



Chapter 5

UNIVERSITY BASE BUDGET (GENERAL) FUNDS 2021-2022

- 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 2021-2022

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	255,000	255,000
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	660 - Misc. Operating Expenses	946,974	939,922
		D10005 - Acad Affair Instruction Total		1,201,974	1,188,922
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	32,500	32,500
		D10050 - Kegley Institute Total		80,116	80,116
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	601 - Regular Salaries and Wages	693,364	709,236
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	660 - Misc. Operating Expenses	25,077	25,077
		D10091 - Provost Total		718,441	734,313
		D10010 - VP Academic Affairs Total		2,000,531	2,003,351
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	601 - Regular Salaries and Wages	336,768	318,396
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	660 - Misc. Operating Expenses	16,843	16,843
		D10010 - Faculty Affairs Total		353,611	335,239
D10000 - Provost	D10020 - Faculty Affairs	D10020 - Academic Senate	601 - Regular Salaries and Wages	60,000	60,000
D10000 - Provost	D10020 - Faculty Affairs	D10020 - Academic Senate	660 - Misc. Operating Expenses	3,868	3,868
		D10020 - Academic Senate Total		63,868	63,868
		D10020 - Faculty Affairs Total		417,479	399,107
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	616 - Information Technology Costs	0	1,394
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	660 - Misc. Operating Expenses	49,379	49,379
		D10110 - Arts & Humanities Admin Total		522,935	524,329
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	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	3,380	3,380
		D10116 - A&H Advising Total		173,660	173,660
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	601 - Regular Salaries and Wages	1,123,611	1,114,791
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	660 - Misc. Operating Expenses	10,008	10,008
		D10120 - Art Total		1,133,619	1,124,799
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	601 - Regular Salaries and Wages	781,456	769,636
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	660 - Misc. Operating Expenses	4,874	4,874
		D10130 - Music Total		786,330	774,510
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	601 - Regular Salaries and Wages	843,125	834,305
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	660 - Misc. Operating Expenses	5,035	5,035
		D10135 - Theatre Total		848,160	839,340
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	601 - Regular Salaries and Wages	1,818,627	1,818,627
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	616 - Information Technology Costs	0	1,634
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	660 - Misc. Operating Expenses	23,864	27,596
		D10150 - English Total		1,842,491	1,847,856
D10000 - Provost	D10100 - Arts & Humanities	D10155 - Developmental English	601 - Regular Salaries and Wages	71,361	71,361
		D10155 - Developmental English Total		71,361	71,361
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	601 - Regular Salaries and Wages	627,084	627,084
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	660 - Misc. Operating Expenses	3,152	3,152
		D10160 - Modern Languages & Lit Total		630,236	630,236
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	601 - Regular Salaries and Wages	1,255,210	1,255,210
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	616 - Information Technology Costs	0	3,333
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	619 - Equipment Group	0	2,891
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	660 - Misc. Operating Expenses	15,632	20,928
		D10170 - Communications Total		1,270,842	1,282,362
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	601 - Regular Salaries and Wages	963,634	963,634
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	660 - Misc. Operating Expenses	13,144	13,144
		D10190 - History Total		976,778	976,778
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	601 - Regular Salaries and Wages	829,832	829,832
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	660 - Misc. Operating Expenses	10,220	10,220
		D10210 - Philosophy Total		840,052	840,052
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	601 - Regular Salaries and Wages	482,566	482,566
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	660 - Misc. Operating Expenses	6,412	6,412
		D10215 - Religious Studies Total		488,978	488,978
		D10100 - Arts & Humanities Total		9,612,840	9,601,659
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	613 - Contractual Services Group	0	2,951
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	660 - Misc. Operating Expenses	41,979	44,179
		D10910 - Antelope Valley Total		752,115	757,266
		D10200 - Antelope Valley Total		752,115	757,266
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	22,832	22,832
		D10301 - NSME Admin Total		575,168	575,168
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	1,200	1,200
		D10302 - NSME Instruction Tech Support Total		219,156	219,156
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:instrctnl & Rsrch Support	601 - Regular Salaries and Wages	32,075	155,516
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:instrctnl & Rsrch Support	613 - Contractual Services Group	0	23,315
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:instrctnl & Rsrch Support	616 - Information Technology Costs	0	4,942
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:instrctnl & Rsrch Support	619 - Equipment Group	0	7,360
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:instrctnl & Rsrch Support	660 - Misc. Operating Expenses	129,500	155,140
		D10305 - NSME:instrctnl & Rsrch Support Total		161,575	346,272
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	601 - Regular Salaries and Wages	2,042,513	2,015,405
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	616 - Information Technology Costs	0	4,285
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	619 - Equipment Group	0	7,747
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	660 - Misc. Operating Expenses	46,849	55,656
		D10310 - Biology Total		2,089,362	2,083,092
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	601 - Regular Salaries and Wages	1,233,953	1,249,821
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	660 - Misc. Operating Expenses	26,323	27,367
		D10320 - Chemistry & Biochemistry Total		1,260,276	1,277,188

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D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	601 - Regular Salaries and Wages	1,834,146	1,847,825
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	660 - Misc. Operating Expenses	32,015	32,015
		D10330 - Comp & Elect Eng/Comp Sci Total		1,866,161	1,879,840
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	660 - Misc. Operating Expenses	2,500	2,500
		D10340 - NSME Outreach & Grants Support Total		2,500	2,500
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	601 - Regular Salaries and Wages	2,049,569	2,067,818
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	660 - Misc. Operating Expenses	22,532	22,532
		D10360 - Mathematics Total		2,072,101	2,090,350
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	601 - Regular Salaries and Wages	247,476	265,476
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	660 - Misc. Operating Expenses	5,000	5,000
		D10365 - NSME Advising Total		252,476	270,476
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	601 - Regular Salaries and Wages	1,925,325	1,936,053
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	660 - Misc. Operating Expenses	21,051	21,051
		D10370 - Nursing Total		1,946,376	1,957,104
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	601 - Regular Salaries and Wages	1,454,565	1,277,875
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	660 - Misc. Operating Expenses	17,787	19,285
		D10380 - Geological Sciences Total		1,472,352	1,297,160
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	601 - Regular Salaries and Wages	1,126,260	1,135,593
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	660 - Misc. Operating Expenses	18,447	18,447
		D10390 - Physics and Engineering Total		1,144,707	1,154,040
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	601 - Regular Salaries and Wages	116,700	119,200
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		121,700	124,200
		D10300 - Nat Science Math & Engineer Total		13,183,910	13,276,547
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	601 - Regular Salaries and Wages	549,984	549,984
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	616 - Information Technology Costs	0	6,809
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	660 - Misc. Operating Expenses	119,846	136,799
		D10401 - BPA-Admin Total		669,830	693,592
D10000 - Provost	D10400 - Business & Public Admin	D10405 - BPA Instruction	601 - Regular Salaries and Wages	764,098	764,098
		D10405 - BPA Instruction Total		764,098	764,098
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	601 - Regular Salaries and Wages	1,206,279	1,206,279
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	660 - Misc. Operating Expenses	28,847	28,847
		D10410 - Finance & Accounting Total		1,235,126	1,235,126
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	601 - Regular Salaries and Wages	754,555	754,555
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	660 - Misc. Operating Expenses	12,823	12,823
		D10420 - Applied Economics Total		767,378	767,378
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	601 - Regular Salaries and Wages	2,239,751	2,242,251
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	616 - Information Technology Costs	0	16,872
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	660 - Misc. Operating Expenses	37,144	37,144
		D10430 - Management & Marketing Total		2,276,895	2,296,267
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	601 - Regular Salaries and Wages	748,976	748,976
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	660 - Misc. Operating Expenses	11,160	11,160
		D10450 - Public Administration Total		760,136	760,136
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	601 - Regular Salaries and Wages	221,424	221,424
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	660 - Misc. Operating Expenses	7,944	7,944
		D10451 - BPA Advising Total		229,368	229,368
D10000 - Provost	D10400 - Business & Public Admin	D10452 - BPA Outreach	660 - Misc. Operating Expenses	16,534	16,534
		D10452 - BPA Outreach Total		16,534	16,534
		D10400 - Business & Public Admin Total		6,719,365	6,762,500
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	601 - Regular Salaries and Wages	1,008,296	1,008,296
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	660 - Misc. Operating Expenses	15,480	15,480
		D10140 - Criminal Justice Total		1,023,776	1,023,776
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	601 - Regular Salaries and Wages	172,793	172,793
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	660 - Misc. Operating Expenses	2,625	2,625
		D10200 - Liberal Studies Total		175,418	175,418
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	601 - Regular Salaries and Wages	592,963	592,963
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	660 - Misc. Operating Expenses	4,432	4,432
		D10220 - Political Science Total		597,395	597,395
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	601 - Regular Salaries and Wages	1,520,682	1,520,682
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	660 - Misc. Operating Expenses	13,650	13,650
		D10230 - Psychology Total		1,534,332	1,534,332
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	601 - Regular Salaries and Wages	909,105	909,105
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	660 - Misc. Operating Expenses	5,555	5,555
		D10240 - Social Work Total		914,660	914,660
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	601 - Regular Salaries and Wages	1,258,164	1,258,164
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	660 - Misc. Operating Expenses	18,650	18,650
		D10250 - Sociology Total		1,276,814	1,276,814
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	601 - Regular Salaries and Wages	301,919	301,919
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	660 - Misc. Operating Expenses	3,017	3,017
		D10255 - Anthropology Total		304,936	304,936
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	601 - Regular Salaries and Wages	626,604	626,604
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	660 - Misc. Operating Expenses	26,250	26,577
		D10501 - SSE Admin Total		652,854	653,181
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	601 - Regular Salaries and Wages	567,880	567,880
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	660 - Misc. Operating Expenses	177,564	177,564
		D10505 - SSE Instruction Total		745,444	745,444
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	601 - Regular Salaries and Wages	690,108	690,108
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	660 - Misc. Operating Expenses	11,421	11,421
		D10510 - Advanced Education Total		701,529	701,529
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	1,711,546	1,711,546
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	660 - Misc. Operating Expenses	34,700	34,700
		D10520 - Teacher Education Total		1,746,246	1,746,246

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Division	College / Area	Department	Account Category	Original Budget	Current Budget
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	601 - Regular Salaries and Wages	644,664	644,664
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		651,790	651,790
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	601 - Regular Salaries and Wages	974,443	974,443
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	660 - Misc. Operating Expenses	11,356	12,175
		D10530 - Kinesiology Total		985,799	986,618
D10000 - Provost	D10500 - Social Sciences & Education	D10540 - Special Education	601 - Regular Salaries and Wages	532,576	532,576
		D10540 - Special Education Total		532,576	532,576
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	601 - Regular Salaries and Wages	450,684	450,684
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	660 - Misc. Operating Expenses	6,300	6,300
		D10555 - SSE Advising Total		456,984	456,984
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	601 - Regular Salaries and Wages	0	115,945
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	660 - Misc. Operating Expenses	0	2,396
		D10622 - Ethnic Studies Total		0	118,341
		D10500 - Social Sciences & Education Total		12,447,169	12,566,656
D10000 - Provost	D10600 - Academic Programs	D10040 - Faculty Teach & Learn Center	601 - Regular Salaries and Wages	251,767	263,119
D10000 - Provost	D10600 - Academic Programs	D10040 - Faculty Teach & Learn Center	660 - Misc. Operating Expenses	25,072	25,072
		D10040 - Faculty Teach & Learn Center Total		276,839	288,191
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	601 - Regular Salaries and Wages	188,201	72,256
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	660 - Misc. Operating Expenses	2,500	104
		D10161 - Interdisciplinary Total		190,701	72,360
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	616 - Information Technology Costs	0	5,580
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	660 - Misc. Operating Expenses	10,000	10,000
		D10610 - Academics Program Advising Total		277,252	292,832
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	601 - Regular Salaries and Wages	504,120	504,120
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	660 - Misc. Operating Expenses	15,564	15,564
		D10630 - Academic Programs Admin Total		519,684	519,684
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	324,132	324,132
D10000 - Provost	D10600 - Academic Programs	D10680 - Academic Operations & Support	660 - Misc. Operating Expenses	10,997	10,997
		D10680 - Academic Operations & Support Total		335,129	335,129
		D10600 - Academic Programs Total		1,609,605	1,528,196
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	601 - Regular Salaries and Wages	608,466	608,466
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		615,798	621,755
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10720 - Research & Creative Activity	660 - Misc. Operating Expenses	70,000	70,000
		D10720 - Research & Creative Activity Total		70,000	70,000
		D10700 - Graduate Res & Sponsor Prog Total		685,798	691,755
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - Extend Educ & Global Outreach	601 - Regular Salaries and Wages	103,296	103,296
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - Extend Educ & Global Outreach	606 - Travel	0	3,000
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - Extend Educ & Global Outreach	619 - Equipment Group	0	1,000
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - Extend Educ & Global Outreach	660 - Misc. Operating Expenses	0	2,359
		D10931 - Extend Educ & Global Outreach Total		103,296	109,655
		D10900 - Extend Educ & Global Outreach Total		103,296	109,655
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	601 - Regular Salaries and Wages	582,285	696,717
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		596,981	711,413
		D20020 - Inst Research Plan Assessment Total		596,981	711,413
D10000 - Provost	D22200 - Library	D22200 - Library Admin	601 - Regular Salaries and Wages	2,004,649	2,004,649
D10000 - Provost	D22200 - Library	D22200 - Library Admin	660 - Misc. Operating Expenses	39,667	39,667
		D22200 - Library Admin Total		2,044,316	2,044,316
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	660 - Misc. Operating Expenses	10,000	22,649
		D22210 - Library Circulation Total		10,000	22,649
D10000 - Provost	D22200 - Library	D22220 - Library General	613 - Contractual Services Group	90,000	90,000
D10000 - Provost	D22200 - Library	D22220 - Library General	619 - Equipment Group	0	8,865
D10000 - Provost	D22200 - Library	D22220 - Library General	660 - Misc. Operating Expenses	45,000	80,204
		D22220 - Library General Total		135,000	179,068
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	660 - Misc. Operating Expenses	4,000	7,000
		D22230 - Library Tech Services Total		4,000	7,000
D10000 - Provost	D22200 - Library	D22240 - Library Books	619 - Equipment Group	0	24,373
D10000 - Provost	D22200 - Library	D22240 - Library Books	660 - Misc. Operating Expenses	400,000	402,000
		D22240 - Library Books Total		400,000	426,373
D10000 - Provost	D22200 - Library	D22250 - Library Reference	660 - Misc. Operating Expenses	600	600
		D22250 - Library Reference Total		600	600
D10000 - Provost	D22200 - Library	D22270 - Library Interlibrary Loan	660 - Misc. Operating Expenses	2,800	2,800
		D22270 - Library Interlibrary Loan Total		2,800	2,800
		D22200 - Library Total		2,596,716	2,682,806
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	601 - Regular Salaries and Wages	125,996	120,996
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	616 - Information Technology Costs	0	2,981
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	660 - Misc. Operating Expenses	24,000	43,001
		D10650 - International Students Total		149,996	166,978
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	601 - Regular Salaries and Wages	319,860	319,860
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	660 - Misc. Operating Expenses	67,486	72,382
		D23100 - Enrollment Mgmt. Admin Total		387,346	392,242
D10000 - Provost	D23100 - Enrollment Management	D23105 - Enrollment Mgmt Special Proj	601 - Regular Salaries and Wages	257,168	137,844
		D23105 - Enrollment Mgmt Special Proj Total		257,168	137,844
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	20,864
		D23110 - Educational Opportunity Progra Total		310,204	318,068
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	601 - Regular Salaries and Wages	382,092	382,092

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D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	660 - Misc. Operating Expenses	15,000	15,000
		D23120 - Enrollment Systems Total		397,092	397,092
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	601 - Regular Salaries and Wages	35,716	35,716
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	660 - Misc. Operating Expenses	50,000	51,966
		D23130 - Summer Bridge Total		85,716	87,682
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	601 - Regular Salaries and Wages	308,184	308,184
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	619 - Equipment Group	0	21,122
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	660 - Misc. Operating Expenses	67,000	67,000
		D23140 - Outreach Total		375,184	396,306
D10000 - Provost	D23100 - Enrollment Management	D23150 - Enrollment-Special Populations	601 - Regular Salaries and Wages	234,120	234,120
D10000 - Provost	D23100 - Enrollment Management	D23150 - Enrollment-Special Populations	660 - Misc. Operating Expenses	10,000	10,000
		D23150 - Enrollment-Special Populations Total		244,120	244,120
D10000 - Provost	D23100 - Enrollment Management	D23160 - Financial Aid	601 - Regular Salaries and Wages	713,628	713,628
		D23160 - Financial Aid Total		713,628	713,628
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	601 - Regular Salaries and Wages	1,028,447	1,028,447
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	660 - Misc. Operating Expenses	37,000	44,886
		D23180 - Enrollment Services Total		1,065,447	1,073,333
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		4,072,289	4,013,681
D10000 - Provost Total				54,798,094	55,104,591
D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	606 - Travel	2,250	2,250
D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	660 - Misc. Operating Expenses	350	350
		D10826 - Faculty Ath Representative Total		2,600	2,600
		D10826 - Faculty Ath Representative Total		2,600	2,600
D20000 - President	D20010 - President Admin	D20010 - President Administration	601 - Regular Salaries and Wages	893,069	893,069
D20000 - President	D20010 - President Admin	D20010 - President Administration	604 - Communications	8,000	8,000
D20000 - President	D20010 - President Admin	D20010 - President Administration	606 - Travel	30,000	30,000
D20000 - President	D20010 - President Admin	D20010 - President Administration	613 - Contractual Services Group	1,000	1,000
D20000 - President	D20010 - President Admin	D20010 - President Administration	616 - Information Technology Costs	5,000	5,000
D20000 - President	D20010 - President Admin	D20010 - President Administration	660 - Misc. Operating Expenses	92,900	92,900
		D20010 - President Administration Total		1,029,969	1,029,969
		D20010 - President Admin Total		1,029,969	1,029,969
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	601 - Regular Salaries and Wages	277,740	277,740
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	604 - Communications	500	500
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	606 - Travel	16,500	16,500
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	613 - Contractual Services Group	110,000	112,256
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	616 - Information Technology Costs	5,200	5,200
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	660 - Misc. Operating Expenses	19,000	19,950
		D20050 - Equity Inclusion & Compliance Total		428,940	432,146
		D20050 - Equity Inclusion & Compliance Total		428,940	432,146
D20000 - President Total				1,461,509	1,464,715
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	601 - Regular Salaries and Wages	403,320	403,320
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	604 - Communications	2,500	2,500
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	606 - Travel	22,720	22,720
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	616 - Information Technology Costs	5,000	7,046
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	619 - Equipment Group	2,000	2,000
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	660 - Misc. Operating Expenses	116,000	116,000
		D21010 - VP Business Admin.Svcs. Total		551,540	553,586
		D21010 - VP BAS Total		551,540	553,586
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	601 - Regular Salaries and Wages	218,532	218,532
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	604 - Communications	1,500	1,500
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	606 - Travel	8,000	8,000
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	613 - Contractual Services Group	3,000	3,000
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	616 - Information Technology Costs	3,500	3,500
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	660 - Misc. Operating Expenses	13,000	13,000
		D21100 - Controller's Office Total		247,532	247,532
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	601 - Regular Salaries and Wages	410,904	410,904
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	604 - Communications	1,000	1,000
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	606 - Travel	1,000	1,000
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	616 - Information Technology Costs	2,000	4,303
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	660 - Misc. Operating Expenses	10,500	17,881
		D21130 - Actg Rptg Svcs University Total		425,404	435,088
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	601 - Regular Salaries and Wages	617,508	617,508
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	604 - Communications	500	500
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	606 - Travel	1,000	1,000
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	616 - Information Technology Costs	2,000	2,000
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	660 - Misc. Operating Expenses	7,000	7,000
		D21131 - Actg Rptg Svcs GRASP Total		628,008	628,008
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	601 - Regular Salaries and Wages	196,000	196,000
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	660 - Misc. Operating Expenses	1,045	1,045
		D21132 - Actg Rptg Svcs Student Affairs Total		197,045	197,045
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	601 - Regular Salaries and Wages	545,028	545,028
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	604 - Communications	2,400	2,400
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	606 - Travel	1,000	1,000
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	613 - Contractual Services Group	45,000	50,842
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	616 - Information Technology Costs	5,000	8,191
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	660 - Misc. Operating Expenses	13,555	13,555
		D21140 - Student Financial Services Total		611,983	621,015
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	601 - Regular Salaries and Wages	310,968	310,968
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	604 - Communications	2,000	2,000
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	606 - Travel	1,000	1,000
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	616 - Information Technology Costs	2,500	2,500
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	660 - Misc. Operating Expenses	7,500	7,500

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		D21180 - Actg Rpght Svcs Univ Advance Total		323,968	323,968
		D21100 - Financial Services Total		2,433,940	2,452,656
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	601 - Regular Salaries and Wages	220,500	220,500
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	604 - Communications	1,000	1,000
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	606 - Travel	3,000	3,000
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	616 - Information Technology Costs	2,500	12,294
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	660 - Misc. Operating Expenses	8,500	8,500
		D21110 - Budget & Res Plan Services Total		235,500	245,294
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21133 - Rsrc Plnng Budget Acad Affairs	601 - Regular Salaries and Wages	115,008	115,008
		D21133 - Rsrc Plnng Budget Acad Affairs Total		115,008	115,008
		D21110 - Budget & Res Plan Services Total		350,508	360,302
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	601 - Regular Salaries and Wages	1,802,558	1,802,558
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	604 - Communications	12,500	12,500
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	606 - Travel	2,500	2,500
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	613 - Contractual Services Group	21,000	22,150
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	616 - Information Technology Costs	10,000	10,000
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	619 - Equipment Group	8,000	8,000
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	660 - Misc. Operating Expenses	103,000	104,806
		D21200 - Public Safety-Spt Total		1,959,558	1,962,514
D21000 - Business Admin Services	D21210 - Emergency Management	D21210 - Emergency Management	601 - Regular Salaries and Wages	1,765	1,765
D21000 - Business Admin Services	D21210 - Emergency Management	D21210 - Emergency Management	606 - Travel	5,000	5,000
D21000 - Business Admin Services	D21210 - Emergency Management	D21210 - Emergency Management	613 - Contractual Services Group	7,000	7,000
D21000 - Business Admin Services	D21210 - Emergency Management	D21210 - Emergency Management	619 - Equipment Group	3,000	30,515
D21000 - Business Admin Services	D21210 - Emergency Management	D21210 - Emergency Management	660 - Misc. Operating Expenses	18,000	24,987
		D21210 - Emergency Management Total		34,765	69,267
D21000 - Business Admin Services	D21220 - Student Events	D21220 - Student Events	601 - Regular Salaries and Wages	45,623	45,623
		D21220 - Student Events Total		45,623	45,623
		D21200 - Public Safety Services Total		2,039,946	2,077,404
D21000 - Business Admin Services	D21400 - Human Resource Services	D21120 - Payroll Services	601 - Regular Salaries and Wages	238,692	238,692
D21000 - Business Admin Services	D21400 - Human Resource Services	D21120 - Payroll Services	604 - Communications	1,000	1,000
D21000 - Business Admin Services	D21400 - Human Resource Services	D21120 - Payroll Services	660 - Misc. Operating Expenses	5,700	5,700
		D21120 - Payroll Services Total		245,392	245,392
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	601 - Regular Salaries and Wages	1,238,336	1,238,336
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	604 - Communications	2,000	2,000
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	606 - Travel	5,000	5,000
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	613 - Contractual Services Group	1,435	1,864
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	616 - Information Technology Costs	13,865	28,876
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	660 - Misc. Operating Expenses	24,000	24,533
		D21400 - Human Resources Total		1,284,636	1,300,609
		D21400 - Human Resource Services Total		1,530,028	1,546,001
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	601 - Regular Salaries and Wages	1,525,126	1,438,882
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	604 - Communications	5,500	5,500
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	606 - Travel	7,500	7,500
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	613 - Contractual Services Group	80,000	85,064
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	616 - Information Technology Costs	10,000	10,000
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	660 - Misc. Operating Expenses	493,800	500,951
		D21520 - Facilities Operations Total		2,121,926	2,047,897
D21000 - Business Admin Services	D21530 - Custodial	D21530 - Custodial	601 - Regular Salaries and Wages	774,130	774,130
D21000 - Business Admin Services	D21530 - Custodial	D21530 - Custodial	613 - Contractual Services Group	0	12,180
		D21530 - Custodial Total		774,130	786,310
D21000 - Business Admin Services	D21540 - Roads & Grounds	D21540 - Roads & Grounds	601 - Regular Salaries and Wages	817,579	817,579
D21000 - Business Admin Services	D21540 - Roads & Grounds	D21540 - Roads & Grounds	604 - Communications	2,700	2,700
D21000 - Business Admin Services	D21540 - Roads & Grounds	D21540 - Roads & Grounds	613 - Contractual Services Group	77,203	77,203
D21000 - Business Admin Services	D21540 - Roads & Grounds	D21540 - Roads & Grounds	616 - Information Technology Costs	4,000	5,932
D21000 - Business Admin Services	D21540 - Roads & Grounds	D21540 - Roads & Grounds	660 - Misc. Operating Expenses	271,997	272,292
		D21540 - Roads & Grounds Total		1,173,479	1,175,706
D21000 - Business Admin Services	D21550 - Vehicle Operations	D21550 - Vehicle Operations	601 - Regular Salaries and Wages	69,364	155,608
D21000 - Business Admin Services	D21550 - Vehicle Operations	D21550 - Vehicle Operations	613 - Contractual Services Group	0	985
D21000 - Business Admin Services	D21550 - Vehicle Operations	D21550 - Vehicle Operations	660 - Misc. Operating Expenses	39,300	39,300
		D21550 - Vehicle Operations Total		108,664	195,893
D21000 - Business Admin Services	D21600 - Engineering & Energy Mgmt.	D21600 - Engineering & Energy Mgmt.	601 - Regular Salaries and Wages	332,453	332,453
D21000 - Business Admin Services	D21600 - Engineering & Energy Mgmt.	D21600 - Engineering & Energy Mgmt.	660 - Misc. Operating Expenses	0	6,345
		D21600 - Engineering & Energy Mgmt. Total		332,453	338,798
		D21500 - Facilities Mgmt Services Total		4,510,652	4,544,603
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	601 - Regular Salaries and Wages	115,000	115,000
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	604 - Communications	4,305	4,305
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	606 - Travel	4,000	4,000
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	613 - Contractual Services Group	3,495	3,495
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	616 - Information Technology Costs	1,000	1,000
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	660 - Misc. Operating Expenses	10,500	25,270
		D21590 - Cap Plan Design Construction Total		138,300	153,070
		D21590 - Cap Plan Design Construction Total		138,300	153,070
D21000 - Business Admin Services	D20070 - Environmental Sustainability	D20070 - Environmental Sustainability	601 - Regular Salaries and Wages	63,768	63,768
D21000 - Business Admin Services	D20070 - Environmental Sustainability	D20070 - Environmental Sustainability	606 - Travel	2,000	2,000
D21000 - Business Admin Services	D20070 - Environmental Sustainability	D20070 - Environmental Sustainability	660 - Misc. Operating Expenses	16,600	16,600
		D20070 - Environmental Sustainability Total		82,368	82,368
D21000 - Business Admin Services	D21150 - Contract & Procurement Svcs	D21150 - Contract & Procurement Svcs	601 - Regular Salaries and Wages	569,072	569,072
D21000 - Business Admin Services	D21150 - Contract & Procurement Svcs	D21150 - Contract & Procurement Svcs	606 - Travel	6,000	6,000
D21000 - Business Admin Services	D21150 - Contract & Procurement Svcs	D21150 - Contract & Procurement Svcs	616 - Information Technology Costs	5,000	8,405
D21000 - Business Admin Services	D21150 - Contract & Procurement Svcs	D21150 - Contract & Procurement Svcs	660 - Misc. Operating Expenses	8,800	9,616
		D21150 - Contract & Procurement Svcs Total		588,872	593,093
D21000 - Business Admin Services	D21170 - Payment Services	D21170 - Payment Services	601 - Regular Salaries and Wages	387,438	387,438
D21000 - Business Admin Services	D21170 - Payment Services	D21170 - Payment Services	604 - Communications	2,000	2,000
D21000 - Business Admin Services	D21170 - Payment Services	D21170 - Payment Services	606 - Travel	1,000	1,000

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D21000 - Business Admin Services	D21000 - Business Admin Services	D21170 - Payment Services	613 - Contractual Services Group	1,500	1,500
D21000 - Business Admin Services	D21000 - Business Admin Services	D21170 - Payment Services	660 - Misc. Operating Expenses	6,100	6,100
		D21170 - Payment Services Total		398,038	398,038
D21000 - Business Admin Services	D21000 - Business Admin Services	D21300 - Safety & Risk Managment	601 - Regular Salaries and Wages	400,212	400,212
D21000 - Business Admin Services	D21000 - Business Admin Services	D21300 - Safety & Risk Managment	604 - Communications	2,500	2,500
D21000 - Business Admin Services	D21000 - Business Admin Services	D21300 - Safety & Risk Managment	606 - Travel	2,000	2,000
D21000 - Business Admin Services	D21000 - Business Admin Services	D21300 - Safety & Risk Managment	660 - Misc. Operating Expenses	17,400	18,178
		D21300 - Safety & Risk Managment Total		422,112	422,890
D21000 - Business Admin Services	D21000 - Business Admin Services	D21560 - Distribution Services	601 - Regular Salaries and Wages	151,896	151,896
D21000 - Business Admin Services	D21000 - Business Admin Services	D21560 - Distribution Services	606 - Travel	1,000	1,000
D21000 - Business Admin Services	D21000 - Business Admin Services	D21560 - Distribution Services	613 - Contractual Services Group	1,000	1,000
D21000 - Business Admin Services	D21000 - Business Admin Services	D21560 - Distribution Services	660 - Misc. Operating Expenses	8,000	8,000
		D21560 - Distribution Services Total		161,896	161,896
D21000 - Business Admin Services	D21000 - Business Admin Services	D21700 - Business Services Admin	601 - Regular Salaries and Wages	261,600	261,600
D21000 - Business Admin Services	D21000 - Business Admin Services	D21700 - Business Services Admin	604 - Communications	1,000	1,000
D21000 - Business Admin Services	D21000 - Business Admin Services	D21700 - Business Services Admin	616 - Information Technology Costs	6,000	9,405
D21000 - Business Admin Services	D21000 - Business Admin Services	D21700 - Business Services Admin	660 - Misc. Operating Expenses	14,100	14,169
		D21700 - Business Services Admin Total		282,700	286,174
		D21700 - Business Services Total		1,935,986	1,944,459
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	601 - Regular Salaries and Wages	676,208	676,208
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	604 - Communications	7,475	7,475
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	606 - Travel	7,500	7,500
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	613 - Contractual Services Group	25,000	28,548
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	616 - Information Technology Costs	280,000	280,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	619 - Equipment Group	15,000	15,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	660 - Misc. Operating Expenses	108,525	111,353
		D22010 - Information Technolgy Svcs Total		1,119,708	1,126,084
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS Support Services	601 - Regular Salaries and Wages	206,028	206,028
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS Support Services	604 - Communications	1,100	1,100
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS Support Services	616 - Information Technology Costs	3,000	3,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS Support Services	660 - Misc. Operating Expenses	3,000	3,000
		D22300 - ITS Support Services Total		213,128	213,128
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - Client Services	601 - Regular Salaries and Wages	842,619	842,619
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - Client Services	604 - Communications	3,000	3,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - Client Services	616 - Information Technology Costs	900	900
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - Client Services	660 - Misc. Operating Expenses	7,500	7,500
		D22305 - Client Services Total		854,019	854,019
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS Infrastructure Services	601 - Regular Salaries and Wages	792,883	792,883
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS Infrastructure Services	604 - Communications	6,000	6,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS Infrastructure Services	613 - Contractual Services Group	5,000	5,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS Infrastructure Services	660 - Misc. Operating Expenses	5,000	5,500
		D22310 - ITS Infrastructure Services Total		808,883	809,383
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - Hardware & Events	601 - Regular Salaries and Wages	464,463	464,463
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - Hardware & Events	604 - Communications	1,000	1,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - Hardware & Events	616 - Information Technology Costs	2,000	2,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - Hardware & Events	660 - Misc. Operating Expenses	12,700	17,261
		D22315 - Hardware & Events Total		480,163	484,724
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - Web Services	601 - Regular Salaries and Wages	366,360	366,360
		D22340 - Web Services Total		366,360	366,360
D21000 - Business Admin Services	D22000 - Information Tech Services	D22360 - Project Management	601 - Regular Salaries and Wages	242,480	109,724
D21000 - Business Admin Services	D22000 - Information Tech Services	D22360 - Project Management	660 - Misc. Operating Expenses	5,000	5,000
		D22360 - Project Management Total		247,480	114,724
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	500	500
		D22370 - Information Security Total		101,449	101,449
D21000 - Business Admin Services	D22000 - Information Tech Services	D22380 - Campus Training	601 - Regular Salaries and Wages	76,396	76,396
D21000 - Business Admin Services	D22000 - Information Tech Services	D22380 - Campus Training	660 - Misc. Operating Expenses	500	500
		D22380 - Campus Training Total		76,896	76,896
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - Enterprise Applications	601 - Regular Salaries and Wages	946,028	946,028
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - Enterprise Applications	604 - Communications	3,000	3,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - Enterprise Applications	616 - Information Technology Costs	5,000	5,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - Enterprise Applications	660 - Misc. Operating Expenses	3,300	3,300
		D22410 - Enterprise Applications Total		957,328	957,328
D21000 - Business Admin Services	D22000 - Information Tech Services	D22411 - Digital Transformation	601 - Regular Salaries and Wages	0	212,756
		D22411 - Digital Transformation Total		0	212,756
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	601 - Regular Salaries and Wages	80,000	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	604 - Communications	140,000	140,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	606 - Travel	30,000	30,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	613 - Contractual Services Group	250,000	250,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	616 - Information Technology Costs	870,000	991,895
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	619 - Equipment Group	126,800	199,478
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	660 - Misc. Operating Expenses	210,000	210,000
		D93007 - ITS Roadmap Total		1,706,800	1,821,373
		D22000 - Information Tech Services Total		6,932,214	7,138,224
		D21000 - Business Admin Services Total		20,423,114	20,770,305
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	601 - Regular Salaries and Wages	1,471,921	1,471,921
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	604 - Communications	2,400	2,400
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	606 - Travel	9,000	9,000
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	613 - Contractual Services Group	30,000	40,500
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	616 - Information Technology Costs	10,000	10,000
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	619 - Equipment Group	6,000	6,000
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	660 - Misc. Operating Expenses	88,500	115,277
		D10801 - Ath-Athletics Total		1,617,821	1,655,098
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	601 - Regular Salaries and Wages	550,358	550,358

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
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	604 - Communications	3,000	3,000
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	606 - Travel	23,000	23,000
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	619 - Equipment Group	500	500
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	660 - Misc. Operating Expenses	56,300	56,300
		D10802 - Ath-Men's Basketball Total		633,158	633,158
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	601 - Regular Salaries and Wages	336,909	336,909
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	604 - Communications	5,000	5,000
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	606 - Travel	22,000	22,000
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	660 - Misc. Operating Expenses	31,700	31,700
		D10803 - Ath-Women's Basketball Total		395,609	395,609
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	604 - Communications	1,000	1,000
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	606 - Travel	3,500	3,500
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	613 - Contractual Services Group	14,500	14,500
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	616 - Information Technology Costs	1,750	1,750
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	660 - Misc. Operating Expenses	7,150	7,150
		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	604 - Communications	820	820
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	606 - Travel	10,000	10,000
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	660 - Misc. Operating Expenses	18,880	19,211
		D10806 - Ath-Men's Soccer Total		169,409	169,740
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	604 - Communications	1,500	1,500
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	660 - Misc. Operating Expenses	22,300	22,300
		D10807 - Ath-Women's Soccer Total		148,720	148,720
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	601 - Regular Salaries and Wages	121,980	121,980
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	606 - Travel	2,500	2,500
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	660 - Misc. Operating Expenses	24,800	25,563
		D10808 - Ath-Women's Softball Total		149,280	150,043
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	606 - Travel	2,600	2,600
D23000 - Student Affairs	D10800 - Athletics	D10809 - Ath-Men's Swimming	660 - Misc. Operating Expenses	10,000	10,000
		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	606 - Travel	9,000	9,000
D23000 - Student Affairs	D10800 - Athletics	D10810 - Ath-Women's Swimming	660 - Misc. Operating Expenses	10,300	10,300
		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	606 - Travel	1,700	1,700
D23000 - Student Affairs	D10800 - Athletics	D10812 - Ath-Men's Track & Field	660 - Misc. Operating Expenses	7,000	7,000
		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	604 - Communications	700	700
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	606 - Travel	9,900	9,900
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	660 - Misc. Operating Expenses	12,000	12,000
		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	230,414	230,414
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	606 - Travel	17,300	17,300
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	619 - Equipment Group	0	1,301
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	660 - Misc. Operating Expenses	24,000	24,000
		D10814 - Ath-Women's Volleyball Total		271,714	273,015
D23000 - Student Affairs	D10800 - Athletics	D10816 - Ath-Men's Wrestling	601 - Regular Salaries and Wages	40,000	40,000
D23000 - Student Affairs	D10800 - Athletics	D10816 - Ath-Men's Wrestling	660 - Misc. Operating Expenses	2,700	2,700
		D10816 - Ath-Men's Wrestling Total		42,700	42,700
D23000 - Student Affairs	D10800 - Athletics	D10817 - Ath-Sports Medicine	601 - Regular Salaries and Wages	100,004	100,004
D23000 - Student Affairs	D10800 - Athletics	D10817 - Ath-Sports Medicine	660 - Misc. Operating Expenses	2,700	2,700
		D10817 - Ath-Sports Medicine Total		102,704	102,704
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	604 - Communications	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	214,968	214,968
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	606 - Travel	28,000	28,000
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	660 - Misc. Operating Expenses	48,000	56,164
		D10821 - Ath-Men's Baseball Total		290,968	299,132
D23000 - Student Affairs	D10800 - Athletics	D10822 - Ath-Women's Golf	601 - Regular Salaries and Wages	63,000	63,000
D23000 - Student Affairs	D10800 - Athletics	D10822 - Ath-Women's Golf	606 - Travel	200	200
		D10822 - Ath-Women's Golf Total		63,200	63,200
D23000 - Student Affairs	D10800 - Athletics	D10824 - Ath-Beach Volleyball	601 - Regular Salaries and Wages	28,182	28,182
D23000 - Student Affairs	D10800 - Athletics	D10824 - Ath-Beach Volleyball	660 - Misc. Operating Expenses	3,400	4,316
		D10824 - Ath-Beach Volleyball Total		31,582	32,498
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	601 - Regular Salaries and Wages	390,660	390,660
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	604 - Communications	1,500	1,500
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	606 - Travel	12,000	12,000
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	609 - Financial Aid	79,400	79,400
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	616 - Information Technology Costs	8,100	13,259
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	660 - Misc. Operating Expenses	33,400	33,400
		D10827 - Ath-Academic Enhancement Total		525,060	530,219
D23000 - Student Affairs	D10800 - Athletics	D10899 - Ath-Athletics Admin 19-20	613 - Contractual Services Group	10,000	10,000
D23000 - Student Affairs	D10800 - Athletics	D10899 - Ath-Athletics Admin 19-20	616 - Information Technology Costs	30,250	30,250
D23000 - Student Affairs	D10800 - Athletics	D10899 - Ath-Athletics Admin 19-20	619 - Equipment Group	3,000	3,000
D23000 - Student Affairs	D10800 - Athletics	D10899 - Ath-Athletics Admin 19-20	660 - Misc. Operating Expenses	24,250	24,250

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Division	College / Area	Department	Account Category	Original Budget	Current Budget
		D10899 - Ath-Athletics Admin 19-20 Total		67,500	67,500
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		4,877,275	4,931,186
D23000 - Student Affairs	D23000 - Student Affairs	D23024 - New Student Program	660 - Misc. Operating Expenses	40,000	40,000
		D23024 - New Student Program Total		40,000	40,000
D23000 - Student Affairs	D23000 - Student Affairs	D23028 - Project Rebound	604 - Communications	750	750
		D23028 - Project Rebound Total		750	750
		D23000 - Student Affairs Total		40,750	40,750
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	601 - Regular Salaries and Wages	602,242	670,944
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	604 - Communications	1,000	1,000
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	606 - Travel	9,000	9,000
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	613 - Contractual Services Group	15,000	15,000
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	660 - Misc. Operating Expenses	107,450	107,450
		D23010 - VP Student Affairs Total		734,692	803,394
		D23010 - VP Student Affairs Total		734,692	803,394
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	601 - Regular Salaries and Wages	184,878	116,176
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	604 - Communications	250	250
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	660 - Misc. Operating Expenses	450	450
		D23020 - Dean of Students Office Total		185,578	116,876
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	604 - Communications	600	600
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	616 - Information Technology Costs	5,000	5,000
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	660 - Misc. Operating Expenses	14,000	14,000
		D23021 - Dream Center Total		73,600	73,600
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	601 - Regular Salaries and Wages	675,722	675,722
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	604 - Communications	4,500	4,500
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	660 - Misc. Operating Expenses	61,900	61,900
		D23310 - Counseling Total		742,122	742,122
		D23020 - Student Life Total		1,001,299	932,597
D23000 - Student Affairs	D23030 - Student Success	D23023 - Early Assessment Program	660 - Misc. Operating Expenses	1,000	1,000
		D23023 - Early Assessment Program Total		1,000	1,000
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	601 - Regular Salaries and Wages	85,000	85,000
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	660 - Misc. Operating Expenses	9,300	9,300
		D23027 - Student Success Total		94,300	94,300
		D23030 - Student Success Total		95,300	95,300
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Basic Needs	601 - Regular Salaries and Wages	156,800	156,800
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Basic Needs	660 - Misc. Operating Expenses	154,900	154,900
		D23029 - Basic Needs Total		311,700	311,700
		D23240 - ASI - Associated Students Total		311,700	311,700
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	601 - Regular Salaries and Wages	55,140	55,140
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	606 - Travel	5,500	5,500
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	616 - Information Technology Costs	7,500	7,500
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	660 - Misc. Operating Expenses	15,100	15,436
		D23026 - Veteran's Center Total		83,240	83,576
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	601 - Regular Salaries and Wages	501,091	501,091
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	604 - Communications	1,100	1,100
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	606 - Travel	3,000	3,000
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	613 - Contractual Services Group	13,000	13,000
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	660 - Misc. Operating Expenses	3,600	3,600
		D23220 - Ctr Comm Engagemnt & Career Ed Total		521,791	521,791
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	601 - Regular Salaries and Wages	595,758	595,758
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	604 - Communications	1,200	1,200
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	606 - Travel	4,500	4,500
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	613 - Contractual Services Group	1,500	1,500
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	616 - Information Technology Costs	5,000	5,000
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	660 - Misc. Operating Expenses	21,300	29,802
		D23340 - Disabled Services Total		629,258	637,760
		D23300 - Student Services Total		1,234,289	1,243,127
D23000 - Student Affairs	D24500 - Student Centered Enterprises	D23210 - Student Involvmnt & Leadership	660 - Misc. Operating Expenses	1,000	1,000
		D23210 - Student Involvmnt & Leadership Total		1,000	1,000
		D24500 - Student Centered Enterprises Total		1,000	1,000
		D23000 - Student Affairs Total		8,296,305	8,359,054
D24000 - University Advancement	D24100 - VP University Advancement	D20030 - Marketing and Communications	601 - Regular Salaries and Wages	351,540	351,540
		D20030 - Marketing and Communications Total		351,540	351,540
D24000 - University Advancement	D24100 - VP University Advancement	D20040 - Corp & Foundation Relations	601 - Regular Salaries and Wages	106,224	106,224
		D20040 - Corp & Foundation Relations Total		106,224	106,224
D24000 - University Advancement	D24100 - VP University Advancement	D20060 - Conferences & Events	601 - Regular Salaries and Wages	202,632	202,632
		D20060 - Conferences & Events Total		202,632	202,632
D24000 - University Advancement	D24100 - VP University Advancement	D24100 - VP UNIVERSITY ADVANCEMENT	601 - Regular Salaries and Wages	289,284	289,284
		D24100 - VP UNIVERSITY ADVANCEMENT Total		289,284	289,284
D24000 - University Advancement	D24100 - VP University Advancement	D24120 - Development	601 - Regular Salaries and Wages	430,900	430,900
		D24120 - Development Total		430,900	430,900
D24000 - University Advancement	D24100 - VP University Advancement	D24194 - Annual Giving & Stewardship	601 - Regular Salaries and Wages	170,580	170,580
		D24194 - Annual Giving & Stewardship Total		170,580	170,580
D24000 - University Advancement	D24100 - VP University Advancement	D24195 - Alumni Engagement	601 - Regular Salaries and Wages	208,980	208,980
		D24195 - Alumni Engagement Total		208,980	208,980
D24000 - University Advancement	D24100 - VP University Advancement	D24196 - UA Athletics Development	601 - Regular Salaries and Wages	140,008	140,008
		D24196 - UA Athletics Development Total		140,008	140,008
		D24100 - VP University Advancement Total		1,900,148	1,900,148
		D24000 - University Advancement Total		1,900,148	1,900,148
D90000 - Campus Wide & Unallocated	D90000 - Campus Wide & Unallocated	D93010 - Centralized Benefits	603 - Benefits	41,696,473	41,696,473
D90000 - Campus Wide & Unallocated	D90000 - Campus Wide & Unallocated	D93010 - Institutional Costs	660 - Misc. Operating Expenses	6,675,557	11,222,992
		D90000 - Campus Wide & Unallocated Total		48,372,030	52,919,465

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Division	College / Area	Department	Account Category	Original Budget	Current Budget
D90000 - Campus Wide & Unallocated Total				48,372,030	52,919,465
D25000 - Scholarships & Grants	D25000 - Scholarships & Grants	D23170 - Scholarships and Grants	660 - Misc. Operating Expenses	0	894,000
D25000 - Scholarships & Grants	D25000 - Scholarships & Grants	D23170 - Scholarships and Grants	680 - Operating Transfers Out	19,710,000	19,710,000
		D23170 - Scholarships and Grants Total		19,710,000	20,604,000
	D25000 - Scholarships & Grants Total			19,710,000	20,604,000
D25000 - Scholarships & Grants Total				19,710,000	20,604,000
Grand Total				154,961,200	161,122,279

California State University, Bakersfield
Base Budget Operating Fund - Direct Institutional Support for Athletics
for the year ended June 30, 2022

<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	4,074,275	0	4,074,275
		660 - Operating Expenses	803,000	53,911 (4)	856,911
			<u>4,877,275</u>	<u>53,911</u>	<u>4,931,186</u>
			(1)		
D90000 - Campus Wide	D900000 - Campus Wide	603 - Benefits	2,169,551	32,235 (5)	2,201,786
			<u>7,046,826</u>	<u>86,146</u>	<u>7,132,972</u>
			(2)		
D90000 - Campus Wide	D900000 - Campus Wide	660 - Operating Expenses	1,887,276 (3)	0	1,887,276
		Non-general Operating Funds	0	150,000 (6)	150,000
		Direct Institutional Support	<u>8,934,102</u>	<u>236,146</u>	<u>9,170,248</u>
					(7)

Notes:

- (1) Agrees with Athletics as reported on FY21-22 Base Budget Operating Fund - by Department and Account Category
- (2) Agrees with Athletics as reported on FY21-22 Base Budget Operating Fund Allocation
- (3) Athletics campus-wide expenses such as capital projects, insurance, memberships, and other operational costs
- (4) Athletics outstanding purchase orders from prior year
- (5) Athletics portion of campus-wide benefits adjustment
- (6) Big West Conference Membership - BK002
- (7) Agrees with CSUB NCAA AUP, Statement of Revenues and Expenses, Page 11 Line 4 - Direct Institutional Support

California State University, Bakersfield

Agreed-Upon Procedures Applied to the Statements
and Records of the Intercollegiate Athletics
Department

Year Ended June 30, 2022



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Agreed-Upon Procedures

Year Ended June 30, 2022

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**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To Lynnette Zelezny, President
California State University, Bakersfield

We have performed the procedures described in the Schedule of Agreed-Upon Procedures on the Statement of Revenues and Expenses and Other Reporting Items of California State University, Bakersfield for the year ended June 30, 2022. California State University, Bakersfield's management is responsible for the Statement of Revenues and Expenses and Other Reporting Items and the Statement of Revenues and Expenses and Other Reporting Items' compliance with those requirements.

The President of California State University, Bakersfield has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in evaluating whether the accompanying Statement of Revenues and Expenses and Other Reporting Items of California State University, Bakersfield is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 for the year ended June 30, 2022. Additionally, California State University, Bakersfield has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described in the Schedule of Agreed-Upon Procedures. Our procedures involved obtaining a sample. Whenever sampling is involved, there is a possibility that the finding might not be representative of the population from which it was drawn.

We were engaged by California State University, Bakersfield to perform this engagement to apply agreed-upon procedures and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Statement of Revenues and Expenses and Other Reporting Items of California State University, Bakersfield for the year ended June 30, 2022. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of California State University, Bakersfield and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than those specified parties.

Aldrich CPAs + Advisors LLP

San Diego, California
January 9, 2023

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2022

Revenues – Minimum Agreed-Upon Procedures

Note: Differences less than \$2,500 will not be reported.

1. Compare and agree each operating revenue category reported in the statement during the reporting period to supporting schedules provided by the institution. If a specific reporting category is less than 4.0% of the total revenues, no procedures are required for that specific category.

Step 1: No findings were noted.

2. Compare and agree a sample of operating revenue receipts obtained from the above operating revenue supporting schedules to adequate supporting documentation.

Step 2: No findings were noted.

3. Compare each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Obtain and document an explanation of any variations greater than 10%. Report the analysis as a supplement to the final Agreed-Upon Procedures report.

Step 3: No findings were noted.

4. Ticket Sales

- a. Compare tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue reported by the institution in the statement and the related attendance figures and recalculate totals.

Step 4: Ticket sales are less than 4.0% of total revenues. No procedures were performed.

5. Student Fees

- a. Compare and agree student fees reported by the institution in the statement for the reporting to student enrollments during the same reporting period and recalculate totals.
- b. Obtain documentation of institution's methodology for allocating student fees to intercollegiate athletics programs.
- c. If the athletics department is reporting that an allocation of student fees should be countable as generated revenue, recalculate the totals of their methodology for supporting that they are able to count each sport. Tie the calculation to supporting documents such as seat manifests, ticket sales reports and student fee totals.

Step 5: No findings were noted.

6. Direct State or Other Governmental Support

- a. Compare direct state or other governmental support recorded by the institution during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation and recalculate totals.

Step 6: No findings were noted.

7. Direct Institutional Support

- a. Compare the direct institutional support recorded by the institution during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.

Step 7: No findings were noted.

8. Transfers Back to Institution

- a. Compare the transfers back to institution with permanent transfers back to institution from the athletics department and recalculate totals.

Step 8: There are no transfers back to the institution. No procedures were performed.

9. Indirect Institutional Support

- a. Compare the indirect institutional support recorded by the institution during the reporting period with expense payments, cost allocation detail and other corroborative supporting documentation and recalculate totals.

Step 9: Indirect institutional support is less than 4.0% of total revenues. No procedures were performed.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2022

10. Guarantees

- a. Select a sample of settlement reports for away games during the reporting period and agree each selection to the institution's general ledger and/or the statement and recalculate totals.
- b. Select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to the institution's general ledger and/or the statement and recalculate totals.

Step 10: Guarantees are less than 4.0% of total revenues. No procedures were performed.

11. Contributions

- a. Any contributions of moneys, goods or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10 percent or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting periods shall obtain and review supporting documentation for each contribution and recalculate totals.

Step 11: No findings were noted.

12. In-Kind

- a. Compare the in-kind recorded by the institution during the reporting period with a schedule of in-kind donations and recalculate totals.

Step 12: In-kind is less than 4.0% of total revenues. No procedures were performed.

13. Compensation and Benefits Provided by a Third-Party

- a. Obtain the summary of revenues from affiliated and outside organizations (the "Summary") as of the end of the reporting period from the institution and select a sample of funds from the Summary and compare and agree each selection to supporting documentation, the institution's general ledger and/or the Summary and recalculate totals.

Step 13: There are no compensation and benefits provided by a third-party. No procedures were performed.

14. Media Rights

- a. Obtain and inspect agreements to understand the institution's total media (broadcast, television, radio) rights received by the institution or through their conference offices as reported in the statement.
- b. Compare and agree the media right revenues to a summary statement of all media rights identified, if applicable, and the institution's general ledger and recalculate totals. Ledger totals may be different for total conference distributions if media rights are not broken out separately.

Step 14: There are no media rights. No procedures were performed.

15. NCAA Distributions

- a. Compare the amounts recorded in the revenue and expense reporting to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals.

Step 15: NCAA distributions are less than 4.0% of total revenues. No procedures were performed.

16. Conference Distributions and Conference Distributions of Football Bowl Generated Revenue

- a. Obtain and inspect agreements related to the institution's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions.
- b. Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.

Step 16: There are no conference distributions and conference distributions of football bowl generated revenue. No procedures were performed.

17. Program Sales, Concessions, Novelty Sales and Parking

- a. Compare the amount recorded in the revenue reporting category to a general ledger detail of program sales, concessions, novelty sales and parking as well as any other corroborative supporting documents and recalculate totals.

Step 17: There are no program sales, concessions, novelty sales and parking revenues. No procedures were performed.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2022

18. Royalties, Licensing, Advertisements and Sponsorships

- a. Obtain and inspect agreements related to the institution's participation in revenues from royalties, licensing, advertisements and sponsorships during the reporting period for relevant terms and conditions.
- b. Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.

Step 18: Royalties, licensing, advertisements and sponsorships are less than 4.0% of total revenues. No procedures were performed.

19. Sports Camp Revenues

- a. Inspect sports camp contract(s) between the institution and person(s) conducting institutional sports-camps or clinics during the reporting period to obtain documentation of the institution's methodology for recording revenues from sports-camps.
- b. Obtain schedules of camp participants and select a sample of individual camp participant cash receipts from the schedule of sports-camp participants and agree each selection to the institution's general ledger, and/or the statement and recalculate totals.

Step 19: Sports camp revenues are less than 4.0% of total revenues. No procedures were performed.

20. Athletics Restricted Endowment and Investment Income

- a. Obtain and inspect endowment agreements (if any) for relevant terms and conditions.
- b. Compare and agree the classification and use of endowment and investment income reported in the statement during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.

Step 20: Athletics restricted endowment and investment income are less than 4.0% of total revenues. No procedures were performed.

21. Other Operating Revenue

- a. Perform minimum agreed-upon procedures referenced for all revenue categories and recalculate totals.

Step 21: Other operating revenues are less than 4.0% of total revenues. No procedures were performed.

22. Football Bowl Revenues

- a. Obtain and inspect agreements related to the institution's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant terms and conditions.
- b. Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.

Step 22: There are no football bowl revenues. No procedures were performed.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2022

Expenses – Minimum Agreed-Upon Procedures

Note: Differences less than \$2,500 will not be reported.

23. Compare and agree each expense category reported in the statement during the reporting period to supporting schedules provided by the institution. If a specific reporting category is less than 4.0% of the total expenses, no procedures are required for that specific category.

Step 23: No findings were noted.

24. Compare and agree a sample of expenses obtained from the above operating expense supporting schedules to adequate supporting documentation.

Step 24: No findings were noted.

25. Compare each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtain and document an explanation of any variations greater than 10%. Report the analysis as a supplement to the final Agreed-Upon procedures report.

Step 25: No findings were noted.

26. Athletic Student Aid

- a. Select a sample of students (10% of the total student-athletes for institutions who have used NCAA's Compliance Assistant (CA) software to prepare athletic aid detail, with a maximum sample size of 40, and 20% of total student-athletes for institutions who have not, with a maximum sample size of 60) from the listing of institutional student aid recipients during the reporting period. Data should be captured by the institution through the creation of a squad/eligibility list for each sponsored sport.
- b. Obtain individual student account detail for each selection and compare total aid in the institution's student system to the student's detail in CA or the institution report that ties directly to the NCAA Membership Financial Reporting System.
- c. Perform a check of each student selected to ensure their information was reported accurately in either the NCAA's CA software or entered directly into the NCAA Membership Financial Reporting System using the following criteria:
 - The equivalency value for each student-athlete in all sports, including head-count sports, needs to be converted to a full-time equivalency value. The full-time equivalency value is calculated using the athletic grant amount reported on the Calculation of Revenue Distribution Equivalencies Report (CRDE) from CA as the numerator and the full grant amount which is the total cost for tuition, fees, course-related books, room and board for an academic year as the denominator. If using the NCAA CA software, this equivalency value will be calculated for you on the CRDE report labeled "Revenue Distribution Equivalent Award".
 - Grants-in-aid is calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount).
 - Other expenses related to attendance (also known as cost of attendance) should not be included in grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course-related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.07.
 - Full grant amount should be entered as a full year of tuition, not a semester or quarter.
 - Student-athletes are to be counted once, regardless of multiple sport participation, and should not receive a revenue distribution equivalency greater than 1.00.
 - Athletics grants are valid for revenue distribution purposes only in sports in which the NCAA conducts championships competition, emerging sports for women and football bowl subdivision football.
 - Grants-in-aid are valid for revenue distribution purposes in NCAA sports that do not meet the minimum contests and participants' requirements of Bylaw 20.9.6.3.
 - Institutions providing grants to student-athletes listed on the CRDE as "Exhausted Eligibility (fifth-year)" or "Medical" receive credit in the grants-in-aid component.
 - The athletics aid equivalency cannot exceed maximum equivalency limits. However, the total revenue distribution equivalency can exceed maximum equivalency limits due to exhausted eligibility and medical equivalencies (reference Bylaw 15.5.3.1).

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2022

- If a sport is discontinued and the athletic grant(s) are still being honored by the institution, the grant(s) are included in student-athlete aid for revenue distribution purposes.
- All equivalency calculations should be rounded to two decimal places.
- If a selected student received a Pell Grant, ensure the value of the grant is not included in the calculation of equivalencies or the total dollar amount of student athletic aid expense for the institution.
- If a selected student received a Pell Grant, ensure the student's grant was included in the total number and total dollar value of Pell Grants reported for Revenue Distribution purposes in the NCAA Membership Financial Reporting System.

- d. Recalculate totals for each sport and overall.

Step 26: No findings were noted.

27. Guarantees

- a. Obtain and inspect visiting institution's away-game settlement reports received by the institution during the reporting period and agree related expenses to the institution's general ledger and/or the statement and recalculate totals.
- b. Obtain and inspect contractual agreements pertaining to expenses recorded by the institution from guaranteed contests during the reporting period. Compare and agree related amounts expensed by the institution during to the institution's general ledger and/or the statement and recalculate totals.

Step 27: Guarantees are less than 4.0% of total expenses. No procedures were performed.

28. Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities

- a. Obtain and inspect a listing of coaches employed by the institution and related entities during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing.
- b. Compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the institution and related entities in the statement during the reporting period.
- c. Obtain and inspect payroll summary registers for the reporting year for each selection. Compare and agree payroll summary registers from the reporting period to the related coaching salaries, benefits and bonuses paid by the institution and related entities expense recorded by the institution in the statement during the reporting period.
- d. Compare and agree the totals recorded to any employment contracts executed for the sample selected and recalculate totals.

Step 28: No findings were noted.

29. Coaching Salaries, Benefits, and Bonuses Paid by a Third-Party

- a. Obtain and inspect a listing of coaches employed by third parties during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing.
- b. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the institution in the statement during the reporting period.
- c. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary register to the coaching other compensation and benefits paid by a third party expenses recorded by the institution in the statement during the reporting period and recalculate totals.

Step 29: There are no coaching salaries, benefits, and bonuses paid by a third-party. No procedures were performed.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2022

30. Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the University and Related Entities

- a. Select a sample of support staff/administrative personnel employed by the institution and related entities during the reporting period.
- b. Obtain and inspect reporting period summary payroll register for each selection. Compare and agree related summary payroll register to the related support staff administrative salaries, benefits and bonuses paid by the institution and related entities expense recorded by the institution in the statement during the reporting period and recalculate totals.

Step 30: No findings were noted.

31. Support Staff/Administrative Other Compensation and Benefits Paid by a Third-Party

- a. Select a sample of support staff/administrative personnel employed by the third parties during the reporting period.
- b. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary registers to the related support staff administrative other compensation and benefits expense recorded by the institution in the statement during the reporting period and recalculate totals.

Step 31: There are no support staff/administrative other compensation and benefits paid by a third-party. No procedures were performed.

32. Severance Payments

- a. Select a sample of employees receiving severance payments by the institution during the reporting period and agree each severance payment to the related termination letter or employment contract and recalculate totals.

Step 32: There are no severance payments. No procedures were performed.

33. Recruiting

- a. Obtain documentation of the institution's recruiting expense policies.
- b. Compare and agree to existing institutional- and NCAA-related policies.
- c. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

Step 33: Recruiting is less than 4.0% of total expenses. No procedures were performed.

34. Team Travel

- a. Obtain documentation of the institution's team travel policies.
- b. Compare and agree to existing institutional- and NCAA-related policies.
- c. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

Step 34: No findings were noted.

35. Equipment, Uniforms and Supplies

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 35: Equipment, uniforms and supplies are less than 4.0% of total expenses. No procedures were performed.

36. Game Expenses

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 36: Game expenses are less than 4.0% of total expenses. No procedures were performed.

37. Fund Raising, Marketing and Promotion

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 37: Fund raising, marketing and promotion are less than 4.0% of total expenses. No procedures were performed.

38. Sports Camp Expenses

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 38: Sports camp expenses are less than 4.0% of total expenses. No procedures were performed.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2022

39. Spirit Groups

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 39: Spirit groups are less than 4.0% of total expenses. No procedures were performed.

40. Athletic Facility Debt Service, Leases and Rental Fees

- a. Obtain a listing of debt service schedules, lease payments and rental fees for athletics facilities for the reporting year. Compare a sample of facility payments including the top two highest facility payments to additional supporting documentation (e.g. debt financing agreements, leases, rental agreements).

- b. Compare amounts recorded to amounts listed in the general ledger detail and recalculate totals.

Step 40: Although athletic facility debt service, leases, and rental fees are less than 4.0% of total expenses and procedures 40a and 40b were not performed, the reported balance was increased by \$21,048 based on procedures performed at procedure 52b.

41. Direct Overhead and Administrative Expenses

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 41: Direct overhead and administrative expenses are less than 4.0% of expenses. No procedures were performed.

42. Indirect Institutional Support

- a. Tested with revenue section- Indirect Institutional Support.

Step 42: Indirect Institutional Support are less than 4.0% of expenses. No procedures were performed.

43. Medical Expenses and Medical Insurance

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 43: Medical expenses and medical insurance are less than 4.0% of total expenses. No procedures were performed.

44. Memberships and Dues

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 44: Memberships and dues are less than 4.0% of total expenses. No procedures were performed.

45. Other Operating Expenses and Transfers to Institution

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 45: No findings were noted.

46. Student-Athlete Meals (non-travel)

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 46: Student-athlete meals (non-travel) are less than 4.0% of total expenses. No procedures were performed.

47. Football Bowl Expenses

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 47: There are no football bowl expenses. No procedures were performed.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2022

Additional Minimum Agreed-Upon Procedures

48. Grants-in-Aid

- a. Compare and agree the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report (CRDE) from Compliance Assistant (CA) or other report that supports the equivalency calculations from the institution. The NCAA Membership Financial Reporting System populates the sports from the NCAA Membership Database as they are reported by the institution between May and August. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE or equivalent supporting equivalency calculations, inquire about the discrepancy and report the justification in the AUP report.
- b. Compare current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/-4%.

Step 48: No findings were noted.

49. Sports Sponsorship

- a. Obtain the institution's Sports Sponsorship and Demographics Form submitted to the NCAA for the reporting year between May and August. Validate that the countable NCAA sports reported by the institution meet the minimum requirements, set forth in Bylaw 20.9.6.3, related to the number of contests and the number of participants. If the institution requested and/or received a waiver related to minimum contests or minimum participants for a particular sport, that sport would not qualify as a sponsored sport for the purposes of revenue distribution. Also, only sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are eligible. Once countable sports have been validated, ensure that the institution has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. Note: Any discrepancies MUST be resolved within the NCAA Membership Financial Reporting System prior to the report being submitted to the NCAA.
- b. Compare current year number of Sports Sponsored to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance.

Step 49: No findings were noted.

50. Pell Grants

- a. Agree the total number of Division I student-athletes who, during the academic year, received a Pell Grant award (e.g. Pell Grant recipients on Full Athletic Aid, Pell Grant recipients on Partial Athletic Aid and Pell Grant recipients with no Athletic Aid) and the total dollar amount of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report, generated out of the institution's financial aid records, of all student-athlete Pell Grants. Note 1: Only Pell Grants for sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are countable. Note 2: Student-athletes should only be counted once even if the athlete participates in multiple sports. Note 3: individual student-aid file testing in Athletic Student Aid Step 26 above should tie any selected student athletes who received Pell Grants back to the report of all student athlete Pell Grants to test the completeness and accuracy of the report.
- b. Compare current year Pell Grants total to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/-20 grants.

Step 50: Three Pell Grants totaling \$14,313 were incorrectly excluded from the NCAA Membership Financial Reporting System. The amount reported in the NCAA Membership Financial Reporting System was updated.

Minimum Agreed-Upon Procedures for Other Reporting Items

51. Excess Transfers to Institution and Conference Realignment Expenses

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 51: There are no excess transfers to institution and conference realignment expenses. No procedures were performed.

52. Total Athletics Related Debt

- a. Obtain repayment schedules for all outstanding intercollegiate athletics debt during the reporting period. Recalculate annual maturities (consisting of principal and interest) provided in the schedules obtained.
- b. Agree the total annual maturities and total outstanding athletic related to supporting documentation and the institution's general ledger, as applicable.

Step 52: No findings were noted.

53. Total Institutional Debt

- a. Agree the total outstanding institutional debt to supporting documentation and the institution's audited financial statements, if available, or the institution's general ledger.

Step 53: No findings were noted.

54. Value of Athletics Dedicated Endowments

- a. Obtain a schedule of all athletics dedicated endowments maintained by athletics, the institution, and affiliated organizations. Agree the fair market value in the schedule(s) to supporting documentation, the general ledger(s) and audited financial statements, if available.

Step 54: No findings were noted.

55. Value of Institutional Endowments

- a. Agree the total fair market value of institutional endowments to supporting documentation, the institution's general ledger and/or audited financial statements, if available.

Step 55: No findings were noted.

56. Total Athletics Related Capital Expenditures

- a. Obtain a schedule of athletics related capital expenditures made by athletics, the institution, and affiliated organizations during the reporting period.
- b. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 56: No findings were noted.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses

Year Ended June 30, 2022

Revenues	Football	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
Operating Revenues:						
1 Ticket Sales	\$ -	\$ 221,220	\$ 24,220	\$ 160,820	\$ -	\$ 406,260
2 Direct State or Other Government Support	-	-	-	-	789,348	789,348
3 Student Fees	-	-	-	-	4,154,106	4,154,106
4 Direct Institutional Support	-	-	-	-	9,170,248	9,170,248
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	657,640	657,640
6a Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	-	-	-
7 Guarantees	-	250,000	45,000	7,500	-	302,500
8 Contributions	-	40,934	3,307	570,884	486,565	1,101,690
9 In-Kind	-	4,397	4,205	70,023	107,304	185,929
10 Compensation and Benefits Provided by a Third Party	-	-	-	-	-	-
11 Media Rights	-	-	-	-	-	-
12 NCAA Distributions	-	-	-	-	604,794	604,794
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	-	6,000	-	3,250	234,175	243,425
16 Sports Camp Revenues	-	12,233	-	24,605	-	36,838
17 Athletics Restricted Endowment and Investments Income	-	-	-	(319)	(570,381)	(570,700)
18 Other Operating Revenue	-	6,915	304	73,349	53,578	134,146
19 Football Bowl Revenues	-	-	-	-	-	-
Total Operating Revenues	<u>\$ -</u>	<u>\$ 541,699</u>	<u>\$ 77,036</u>	<u>\$ 910,112</u>	<u>\$ 15,687,377</u>	<u>\$ 17,216,224</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses, continued

Year Ended June 30, 2022

Expenses	Football	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
Operating Expenses:						
20 Athletic Student Aid	\$ -	\$ 582,229	\$ 536,636	\$ 2,529,740	\$ 121,626	\$ 3,770,231
21 Guarantees	-	12,000	4,000	12,000	-	28,000
22 Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	-	968,046	513,892	2,292,989	-	3,774,927
23 Coaching Salaries, Benefits, and Bonuses Paid by a Third Party	-	-	-	-	-	-
24 Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities	-	97,359	73,001	-	3,356,825	3,527,185
25 Support Staff/Administrative Compensation Benefits and Bonuses Paid by a Third Party	-	-	-	-	-	-
26 Severance Payments	-	-	-	-	-	-
27 Recruiting	-	94,902	47,473	126,531	8,580	277,486
28 Team Travel	-	246,190	139,327	929,689	388	1,315,594
29 Sports Equipment, Uniforms and Supplies	-	66,742	34,780	335,778	60,878	498,178
30 Game Expenses	-	114,935	85,363	227,689	172,379	600,366
31 Fund Raising, Marketing and Promotion	-	4,405	4,205	70,679	145,743	225,032
32 Sports Camp Expenses	-	1,517	1,065	4,029	5,967	12,578
33 Spirit Groups	-	-	-	-	135,582	135,582
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	21,048	6,247	27,295
35 Direct Overhead and Administrative Expenses	-	3,726	2,115	45,026	144,982	195,849
36 Indirect Institutional Support	-	-	-	-	657,640	657,640
37 Medical Expenses and Insurance	-	16,374	12,778	139,729	244,317	413,198
38 Memberships and Dues	-	2,775	940	6,840	211,379	221,934
39 Student-Athlete Meals (non-travel)	-	35,158	10,301	55,307	4,709	105,475
40 Other Operating Expenses	-	48,529	9,272	388,515	820,163	1,266,479
41 Football Bowl Expenses	-	-	-	-	-	-
41a Football Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-
Total Operating Expenses	-	2,294,887	1,475,148	7,185,589	6,097,405	17,053,029
Excess (Deficiency) of Revenues Over (Under) Expenses	\$ -	\$ (1,753,188)	\$ (1,398,112)	\$ (6,275,477)	\$ 9,589,972	\$ 163,195

See accompanying notes to statement of revenues and expenses.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD**Other Reporting Items**Year Ended June 30, 2022

	<u>Total</u>
50 Excess Transfers to Institutions	\$ -
51 Conference Realignment Expenses	\$ -
52 Total Athletics Related Debt	\$ 84,542
53 Total Institutional Debt	\$ 55,075,208
54 Value of Athletics Dedicated Endowments	\$ 3,169,118
55 Value of Institutional Endowments	\$ 35,096,739
56 Total Athletics Related Capital Expenditures	\$ 1,866,143

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Statement of Revenues and Expenses

Year Ended June 30, 2022

Note 1 – Contributions

Contributions are recorded in accordance with accounting principles generally accepted in the United States of America. The intercollegiate athletics program received contributions from two individual donors that constituted 25% in aggregate for the reporting year of all contributions received for intercollegiate athletics.

Note 2 – Capital Expenditures

Property and equipment is stated at cost. When cost information is not available, appraised values are used. Depreciation of property and equipment is computed on the straight-line method over estimated useful lives of three to thirty years. The University follows the guidelines in the California State University's "Capital Assets Guide" regarding all reporting for intercollegiate athletics related assets.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Supplemental Schedule – Variance Analysis

Year Ended June 30, 2022

Prior Year to Actual

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>	<u>% Variance</u>
1. Direct Institutional Support	\$ 7,014,054	\$ 9,170,248	31%

Management's Response:

Variance is attributed to an increase in current year Athletics-related salaries of \$410,000 and insurance costs of \$215,000. Additionally, there was an increase in current year direct institutional support received for Athletics capital projects of \$1,378,000. The remaining increase is due to direct institutional support received for a membership payment of \$150,000.

2. Athletics Student Aid

	\$ 3,047,495	\$ 3,770,231	24%
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Management's Response:

Variance is attributed to an increase in cost of attendance and Athletics continually striving to provide scholarships to all available team positions in all sports. Notable increases were in men's and women's basketball of \$305,000, women's softball of \$100,000, and women's track of \$90,000. The remaining increase is due to other sport increases in line with the Athletics department's overall program goal.

3. Coaching Salaries, Benefits and Bonus Paid by the University and Related Entities

	\$ 3,239,249	\$ 3,774,927	17%
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Management's Response:

Variance is attributed to the filling of several assistant coach positions that were vacant in the prior year. In addition, coaches were provided pay increases for competitive pay and retention purposes.

Budget to Actual

	<u>Current Year Budget</u>	<u>Current Year Actual</u>	<u>% Variance</u>
1. Direct Institutional Support	\$ 7,369,237	\$ 9,170,248	24%

Management's Response:

Variance is attributed to capital project institutional support of \$1,500,000 that was not budgeted for due to timing as well as unbudgeted insurance premium costs of \$236,000. The remaining variance is due to minor differences in budget versus actual payroll costs.