543,098	543,098
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	601 - Regular Salaries and Wages	325,464	325,464
		D10803 - Ath-Women's Basketball Total		325,464	325,464
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	601 - Regular Salaries and Wages	139,709	139,709
		D10806 - Ath-Men's Soccer Total		139,709	139,709
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	601 - Regular Salaries and Wages	124,920	124,920
		D10807 - Ath-Women's Soccer Total		124,920	124,920
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	601 - Regular Salaries and Wages	121,980	121,980
		D10808 - Ath-Women's Softball Total		121,980	121,980
D23000 - Student Affairs	D10800 - Athletics	D10809 - Ath-Men's Swimming	601 - Regular Salaries and Wages	63,909	63,909
		D10809 - Ath-Men's Swimming Total		63,909	63,909
D23000 - Student Affairs	D10800 - Athletics	D10810 - Ath-Women's Swimming	601 - Regular Salaries and Wages	63,909	63,909
		D10810 - Ath-Women's Swimming Total		63,909	63,909
D23000 - Student Affairs	D10800 - Athletics	D10812 - Ath-Men's Track & Field	601 - Regular Salaries and Wages	37,096	37,096
		D10812 - Ath-Men's Track & Field Total		37,096	37,096
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	601 - Regular Salaries and Wages	96,336	96,336
		D10813 - Ath-Women's Track & Field Total		96,336	96,336
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	601 - Regular Salaries and Wages	176,147	176,147
		D10814 - Ath-Women's Volleyball Total		176,147	176,147
D23000 - Student Affairs	D10800 - Athletics	D10817 - Ath-Sports Medicine	601 - Regular Salaries and Wages	54,072	54,072
		D10817 - Ath-Sports Medicine Total		54,072	54,072
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	601 - Regular Salaries and Wages	210,420	210,420
		D10821 - Ath-Men's Baseball Total		210,420	210,420
D23000 - Student Affairs	D10800 - Athletics	D10824 - Ath-Women's Beach Volleyball	601 - Regular Salaries and Wages	53,556	53,556
		D10824 - Ath-Women's Beach Volleyball Total		53,556	53,556
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	601 - Regular Salaries and Wages	494,084	494,084
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	660 - Misc. Operating Expenses	153,000	153,000
		D10827 - Ath-Academic Enhancement Total		647,084	647,084
D23000 - Student Affairs	D10800 - Athletics	D10899 - Ath-Campus Enhancements	601 - Regular Salaries and Wages	93,792	93,792
D23000 - Student Affairs	D10800 - Athletics	D10899 - Ath-Campus Enhancements	660 - Misc. Operating Expenses	100,000	100,000
		D10899 - Ath-Campus Enhancements Total		193,792	193,792
		D10800 - Athletics Total		4,772,092	4,815,078
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	601 - Regular Salaries and Wages	582,892	582,892
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	604 - Communications	1,250	1,250
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	606 - Travel	15,000	15,000
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	613 - Contractual Services Group	6,100	6,100
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	660 - Misc. Operating Expenses	177,450	177,450
		D23010 - VP Student Affairs Total		782,692	782,692
		D23010 - VP Student Affairs Total		782,692	782,692
D23000 - Student Affairs	D23020 - Student Life	D23020 - Student Right & Responsibility	601 - Regular Salaries and Wages	159,355	159,355
D23000 - Student Affairs	D23020 - Student Life	D23020 - Student Right & Responsibility	660 - Misc. Operating Expenses	650	650
		D23020 - Student Right & Responsibility Total		160,005	160,005

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Division	College/Area	Department	Account Category	Original Budget	Current Budget
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	601 - Regular Salaries and Wages	55,762	55,762
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	660 - Misc. Operating Expenses	15,000	15,000
		D23021 - Dream Center Total		70,762	70,762
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	601 - Regular Salaries and Wages	524,119	524,119
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	660 - Misc. Operating Expenses	550	550
		D23310 - Counseling Total		524,669	524,669
		D23020 - Student Life Total		755,436	755,436
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Affairs Relation	601 - Regular Salaries and Wages	129,336	129,336
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Affairs Relation	660 - Misc. Operating Expenses	11,000	11,000
		D23027 - Student Affairs Relation Total		140,336	140,336
		D23030 - Student Success Total		140,336	140,336
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	601 - Regular Salaries and Wages	57,001	57,001
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	660 - Misc. Operating Expenses	25,000	25,000
		D23026 - Veteran's Center Total		82,001	82,001
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	601 - Regular Salaries and Wages	405,468	405,468
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	660 - Misc. Operating Expenses	21,600	21,600
		D23220 - Ctr Comm Engagemnt & Career Ed Total		427,068	427,068
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	601 - Regular Salaries and Wages	621,373	621,373
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	660 - Misc. Operating Expenses	25,000	25,000
		D23340 - Disabled Services Total		646,373	646,373
		D23300 - Student Services Total		1,155,442	1,155,442
D23000 - Student Affairs Total				7,605,998	7,648,984
D24000 - University Advancement	D24100 - VP University Advancement	D20030 - Public Affairs & Communications	601 - Regular Salaries and Wages	363,912	363,912
		D20030 - Public Affairs & Communications Total		363,912	363,912
D24000 - University Advancement	D24100 - VP University Advancement	D20040 - Corp & Foundation Relations	601 - Regular Salaries and Wages	161,220	161,220
		D20040 - Corp & Foundation Relations Total		161,220	161,220
D24000 - University Advancement	D24100 - VP University Advancement	D20060 - Conferences & Events	601 - Regular Salaries and Wages	192,840	192,840
		D20060 - Conferences & Events Total		192,840	192,840
D24000 - University Advancement	D24100 - VP University Advancement	D24100 - VP UNIVERSITY ADVANCEMENT	601 - Regular Salaries and Wages	278,816	278,816
		D24100 - VP UNIVERSITY ADVANCEMENT Total		278,816	278,816
D24000 - University Advancement	D24100 - VP University Advancement	D24120 - Development	601 - Regular Salaries and Wages	320,884	320,884
		D24120 - Development Total		320,884	320,884
D24000 - University Advancement	D24100 - VP University Advancement	D24191 - UNIV ADVANCEMENT ADMIN	601 - Regular Salaries and Wages	46,752	46,752
		D24191 - UNIV ADVANCEMENT ADMIN Total		46,752	46,752
D24000 - University Advancement	D24100 - VP University Advancement	D24194 - Annual Giving & Stewardship	601 - Regular Salaries and Wages	188,952	188,952
		D24194 - Annual Giving & Stewardship Total		188,952	188,952
D24000 - University Advancement	D24100 - VP University Advancement	D24195 - Alumni Engagement	601 - Regular Salaries and Wages	195,660	195,660
		D24195 - Alumni Engagement Total		195,660	195,660
D24000 - University Advancement	D24100 - VP University Advancement	D24196 - UA Athletics Development	601 - Regular Salaries and Wages	134,364	134,364
		D24196 - UA Athletics Development Total		134,364	134,364
		D24100 - VP University Advancement Total		1,883,400	1,883,400
D24000 - University Advancement Total				1,883,400	1,883,400
D90000 - Campus-wide	D90000 - Campus-wide	D93010 - CW-Centralized Funds	603 - Benefits Group	40,148,013	40,148,013
D90000 - Campus Wide & Unallocated	D90000 - Campus-wide	D93010 - CW-Centralized Funds	660 - Misc. Operating Expenses	6,814,596	6,819,980
		D93010 - CW-Centralized Funds Total		46,962,609	46,967,993
		D90000 - Campus-wide		46,962,609	46,967,993
D90000 - Campus-wide Total				46,962,609	46,967,993
D25000 - Scholarships & Grants	D25000 - Scholarships & Grants	D23170 - Scholarships and Grants	680 - Operating Transfers Out	17,396,400	17,396,400
		D23170 - Scholarships and Grants Total		17,396,400	17,396,400
		D25000 - Scholarships & Grants Total		17,396,400	17,396,400
D25000 - Scholarships & Grants Total				17,396,400	17,396,400
Grand Total				148,249,309	148,853,601

California State University, Bakersfield
Base Budget Operating Fund - Direct Institutional Support for Athletics
for the year ended June 30, 2020

<u>Division</u>	<u>College/Area</u>	<u>Account Category</u>	<u>Original Base</u>	<u>Adjustment</u>	<u>Current Budget</u>
D23000 - Student Affairs	D10800 - Athletics	601 - Salaries and Wages	3,969,092	0	3,969,092
		660 - Operating Expenses	803,000	42,986 (4)	845,986
			4,772,092 (1)	42,986	4,815,078 (1)
D90000 - Campus Wide	D900000 - Campus Wide	603 - Benefits	2,116,366	(6,841) (5)	2,109,525
			6,888,458 (2)	36,145	6,924,603
D20010 - President Admin	D10826 - Athletic Fac Rep	601 - Salaries and Wages	35,909	0	35,909
		660 - Operating Expenses	1,745	0	1,745
			37,654 (1)	0	37,654 (1)
D20010 - President Admin	D10826 - Athletic Fac Rep	603 - Benefits	19,750	(4,494) (5)	15,256
			57,404	(4,494)	52,910
D90000 - Campus Wide	D900000 - Campus Wide	660 - Operating Expenses	451,971 (3)	0	451,971
		Non-general Operating Funds	0	150,000 (6)	150,000
		Direct Institutional Support	7,397,833	181,651	7,579,483 (7)

Notes:

- (1) Agrees with Athletics and Athletics Fac Rep as reported on FY19-20 Base Budget Operating Fund - by Department and Account Category
- (2) Agrees with Athletics as reported on FY19-20 Base Budget Operating Fund Allocation
- (3) Athletics portion of campus-wide insurance (210,171) and memberships (241,800)
- (4) Athletics outstanding purchase orders from prior year
- (5) Athletics and Athletics Fac Rep portion of campus-wide benefits adjustment
- (6) Big West Conference Membership - BK002
- (7) Agrees with Independent Auditor's Report, Statement of Revenues and Expenses, Page 2 Line 4 - Direct Institutional Support

California State University, Bakersfield

Financial Statement of the Intercollegiate Athletics
Department

Year Ended June 30, 2020



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Financial Statement

Year Ended June 30, 2020

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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 comprises the statement of revenues and expenses for the year ended June 30, 2020 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, 2020 in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in Note 1 to the financial statement, on March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommend containment and mitigation measures worldwide. The ultimate financial impact and duration of these events cannot be reasonably estimated at this time. Our opinion is unmodified with respect to that matter.

Aldrich CPAs + Advisors LLP

San Diego, California
February 10, 2021

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses

Year Ended June 30, 2020

Revenues	Football*	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
Operating Revenues:						
1 Ticket Sales	\$ -	\$ 286,691	\$ 29,597	\$ 94,716	\$ 969	\$ 411,973
2 Direct State or Other Government Support	-	-	-	-	-	-
3 Student Fees	-	-	-	-	4,444,635	4,444,635
4 Direct Institutional Support	-	-	-	-	7,579,483	7,579,483
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	866,178	866,178
6a Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	-	-	-
7 Guarantees	-	352,500	66,000	5,000	-	423,500
8 Contributions	-	34,323	15,058	381,439	506,187	937,007
9 In-Kind	-	-	-	10,145	80,171	90,316
10 Compensation and Benefits Provided by a Third Party	-	8,500	8,500	-	20,892	37,892
11 Media Rights	-	-	-	-	-	-
12 NCAA Distributions	-	-	1,403	-	218,356	219,759
13 Conference Distributions (Non Media or Bowl)	-	-	-	-	-	-
13a Conference Distributions of Bowl Generated Revenue	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	-	-	-	-	-
15 Royalties, Licensing Advertisements and Sponsorships	-	13,500	-	117,425	230,928	361,853
16 Sports Camp Revenues	-	2,681	1,400	83,999	1,548	89,628
17 Athletics Restricted Endowment and Investments Income	-	-	-	(290)	28,361	28,071
18 Other Operating Revenue	-	1,210	14,790	6,010	398,594	420,604
19 Bowl Revenues	-	-	-	-	-	-
Subtotal Operating Revenues	\$ -	\$ 699,405	\$ 136,748	\$ 698,444	\$ 14,376,302	\$ 15,910,899

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses, continued

Year Ended June 30, 2020

Expenses	Football*	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
Operating Expenses:						
20 Athletic Student Aid	\$ -	\$ 458,462	\$ 415,661	\$ 2,129,988	\$ 101,900	\$ 3,106,011
21 Guarantees	-	150,500	4,500	12,248	-	167,248
22 Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	-	895,303	449,957	2,002,337	-	3,347,597
23 Coaching Salaries, Benefits, and Bonuses Paid by a Third Party	-	8,500	8,500	-	-	17,000
24 Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities	-	59,551	44,100	-	3,505,973	3,609,624
25 Support Staff/Administrative Compensation Benefits and Bonuses Paid by a Third-Party	-	-	-	-	20,892	20,892
26 Severance Payments	-	-	-	-	-	-
27 Recruiting	-	62,014	37,673	74,457	5,763	179,907
28 Team Travel	-	366,865	229,612	774,573	5,932	1,376,982
29 Sports Equipment, Uniforms, and Supplies	-	76,086	52,950	317,901	28,931	475,868
30 Game Expenses	-	98,500	74,750	95,078	129,528	397,856
31 Fund Raising, Marketing, and Promotion	-	11,332	334	120,651	187,284	319,601
32 Sports Camp Expenses	-	30,614	17,323	113,640	30,490	192,067
33 Spirit Groups	-	-	-	-	253,856	253,856
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	70	-	170	38,845	39,085
35 Direct Overhead and Administrative Expenses	-	2,256	881	24,125	193,146	220,408
36 Indirect Institutional Support	-	-	-	-	866,178	866,178
37 Medical Expenses and Insurance	-	2,366	1,362	60,271	211,824	275,823
38 Memberships and Dues	-	1,400	1,750	13,519	326,041	342,710
39 Student-Athlete Meals	-	29,170	11,154	28,734	17,841	86,899
40 Other Operating Expenses	-	47,617	24,707	255,502	578,989	906,815
41 Bowl Expenses	-	-	-	-	-	-
41a Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-
Total Operating Expenses	-	2,300,606	1,375,214	6,023,194	6,503,413	16,202,427
Excess (Deficiency) of Revenues Over (Under) Expenses	\$ -	\$ (1,601,201)	\$ (1,238,466)	\$ (5,324,750)	\$ 7,872,889	\$ (291,528)

*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, 2020

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.

New Accounting Pronouncement

In June 2018, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (Topic 958). This standard update clarifies and improves the scope and the accounting guidance for contributions received and contributions made under accounting principles generally accepted in the United States of America (US GAAP). Effective July 1, 2019, the Entities adopted ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (Topic 958).

Management has analyzed the provisions of the FASB's ASC Topic 958, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, and has concluded that no changes are necessary to conform with the new standard.

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 the 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 restricted by purpose, timing, or be perpetual in nature.

Student Fees

Each matriculated student of the University was required to pay student fees, of which \$206 per student was allocated to Athletics per semester, for the year ended June 30, 2020. 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, 2020.

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 an increase of \$8,637 for the year ended June 30, 2020 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%.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2020

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

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. 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. Depreciation expense totaled \$4,392 for the year ended June 30, 2020. 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.

Future Accounting Standards

The FASB has issued a substantial ASU which will become effective in a future year.

The amendments in ASU 2014-09 *Revenue from Contracts with Customers* and subsequent updates require that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Adoption of the new standard is to be applied on a full retrospective basis or a modified retrospective basis. The Entities are in the process of assessing how this new ASU and subsequent updates will affect the Entities' reporting of revenues, effective July 1, 2020. This assessment includes determining the effect of the new standard on the Entities' financial statement, accounting systems, business processes, and internal controls. Based on their assessment to date, the Entities does not currently expect adoption to have a material effect on their revenues. Adoption of ASU 2014-09 will also require enhanced financial statement disclosures about the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers.

Subsequent Events

The Entities have evaluated subsequent events through February 10, 2021, which is the date the financial statement was available to be issued.

Note 2 – Concentrations

During the year ended June 30, 2020, approximately 59% of Athletics' total revenue was received from the University, including a portion of Student Fees (3), Direct Institutional Support (4) and Indirect Institutional Support (6). In addition, 22% of the Athletics' total revenue was received from Associated Students, California State University, Bakersfield, Inc. through a portion of Student Fees (3). Management believes that Athletics is not exposed to any significant concentration risk in the near term.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2020

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 – Contributions (8) – Conditional Promise to Give

Athletics received a \$1,000,000 gift during the year ended June 30, 2019 to make improvements at the Icardo Center. Of that amount, \$600,000 was unconditional and the remaining \$400,000 is conditional on the initial improvements being substantially completed which has not occurred as of June 30, 2020. A conditional promise to give does not meet the standard for revenue recognition and, as such, the \$400,000 conditional portion of the promise to give has not been recognized in the statement of revenues and expenses for the year ended June 30, 2020.

Note 6 – 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 7 – 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 Uniform Prudent Management of Institutional Funds Act (UPMIFA) and also requires disclosures about endowment funds, both donor-restricted endowment funds and institution-designated endowment funds.

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 UPMIFA 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 retains in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the 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 retained in perpetuity is subject to appropriation for expenditure by the Foundation in a manner that is consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, 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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2020

Note 7 – Athletics Restricted Endowment and Investments Income (17), continued

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 up to 5.25%, inclusive of the Foundation’s 1.25% investment management fee. The spending rate is computed based on the historical three-year rolling-average of the Endowment’s fiscal year-end market value, on year before the fiscal year in which the spend is available 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 result from unfavorable market fluctuations. In accordance with generally accepting accounting principles deficits of this nature are reported as unrestricted net assets.

Endowment activities for the year ended June 30, 2020 consisted of the following:

Investment return:		
Interest	\$	51,060
Realized loss		(18,855)
Unrealized gains		74,366
Investment fees		<u>(78,500)</u>
	\$	<u>28,071</u>

Contributions to endowment funds are recorded in Contributions (8), and totaled \$6,400 for the year ended June 30, 2020.

Note 8 – 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 2019-20 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.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2020

Note 9 – 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, 2020 was \$1,233,687.

Note 10 – Post-Employment Benefits Other Than Pensions

In addition to the pension benefits described in Note 9, 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 11 – 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.

In December 2019, a novel strain of coronavirus (COVID-19) was reported in Wuhan, China. On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommended containment and mitigation measures worldwide. The COVID-19 outbreak in the United States of America (U.S.) has caused business disruption through mandated and voluntary closures of businesses and shelter-in-place orders, including California, where the Entities are located.

In the second and third quarter of calendar year 2020, the Entities saw a decline in the number of donations, sponsorships, ticket sales, and fundraising events and in-person meetings as a result of safety restrictions implemented due to COVID-19. Continued safety measures prevent in-person activities for the foreseeable future, which will likely have an impact on donations, sponsorships, ticket sales, and fundraising events efforts. In addition, due to the economic uncertainty surrounding the industries in which many of the Entities' donors are employed, fundraising activity will likely be impacted.

As of the date through which the Entities have evaluated events occurring subsequent to the year-end date of the statement of revenue and expenses, June 30, 2020, the Entities believe they understand the risks associated with COVID-19. The Entities are in the process of implementing risk mitigation tactics for the Entities as to the risk of the impact of COVID-19 related to all aspects of the Entities' business transactions with customers and vendors and human interaction within and outside the Entities.