



Chapter 5

UNIVERSITY BASE BUDGET (GENERAL) FUNDS 2020-2021

- 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 2020-2021

Division	College / Area	Department	Account Category	Original Budget	Current Budget
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	616 - Information Technology Costs	0	7,794
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	660 - Misc. Operating Expenses	804,259	762,498
		D10005 - Acad Affair Instruction Total		804,259	770,292
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	601 - Regular Salaries and Wages	47,616	61,466
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	660 - Misc. Operating Expenses	0	18,650
		D10050 - Kegley Institute Total		47,616	80,116
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	601 - Regular Salaries and Wages	487,504	485,004
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	660 - Misc. Operating Expenses	25,077	25,077
		D10091 - Provost Total		512,581	510,081
		D10010 - VP Academic Affairs Total		1,364,456	1,360,489
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	601 - Regular Salaries and Wages	329,076	329,076
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	660 - Misc. Operating Expenses	16,843	16,843
		D10010 - Faculty Affairs Total		345,919	345,919
D10000 - Provost	D10020 - Faculty Affairs	D10020 - Academic Senate	601 - Regular Salaries and Wages	52,824	52,824
D10000 - Provost	D10020 - Faculty Affairs	D10020 - Academic Senate	660 - Misc. Operating Expenses	3,868	3,868
		D10020 - Academic Senate Total		56,692	56,692
		D10020 - Faculty Affairs Total		402,611	402,611
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	601 - Regular Salaries and Wages	473,556	473,556
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	660 - Misc. Operating Expenses	40,449	40,449
		D10110 - Arts & Humanities Admin Total		514,005	514,005
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	D10116 - A&H Advising	601 - Regular Salaries and Wages	170,280	170,280
D10000 - Provost	D10100 - Arts & Humanities	D10116 - A&H Advising	660 - Misc. Operating Expenses	3,336	3,336
		D10116 - A&H Advising Total		173,616	173,616
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	601 - Regular Salaries and Wages	1,094,725	1,092,847
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	660 - Misc. Operating Expenses	11,800	11,800
		D10120 - Art Total		1,106,525	1,104,647
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	601 - Regular Salaries and Wages	670,912	666,034
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	660 - Misc. Operating Expenses	5,365	5,365
		D10130 - Music Total		676,277	671,399
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	601 - Regular Salaries and Wages	817,298	815,420
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	660 - Misc. Operating Expenses	7,030	7,030
		D10135 - Theatre Total		824,328	822,450
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	601 - Regular Salaries and Wages	1,777,498	1,784,439
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	660 - Misc. Operating Expenses	26,760	26,760
		D10150 - English Total		1,804,258	1,811,199
D10000 - Provost	D10100 - Arts & Humanities	D10155 - Developmental English	601 - Regular Salaries and Wages	63,944	63,944
		D10155 - Developmental English Total		63,944	63,944
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	601 - Regular Salaries and Wages	688,256	695,197
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	660 - Misc. Operating Expenses	3,960	3,960
		D10160 - Modern Languages & Lit Total		692,216	699,157
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	601 - Regular Salaries and Wages	1,131,469	1,138,410
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	660 - Misc. Operating Expenses	16,520	19,926
		D10170 - Communications Total		1,147,989	1,158,336
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	601 - Regular Salaries and Wages	948,210	955,151
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	660 - Misc. Operating Expenses	12,880	12,880
		D10190 - History Total		961,090	968,031
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	601 - Regular Salaries and Wages	794,420	801,361
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	660 - Misc. Operating Expenses	9,760	11,929
		D10210 - Philosophy Total		804,180	813,290
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	601 - Regular Salaries and Wages	410,480	417,422
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	660 - Misc. Operating Expenses	7,240	7,727
		D10215 - Religious Studies Total		417,720	425,149
		D10100 - Arts & Humanities Total		9,213,546	9,252,621
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	601 - Regular Salaries and Wages	710,136	710,136
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	660 - Misc. Operating Expenses	41,979	42,096
		D10910 - Antelope Valley Total		752,115	752,232
		D10200 - Antelope Valley Total		752,115	752,232
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	601 - Regular Salaries and Wages	552,336	552,336
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	660 - Misc. Operating Expenses	0	23,023
		D10301 - NSME Admin Total		552,336	575,359
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10302 - NSME Instruction Tech Support	601 - Regular Salaries and Wages	217,956	217,956
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10302 - NSME Instruction Tech Support	660 - Misc. Operating Expenses	0	1,200
		D10302 - NSME Instruction Tech Support Total		217,956	219,156

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2020-2021

Division	College / Area	Department	Account Category	Original Budget	Current Budget
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	601 - Regular Salaries and Wages	72,576	218,247
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	613 - Contractual Services Group	0	43,146
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	619 - Equipment Group	0	30,005
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	660 - Misc. Operating Expenses	72,576	291,398
		D10305 - NSME:Instrctnl & Rsrch Support Total		423,612	446,135
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	601 - Regular Salaries and Wages	1,905,248	1,883,167
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	660 - Misc. Operating Expenses	0	50,308
		D10310 - Biology Total		1,905,248	1,933,475
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	601 - Regular Salaries and Wages	1,193,027	1,208,895
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	660 - Misc. Operating Expenses	0	26,323
		D10320 - Chemistry & Biochemistry Total		1,193,027	1,235,218
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	601 - Regular Salaries and Wages	1,790,206	1,803,885
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	660 - Misc. Operating Expenses	0	32,015
		D10330 - Comp & Elect Eng/Comp Sci Total		1,790,206	1,835,900
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	601 - Regular Salaries and Wages	0	2,500
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	660 - Misc. Operating Expenses	0	2,500
		D10340 - NSME Outreach & Grants Support Total		0	5,000
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	601 - Regular Salaries and Wages	1,984,270	2,002,519
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	660 - Misc. Operating Expenses	0	22,532
		D10360 - Mathematics Total		1,984,270	2,025,051
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	601 - Regular Salaries and Wages	215,196	233,196
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	660 - Misc. Operating Expenses	0	5,000
		D10365 - NSME Advising Total		215,196	238,196
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	601 - Regular Salaries and Wages	1,744,349	1,755,077
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	660 - Misc. Operating Expenses	0	21,051
		D10370 - Nursing Total		1,744,349	1,776,128
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	601 - Regular Salaries and Wages	1,388,826	1,216,954
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	660 - Misc. Operating Expenses	0	18,178
		D10380 - Geological Sciences Total		1,388,826	1,235,132
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	601 - Regular Salaries and Wages	1,028,784	1,038,117
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	660 - Misc. Operating Expenses	0	18,447
		D10390 - Physics and Engineering Total		1,028,784	1,056,564
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	601 - Regular Salaries and Wages	0	2,500
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	660 - Misc. Operating Expenses	0	5,000
		D10393 - CA Energy Research Center Total		0	7,500
		D10300 - Nat Science Math & Engineer Total		12,443,810	12,588,813
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	601 - Regular Salaries and Wages	543,600	543,600
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	660 - Misc. Operating Expenses	234,298	234,298
		D10401 - BPA-Admin Total		777,898	777,898
D10000 - Provost	D10400 - Business & Public Admin	D10405 - BPA Instruction	601 - Regular Salaries and Wages	1,548	768,161
		D10405 - BPA Instruction Total		1,548	768,161
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	601 - Regular Salaries and Wages	1,093,142	1,093,142
		D10410 - Finance & Accounting Total		1,093,142	1,093,142
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	601 - Regular Salaries and Wages	728,775	728,775
		D10420 - Applied Economics Total		728,775	728,775
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	601 - Regular Salaries and Wages	2,225,953	2,225,953
		D10430 - Management & Marketing Total		2,225,953	2,225,953
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	601 - Regular Salaries and Wages	739,928	739,928
		D10450 - Public Administration Total		739,928	739,928
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	601 - Regular Salaries and Wages	221,424	221,424
		D10451 - BPA Advising Total		221,424	221,424
		D10400 - Business & Public Admin Total		5,788,668	6,555,281
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	601 - Regular Salaries and Wages	995,950	995,950
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	660 - Misc. Operating Expenses	15,480	15,480
		D10140 - Criminal Justice Total		1,011,430	1,011,430
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	601 - Regular Salaries and Wages	169,875	169,875
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	660 - Misc. Operating Expenses	2,625	2,625
		D10200 - Liberal Studies Total		172,500	172,500
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	601 - Regular Salaries and Wages	574,530	574,530
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	660 - Misc. Operating Expenses	4,432	4,432
		D10220 - Political Science Total		578,962	578,962
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	601 - Regular Salaries and Wages	1,477,444	1,477,444
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	660 - Misc. Operating Expenses	13,650	13,650
		D10230 - Psychology Total		1,491,094	1,491,094
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	601 - Regular Salaries and Wages	584,448	584,448
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	660 - Misc. Operating Expenses	5,555	5,555
		D10240 - Social Work Total		590,003	590,003

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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	D10250 - Sociology	601 - Regular Salaries and Wages	1,223,389	1,223,389
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	660 - Misc. Operating Expenses	18,650	18,650
		D10250 - Sociology Total		1,242,039	1,242,039
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	601 - Regular Salaries and Wages	292,135	292,135
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	660 - Misc. Operating Expenses	3,017	3,017
		D10255 - Anthropology Total		295,152	295,152
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	601 - Regular Salaries and Wages	644,520	644,520
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	660 - Misc. Operating Expenses	26,250	26,577
		D10501 - SSE Admin Total		670,770	671,097
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	601 - Regular Salaries and Wages	300,390	566,494
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	660 - Misc. Operating Expenses	192,564	194,262
		D10505 - SSE Instruction Total		492,954	760,756
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	601 - Regular Salaries and Wages	674,955	674,955
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	660 - Misc. Operating Expenses	11,421	11,421
		D10510 - Advanced Education Total		686,376	686,376
D10000 - Provost	D10500 - Social Sciences & Education	D10516 - Doctorate in Education	601 - Regular Salaries and Wages	146,616	146,616
		D10516 - Doctorate in Education Total		146,616	146,616
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	601 - Regular Salaries and Wages	1,630,798	1,630,798
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	660 - Misc. Operating Expenses	19,700	19,700
		D10520 - Teacher Education Total		1,650,498	1,650,498
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	601 - Regular Salaries and Wages	624,412	624,412
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		631,538	631,538
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	601 - Regular Salaries and Wages	936,975	936,975
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	660 - Misc. Operating Expenses	11,356	13,766
		D10530 - Kinesiology Total		948,331	950,741
D10000 - Provost	D10500 - Social Sciences & Education	D10540 - Special Education	601 - Regular Salaries and Wages	428,806	428,806
		D10540 - Special Education Total		428,806	428,806
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	601 - Regular Salaries and Wages	399,036	399,036
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	660 - Misc. Operating Expenses	6,300	6,300
		D10555 - SSE Advising Total		405,336	405,336
		D10500 - Social Sciences & Education Total		11,442,405	11,712,944
D10000 - Provost	D10600 - Academic Programs	D10040 - Faculty Teach & Learn Center	601 - Regular Salaries and Wages	243,559	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		268,631	279,983
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	601 - Regular Salaries and Wages	114,067	121,492
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	660 - Misc. Operating Expenses	2,500	2,500
		D10161 - Interdisciplinary Total		116,567	123,992
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	601 - Regular Salaries and Wages	267,252	277,252
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	660 - Misc. Operating Expenses	10,000	10,000
		D10610 - Academics Program Advising Total		277,252	287,252
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	601 - Regular Salaries and Wages	486,120	486,120
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	616 - Information Technology Costs	0	1,300
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	660 - Misc. Operating Expenses	15,564	15,564
		D10630 - Academic Programs Admin Total		501,684	502,984
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	601 - Regular Salaries and Wages	0	10,000
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	660 - Misc. Operating Expenses	10,000	10,000
		D10640 - Graduate Student Advising Total		10,000	20,000
D10000 - Provost	D10600 - Academic Programs	D10680 - Academic Operations & Support	601 - Regular Salaries and Wages	322,068	322,068
D10000 - Provost	D10600 - Academic Programs	D10680 - Academic Operations & Support	660 - Misc. Operating Expenses	10,997	10,997
		D10680 - Academic Operations & Support Total		333,065	333,065
		D10600 - Academic Programs Total		1,507,199	1,547,276
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	601 - Regular Salaries and Wages	495,996	495,996
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	616 - Information Technology Costs	0	4,078
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	660 - Misc. Operating Expenses	7,332	7,332
		D10710 - GRASP Admin Total		503,328	513,363
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		553,328	563,363
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	601 - Regular Salaries and Wages	544,521	544,521
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		559,217	559,217
		D20020 - Inst Research Plan Assessment Total		559,217	559,217

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	D22200 - Library	D22200 - Library Admin	601 - Regular Salaries and Wages	1,940,840	1,940,840
D10000 - Provost	D22200 - Library	D22200 - Library Admin	604 - Communications	0	1,000
D10000 - Provost	D22200 - Library	D22200 - Library Admin	613 - Contractual Services Group	0	6,000
D10000 - Provost	D22200 - Library	D22200 - Library Admin	616 - Information Technology Costs	0	9,108
D10000 - Provost	D22200 - Library	D22200 - Library Admin	619 - Equipment Group	0	2,739
D10000 - Provost	D22200 - Library	D22200 - Library Admin	660 - Misc. Operating Expenses	20,400	7,645
		D22200 - Library Admin Total		1,961,240	1,967,332
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	616 - Information Technology Costs	0	3,000
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	660 - Misc. Operating Expenses	18,000	15,000
		D22210 - Library Circulation Total		18,000	18,000
D10000 - Provost	D22200 - Library	D22220 - Library General	613 - Contractual Services Group	88,000	88,000
D10000 - Provost	D22200 - Library	D22220 - Library General	616 - Information Technology Costs	0	25,728
D10000 - Provost	D22200 - Library	D22220 - Library General	619 - Equipment Group	0	9,460
D10000 - Provost	D22200 - Library	D22220 - Library General	660 - Misc. Operating Expenses	45,000	32,812
		D22220 - Library General Total		133,000	156,000
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	608 - Library Acquisitions	350,000	0
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	616 - Information Technology Costs	0	2,000
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	660 - Misc. Operating Expenses	4,000	2,000
		D22230 - Library Tech Services Total		354,000	4,000
D10000 - Provost	D22200 - Library	D22240 - Library Books	608 - Library Acquisitions	0	350,000
D10000 - Provost	D22200 - Library	D22240 - Library Books	617 - Services from Other Funds/Agencies Group	0	8,000
D10000 - Provost	D22200 - Library	D22240 - Library Books	660 - Misc. Operating Expenses	65,000	57,000
		D22240 - Library Books Total		65,000	415,000
D10000 - Provost	D22200 - Library	D22250 - Library Reference	616 - Information Technology Costs	0	200
D10000 - Provost	D22200 - Library	D22250 - Library Reference	660 - Misc. Operating Expenses	600	400
		D22250 - Library Reference Total		600	600
D10000 - Provost	D22200 - Library	D22270 - Library Interlibrary Loan	613 - Contractual Services Group	0	500
D10000 - Provost	D22200 - Library	D22270 - Library Interlibrary Loan	660 - Misc. Operating Expenses	1,067	567
		D22270 - Library Interlibrary Loan Total		1,067	1,067
		D22200 - Library Total		2,532,907	2,561,999
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	601 - Regular Salaries and Wages	125,996	125,996
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	660 - Misc. Operating Expenses	24,000	34,985
		D10650 - International Students Total		149,996	160,981
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	601 - Regular Salaries and Wages	425,868	425,868
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	616 - Information Technology Costs	0	2,472
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	660 - Misc. Operating Expenses	62,486	73,233
		D23100 - Enrollment Mgmt. Admin Total		488,354	501,574
D10000 - Provost	D23100 - Enrollment Management	D23105 - Enrollment Mgmt Special Proj	601 - Regular Salaries and Wages	212,447	202,555
		D23105 - Enrollment Mgmt Special Proj Total		212,447	202,555
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 - Enrollment Systems	601 - Regular Salaries and Wages	700,032	700,032
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	660 - Misc. Operating Expenses	33,500	34,833
		D23120 - Enrollment Systems Total		733,532	734,865
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	601 - Regular Salaries and Wages	1,170,406	35,716
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	616 - Information Technology Costs	0	43,403
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	660 - Misc. Operating Expenses	50,000	51,101
		D23130 - Summer Bridge Total		1,220,406	130,220
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	601 - Regular Salaries and Wages	308,184	308,184
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	660 - Misc. Operating Expenses	67,000	67,000
		D23140 - Outreach Total		375,184	375,184
D10000 - Provost	D23100 - Enrollment Management	D23160 - Financial Aid	601 - Regular Salaries and Wages	843,144	843,144
		D23160 - Financial Aid Total		843,144	843,144
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	601 - Regular Salaries and Wages	677,220	677,220
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	660 - Misc. Operating Expenses	33,500	33,500
		D23180 - Enrollment Services Total		710,720	710,720
D10000 - Provost	D23100 - Enrollment Management	D23320 - Testing	601 - Regular Salaries and Wages	86,388	86,388
		D23320 - Testing Total		86,388	86,388
		D23100 - Enrollment Management Total		5,130,375	4,055,835
D10000 - Provost Total				51,690,637	51,912,682

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Division	College / Area	Department	Account Category	Original Budget	Current Budget
D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	601 - Regular Salaries and Wages	5,624	5,624
D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	660 - Misc. Operating Expenses	2,600	2,600
		D10826 - Faculty Ath Representative Total		8,224	8,224
		D10826 - Faculty Ath Representative Total		8,224	8,224
D20000 - President	D20010 - President Admin	D20010 - President Administration	601 - Regular Salaries and Wages	733,095	733,095
D20000 - President	D20010 - President Admin	D20010 - President Administration	660 - Misc. Operating Expenses	161,900	166,256
		D20010 - President Administration Total		894,995	899,351
		D20010 - President Admin Total		894,995	899,351
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	601 - Regular Salaries and Wages	264,696	267,696
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	613 - Contractual Services Group	0	12,918
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	660 - Misc. Operating Expenses	126,200	123,200
		D20050 - Equity Inclusion & Compliance Total		390,896	403,814
		D20050 - Equity Inclusion & Compliance Total		390,896	403,814
D20000 - President Total				1,294,115	1,311,389
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	601 - Regular Salaries and Wages	384,816	384,816
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	660 - Misc. Operating Expenses	148,220	148,220
		D21010 - VP Business Admin.Svcs. Total		533,036	533,036
		D21010 - VP BAS Total		533,036	533,036
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	601 - Regular Salaries and Wages	278,532	218,532
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	660 - Misc. Operating Expenses	45,000	45,000
		D21100 - Controller's Office Total		323,532	263,532
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	601 - Regular Salaries and Wages	418,074	418,074
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	660 - Misc. Operating Expenses	15,000	15,000
		D21130 - Actg Rptg Svcs University Total		433,074	433,074
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	601 - Regular Salaries and Wages	540,568	540,568
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	660 - Misc. Operating Expenses	15,000	15,000
		D21131 - Actg Rptg Svcs GRASP Total		555,568	555,568
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	601 - Regular Salaries and Wages	33,000	33,000
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	616 - Information Technology Costs	0	2,047
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	660 - Misc. Operating Expenses	15,000	15,000
		D21132 - Actg Rptg Svcs Student Affairs Total		48,000	50,047
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	601 - Regular Salaries and Wages	580,214	580,214
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	660 - Misc. Operating Expenses	30,000	30,000
		D21140 - Student Financial Services Total		610,214	610,214
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	601 - Regular Salaries and Wages	321,228	321,228
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	660 - Misc. Operating Expenses	15,000	15,000
		D21180 - Actg Rptg Svcs Univ Advance Total		336,228	336,228
		D21100 - Financial Services Total		2,306,616	2,248,663
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	601 - Regular Salaries and Wages	1,490,967	1,490,967
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	660 - Misc. Operating Expenses	140,000	140,000
		D21200 - Public Safety-Spt Total		1,630,967	1,630,967
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	601 - Regular Salaries and Wages	1,765	1,765
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	619 - Equipment Group	0	7,848
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	660 - Misc. Operating Expenses	50,000	59,356
		D21210 - Emergency Management Total		51,765	68,969
D21000 - Business Admin Services	D21200 - Public Safety Services	D21220 - Student Events	601 - Regular Salaries and Wages	45,363	45,363
		D21220 - Student Events Total		45,363	45,363
		D21200 - Public Safety Services Total		1,728,095	1,745,299
D21000 - Business Admin Services	D21400 - Human Resource Services	D21110 - Budget & Res Plan Services	601 - Regular Salaries and Wages	281,948	281,948
D21000 - Business Admin Services	D21400 - Human Resource Services	D21110 - Budget & Res Plan Services	660 - Misc. Operating Expenses	15,000	15,000
		D21110 - Budget & Res Plan Services Total		296,948	296,948
D21000 - Business Admin Services	D21400 - Human Resource Services	D21120 - Payroll Services	601 - Regular Salaries and Wages	252,360	252,360
D21000 - Business Admin Services	D21400 - Human Resource Services	D21120 - Payroll Services	660 - Misc. Operating Expenses	6,700	6,700
		D21120 - Payroll Services Total		259,060	259,060
D21000 - Business Admin Services	D21400 - Human Resource Services	D21133 - Rsrc Plnng Budget Acad Affairs	601 - Regular Salaries and Wages	0	60,000
		D21133 - Rsrc Plnng Budget Acad Affairs Total		0	60,000
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	601 - Regular Salaries and Wages	846,120	846,120
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	613 - Contractual Services Group	0	429
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	660 - Misc. Operating Expenses	46,300	47,005
		D21400 - Human Resources Total		892,420	893,554
		D21400 - Human Resource Services Total		1,448,428	1,509,562
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	601 - Regular Salaries and Wages	1,287,374	1,453,184
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	613 - Contractual Services Group	0	4,206
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	660 - Misc. Operating Expenses	596,800	602,095
		D21520 - Facilities Operations Total		1,884,174	2,059,485

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Division	College / Area	Department	Account Category	Original Budget	Current Budget
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	601 - Regular Salaries and Wages	685,150	685,150
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	613 - Contractual Services Group	0	139,703
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	660 - Misc. Operating Expenses	314,800	314,800
		D21530 - Custodial Total		999,950	1,139,653
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	601 - Regular Salaries and Wages	683,401	683,401
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	660 - Misc. Operating Expenses	355,900	356,700
		D21540 - Roads & Grounds Total		1,039,301	1,040,101
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	601 - Regular Salaries and Wages	69,364	69,364
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	660 - Misc. Operating Expenses	39,300	40,844
		D21550 - Vehicle Operations Total		108,664	110,208
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	601 - Regular Salaries and Wages	332,453	332,453
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	660 - Misc. Operating Expenses	238,200	252,867
		D21600 - Engineering & Energy Mgmt. Total		570,653	585,320
		D21500 - Facilities Mgmt Services Total		4,602,742	4,934,767
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	601 - Regular Salaries and Wages	165,810	0
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	660 - Misc. Operating Expenses	23,300	31,305
		D21590 - Cap Plan Design Construction Total		189,110	31,305
		D21590 - Cap Plan Design Construction Total		189,110	31,305
D21000 - Business Admin Services	D21700 - Business Services	D20070 - Environmental Sustainability	601 - Regular Salaries and Wages	48,168	48,168
D21000 - Business Admin Services	D21700 - Business Services	D20070 - Environmental Sustainability	660 - Misc. Operating Expenses	18,600	18,600
		D20070 - Environmental Sustainability Total		66,768	66,768
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	601 - Regular Salaries and Wages	413,724	413,724
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	660 - Misc. Operating Expenses	19,600	20,808
		D21150 - Contract & Procurement Svcs Total		433,324	434,532
D21000 - Business Admin Services	D21700 - Business Services	D21160 - Reprographics & Print Shop	601 - Regular Salaries and Wages	25,044	25,044
		D21160 - Reprographics & Print Shop Total		25,044	25,044
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	601 - Regular Salaries and Wages	377,768	377,768
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	660 - Misc. Operating Expenses	8,600	8,600
		D21170 - Payment Services Total		386,368	386,368
D21000 - Business Admin Services	D21700 - Business Services	D21300 - Safety & Risk Management	601 - Regular Salaries and Wages	385,158	385,158
D21000 - Business Admin Services	D21700 - Business Services	D21300 - Safety & Risk Management	660 - Misc. Operating Expenses	21,900	21,900
		D21300 - Safety & Risk Management Total		407,058	407,058
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Campus Support Services	601 - Regular Salaries and Wages	151,698	151,698
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Campus Support Services	660 - Misc. Operating Expenses	10,000	10,000
		D21560 - Campus Support Services Total		161,698	161,698
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	601 - Regular Salaries and Wages	192,600	192,600
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	616 - Information Technology Costs		1,679
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	660 - Misc. Operating Expenses	23,300	23,300
		D21700 - Business Services Admin Total		215,900	217,579
		D21700 - Business Services Total		1,696,160	1,699,047
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	601 - Regular Salaries and Wages	414,918	414,918
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	613 - Contractual Services Group	0	46,477
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	616 - Information Technology Costs	0	93
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	660 - Misc. Operating Expenses	443,500	482,906
		D22010 - Information Technolgy Svcs Total		858,418	944,394
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS Support Services	601 - Regular Salaries and Wages	388,020	388,020
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS Support Services	660 - Misc. Operating Expenses	7,100	7,100
		D22300 - ITS Support Services Total		395,120	395,120
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - Client Services	601 - Regular Salaries and Wages	655,895	655,895
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - Client Services	660 - Misc. Operating Expenses	11,400	11,400
		D22305 - Client Services Total		667,295	667,295
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS Infrastructure Services	601 - Regular Salaries and Wages	778,807	778,807
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS Infrastructure Services	660 - Misc. Operating Expenses	16,000	16,500
		D22310 - ITS Infrastructure Services Total		794,807	795,307
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - Hardware & Events	601 - Regular Salaries and Wages	453,339	453,339
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - Hardware & Events	660 - Misc. Operating Expenses	18,500	18,500
		D22315 - Hardware & Events Total		471,839	471,839
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - Web Services	601 - Regular Salaries and Wages	374,299	374,299
		D22340 - Web Services Total		374,299	374,299
D21000 - Business Admin Services	D22000 - Information Tech Services	D22360 - Project Management	601 - Regular Salaries and Wages	260,984	260,984
D21000 - Business Admin Services	D22000 - Information Tech Services	D22360 - Project Management	660 - Misc. Operating Expenses	3,000	3,000
		D22360 - Project Management Total		263,984	263,984
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - Information Security	601 - Regular Salaries and Wages	100,949	100,949
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - Information Security	660 - Misc. Operating Expenses	100	100
		D22370 - Information Security Total		101,049	101,049
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	100	100
		D22380 - Campus Training Total		120,496	120,496

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Division	College / Area	Department	Account Category	Original Budget	Current Budget
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - Enterprise Applications	601 - Regular Salaries and Wages	739,883	739,883
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - Enterprise Applications	660 - Misc. Operating Expenses	11,300	11,300
		D22410 - Enterprise Applications Total		751,183	751,183
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	1,371
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	616 - Information Technology Costs	0	136,907
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	660 - Misc. Operating Expenses	1,626,800	1,626,800
		D93007 - ITS Roadmap Total		1,706,800	1,845,078
		D22000 - Information Tech Services Total		6,505,290	6,730,044
D21000 - Business Admin Services Total				19,009,477	19,431,722
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	601 - Regular Salaries and Wages	1,403,268	1,497,624
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	660 - Misc. Operating Expenses	145,900	145,900
		D10801 - Ath-Athletics Total		1,549,168	1,643,524
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	601 - Regular Salaries and Wages	546,086	546,086
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	660 - Misc. Operating Expenses	82,800	82,800
		D10802 - Ath-Men's Basketball Total		628,886	628,886
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	601 - Regular Salaries and Wages	334,654	334,654
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	660 - Misc. Operating Expenses	58,700	58,700
		D10803 - Ath-Women's Basketball Total		393,354	393,354
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	660 - Misc. Operating Expenses	27,900	27,900
		D10804 - Ath-Compliance Total		27,900	27,900
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	601 - Regular Salaries and Wages	139,709	139,709
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	660 - Misc. Operating Expenses	29,700	30,379
		D10806 - Ath-Men's Soccer Total		169,409	170,088
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	601 - Regular Salaries and Wages	124,920	124,920
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	660 - Misc. Operating Expenses	23,800	24,479
		D10807 - Ath-Women's Soccer Total		148,720	149,399
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	601 - Regular Salaries and Wages	71,328	71,328
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	660 - Misc. Operating Expenses	27,300	28,050
		D10808 - Ath-Women's Softball Total		98,628	99,378
D23000 - Student Affairs	D10800 - Athletics	D10809 - Ath-Men's Swimming	601 - Regular Salaries and Wages	63,909	63,909
D23000 - Student Affairs	D10800 - Athletics	D10809 - Ath-Men's Swimming	660 - Misc. Operating Expenses	12,600	12,600
		D10809 - Ath-Men's Swimming Total		76,509	76,509
D23000 - Student Affairs	D10800 - Athletics	D10810 - Ath-Women's Swimming	601 - Regular Salaries and Wages	63,909	63,909
D23000 - Student Affairs	D10800 - Athletics	D10810 - Ath-Women's Swimming	660 - Misc. Operating Expenses	19,300	19,300
		D10810 - Ath-Women's Swimming Total		83,209	83,209
D23000 - Student Affairs	D10800 - Athletics	D10811 - Ath-Strength & Conditioning	660 - Misc. Operating Expenses	100	100
		D10811 - Ath-Strength & Conditioning Total		100	100
D23000 - Student Affairs	D10800 - Athletics	D10812 - Ath-Men's Track & Field	601 - Regular Salaries and Wages	36,530	36,530
D23000 - Student Affairs	D10800 - Athletics	D10812 - Ath-Men's Track & Field	660 - Misc. Operating Expenses	8,700	8,700
		D10812 - Ath-Men's Track & Field Total		45,230	45,230
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	601 - Regular Salaries and Wages	96,902	96,902
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	660 - Misc. Operating Expenses	22,600	22,600
		D10813 - Ath-Women's Track & Field Total		119,502	119,502
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	601 - Regular Salaries and Wages	174,414	174,414
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	660 - Misc. Operating Expenses	41,300	41,591
		D10814 - Ath-Women's Volleyball Total		215,714	216,005
D23000 - Student Affairs	D10800 - Athletics	D10816 - Ath-Men's Wrestling	660 - Misc. Operating Expenses	2,700	2,700
		D10816 - Ath-Men's Wrestling Total		2,700	2,700
D23000 - Student Affairs	D10800 - Athletics	D10817 - Ath-Sports Medicine	601 - Regular Salaries and Wages	50,004	50,004
D23000 - Student Affairs	D10800 - Athletics	D10817 - Ath-Sports Medicine	660 - Misc. Operating Expenses	2,700	2,700
		D10817 - Ath-Sports Medicine Total		52,704	52,704
D23000 - Student Affairs	D10800 - Athletics	D10818 - Ath-Marketing	660 - Misc. Operating Expenses	1,300	1,300
		D10818 - Ath-Marketing Total		1,300	1,300
D23000 - Student Affairs	D10800 - Athletics	D10819 - Ath-Sports Information	660 - Misc. Operating Expenses	1,800	1,800
		D10819 - Ath-Sports Information Total		1,800	1,800
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	601 - Regular Salaries and Wages	157,368	157,368
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	660 - Misc. Operating Expenses	76,000	80,443
		D10821 - Ath-Men's Baseball Total		233,368	237,811
D23000 - Student Affairs	D10800 - Athletics	D10822 - Ath-Women's Golf	660 - Misc. Operating Expenses	200	200
		D10822 - Ath-Women's Golf Total		200	200
D23000 - Student Affairs	D10800 - Athletics	D10824 - Ath-Women's Beach Volleyball	601 - Regular Salaries and Wages	28,182	28,182
D23000 - Student Affairs	D10800 - Athletics	D10824 - Ath-Women's Beach Volleyball	660 - Misc. Operating Expenses	3,400	3,400
		D10824 - Ath-Women's Beach Volleyball Total		31,582	31,582
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	601 - Regular Salaries and Wages	343,152	343,152
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	660 - Misc. Operating Expenses	134,400	134,400
		D10827 - Ath-Academic Enhancement Total		477,552	477,552

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fiscal year 2020-2021

Division	College / Area	Department	Account Category	Original Budget	Current Budget
D23000 - Student Affairs	D10800 - Athletics	D10899 - Ath-Athletics Admin 19-20	601 - Regular Salaries and Wages	94,356	0
D23000 - Student Affairs	D10800 - Athletics	D10899 - Ath-Athletics Admin 19-20	613 - Contractual Services Group	0	26,916
D23000 - Student Affairs	D10800 - Athletics	D10899 - Ath-Athletics Admin 19-20	660 - Misc. Operating Expenses	67,500	67,500
		D10899 - Ath-Athletics Admin 19-20 Total		161,856	94,416
D23000 - Student Affairs	D10800 - Athletics	D21591 - Ath-Custodial	660 - Misc. Operating Expenses	12,300	12,300
		D21591 - Ath-Custodial Total		12,300	12,300
	D10800 - Athletics Total			4,531,691	4,565,450
D23000 - Student Affairs	D23000 - Student Affairs	D23010 - VP Student Affairs	601 - Regular Salaries and Wages	624,596	603,339
D23000 - Student Affairs	D23000 - Student Affairs	D23010 - VP Student Affairs	660 - Misc. Operating Expenses	228,100	228,100
		D23010 - VP Student Affairs Total		852,696	831,439
D23000 - Student Affairs	D23000 - Student Affairs	D23330 - Health Center	660 - Misc. Operating Expenses	100	100
		D23330 - Health Center Total		100	100
	D23010 - VP Student Affairs Total			852,796	831,539
D23000 - Student Affairs	D23020 - Student Life	D23020 - Student Right & Responsibility	601 - Regular Salaries and Wages	159,019	180,276
D23000 - Student Affairs	D23020 - Student Life	D23020 - Student Right & Responsibility	660 - Misc. Operating Expenses	700	700
		D23020 - Student Right & Responsibility Total		159,719	180,976
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	601 - Regular Salaries and Wages	54,000	54,000
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	616 - Information Technology Costs	0	356
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	660 - Misc. Operating Expenses	9,300	9,300
		D23021 - Dream Center Total		63,300	63,656
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	601 - Regular Salaries and Wages	429,852	429,852
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	660 - Misc. Operating Expenses	800	800
		D23310 - Counseling Total		430,652	430,652
	D23020 - Student Life Total			653,671	675,284
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	660 - Misc. Operating Expenses	11,000	11,000
		D23027 - Student Success Total		11,000	11,000
	D23030 - Student Success Total			11,000	11,000
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	601 - Regular Salaries and Wages	55,200	55,200
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	660 - Misc. Operating Expenses	13,100	13,100
		D23026 - Veteran's Center Total		68,300	68,300
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	601 - Regular Salaries and Wages	419,767	419,767
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	660 - Misc. Operating Expenses	15,100	15,100
		D23220 - Ctr Comm Engagemnt & Career Ed Total		434,867	434,867
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	601 - Regular Salaries and Wages	607,590	607,590
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	660 - Misc. Operating Expenses	20,400	20,400
		D23340 - Disabled Services Total		627,990	627,990
	D23300 - Student Services Total			1,131,157	1,131,157
D23000 - Student Affairs Total				7,180,315	7,214,430
D24000 - University Advancement	D24100 - VP University Advancement	D20030 - Marketing and Communications	601 - Regular Salaries and Wages	273,851	273,851
		D20030 - Marketing and Communications Total		273,851	273,851
D24000 - University Advancement	D24100 - VP University Advancement	D20040 - Corp & Foundation Relations	601 - Regular Salaries and Wages	106,220	106,220
		D20040 - Corp & Foundation Relations Total		106,220	106,220
D24000 - University Advancement	D24100 - VP University Advancement	D20060 - Conferences & Events	601 - Regular Salaries and Wages	157,630	157,630
		D20060 - Conferences & Events Total		157,630	157,630
D24000 - University Advancement	D24100 - VP University Advancement	D24100 - VP UNIVERSITY ADVANCEMENT	601 - Regular Salaries and Wages	353,208	353,208
		D24100 - VP UNIVERSITY ADVANCEMENT Total		353,208	353,208
D24000 - University Advancement	D24100 - VP University Advancement	D24120 - Development	601 - Regular Salaries and Wages	305,688	305,688
		D24120 - Development Total		305,688	305,688
D24000 - University Advancement	D24100 - VP University Advancement	D24194 - Annual Giving & Stewardship	601 - Regular Salaries and Wages	169,668	169,668
		D24194 - Annual Giving & Stewardship Total		169,668	169,668
D24000 - University Advancement	D24100 - VP University Advancement	D24195 - Alumni Engagement	601 - Regular Salaries and Wages	207,614	207,614
		D24195 - Alumni Engagement Total		207,614	207,614
D24000 - University Advancement	D24100 - VP University Advancement	D24196 - UA Athletics Development	601 - Regular Salaries and Wages	82,508	82,508
		D24196 - UA Athletics Development Total		82,508	82,508
	D24100 - VP University Advancement Total			1,656,387	1,656,387
D24000 - University Advancement Total				1,656,387	1,656,387
D90000 - Campus Wide	D90000 - Campus Wide	D93010 - Centralized Benefits	603 - Benefits	38,386,169	38,386,169
D90000 - Campus Wide & Unallocated	D90000 - Campus Wide	D93010 - Institutional Costs	660 - Misc. Operating Expenses	6,266,900	7,705,694
	D90000 - Campus Wide			44,653,069	46,091,863
D90000 - Campus Wide & Unallocated Total				44,653,069	46,091,863
D25000 - Scholarships & Grants	D25000 - Scholarships & Grants	D23170 - Scholarships and Grants	680 - Operating Transfers Out	18,516,000	18,516,000
		D23170 - Scholarships and Grants Total		18,516,000	18,516,000
	D25000 - Scholarships & Grants Total			18,516,000	18,516,000
D25000 - Scholarships & Grants Total				18,516,000	18,516,000
Grand Total				144,000,000	146,134,473

California State University, Bakersfield
Base Budget Operating Fund - Direct Institutional Support for Athletics
for the year ended June 30, 2021

<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	3,728,691		3,728,691
		660 - Operating Expenses	<u>803,000</u>	33,759 (4)	<u>836,759</u>
			4,531,691 (1)	33,759	4,565,450
D90000 - Campus Wide	D900000 - Campus Wide	603 - Benefits	<u>1,984,869</u>	62,771 (5)	<u>2,047,640</u>
			6,516,560 (2)	96,530	6,613,090
D90000 - Campus Wide	D900000 - Campus Wide	660 - Operating Expenses	400,965 (3)	0	400,965
		Direct Institutional Support	<u>6,917,525</u>	<u>96,530</u>	<u>7,014,054</u> (6)

Notes:

- (1) Agrees with Athletics as reported on FY20-21 Base Budget Operating Fund - by Department and Account Category
- (2) Agrees with Athletics as reported on FY20-21 Base Budget Operating Fund Allocation
- (3) Athletics campus-wide expenses such as insurance, memberships, and other operational costs
- (4) Athletics outstanding purchase orders from prior year
- (5) Athletics portion of campus-wide benefits adjustment
- (6) Agrees with Independent Auditor's Report, Statement of Revenues and Expenses, Page 3 Line 4 - Direct Institutional Support

California State University, Bakersfield

Financial Statement of the Intercollegiate Athletics
Department

Year Ended June 30, 2021



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Financial Statement

Year Ended June 30, 2021

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INDEPENDENT AUDITOR'S 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 is comprised of the statement of revenues and expenses for the year ended June 30, 2021 and the related notes to the financial statement.

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 the financial statement that is 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2021 in accordance with accounting principles generally accepted in the United States of America.

Emphasis-of-Matter

Change in Accounting Principle

As discussed in Note 1 to the financial statement, in 2021, California State University, Bakersfield's Intercollegiate Athletics Department adopted Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (Topic 606). Our opinion is not modified with respect to this matter.

Coronavirus Pandemic

As described in Note 11 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.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 7, 2022, on our consideration of California State University, Bakersfield's Intercollegiate Athletics Department's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of California State University, Bakersfield's Intercollegiate Athletics Department's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering California State University, Bakersfield's Intercollegiate Athletics Department's internal control over financial reporting and compliance.

Aldrich CPAs + Advisors LLP

San Diego, California
February 7, 2022

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses

Year Ended June 30, 2021

Revenues	Football*	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
Operating Revenues:						
1 Ticket Sales	\$ -	\$ 6,000	\$ 1,000	\$ 4,276	\$ 37	\$ 11,313
2 Direct State or Other Government Support	-	-	-	-	-	-
3 Student Fees	-	-	-	-	4,534,728	4,534,728
4 Direct Institutional Support	-	-	-	-	7,014,054	7,014,054
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	748,714	748,714
6a Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	-	-	-
7 Guarantees	-	77,500	20,000	-	-	97,500
8 Contributions	-	91,358	77,154	965,403	1,280,936	2,414,851
9 In-Kind	-	1,507	564	1,483	26,000	29,554
10 Compensation and Benefits Provided by a Third Party	-	8,500	8,500	-	20,892	37,892
11 Media Rights	-	-	-	-	-	-
12 NCAA Distributions	-	-	-	-	440,539	440,539
13 Conference Distributions (Non Media and Non Football Bowl)	-	-	-	-	-	-
13a Conference Distributions of Football Bowl Generated Revenue	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	-	-	-	-	-
15 Royalties, Licensing Advertisements and Sponsorships	-	17,500	-	8,895	155,120	181,515
16 Sports Camp Revenues	-	-	-	2,025	-	2,025
17 Athletics Restricted Endowment and Investments Income	-	-	-	729	1,065,337	1,066,066
18 Other Operating Revenue	-	-	-	96,847	6,730	103,577
19 Football Bowl Revenues	-	-	-	-	-	-
Subtotal Operating Revenues	\$ -	\$ 202,365	\$ 107,218	\$ 1,079,658	\$ 15,293,087	\$ 16,682,328

*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, 2021

Expenses	Football*	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
Operating Expenses:						
20 Athletic Student Aid	\$ -	\$ 406,181	\$ 376,733	\$ 2,224,884	\$ 39,697	\$ 3,047,495
21 Guarantees	-	6,000	-	-	-	6,000
22 Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	-	910,489	475,544	1,853,216	-	3,239,249
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	-	62,230	57,137	-	3,346,809	3,466,176
25 Support Staff/Administrative Compensation Benefits and Bonuses Paid by a Third Party	-	-	-	-	20,892	20,892
26 Severance Payments	-	-	-	-	-	-
27 Recruiting	-	6,975	9,286	33,325	2,712	52,298
28 Team Travel	-	188,943	78,501	233,374	-	500,818
29 Sports Equipment, Uniforms, and Supplies	-	42,953	32,913	214,369	13,084	303,319
30 Game Expenses	-	63,522	46,187	76,084	70,955	256,748
31 Fund Raising, Marketing, and Promotion	-	1,507	564	1,805	33,404	37,280
32 Sports Camp Expenses	-	-	-	36	-	36
33 Spirit Groups	-	-	-	-	103,011	103,011
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	23,283	10,288	33,571
35 Direct Overhead and Administrative Expenses	-	3,852	1,532	40,067	152,334	197,785
36 Indirect Institutional Support	-	-	-	-	748,714	748,714
37 Medical Expenses and Insurance	-	24,208	8,732	67,057	54,948	154,945
38 Memberships and Dues	-	-	203	6,681	223,767	230,651
39 Student-Athlete Meals (non-travel)	-	18,693	14,686	17,301	340	51,020
40 Other Operating Expenses	-	68,936	19,790	155,835	455,460	700,021
41 Football Bowl Expenses	-	-	-	-	-	-
41a Football Bowl Expenses - Coaching Compensation/ Bonuses	-	-	-	-	-	-
Total Operating Expenses	-	1,812,989	1,130,308	4,947,317	5,276,415	13,167,029
Excess (Deficiency) of Revenues Over (Under) Expenses	\$ -	\$ (1,610,624)	\$ (1,023,090)	\$ (3,867,659)	\$ 10,766,672	\$ 4,265,299

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

See accompanying notes to financial statement.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2021

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 May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenues from Contracts with Customers* (Topic 606). This new standard, along with related subsequently issued updates, clarifies the principles for recognizing revenue and develops a common revenue standard under accounting principles generally accepted in the United States of America (US GAAP). Effective July 1, 2020, the Entities adopted ASU 2014-09, *Revenues from Contracts with Customers* (Topic 606).

The new guidance was applied retrospectively to all contracts that were not completed as of the adoption date. Management has analyzed the provisions of the FASB's ASC Topic 606, *Revenues from Contracts with Customers*, and has concluded that no changes are necessary to conform with the new standard and the new standard has not had a significant impact on the financial statement.

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

Student Fees – Each matriculated student of the University was required to pay student fees, a portion of which is allocated to Athletics each semester. Instructionally related activities fees were allocated to Athletics at a rate of \$46 per student for the fall semester and \$35 per student for the spring semester, for the year ended June 30, 2021. 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 a \$1,725 net increase in the allowance for uncollectible student accounts for the year ended June 30, 2021.

Student association fees were allocated to Athletics at a rate of \$160 per student for both the fall and spring semester, for the year ended June 30, 2021. These payments, collected by the University then transferred to Athletics, support Athletics' operations and are recognized on a ratable basis over the academic semester, which is when program services are delivered. Athletics may not receive the full amount of fees charged to students if amounts remain uncollected.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2021

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

Revenue Recognition, continued

Direct Institutional Support – Support from the University allocated to Athletics as part of the University budgeting process is recognized at the start of the fiscal year, when the promise to give is unconditional. Additional amounts may be requested throughout the year subject to University approval and are recognized when approval is granted.

Contributions – All contributions are considered available for Athletics' general programs unless specifically restricted by the donor and may be restricted by purpose or timing or be perpetual in nature. 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 \$54,919 for the year ended June 30, 2021 and is included in contributions in the statement of revenues and expenses.

Gifts In-Kind – Contributions of services and tangible assets are recognized at fair market value when received.

NCAA Distributions – As the exact amount of National Collegiate Athletics Association (NCAA) distributions is not known in advance, these amounts are recognized 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.

Property and Equipment

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 is considered to be immaterial to the financial statements for the year ended June 30, 2021.

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.

In February 2016, the FASB issued ASU No. 2016-02, *Leases*. The primary change in US GAAP addressed by ASU 2016-02 is the requirement for a lessee to recognize either lease expense or interest and amortization expense of a liability to make lease payments ("lease liability") and a right-of-use asset representing its right to use the underlying asset for the lease term depending of the terms of the lease agreement. ASU 2016-02 also requires qualitative and quantitative disclosures to enable users of the financial statement to assess the amount, timing, and uncertainty of cash flows arising from leases. ASU 2016-02 is effective for fiscal years beginning after December 15, 2021. Lessees must apply a modified retrospective transition approach for leases existing at, or entered into after, the beginning of the earliest comparative period presented in the financial statement. The Entities are evaluating the effect that the provisions of ASU 2016-02 will have on their financial statement and related disclosures.

Subsequent Events

The Entities have evaluated subsequent events through February 7, 2022, which is the date the financial statement was available to be issued.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2021

Note 2 – Concentrations

During the year ended June 30, 2021, approximately 52% of Athletics' total revenue was received from the University. This included approximately 80% of total Student Fees (3) and all of Direct Institutional Support (4) and Indirect Institutional Support (6). In addition, approximately 22% of Athletics' total revenue was received from Associated Students, California State University, Bakersfield, Inc. This included approximately 20% of total Student Fees. Finally, approximately 60% of Contributions (8) was received from four donors. Management believes that Athletics is not exposed to any significant concentration risk in the near term.

Note 3 – Revenue from Contracts with Customers

For the year-ended June 30, 2021, revenues from contracts with customers were as follows:

Student fees	\$ 4,534,728
Other	<u>395,930</u>
Total revenues from contracts with customers	<u>\$ 4,930,658</u>

Other revenues from contracts with customers includes Ticket Sales (1), Guarantees (7), Royalties, Licensing, Advertising, and Sponsorships (15), Sports Camp Revenues (16), and Other Operating Revenue (18).

Significant Judgments

Athletics analyzes revenue recognition on a portfolio approach under ASC Topic 606. Significant judgment is utilized in determining the appropriate portfolios to assess for meeting the criteria to recognize revenue under ASC Topic 606. Athletics has determined that, for each distinct revenue stream identified, all contracts can be grouped into one portfolio. Based on past experience, customers within each distinct stream all behave similarly, contracts contain similar terms, and policies are the same across all contracts. Athletics does not expect that revenue earned for the portfolio is significantly different as compared to revenue that would be earned if they were to assess each contract separately.

Significant judgment is also required to assess collectability. Athletics assesses collectability each reporting period to monitor that the collectability threshold is met and does not recognize revenue if collection is not probable. Impairment losses are recognized when there are significant changes in a customer's assessed collectability.

Note 4 – 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 5 – Guarantees (7 and 21)

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 6 – NCAA Distributions (12)

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2021

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 US GAAP, 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 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 donor-restricted endowment 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 investment assets
- 6) Other resources of the Foundation
- 7) The investment policy statement 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 spend amount equal to 4.00% based upon the spend formula, in addition to the Foundation's 1.25% investment management fee. The spend formula 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 total annualized rate of return objective for the full portfolio shall be, net of all investment asset expenses, 5.00% greater than the rate of inflation, as measured by the Consumer Price Index.

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 net assets without donor restrictions.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2021

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

In addition to endowment funds, Athletics also holds investments without donor restrictions. Income from these amounts is also included in Athletics Restricted Endowment and Investments Income (17).

Endowment and investment activity for the year ended June 30, 2021 consisted of the following:

Investment return:		
Interest	\$	61,254
Realized gains		317,531
Unrealized gains		770,649
Investment fees		(83,368)
	\$	<u>1,066,066</u>

Contributions to endowment funds are recorded in Contributions (8), and totaled \$2,900 for the year ended June 30, 2021.

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 2020-21 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 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 employer contributions for employees covered by PERS for the year ended June 30, 2021 was \$1,161,840.

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 – Commitments and Contingencies

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.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2021

Note 11 – Commitments and Contingencies, continued

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 has caused business disruption through mandated and voluntary closures of businesses and shelter-in-place orders, including California, where the Entities are located.

Management has initiated several changes to the operations of the programs, events and administrative functions in order to protect the health of staff and students and to mitigate the financial effects of the virus and its resultant economic slowdown. The Entities will continue to evaluate, and if appropriate, adopt other measures in the future required for the ongoing safety of students and staff.

The extent of the impact of COVID-19 on the Entities' operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Entities' customers, employees, and vendors, all of which at present, cannot be determined.

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

To the Board of Directors of
California State University, Bakersfield

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of California State University, Bakersfield's Intercollegiate Athletics Department, which is comprised of the statement of revenues and expenses as of June 30, 2021 and the related notes to the financial statement, and have issued our report thereon dated February 7, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered California State University, Bakersfield's Intercollegiate Athletics Department's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of California State University, Bakersfield's Intercollegiate Athletics Department's internal control. Accordingly, we do not express an opinion on the effectiveness of the California State University, Bakersfield's Intercollegiate Athletics Department's internal control.

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

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

Compliance and Other Matters

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

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

Purpose of this Report

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

Aldrich CPAs + Advisors LLP

San Diego, California
February 7, 2022