



UNIVERSITY BUDGET BOOK 2023-2024

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Chapter 1

UNIVERSITY STRATEGIC PLANNING AND BUDGET ADVISORY COMMITTEE

- Committee Charter

University Strategic Planning and Budget Advisory Committee

Revised 10/02/2023

Intent

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

Purpose

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

Objective

The objective of the USP&BAC is to advise the President on campus budget matters and make priority recommendations for supporting the academic mission and maintaining institutional viability in light of fiscal challenges and opportunities.

Membership

The membership of the USP&BAC shall consist of the following (with the co-chairs of the five strategic goals identified as (1), (2), (3), (4), and (5), respectively):

- | | |
|---|----------------------------|
| 1. President, Chair | Dr. Lynnette Zelezny |
| 2. Provost and Vice President for Academic Affairs | Dr. Vernon Harper (2), (3) |
| 3. Vice President and Chief Financial Officer | Thom Davis (5) |
| 4. Vice President for Student Affairs | Dr. Thomas Wallace (1) |
| 5. Interim Vice President for University Advancement | Heath Niemeyer (4) |
| 6. Chief Diversity Officer and Special Assistant to the President | Claudia Catota |
| 7. Chief of Staff to the President | Dr. Kristen Watson |
| 8. Academic Senate Chair | Dr. Aaron Hegde (2) |
| 9. Academic Senate Budget and Planning Committee Chair | Dr. Di Wu (5) |
| 10. Faculty Representative and Goal Co-lead | To Be Determined (5) |
| 11. Faculty Representative and Goal Co-lead | Dr. Jackie Kegley (1) |
| 12. Faculty Representative and Goal Co-lead | Dr. Melissa Danforth (3) |
| 13. Faculty Representative and Goal Co-lead | Dr. Kristina LaGue (4) |
| 14. Faculty Representative and Goal Co-lead | Dr. Jeanine Kraybill (4) |
| 15. Faculty Representative (selected by Academic Senate) | To Be Determined |
| 16. Faculty Representative (selected by Academic Senate) | To Be Determined |
| 17. Dean (selected by Provost) | Dr. Bob Frakes |
| 18. Dean (selected by Provost) | Dr. Jane Dong |
| 19. Dean CSUB Antelope Valley | Dr. Elizabeth Adams |
| 20. Associated Students, Inc. President | Daisy Alamillo |
| 21. Associated Students, Inc. Graduate Student Director | Tiffany James |
| 22. Staff Representative (selected by staff) | Alex Cruz |
| 23. Staff Representative (selected by staff) | Isabel Gonzalez |
| 24. Athletics Director | Kyle Conder |
| 25. Chief Human Resources Officer | Lori Blodorn |

- | | |
|---|------------------------|
| 26. Chief Information Officer | Faust Gorham |
| 27. Dean of Students | Emily Callahan (2) |
| 28. Chair, CSUB Foundation Board of Directors or designee | Connie Perez-Andreesen |
| 29. Chair, CSUB President's Community Ambassadors or designee | Dr. Jessica Grimes |
| 30. Chair, CSUB Alumni Association or designee | Nik Boone |

Committee Staff

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

- | | |
|---|---------------------|
| 1. Liaison for Office of the President | Marcus Brown |
| 2. Liaison for Academic Affairs | Dr. Dwayne Cantrell |
| 3. Liaison for Business and Administrative Services | Michael Chavez |
| 4. Liaison for Student Affairs | Ilaria Pesco |
| 5. Liaison for University Advancement | Sarah Hendricks |
| 6. WSCUC Accreditation Liaison Officer | Dr. Debra Jackson |
| 7. Institutional Research, Planning and Assessment | Dr. Monica Malhotra |
| 8. Chief Budget Officer | Natasha Hayes |
| 9. Public Information Officer | Jennifer Self |
| 10. Strategic Plan Staff Support | Jorge Villatoro |
| 11. Strategic Plan Staff Support | Aaron Wan |

Meetings

The meetings of the USP&BAC shall be at least twice per year, one in the spring semester (strategic planning emphasis) and one in the fall semester (budget advisory emphasis), with additional meetings scheduled as requested by the chair.

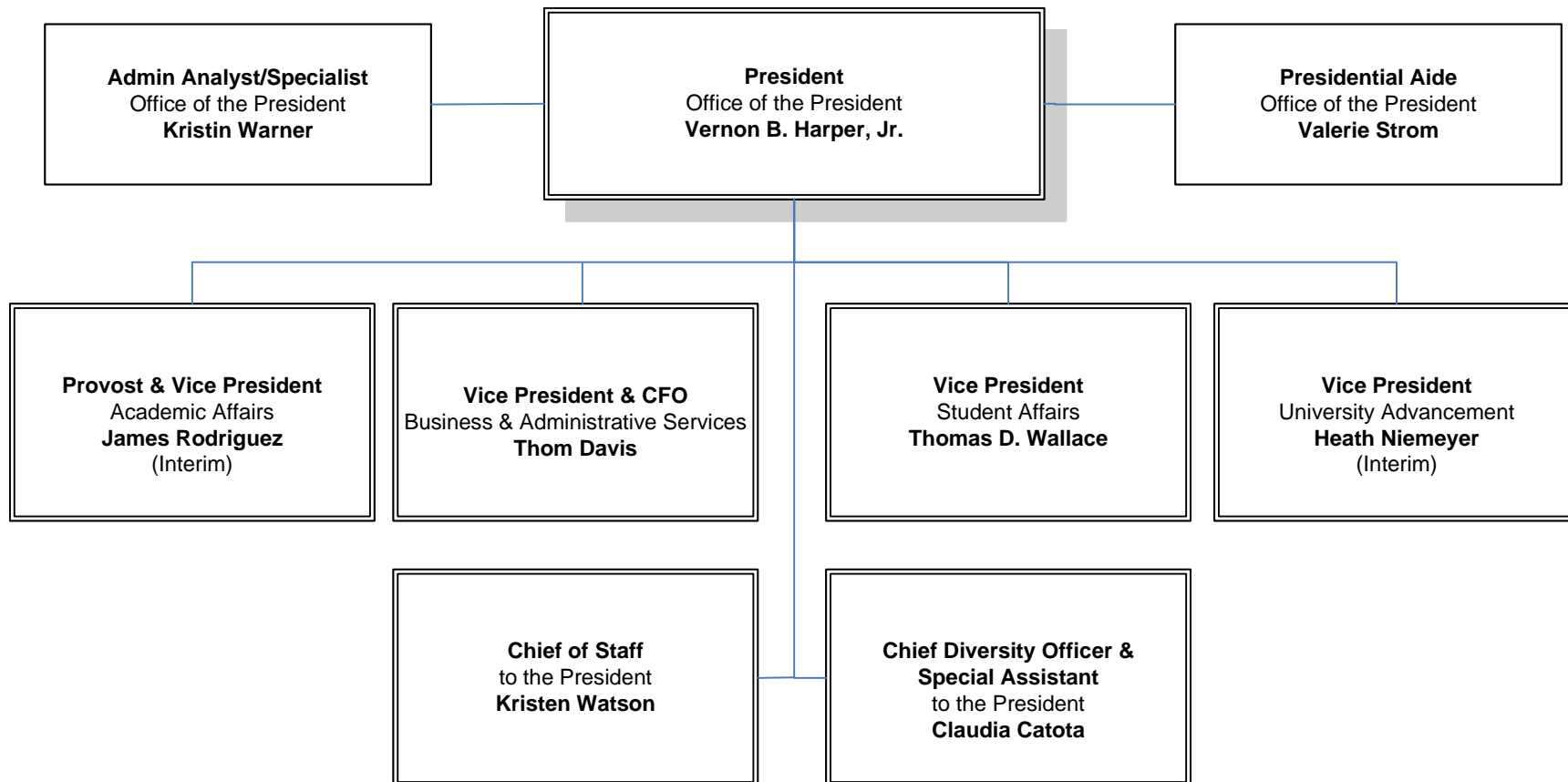


Chapter 2

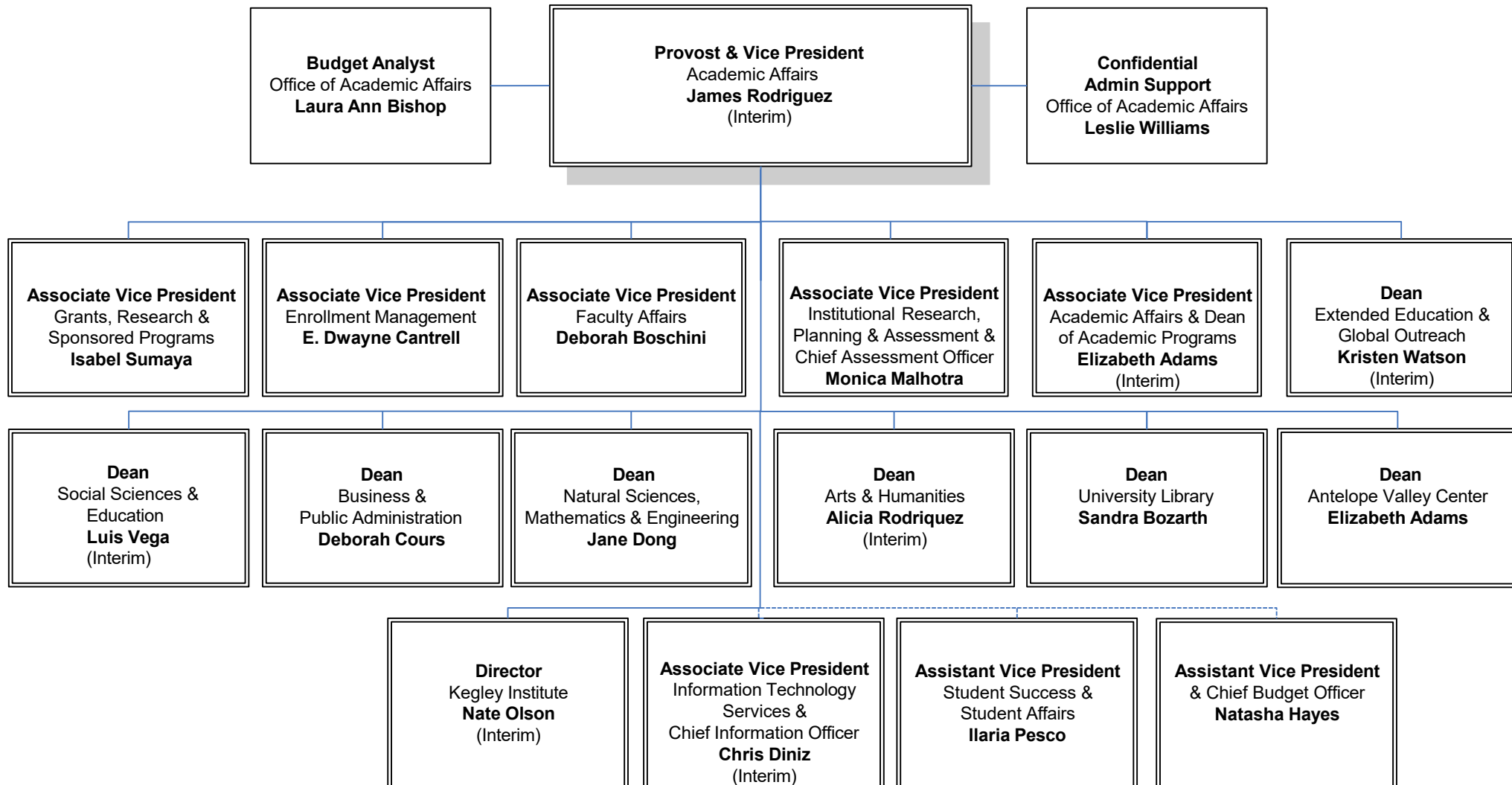
UNIVERSITY ORGANIZATION CHARTS

- Office of the President
- Academic Affairs
- Business and Administrative Services
- Student Affairs
- University Advancement

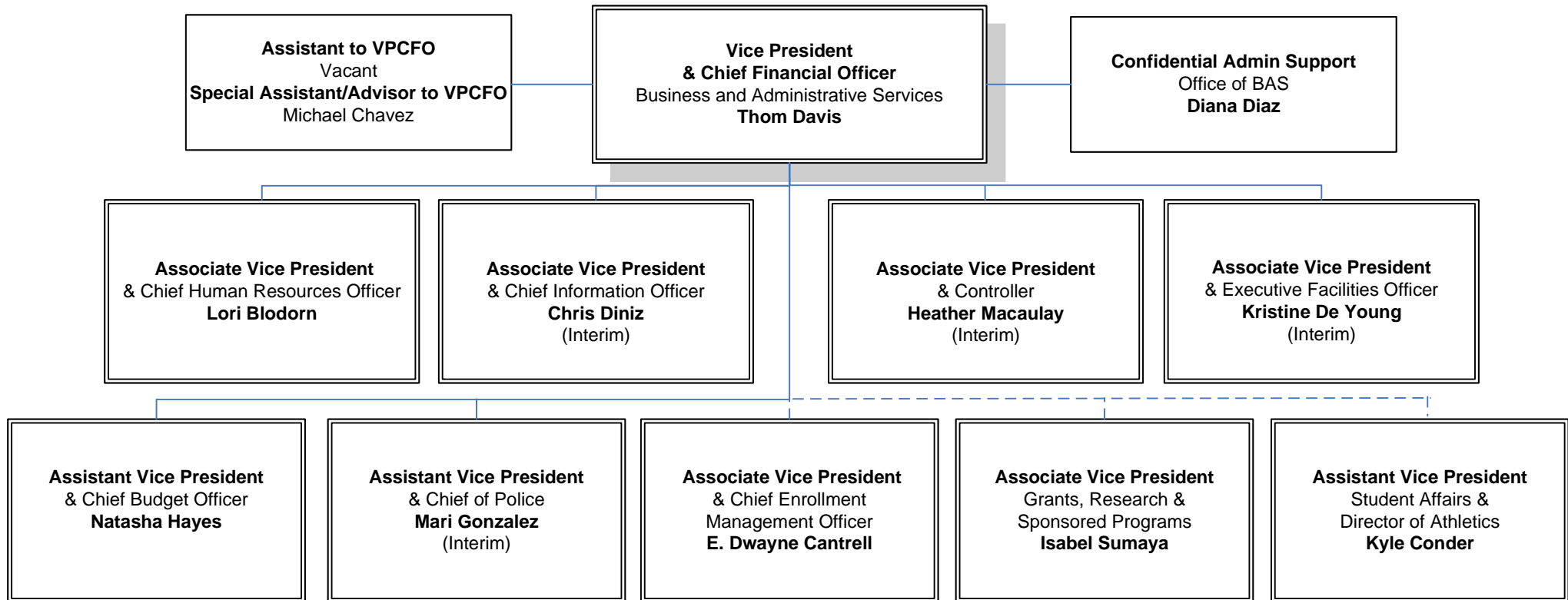
PRESIDENT ORGANIZATIONAL CHART



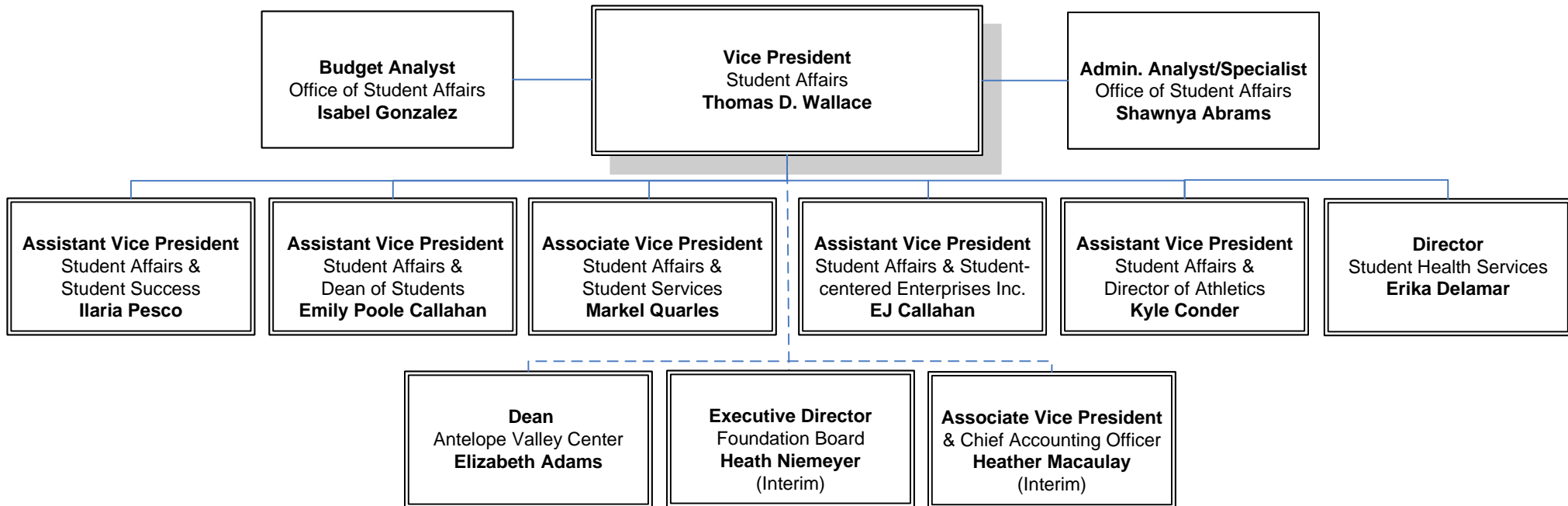
ACADEMIC AFFAIRS ORGANIZATIONAL CHART



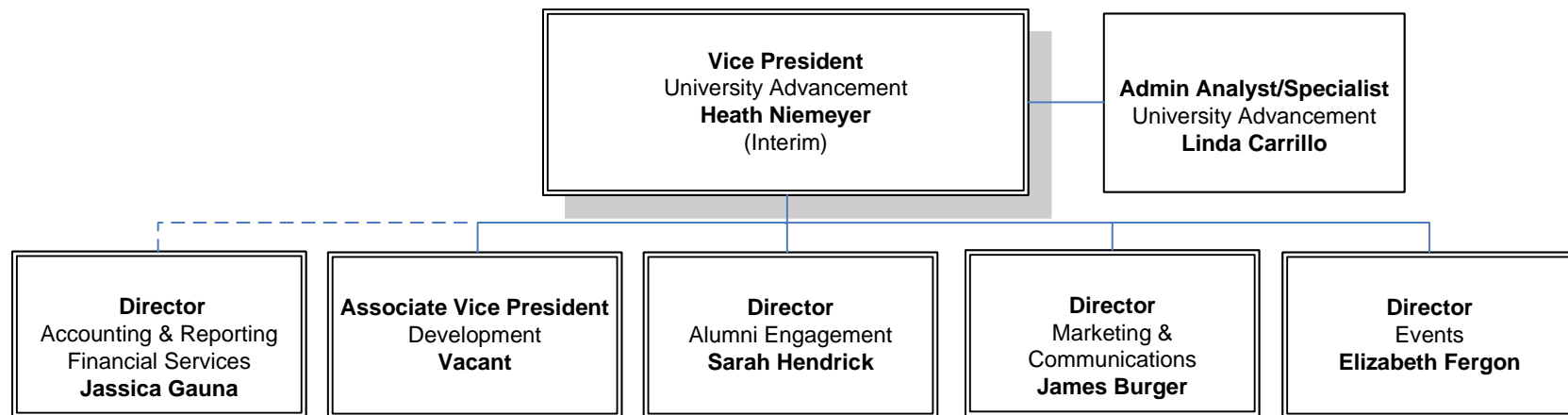
**BUSINESS & ADMINISTRATIVE SERVICES (BAS)
ORGANIZATIONAL CHART**



STUDENT AFFAIRS ORGANIZATIONAL CHART



UNIVERSITY ADVANCEMENT ORGANIZATIONAL CHART





Chapter 3

UNIVERSITY BASE BUDGET 2023-2024

- Base Budget Definitions
- Base Budget Shared Governance
- Base Budget Calendar/Cycle
- Base Budget Operating Fund Allocation
- Base Budget Salaries Allocation
- Base Budget Graduation Initiative 2025
- Base Budget Graduation Initiative 2025 - Basic Needs and Mental Health
- Base Budget AB 1460 Ethnic Studies
- Base Budget Operating Reserves
- Base Budget CSU System Status 2024-25

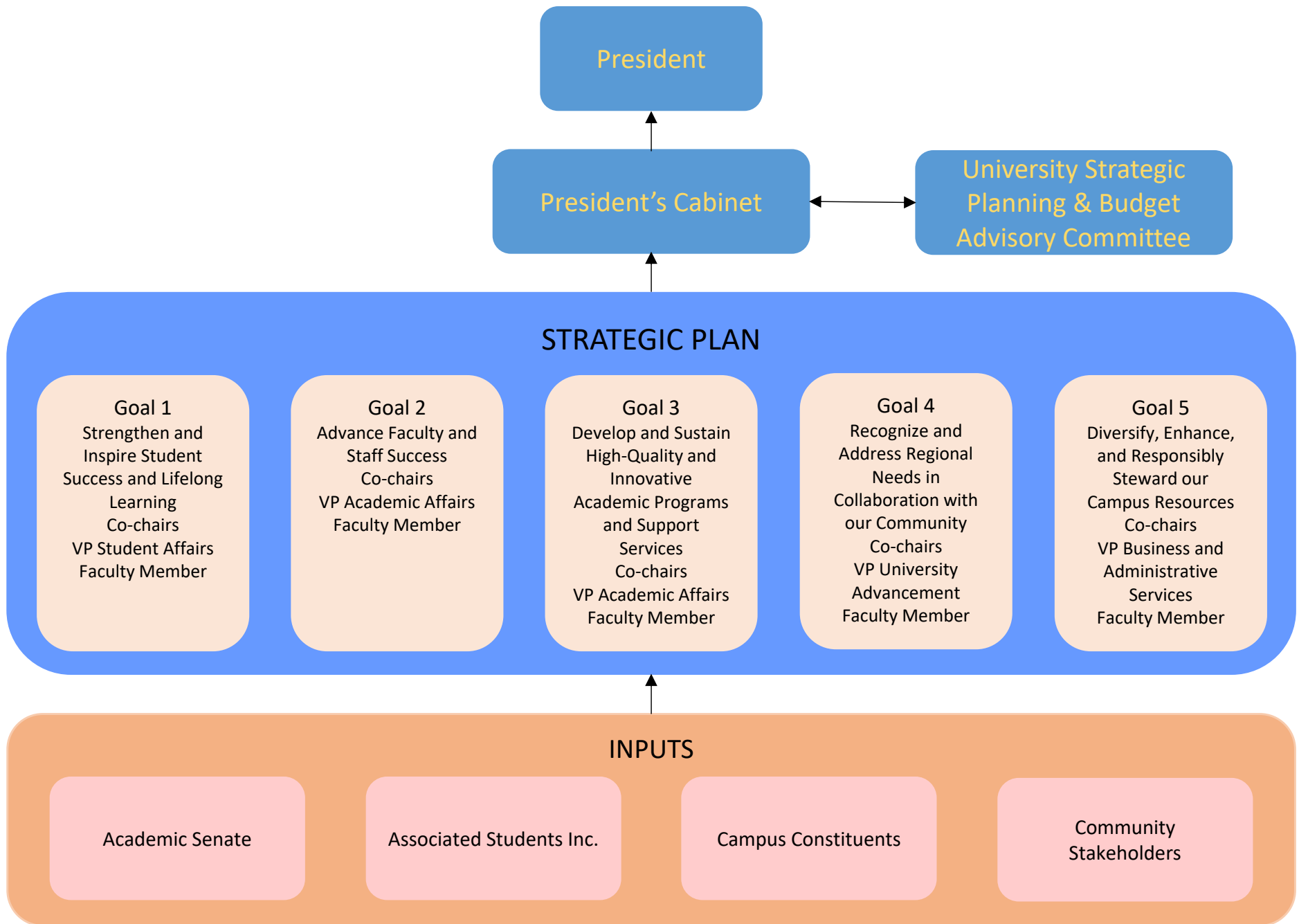
BASE BUDGET DEFINITIONS

The Base Budget is the California State University, Bakersfield (CSUB) General Operating Fund (BK001) Budget. This budget includes sources of funds received annually from the state of California primarily from state general appropriations, state approved fees for tuition, and state university grant appropriations.

The Net Operating Budget represents the annual source of funds available to the CSUB for general appropriations/expenditures and excludes the state university grant appropriations funds, which are not available for general appropriations/expenditures but are restricted to student financial aid allocations/expenditures based on specified criteria.

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

California State University, Bakersfield Shared Governance Model



2024-25 Budget Calendar

MONTH	CSU	CSUB	BPC
July	2024-25 CSU budget allocation received from state	2024-25 CSUB budget allocation received from CSU	
August	2025-26 Board of Trustees budget planning	2024-25 budget allocation established (funded as available)	
September	2025-26 Board of Trustees budget adopted	2024-25 fall open forum - University President	2024-25 first meeting of academic year
October		2024-25 fall budget forum (CSUB budget book) - Chair of BPC & University CFO	2023-24 budget book & other data received
November		2024-25 fall strategic plan forum - Co-chairs of strategic plan goals (*)	2023-24 budget book & other data analyzed
December			2023-24 budget book & other data analyzed
January	2025-26 Governor's budget submitted to legislature		2023-24 budget book & other data analyzed
February	2025-26 Legislature analysis of the budget	2024-25 spring open forum - University President	2025-26 budget allocation recommendation - BPC to AS
March	2025-26 CSU budget advocacy day (all campuses)	2024-25 spring budget forum (CSU budget) - Chair of BPC & University CFO	2024-25 budget book & other data requested
April		2024-25 spring strategic plan forum - Co-chairs of strategic plan goals (*)	
May	2025-26 Governor's budget revision "May Revise"		
June	2025-26 State budget adopted		

Acronyms

AS	Academic Senate of California State University, Bakersfield
BPC	Budget and Planning Committee of the Academic Senate
CFO	Chief Financial Officer (and Vice President for Business and Administrative Services)
CSU	The California State University
CSUB	California State University, Bakersfield

Notes

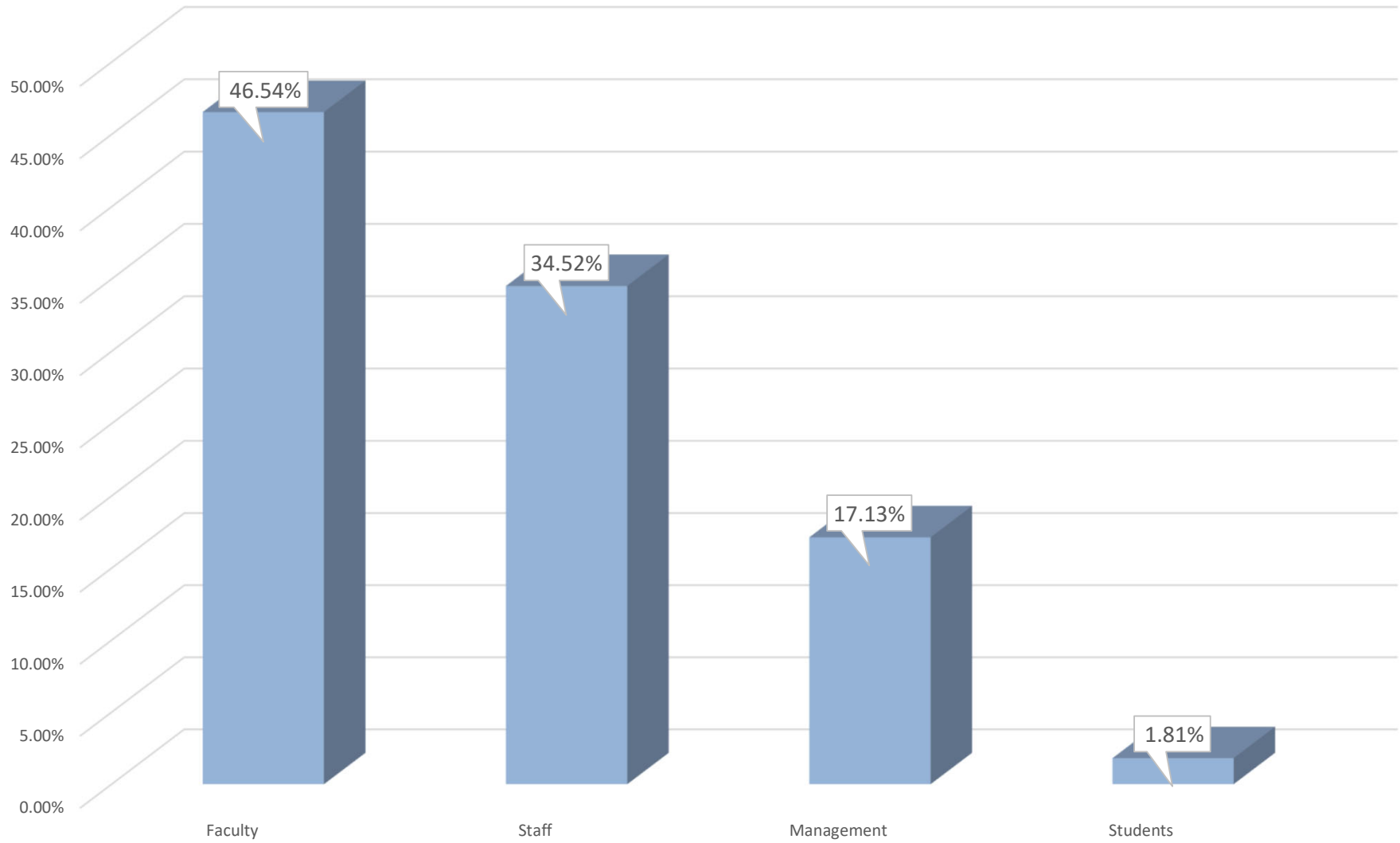
* Also serves as meeting of the University Strategic Planning and Budget Advisory Committee

California State University, Bakersfield
Base Budget Operating Fund Allocation
fiscal year 2023-2024

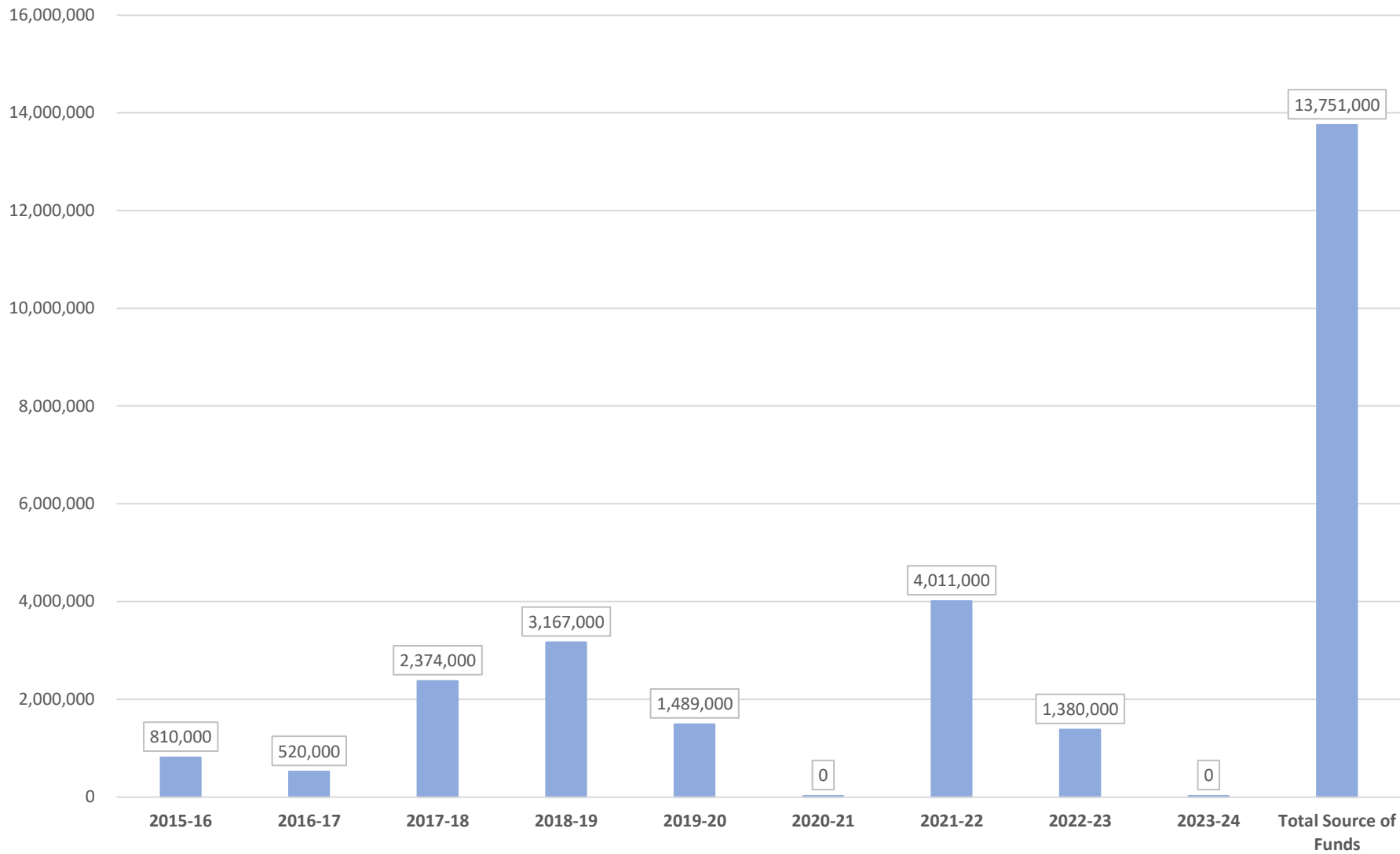
	Base Budget Original	Base Budget Benefits	Base Budget w/ Benefits	Base Budget Percent	Net Operating Budget w/ Benefits	Net Operating Budget Percent
Full-time Equivalent Students (FTES)	8,542					
Source of Funds						
General Fund Appropriations	91,931,300		91,931,300	51.41%	91,931,300	57.09%
State University Tuition Fees	55,835,550		55,835,550	31.22%	55,835,550	34.68%
State University Transfer From Reserves	6,750,000		6,750,000	3.77%	6,750,000	4.19%
State University Transfer From Reserves-unfunded comp	6,500,000		6,500,000	3.63%	6,500,000	4.04%
Net Operating Budget	161,016,850	0	161,016,850	90.04%	161,016,850	100.00%
State University Grants	17,808,000		17,808,000	9.96%		
Base Budget (Source of Funds)	178,824,850	0	178,824,850	100.00%		
Use of Funds						
<i>Academic Affairs</i>						
Salaries and Benefits	49,493,131	26,231,358	75,724,489			
Operating Expenses	1,232,800		1,232,800			
Subtotal Instruction	50,725,931	26,231,358	76,957,289	43.04%	76,957,289	47.79%
Salaries and Benefits	10,914,355	8,379,533	19,293,888			
Operating Expenses	2,097,915		2,097,915			
Total Academic Affairs	63,738,201	34,610,891	98,349,092	55.00%	98,349,092	61.08%
<i>Business and Administrative Services</i>						
Salaries and Benefits	6,061,189	3,212,430	9,273,619			
Operating Expenses	2,305,900		2,305,900			
Subtotal Information Technology Services	8,367,089	3,212,430	11,579,519	6.48%	11,579,519	7.19%
Salaries and Benefits	14,927,169	6,235,606	21,162,775			
Operating Expenses	2,266,560		2,266,560			
Total Business and Administrative Services	25,560,818	9,448,036	35,008,854	19.58%	35,008,854	21.74%
<i>President</i>						
Salaries and Benefits	1,580,247	716,338	2,296,585			
Operating Expenses	361,700		361,700			
Total President	1,941,947	716,338	2,658,285	1.49%	2,658,285	1.65%
<i>Student Affairs</i>						
Salaries and Benefits	4,801,533	2,544,812	7,346,345			
Operating Expenses	803,000		803,000			
Subtotal Athletics	5,604,533	2,544,812	8,149,345	4.56%	8,149,345	5.06%
Salaries and Benefits	3,516,937	1,650,723	5,167,660			
Operating Expenses	964,500		964,500			
Total Student Affairs	10,085,970	4,195,535	14,281,505	7.99%	14,281,505	8.87%
<i>University Advancement</i>						
Salaries and Benefits	2,410,525	1,258,191	3,668,716			
Institutional Costs	0		0			
Total University Advancement	2,410,525	1,258,191	3,668,716	2.05%	3,668,716	2.28%
Cabinet Budget	103,737,461	50,228,992	153,966,453	86.10%	153,966,453	95.62%
<i>Campuswide</i>						
Centralized Benefits	49,859,516	(49,859,516)	0			
Other Institutional Costs *	7,419,873	(369,476)	7,050,397			
Total Campuswide	57,279,389	(50,228,992)	7,050,397	3.94%	7,050,397	4.38%
Net Operating Budget	161,016,850	0	161,016,850	90.04%	161,016,850	100.00%
State University Grants	17,808,000	0	17,808,000	9.96%		
Base Budget (Use of Funds)	178,824,850	0	178,824,850	100.00%		
Total Salaries and Benefits	94,074,562	49,859,516	143,934,078	80.49%		89.39%

* Campuswide insurance, memberships, utilities, deferred maintenance, etc.

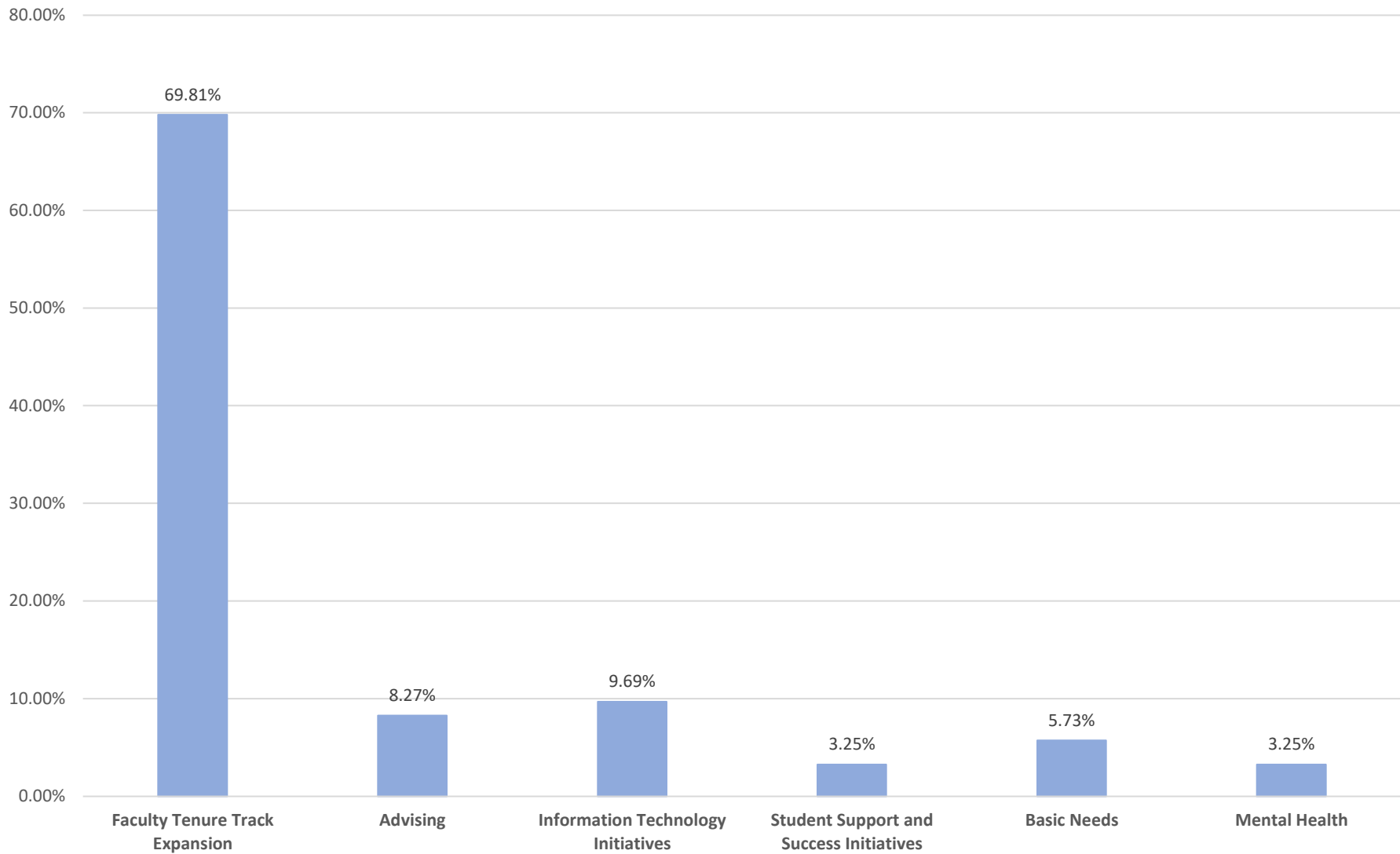
CSU Bakersfield 2023-24 Base Budget Salaries Allocation



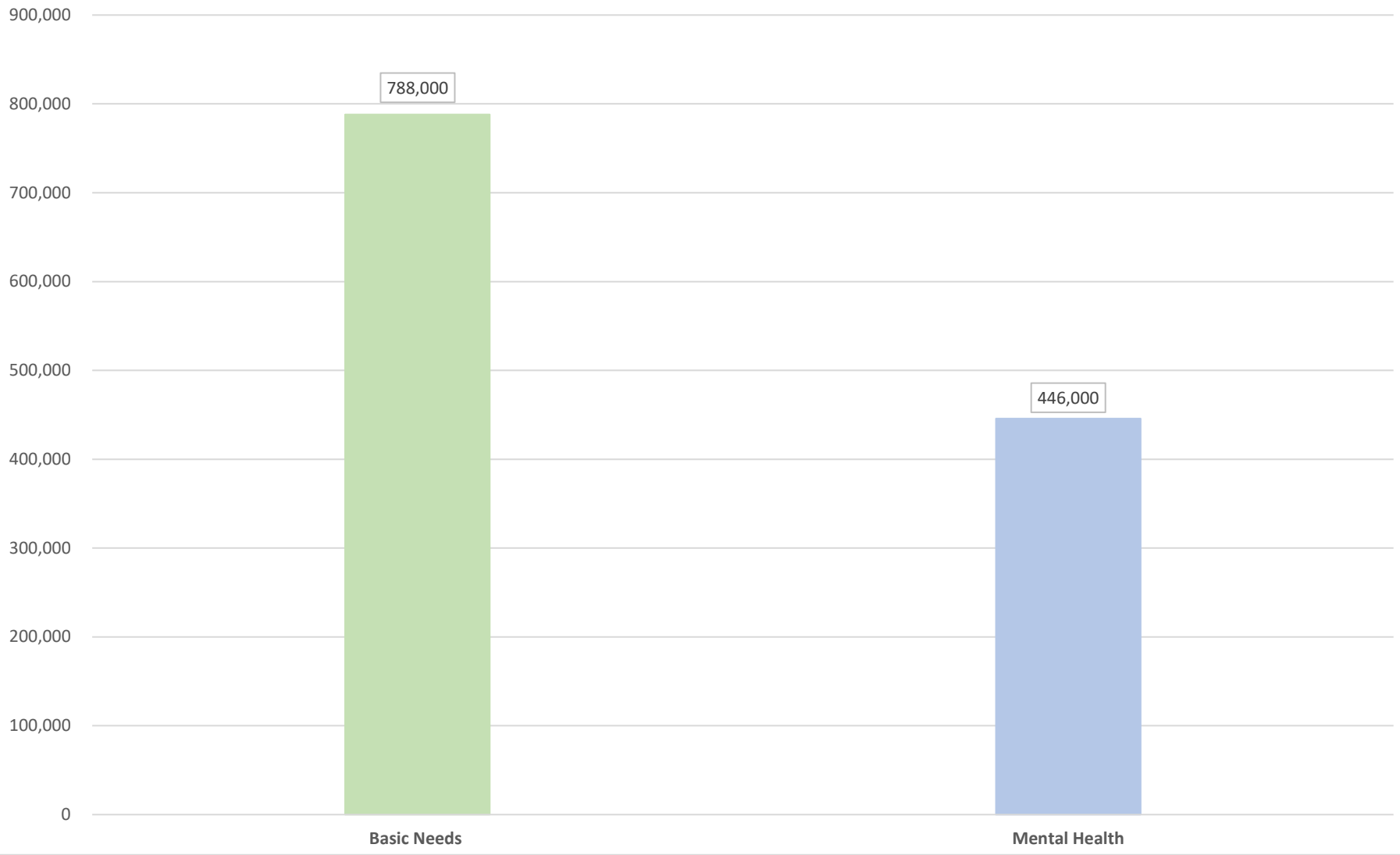
California State University, Bakersfield
Base Budget Graduation Initiative 2025
Source of Funds
As of June 30, 2024



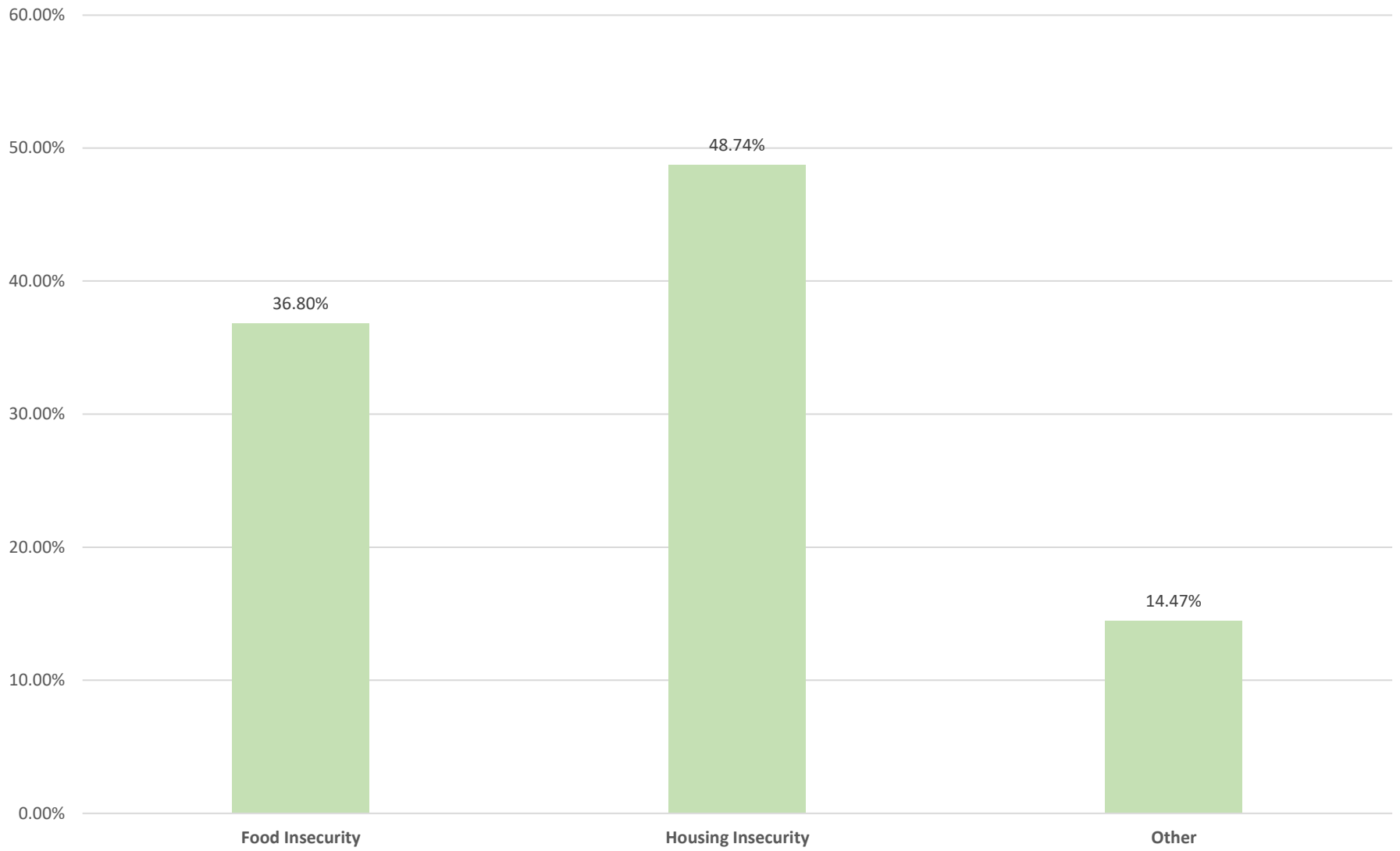
California State University, Bakersfield
Base Budget Graduation Initiative 2025
Use of Funds
As of June 30, 2024



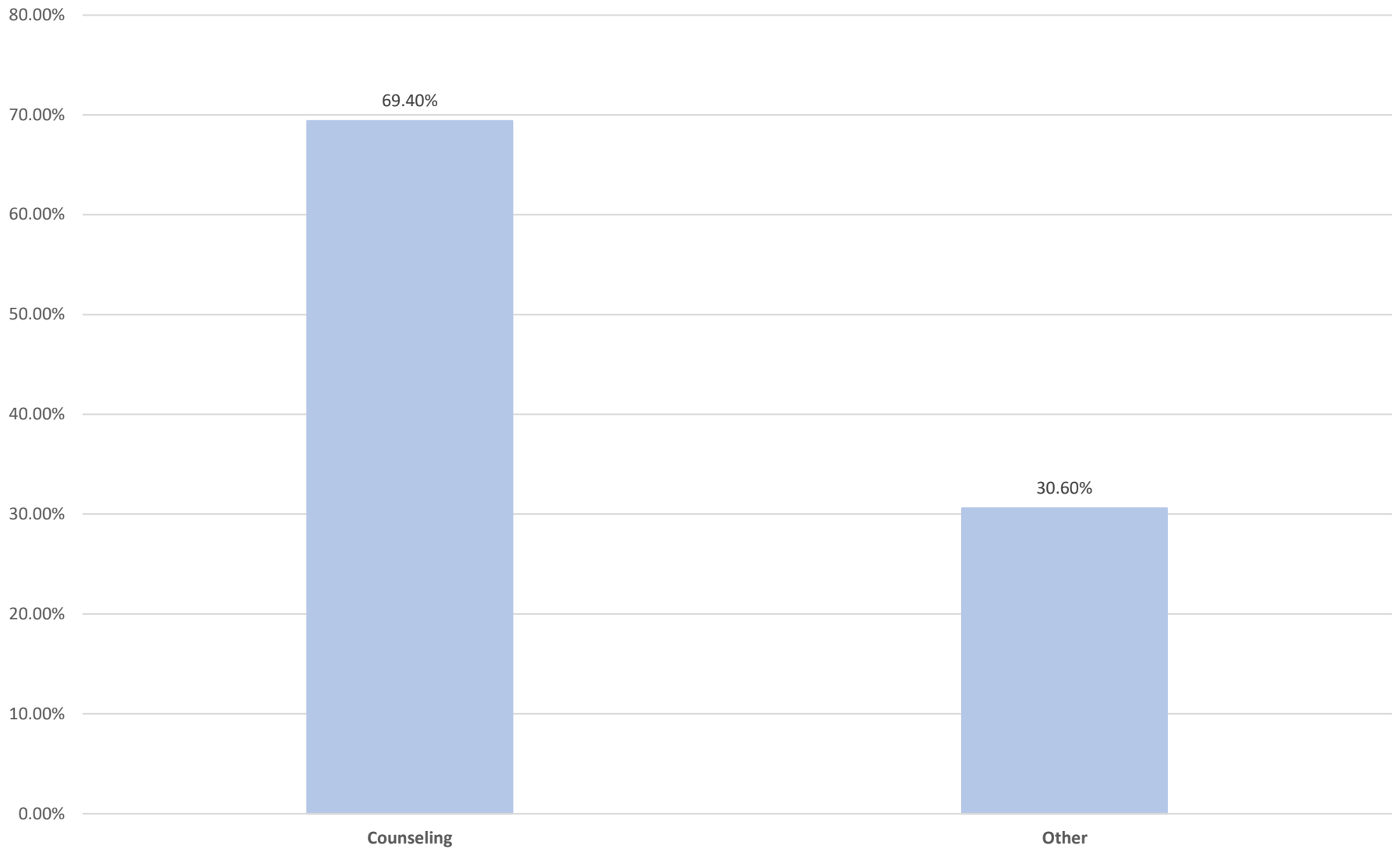
California State University, Bakersfield
Base Budget Graduation Initiative 2025 - allocated to Basic Needs and Mental Health
Source of Funds
As of June 30, 2024



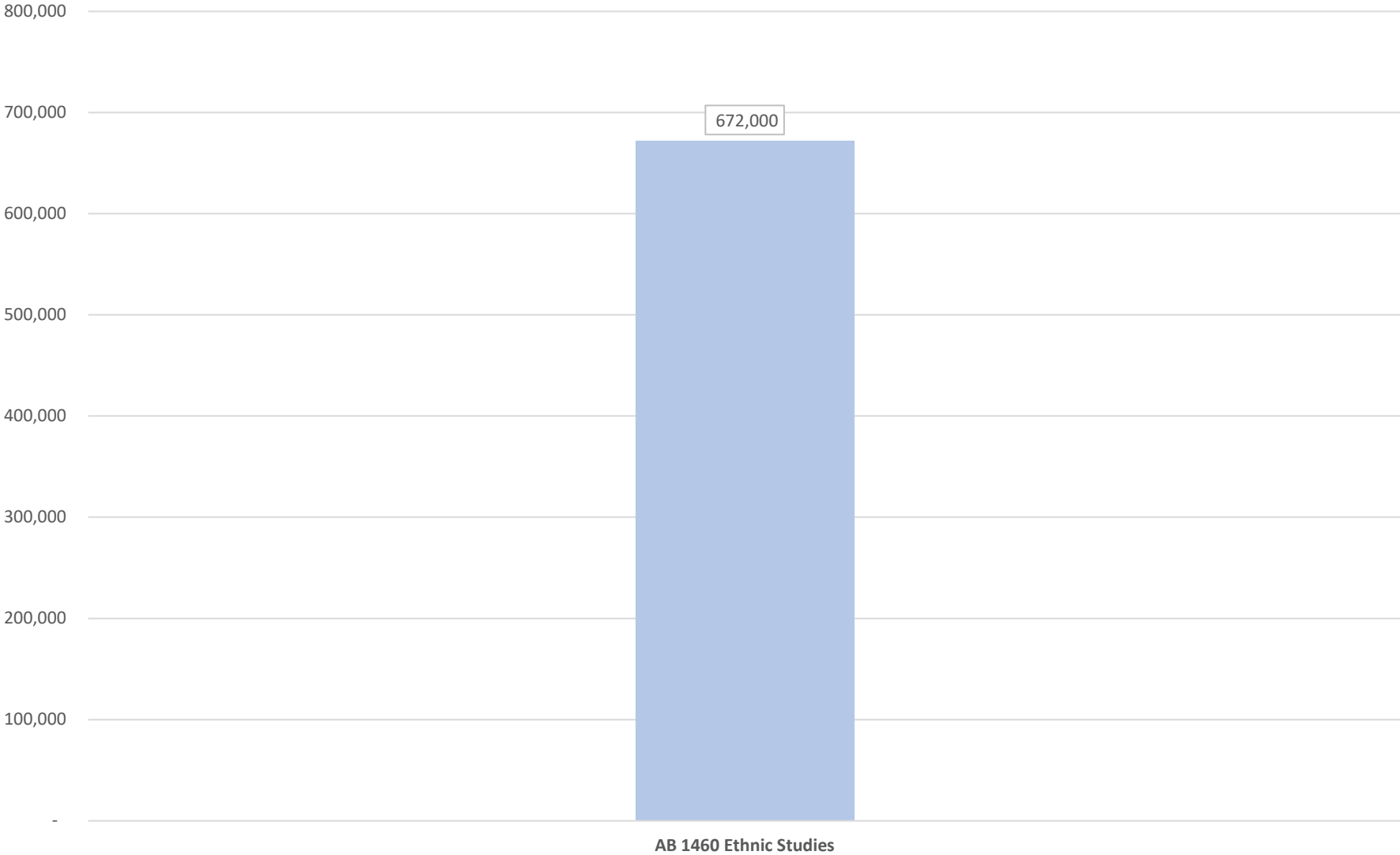
California State University, Bakersfield
Base Budget Graduation Initiative 2025 - allocated to Basic Needs
Use of Funds
As of June 30, 2024



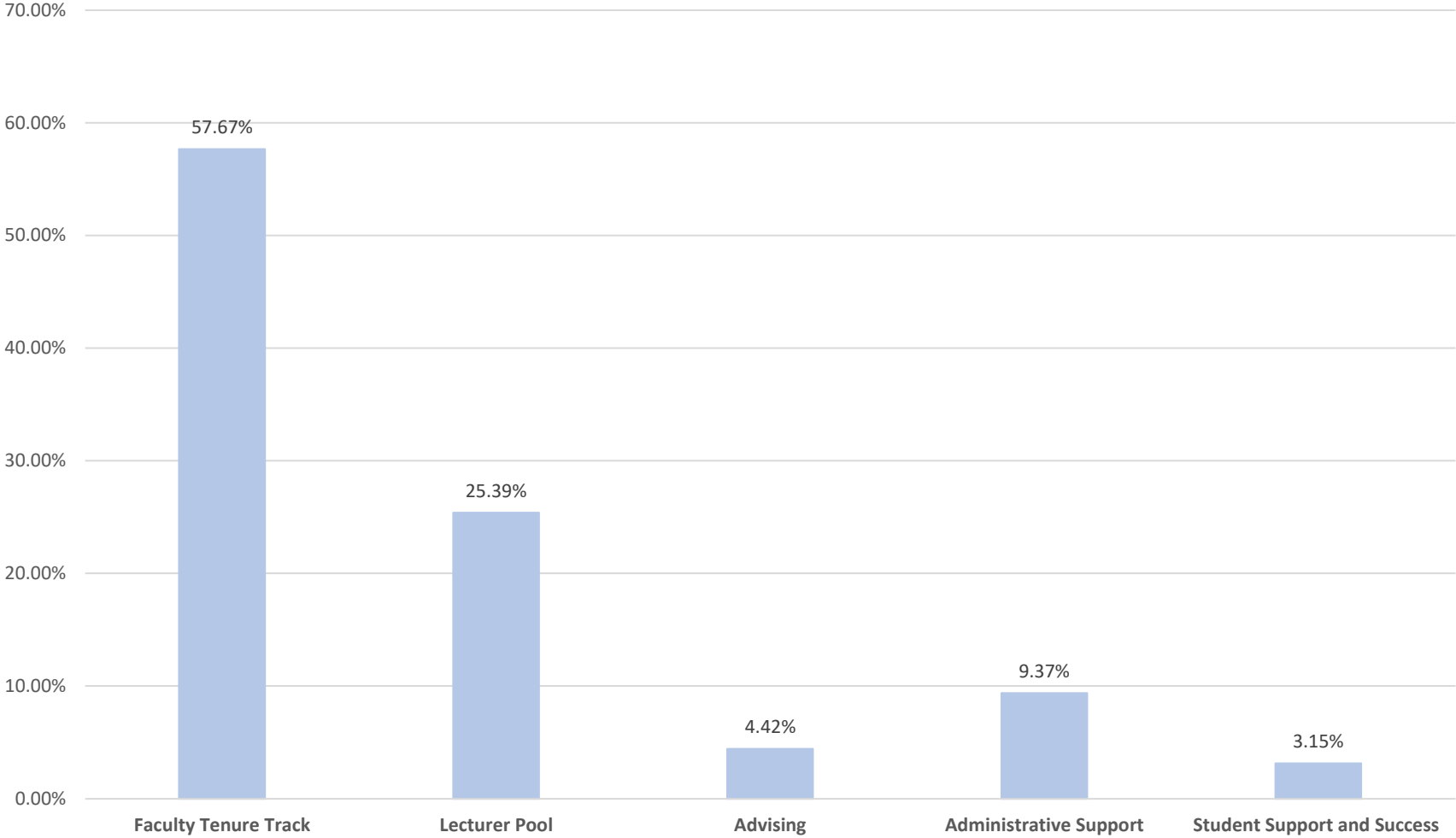
California State University, Bakersfield
Base Budget Graduation Initiative 2025 - allocated to Mental Health
Use of Funds
As of June 30, 2024



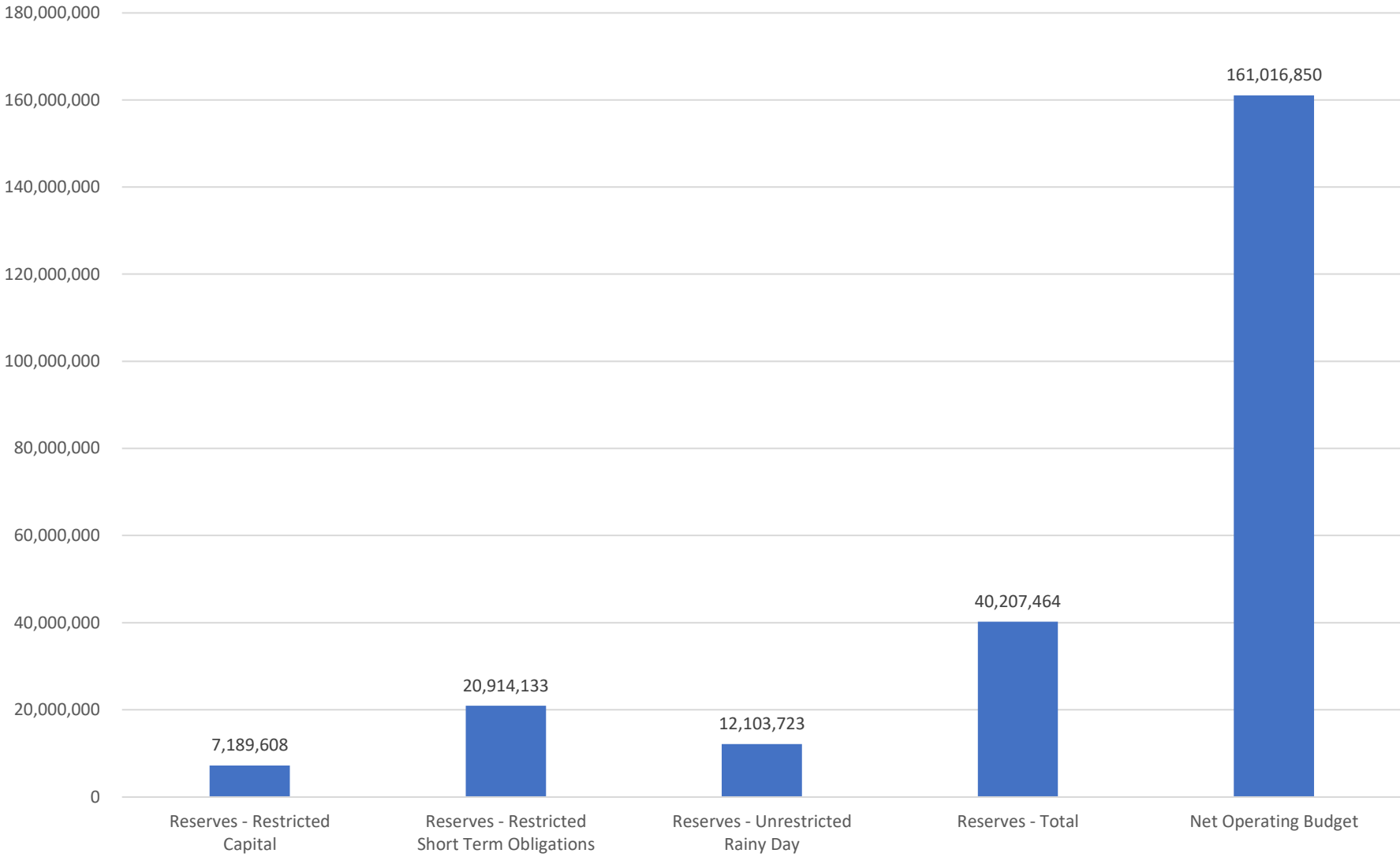
California State University, Bakersfield
Base Budget AB 1460 Ethnic Studies
Source of Funds
As of June 30, 2024



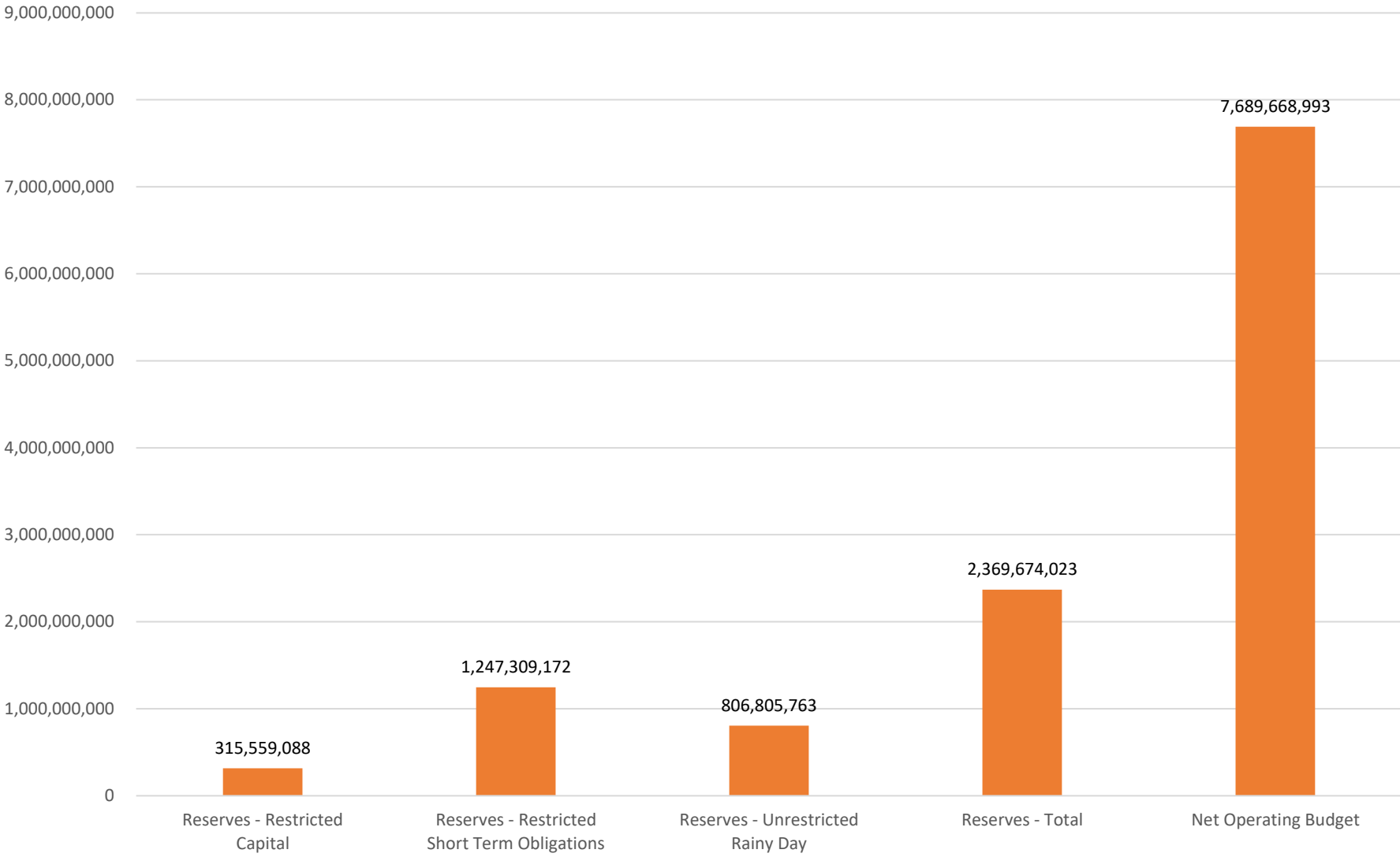
California State University, Bakersfield
Base Budget AB 1460 Ethnic Studies
Use of Funds
As of June 30, 2024



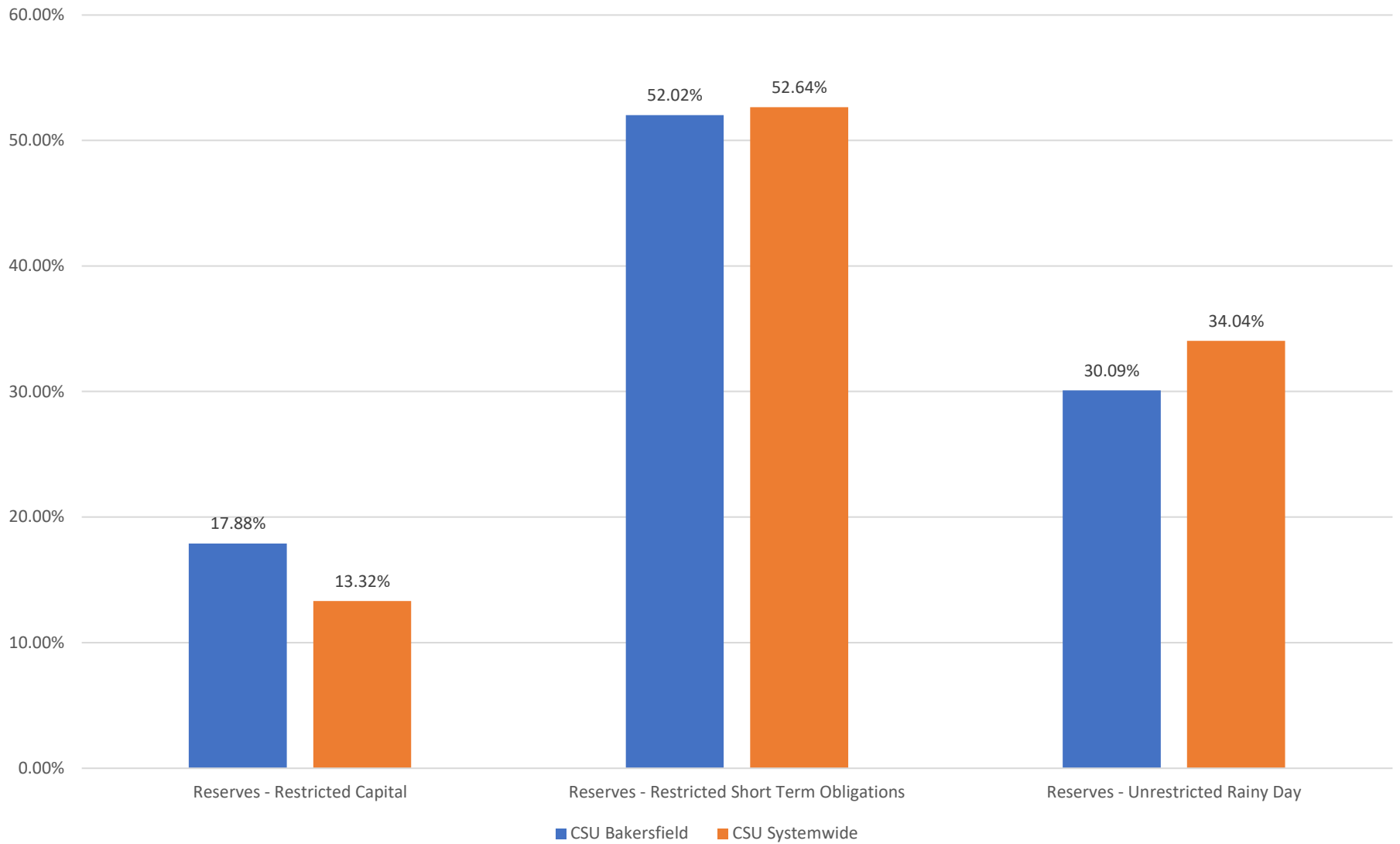
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2024
CSU Bakersfield



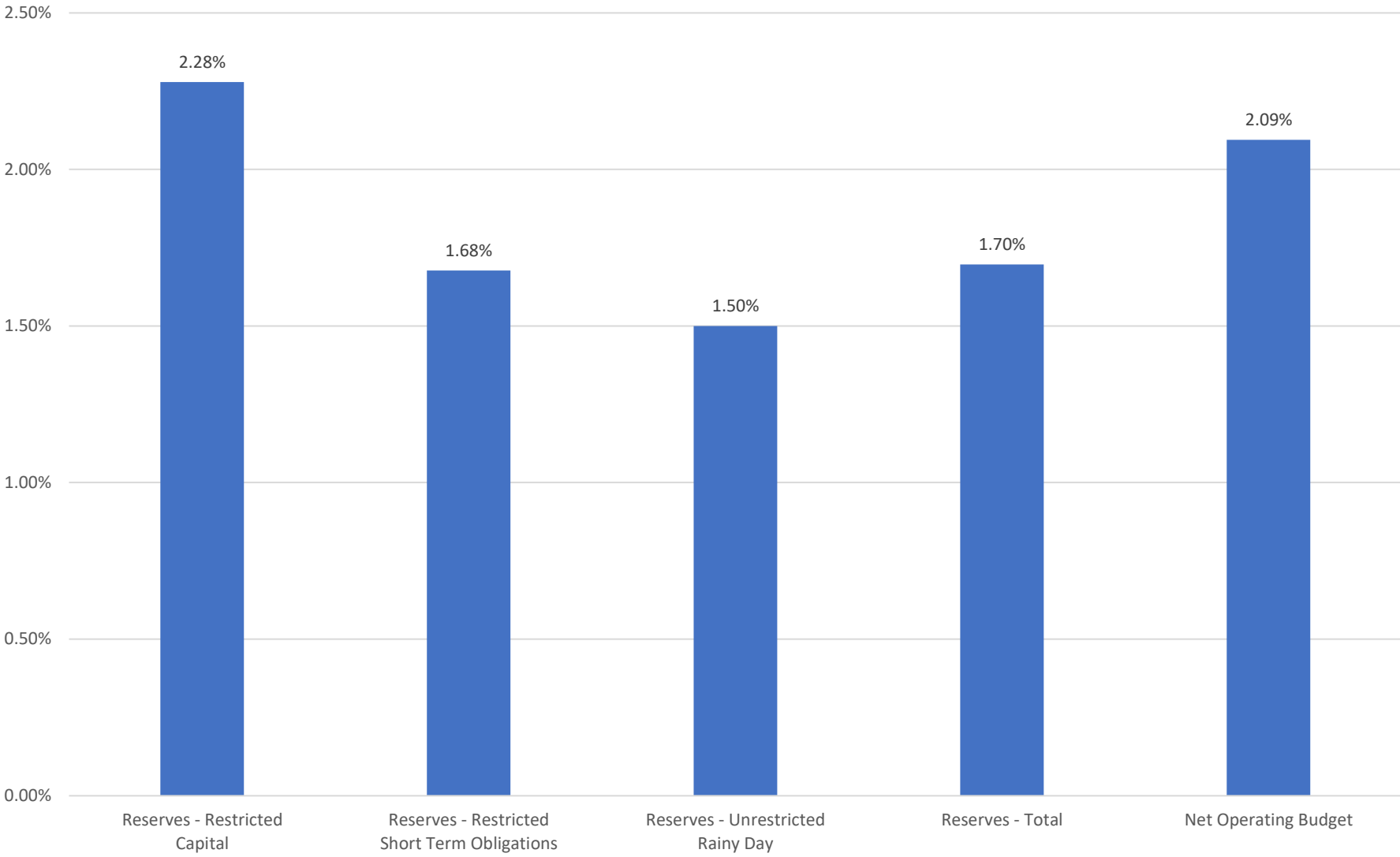
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2024
CSU Systemwide



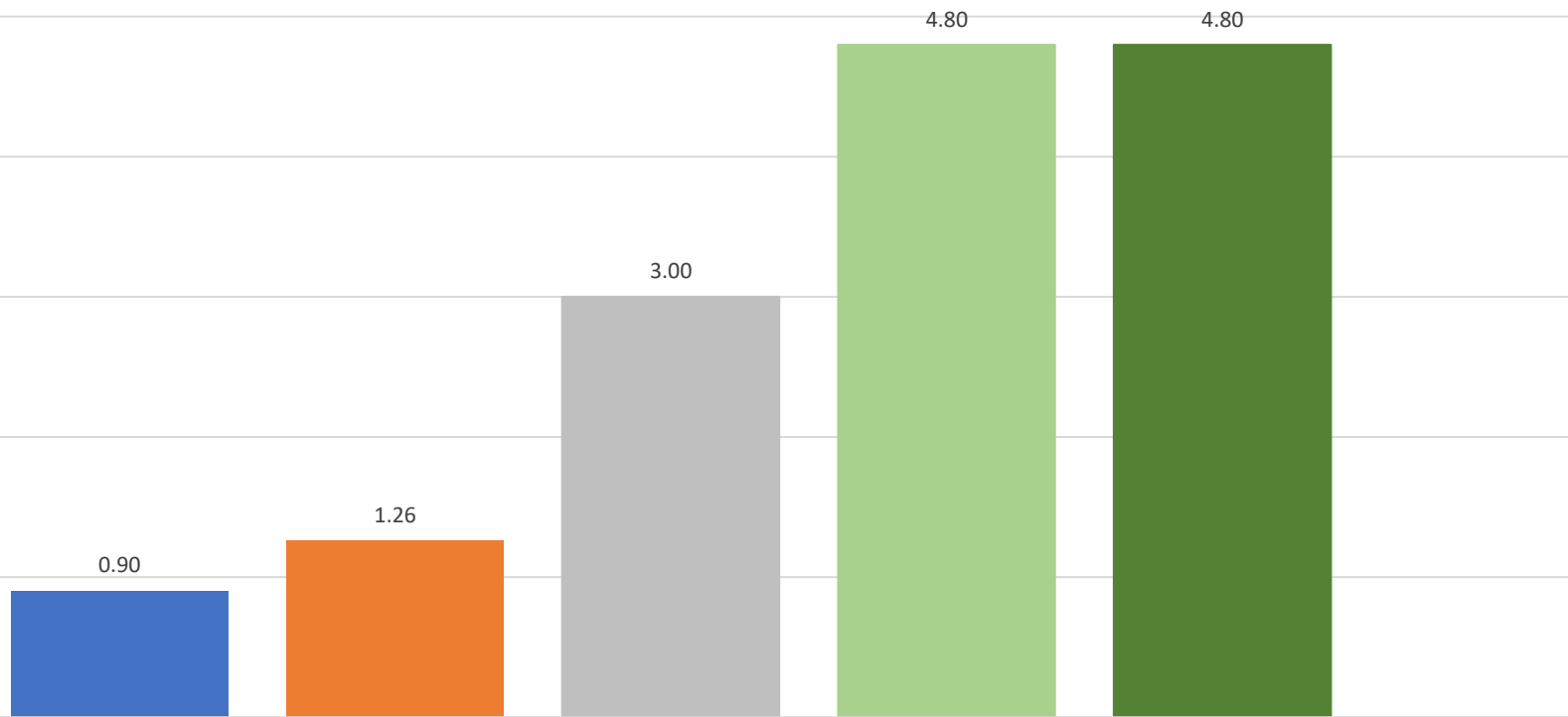
California State University
Operating Reserves Allocation
June 30, 2024
Percent of Reserves



California State University
Operating Reserves and Net Operating Budget
June 30, 2024
CSU Bakersfield percent of CSU Systemwide



California State University
Operating Reserves Allocation
June 30, 2024
Months of Net Operating Budget



- CSU Bakersfield
- CSU Systemwide
- State University of New York System
- Council of Independent Colleges
- Strategic Financial Analysis for Higher Education primary reserve ratio benchmark



Chapter 4

UNIVERSITY SELF SUPPORTING (ENTERPRISE) BUDGETS 2023-2024

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

CSU Bakersfield
Campus Programming Budget
2023-24

Sources of Funds

Campus Programming Fee	199,700
Interest Income	-
Other	-
Total Sources of Funds	199,700

Uses of Funds

Salaries and Benefits	124,100
Operating Expenses	67,100
Cost Recovery to the University	8,500
Transfer to Capital Projects	-
Transfer to Reserves	-
Total Uses of Funds	199,700

Cost Recovery to University

Institutional Support (EO 1000)	-
Utilities	-
Insurance	8,500
Total Cost Recovery to the University	8,500

CSU Bakersfield
Extended Education & Global Outreach Budget
2023-24

Sources of Funds

Program & Course Fees	4,759,900
Interest Income	240,100
Other	-
Total Sources of Funds	5,000,000

Uses of Funds

Salaries and Benefits	3,686,100
Operating Expenses	947,800
Cost Recovery to the University	366,100
Transfer to Capital Projects	-
Transfer to Reserves	-
Total Uses of Funds	5,000,000

Cost Recovery to University

Institutional Support (EO 1000)	316,000
Utilities	16,500
Insurance	33,600
Total Cost Recovery to the University	366,100

**CSU Bakersfield
Health Service Budget**

2023-24

	Health Center	Counseling Center
<u>Sources of Funds</u>		
Health Service Fee	3,131,100	415,300
Interest Income	37,200	-
Other	-	-
Total Sources of Funds	3,168,300	415,300
 <u>Uses of Funds</u>		
Salaries and Benefits	2,865,400	388,300
Operating Expenses	189,100	22,000
Cost Recovery to the University	113,800	5,000
Transfer to Capital Projects	-	-
Transfer to Reserves	-	-
Total Uses of Funds	3,168,300	415,300
 <u>Cost Recovery to University</u>		
Institutional Support (EO 1000)	88,400	-
Utilities	-	-
Insurance	25,400	5,000
Total Cost Recovery to the University	113,800	5,000

**CSU Bakersfield
Lottery Budget
2023-24**

Sources of Funds

Lottery Allocation	968,000
Total Sources of Funds	968,000

Uses of Funds

Teacher Recruitment	-
Instructional Equipment	388,300
Scholarships	471,000
Honors Program	25,000
Hispanic Association of Colleges & Universities	81,400
Cost Recovery to the University	2,300
Transfer to Capital Projects	-
Transfer to Reserves	-
Total Uses of Funds	968,000

Cost Recovery to University

Institutional Support (EO 1000)	1,100
Utilities	-
Insurance	1,200
Total Cost Recovery to the University	2,300

**CSU Bakersfield
Parking Budget
2023-24**

<u>Sources of Funds</u>	<u>Fees</u>	<u>Fines & Forfeitures</u>
Parking Fee	1,038,800	-
Parking Fines	-	50,400
Bus Passes	-	1,400
Guest Parking	239,600	-
Interest Income	55,600	11,600
Other	86,000	-
Total Sources of Funds	1,420,000	63,400
<u>Uses of Funds</u>		
Salaries and Benefits	907,100	-
Operating Expenses	418,500	63,400
Cost Recovery to the University	94,400	-
Transfer to Capital Projects	-	-
Transfer to Reserves	-	-
Total Uses of Funds	1,420,000	63,400
<u>Cost Recovery to University</u>		
Institutional Support (EO 1000)	73,400	-
Utilities	10,600	-
Insurance	10,400	-
Total Cost Recovery to the University	94,400	-



Chapter 5

UNIVERSITY BASE BUDGET (GENERAL) FUNDS 2023-2024

- 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 2023-2024

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	532,228	532,228
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	606 - Travel	130,000	130,000
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	613 - Contractual Services Group	50,000	50,000
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	616 - Information Technology Costs	305,000	348,657
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	660 - Misc. Operating Expenses	448,719	441,469
		D10005 - Acad Affair Instruction Total		1,465,947	1,502,354
D10000 - Provost	D10010 - VP Academic Affairs	D10020 - Academic Senate	601 - Regular Salaries and Wages	67,410	67,410
D10000 - Provost	D10010 - VP Academic Affairs	D10020 - Academic Senate	604 - Communications	180	180
D10000 - Provost	D10010 - VP Academic Affairs	D10020 - Academic Senate	660 - Misc. Operating Expenses	3,688	3,688
		D10020 - Academic Senate Total		71,278	71,278
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	601 - Regular Salaries and Wages	284,828	284,828
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	604 - Communications	1,260	1,260
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	606 - Travel	7,000	7,000
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	616 - Information Technology Costs	600	600
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	660 - Misc. Operating Expenses	16,140	16,140
		D10040 - Faculty Teach & Learn Center Total		309,828	309,828
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	601 - Regular Salaries and Wages	53,500	53,500
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	604 - Communications	180	180
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	660 - Misc. Operating Expenses	32,320	32,320
		D10050 - Kegley Institute Total		86,000	86,000
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	601 - Regular Salaries and Wages	632,621	632,621
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	604 - Communications	1,950	1,950
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	606 - Travel	9,700	9,700
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	613 - Contractual Services Group	85	85
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	660 - Misc. Operating Expenses	13,342	13,342
		D10091 - Provost Total		657,698	657,698
		D10010 - VP Academic Affairs Total		2,590,751	2,627,158
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	601 - Regular Salaries and Wages	477,876	477,876
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	604 - Communications	600	600
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	606 - Travel	2,500	2,500
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	616 - Information Technology Costs	8,000	16,000
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	660 - Misc. Operating Expenses	5,743	5,743
		D10010 - Faculty Affairs Total		494,719	502,719
		D10020 - Faculty Affairs Total		494,719	502,719
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	601 - Regular Salaries and Wages	549,187	549,187
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	604 - Communications	1,400	1,400
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	606 - Travel	25,275	25,275
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	616 - Information Technology Costs	6,000	14,755
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	660 - Misc. Operating Expenses	31,900	31,900
		D10110 - Arts & Humanities Admin Total		613,762	622,517
D10000 - Provost	D10100 - Arts & Humanities	D10116 - A&H Advising	601 - Regular Salaries and Wages	212,440	212,440
D10000 - Provost	D10100 - Arts & Humanities	D10116 - A&H Advising	660 - Misc. Operating Expenses	2,664	2,664
		D10116 - A&H Advising Total		215,104	215,104
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	601 - Regular Salaries and Wages	1,294,463	1,294,463
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	604 - Communications	300	300
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	606 - Travel	200	200
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	619 - Equipment Group	900	900
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	660 - Misc. Operating Expenses	6,925	6,925
		D10120 - Art Total		1,302,788	1,302,788
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	601 - Regular Salaries and Wages	961,271	961,271
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	604 - Communications	100	100
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	606 - Travel	200	200
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	616 - Information Technology Costs	550	550
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	660 - Misc. Operating Expenses	3,920	3,920
		D10130 - Music Total		966,041	966,041
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	601 - Regular Salaries and Wages	834,980	834,980
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	604 - Communications	500	500
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	606 - Travel	100	100
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	616 - Information Technology Costs	50	50
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	660 - Misc. Operating Expenses	3,220	3,220
		D10135 - Theatre Total		838,850	838,850
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	601 - Regular Salaries and Wages	2,124,765	2,124,765
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	604 - Communications	1,785	1,785
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	606 - Travel	9,356	9,356
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	616 - Information Technology Costs	0	2,658
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	619 - Equipment Group	2,974	2,974
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	660 - Misc. Operating Expenses	8,669	8,669
		D10150 - English Total		2,147,549	2,150,207
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	601 - Regular Salaries and Wages	743,595	743,595
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	604 - Communications	700	700
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	606 - Travel	200	200
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	617 - Services from Other Funds/Agencies Group	100	100
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	660 - Misc. Operating Expenses	2,152	2,152
		D10160 - Modern Languages & Lit Total		746,747	746,747
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	601 - Regular Salaries and Wages	1,467,040	1,467,040
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	604 - Communications	600	600
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	616 - Information Technology Costs	0	1,246
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	619 - Equipment Group	400	400
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	660 - Misc. Operating Expenses	10,400	10,400
		D10170 - Communications Total		1,478,440	1,479,686
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	601 - Regular Salaries and Wages	1,054,288	1,054,288
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	604 - Communications	2,120	2,120
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	606 - Travel	1,200	1,200

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D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	660 - Misc. Operating Expenses	5,560	5,560
		D10190 - History Total		1,063,168	1,063,168
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	601 - Regular Salaries and Wages	928,029	928,029
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	604 - Communications	1,370	1,370
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	606 - Travel	1,300	1,300
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	660 - Misc. Operating Expenses	6,390	6,390
		D10210 - Philosophy Total		937,089	937,089
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	601 - Regular Salaries and Wages	497,794	497,794
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	604 - Communications	750	750
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	606 - Travel	500	500
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	660 - Misc. Operating Expenses	4,370	4,370
		D10215 - Religious Studies Total		503,414	503,414
		D10100 - Arts & Humanities Total		10,812,952	10,825,612
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	601 - Regular Salaries and Wages	813,012	813,012
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	604 - Communications	11,240	11,240
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	606 - Travel	8,800	8,800
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	616 - Information Technology Costs	3,705	4,881
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	660 - Misc. Operating Expenses	18,234	18,234
		D10910 - Antelope Valley Total		854,991	856,167
		D10200 - Antelope Valley Total		854,991	856,167
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	601 - Regular Salaries and Wages	651,548	651,548
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	604 - Communications	1,182	1,182
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	606 - Travel	7,000	7,000
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	616 - Information Technology Costs	350	4,536
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	660 - Misc. Operating Expenses	14,300	15,216
		D10301 - NSME Admin Total		674,380	679,482
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10302 - NSME Instruction Tech Support	601 - Regular Salaries and Wages	244,869	244,869
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		246,069	246,069
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	601 - Regular Salaries and Wages	164,302	164,302
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	606 - Travel	17,000	17,000
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	613 - Contractual Services Group	5,000	5,000
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	616 - Information Technology Costs	25,000	30,056
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	619 - Equipment Group	31,000	31,000
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	660 - Misc. Operating Expenses	51,500	51,500
		D10305 - NSME:Instrctnl & Rsrch Support Total		293,802	298,858
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	601 - Regular Salaries and Wages	2,262,374	2,262,374
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	604 - Communications	100	100
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	605 - Utilities Group	357	357
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	660 - Misc. Operating Expenses	46,392	47,135
		D10310 - Biology Total		2,309,223	2,309,966
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	601 - Regular Salaries and Wages	1,413,294	1,413,294
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	605 - Utilities Group	80	80
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	606 - Travel	500	500
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	616 - Information Technology Costs	200	200
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	660 - Misc. Operating Expenses	25,543	29,219
		D10320 - Chemistry & Biochemistry Total		1,439,617	1,443,293
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	601 - Regular Salaries and Wages	2,101,901	2,101,901
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	604 - Communications	100	100
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	606 - Travel	200	200
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	613 - Contractual Services Group	5,000	7,055
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	616 - Information Technology Costs	7,000	10,418
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	619 - Equipment Group	500	500
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	660 - Misc. Operating Expenses	19,215	19,215
		D10330 - Comp & Elect Eng/Comp Sci Total		2,133,916	2,139,389
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	601 - Regular Salaries and Wages	106,294	106,294
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	604 - Communications	600	600
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	606 - Travel	1,000	1,000
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	660 - Misc. Operating Expenses	900	900
		D10340 - NSME Outreach & Grants Support Total		108,794	108,794
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	601 - Regular Salaries and Wages	2,379,979	2,379,979
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	604 - Communications	700	700
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	606 - Travel	7,000	7,000
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	613 - Contractual Services Group	160	160
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	616 - Information Technology Costs	2,000	2,000
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	660 - Misc. Operating Expenses	12,672	12,672
		D10360 - Mathematics Total		2,402,511	2,402,511
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	601 - Regular Salaries and Wages	326,049	326,049
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	616 - Information Technology Costs	350	350
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	619 - Equipment Group	500	500
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	660 - Misc. Operating Expenses	4,150	4,150
		D10365 - NSME Advising Total		331,049	331,049
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	601 - Regular Salaries and Wages	2,359,845	2,359,845
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	604 - Communications	60	60
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	606 - Travel	2,000	2,000
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	613 - Contractual Services Group	20	20
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	616 - Information Technology Costs	1,000	2,721
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	660 - Misc. Operating Expenses	17,971	17,971
		D10370 - Nursing Total		2,380,896	2,382,617
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	601 - Regular Salaries and Wages	1,418,823	1,418,823
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	604 - Communications	3,500	3,500
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	606 - Travel	1,200	1,200
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	616 - Information Technology Costs	200	200

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D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	660 - Misc. Operating Expenses	12,887	13,630
		D10380 - Geological Sciences Total		1,436,610	1,437,353
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	601 - Regular Salaries and Wages	1,320,956	1,320,956
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	604 - Communications	100	100
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	606 - Travel	1,000	1,000
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	616 - Information Technology Costs	2,500	2,500
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	660 - Misc. Operating Expenses	14,847	14,847
		D10390 - Physics and Engineering Total		1,339,403	1,339,403
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	601 - Regular Salaries and Wages	128,836	128,836
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	606 - Travel	2,000	2,000
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	660 - Misc. Operating Expenses	3,000	3,000
		D10393 - CA Energy Research Center Total		133,836	133,836
		D10300 - Nat Science Math & Engineer Total		15,230,106	15,252,621
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	601 - Regular Salaries and Wages	656,611	656,611
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	604 - Communications	4,438	4,438
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	608 - Library Acquisitions	6,850	6,850
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	613 - Contractual Services Group	18	18
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	616 - Information Technology Costs	11,400	11,400
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	660 - Misc. Operating Expenses	85,631	86,153
		D10401 - BPA-Admin Total		764,948	765,470
D10000 - Provost	D10400 - Business & Public Admin	D10405 - BPA Instruction	601 - Regular Salaries and Wages	826,323	826,323
		D10405 - BPA Instruction Total		826,323	826,323
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	601 - Regular Salaries and Wages	1,404,344	1,404,344
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	604 - Communications	2,454	2,454
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	616 - Information Technology Costs	4,800	4,800
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	660 - Misc. Operating Expenses	21,593	21,593
		D10410 - Finance & Accounting Total		1,433,191	1,433,191
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	601 - Regular Salaries and Wages	971,669	971,669
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	604 - Communications	2,615	2,615
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	616 - Information Technology Costs	4,300	4,300
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	660 - Misc. Operating Expenses	5,908	5,908
		D10420 - Applied Economics Total		984,492	984,492
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	601 - Regular Salaries and Wages	2,609,176	2,609,176
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	604 - Communications	4,040	4,040
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	613 - Contractual Services Group	18	18
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	616 - Information Technology Costs	6,300	6,691
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	617 - Services from Other Funds/Agencies Group	6,344	6,344
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	660 - Misc. Operating Expenses	20,442	20,442
		D10430 - Management & Marketing Total		2,646,320	2,646,711
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	601 - Regular Salaries and Wages	895,496	895,496
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	604 - Communications	2,487	2,487
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	616 - Information Technology Costs	7,650	9,875
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	660 - Misc. Operating Expenses	3,701	3,701
		D10450 - Public Administration Total		909,334	911,559
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	601 - Regular Salaries and Wages	245,511	245,511
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	604 - Communications	2,210	2,210
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	660 - Misc. Operating Expenses	5,734	5,734
		D10451 - BPA Advising Total		253,455	253,455
D10000 - Provost	D10400 - Business & Public Admin	D10452 - BPA Outreach	604 - Communications	365	365
D10000 - Provost	D10400 - Business & Public Admin	D10452 - BPA Outreach	660 - Misc. Operating Expenses	25,000	25,000
		D10452 - BPA Outreach Total		25,365	25,365
		D10400 - Business & Public Admin Total		7,843,428	7,846,566
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	601 - Regular Salaries and Wages	1,160,722	1,160,722
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	604 - Communications	1,000	1,000
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	660 - Misc. Operating Expenses	14,480	14,480
		D10140 - Criminal Justice Total		1,176,202	1,176,202
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	601 - Regular Salaries and Wages	283,068	283,068
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	604 - Communications	900	900
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	660 - Misc. Operating Expenses	1,725	1,725
		D10200 - Liberal Studies Total		285,693	285,693
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	601 - Regular Salaries and Wages	771,091	771,091
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	604 - Communications	12	12
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	606 - Travel	500	500
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	660 - Misc. Operating Expenses	3,920	3,920
		D10220 - Political Science Total		775,523	775,523
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	601 - Regular Salaries and Wages	1,857,589	1,857,589
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	604 - Communications	500	500
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	606 - Travel	5,500	5,500
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	616 - Information Technology Costs	2,000	6,820
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	660 - Misc. Operating Expenses	5,650	5,650
		D10230 - Psychology Total		1,871,239	1,876,059
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	601 - Regular Salaries and Wages	996,451	996,451
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	604 - Communications	100	100
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	606 - Travel	600	600
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	660 - Misc. Operating Expenses	4,855	4,855
		D10240 - Social Work Total		1,002,006	1,002,006
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	601 - Regular Salaries and Wages	1,405,180	1,405,180
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	604 - Communications	4,500	4,500
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	606 - Travel	1,000	1,000
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	616 - Information Technology Costs	0	217
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	660 - Misc. Operating Expenses	13,150	13,150
		D10250 - Sociology Total		1,423,830	1,424,047
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	601 - Regular Salaries and Wages	341,715	341,715

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D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	604 - Communications	100	100
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	606 - Travel	800	800
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	616 - Information Technology Costs	250	250
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	660 - Misc. Operating Expenses	1,867	1,867
		D10255 - Anthropology Total		344,732	344,732
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	601 - Regular Salaries and Wages	738,109	738,109
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	604 - Communications	1,500	1,500
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	606 - Travel	12,000	12,000
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	613 - Contractual Services Group	40	40
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	660 - Misc. Operating Expenses	12,710	12,710
		D10501 - SSE Admin Total		764,359	764,359
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	601 - Regular Salaries and Wages	666,384	666,384
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	606 - Travel	35,000	35,000
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	613 - Contractual Services Group	500	500
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	616 - Information Technology Costs	17,394	23,451
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	619 - Equipment Group	30,000	30,000
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	660 - Misc. Operating Expenses	94,670	102,282
		D10505 - SSE Instruction Total		843,948	857,617
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	601 - Regular Salaries and Wages	783,519	783,519
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	604 - Communications	400	400
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	606 - Travel	4,000	4,000
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	616 - Information Technology Costs	500	500
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	660 - Misc. Operating Expenses	6,521	6,521
		D10510 - Advanced Education Total		794,940	794,940
D10000 - Provost	D10500 - Social Sciences & Education	D10516 - Doctorate in Education	601 - Regular Salaries and Wages	158,565	158,565
		D10516 - Doctorate in Education Total		158,565	158,565
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	601 - Regular Salaries and Wages	2,002,965	2,002,965
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	604 - Communications	1,500	1,500
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	606 - Travel	16,000	16,000
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	660 - Misc. Operating Expenses	17,200	17,200
		D10520 - Teacher Education Total		2,037,665	2,037,665
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	601 - Regular Salaries and Wages	725,189	725,189
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	604 - Communications	10	10
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	606 - Travel	2,000	2,000
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	660 - Misc. Operating Expenses	5,116	5,116
		D10525 - Child, Adolesc, Family Study Total		732,315	732,315
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	601 - Regular Salaries and Wages	1,185,982	1,185,982
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	604 - Communications	20	20
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	613 - Contractual Services Group	30	30
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	616 - Information Technology Costs	1,000	1,000
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	660 - Misc. Operating Expenses	10,306	10,306
		D10530 - Kinesiology Total		1,197,338	1,197,338
D10000 - Provost	D10500 - Social Sciences & Education	D10540 - Special Education	601 - Regular Salaries and Wages	589,566	589,566
		D10540 - Special Education Total		589,566	589,566
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	601 - Regular Salaries and Wages	579,349	579,349
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	604 - Communications	1,700	1,700
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	660 - Misc. Operating Expenses	4,600	4,600
		D10555 - SSE Advising Total		585,649	585,649
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	601 - Regular Salaries and Wages	352,069	352,069
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	616 - Information Technology Costs	0	2,102
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	660 - Misc. Operating Expenses	2,396	27,721
		D10622 - Ethnic Studies Total		354,465	381,892
		D10500 - Social Sciences & Education Total		14,938,035	14,984,168
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	601 - Regular Salaries and Wages	3,274	3,274
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	660 - Misc. Operating Expenses	1,000	1,000
		D10161 - Interdisciplinary Total		4,274	4,274
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	601 - Regular Salaries and Wages	298,463	298,463
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	604 - Communications	1,512	1,512
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	606 - Travel	2,000	2,000
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	619 - Equipment Group	500	500
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	660 - Misc. Operating Expenses	5,988	5,988
		D10610 - Academics Program Advising Total		308,463	308,463
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	601 - Regular Salaries and Wages	688,154	688,154
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	604 - Communications	2,020	2,020
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	606 - Travel	6,000	6,000
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	619 - Equipment Group	1,000	1,000
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	660 - Misc. Operating Expenses	8,116	8,116
		D10630 - Academic Programs Admin Total		705,290	705,290
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	601 - Regular Salaries and Wages	68,384	68,384
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	604 - Communications	756	756
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	606 - Travel	4,000	4,000
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	660 - Misc. Operating Expenses	5,244	5,244
		D10640 - Graduate Student Advising Total		78,384	78,384
		D10600 - Academic Programs Total		1,096,411	1,096,411
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	601 - Regular Salaries and Wages	691,071	691,071
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	604 - Communications	2	2
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	606 - Travel	100	100
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	616 - Information Technology Costs	1,500	1,500
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	660 - Misc. Operating Expenses	5,730	5,730
		D10710 - GRASP Admin Total		698,403	698,403
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10720 - Research & Creative Activity	606 - Travel	45,000	45,000
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10720 - Research & Creative Activity	660 - Misc. Operating Expenses	25,000	25,000
D10000 - Provost		D10720 - Research & Creative Activity Total		70,000	70,000

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	D10700 - Graduate Res & Sponsor Prog Total			768,403	768,403
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - Extend Educ & Global Outreach	601 - Regular Salaries and Wages	57,484	57,484
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - Extend Educ & Global Outreach	606 - Travel	6,000	6,000
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - Extend Educ & Global Outreach	619 - Equipment Group	1,000	1,000
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - Extend Educ & Global Outreach	660 - Misc. Operating Expenses	3,859	3,859
		D10931 - Extend Educ & Global Outreach Total		68,343	68,343
	D10900 - Extend Educ & Global Outreach Total			68,343	68,343
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	601 - Regular Salaries and Wages	716,536	716,536
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	604 - Communications	2,050	2,050
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	606 - Travel	2,850	2,850
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	616 - Information Technology Costs	150	1,545
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	617 - Services from Other Funds/Agencies Group	7,400	7,400
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	660 - Misc. Operating Expenses	2,246	2,246
		D20020 - Inst Research Plan Assessment Total		731,232	732,627
	D20020 - Inst Research Plan Assessment Total			731,232	732,627
D10000 - Provost	D22200 - Library	D22200 - Library Admin	601 - Regular Salaries and Wages	2,491,382	2,491,382
D10000 - Provost	D22200 - Library	D22200 - Library Admin	604 - Communications	9,500	9,500
D10000 - Provost	D22200 - Library	D22200 - Library Admin	606 - Travel	22,400	22,400
D10000 - Provost	D22200 - Library	D22200 - Library Admin	613 - Contractual Services Group	200	704
D10000 - Provost	D22200 - Library	D22200 - Library Admin	616 - Information Technology Costs	300	5,658
D10000 - Provost	D22200 - Library	D22200 - Library Admin	619 - Equipment Group	0	8,100
D10000 - Provost	D22200 - Library	D22200 - Library Admin	660 - Misc. Operating Expenses	8,950	9,844
		D22200 - Library Admin Total		2,532,732	2,547,588
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	616 - Information Technology Costs	2,200	2,200
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	660 - Misc. Operating Expenses	8,137	8,137
		D22210 - Library Circulation Total		10,337	10,337
D10000 - Provost	D22200 - Library	D22220 - Library General	606 - Travel	300	300
D10000 - Provost	D22200 - Library	D22220 - Library General	613 - Contractual Services Group	106,920	106,920
D10000 - Provost	D22200 - Library	D22220 - Library General	616 - Information Technology Costs	4,100	6,275
D10000 - Provost	D22200 - Library	D22220 - Library General	660 - Misc. Operating Expenses	12,592	13,567
		D22220 - Library General Total		123,912	127,062
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	660 - Misc. Operating Expenses	2,000	2,596
		D22230 - Library Tech Services Total		2,000	2,596
D10000 - Provost	D22200 - Library	D22240 - Library Books	608 - Library Acquisitions	401,568	407,318
D10000 - Provost	D22200 - Library	D22240 - Library Books	616 - Information Technology Costs	0	5,344
D10000 - Provost	D22200 - Library	D22240 - Library Books	617 - Services from Other Funds/Agencies Group	8,000	8,000
		D22240 - Library Books Total		409,568	420,662
D10000 - Provost	D22200 - Library	D22250 - Library Research	613 - Contractual Services Group	2,000	2,000
D10000 - Provost	D22200 - Library	D22250 - Library Research	660 - Misc. Operating Expenses	100	100
		D22250 - Library Research Total		2,100	2,100
D10000 - Provost	D22200 - Library	D22270 - Library Resource Sharing	660 - Misc. Operating Expenses	2,800	2,800
		D22270 - Library Resource Sharing Total		2,800	2,800
	D22200 - Library Total			3,083,449	3,113,145
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	601 - Regular Salaries and Wages	139,155	139,155
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	604 - Communications	900	900
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	606 - Travel	15,000	15,000
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	660 - Misc. Operating Expenses	8,100	8,100
		D10650 - International Students Total		163,155	163,155
D10000 - Provost	D23100 - Enrollment Management	D10680 - Academic Operations & Support	604 - Communications	1,080	1,080
D10000 - Provost	D23100 - Enrollment Management	D10680 - Academic Operations & Support	606 - Travel	1,500	1,500
D10000 - Provost	D23100 - Enrollment Management	D10680 - Academic Operations & Support	613 - Contractual Services Group	3,600	7,200
D10000 - Provost	D23100 - Enrollment Management	D10680 - Academic Operations & Support	616 - Information Technology Costs	2,000	2,000
D10000 - Provost	D23100 - Enrollment Management	D10680 - Academic Operations & Support	660 - Misc. Operating Expenses	2,817	2,817
		D10680 - Academic Operations & Support Total		10,997	14,597
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	601 - Regular Salaries and Wages	448,635	448,635
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	604 - Communications	3,000	3,000
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	606 - Travel	22,000	22,000
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	616 - Information Technology Costs	4,000	5,828
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	660 - Misc. Operating Expenses	38,486	38,486
		D23100 - Enrollment Mgmt. Admin Total		516,121	517,949
D10000 - Provost	D23100 - Enrollment Management	D23105 - Enrollment Mgmt Special Proj	601 - Regular Salaries and Wages	144,736	144,736
		D23105 - Enrollment Mgmt Special Proj Total		144,736	144,736
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	601 - Regular Salaries and Wages	515,617	515,617
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	604 - Communications	1,920	1,920
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	606 - Travel	6,500	6,500
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	616 - Information Technology Costs	17,000	19,098
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	619 - Equipment Group	7,000	7,000
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	660 - Misc. Operating Expenses	133,780	133,780
		D23110 - Educational Opportunity Progra Total		681,817	683,915
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	601 - Regular Salaries and Wages	699,635	699,635
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	606 - Travel	6,600	6,600
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	616 - Information Technology Costs	1,500	1,500
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	660 - Misc. Operating Expenses	6,900	6,900
		D23120 - Enrollment Systems Total		714,635	714,635
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	601 - Regular Salaries and Wages	38,107	38,107
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	606 - Travel	4,000	4,000
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	609 - Financial Aid	1,000	1,000
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	660 - Misc. Operating Expenses	45,000	82,388
		D23130 - Summer Bridge Total		88,107	125,495
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	601 - Regular Salaries and Wages	116,172	116,172
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	604 - Communications	500	500
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	606 - Travel	10,000	10,000
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	616 - Information Technology Costs	4,000	4,000

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Division	College / Area	Department	Account Category	Original Budget	Current Budget
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	660 - Misc. Operating Expenses	32,400	32,400
		D23140 - Outreach Total		163,072	163,072
D10000 - Provost	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	601 - Regular Salaries and Wages	233,528	233,528
D10000 - Provost	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	604 - Communications	200	200
D10000 - Provost	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	606 - Travel	5,000	5,000
D10000 - Provost	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	616 - Information Technology Costs	4,000	4,000
D10000 - Provost	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	619 - Equipment Group	5,000	5,000
D10000 - Provost	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	660 - Misc. Operating Expenses	5,900	5,900
		D23145 - EM-Student Access & Support Total		253,628	253,628
D10000 - Provost	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	601 - Regular Salaries and Wages	351,108	351,108
D10000 - Provost	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	604 - Communications	300	300
D10000 - Provost	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	606 - Travel	3,500	3,500
D10000 - Provost	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	660 - Misc. Operating Expenses	6,200	6,200
		D23150 - EM-Spcl Populatns&Univ Outrch Total		361,108	361,108
D10000 - Provost	D23100 - Enrollment Management	D23160 - Financial Aid	601 - Regular Salaries and Wages	886,978	886,978
		D23160 - Financial Aid Total		886,978	886,978
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	601 - Regular Salaries and Wages	1,106,856	1,106,856
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	604 - Communications	9,600	9,600
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	606 - Travel	6,000	6,000
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	616 - Information Technology Costs	2,000	2,000
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	660 - Misc. Operating Expenses	19,400	19,400
		D23180 - Enrollment Services Total		1,143,856	1,143,856
D10000 - Provost	D23100 - Enrollment Management	D23320 - Testing	601 - Regular Salaries and Wages	97,171	97,171
		D23320 - Testing Total		97,171	97,171
		D23100 - Enrollment Management Total		5,225,381	5,270,295
D10000 - Provost Total				63,738,201	63,944,235
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	1,044,149	1,044,149
D20000 - President	D20010 - President Admin	D20010 - President Administration	604 - Communications	8,100	8,100
D20000 - President	D20010 - President Admin	D20010 - President Administration	606 - Travel	33,800	33,800
D20000 - President	D20010 - President Admin	D20010 - President Administration	613 - Contractual Services Group	250	250
D20000 - President	D20010 - President Admin	D20010 - President Administration	616 - Information Technology Costs	6,600	6,600
D20000 - President	D20010 - President Admin	D20010 - President Administration	660 - Misc. Operating Expenses	88,150	93,238
		D20010 - President Administration Total		1,181,049	1,186,137
		D20010 - President Admin Total		1,181,049	1,186,137
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	601 - Regular Salaries and Wages	536,098	536,098
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	604 - Communications	582	582
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	606 - Travel	21,000	21,000
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	613 - Contractual Services Group	151,131	208,551
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	616 - Information Technology Costs	8,500	8,500
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance	660 - Misc. Operating Expenses	40,987	40,987
		D20050 - Equity Inclusion & Compliance Total		758,298	815,718
		D20050 - Equity Inclusion & Compliance Total		758,298	815,718
D20000 - President Total				1,941,947	2,004,455
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	601 - Regular Salaries and Wages	452,340	452,340
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	604 - Communications	2,800	2,800
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	606 - Travel	30,000	30,000
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	616 - Information Technology Costs	1,000	1,000
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	112,420	112,420
		D21010 - VP Business Admin.Svcs. Total		600,560	600,560
		D21010 - VP BAS Total		600,560	600,560
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	601 - Regular Salaries and Wages	226,346	226,346
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	617 - Services from Other Funds/Agencies Group	1,500	1,500
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	660 - Misc. Operating Expenses	17,500	17,500
		D21100 - Controller's Office Total		261,346	261,346
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	601 - Regular Salaries and Wages	499,980	499,980
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	604 - Communications	1,200	1,200
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	606 - Travel	4,000	4,000
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	616 - Information Technology Costs	4,500	7,047
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	660 - Misc. Operating Expenses	6,450	6,450
		D21130 - Actg Rptg Svcs University Total		516,130	518,677
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	601 - Regular Salaries and Wages	868,397	868,397
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	604 - Communications	3,000	3,000
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	606 - Travel	3,700	3,700
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	616 - Information Technology Costs	1,000	1,000
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	660 - Misc. Operating Expenses	8,800	8,800
		D21131 - Actg Rptg Svcs GRASP Total		884,897	884,897
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	601 - Regular Salaries and Wages	400,386	400,386
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	604 - Communications	1,800	1,800
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	606 - Travel	5,000	5,000
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	616 - Information Technology Costs	2,000	2,000
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	660 - Misc. Operating Expenses	7,400	7,400
		D21132 - Actg Rptg Svcs Student Affairs Total		416,586	416,586
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	601 - Regular Salaries and Wages	654,092	654,092
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	604 - Communications	3,000	3,000

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D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	606 - Travel	12,000	12,000
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	613 - Contractual Services Group	100	100
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	616 - Information Technology Costs	8,190	8,190
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	660 - Misc. Operating Expenses	17,650	17,650
		D21140 - Student Financial Services Total		695,032	695,032
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rpgt Svcs Univ Advance	601 - Regular Salaries and Wages	433,699	433,699
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rpgt Svcs Univ Advance	604 - Communications	1,500	1,500
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rpgt Svcs Univ Advance	606 - Travel	3,000	3,000
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rpgt Svcs Univ Advance	616 - Information Technology Costs	2,000	4,474
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rpgt Svcs Univ Advance	660 - Misc. Operating Expenses	9,500	9,500
		D21180 - Actg Rpgt Svcs Univ Advance Total		449,699	452,173
		D21100 - Financial Services Total		3,223,690	3,228,711
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	601 - Regular Salaries and Wages	348,566	348,566
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	7,000	7,000
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	616 - Information Technology Costs	1,800	1,800
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	660 - Misc. Operating Expenses	5,200	5,200
		D21110 - Budget & Res Plan Services Total		363,566	363,566
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	601 - Regular Salaries and Wages	2,155,501	2,155,501
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	604 - Communications	15,400	15,400
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	606 - Travel	15,000	15,000
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	613 - Contractual Services Group	19,500	19,500
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	616 - Information Technology Costs	16,000	16,000
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	619 - Equipment Group	14,500	19,682
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	660 - Misc. Operating Expenses	118,100	123,476
		D21200 - Public Safety-Spt Total		2,354,001	2,364,559
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	601 - Regular Salaries and Wages	1,983	1,983
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	606 - Travel	5,000	5,000
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	613 - Contractual Services Group	1,000	1,000
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	616 - Information Technology Costs	0	6,919
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	619 - Equipment Group	4,000	22,226
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	660 - Misc. Operating Expenses	19,000	19,000
		D21210 - Emergency Management Total		30,983	56,128
D21000 - Business Admin Services	D21200 - Public Safety Services	D21220 - Student Events	601 - Regular Salaries and Wages	56,211	56,211
		D21220 - Student Events Total		56,211	56,211
		D21200 - Public Safety Services Total		2,441,195	2,476,899
D21000 - Business Admin Services	D21400 - Human Resource Services	D21120 - Payroll Services	601 - Regular Salaries and Wages	315,278	315,278
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	10,700	10,700
		D21120 - Payroll Services Total		326,978	326,978
D21000 - Business Admin Services	D21400 - Human Resource Services	D21300 - Safety & Risk Management	601 - Regular Salaries and Wages	550,367	550,367
D21000 - Business Admin Services	D21400 - Human Resource Services	D21300 - Safety & Risk Management	604 - Communications	3,500	3,500
D21000 - Business Admin Services	D21400 - Human Resource Services	D21300 - Safety & Risk Management	606 - Travel	5,000	5,000
D21000 - Business Admin Services	D21400 - Human Resource Services	D21300 - Safety & Risk Management	613 - Contractual Services Group	4,000	4,000
D21000 - Business Admin Services	D21400 - Human Resource Services	D21300 - Safety & Risk Management	616 - Information Technology Costs	1,375	1,375
D21000 - Business Admin Services	D21400 - Human Resource Services	D21300 - Safety & Risk Management	660 - Misc. Operating Expenses	18,025	18,462
		D21300 - Safety & Risk Management Total		582,267	582,704
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	601 - Regular Salaries and Wages	1,331,743	1,331,743
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	604 - Communications	4,800	4,800
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	606 - Travel	9,000	9,000
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	616 - Information Technology Costs	15,305	15,305
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	660 - Misc. Operating Expenses	37,245	37,245
		D21400 - Human Resources Total		1,398,093	1,398,093
		D21400 - Human Resource Services Total		2,307,338	2,307,775
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	601 - Regular Salaries and Wages	173,040	173,040
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	606 - Travel	2,000	2,000
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	616 - Information Technology Costs	1,000	1,000
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	660 - Misc. Operating Expenses	15,600	21,412
		D20070 - Environmental Sustainability Total		191,640	197,452
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	601 - Regular Salaries and Wages	103,005	103,005
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	604 - Communications	1,500	1,500
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	606 - Travel	350	350
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	616 - Information Technology Costs	1,500	1,696
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	660 - Misc. Operating Expenses	2,000	2,000
		D21510 - Facilities Mgmt Svcs Admin Total		108,355	108,551
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	601 - Regular Salaries and Wages	1,803,778	1,803,778
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	1,000	1,000
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	613 - Contractual Services Group	50,000	50,858
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	616 - Information Technology Costs	6,500	7,425
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	617 - Services from Other Funds/Agencies Group	5,000	5,000
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	619 - Equipment Group	25,000	25,000
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	660 - Misc. Operating Expenses	503,800	526,777
		D21520 - Facilities Operations Total		2,400,578	2,425,338
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	601 - Regular Salaries and Wages	791,459	791,459
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	604 - Communications	2,050	2,050
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	613 - Contractual Services Group	255,000	297,850
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	660 - Misc. Operating Expenses	57,750	64,005
		D21530 - Custodial Total		1,106,259	1,155,364
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21535 - FM-Moving Services and Events	601 - Regular Salaries and Wages	51,458	51,458
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21535 - FM-Moving Services and Events	604 - Communications	900	900
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21535 - FM-Moving Services and Events	660 - Misc. Operating Expenses	500	500

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		D21535 - FM-Moving Services and Events Total		52,858	52,858
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	601 - Regular Salaries and Wages	1,084,971	1,084,971
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	604 - Communications	1,750	1,750
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	613 - Contractual Services Group	40,000	41,602
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	616 - Information Technology Costs	2,500	2,500
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	660 - Misc. Operating Expenses	311,650	311,650
		D21540 - Roads & Grounds Total		1,440,871	1,442,473
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	601 - Regular Salaries and Wages	177,271	177,271
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	604 - Communications	25	25
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	613 - Contractual Services Group	150	150
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	660 - Misc. Operating Expenses	50,550	50,550
		D21550 - Vehicle Operations Total		227,996	227,996
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	601 - Regular Salaries and Wages	378,189	378,189
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	606 - Travel	1,800	1,800
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	613 - Contractual Services Group	35,000	70,493
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	619 - Equipment Group	2,500	2,500
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	660 - Misc. Operating Expenses	180,725	215,128
		D21600 - Engineering & Energy Mgmt. Total		598,214	668,110
		D21500 - Facilities Mgmt Services Total		6,126,771	6,278,140
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	601 - Regular Salaries and Wages	319,521	319,521
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction			319,521	319,521
		D21590 - Cap Plan Design Construction Total		319,521	319,521
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	601 - Regular Salaries and Wages	692,801	692,801
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	604 - Communications	850	850
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	606 - Travel	9,900	9,900
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	616 - Information Technology Costs	2,450	6,859
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	660 - Misc. Operating Expenses	6,600	6,600
		D21150 - Contract & Procurement Svcs Total		712,601	717,010
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	601 - Regular Salaries and Wages	443,947	443,947
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	604 - Communications	1,500	1,500
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	606 - Travel	2,000	2,000
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	613 - Contractual Services Group	1,300	1,300
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	616 - Information Technology Costs	2,550	2,550
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	660 - Misc. Operating Expenses	7,250	7,250
		D21170 - Payment Services Total		458,547	458,547
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	601 - Regular Salaries and Wages	182,751	182,751
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	604 - Communications	948	948
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	613 - Contractual Services Group	2,500	2,500
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	616 - Information Technology Costs	1,753	1,753
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	619 - Equipment Group	0	3,000
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	660 - Misc. Operating Expenses	4,799	4,799
		D21560 - Distribution Services Total		192,751	195,751
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	601 - Regular Salaries and Wages	430,089	430,089
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	604 - Communications	400	400
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	606 - Travel	5,300	5,300
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	613 - Contractual Services Group	800	800
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	616 - Information Technology Costs	2,900	2,900
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	617 - Services from Other Funds/Agencies Group	570	570
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	660 - Misc. Operating Expenses	7,130	7,130
		D21700 - Business Services Admin Total		447,189	447,189
		D21700 - Business Services Total		1,811,088	1,818,496
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	601 - Regular Salaries and Wages	798,047	798,047
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	604 - Communications	5,500	5,500
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	613 - Contractual Services Group	20,000	20,555
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	616 - Information Technology Costs	70,000	114,813
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	619 - Equipment Group	10,000	10,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	660 - Misc. Operating Expenses	164,325	291,336
		D22010 - Information Technolgy Svcs Total		1,067,872	1,240,251
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS-Support Services	601 - Regular Salaries and Wages	321,324	321,324
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS-Support Services	604 - Communications	1,800	1,800
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS-Support Services	616 - Information Technology Costs	300	300
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS-Support Services	619 - Equipment Group	2,000	2,000
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		328,424	328,424
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	601 - Regular Salaries and Wages	1,082,865	1,082,865
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	604 - Communications	900	900
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	619 - Equipment Group	2,550	2,550
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	660 - Misc. Operating Expenses	1,100	1,100
		D22305 - ITS-Application Support Total		1,087,415	1,087,415
D21000 - Business Admin Services	D22000 - Information Tech Services	D22306 - ITS-Desktop Support	604 - Communications	900	900
D21000 - Business Admin Services	D22000 - Information Tech Services	D22306 - ITS-Desktop Support	619 - Equipment Group	300	300
D21000 - Business Admin Services	D22000 - Information Tech Services	D22306 - ITS-Desktop Support	660 - Misc. Operating Expenses	6,550	6,550
		D22306 - ITS-Desktop Support Total		7,750	7,750
D21000 - Business Admin Services	D22000 - Information Tech Services	D22307 - ITS-Service Center	619 - Equipment Group	2,500	2,500
D21000 - Business Admin Services	D22000 - Information Tech Services	D22307 - ITS-Service Center	660 - Misc. Operating Expenses	11,200	11,200
		D22307 - ITS-Service Center Total		13,700	13,700
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	601 - Regular Salaries and Wages	984,962	984,962
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	604 - Communications	4,140	4,140
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	616 - Information Technology Costs	3,500	9,097
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	660 - Misc. Operating Expenses	6,760	7,136
		D22310 - ITS-Infrastructure Services Total		999,362	1,005,335
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrctnl Tech	601 - Regular Salaries and Wages	474,978	474,978
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrctnl Tech	604 - Communications	2,475	2,475

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D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrcnl Tech	619 - Equipment Group	0	4,335
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrcnl Tech	660 - Misc. Operating Expenses	2,200	2,200
		D22315 - ITS-Academic & Instrcnl Tech Total		479,653	483,988
D21000 - Business Admin Services	D22000 - Information Tech Services	D22316 - ITS-Events	660 - Misc. Operating Expenses	1,950	1,950
		D22316 - ITS-Events Total		1,950	1,950
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - ITS-Web Services	601 - Regular Salaries and Wages	433,843	433,843
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - ITS-Web Services	619 - Equipment Group	2,000	2,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - ITS-Web Services	660 - Misc. Operating Expenses	1,300	1,300
		D22340 - ITS-Web Services Total		437,143	437,143
D21000 - Business Admin Services	D22000 - Information Tech Services	D22360 - Project Management	601 - Regular Salaries and Wages	8,058	8,058
		D22360 - Project Management Total		8,058	8,058
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - ITS-Information Security	601 - Regular Salaries and Wages	215,769	215,769
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - ITS-Information Security	660 - Misc. Operating Expenses	2,000	2,000
		D22370 - ITS-Information Security Total		217,769	217,769
D21000 - Business Admin Services	D22000 - Information Tech Services	D22380 - ITS-Campus Training	601 - Regular Salaries and Wages	79,771	79,771
D21000 - Business Admin Services	D22000 - Information Tech Services	D22380 - ITS-Campus Training	660 - Misc. Operating Expenses	1,500	1,500
		D22380 - ITS-Campus Training Total		81,271	81,271
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	601 - Regular Salaries and Wages	1,400,639	1,400,639
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	604 - Communications	3,100	3,100
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	616 - Information Technology Costs	1,000	1,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	660 - Misc. Operating Expenses	6,250	6,250
		D22410 - ITS-Enterprise Applications Total		1,410,989	1,410,989
D21000 - Business Admin Services	D22000 - Information Tech Services	D22411 - ITS-Digital Transformation	601 - Regular Salaries and Wages	260,933	260,933
		D22411 - ITS-Digital Transformation Total		260,933	260,933
D21000 - Business Admin Services	D22000 - Information Tech Services	D22412 - ITS-Data & Business Analytics	616 - Information Technology Costs	800	800
		D22412 - ITS-Data & Business Analytics Total		800	800
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	604 - Communications	135,000	135,000
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	130,000	210,500
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	616 - Information Technology Costs	1,387,000	1,639,137
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	619 - Equipment Group	120,000	143,670
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	660 - Misc. Operating Expenses	162,000	225,438
		D93007 - ITS Roadmap Total		1,964,000	2,383,745
		D22000 - Information Tech Services Total		8,367,089	8,969,522
D21000 - Business Admin Services Total				25,560,818	26,363,190
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	601 - Regular Salaries and Wages	1,693,613	1,693,613
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	604 - Communications	4,800	4,800
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	606 - Travel	3,500	3,500
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	613 - Contractual Services Group	20,000	20,000
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	616 - Information Technology Costs	15,000	15,000
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	619 - Equipment Group	20,000	20,000
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	660 - Misc. Operating Expenses	163,150	169,328
		D10801 - Ath-Athletics Total		1,920,063	1,926,241
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	601 - Regular Salaries and Wages	630,163	630,163
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	604 - Communications	2,700	2,700
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	606 - Travel	10,000	10,000
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	660 - Misc. Operating Expenses	29,650	29,650
		D10802 - Ath-Men's Basketball Total		672,513	672,513
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	601 - Regular Salaries and Wages	382,347	382,347
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	604 - Communications	5,300	5,300
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	606 - Travel	16,000	16,000
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	660 - Misc. Operating Expenses	12,500	12,500
		D10803 - Ath-Women's Basketball Total		416,147	416,147
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	604 - Communications	900	900
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	616 - Information Technology Costs	25,250	25,250
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	660 - Misc. Operating Expenses	1,500	1,500
		D10804 - Ath-Compliance Total		27,650	27,650
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	601 - Regular Salaries and Wages	157,032	157,032
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	604 - Communications	900	900
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	606 - Travel	15,000	15,000
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	619 - Equipment Group	3,000	3,000
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	660 - Misc. Operating Expenses	18,000	18,000
		D10806 - Ath-Men's Soccer Total		193,932	193,932
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	601 - Regular Salaries and Wages	163,897	163,897
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	604 - Communications	1,000	1,000
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	606 - Travel	20,000	20,000
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	619 - Equipment Group	3,000	3,000
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	660 - Misc. Operating Expenses	23,500	23,500
		D10807 - Ath-Women's Soccer Total		211,397	211,397
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	601 - Regular Salaries and Wages	225,273	225,273
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	606 - Travel	28,500	28,500
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	619 - Equipment Group	3,000	3,000
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	660 - Misc. Operating Expenses	20,000	20,000
		D10808 - Ath-Women's Softball Total		276,773	276,773
D23000 - Student Affairs	D10800 - Athletics	D10809 - Ath-Men's Swimming	601 - Regular Salaries and Wages	78,771	78,771
D23000 - Student Affairs	D10800 - Athletics	D10809 - Ath-Men's Swimming	606 - Travel	12,000	12,000
D23000 - Student Affairs	D10800 - Athletics	D10809 - Ath-Men's Swimming	660 - Misc. Operating Expenses	7,000	7,000
		D10809 - Ath-Men's Swimming Total		97,771	97,771
D23000 - Student Affairs	D10800 - Athletics	D10810 - Ath-Women's Swimming	601 - Regular Salaries and Wages	78,771	78,771
D23000 - Student Affairs	D10800 - Athletics	D10810 - Ath-Women's Swimming	606 - Travel	15,000	15,000
D23000 - Student Affairs	D10800 - Athletics	D10810 - Ath-Women's Swimming	660 - Misc. Operating Expenses	9,500	9,500
		D10810 - Ath-Women's Swimming Total		103,271	103,271
D23000 - Student Affairs	D10800 - Athletics	D10811 - Ath-Strength & Conditioning	613 - Contractual Services Group	2,500	2,500

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2023-2024

Division	College / Area	Department	Account Category	Original Budget	Current Budget
D23000 - Student Affairs	D10800 - Athletics	D10811 - Ath-Strength & Conditioning	619 - Equipment Group	12,000	12,000
D23000 - Student Affairs	D10800 - Athletics	D10811 - Ath-Strength & Conditioning	660 - Misc. Operating Expenses	500	500
		D10811 - Ath-Strength & Conditioning Total		15,000	15,000
D23000 - Student Affairs	D10800 - Athletics	D10812 - Ath-Men's Track & Field	601 - Regular Salaries and Wages	41,789	41,789
D23000 - Student Affairs	D10800 - Athletics	D10812 - Ath-Men's Track & Field	606 - Travel	2,000	2,000
D23000 - Student Affairs	D10800 - Athletics	D10812 - Ath-Men's Track & Field	660 - Misc. Operating Expenses	5,000	5,000
		D10812 - Ath-Men's Track & Field Total		48,789	48,789
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	601 - Regular Salaries and Wages	110,717	110,717
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	604 - Communications	900	900
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	606 - Travel	11,000	11,000
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	660 - Misc. Operating Expenses	10,000	10,000
		D10813 - Ath-Women's Track & Field Total		132,617	132,617
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	601 - Regular Salaries and Wages	241,529	241,529
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	606 - Travel	15,000	15,000
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	660 - Misc. Operating Expenses	18,500	18,500
		D10814 - Ath-Women's Volleyball Total		275,029	275,029
D23000 - Student Affairs	D10800 - Athletics	D10816 - Ath-Men's Wrestling	601 - Regular Salaries and Wages	47,338	47,338
		D10816 - Ath-Men's Wrestling Total		47,338	47,338
D23000 - Student Affairs	D10800 - Athletics	D10817 - Ath-Sports Medicine	601 - Regular Salaries and Wages	126,008	126,008
D23000 - Student Affairs	D10800 - Athletics	D10817 - Ath-Sports Medicine	619 - Equipment Group	12,000	12,000
		D10817 - Ath-Sports Medicine Total		138,008	138,008
D23000 - Student Affairs	D10800 - Athletics	D10819 - Ath-Sports Information	604 - Communications	2,100	2,100
		D10819 - Ath-Sports Information Total		2,100	2,100
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	601 - Regular Salaries and Wages	241,794	241,794
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	604 - Communications	600	600
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	619 - Equipment Group	3,000	3,000
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	660 - Misc. Operating Expenses	54,000	58,632
		D10821 - Ath-Men's Baseball Total		299,394	304,026
D23000 - Student Affairs	D10800 - Athletics	D10822 - Ath-Women's Golf	601 - Regular Salaries and Wages	71,266	71,266
		D10822 - Ath-Women's Golf Total		71,266	71,266
D23000 - Student Affairs	D10800 - Athletics	D10824 - Ath-Beach Volleyball	601 - Regular Salaries and Wages	71,266	71,266
D23000 - Student Affairs	D10800 - Athletics	D10824 - Ath-Beach Volleyball	660 - Misc. Operating Expenses	3,250	3,250
		D10824 - Ath-Beach Volleyball Total		74,516	74,516
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	601 - Regular Salaries and Wages	439,959	439,959
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	604 - Communications	2,000	2,000
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	606 - Travel	4,000	4,000
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	609 - Financial Aid	80,000	80,000
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	616 - Information Technology Costs	3,000	3,000
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	619 - Equipment Group	8,000	8,000
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	660 - Misc. Operating Expenses	44,000	44,000
		D10827 - Ath-Academic Enhancement Total		580,959	580,959
		D10800 - Athletics Total		5,604,533	5,615,343
D23000 - Student Affairs	D23000 - Student Affairs	D23028 - Project Rebound	601 - Regular Salaries and Wages	173,464	173,464
D23000 - Student Affairs	D23000 - Student Affairs	D23028 - Project Rebound	604 - Communications	250	250
D23000 - Student Affairs	D23000 - Student Affairs	D23028 - Project Rebound	606 - Travel	2,500	2,500
D23000 - Student Affairs	D23000 - Student Affairs	D23028 - Project Rebound	609 - Financial Aid	4,000	4,000
D23000 - Student Affairs	D23000 - Student Affairs	D23028 - Project Rebound	660 - Misc. Operating Expenses	94,100	94,100
		D23028 - Project Rebound Total		274,314	274,314
		D23000 - Student Affairs Total		274,314	274,314
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	601 - Regular Salaries and Wages	751,960	751,960
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	604 - Communications	3,100	3,100
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	606 - Travel	23,000	23,000
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	613 - Contractual Services Group	24,400	24,400
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	660 - Misc. Operating Expenses	151,450	155,518
		D23010 - VP Student Affairs Total		953,910	957,778
		D23010 - VP Student Affairs Total		953,910	957,778
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	601 - Regular Salaries and Wages	182,738	182,738
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	604 - Communications	700	700
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	606 - Travel	2,000	2,000
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	616 - Information Technology Costs	1,000	1,000
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	660 - Misc. Operating Expenses	500	500
		D23020 - Dean of Students Office Total		186,938	186,938
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	601 - Regular Salaries and Wages	58,086	58,086
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	604 - Communications	505	505
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	606 - Travel	2,000	2,000
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	616 - Information Technology Costs	1,000	1,000
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	660 - Misc. Operating Expenses	11,995	14,378
		D23021 - Dream Center Total		73,586	75,969
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	601 - Regular Salaries and Wages	771,077	771,077
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	604 - Communications	5,700	5,700
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	606 - Travel	5,500	5,500
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	616 - Information Technology Costs	2,500	2,500
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	619 - Equipment Group	10,000	10,000
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	660 - Misc. Operating Expenses	31,200	107,138
		D23310 - Counseling Total		825,977	901,915
		D23020 - Student Life Total		1,086,501	1,164,822
D23000 - Student Affairs	D23030 - Student Success	D23023 - Early Assessment Program	660 - Misc. Operating Expenses	150	150
D23000 - Student Affairs		D23023 - Early Assessment Program Total		150	150
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	601 - Regular Salaries and Wages	80,854	80,854
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	604 - Communications	350	350
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	606 - Travel	4,750	4,750
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	616 - Information Technology Costs	2,250	2,250
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	660 - Misc. Operating Expenses	3,650	3,650

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2023-2024

Division	College / Area	Department	Account Category	Original Budget	Current Budget
		D23027 - Student Success Total		91,854	91,854
		D23030 - Student Success Total		92,004	92,004
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Basic Needs	601 - Regular Salaries and Wages	179,393	179,393
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Basic Needs	606 - Travel	9,500	9,500
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Basic Needs	609 - Financial Aid	28,800	28,800
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Basic Needs	616 - Information Technology Costs	6,000	6,000
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Basic Needs	619 - Equipment Group	0	9,542
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Basic Needs	660 - Misc. Operating Expenses	452,600	452,600
		D23029 - Basic Needs Total		676,293	685,835
		D23240 - ASI - Associated Students Total		676,293	685,835
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	601 - Regular Salaries and Wages	72,223	72,223
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	604 - Communications	2,000	2,000
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	606 - Travel	3,700	3,700
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	613 - Contractual Services Group	500	500
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	660 - Misc. Operating Expenses	18,800	18,800
		D23026 - Veteran's Center Total		97,223	97,223
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	601 - Regular Salaries and Wages	560,612	560,612
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	604 - Communications	1,000	1,000
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	606 - Travel	2,000	2,000
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	2,900	2,900
		D23220 - Ctr Comm Engagemnt & Career Ed Total		579,512	579,512
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	601 - Regular Salaries and Wages	686,530	686,530
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	604 - Communications	1,500	1,500
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	606 - Travel	1,000	1,000
D23000 - Student Affairs	D23300 - Student Services	D23340 - Disabled Services	613 - Contractual Services Group	3,400	3,400
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	24,100	24,100
		D23340 - Disabled Services Total		721,530	721,530
		D23300 - Student Services Total		1,398,265	1,398,265
D23000 - Student Affairs	D24500 - Student Centered Enterprises	D23210 - Student Involment & Leadership	660 - Misc. Operating Expenses	150	150
		D23210 - Student Involment & Leadership Total		150	150
		D24500 - Student Centered Enterprises Total		150	150
D23000 - Student Affairs Total				10,085,970	10,188,511
D24000 - University Advancement	D24100 - VP University Advancement	D20030 - Marketing and Communications	601 - Regular Salaries and Wages	400,352	400,352
		D20030 - Marketing and Communications Total		400,352	400,352
D24000 - University Advancement	D24100 - VP University Advancement	D20040 - Corp & Foundation Relations	601 - Regular Salaries and Wages	153,922	153,922
		D20040 - Corp & Foundation Relations Total		153,922	153,922
D24000 - University Advancement	D24100 - VP University Advancement	D20060 - Conferences & Events	601 - Regular Salaries and Wages	227,884	227,884
		D20060 - Conferences & Events Total		227,884	227,884
D24000 - University Advancement	D24100 - VP University Advancement	D24100 - VP UNIVERSITY ADVANCEMENT	601 - Regular Salaries and Wages	325,949	325,949
		D24100 - VP UNIVERSITY ADVANCEMENT Total		325,949	325,949
D24000 - University Advancement	D24100 - VP University Advancement	D24120 - Development	601 - Regular Salaries and Wages	618,563	618,563
		D24120 - Development Total		618,563	618,563
D24000 - University Advancement	D24100 - VP University Advancement	D24191 - UNIV ADVANCEMENT ADMIN	601 - Regular Salaries and Wages	93,298	93,298
		D24191 - UNIV ADVANCEMENT ADMIN Total		93,298	93,298
D24000 - University Advancement	D24100 - VP University Advancement	D24194 - Annual Giving & Stewardship	601 - Regular Salaries and Wages	220,105	220,105
		D24194 - Annual Giving & Stewardship Total		220,105	220,105
D24000 - University Advancement	D24100 - VP University Advancement	D24195 - Alumni Engagement	601 - Regular Salaries and Wages	216,254	216,254
		D24195 - Alumni Engagement Total		216,254	216,254
D24000 - University Advancement	D24100 - VP University Advancement	D24196 - UA Athletics Development	601 - Regular Salaries and Wages	154,198	154,198
		D24196 - UA Athletics Development Total		154,198	154,198
		D24100 - VP University Advancement Total		2,410,525	2,410,525
D24000 - University Advancement Total				2,410,525	2,410,525
D90000 - Campuswide & Unallocated	D90000 - Campuswide & Unallocated	D93010 - Centralized Benefits	603 - Benefits	49,859,516	49,859,516
D90000 - Campuswide & Unallocated	D90000 - Campuswide & Unallocated	D93010 - Institutional Costs	660 - Misc. Operating Expenses	7,419,873	8,462,355
		D90000 - Campuswide & Unallocated Total		57,279,389	58,321,871
D90000 - Campus Wide & Unallocated Total				57,279,389	58,321,871
D25000 - Scholarships & Grants	D25000 - Scholarships & Grants	D23170 - Scholarships and Grants	680 - Operating Transfers Out	17,808,000	17,818,000
		D23170 - Scholarships and Grants Total		17,808,000	17,818,000
		D25000 - Scholarships & Grants Total		17,808,000	17,818,000
D25000 - Scholarships & Grants Total				17,808,000	17,818,000
Grand Total				178,824,850	181,050,787

California State University, Bakersfield
Base Budget Operating Fund - Direct Institutional Support for Athletics
for the year ended June 30, 2024

<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	4,801,533	0	4,801,533
		660 - Operating Expenses	803,000	10,810 (4)	813,810
			5,604,533	10,810	5,615,343
D90000 - Campus Wide	D900000 - Campus Wide	603 - Benefits	2,544,812	(19,035) (5)	2,525,777
			8,149,345	(8,225)	8,141,120
D90000 - Campus Wide	D900000 - Campus Wide	660 - Operating Expenses	830,978 (3)	0	830,978
		Non-general Operating Funds	0	277,337 (6)	277,337
		Direct Institutional Support	8,980,323	269,111	9,249,434 (7)

Notes:

- (1) Agrees with Athletics as reported on FY23-24 Base Budget Operating Fund - by Department and Account Category
- (2) Agrees with Athletics as reported on FY23-24 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, 2024



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD
Agreed-Upon Procedures Applied to the Statements and Records
of the Intercollegiate Athletics Department
Year Ended June 30, 2024

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

Vernon B. Harper Jr., Ph.D., 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, 2024. 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 20.2.4.17 for the year ended June 30, 2024. 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.

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, 2024. 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
December 13, 2024

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2024

Revenues – Minimum Agreed-Upon Procedures

Note: Differences less than 1% of revenues will not be reported unless corrected.

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. **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 5: There is no direct state or other governmental support. No procedures were performed.
6. **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 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. **Less – Transfers 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: Additional support totaling \$82,416 was identified through procedure and included in the report total.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2024

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 donations are 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 categories reporting to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals.

Step 15: No findings were noted.

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: Program sales, concessions, novelty sales and parking are less than 4.0% of total revenues. No procedures were performed.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2024

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 is 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 revenue is 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, 2024

Expenses – Minimum Agreed-Upon Procedures

Note: Differences less than 1% of expenses will not be reported unless corrected.

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. Using the criteria below select a sample of student-athletes receiving athletic aid during the reporting period. Data should be captured by the institution through the creation of a squad/eligibility list for each sport sponsored.
 - If using the NCAA's Compliance Assistant (CA) application, select 10% of the total student-athletes with a maximum sample size of 40.
 - If using a compliance application other than the NCAA's CA application, select 20% of total student-athletes with a maximum sample size of 60).
- b. Obtain individual student-athlete account detail for each selection. Reconcile the total athletic aid reported by the institution to the student-athlete's account detail reported in CA or the institution report that reconciles 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:
 - Grants-in-aid is calculated by using the revenue distribution equivalencies, 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, living expenses, and course-related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.10.
 - 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 20.10.6.3.
 - 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, Bylaw 15.5.3.1.
 - If a sport is discontinued and athletic aid is still being awarded/honored by the institution, the athletic aid is countable for revenue distribution purposes.
 - All equivalency calculations should be rounded to two decimal places.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2024

- 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 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.

30. Support Staff/Administrative Compensation, 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.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2024

31. Support Staff/Administrative 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. Sports 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: Sports 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.

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 Facilities 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).

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2024

- b. Compare amounts recorded to amounts listed in the general ledger detail and recalculate totals.
Step 40: Athletic facilities debt service, leases and rental fees are less than 4.0% of total expenses. No procedures were performed.
- 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 total expenses. No procedures were performed.
- 42. Indirect Institutional Support**
- a. Tested with revenue section- Indirect Institutional Support.
Step 42: Additional support totaling \$82,416 was identified through procedure and included in the report total.
- 43. Medical Expenses and 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 insurance expenses 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. 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 45: Student-athlete meals (non-travel) are less than 4.0% of total expenses. No procedures were performed.
- 46. Other Operating 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 45: Other operating expenses 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, 2024

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 Sports Sponsorship and Demographics Form as they are reported by the institution between April and June. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE or other report that supports the 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%. The submitted data is reviewed by NCAA staff. Providing a detailed variance explanation will assist with the review process.

Step 48: No findings were noted.

49. Sports Sponsorship

- a. Obtain the institution's Sports Sponsorship and Demographics Form submitted to the NCAA Research for the reporting year. Validate that the countable NCAA sports reported by the institution met the minimum requirements, set forth in Bylaw 20.10.6.3, 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 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 the 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. 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. The submitted data is reviewed by NCAA staff. Providing a detailed variance explanation will assist with the review process.

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 step 31 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. The submitted data is reviewed by NCAA staff. Providing a detailed variance explanation will assist with the review process.

Step 50: Pell grants totaling \$13,513 were not reported in the NCAA Membership Financial Reporting System in error and have since been corrected.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2024

Minimum Agreed-Upon Procedures for Other Reporting Items

51. Excess 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 51: There are no excess transfers to institution. No procedures were performed.

52. 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 52: There are no conference realignment expenses. No procedures were performed.

53. 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 53: No findings were noted.

54. 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 54: No findings were noted.

55. 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 55: No findings were noted.

56. 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 56: No findings were noted.

57. 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, additions only.

- 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 57: No findings were noted.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses

Year Ended June 30, 2024

Revenues	Football	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
Operating Revenues:						
1 Ticket Sales	\$ -	\$ 141,497	\$ 25,103	\$ 151,605	\$ -	\$ 318,205
2 Direct State or Other Government Support	-	-	-	-	-	-
3 Student Fees	-	-	-	-	4,365,997	4,365,997
4 Direct Institutional Support	-	-	-	-	9,249,434	9,249,434
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	829,488	829,488
6a Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	-	-	-
7 Guarantees	-	260,000	46,500	15,500	-	322,000
8 Contributions	-	24,164	2,219	447,823	218,940	693,146
9 In-Kind	-	6,620	11,560	104,810	136,723	259,713
10 Compensation and Benefits Provided by a Third-Party	-	-	-	-	-	-
11 Media Rights	-	-	-	-	-	-
12 NCAA Distributions	-	-	-	-	785,439	785,439
13 Conference Distributions (Non Media and Non Football Bowl)	-	-	-	-	-	-
13a Conference Distributions of Football Bowl Generated Revenue	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	-	-	-	12,191	12,191
15 Royalties, Licensing Advertisements and Sponsorships	-	-	-	74,705	292,482	367,187
16 Sports Camp Revenues	-	45,167	450	81,134	-	126,751
17 Athletics Restricted Endowment and Investments Income	-	-	-	683	446,805	447,488
18 Other Operating Revenue	-	-	-	108,591	109,683	218,274
19 Football Bowl Revenues	-	-	-	-	-	-
Total Operating Revenues	\$ -	\$ 477,448	\$ 85,832	\$ 984,851	\$ 16,447,182	\$ 17,995,313

See accompanying notes to statement of revenues and expenses.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses, continued

Year Ended June 30, 2024

Expenses	Football	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
Operating Expenses:						
20 Athletic Student Aid	\$ -	\$ 492,719	\$ 534,540	\$ 2,611,969	\$ 69,227	\$ 3,708,455
21 Guarantees	-	9,000	4,000	34,839	-	47,839
22 Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	-	1,161,672	665,835	2,629,490	-	4,456,997
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	-	24,818	-	4,008	4,014,465	4,043,291
25 Support Staff/Administrative Compensation Benefits and Bonuses Paid by a Third-Party	-	-	-	-	-	-
26 Severance Payments	-	-	-	-	-	-
27 Recruiting	-	93,492	48,044	146,103	2,785	290,424
28 Team Travel	-	266,227	204,311	1,141,271	1,405	1,613,214
29 Sports Equipment, Uniforms and Supplies	-	62,850	43,118	439,131	83,397	628,496
30 Game Expenses	-	118,264	97,563	236,585	143,996	596,408
31 Fund Raising, Marketing and Promotion	-	7	350	89,978	186,161	276,496
32 Sports Camp Expenses	-	13,358	11,726	14,803	201	40,088
33 Spirit Groups	-	-	-	-	160,458	160,458
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	21,048	9,931	30,979
35 Direct Overhead and Administrative Expenses	-	1,465	368	56,371	107,613	165,817
36 Indirect Institutional Support	-	-	-	-	829,488	829,488
37 Medical Expenses and Insurance	-	7,631	6,160	57,871	308,837	380,499
38 Memberships and Dues	-	7,040	3,284	20,082	570,656	601,062
39 Student-Athlete Meals (non-travel)	-	35,751	22,654	87,114	28,060	173,579
40 Other Operating Expenses	-	29,943	13,165	195,496	384,903	623,507
41 Football Bowl Expenses	-	-	-	-	-	-
41a Football Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-
Total Operating Expenses	-	2,324,237	1,655,118	7,786,159	6,901,583	18,667,097
Excess (Deficiency) of Revenues Over (Under) Expenses	\$ -	\$ (1,846,789)	\$ (1,569,286)	\$ (6,801,308)	\$ 9,545,599	\$ (671,784)

See accompanying notes to statement of revenues and expenses.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Other Reporting Items

Year Ended June 30, 2024

	<u>Total</u>
50 Excess Transfers to Institutions	\$ -
51 Conference Realignment Expenses	\$ -
52 Total Athletics Related Debt	\$ 33,326
53 Total Institutional Debt	\$ 52,557,442
54 Value of Athletics Dedicated Endowments	\$ 3,754,134
55 Value of Institutional Endowments	\$ 42,735,229
56 Total Athletics Related Capital Expenditures	\$ 490,198

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Statement of Revenues and Expenses

Year Ended June 30, 2024

Note 1 - Contributions

Contributions received and designated for operations of the intercollegiate athletic program are recorded in accordance with accounting principles generally accepted in the United States of America. During the year ended June 30, 2024, contributions received and reported in the statement of revenues and expenses that were designated for operational expenditures totaled \$686,208.

Contributions that are donor restricted for intercollegiate athletic related capital projects are recorded in the fiscal year the capital expenditure is incurred. Total contributions expended for capital purposes and recognized as athletic related capital expenditures in other reporting items due to release of restriction totaled \$6,938.

The intercollegiate athletics program received contributions of \$155,000 from two donors that constituted more than 10% of total contributions received by the intercollegiate athletics program for the reporting year.

Note 2 - Athletics Related Debt

A summary of leases payable at June 30, 2024, is as follows:

<u>June 30,</u>	<u>Baseball Modular</u>
2025	\$ 21,048
2026	12,278
Total	<u>\$ 33,326</u>

Note 3 - 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.

Note 4 - Summary of Capital Projects Funding

The following schedule summarizes the funding sources for capital projects for the year ended June 30, 2024:

Direct institutional support received in current year (included in item #4)	\$ 426,434
Contributions designated for capital projects (included in item #8)	6,938
Prior year donor restricted contributions released from restriction for current year capital cost expenditure	<u>56,826</u>
Total capital projects funding	<u>\$ 490,198</u>

Note 5 - Summary of Athletics Program Net Activity

The following schedule summarizes the intercollegiate athletics program net activity for the year ended June 30, 2024:

Deficiency of revenues under expenses, as reported	\$ (671,784)
Less:	
Athletics related capital expenditures (other reporting item #56)	<u>(490,198)</u>
Net athletics program deficiency	<u>\$ (1,161,982)</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Supplemental Schedule – Variance Analysis

Year Ended June 30, 2024

Prior Year to Actual

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>	<u>% Variance</u>
1. Student Fees	\$ 3,857,919	\$ 4,365,997	13%

Management’s Response:

Variance is attributed to the Student Health Center fees being utilized to support Athletic Trainers with the remaining change attributed to an increase in enrollment and a 5.2% Higher Education Price Index (HEPI) increase to associated student fees.



Chapter 6

UNIVERSITY STUDENT ENROLLMENT AND FEES 2023-2024

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

CSU Bakersfield
10 - Year History Headcount by Term

		<u>Summer</u>	<u>Fall</u>	<u>Winter*</u>	<u>Spring</u>	<u>Academic Year</u>	<u>College Year</u>
FY 23-24	Resident	1,486.00	9,169.00	N/A	9,435.00	9,302.00	10,045.00
FY 23-24	Total	1,532.00	9,399.00	N/A	9,654.00	9,526.50	10,292.50
FY 22-23	Resident	332.00	9,031.00	N/A	9,536.00	9,283.50	9,449.50
FY 22-23	Total	340.00	9,261.00	N/A	9,751.00	9,506.00	9,676.00
FY 21-22	Resident	399.00	10,396.00	N/A	9,450.00	9,923.00	10,122.50
FY 21-22	Total	405.00	10,624.00	N/A	9,652.00	10,138.00	10,340.50
FY 20-21	Resident	197.00	11,152.00	N/A	10,233.00	10,692.50	10,791.00
FY 20-21	Total	199.00	11,397.00	N/A	10,450.00	10,923.50	11,023.00
FY 19-20	Resident	673.00	10,943.00	N/A	10,021.00	10,482.00	10,818.50
FY 19-20	Total	679.00	11,199.00	N/A	10,254.00	10,726.50	11,066.00
FY 18-19	Resident	712.00	10,136.00	N/A	10,286.00	10,211.00	10,567.00
FY 18-19	Total	732.00	10,467.00	N/A	10,554.00	10,510.50	10,876.50
FY 17-18	Resident	1,831.00	9,509.00	N/A	9,759.00	9,634.00	10,549.50
FY 17-18	Total	1,988.00	9,863.00	N/A	10,071.00	9,967.00	10,961.00
FY 16-17	Resident	1,884.00	8,994.00	N/A	9,304.00	9,149.00	10,091.00
FY 16-17	Total	2,056.00	9,326.00	N/A	9,655.00	9,490.50	10,518.50
FY 15-16	Resident	2,030.00	8,957.00	8,512.00	8,233.00	8,595.00	9,610.00
FY 15-16	Total	2,125.00	9,228.00	8,789.00	8,525.00	8,876.50	9,939.00
FY 14-15	Resident	1,723.00	8,570.00	8,160.00	8,116.00	8,343.00	9,204.50
FY 14-15	Total	1,792.00	8,720.00	8,331.00	8,294.00	8,507.00	9,403.00

*CSUB transitioned to a Semester System in FY 16-17
Source: CSU Office of Institutional Research & Analyses

CSU Bakersfield
10 - Year History FTES by Term

		<u>Summer</u>	<u>Fall</u>	<u>Winter*</u>	<u>Spring</u>	<u>Academic Year</u>	<u>College Year</u>
FY 23-24	Resident	596.80	7,888.60	N/A	7,651.40	7,770.00	8,068.40
FY 23-24	Total	611.50	8,106.90	N/A	7,861.30	7,984.10	8,289.85
FY 22-23	Resident	112.60	7,741.60	N/A	7,534.30	7,637.80	7,694.10
FY 22-23	Total	115.10	7,956.80	N/A	7,740.00	7,848.30	7,905.80
FY 21-22	Resident	136.92	8,827.68	N/A	7,735.15	8,281.40	8,349.80
FY 21-22	Total	139.27	9,049.62	N/A	7,922.13	8,485.80	8,555.40
FY 20-21	Resident	80.00	9,957.63	N/A	8,999.63	9,478.60	9,518.60
FY 20-21	Total	80.75	10,186.23	N/A	9,209.13	9,697.60	9,738.00
FY 19-20	Resident	153.65	9,678.30	N/A	8,913.95	9,296.10	9,372.90
FY 19-20	Total	154.30	9,919.55	N/A	9,132.53	9,526.00	9,603.10
FY 18-19	Resident	164.20	8,911.30	N/A	8,635.70	8,773.50	8,855.60
FY 18-19	Total	167.00	9,215.90	N/A	8,887.30	9,051.60	9,135.10
FY 17-18	Resident	665.80	8,279.60	N/A	8,110.30	8,195.00	8,527.80
FY 17-18	Total	739.10	8,613.00	N/A	8,412.00	8,512.50	8,882.00
FY 16-17	Resident	545.50	7,719.40	N/A	7,697.80	7,708.60	7,981.30
FY 16-17	Total	628.60	8,036.80	N/A	8,035.80	8,036.30	8,350.60
FY 15-16	Resident	909.20	8,658.10	8,004.10	7,664.50	8,108.90	8,412.00
FY 15-16	Total	971.40	8,936.50	8,294.80	7,977.50	8,402.90	8,726.70
FY 14-15	Resident	721.70	8,171.60	7,631.90	7,398.70	7,734.10	7,974.60
FY 14-15	Total	758.50	8,324.70	7,806.80	7,581.50	7,904.30	8,157.10

*CSUB transitioned to a Semester System in FY 16-17
Source: CSU Office of Institutional Research & Analyses

Summer 2023 Registration Fees

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

Students who are participating in the Department of Defense Tuition Assistance program may find additional information about tuition rates here: <https://calstate.policystat.com/policy/6657197/latest/calstate.policystat.com>

Payment Deadlines

For class registration between April 10, 2023, and May 30, 2023, fees are **due by May 25, 2023**.

For class registration after May 25, 2023, your fees are **due the business day following registration (within 24 hours of registration)**.

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

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

YOU ARE RESPONSIBLE FOR YOUR FEE PAYMENT

PAYMENT MUST BE RECEIVED BY THE STATED DEADLINES.

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

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

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

Summer 2023 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		EDUCATION DOCTORAL STUDENTS
	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0.0 and Above
Tuition Fee	\$1,665.00	\$2,871.00	\$1,932.00	\$3,330.00	\$2,082.00	\$3,588.00	\$5,919.00
ASB Fee	125.80	125.80	125.80	125.80	125.80	125.80	125.80
Health Facility Fee	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Health Service Fee	106.30	106.30	106.30	106.30	106.30	106.30	106.30
IRA Fee	54.70	54.70	54.70	54.70	54.70	54.70	54.70
Runner Card Fee	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Student Body Fee*	260.80	260.80	260.80	260.80	260.80	260.80	260.80
Campus Programming Fee	15.00	15.00	15.00	15.00	15.00	15.00	15.00
TOTAL FEES	\$2,233.00	\$3,439.00	\$2,500.00	\$3,898.00	\$2,650.00	\$4,156.00	\$6,487.00

*Student Body Fee includes: Student Union Fee of \$126.80 and Student Recreation Center Fee of \$134.

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

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

Fall 2023 Registration Fees

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

Students who are participating in the Department of Defense Tuition Assistance program may find additional information about tuition rates here: <https://calstate.policystat.com/policy/6657197/latest/calstate.policystat.com>

Payment Deadlines

For class registration between April 10, 2023, and August 23, 2023, fees are **due by August 24, 2023**.

For class registration after August 24, 2023, your fees are **due the business day following registration (within 24 hours of registration)**.

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

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

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

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

Fall 2023 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		EDUCATION DOCTORAL STUDENTS
	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0.0 and Above
Tuition Fee	\$1665.00	\$2,871.00	\$1,932.00	\$3,330.00	\$2,082.00	\$3,588.00	\$5,919.00
ASB Fee	220.65	220.65	220.65	220.65	220.65	220.65	220.65
Health Facility Fee	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Service Fee	186.40	186.40	186.40	186.40	186.40	186.40	186.40
IRA Fee	91.25	91.25	91.25	91.25	91.25	91.25	91.25
Runner Card Fee	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Student Body Fee*	444.70	444.70	444.70	444.70	444.70	444.70	444.70
Campus Programming Fee	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Student Involvement & Representation Fee	2.00	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL FEES	\$2,644.00	\$3,850.00	\$2,911.00	\$4,309.00	\$3,061.00	\$4,567.00	\$6,898.00

*Student Body Fee includes Student Union Fee of \$214.10 and Student Recreation Center Fee of \$230.60.

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

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

Spring 2024 Registration Fees

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

Students who are participating in the Department of Defense Tuition Assistance program may find additional information about tuition rates here: <https://calstate.policystat.com/policy/6657197/latest/calstate.policystat.com>

Payment Deadlines

For class registration between October 23, 2023, and January 17, 2024, fees are **due by January 18, 2024**.

For class registration after January 18, 2024, your fees are **due the business day following registration (within 24 hours of registration)**.

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

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

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

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

Spring 2024 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		EDUCATION DOCTORAL STUDENTS
	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0.0 and Above
Tuition Fee	\$1665.00	\$2,871.00	\$1,932.00	\$3,330.00	\$2,082.00	\$3,588.00	\$5,919.00
ASB Fee	220.65	220.65	220.65	220.65	220.65	220.65	220.65
Health Facility Fee	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Service Fee	186.40	186.40	186.40	186.40	186.40	186.40	186.40
IRA Fee	91.25	91.25	91.25	91.25	91.25	91.25	91.25
Runner Card Fee	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Student Body Fee*	444.70	444.70	444.70	444.70	444.70	444.70	444.70
Campus Programming Fee	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Student Involvement & Representation Fee	2.00	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL FEES	\$2,644.00	\$3,850.00	\$2,911.00	\$4,309.00	\$3,061.00	\$4,567.00	\$6,898.00

*Student Body Fee includes Student Union Fee of \$214.10 and Student Recreation Center Fee of \$230.60.

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

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

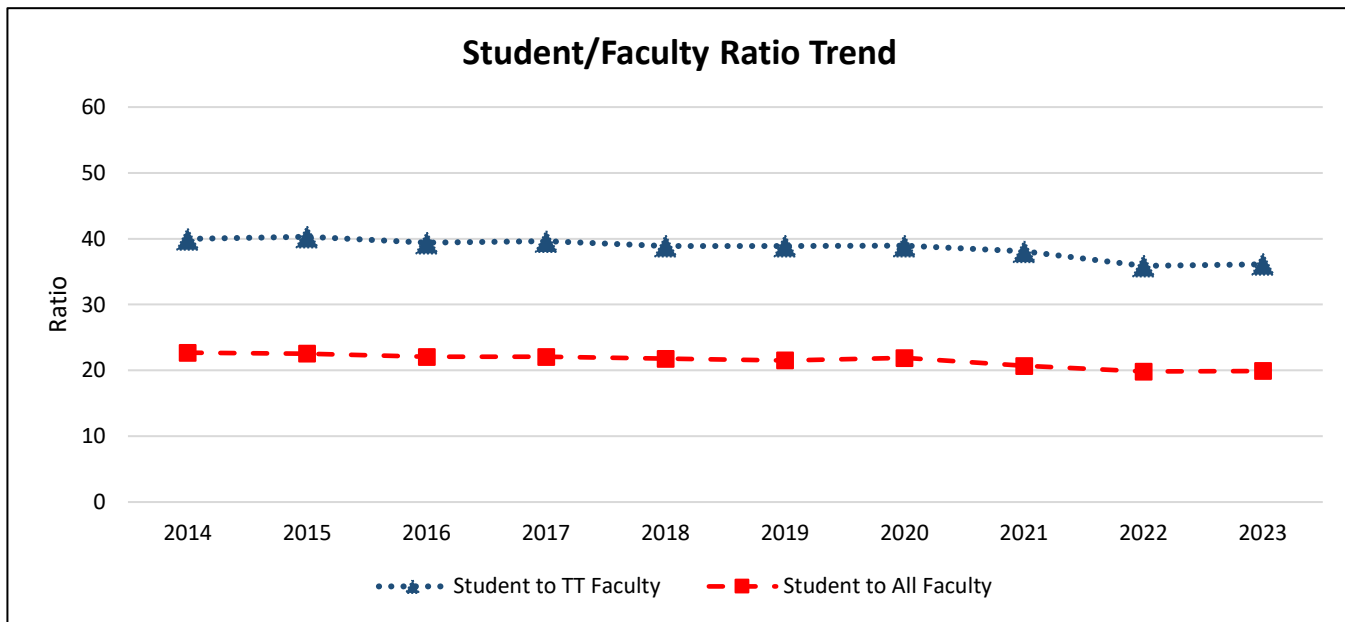
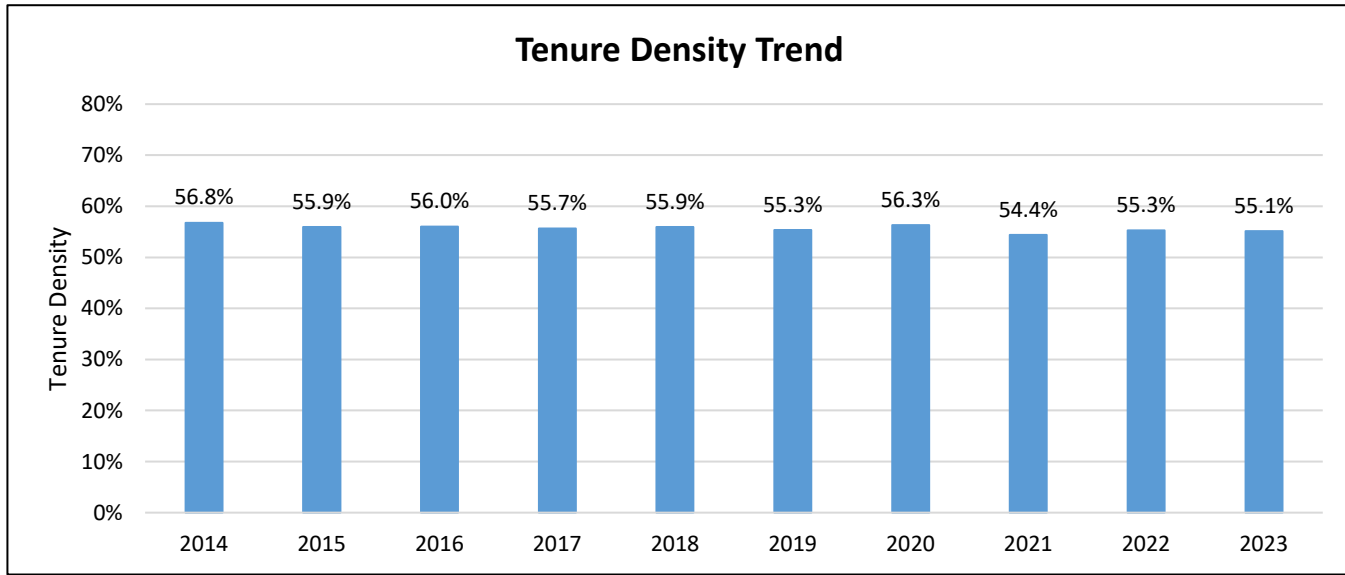


Chapter 7

UNIVERSITY FACULTY, STAFF, AND MANAGEMENT STATISTICS 2023-2024

- Total Faculty Profile - 10 year
- Total Faculty Tenure Density Trend - 10 year
- Total Tenure Track Faculty by Position Control - 3 year
- Total Staff by Headcount - 10 year
- Total Management by Headcount - 10 year

Faculty Profile: Systemwide Total

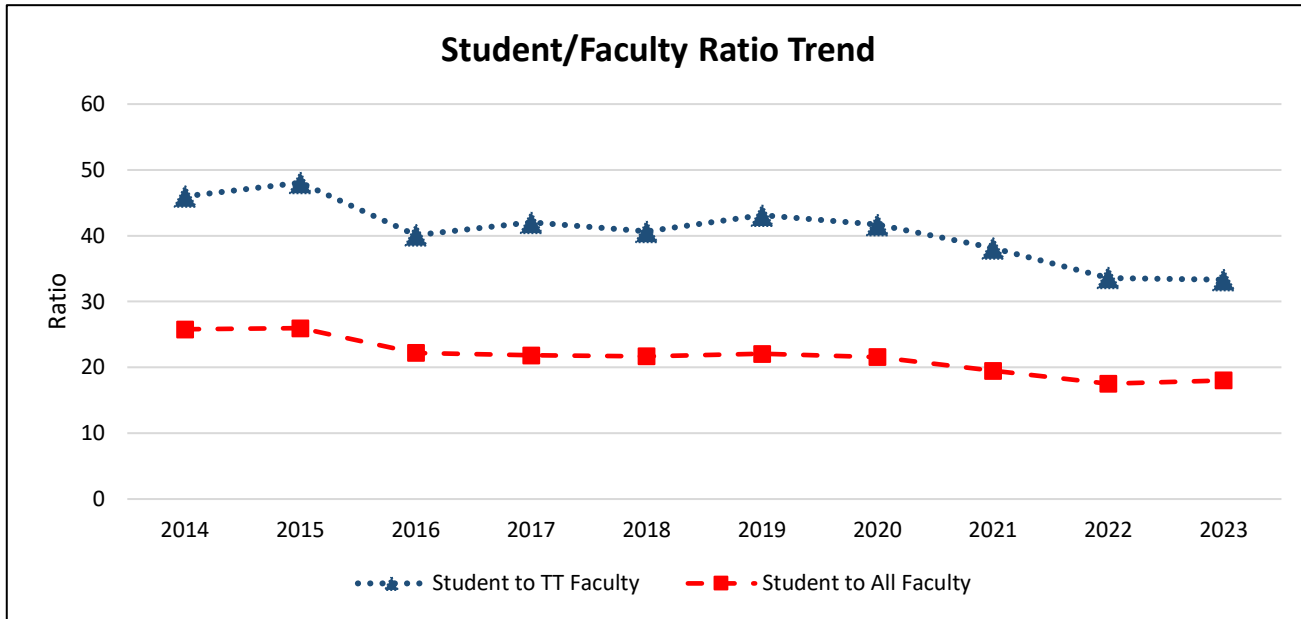
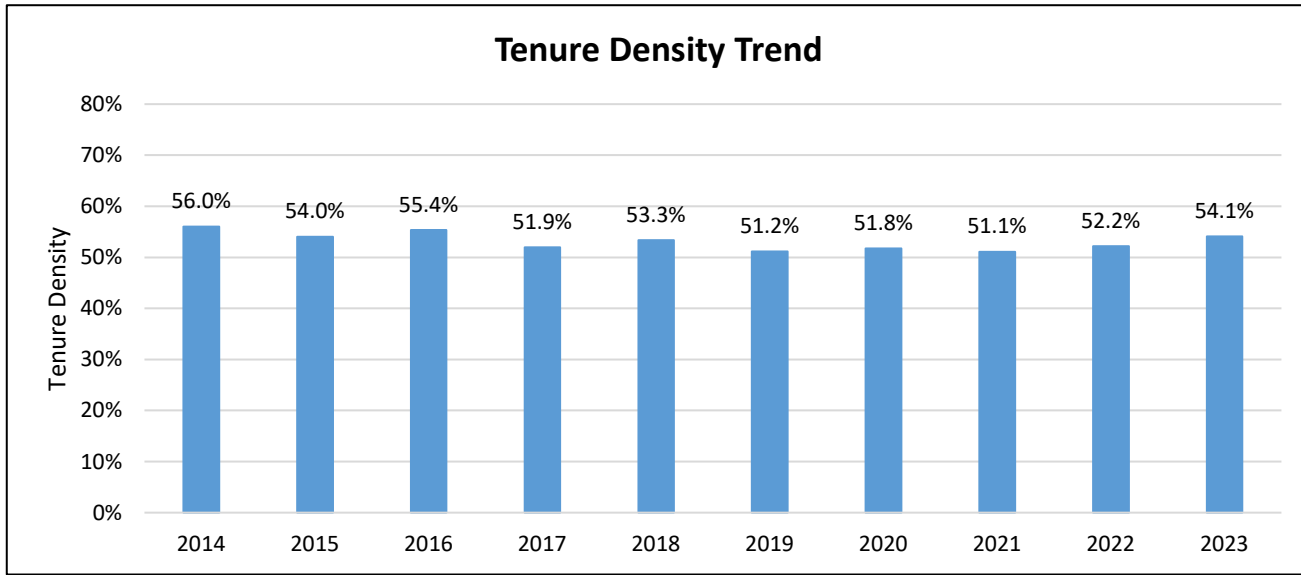


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	391,531.8	7,459.4	9,796.9	17,256.3	40.0	22.7	56.8%
2015	404,746.3	7,909.9	10,042.9	17,952.7	40.3	22.5	55.9%
2016	409,382.1	8,156.6	10,394.3	18,550.8	39.4	22.1	56.0%
2017	419,518.1	8,429.0	10,586.0	19,015.0	39.6	22.1	55.7%
2018	418,062.1	8,464.1	10,745.6	19,209.7	38.9	21.8	55.9%
2019	422,219.9	8,768.0	10,853.8	19,621.8	38.9	21.5	55.3%
2020	425,797.7	8,497.9	10,940.0	19,437.9	38.9	21.9	56.3%
2021	410,236.8	9,036.6	10,775.3	19,811.9	38.1	20.7	54.4%
2022	391,390.8	8,822.1	10,907.9	19,730.0	35.9	19.8	55.3%
2023	392,152.7	8,840.7	10,858.8	19,699.5	36.1	19.9	55.1%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Bakersfield

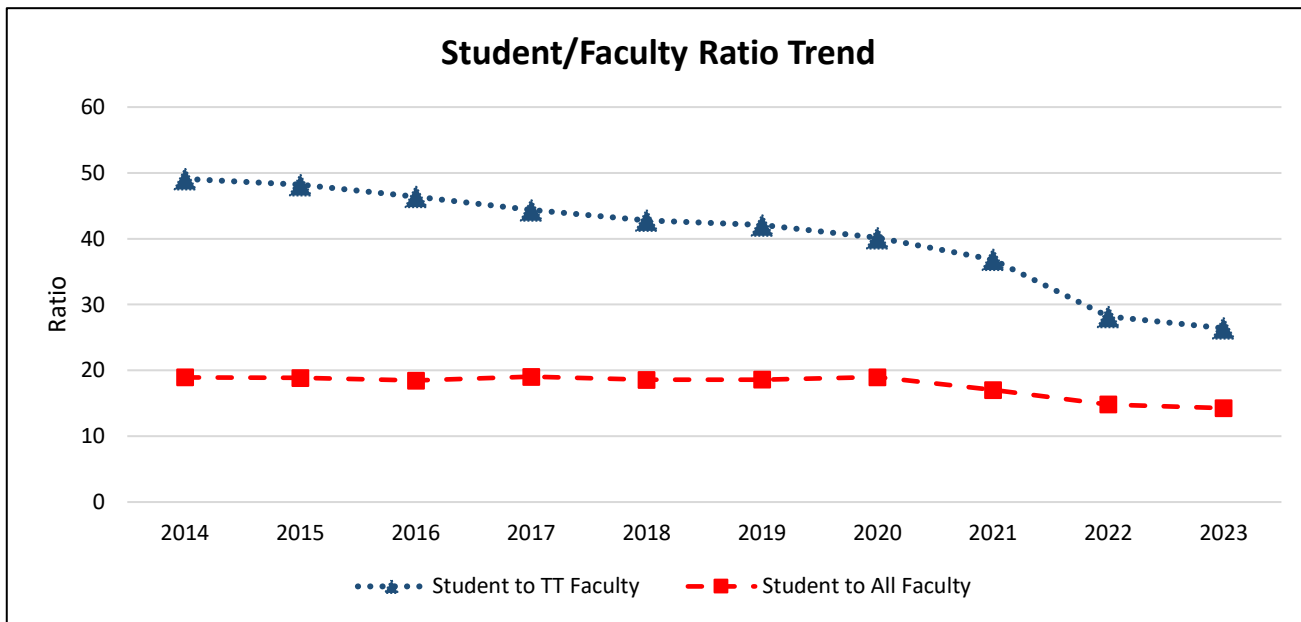
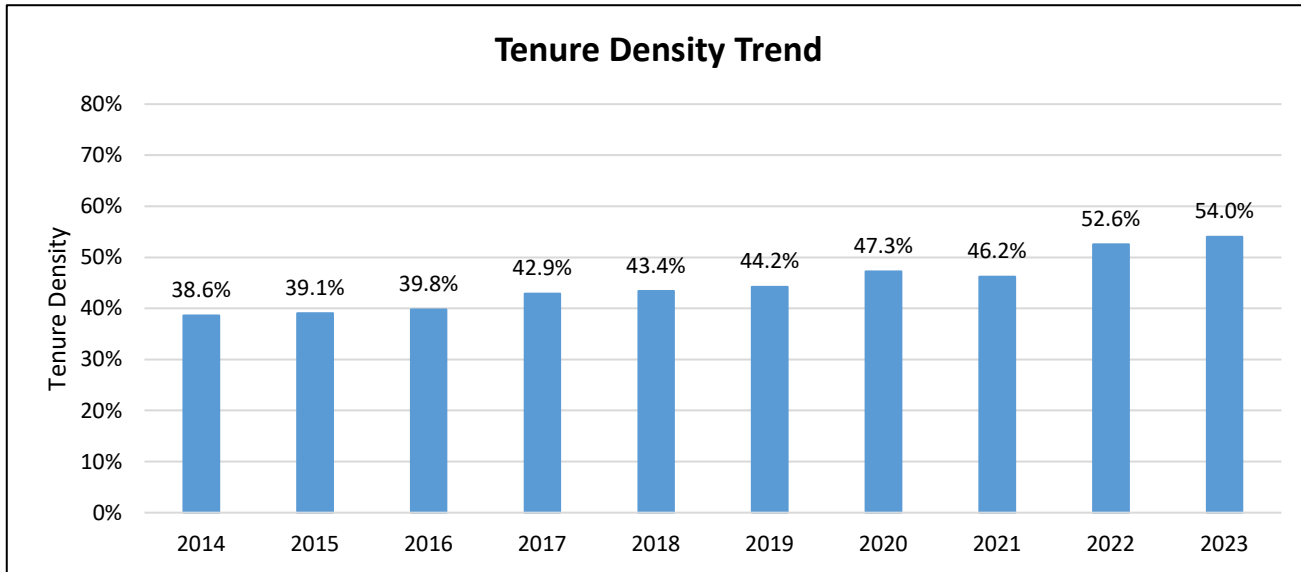


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	8,324.7	142.1	181.0	323.0	46.0	25.8	56.0%
2015	8,936.5	158.2	185.9	344.2	48.1	26.0	54.0%
2016	8,051.8	161.7	200.7	362.4	40.1	22.2	55.4%
2017	8,612.9	189.7	205.0	394.7	42.0	21.8	51.9%
2018	9,211.6	198.1	226.5	424.6	40.7	21.7	53.3%
2019	9,919.5	219.5	230.1	449.6	43.1	22.1	51.2%
2020	10,186.2	227.8	244.4	472.3	41.7	21.6	51.8%
2021	9,049.6	227.1	237.3	464.4	38.1	19.5	51.1%
2022	7,956.8	217.2	236.9	454.1	33.6	17.5	52.2%
2023	8,106.9	206.4	243.3	449.7	33.3	18.0	54.1%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Channel Islands

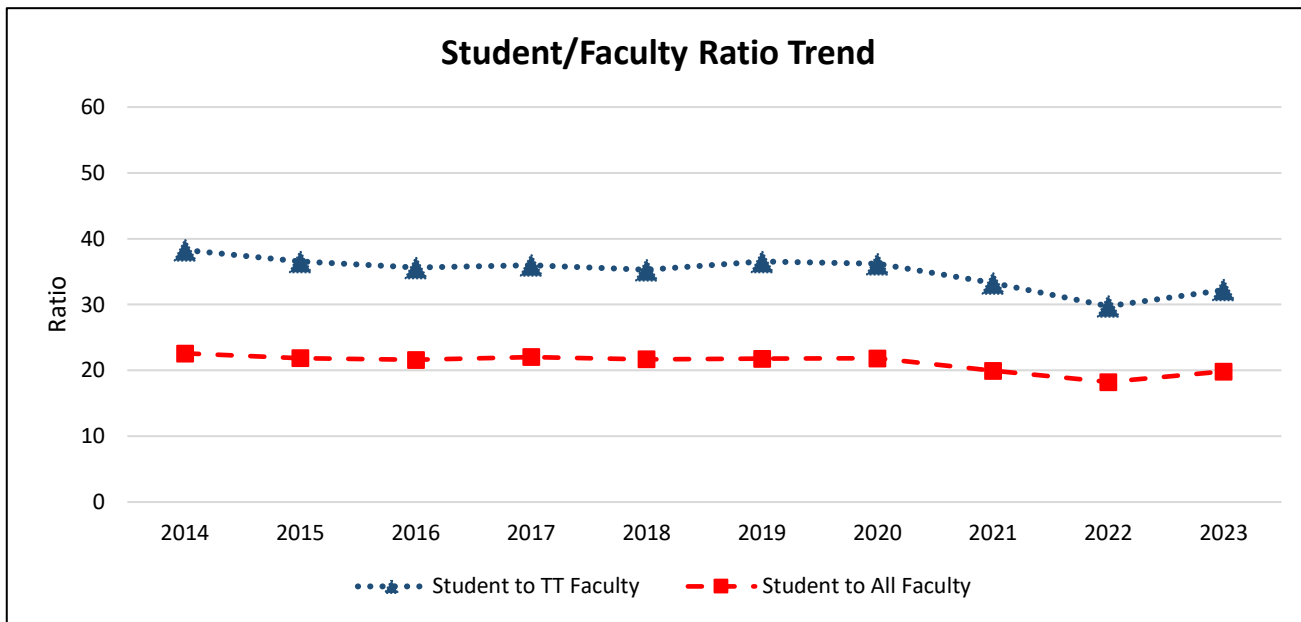
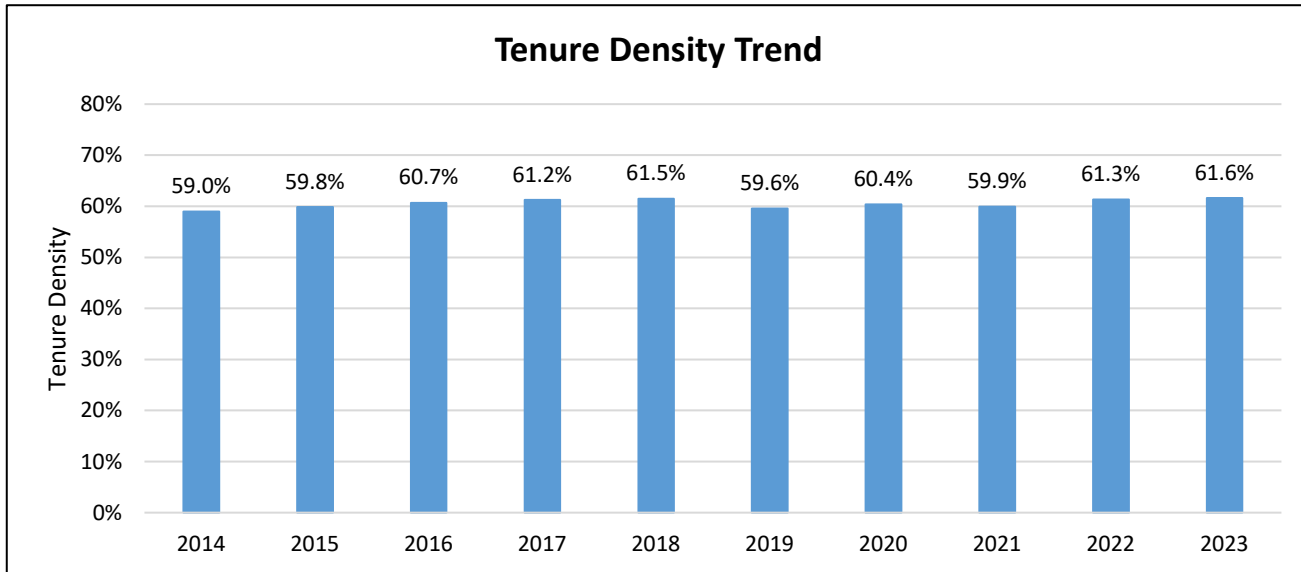


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	5,179.1	168.0	105.5	273.5	49.1	18.9	38.6%
2015	5,448.6	176.1	113.0	289.1	48.2	18.8	39.1%
2016	5,816.8	189.7	125.4	315.0	46.4	18.5	39.8%
2017	6,186.1	185.4	139.4	324.8	44.4	19.0	42.9%
2018	6,277.3	191.4	146.7	338.1	42.8	18.6	43.4%
2019	6,405.9	191.9	152.3	344.2	42.1	18.6	44.2%
2020	6,194.7	172.1	154.3	326.4	40.2	19.0	47.3%
2021	5,580.7	176.3	151.4	327.7	36.9	17.0	46.2%
2022	4,768.2	152.6	169.1	321.7	28.2	14.8	52.6%
2023	4,385.9	141.4	166.1	307.5	26.4	14.3	54.0%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Chico

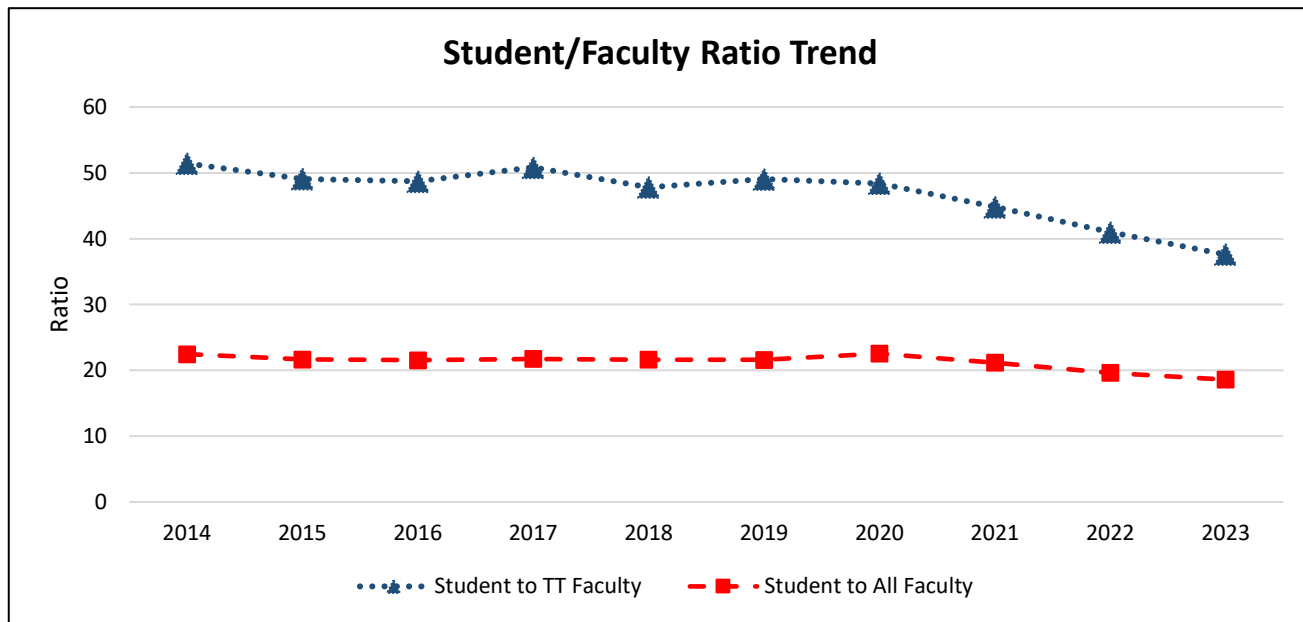
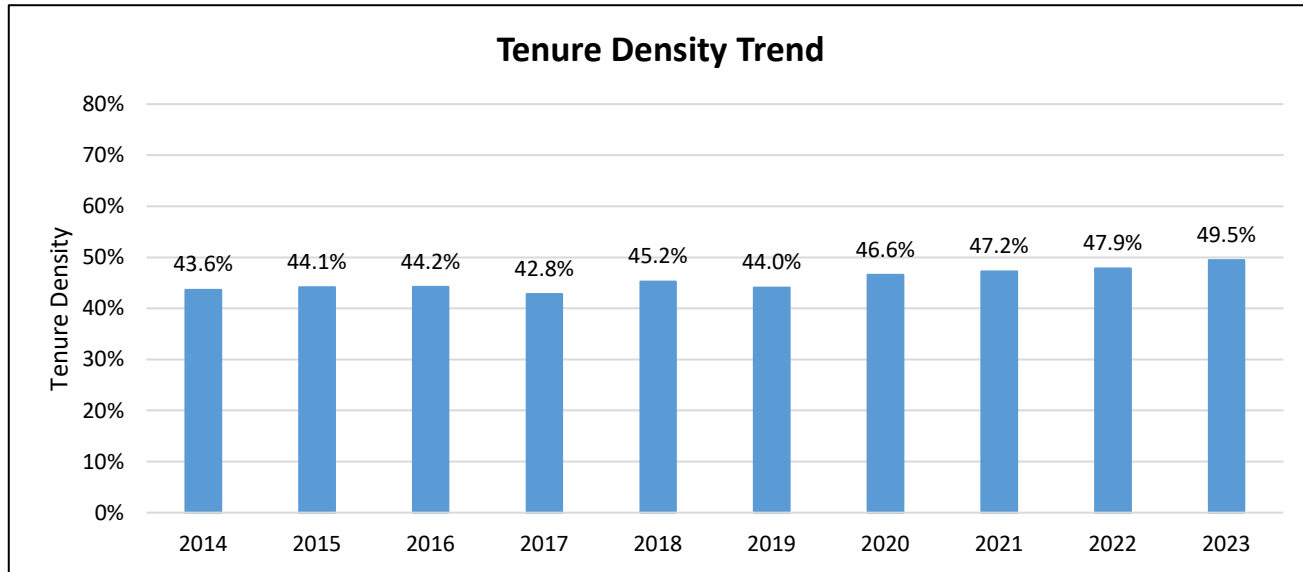


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	16,251.5	295.0	424.5	719.4	38.3	22.6	59.0%
2015	16,140.3	296.5	441.9	738.3	36.5	21.9	59.8%
2016	16,343.4	297.2	458.9	756.0	35.6	21.6	60.7%
2017	16,647.2	293.0	462.5	755.5	36.0	22.0	61.2%
2018	16,437.3	291.9	465.9	757.8	35.3	21.7	61.5%
2019	16,181.2	300.6	442.8	743.4	36.5	21.8	59.6%
2020	15,607.9	283.3	431.4	714.8	36.2	21.8	60.4%
2021	14,231.3	286.1	427.8	713.9	33.3	19.9	59.9%
2022	12,869.4	272.9	432.5	705.4	29.8	18.2	61.3%
2023	13,012.5	252	404	656.0	32.2	19.8	61.6%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Dominguez Hills

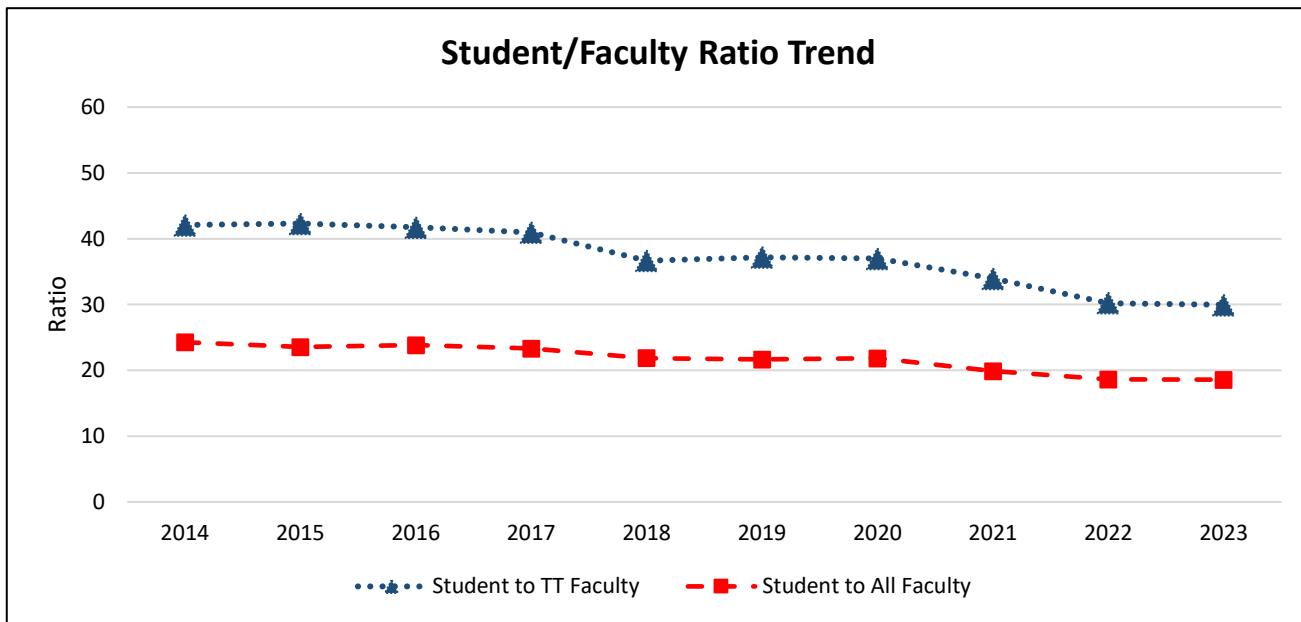
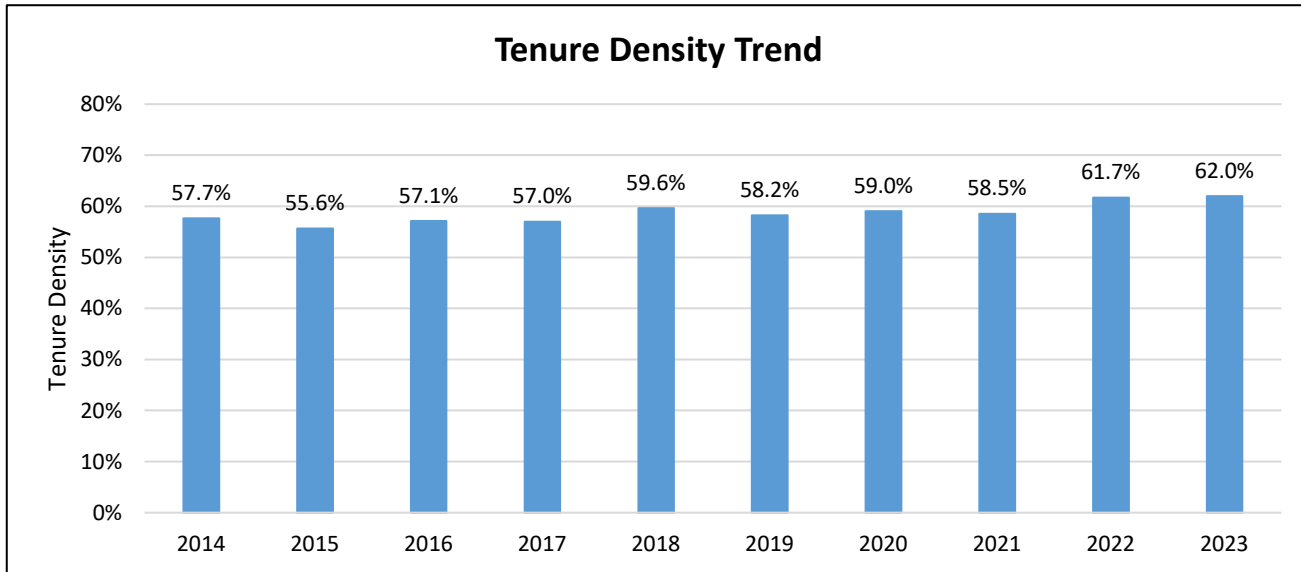


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	10,972.5	275.4	213.3	488.7	51.4	22.5	43.6%
2015	11,325.3	292.1	230.7	522.8	49.1	21.7	44.1%
2016	11,533.1	298.7	236.8	535.5	48.7	21.5	44.2%
2017	12,168.4	320.2	239.4	559.6	50.8	21.7	42.8%
2018	12,711.4	321.7	265.8	587.5	47.8	21.6	45.2%
2019	13,947.8	361.1	284.3	645.4	49.1	21.6	44.0%
2020	14,574.5	345.4	301.1	646.5	48.4	22.5	46.6%
2021	13,678.7	340.8	305.2	646.0	44.8	21.2	47.2%
2022	12,455.5	331	303.8	634.8	41.0	19.6	47.9%
2023	11,568.6	314.5	307.7	622.2	37.6	18.6	49.5%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: East Bay

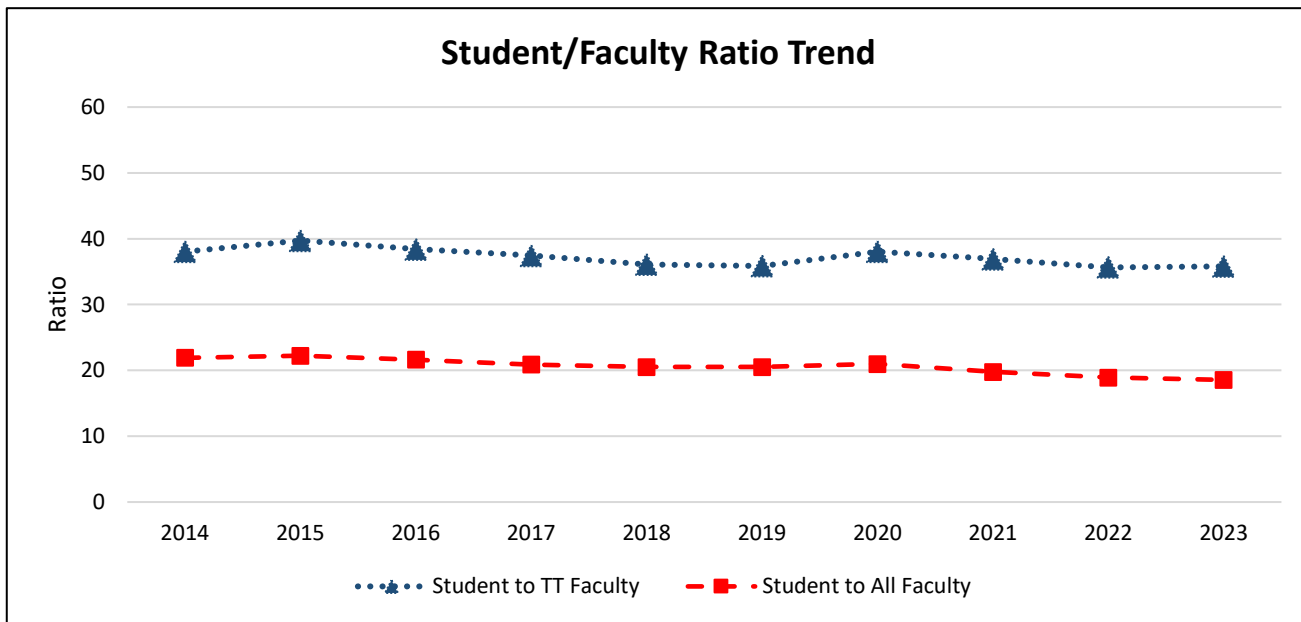
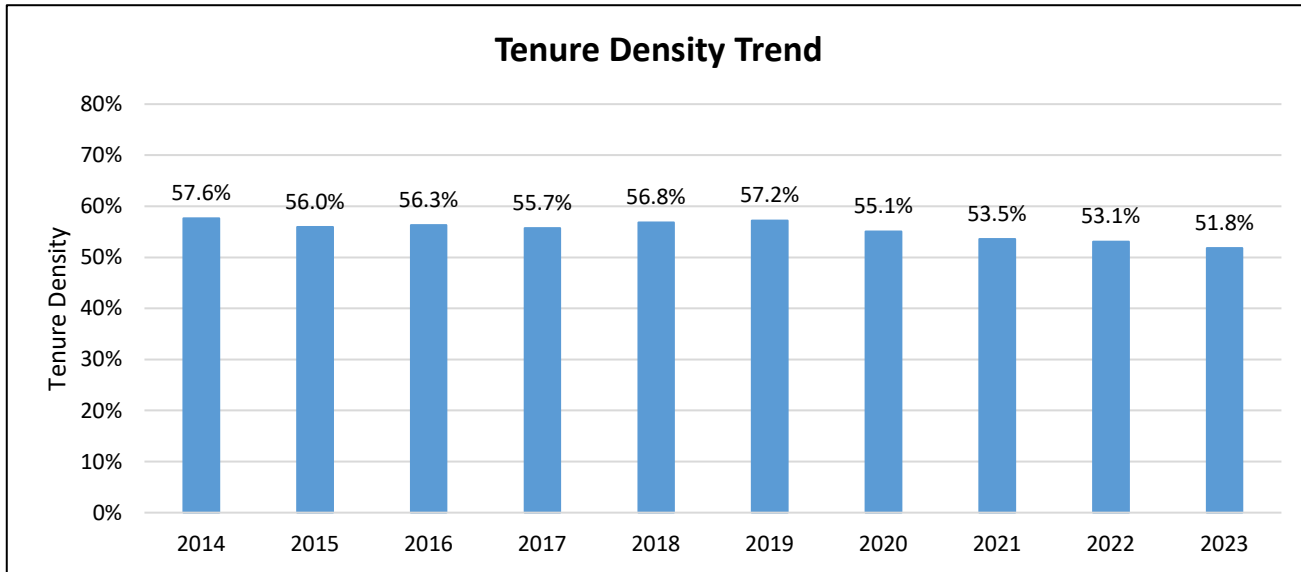


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	13,017.1	227.0	309.2	536.2	42.1	24.3	57.7%
2015	13,538.7	255.1	320.0	575.1	42.3	23.5	55.6%
2016	13,904.5	249.9	333.1	583.0	41.7	23.9	57.1%
2017	13,730.8	253.2	335.2	588.5	41.0	23.3	57.0%
2018	12,371.1	228.2	337.4	565.6	36.7	21.9	59.6%
2019	12,805.4	247.0	344.4	591.4	37.2	21.7	58.2%
2020	12,910.2	242.4	349.0	591.4	37.0	21.8	59.0%
2021	11,757.4	245.1	346.1	591.2	34.0	19.9	58.5%
2022	10,321.7	212.3	341.7	554.0	30.2	18.6	61.7%
2023	10,100.5	206.4	337	543.4	30.0	18.6	62.0%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Fresno

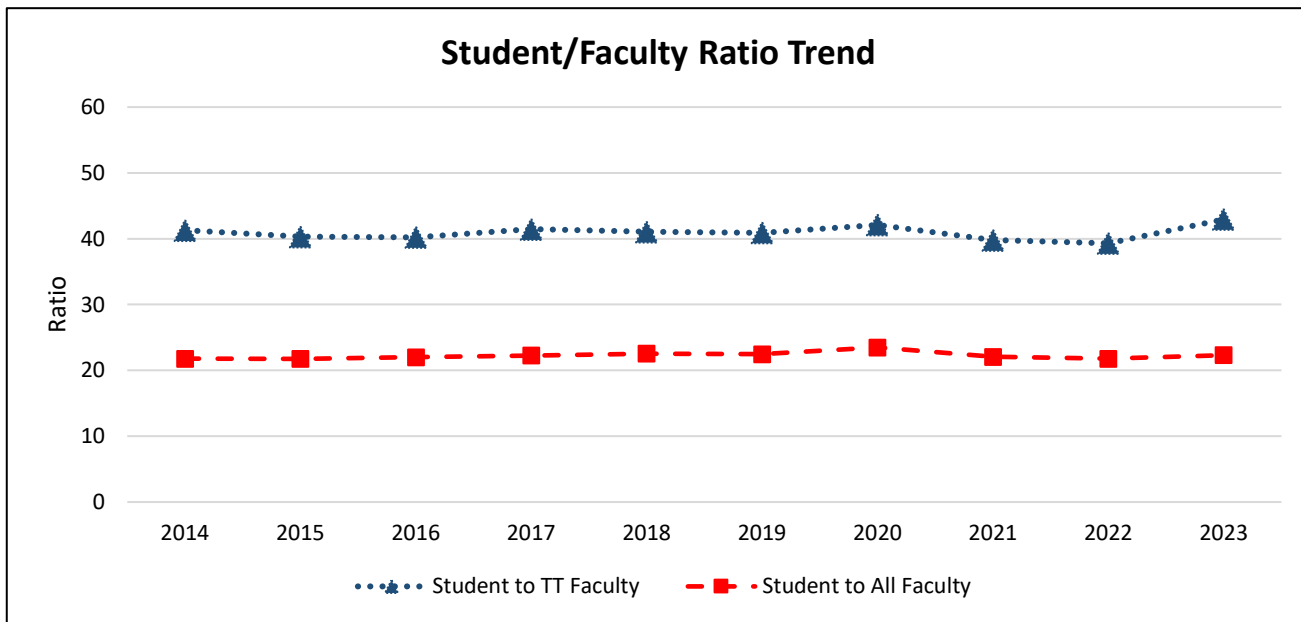
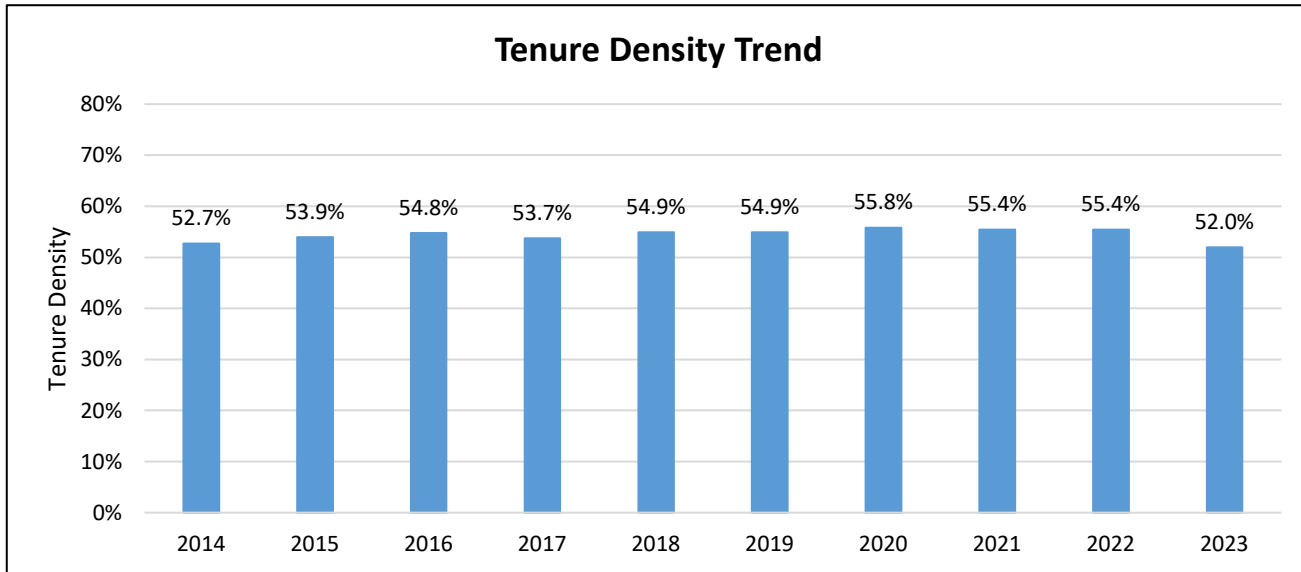


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	20,138.1	389.2	529.3	918.5	38.0	21.9	57.6%
2015	21,051.9	417.0	529.9	947.0	39.7	22.2	56.0%
2016	21,587.4	436.0	561.8	997.8	38.4	21.6	56.3%
2017	22,349.8	473.6	596.6	1,070.3	37.5	20.9	55.7%
2018	22,236.0	468.2	615.7	1,083.8	36.1	20.5	56.8%
2019	21,640.6	451.1	603.3	1,054.4	35.9	20.5	57.2%
2020	22,412.7	480.2	588.9	1,069.1	38.1	21.0	55.1%
2021	21,772.6	511.6	589.7	1,101.3	36.9	19.8	53.5%
2022	20,691.7	513.1	580.5	1,093.6	35.6	18.9	53.1%
2023	20,811.3	540.9	580.8	1,121.7	35.8	18.6	51.8%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Fullerton

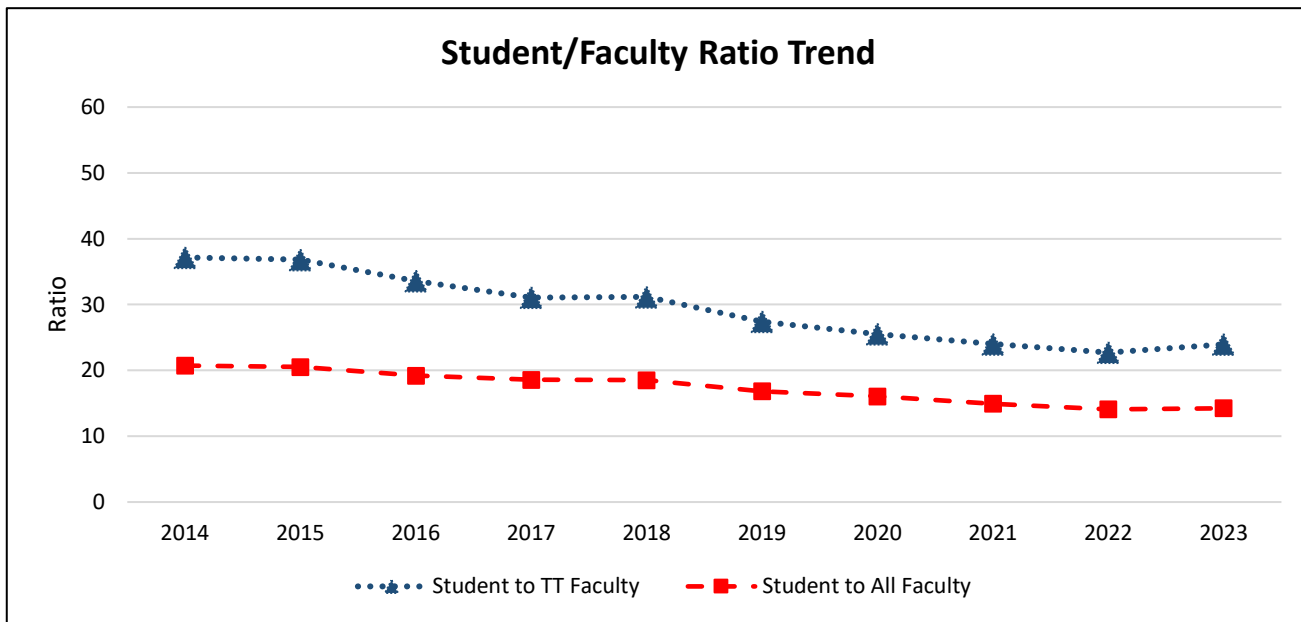
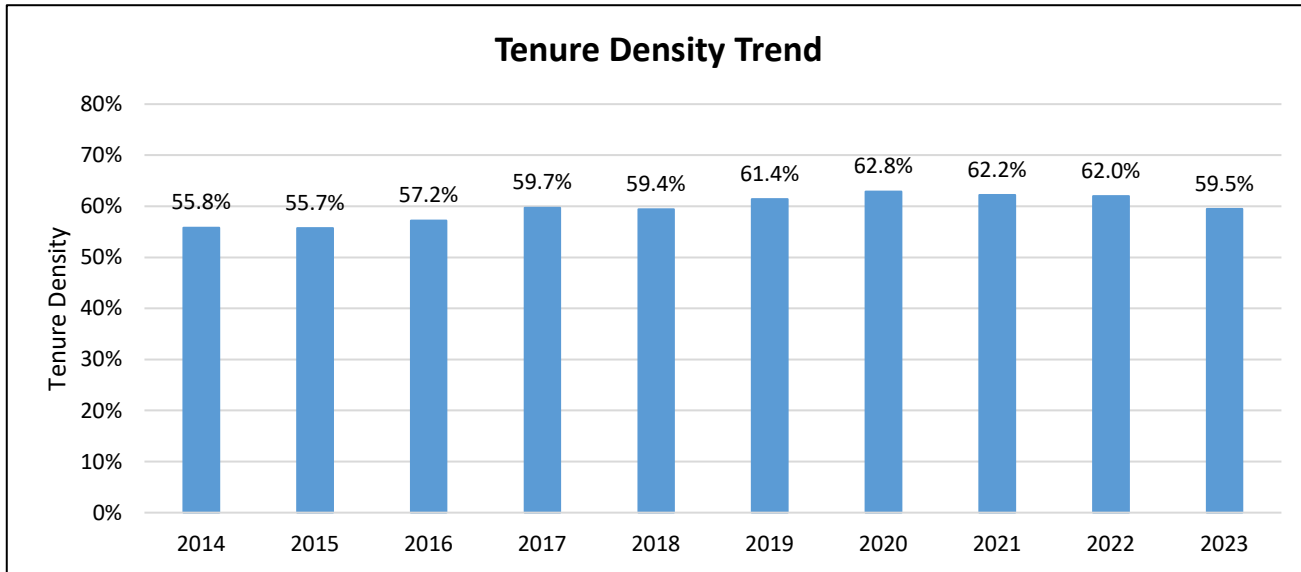


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	30,819.4	669.3	746.3	1,415.5	41.3	21.8	52.7%
2015	31,405.1	665.2	779.1	1,444.3	40.3	21.7	53.9%
2016	32,306.1	663.9	803.3	1,467.2	40.2	22.0	54.8%
2017	33,066.6	687.0	798.0	1,484.9	41.4	22.3	53.7%
2018	32,529.7	650.0	792.3	1,442.3	41.1	22.6	54.9%
2019	33,202.2	666.7	811.6	1,478.3	40.9	22.5	54.9%
2020	34,563.3	650.5	820.8	1,471.3	42.1	23.5	55.8%
2021	32,731.5	660.8	822.4	1,483.2	39.8	22.1	55.4%
2022	32,498.2	665.7	826.8	1,492.5	39.3	21.8	55.4%
2023	34,385.3	740.4	800.9	1,541.3	42.9	22.3	52.0%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Humboldt

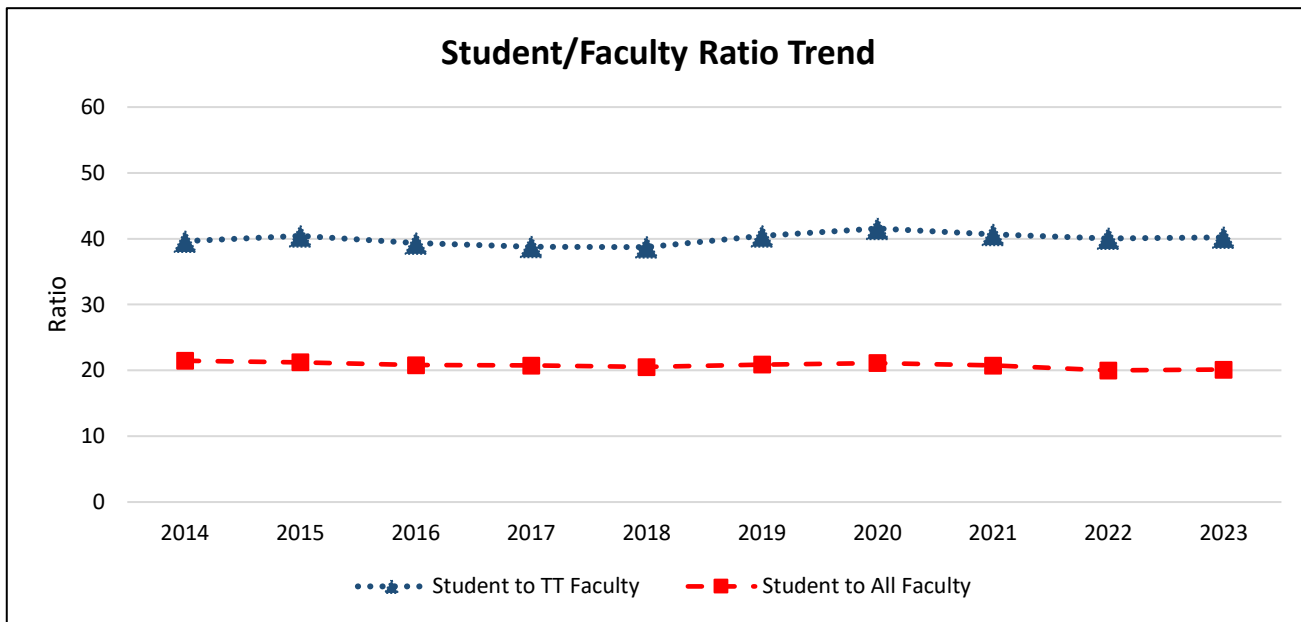
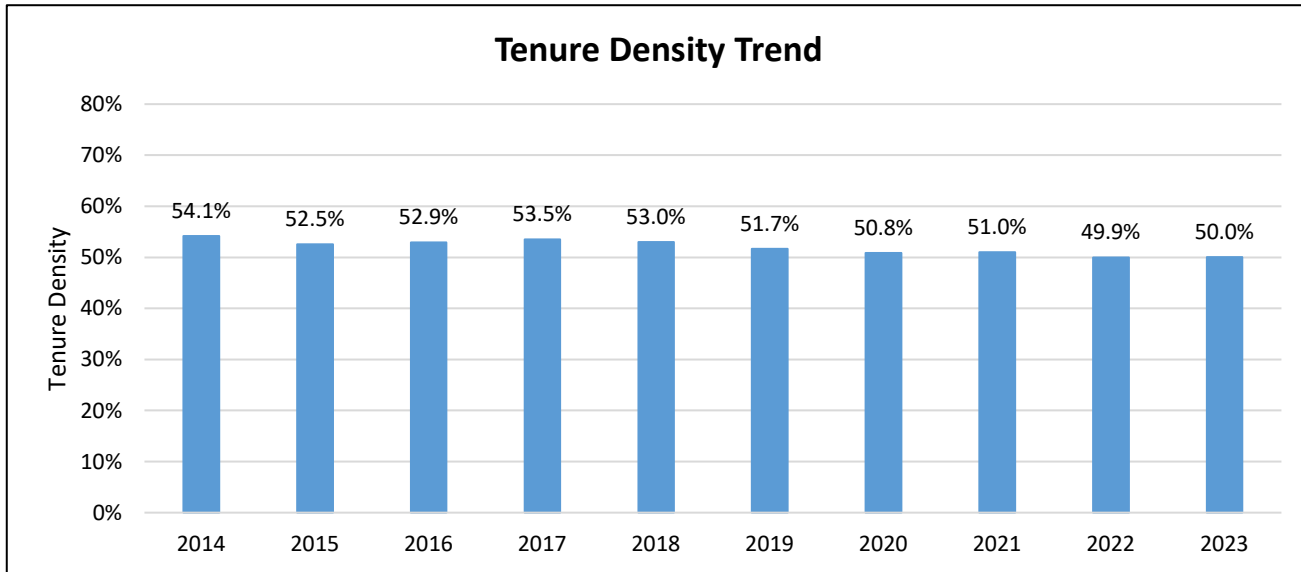


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	7,959.6	169.8	214.2	384.1	37.2	20.7	55.8%
2015	8,227.9	177.6	223.5	401.1	36.8	20.5	55.7%
2016	8,020.5	178.8	238.8	417.6	33.6	19.2	57.2%
2017	7,934.4	172.2	255.3	427.5	31.1	18.6	59.7%
2018	7,362.0	161.3	236.3	397.5	31.2	18.5	59.4%
2019	6,658.2	152.9	242.9	395.8	27.4	16.8	61.4%
2020	5,941.6	137.6	232.7	370.4	25.5	16.0	62.8%
2021	5,285.2	133.5	220.0	353.5	24.0	15.0	62.2%
2022	5,280.0	142.5	232.5	375.0	22.7	14.1	62.0%
2023	5,449.1	155	227.5	382.5	24.0	14.2	59.5%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
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- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Long Beach

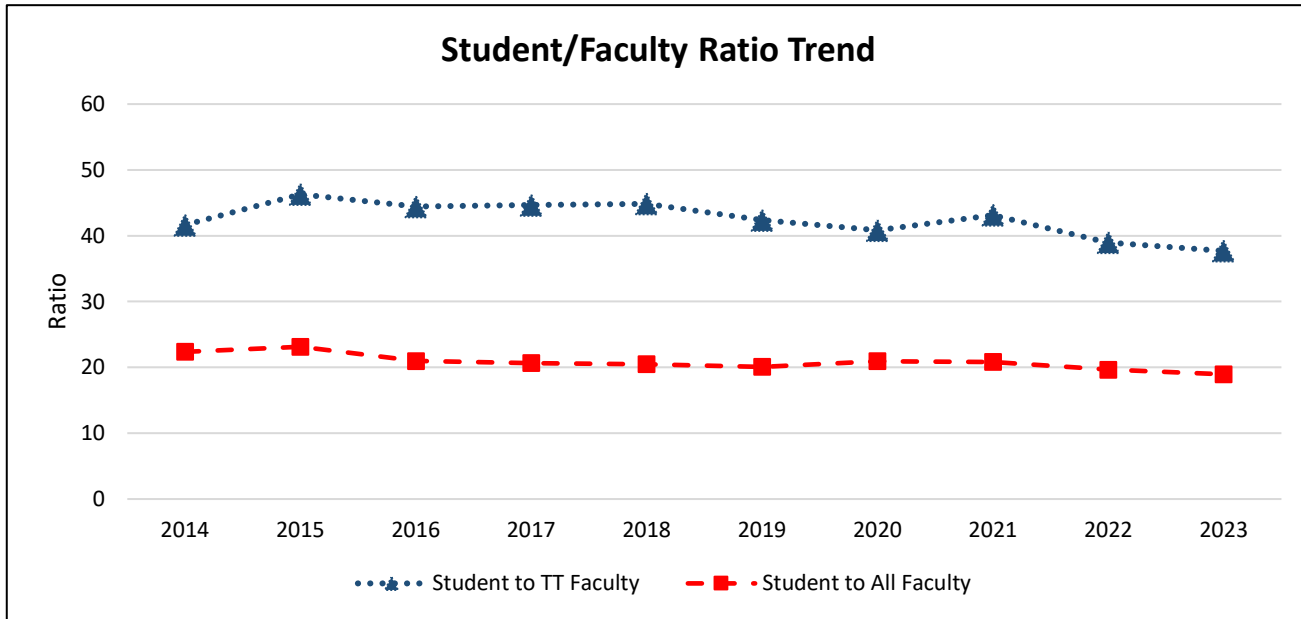
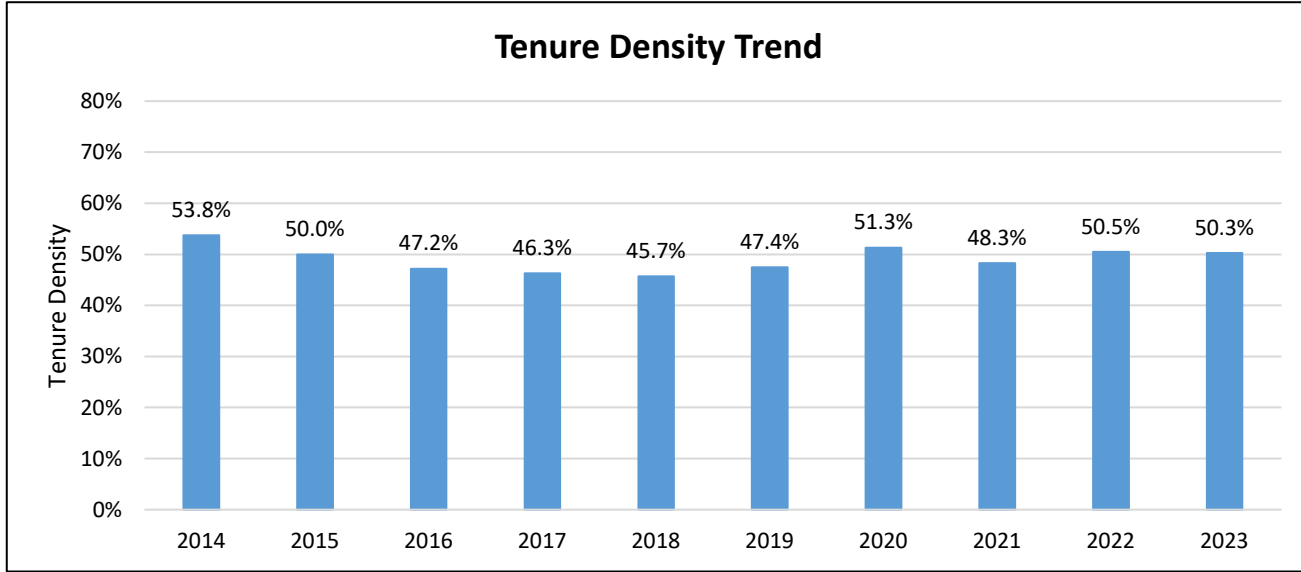


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	30,657.0	655.1	773.4	1,428.5	39.6	21.5	54.1%
2015	31,199.5	697.4	772.0	1,469.4	40.4	21.2	52.5%
2016	31,598.5	714.7	803.3	1,518.0	39.3	20.8	52.9%
2017	31,729.1	711.4	817.8	1,529.2	38.8	20.7	53.5%
2018	31,571.1	723.8	815.3	1,539.1	38.7	20.5	53.0%
2019	32,673.0	756.1	808.0	1,564.1	40.4	20.9	51.7%
2020	33,836.8	787.1	814.3	1,601.4	41.6	21.1	50.8%
2021	33,336.0	786.9	819.7	1,606.6	40.7	20.7	51.0%
2022	32,410.8	811.1	809.3	1,620.4	40.0	20.0	49.9%
2023	33,506.1	833.2	833.4	1,666.6	40.2	20.1	50.0%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Los Angeles

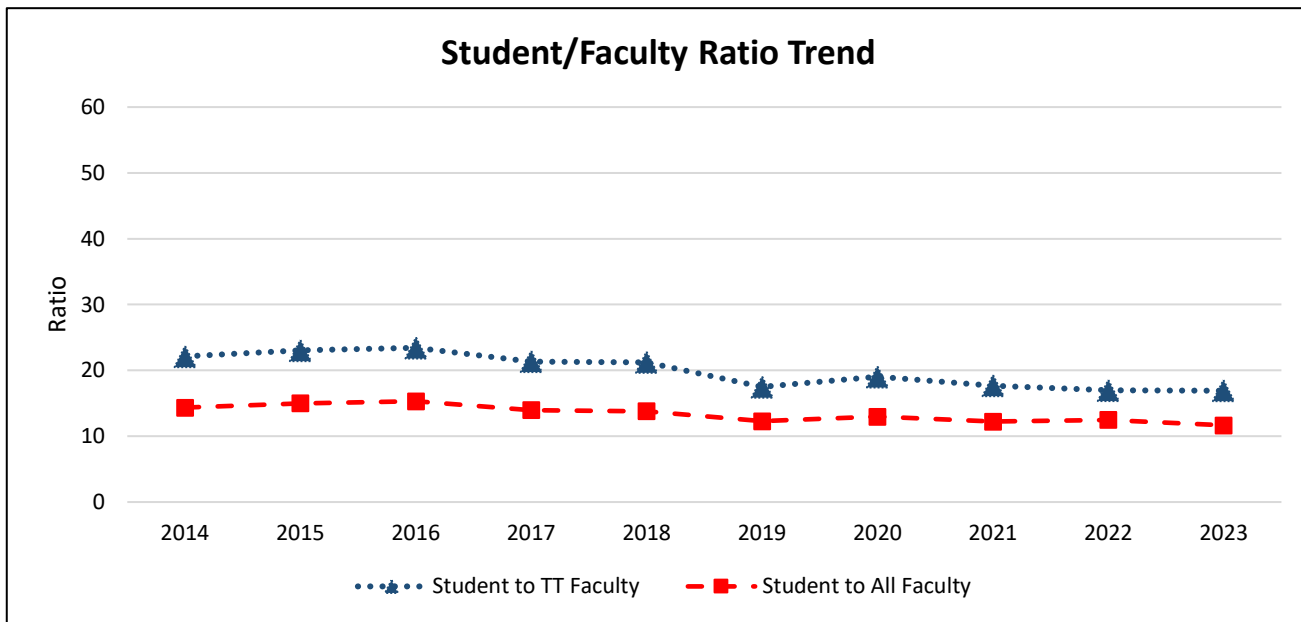
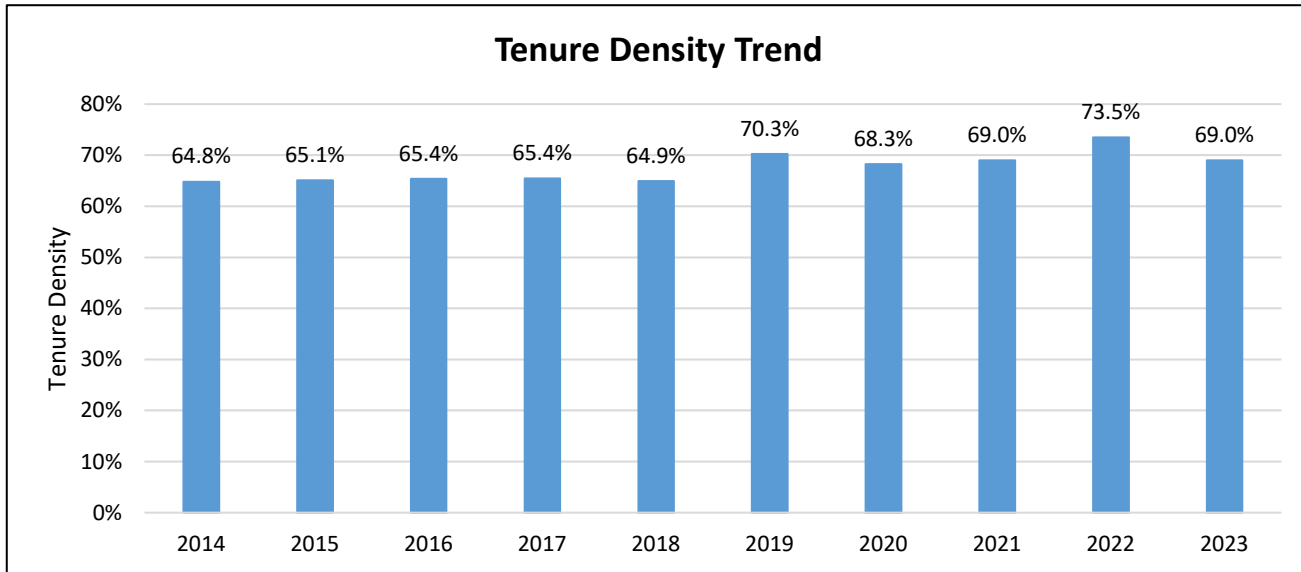


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	20,446.3	422.6	491.2	913.8	41.6	22.4	53.8%
2015	23,251.9	502.9	502.3	1,005.3	46.3	23.1	50.0%
2016	22,855.7	576.1	514.4	1,090.5	44.4	21.0	47.2%
2017	23,742.7	616.8	531.7	1,148.5	44.7	20.7	46.3%
2018	23,605.6	626.3	526.2	1,152.5	44.9	20.5	45.7%
2019	22,678.0	593.4	535.4	1,128.8	42.4	20.1	47.4%
2020	22,746.0	528.7	557.1	1,085.9	40.8	20.9	51.3%
2021	22,885.2	568.4	530.6	1,099.0	43.1	20.8	48.3%
2022	21,909.9	552	562.3	1,114.3	39.0	19.7	50.5%
2023	20,931.4	549.3	555.3	1,104.6	37.7	18.9	50.3%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Maritime Academy

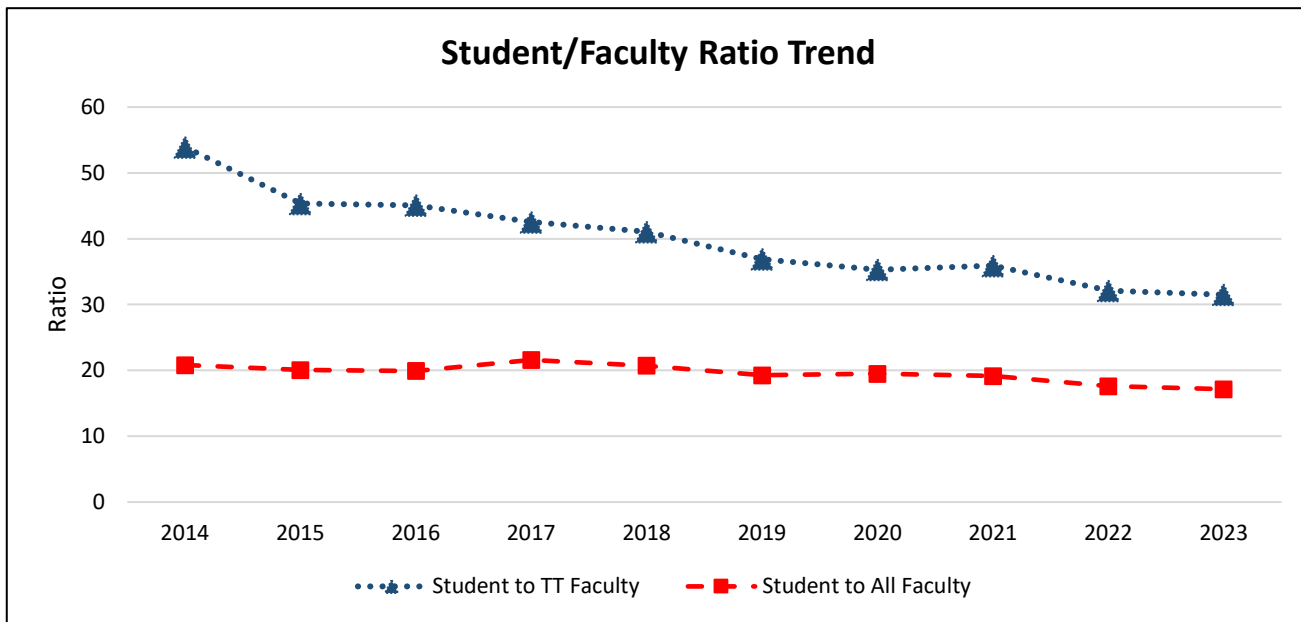
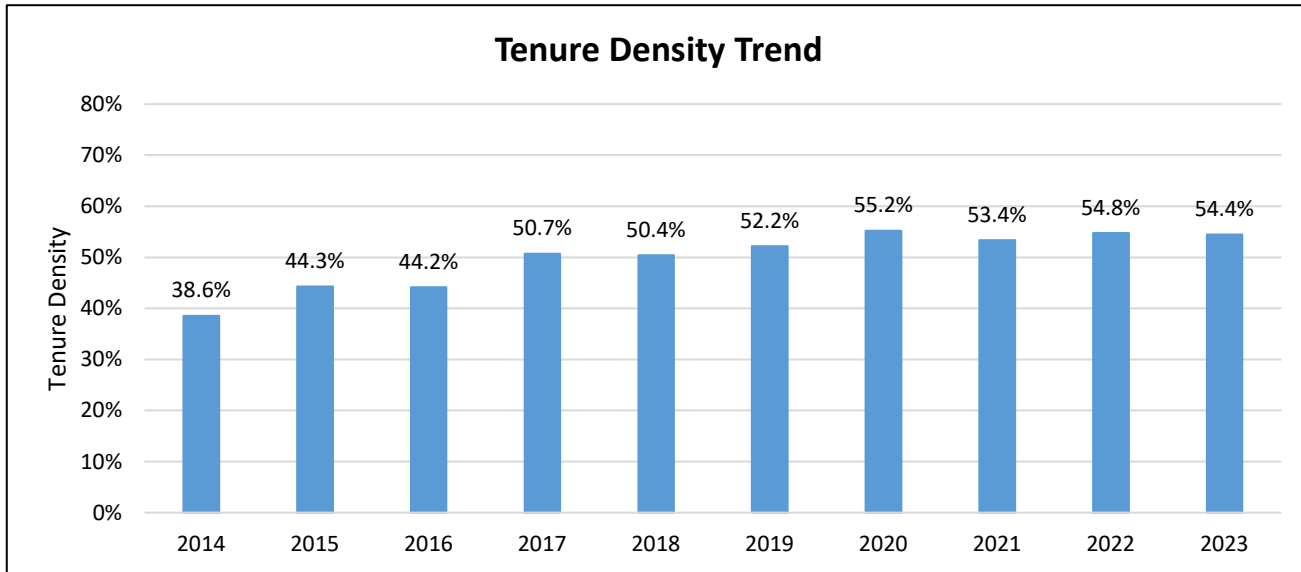


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	1,124.2	27.6	50.8	78.4	22.1	14.3	64.8%
2015	1,173.1	27.3	50.9	78.2	23.0	15.0	65.1%
2016	1,197.3	27.1	51.1	78.2	23.4	15.3	65.4%
2017	1,133.0	28.1	53.1	81.2	21.3	14.0	65.4%
2018	1,106.5	28.1	52.1	80.2	21.2	13.8	64.9%
2019	989.6	24.0	56.6	80.6	17.5	12.3	70.3%
2020	971.8	23.8	51.1	74.9	19.0	13.0	68.3%
2021	938.0	23.8	53.0	76.8	17.7	12.2	69.0%
2022	867.6	18.4	51.1	69.5	17.0	12.5	73.5%
2023	811.6	21.6	48	69.6	16.9	11.7	69.0%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Monterey Bay

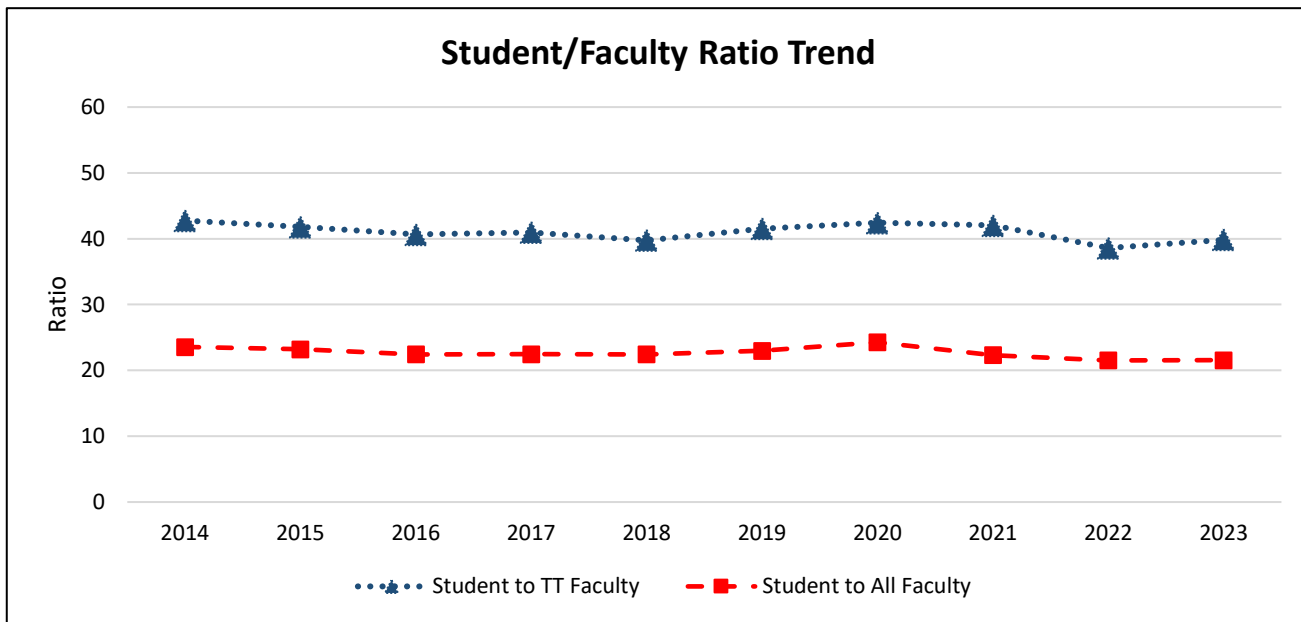
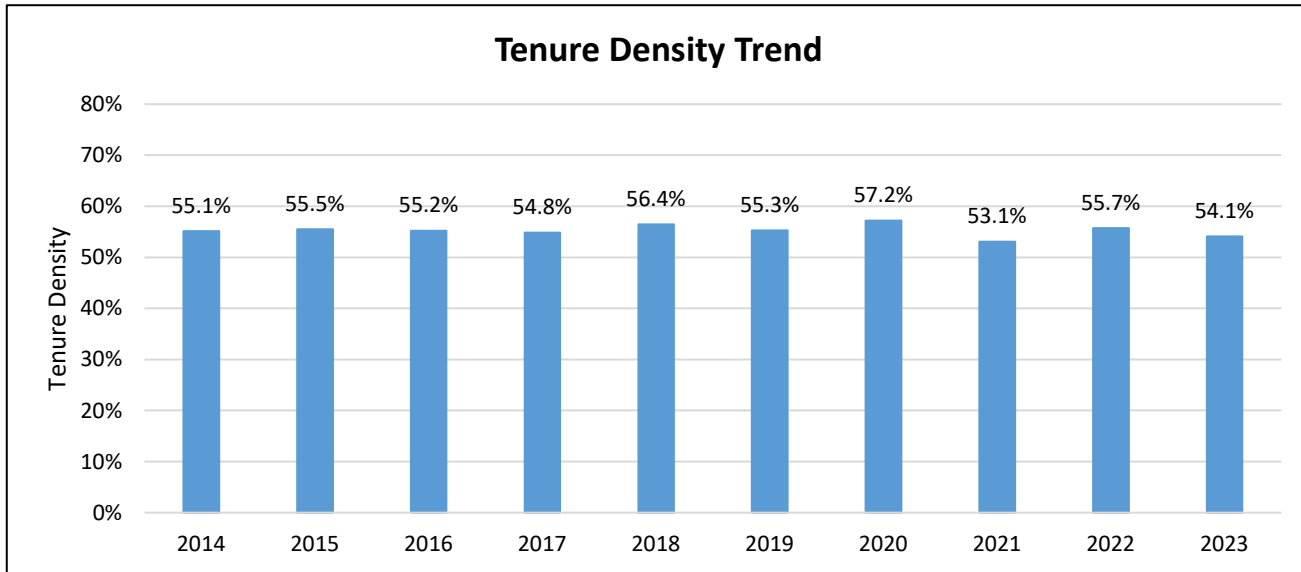


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	6,311.1	186.5	117.0	303.5	53.9	20.8	38.6%
2015	6,731.4	187.1	148.5	335.6	45.3	20.1	44.3%
2016	6,886.1	193.1	152.7	345.8	45.1	19.9	44.2%
2017	6,796.8	155.2	159.7	314.9	42.6	21.6	50.7%
2018	6,700.7	160.3	163.2	323.5	41.1	20.7	50.4%
2019	6,604.6	163.9	179.0	342.9	36.9	19.3	52.2%
2020	6,380.4	146.6	180.7	327.3	35.3	19.5	55.2%
2021	6,419.2	156.3	178.8	335.1	35.9	19.2	53.4%
2022	6,012.4	154.7	187.2	341.9	32.1	17.6	54.8%
2023	5,819.9	154.6	184.8	339.4	31.5	17.1	54.4%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Northridge

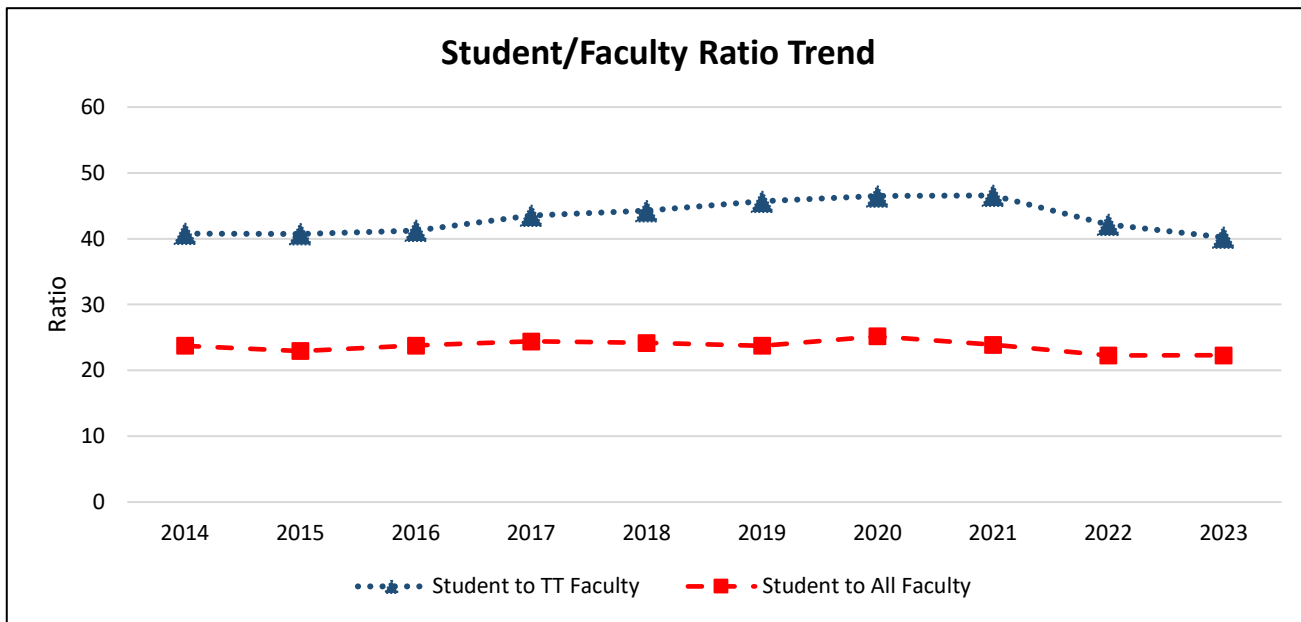
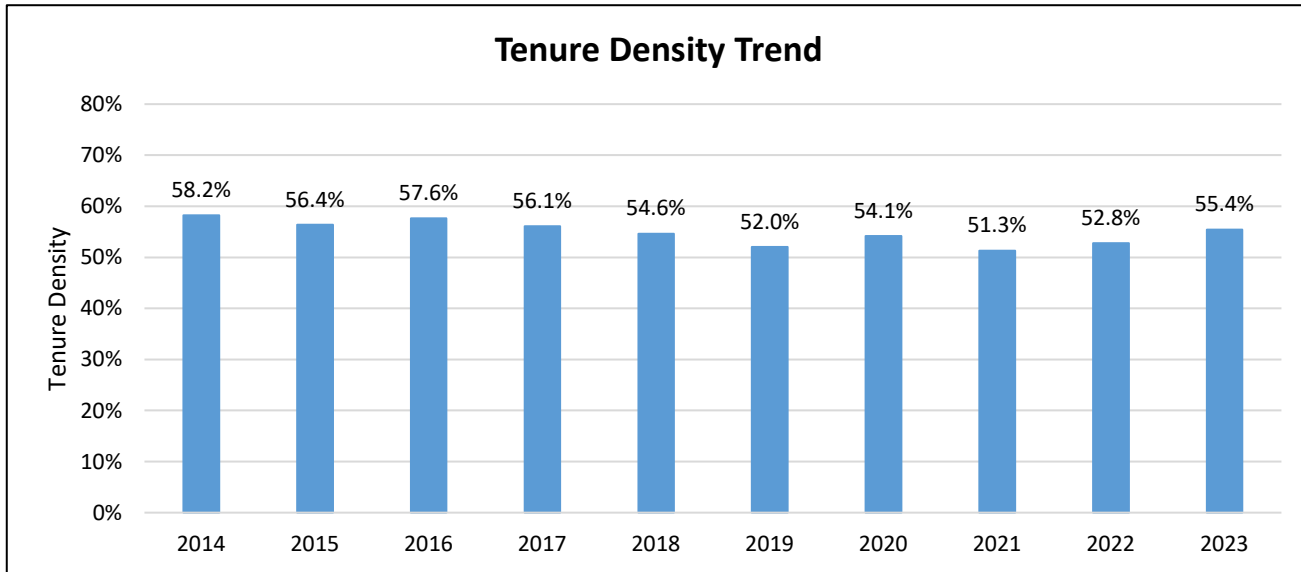


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	32,513.3	619.6	760.4	1,379.9	42.8	23.6	55.1%
2015	33,501.8	641.8	801.3	1,443.1	41.8	23.2	55.5%
2016	32,255.4	643.9	793.4	1,437.2	40.7	22.4	55.2%
2017	32,801.3	659.8	800.7	1,460.5	41.0	22.5	54.8%
2018	32,409.0	629.3	815.1	1,444.4	39.8	22.4	56.4%
2019	32,470.8	631.6	781.7	1,413.3	41.5	23.0	55.3%
2020	33,092.6	583.3	780.2	1,363.5	42.4	24.3	57.2%
2021	32,214.1	677.0	766.5	1,443.5	42.0	22.3	53.1%
2022	29,866.3	614.5	773.8	1,388.3	38.6	21.5	55.7%
2023	30,277.5	644.6	760.2	1,404.8	39.8	21.6	54.1%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Pomona

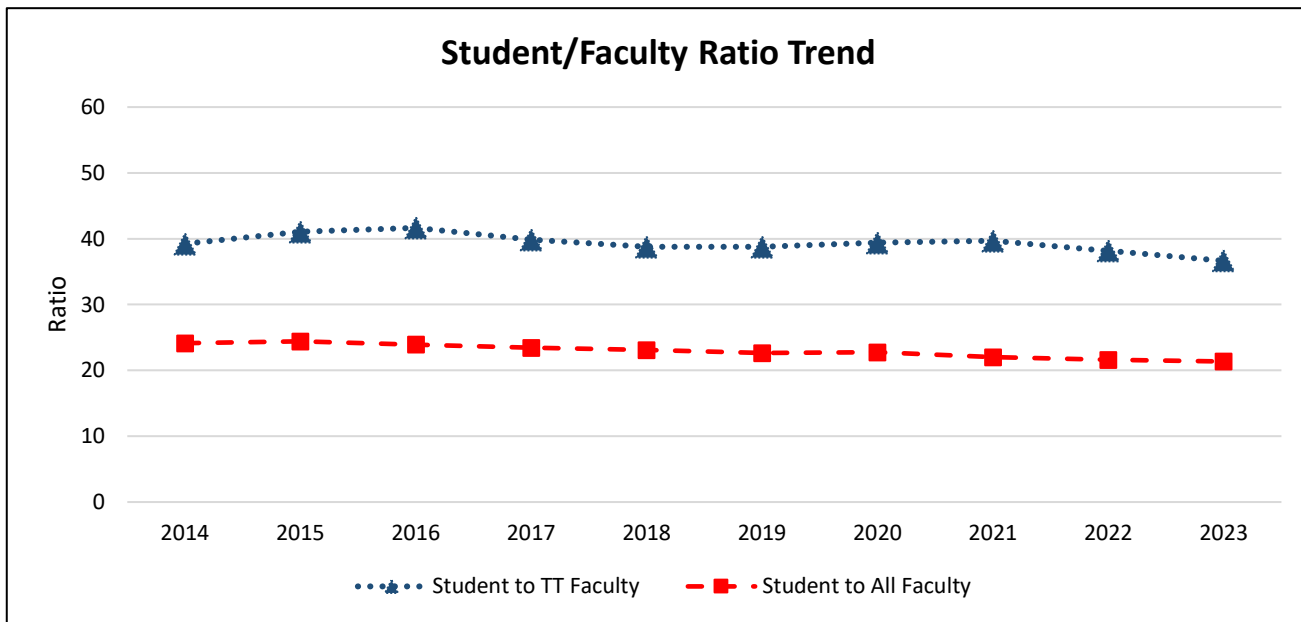
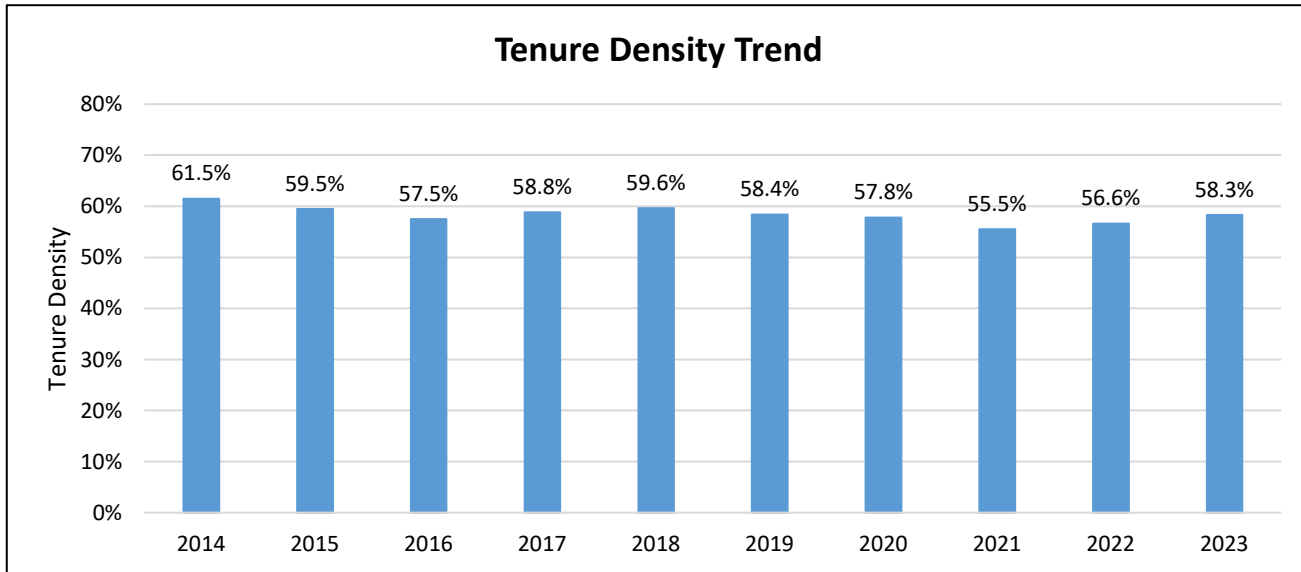


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	20,518.5	361.0	502.9	864.0	40.8	23.7	58.2%
2015	20,702.4	393.5	508.1	901.7	40.7	23.0	56.4%
2016	22,077.9	393.0	535.0	928.0	41.3	23.8	57.6%
2017	22,975.9	413.0	527.7	940.7	43.5	24.4	56.1%
2018	23,078.2	432.9	521.4	954.2	44.3	24.2	54.6%
2019	24,783.7	500.6	542.5	1,043.1	45.7	23.8	52.0%
2020	26,202.5	477.4	563.6	1,041.0	46.5	25.2	54.1%
2021	25,135.5	511.8	539.7	1,051.5	46.6	23.9	51.3%
2022	23,387.2	495.7	554.6	1,050.3	42.2	22.3	52.8%
2023	22,847.0	457	568.3	1,025.3	40.2	22.3	55.4%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
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- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Sacramento

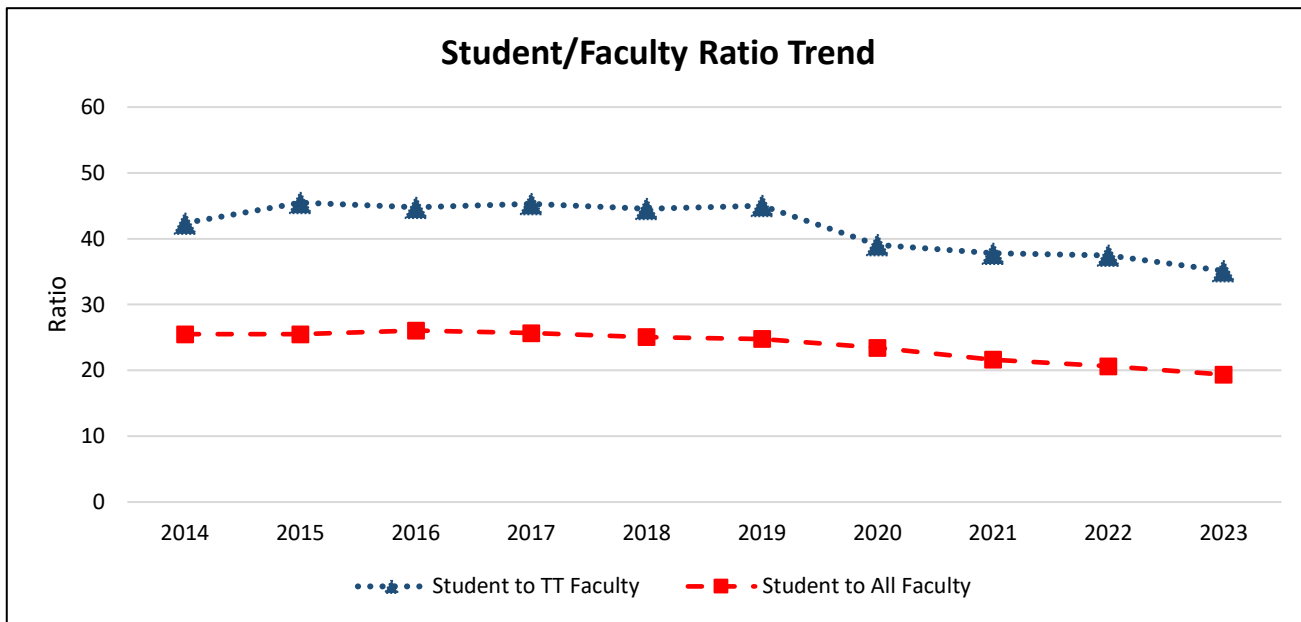
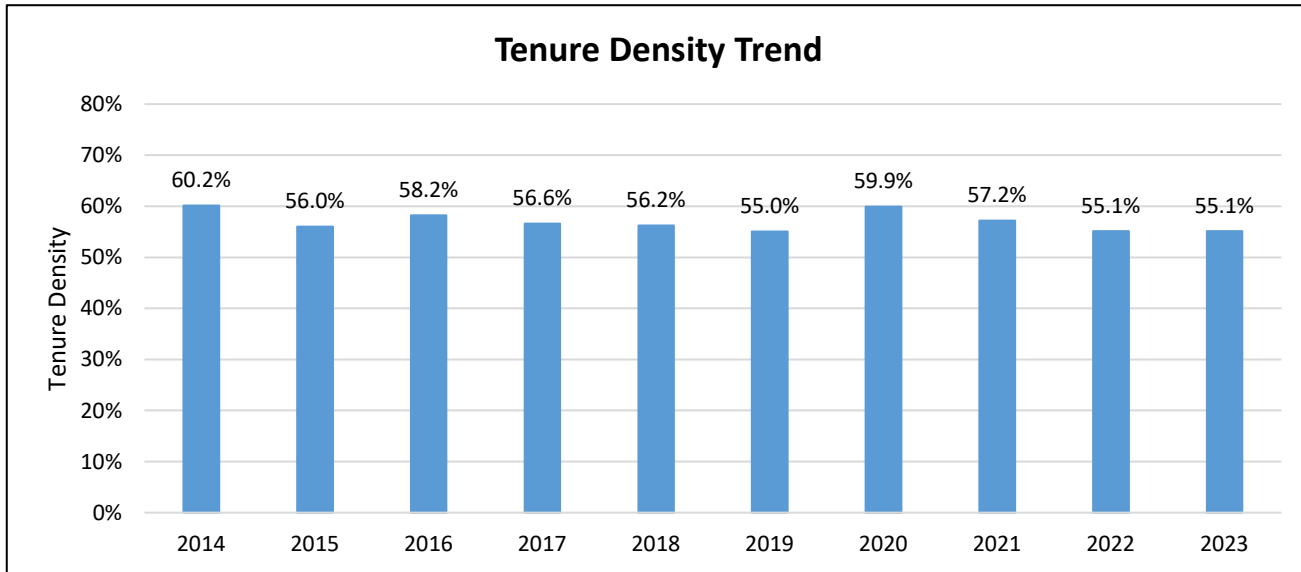


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	24,098.6	384.6	614.3	998.9	39.2	24.1	61.5%
2015	25,173.2	417.9	613.2	1,031.1	41.0	24.4	59.5%
2016	26,094.2	463.9	626.5	1,090.5	41.6	23.9	57.5%
2017	26,413.8	464.3	662.6	1,126.8	39.9	23.4	58.8%
2018	26,719.4	467.2	689.2	1,156.4	38.8	23.1	59.6%
2019	27,144.0	498.7	700.4	1,199.1	38.8	22.6	58.4%
2020	27,534.9	510.6	699.2	1,209.8	39.4	22.8	57.8%
2021	27,182.4	549.1	685.2	1,234.3	39.7	22.0	55.5%
2022	26,253.6	526.8	687.7	1,214.5	38.2	21.6	56.6%
2023	25,872.3	505.5	706.1	1,211.6	36.6	21.4	58.3%

Notes:

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- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: San Bernardino

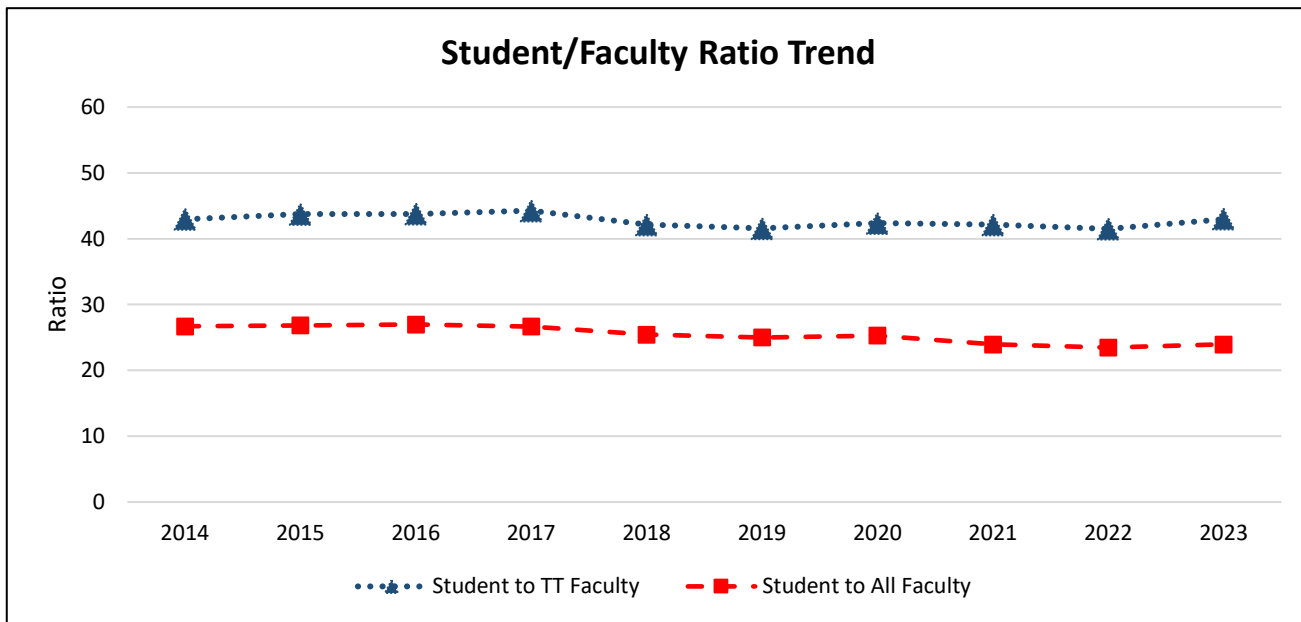
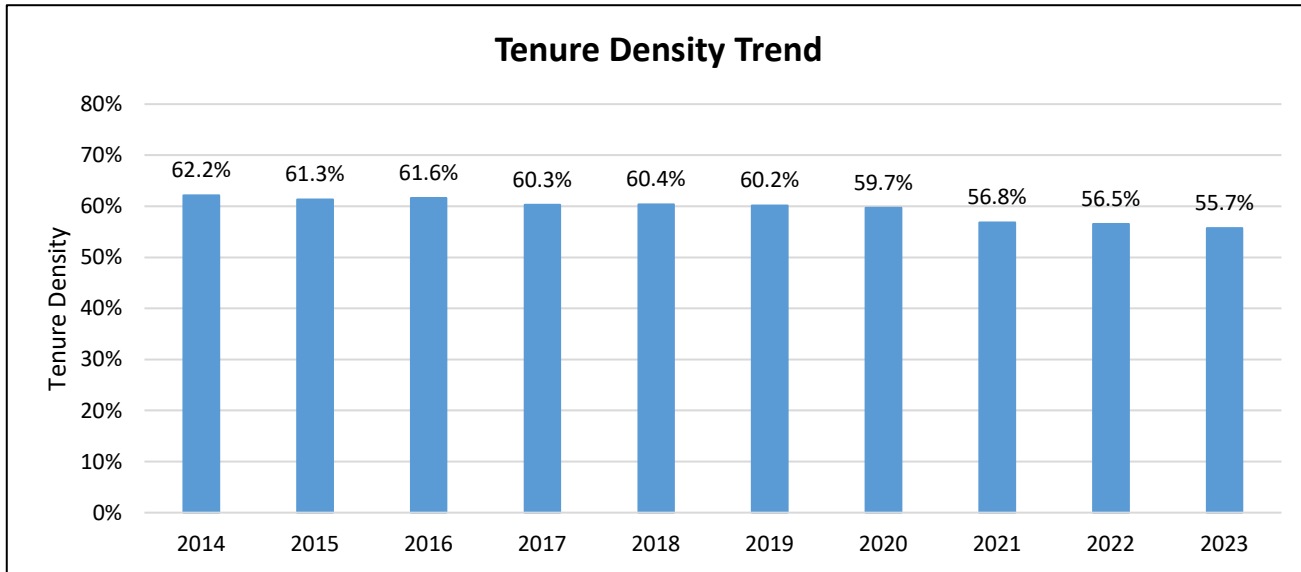


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	16,402.4	256.4	387.1	643.5	42.4	25.5	60.2%
2015	17,465.3	301.5	384.0	685.5	45.5	25.5	56.0%
2016	18,069.8	289.8	403.7	693.5	44.8	26.1	58.2%
2017	17,966.6	303.5	396.4	699.9	45.3	25.7	56.6%
2018	17,748.7	309.8	398.2	708.0	44.6	25.1	56.2%
2019	18,319.5	332.4	406.8	739.2	45.0	24.8	55.0%
2020	16,756.8	286.6	428.9	715.4	39.1	23.4	59.9%
2021	16,057.4	317.6	424.8	742.4	37.8	21.6	57.2%
2022	16,146.4	351.2	430.9	782.1	37.5	20.6	55.1%
2023	15,498.6	359.2	441.3	800.5	35.1	19.4	55.1%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
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- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: San Diego

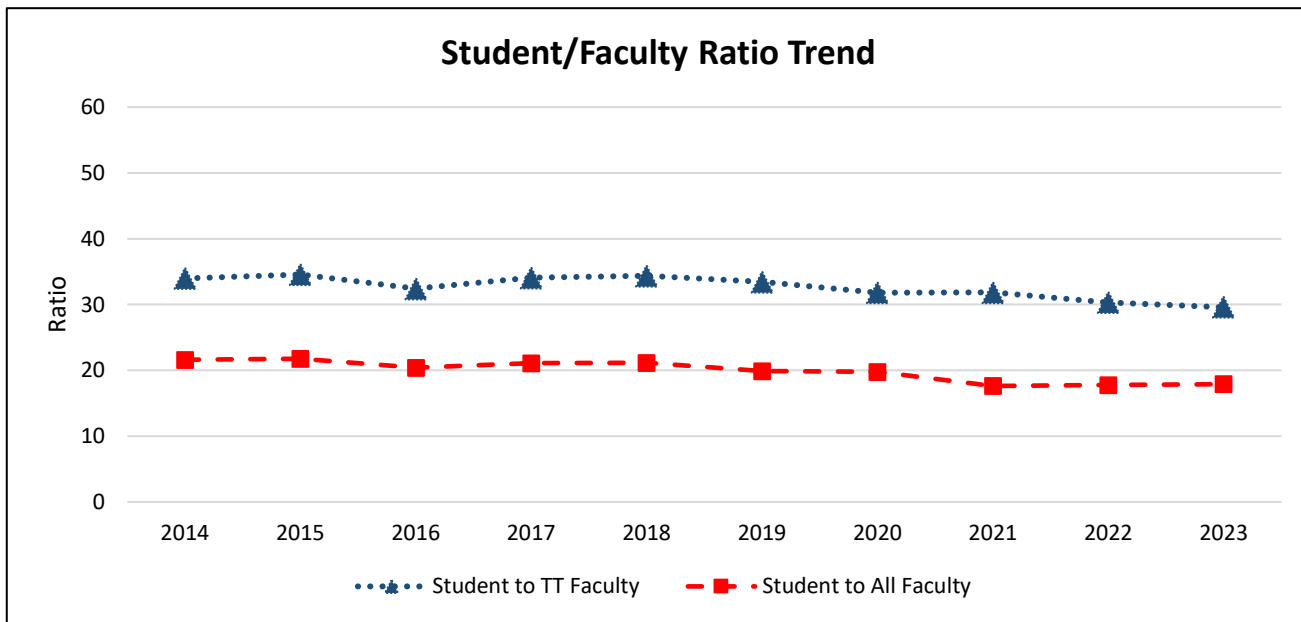
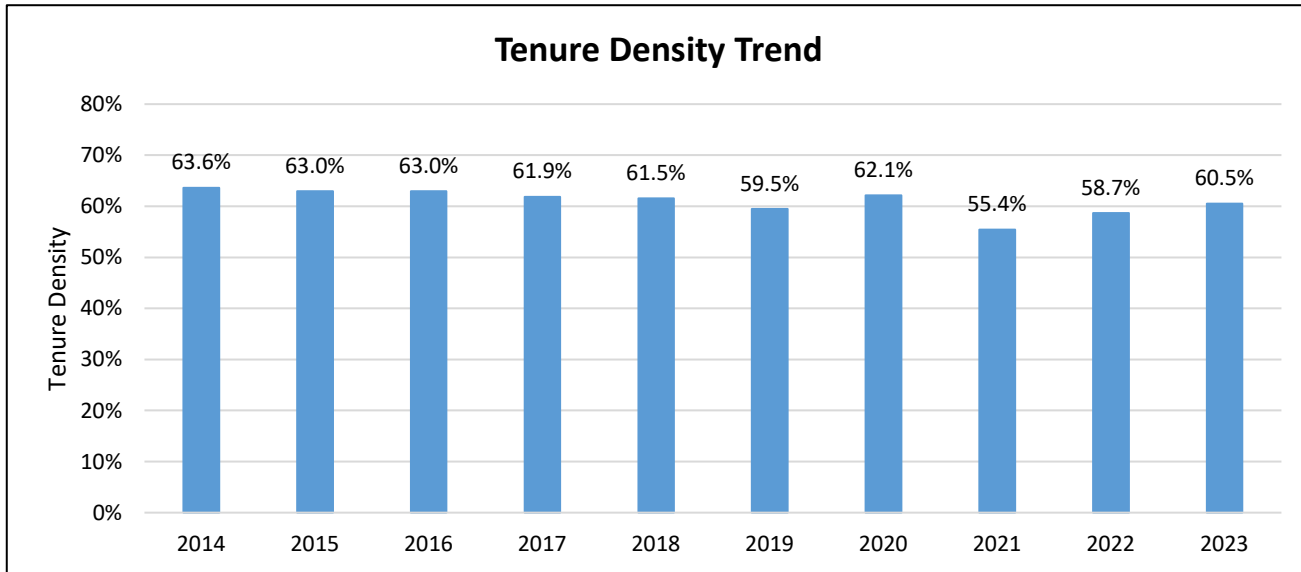


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	29,814.7	422.3	694.0	1,116.3	43.0	26.7	62.2%
2015	30,764.7	443.6	703.1	1,146.7	43.8	26.8	61.3%
2016	31,527.4	448.2	720.5	1,168.7	43.8	27.0	61.6%
2017	31,811.9	473.9	718.5	1,192.4	44.3	26.7	60.3%
2018	31,987.8	497.9	758.9	1,256.8	42.1	25.5	60.4%
2019	32,169.2	512.2	774.1	1,286.3	41.6	25.0	60.2%
2020	32,943.1	525.3	777.5	1,302.7	42.4	25.3	59.7%
2021	32,540.1	586.7	772.3	1,359.0	42.1	23.9	56.8%
2022	33,402.2	618.5	804.9	1,423.4	41.5	23.5	56.5%
2023	34,354.8	635.4	799.7	1,435.1	43.0	23.9	55.7%

Notes:

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Faculty Profile: San Francisco

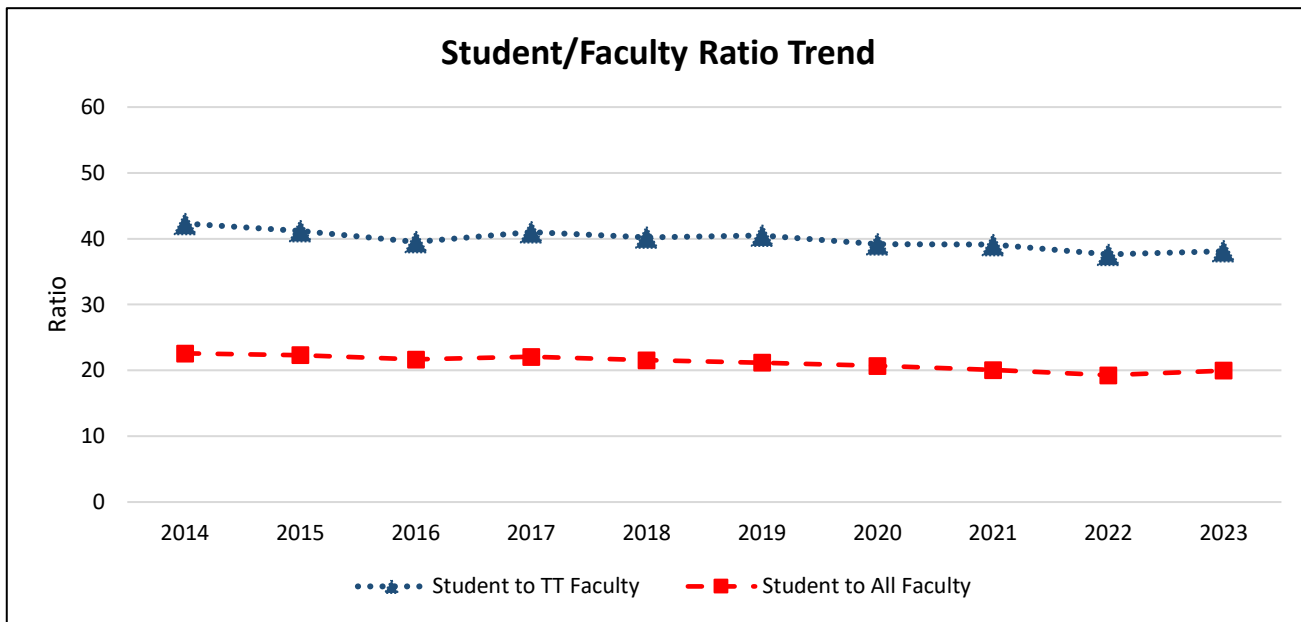
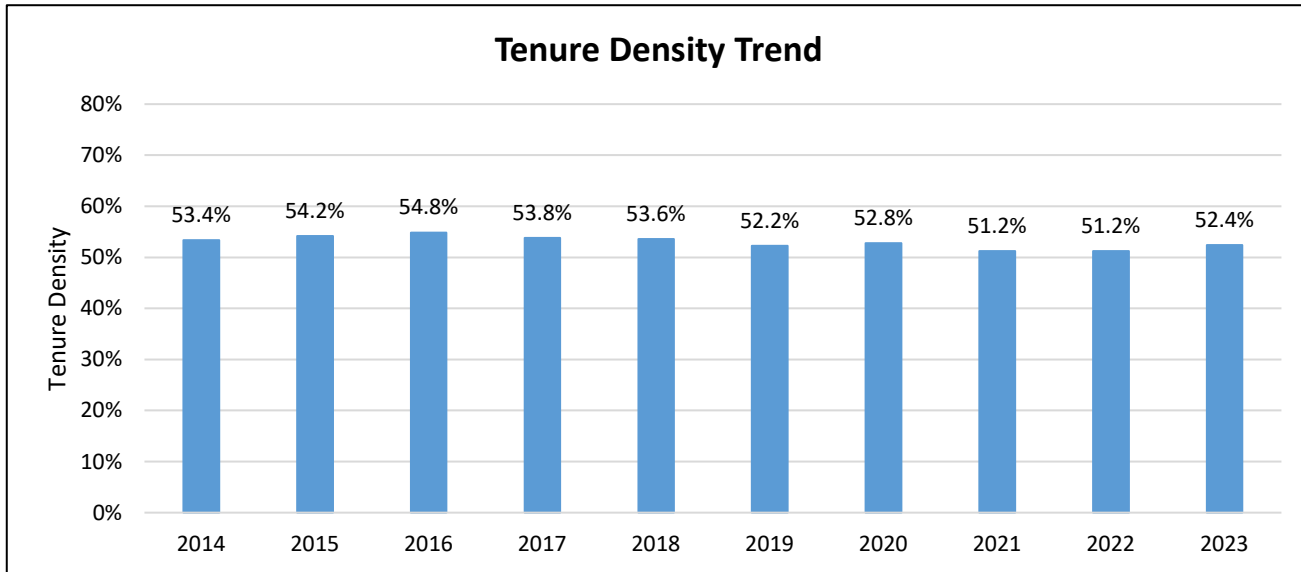


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	24,499.4	412.4	720.9	1,133.3	34.0	21.6	63.6%
2015	24,850.0	422.6	719.0	1,141.6	34.6	21.8	63.0%
2016	24,107.5	437.5	743.3	1,180.8	32.4	20.4	63.0%
2017	24,887.7	450.3	730.3	1,180.6	34.1	21.1	61.9%
2018	25,093.6	456.2	730.1	1,186.2	34.4	21.2	61.5%
2019	24,582.9	500.8	735.2	1,236.0	33.4	19.9	59.5%
2020	23,178.7	444.0	728.3	1,172.3	31.8	19.8	62.1%
2021	22,120.6	559.7	695.0	1,254.7	31.8	17.6	55.4%
2022	20,849.8	484.6	687.6	1,172.2	30.3	17.8	58.7%
2023	19,953.9	440	674.4	1,114.4	29.6	17.9	60.5%

Notes:

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Faculty Profile: San José

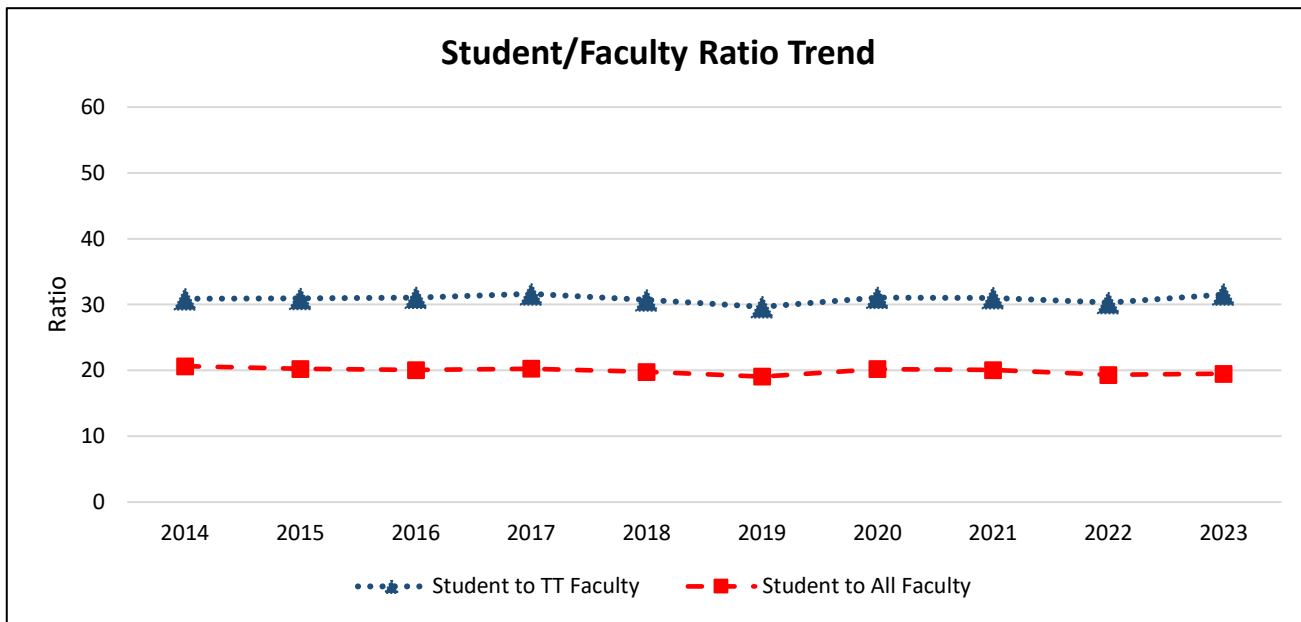
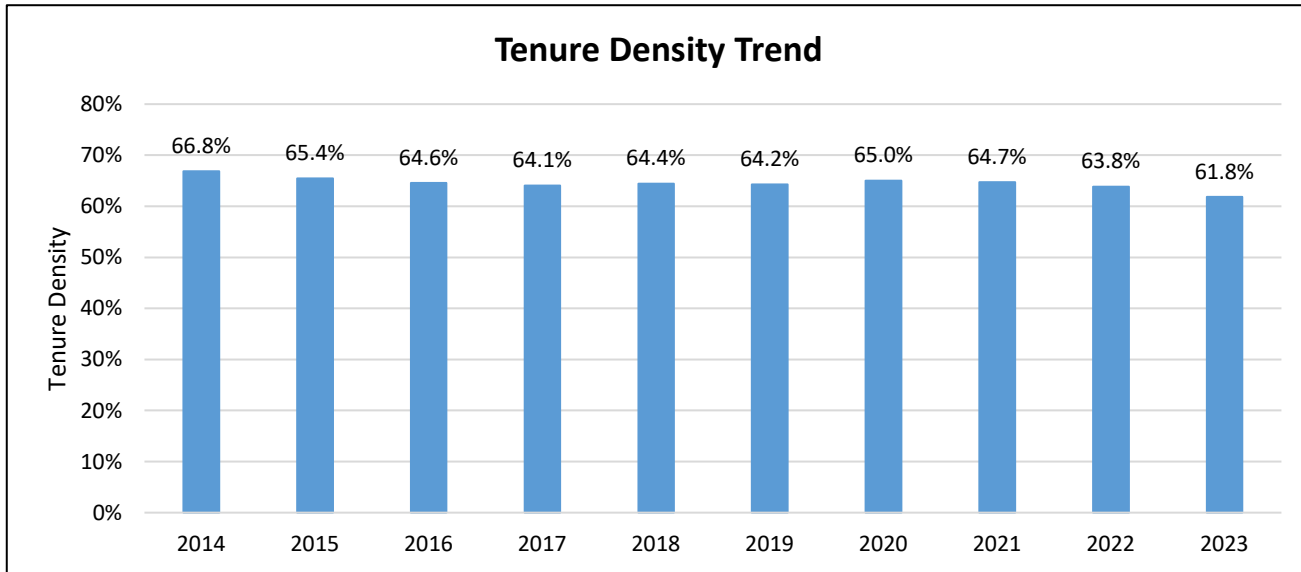


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	26,525.0	547.3	627.0	1,174.3	42.3	22.6	53.4%
2015	26,569.0	545.7	645.0	1,190.8	41.2	22.3	54.2%
2016	26,659.8	555.6	674.3	1,229.9	39.5	21.7	54.8%
2017	28,196.1	590.6	687.3	1,278.0	41.0	22.1	53.8%
2018	27,978.8	602.1	695.8	1,297.9	40.2	21.6	53.6%
2019	28,490.3	642.7	703.2	1,345.9	40.5	21.2	52.2%
2020	28,599.2	652.5	729.7	1,382.2	39.2	20.7	52.8%
2021	28,608.8	695.6	731.2	1,426.8	39.1	20.1	51.2%
2022	27,164.2	687.5	721.9	1,409.4	37.6	19.3	51.2%
2023	27,186.4	647.7	713.5	1,361.2	38.1	20.0	52.4%

Notes:

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Faculty Profile: San Luis Obispo

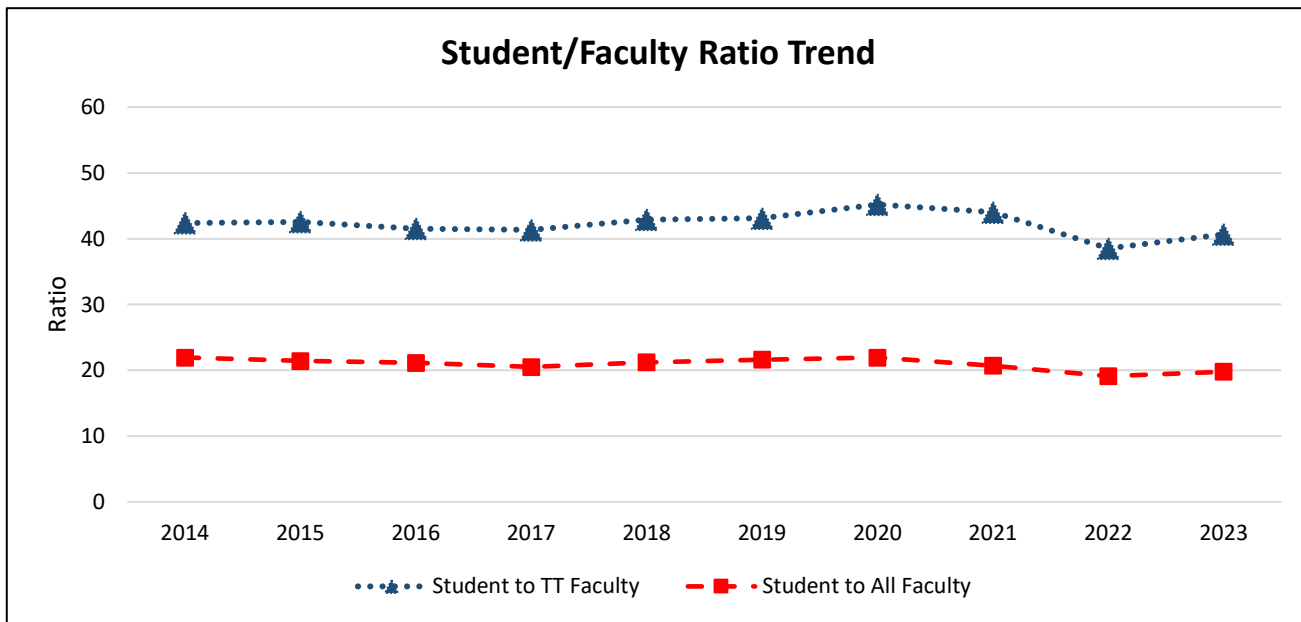
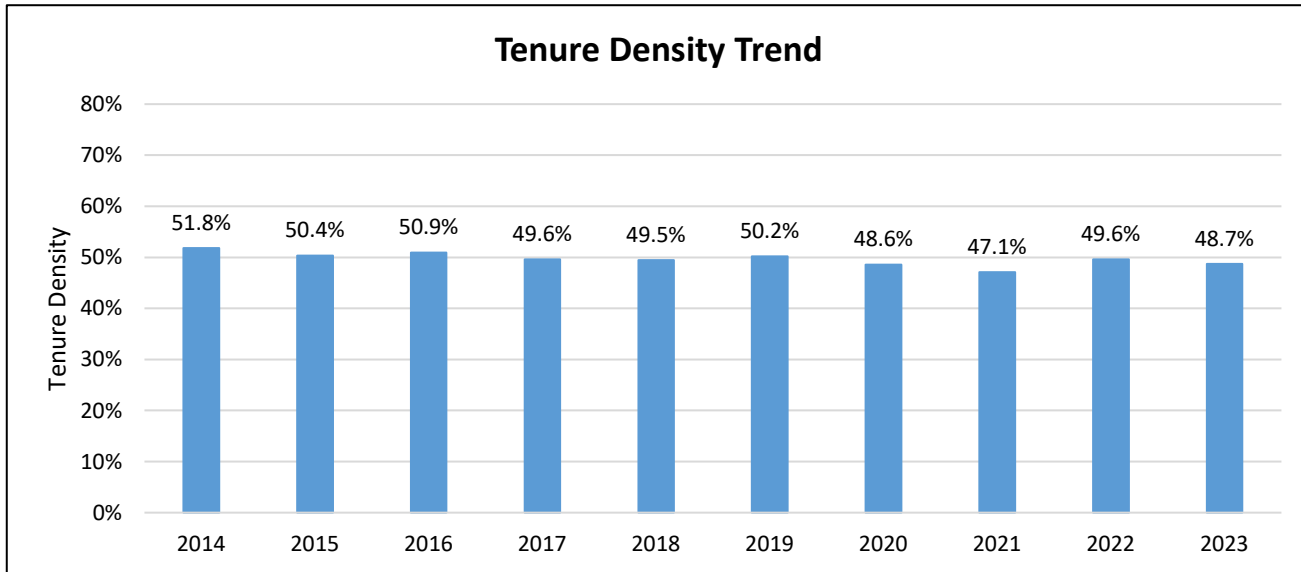


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	19,625.8	315.2	635.4	950.7	30.9	20.6	66.8%
2015	20,240.6	345.6	654.5	1,000.1	30.9	20.2	65.4%
2016	20,717.8	366.0	666.9	1,032.9	31.1	20.1	64.6%
2017	21,527.6	381.6	680.6	1,062.3	31.6	20.3	64.1%
2018	21,204.2	381.6	690.4	1,071.9	30.7	19.8	64.4%
2019	20,697.6	388.4	697.9	1,086.3	29.7	19.1	64.2%
2020	21,674.0	374.9	697.5	1,072.4	31.1	20.2	65.0%
2021	21,180.4	372.4	683.0	1,055.4	31.0	20.1	64.7%
2022	20,892.0	391.1	689.7	1,080.8	30.3	19.3	63.8%
2023	21,870.5	428.1	693.7	1,121.8	31.5	19.5	61.8%

Notes:

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- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: San Marcos

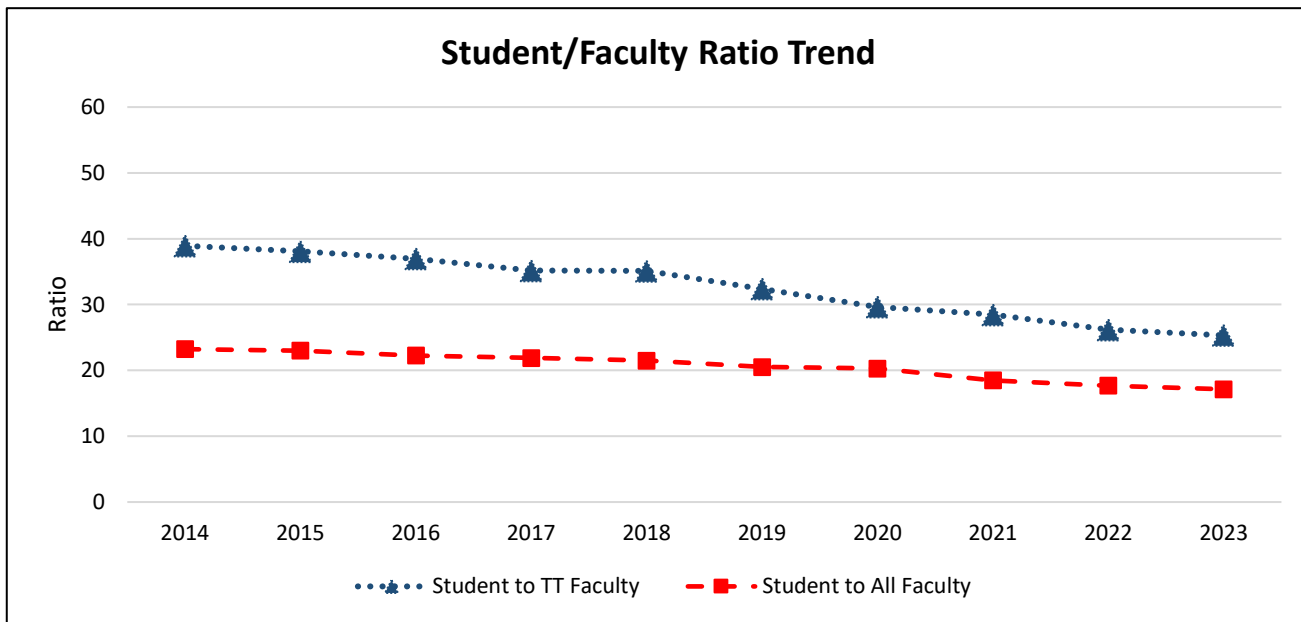
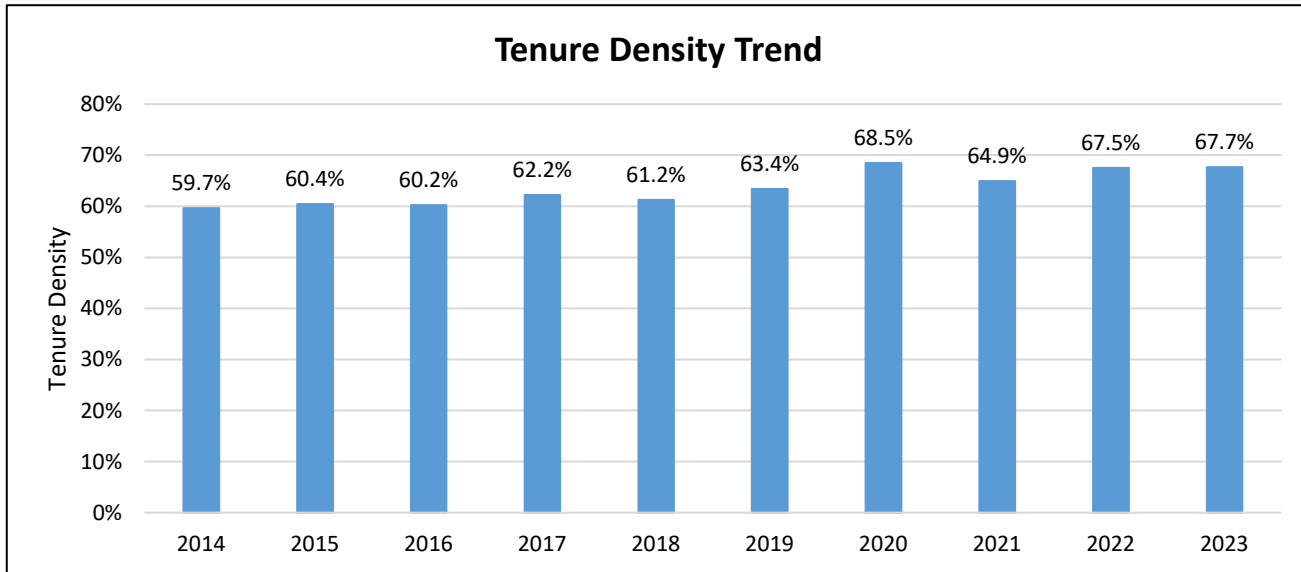


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	10,154.6	223.0	239.5	462.4	42.4	22.0	51.8%
2015	10,709.0	248.0	251.6	499.6	42.6	21.4	50.4%
2016	10,924.4	253.3	262.9	516.2	41.6	21.2	50.9%
2017	11,671.7	286.4	282.2	568.6	41.4	20.5	49.6%
2018	12,288.4	292.5	286.4	578.9	42.9	21.2	49.5%
2019	12,389.2	285.0	287.5	572.5	43.1	21.6	50.2%
2020	12,687.6	297.5	280.7	578.2	45.2	21.9	48.6%
2021	12,427.3	317.3	282.3	599.6	44.0	20.7	47.1%
2022	11,465.1	302	297.5	599.5	38.5	19.1	49.6%
2023	12,136.7	314.2	298.5	612.7	40.7	19.8	48.7%

Notes:

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- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
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Faculty Profile: Sonoma

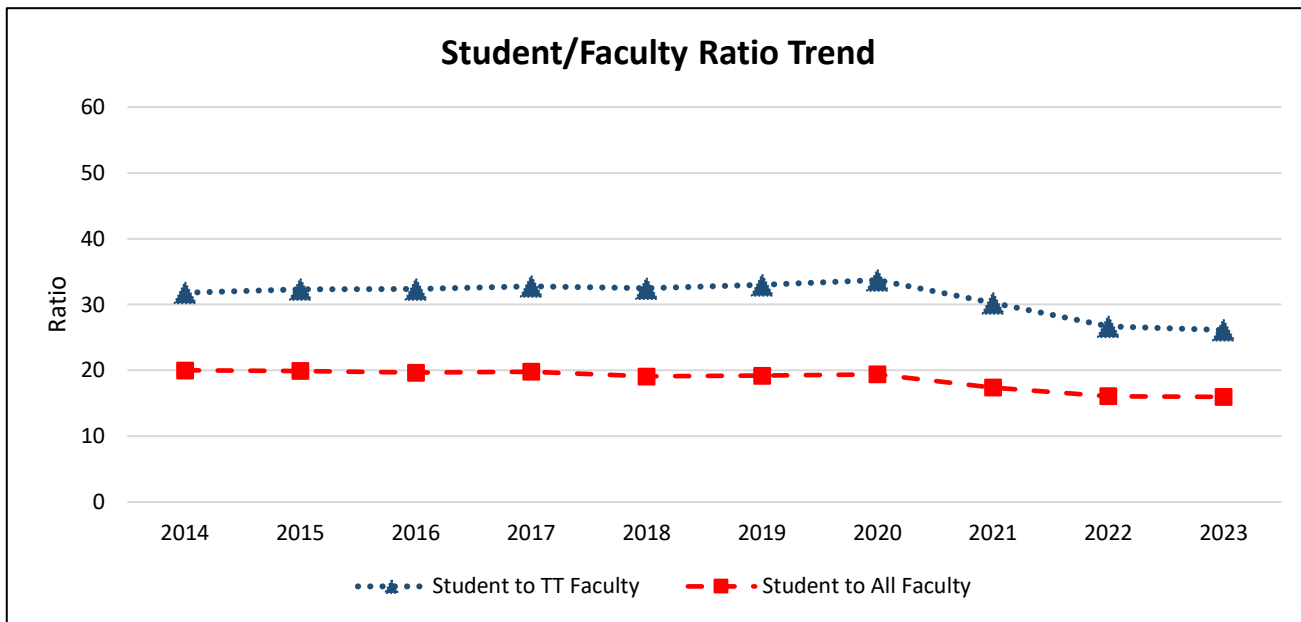
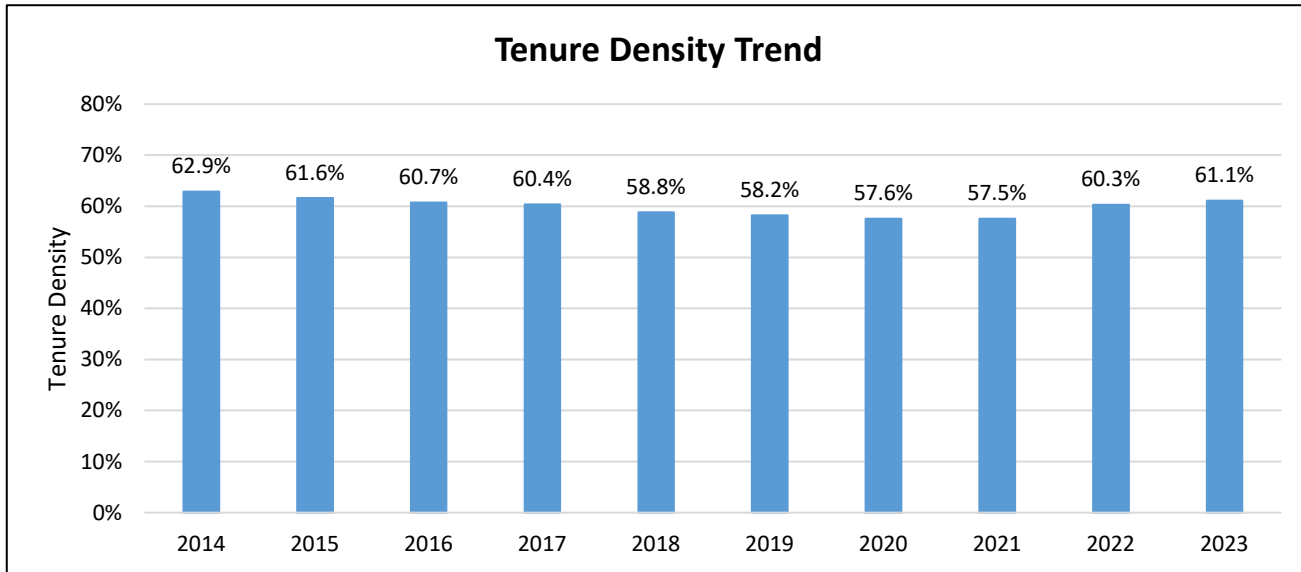


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	8,468.9	147.1	217.6	364.6	38.9	23.2	59.7%
2015	8,563.4	147.3	224.8	372.1	38.1	23.0	60.4%
2016	8,605.4	153.7	232.8	386.6	37.0	22.3	60.2%
2017	8,646.2	149.3	245.9	395.2	35.2	21.9	62.2%
2018	8,673.5	156.5	247.1	403.6	35.1	21.5	61.2%
2019	8,250.1	147.2	254.7	401.9	32.4	20.5	63.4%
2020	7,428.6	115.3	250.6	365.9	29.6	20.3	68.5%
2021	6,629.6	125.8	232.9	358.7	28.5	18.5	64.9%
2022	5,849.1	107.6	223.3	330.9	26.2	17.7	67.5%
2023	5,387.6	101.6	212.8	314.4	25.3	17.1	67.7%

Notes:

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Faculty Profile: Stanislaus

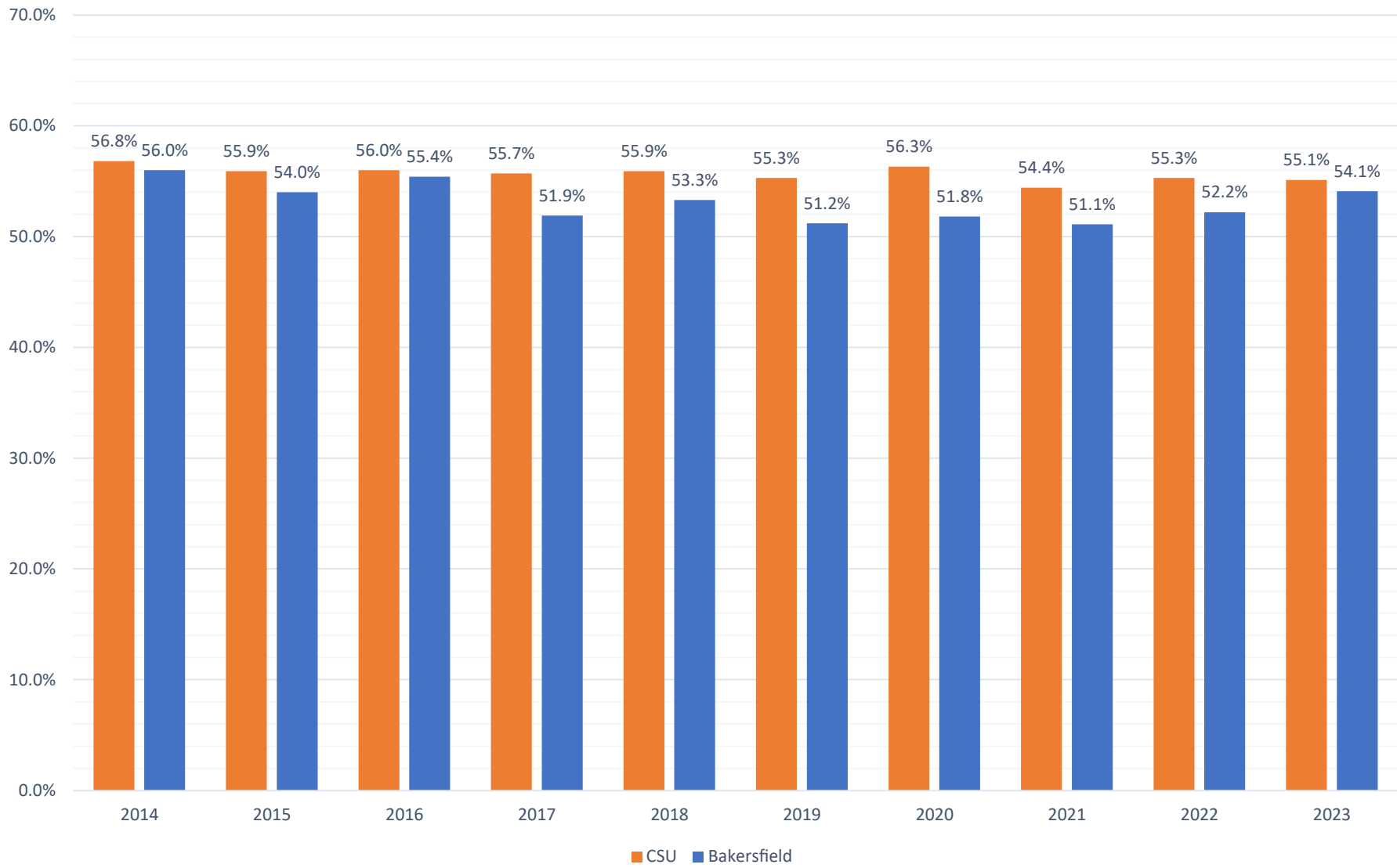


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2014	7,709.8	142.9	242.3	385.2	31.8	20.0	62.9%
2015	7,776.6	149.7	240.6	390.3	32.3	19.9	61.6%
2016	8,241.2	164.7	254.7	419.4	32.4	19.7	60.7%
2017	8,521.0	170.5	259.9	430.4	32.8	19.8	60.4%
2018	8,760.2	188.8	269.9	458.6	32.5	19.1	58.8%
2019	9,216.5	200.3	279.3	479.6	33.0	19.2	58.2%
2020	9,373.8	205.0	278.0	483.0	33.7	19.4	57.6%
2021	8,475.4	206.8	280.2	487.0	30.2	17.4	57.5%
2022	8,072.8	199.1	302.5	501.6	26.7	16.1	60.3%
2023	7,878.5	191.7	301.5	493.2	26.1	16.0	61.1%

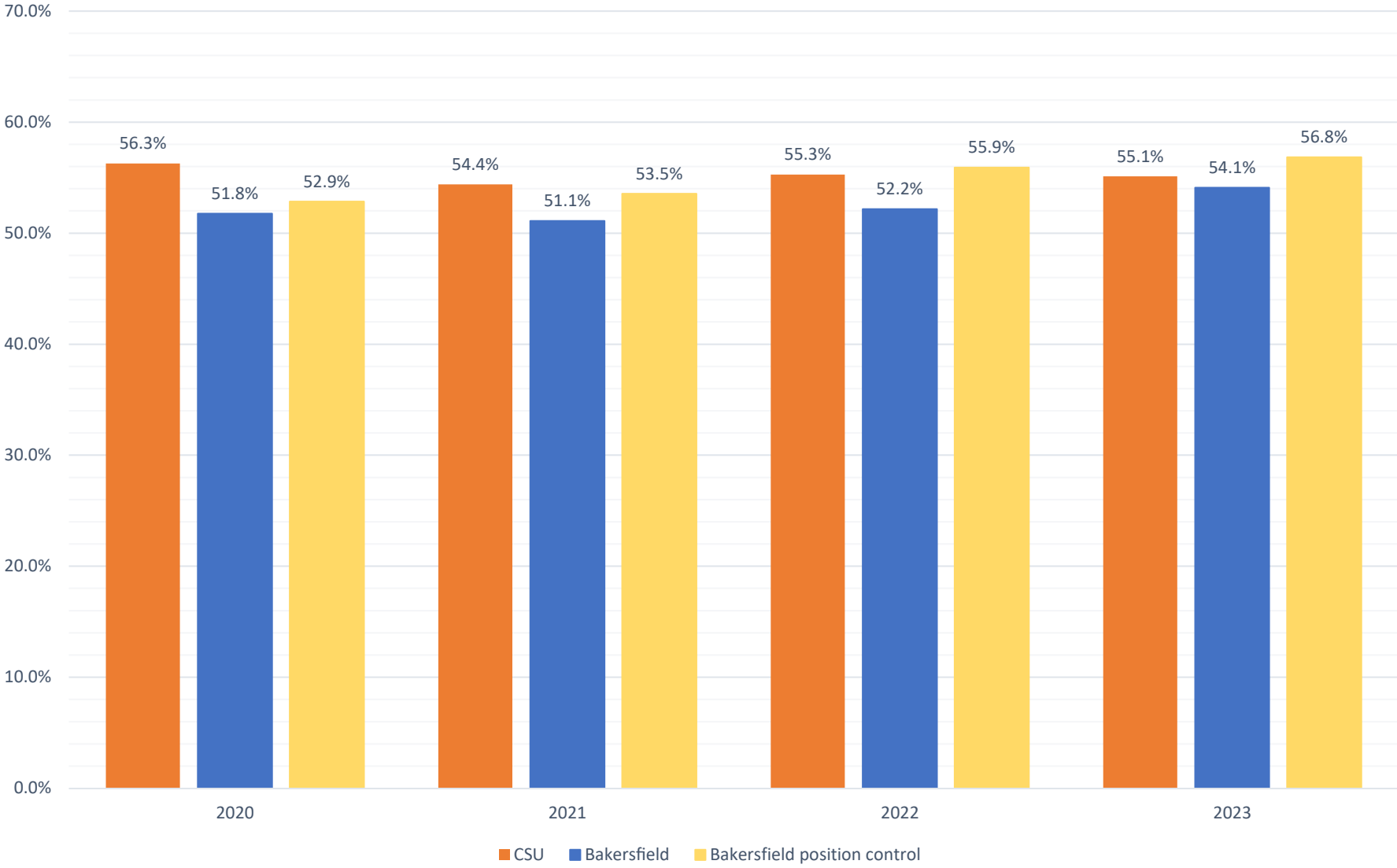
Notes:

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- FTEF reflects the sum of all appointments per campus for each included faculty member.

CSU Bakersfield Faculty Tenure Density Trend Fall 2014 - Fall 2023



CSU Bakersfield Faculty Tenure Density Trend Position Control Fall 2020 - Fall 2023



CSU Bakersfield Staff Employment Trends
Headcount by Division - Fall 2014 through Spring 2024
Data includes all Permanent and Temporary Staff for all Funds
(Does not include MPPs/Administrators)

Division	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Academic Affairs (Provost)	196	194	210	227	215	220	224	231	244	243
Business & Admin Services	134	146	147	156	174	175	183	213	210	214
President	4	4	4	4	4	4	4	4	4	6
Student Affairs	58	68	71	76	72	76	88	94	92	93
University Advancement	2	1	4	10	10	11	12	14	14	13
Grand Total	394	413	436	473	475	486	511	556	564	569

* beginning 2020, includes vacancies (prior years excluded vacancies)

CSU Bakersfield Management Employment Trends

Headcount by Division - Fall 2014 through Spring 2024

Data includes all MPP Administrator positions for all Funds

Division	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Academic Affairs (Provost)	28	34	36	35	34	34	34	35	38	37
Business & Admin Services	22	23	26	32	36	36	37	44	44	46
President	4	4	3	4	5	5	5	5	5	7
Student Affairs	23	24	26	26	26	26	26	29	29	30
University Advancement	3	2	4	9	9	10	10	10	12	12
Grand Total	80	87	95	106	110	111	112	123	128	132



Chapter 8

UNIVERSITY AUXILIARY ORGANIZATION AUDITED FINANCIAL STATEMENTS 2023-2024

- Associated Students Inc.
- Auxiliary for Sponsored Programs Administration
- Foundation
- Student-centered Enterprises Inc.

Associated Students, California State University, Bakersfield, Inc.

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

Years Ended June 30, 2024 and 2023



ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Financial Statements and Supplemental Information

Years Ended June 30, 2024 and 2023

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INDEPENDENT AUDITOR'S REPORT

To the Audit Committee
Associated Students, California State University, Bakersfield, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Associated Students, California State University, Bakersfield, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Associated Students, California State University, Bakersfield, Inc. as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Associated Students, California State University, Bakersfield, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Associated Students, California State University, Bakersfield, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

Auditor's Responsibilities for the Audit of the Financial Statements, continued

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Associated Students, California State University, Bakersfield, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Associated Students, California State University, Bakersfield, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information shown on page 13-22 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2024, on our consideration of Associated Students, California State University, Bakersfield, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Associated Students, California State University, Bakersfield, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Associated Students, California State University, Bakersfield, Inc.'s internal control over financial reporting and compliance.

Aldrich CPAs + Advisors LLP

San Diego, California
September 13, 2024

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Statements of Financial Position**

June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Current Assets:		
Cash	\$ 3,370,406	\$ 3,244,625
Due from related parties	<u>246,429</u>	<u>164,744</u>
 Total Assets	 <u>\$ 3,616,835</u>	 <u>\$ 3,409,369</u>
 LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 44,490	\$ 43,411
Due to related parties	<u>117,978</u>	<u>50,949</u>
 Total Current Liabilities	 162,468	 94,360
 Net Assets - Without Donor Restrictions	 <u>3,454,367</u>	 <u>3,315,009</u>
 Total Liabilities and Net Assets	 <u>\$ 3,616,835</u>	 <u>\$ 3,409,369</u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Statements of Activities**

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Revenue and Support Without Donor Restrictions:		
Associated student body fees	\$ 3,794,120	\$ 3,465,408
University contract services (Note 5)	552,682	617,361
Miscellaneous	<u>89,161</u>	<u>54,379</u>
Total Revenue and Support Without Donor Restrictions	4,435,963	4,137,148
Expenses:		
Program services - student services	3,868,281	3,891,876
Supporting services - general and administrative	<u>428,324</u>	<u>518,135</u>
Total Expenses	<u>4,296,605</u>	<u>4,410,011</u>
Operating Income (Loss)	139,358	(272,863)
Other Non-Operating Income (Note 8)	<u>-</u>	<u>219,092</u>
Change in Net Assets	139,358	(53,771)
Net Assets - Without Donor Restrictions, beginning	<u>3,315,009</u>	<u>3,368,780</u>
Net Assets - Without Donor Restrictions, ending	<u>\$ 3,454,367</u>	<u>\$ 3,315,009</u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Statements of Functional Expenses**

Year Ended June 30, 2024

	Student Services	General and Administrative	Total
	<u> </u>	<u> </u>	<u> </u>
Scholarships	\$ 2,781,375	\$ -	\$ 2,781,375
University contract expenses (Note 5)	181,129	371,553	552,682
Supplies	530,452	8,199	538,651
Travel	193,476	15,952	209,428
Insurance	73,710	1,406	75,116
Minor equipment	31,442	-	31,442
Space rental	22,237	5,496	27,733
Office expense	26,608	173	26,781
Accounting	-	19,500	19,500
Information technology	17,900	-	17,900
Miscellaneous	4,631	20	4,651
Conference, conventions, and meetings	4,071	-	4,071
Utilities	-	4,063	4,063
Dues and subscriptions	110	1,497	1,607
Advertising and promotion	609	465	1,074
Bank fees	406	-	406
Repairs and maintenance	125	-	125
	<u> </u>	<u> </u>	<u> </u>
Total Expenses	<u>\$ 3,868,281</u>	<u>\$ 428,324</u>	<u>\$ 4,296,605</u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Statements of Functional Expenses**

Year Ended June 30, 2023

	Student Services	General and Administrative	Total
Scholarships	\$ 2,998,355	\$ -	\$ 2,998,355
University contract expenses (Note 5)	216,127	401,234	617,361
Supplies	499,811	36,953	536,764
Insurance	78,620	1,156	79,776
Space rental	28,178	23,790	51,968
Travel	3,878	22,304	26,182
Minor equipment	26,180	-	26,180
Office expense	21,005	1,144	22,149
Accounting	-	19,000	19,000
Information technology	17,500	-	17,500
Advertising and promotion	-	6,381	6,381
Utilities	-	3,589	3,589
Dues and subscriptions	424	1,361	1,785
Repairs and maintenance	595	628	1,223
Depreciation	839	-	839
Miscellaneous	-	595	595
Conference, conventions, and meetings	190	-	190
Bank fees	174	-	174
	<hr/>	<hr/>	<hr/>
Total Expenses	\$ <u>3,891,876</u>	\$ <u>518,135</u>	\$ <u>4,410,011</u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Statements of Cash Flows**

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ 139,358	\$ (53,771)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	-	839
Changes in operating assets and liabilities:		
Accounts receivable	-	1,439
Due from related parties	(81,685)	(150,920)
Prepaid expenses	-	708
Accounts payable and accrued expenses	1,079	(26,620)
Due to related parties	67,029	(169,591)
	<u>125,781</u>	<u>(397,916)</u>
Net Cash Provided (Used) by Operating Activities		
	125,781	(397,916)
Cash, beginning	<u>3,244,625</u>	<u>3,642,541</u>
Cash, ending	<u>\$ 3,370,406</u>	<u>\$ 3,244,625</u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities

The Associated Students, California State University, Bakersfield, Inc. (the Organization) was formed and operates as a non-profit auxiliary organization of California State University, Bakersfield (CSU Bakersfield or the University) located in Bakersfield, California. The Organization exists as an advocate for students and provides programs which encourage leadership development, educational interests, and cultural awareness both at the University and statewide. The Organization has been in operation since 1976 and became a viable fiscal entity with the introduction of mandatory student fees by an election in 1977. The Organization's primary source of revenue is associated student body fees. Associated student body fees collected by the University and remitted to the Organization are included in revenue and support without donor restrictions in the statement of activities.

Financial Statement Presentation

The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

- Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.
- Net assets with donor restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization did not have any donor restrictions that were temporary or perpetual in nature for the years ended June 30, 2024 and 2023.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Organization is a qualified nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. However, the Organization remains subject to taxes on any net income which is derived from a trade or business regularly carried on and unrelated to its exempt purpose.

The Organization follows U.S. GAAP related to the recognition of uncertain tax positions. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the statement of activities, when applicable. Management has determined that the Organization has no uncertain tax positions at June 30, 2024 and 2023, and therefore, no amounts have been accrued.

Accounts Receivable

Accounts receivable arise in the normal course of operations. It is the policy of management to review the outstanding accounts receivable at year-end, as well as the bad debt write-offs experienced in the past, and establish a price concession for uncollectible amounts. For the years ended June 30, 2024 and 2023, no price concession for uncollectible amounts was considered necessary.

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

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

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of \$5,000. Equipment and improvements are recorded at cost or at estimated fair value at date of gift if donated. Expenditures for maintenance and repairs are charged against operations. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets of five years.

Revenue Recognition

Each matriculated student of the University was required to pay associated student body fees of \$221 per Fall and Spring semester and \$132 per Summer semester for the year ended June 30, 2024, and \$210 per Fall and Spring semester and \$126 per Summer semester for the year ended June 30, 2023. Fees are due and collectable prior to the first day of the academic semester. These payments, collected by the University then transferred to the Organization, support the Organization's program activities and are recognized by the Organization when cash receipts are received on a ratable basis over the academic semester, which is when the program services are delivered. The Organization may not receive the full amount of fees charged to students if amounts remain uncollected.

Miscellaneous revenue is primarily composed of chartered club activities. Revenue is recognized at a point in time when the transfer of the goods occurs, or the student attends the event.

Advertising

The Organization follows the policy of charging the costs of advertising to expense as incurred.

Functional Expense Allocations

The Organization's accounting system is established to record expenses by fund, department and natural expense. Expense function is determined by a combination of fund and department. With the exception of the student club fund, all other funds have expenses that are programmatic and general and administrative in nature.

Subsequent Events

The Organization has evaluated subsequent events through September 13, 2024, which is the date the financial statements were available to be issued.

Note 2 - Liquidity and Availability

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general or contractual obligations within one year of the statement of financial position date.

	<u>2024</u>	<u>2023</u>
Cash	\$ 3,370,406	\$ 3,244,625
Due from related parties	<u>246,429</u>	<u>164,744</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,616,835</u>	<u>\$ 3,409,369</u>

The Organization is substantially supported by student fees collected by the California State University, Bakersfield and these fees are subsequently transferred to the Organization. The fees carry no donor restrictions, and therefore, all financial assets are available for general expenditure within one year. The Organization has no other liquid assets available from which to draw.

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 3 - Concentrations of Credit Risk

The Organization maintains its cash in bank deposit accounts that are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor per financial institution. The balances at times may exceed FDIC limits. The Organization manages this risk by using high-quality financial institutions.

Note 4 - Revenue Recognition

Significant Judgments

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

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

Note 5 - University Contract Services

For the years ended June 30, 2024 and 2023, contributed nonfinancial assets in the form of university contract services recognized within the statement of activities include:

	<u>2024</u>	<u>2023</u>
University employee services:		
Programming services	\$ 151,829	\$ 186,827
General and administrative services	371,553	401,234
Rent of University facilities	<u>29,300</u>	<u>29,300</u>
Total University contract services	<u>\$ 552,682</u>	<u>\$ 617,361</u>

The Organization recognized contributed nonfinancial assets within revenue including contributed University employee services and rent of University facilities. Contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed services include University employees who provide direct programming services to the Organization including planning, managing and overseeing programming events and activities. Additionally, University employees provide indirect services on behalf of the Organization including; accounting services, human resource services, facility management services, information technology services and other administrative services as appropriate. Contributed services are valued at the estimated fair value in the financial statements based on the estimated employee cost to provide programming, general and administrative services.

The Organization uses University facilities to provide programming activities and has recognized a contributed nonfinancial asset equal to the fair market value of this rent for similar facilities.

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 6 - Related Party Transactions

The Organization receives associated student body fees from the University to provide benefits to the student body of the University. Other payments received from the University includes receipts for use of operating various student-led programs.

The Organization provides scholarships to students, which are recognized as payments to the University. The Organization also reimburses the University for costs incurred to carry out the mission of the Intercollegiate Athletic program and student club activities.

California State University, Bakersfield Foundation (Foundation) functions to benefit the student body of the University by fundraising for University programs and activities. Payments received from the Foundation include receipts supporting the Organization's student body programs and services. Payments to the Foundation are for fundraising activities benefiting University programs and activities.

California State University, Bakersfield, Student-centered Enterprises, Inc. (Student-centered Enterprises) functions to enhance the student experience by operating various programming facilities. Payments received from Student-centered Enterprises are to support student body programs and services. Payments to Student-centered Enterprises was for the use of the Organization's programming facilities and equipment.

Related party transactions as of and for the years ended June 30, 2024, and 2023 are as follows:

	<u>2024</u>	<u>2023</u>
Payments received from:		
University	\$ 3,794,120	\$ 3,465,408
Foundation	8,797	907
Student-centered Enterprises	<u>9,000</u>	<u>10,000</u>
	<u>\$ 3,811,917</u>	<u>\$ 3,476,315</u>
Payments to:		
University	\$ 3,381,878	\$ 3,488,402
Foundation	1,595	395
Student-centered Enterprises	<u>16,298</u>	<u>12,991</u>
	<u>\$ 3,399,771</u>	<u>\$ 3,501,788</u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 6 - Related Party Transactions, continued

	<u>2024</u>	<u>2023</u>
Due from related parties:		
University	\$ 246,429	\$ 147,715
Foundation	-	17,029
	<u>\$ 246,429</u>	<u>\$ 164,744</u>
Due to related parties:		
University	\$ 115,160	\$ 45,173
Foundation	-	80
Student-centered Enterprises	2,818	5,696
	<u>\$ 117,978</u>	<u>\$ 50,949</u>

For the years ended June 30, 2024 and 2023, the Foundation reimbursed the Organization's scholarship payments of \$360,364 and \$399,152, respectively. The reimbursement is reported in program services – student services on the statement of activities and netted against scholarships expense on the statement of functional expenses.

For the years ended June 30, 2024 and 2023, the Organization also recorded University contract services revenue and expense in the amount of \$552,682 and \$617,361, respectively, as noted in Note 5.

Note 7 - Contingency

From time to time, the Organization is subject to various litigation as a result of their activities. Management believes that the outcome of any such litigation will not have a material adverse effect on the Organization's financial position, changes in net assets, or liquidity.

Note 8 - Other Non-Operating Income

Student-centered Enterprises, a related party, previously managed a Children's Center on campus to provide daycare services to students attending California State University, Bakersfield. During the year ended June 30, 2023, programming activities previously covered under Student-centered Enterprises were discontinued. ASI children's center fees will be administered and managed by the Organization going forward. As a result of the change in Student-centered Enterprises operations, unspent funds of \$219,092 were transferred back to the Organization. This was recorded as other non-operating income for the year end June 30, 2023, on the statement of activities.

SUPPLEMENTAL INFORMATION

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Schedules of Activities by Fund

Year Ended June 30, 2024

	ASI Administration	Athletic Referendum	Children's Center Referendum	NCAA Referendum	Club Referendum	AVC Referendum	Chartered Clubs	Total
Revenue and Support Without Donor Restrictions:								
Associated student body fees	\$ 386,782	\$ 472,741	\$ 144,864	\$ 2,706,152	\$ 18,110	\$ 65,471	\$ -	\$ 3,794,120
University contract services (Note 5)	226,218	29,428	37,628	29,428	193,352	36,628	-	552,682
Miscellaneous	-	-	-	-	-	8,000	81,161	89,161
Total Revenue and Support Without Donor Restrictions	613,000	502,169	182,492	2,735,580	211,462	110,099	81,161	4,435,963
Expenses:								
Program services - student services	330,416	531,463	4,984	2,765,872	89,280	46,688	99,578	3,868,281
Supporting services - general and administrative	152,902	31,723	38,397	42,413	125,873	37,016	-	428,324
Total Expenses	483,318	563,186	43,381	2,808,285	215,153	83,704	99,578	4,296,605
Other Non-Operating Income (Note 8)	-	-	-	-	-	-	-	-
Change in Net Assets	129,682	(61,017)	139,111	(72,705)	(3,691)	26,395	(18,417)	139,358
Net Assets - Without Donor Restrictions, beginning	1,196,572	85,167	357,984	1,218,597	159,678	218,192	78,819	3,315,009
Net Assets - Without Donor Restrictions, ending	\$ 1,326,254	\$ 24,150	\$ 497,095	\$ 1,145,892	\$ 155,987	\$ 244,587	\$ 60,402	\$ 3,454,367

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Schedules of Activities by Fund

Year Ended June 30, 2023

	ASI Administration	Athletic Referendum	Children's Center Referendum	NCAA Referendum	Club Referendum	AVC Referendum	Chartered Clubs	Total
Revenue and Support Without Donor Restrictions:								
Associated student body fees	\$ 213,676	\$ 451,820	\$ 137,959	\$ 2,590,055	\$ 10,146	\$ 61,752	\$ -	\$ 3,465,408
University contract services (Note 5)	330,367	21,459	29,259	21,459	186,558	28,259	-	617,361
Miscellaneous	-	-	-	-	-	8,000	46,379	54,379
Total Revenue and Support Without Donor Restrictions	544,043	473,279	167,218	2,611,514	196,704	98,011	46,379	4,137,148
Expenses:								
Program services - student services	316,506	378,557	290	2,991,647	85,986	24,073	94,817	3,891,876
Supporting services - general and administrative	281,444	23,674	29,998	33,983	120,410	28,626	-	518,135
Total Expenses	597,950	402,231	30,288	3,025,630	206,396	52,699	94,817	4,410,011
Other Non-Operating Income (Note 8)	-	-	219,092	-	-	-	-	219,092
Change in Net Assets	(53,907)	71,048	356,022	(414,116)	(9,692)	45,312	(48,438)	(53,771)
Net Assets - Without Donor Restrictions, beginning	1,250,479	14,119	1,962	1,632,713	169,370	172,880	127,257	3,368,780
Net Assets - Without Donor Restrictions, ending	\$ 1,196,572	\$ 85,167	\$ 357,984	\$ 1,218,597	\$ 159,678	\$ 218,192	\$ 78,819	\$ 3,315,009

See independent auditor's report.

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Schedule of Net Position

June 30, 2024

(for inclusion in the California State University)

Assets:

Current assets:

Cash and cash equivalents	3,370,406
Short-term investments	-
Accounts receivable, net	246,429
Lease receivable, current portion	-
P3 receivable, current portion	-
Notes receivable, current portion	-
Pledges receivable, net	-
Prepaid expenses and other current assets	-
Total current assets	<u>3,616,835</u>

Noncurrent assets:

Restricted cash and cash equivalents	-
Accounts receivable, net	-
Lease receivable, net of current portion	-
P3 receivable, net of current portion	-
Notes receivable, net of current portion	-
Student loans receivable, net	-
Pledges receivable, net	-
Endowment investments	-
Other long-term investments	-
Capital assets, net	-
Other assets	-
Total noncurrent assets	<u>-</u>
Total assets	<u>3,616,835</u>

Deferred outflows of resources:

Unamortized loss on debt refunding	-
Net pension liability	-
Net OPEB liability	-
Leases	-
P3	-
Others	-
Total deferred outflows of resources	<u>-</u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Schedule of Net Position, continued**

June 30, 2024

(for inclusion in the California State University)

Liabilities:**Current liabilities:**

Accounts payable	44,490
Accrued salaries and benefits	-
Accrued compensated absences, current portion	-
Unearned revenues	-
Lease liabilities, current portion	-
SBITA liabilities - current portion	-
P3 liabilities - current portion	-
Long-term debt obligations, current portion	-
Claims liability for losses and loss adjustment expenses, current portion	-
Depository accounts	-
Other liabilities	117,978
Total current liabilities	<u>162,468</u>

Noncurrent liabilities:

Accrued compensated absences, net of current portion	-
Unearned revenues	-
Grants refundable	-
Lease liabilities, net of current portion	-
SBITA liabilities, net of current portion	-
P3 liabilities, net of current portion	-
Long-term debt obligations, net of current portion	-
Claims liability for losses and loss adjustment expenses, net of current portion	-
Depository accounts	-
Net other postemployment benefits liability	-
Net pension liability	-
Other liabilities	-
Total noncurrent liabilities	<u>-</u>
Total liabilities	<u>162,468</u>

Deferred inflows of resources:

P3 service concession arrangements	-
Net pension liability	-
Net OPEB liability	-
Unamortized gain on debt refunding	-
Nonexchange transactions	-
Lease	-
P3	-
Others	-
Total deferred inflows of resources	<u>-</u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Schedule of Net Position, continued

June 30, 2024

(for inclusion in the California State University)

Net position:

Net investment in capital assets	-
Restricted for:	
Nonexpendable – endowments	-
Expendable:	
Scholarships and fellowships	-
Research	-
Loans	-
Capital projects	-
Debt service	-
Others	-
Unrestricted	<u>3,454,367</u>
Total net position	<u><u>3,454,367</u></u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Schedule of Revenues, Expenses, and Changes in Net Position**

Year Ended June 30, 2024

(for inclusion in the California State University)

Revenues:**Operating revenues:**

Student tuition and fees, gross -

Scholarship allowances (enter as negative) -

Grants and contracts, noncapital:

Federal -

State -

Local -

Nongovernmental -

Sales and services of educational activities -

Sales and services of auxiliary enterprises, gross -

Scholarship allowances (enter as negative) -

Other operating revenues 4,435,963**Total operating revenues** 4,435,963**Expenses:**

Operating expenses:

Instruction -

Research -

Public service -

Academic support -

Student services 1,515,230

Institutional support -

Operation and maintenance of plant -

Student grants and scholarships 2,781,375

Auxiliary enterprise expenses -

Depreciation and amortization -Total operating expenses 4,296,605**Operating income (loss)** 139,358

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Schedule of Revenues, Expenses, and Changes in Net Position, continued**

Year Ended June 30, 2024

(for inclusion in the California State University)

Nonoperating revenues (expenses):

State appropriations, noncapital	-
Federal financial aid grants, noncapital	-
State financial aid grants, noncapital	-
Local financial aid grants, noncapital	-
Nongovernmental and other financial aid grants, noncapital	-
Other federal nonoperating grants, noncapital	-
Gifts, noncapital	-
Investment income (loss), net	-
Endowment income (loss), net	-
Interest expense	-
Other nonoperating revenues (expenses)	-
Net nonoperating revenues (expenses)	<u>-</u>
Income (loss) before other revenues (expenses)	139,358
State appropriations, capital	-
Grants and gifts, capital	-
Additions (reductions) to permanent endowments	-
Increase (decrease) in net position	<u>139,358</u>
Net position:	
Net position at beginning of year, as previously reported	3,315,009
Restatements	-
Net position at beginning of year, as restated	<u>3,315,009</u>
Net position at end of year	<u><u>3,454,367</u></u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Other Information

June 30, 2024

(for inclusion in the California State University)

1 Cash and cash equivalents:

Portion of restricted cash and cash equivalents related to endowments	-
All other restricted cash and cash equivalents	-
Noncurrent restricted cash and cash equivalents	-
Current cash and cash equivalents	3,370,406
Total	\$ 3,370,406

2.1 Composition of investments: Not Applicable

2.2 Fair value hierarchy in investments: Not Applicable

2.3 Investments held by the University under contractual agreements: Not Applicable

3.1 Capital Assets, excluding ROU assets:

Composition of capital assets, excluding ROU assets:

	Balance June 30, 2023	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2023 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2024
Non-depreciable/Non-amortizable capital assets:									
Land and land improvements	\$ -	-	-	-	-	-	-	-	-
Works of art and historical treasures	-	-	-	-	-	-	-	-	-
Construction work in progress (CWIP)	-	-	-	-	-	-	-	-	-
Intangible assets:									
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Intangible assets in progress (PWIP)	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable capital assets	\$ -	-	-	-	-	-	-	-	-

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Other Information, continued

June 30, 2024

(for inclusion in the California State University)

Depreciable/Amortizable capital assets:

Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	254,852	-	-	-	254,852	-	-	-	254,852
Personal property:									
Equipment	53,875	-	-	-	53,875	-	(10,965)	-	42,910
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable capital assets	308,727	-	-	-	308,727	-	(10,965)	-	297,762
Total capital assets	\$ 308,727	-	-	-	308,727	-	(10,965)	-	297,762

Less accumulated depreciation/amortization: (enter as negative number, except for reductions enter as positive number)

Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	(254,852)	-	-	-	(254,852)	-	-	-	(254,852)
Personal property:									
Equipment	(53,875)	-	-	-	(53,875)	-	10,965	-	(42,910)
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	(308,727)	-	-	-	(308,727)	-	10,965	-	(297,762)
Total capital assets, net excluding ROU assets	\$ -	-	-	-	-	-	-	-	-

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Other Information, continued

June 30, 2024

(for inclusion in the California State University)

3.2 Detail of depreciation and amortization expense: Not Applicable

4 Long-term liabilities: Not Applicable

5 Future minimum payments schedule - leases, SBITA, P3: Not Applicable

6 Future minimum payments schedule - Long-term debt obligations: Not Applicable

7 Transactions with related entities:

Payments to University for salaries of University personnel working on contracts, grants, and other programs	-
Payments to University for other than salaries of University personnel	3,381,878
Payments received from University for services, space, and programs	3,794,120
Gifts-in-kind to the University from discretely presented component units	-
Gifts (cash or assets) to the University from discretely presented component units	-
Accounts (payable to) University	(115,160)
Other amounts (payable to) University	-
Accounts receivable from University	246,429
Other amounts receivable from University	-

8 Restatements: Not Applicable

9 Natural classifications of operating expenses:

	Salaries	Benefits - Other	Benefits - Pension	Benefits - OPEB	Scholarships and fellowships	Supplies and other services	Depreciation and amortization	Total operating expenses
Instruction	-	-	-	-	-	-	-	-
Research	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Academic support	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	1,515,230	-	1,515,230
Institutional support	-	-	-	-	-	-	-	-
Operation and maintenance of plant	-	-	-	-	-	-	-	-
Student grants and scholarships	-	-	-	-	2,781,375	-	-	2,781,375
Auxiliary enterprise expenses	-	-	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-	-	-
Total operating expenses	\$ -	-	-	-	2,781,375	1,515,230	-	4,296,605

No pension plan reported

N/A

10 Deferred outflows/inflows of resources: Not Applicable

11 Other nonoperating revenues (expenses): Not Applicable

See independent auditor's report.

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

To the Audit Committee
Associated Students, California State University, Bakersfield, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Associated Students, California State University, Bakersfield, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 13, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

Purpose of This Report

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

Aldrich CPAs + Advisors LLP

San Diego, California
September 13, 2024

California State University, Bakersfield, Auxiliary for Sponsored Programs Administration

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

Years Ended June 30, 2024 and 2023



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Financial Statements and Supplemental Information

Years Ended June 30, 2024 and 2023

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INDEPENDENT AUDITOR'S REPORT

To the Audit Committee
California State University, Bakersfield, Auxiliary for Sponsored Programs Administration

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration (a nonprofit organization), which comprise the statements of net position as of June 30, 2024 and 2023, the related statements of revenues, expenses, and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration as of June 30, 2024 and 2023, and the changes in its net position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

Auditor's Responsibilities for the Audit of the Financial Statements, continued

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-7 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The supplemental information included on pages 15-26 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2024, on our consideration of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control over financial reporting and compliance.

Aldrich CPAs + Advisors LLP

San Diego, California
September 19, 2024

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Management's Discussion and Analysis (Unaudited)

Years Ended June 30, 2024 and 2023

This section of the California State University, Bakersfield, Auxiliary for Sponsored Programs Administration (the Organization) annual financial report includes management's discussion and analysis (MD&A). As management of the Organization, we offer this narrative overview and analysis of the financial activities of the Organization for the year ended June 30, 2024 with comparative analysis for prior years. The MD&A should be read in conjunction with the audited financial statements and accompanying notes, which follow this section.

Introduction to the Financial Statements

The MD&A is intended to serve as an introduction to the Organization's basic financial statements, which consist of the following: (1) The statements of net position, (2) the statements of revenues, expenses, and changes in net position, (3) the statements of cash flows, and (4) notes to the financial statements. This report also contains supplemental information in addition to the basic financial statements. All sections must be considered together to obtain a complete understanding of the financial picture of the Organization.

Statements of Net Position: The statements of net position includes all assets and liabilities. Assets and liabilities are reported on an accrual basis, as of the statement date. The statements also identify major categories of restrictions of net position of the Organization.

Statements of Revenues, Expenses, and Changes in Net Position: The statements of revenues, expenses, and changes in net position present the revenues earned and expenses incurred during the year on an accrual basis.

Statements of Cash Flows: The statements of cash flows presents the inflows and outflows of cash, and is summarized by operating, noncapital financing, capital and related financing, and investing activities. These statements are prepared using the direct method of cash flows and therefore present gross, rather than net, amounts for the year's activities.

Notes to the Financial Statements: The notes to the financial statements provide additional information that is essential to the full understanding of the data provided in the financial statements. The notes to the financial statements can be found beginning on page 11 of this report.

In addition to the basic financial statements and accompanying notes, this report presents supplemental information including the schedules of expenses by natural classification, supplemental information for inclusion in the California State University, and other information including the schedule of expenditures of federal awards, notes to the schedule of expenditures of federal awards, and the schedule of findings and questioned costs. These supplementary schedules and information can be found beginning on page 15 of this report.

Financial Highlights

The following discussion highlights management's understanding of the key financial aspects of the Organization's financial activities, for the years ended June 30, 2024, and 2023. The Organization continued to effectively manage its grants and strengthen its financial position by growing the grant portfolio. During the reporting period, the Organization generated and submitted 68 proposals requesting approximately \$54.9 million, with about \$5.2 million in anticipated Facilities and Administrative (F&A) cost recovery – the major source of unrestricted revenue. It is important to note that although the federal negotiated F&A rate is 48% of modified total direct costs, many funding opportunities offer a lower rate and certain categories of expense may not be used when calculating the actual cost recovery.

Other financial highlights as of June 30, 2024 and 2023 include:

- Total assets exceeded total liabilities by \$1.6 million as of June 30, 2024. Total assets exceeded the total liabilities by \$1.2 million as of June 30, 2023.
- The Organization's total net position increased by \$305 thousand in 2024. The Organization's total net position decreased by \$67 thousand in 2023.
- Capital assets increased by \$695 thousand in 2024 and by \$119 thousand in 2023.
- Operating revenue and other support increased by \$1.7 million in 2024 and by \$2.8 million in 2023.
- Operating expenses increased by \$1.3 million in 2024 and by \$2.1 million in 2023.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Management's Discussion and Analysis (Unaudited)

Years Ended June 30, 2024 and 2023

Statements of Net Position

	2024	2023	2022
Assets:			
Current assets	\$ 4,064,496	\$ 4,049,185	\$ 4,479,644
Capital assets, net	1,061,493	366,983	247,876
Total Assets	<u>\$ 5,125,989</u>	<u>\$ 4,416,168</u>	<u>\$ 4,727,520</u>
Liabilities and Net Position:			
Current liabilities	\$ 3,571,787	\$ 3,167,283	\$ 3,412,069
Net Position	<u>1,554,202</u>	<u>1,248,885</u>	<u>1,315,451</u>
Total Liabilities and Net Position	<u>\$ 5,125,989</u>	<u>\$ 4,416,168</u>	<u>\$ 4,727,520</u>

The statement of net position provides the basis for assessing liquidity and the financial flexibility of the Organization.

Assets

Total assets increased by \$710 thousand to \$5.1 million at June 30, 2024, from \$4.4 million at June 30, 2023. The change in assets is primarily due to an increase in net capital assets of \$695 thousand resulting from major equipment purchases including the acquisition of an emission scanning electron microscope, nursing equipment to support California State University Bakersfield's (CSUB) nursing program, and other equipment to support CSUB's STEM degree program.

Comparatively, total assets decreased \$311 thousand to \$4.4 million at June 30, 2023, from \$4.7 million at June 30, 2022. The net decrease was primarily due to a \$1.2 million decrease in cash offset by a \$692 thousand increase in accounts receivable and a \$119 thousand increase in capital assets. The decrease in cash was due to the transfer of salary cost savings to campus related to the replacement lecturer salary and release time for faculty working on grants. An increase in cost reimbursement contracts contributed to the increase in accounts receivable.

Liabilities and Net Position

The \$710 thousand increase in total liabilities and net position is due to a \$539 thousand increase in unearned revenue as well as a \$305 thousand increase in net position as of June 30, 2024. The increases were offset by a decrease in amounts due to related parties of \$163 thousand. Increase in unearned revenue is due to an increase in grant payments received that cannot be recognized until grant contractual obligations are fulfilled. The change in year-end related parties payables will vary year to year depending on SPA activities. See Note 5 on page 13 for further information regarding the nature of amounts due to related parties. See the following statements of revenues, expenses, and changes in net position for discussion related to the change in net position.

Total change in total liabilities and net position as of June 30, 2023, compared to June 30, 2022, is due to a decrease in liabilities of \$245 thousand and a decrease in net position of \$67 thousand. The decrease in liabilities was primarily attributed to a \$207 thousand decrease in amounts due to campus for replacement lecturer salaries and release time for faculty, comparative to prior year. See the following statements of revenues, expenses and changes in net position for discussion related to the prior year change in net position.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

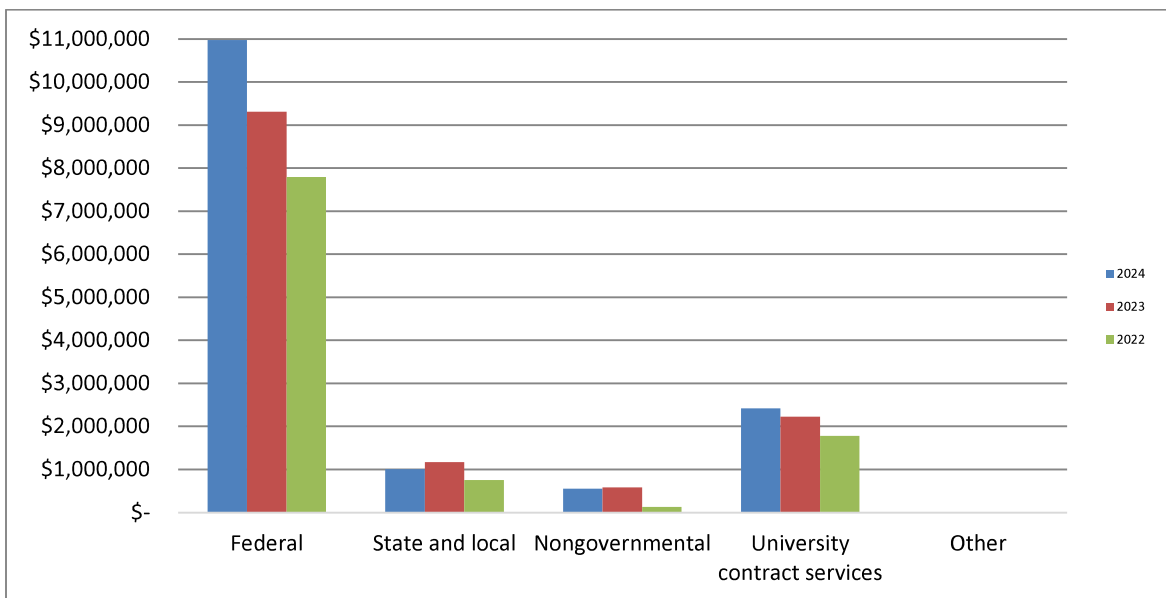
Management’s Discussion and Analysis (Unaudited)

Years Ended June 30, 2024 and 2023

Statements of Revenues, Expenses, and Changes in Net Position

	2024	2023	2022
Operating Revenue and Other Support:			
Grants	\$ 12,538,123	\$ 11,069,840	\$ 8,676,783
University contract services	2,420,132	2,227,782	1,781,267
Other	-	-	1,034
Total Operating Revenue and Other Support	14,958,255	13,297,622	10,459,084
Operating Expenses:			
Program services	12,905,308	11,410,658	9,496,358
General and administrative	1,750,286	1,953,530	1,746,383
Total Operating Expenses	14,655,594	13,364,188	11,242,741
Non-Operating Revenues:			
Other	2,656	-	-
Total Non-Operating Revenues	2,656	-	-
Change in Net Position	305,317	(66,566)	(783,657)
Net Position, beginning	1,248,885	1,315,451	2,099,108
Net Position, ending	\$ 1,554,202	\$ 1,248,885	\$ 1,315,451

Revenues



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Management's Discussion and Analysis (Unaudited)

Years Ended June 30, 2024 and 2023

Revenues, continued

While the statements of net position show the change in financial position of the Organization, the statements of revenues, expenses, and changes in net position provide answers to the nature and sources of these changes.

Total revenues increased by \$1.7 million, or 13%, to \$15.0 million during the year ended June 30, 2024, from \$13.3 million as of June 30, 2023. The increase was mostly attributed to an increase in federal grant revenue, which increased by \$1.7 million, or 18%, when compared to fiscal year 2023. During the year ended June 30, 2024, federal grant revenue includes 63 federal awarded grants that were active and operational compared to the year ended June 30, 2023, in which federal grant revenue includes 50 active and operational federal awarded grants. The increase in federal revenue is also due to an effort to increase the burn rate in the grant portfolio.

During the year ended June 30, 2023, revenues increased from \$10.5 million to \$13.3 million as of June 30, 2022, an increase of 27%. Federal revenue increased by \$1.5 million, or 19 %, when compared to 2022. The increase in federal grant revenue was primarily due to an increase in the number of federal funded grants. State grant revenue increased from 6 to 7 percent, local grant revenue reflected an increase of revenue from 1 to 2 percent and nongovernmental grant revenue increased from 1 to 4 percent. The increase in state grant revenue was due to the recognition of revenue upon confirmation that all contingencies were met as outlined in the agreements for performance grants that ended. The increase in the local grant revenue was mainly due to the National Youth Sports Program (NYSP) grant that provides students with summer programs which include math, science, drug, and alcohol prevention, education research and sports. The increase in the nongovernmental grant revenue was related to the increase in grants received from non-profit organizations.

Expenses

Total operating expenses in the current year increased \$1.3 million, or 10%, to \$14.7 million during the year ended June 30, 2024, from \$13.4 million during year ending June 30, 2023. The increase is largely attributed to an increase in program service expenses. Program service expenses represent costs related to administering the grants awarded. These expenses can be classified into payroll and non-payroll related expenses (i.e., supplies and services, contractual services, travel, etc.). During the year ended June 30, 2024, payroll expenses totaled \$6.5 million as compared to non-payroll expenses of \$8.2 million. Comparatively, during the year ended June 30, 2023, payroll expenses totaled \$5.4 million and non-payroll expenses totaled \$8 million. The increase in payroll expenses is mainly due to the need for supporting staff and time including faculty engagement (one - time payments) to fulfill the contractual grant obligations. Additionally, all eligible staff and faculty received a 5% salary increase effective July 1, 2023. The increase in non-payroll expenses is due to an overall increase in spending across the grant portfolio. Due to increased grant funding, there was increase by the Principal Investigators in spending for travel, programmatic events, and participant support cost.

During the previous fiscal year, total operating expenses increased \$2.1 million, or 19%, to \$13.4 million during the year ended June 30, 2023, from \$11.2 million during the year ended June 30, 2022. The change was attributed to increases in both payroll expenses and non-payroll expenses. Increase in payroll expenses was due to filling vacancies within the programmatic functions as well as a 7% general salary increase to staff and faculty. Increase in non-payroll expenses was due to an overall increase in spending across the grant portfolio. The lift of COVID-19 restrictions further drove higher expenses in fiscal year 2023 comparative to fiscal year 2022.

Request for Information and Contacting the Organization's Financial Management

The Organization's financial report is designed to provide the Organization's Board of Directors, management, legislative and oversight agencies, citizens, and customers with an overview of the California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's finances, and to demonstrate its accountability for funds received. For additional information about this report, please contact Heather Macaulay, Interim Associate Vice President and Chief Accounting Officer, California State University, Bakersfield at 9001 Stockdale Highway, ADM 109, Bakersfield, California 93311.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Statements of Net Position

June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Cash and cash equivalents	\$ 1,212,430	\$ 1,397,374
Accounts receivable	2,703,523	2,577,948
Due from related parties	13,686	3,403
Prepaid expenses	134,857	70,460
Capital assets, net	<u>1,061,493</u>	<u>366,983</u>
Total Assets	<u>\$ 5,125,989</u>	<u>\$ 4,416,168</u>
LIABILITIES AND NET POSITION		
Accounts payable	\$ 40,189	\$ 56,875
Due to related parties	1,208,409	1,371,006
Accrued expenses	960,761	938,286
Unearned revenue	1,292,620	753,449
Compensated absences - due within one year	<u>69,808</u>	<u>47,667</u>
Total Liabilities	3,571,787	3,167,283
Net investment in capital assets	1,061,493	366,983
Unrestricted	<u>492,709</u>	<u>881,902</u>
Total Net Position	<u>1,554,202</u>	<u>1,248,885</u>
Total Liabilities and Net Position	<u>\$ 5,125,989</u>	<u>\$ 4,416,168</u>

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Statements of Revenues, Expenses, and Changes in Net Position

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Operating Revenue and Other Support:		
Grants:		
Federal	\$ 10,976,651	\$ 9,312,433
State	849,288	951,444
Nongovernmental	556,890	586,552
Local	155,294	219,411
University contract services	2,420,132	2,227,782
Total Operating Revenue and Other Support	<u>14,958,255</u>	<u>13,297,622</u>
Operating Expenses:		
Program services	12,905,308	11,410,658
General and administrative	1,750,286	1,953,530
Total Operating Expenses	<u>14,655,594</u>	<u>13,364,188</u>
Non-Operating Revenues:		
Other	2,656	-
Total Non-Operating Revenues	<u>2,656</u>	<u>-</u>
Change in Net Position	305,317	(66,566)
Net Position, beginning	<u>1,248,885</u>	<u>1,315,451</u>
Net Position, ending	<u>\$ 1,554,202</u>	<u>\$ 1,248,885</u>

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Statements of Cash Flows

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash Flows from Operating Activities:		
Grant revenue receipts	\$ 12,944,092	\$ 10,423,719
University contract services	2,420,132	2,227,782
Payments to suppliers	(8,453,352)	(8,193,302)
Payments to employees	(6,295,435)	(5,365,501)
Net Cash Provided by (Used in) Operating Activities	<u>615,437</u>	<u>(907,302)</u>
Cash Flows from Capital and Related Financing Activities:		
Acquisitions of capital assets	(800,381)	(289,016)
Net Cash Used in Capital and Related Financing Activities	<u>(800,381)</u>	<u>(289,016)</u>
Net Decrease in Cash and Cash Equivalents	(184,944)	(1,196,318)
Cash and Cash Equivalents, beginning of year	<u>1,397,374</u>	<u>2,593,692</u>
Cash and Cash Equivalents, end of year	<u>\$ 1,212,430</u>	<u>\$ 1,397,374</u>
Reconciliation of Change in Net Position to Net Cash Provided by (Used) in Operating Activities:		
Change in net position	\$ 305,317	\$ (66,566)
Adjustments to reconcile change in net position to net cash provided by (used in) operating activities:		
Depreciation	65,071	43,751
Transfer of capital assets to a related party	40,800	126,158
Changes in operating assets and liabilities:		
Accounts receivable	(125,575)	(691,996)
Due from related parties	(10,283)	(3,403)
Prepaid expenses	(64,397)	(70,460)
Accounts payable	(16,686)	(5,649)
Due to related parties	(162,597)	(206,982)
Accrued expenses	22,475	(69,763)
Deferred revenue	539,171	49,278
Compensated absences	22,141	(11,670)
Net Cash Provided by (Used in) Operating Activities	<u>\$ 615,437</u>	<u>\$ (907,302)</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities

California State University, Bakersfield, Auxiliary for Sponsored Programs Administration (the Organization) was incorporated in the State of California on August 28, 2009. The Organization was formed and operated solely for the benefit of California State University, Bakersfield (University) as a non-profit auxiliary organization. The Organization is responsible for the accomplishment of certain University objectives that require financial support not provided by the State. These activities occur in all aspects of university life, including the development and administration of sponsored grants and contracts for faculty and staff research and educational projects.

Basis of Presentation

The accompanying basic financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Reclassifications

Certain prior year amounts have been reclassified for consistency with the current year presentation, specifically, separating compensated absences from accounts payable in the statements of net position. These reclassifications had no effect on the reported results of operations.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Organization is a qualified nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. However, the Organization remains subject to taxes on any net income which is derived from a trade or business regularly carried on and unrelated to its exempt purpose.

The Organization follows U.S. GAAP related to the recognition of uncertain tax positions. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the statements of revenues, expenses, and changes in net position, when applicable. Management has determined that the Organization has no uncertain tax positions at June 30, 2024 and 2023, therefore no amounts have been accrued.

Cash and Cash Equivalents

The Organization's cash and cash equivalents are considered to be cash on hand, and demand deposits.

Accounts Receivable

Accounts receivable arise in the normal course of operations. It is the policy of management to review the outstanding accounts receivable at year-end, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts. A provision for doubtful accounts has not been established as management considers all accounts to be collectible based upon a favorable history over a substantial period of time.

Capital Assets

The Organization capitalizes all expenditures for capital assets in excess of \$5,000. Equipment and improvements are recorded at cost or at estimated fair value at date of gift if donated. Expenditures for maintenance and repairs are charged against operations. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets of three to ten years.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

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

Unearned Revenue

Unearned revenue represents grant payments received in advance of grant earnings.

Compensated Absences

Vacation benefits are accrued when earned and reduced when used. Sick leave, holiday pay, and other absence are expensed when used.

Net Position

The Organization's net position is classified into the following categories:

- Net investment in capital assets: Capital assets, net of accumulated depreciation, and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.
- Unrestricted: All other categories of net position.

Advertising

The Organization follows the policy of charging the costs of advertising to expense as incurred.

Subsequent Events

The Organization has evaluated subsequent events through September 19, 2024, which is the date the financial statements were available to be issued and has determined that there were no subsequent events to recognize in these financial statements.

Note 2 - Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts that are insured by Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor per financial institution. The balances at times may exceed FDIC limits. The Organization manages this risk by using high-quality financial institutions.

Note 3 - Capital Assets

Changes in capital assets consist of the following for the year ended June 30, 2024:

	Balance June 30, 2023	Additions	Transfers	Balance June 30, 2024
Equipment	\$ 445,009	\$ 800,381	\$ (57,858)	\$ 1,187,532
Less accumulated depreciation	(78,026)	(65,071)	17,058	(126,039)
	<u>\$ 366,983</u>	<u>\$ 735,310</u>	<u>\$ (40,800)</u>	<u>\$ 1,061,493</u>

Changes in capital assets consist of the following for the year ended June 30, 2023:

	Balance June 30, 2022	Additions	Transfers	Balance June 30, 2023
Equipment	\$ 366,572	\$ 289,016	\$ (210,579)	\$ 445,009
Less accumulated depreciation	(118,696)	(43,751)	84,421	(78,026)
	<u>\$ 247,876</u>	<u>\$ 245,265</u>	<u>\$ (126,158)</u>	<u>\$ 366,983</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 4 - University Contract Services

The Organization utilizes University employees to provide direct programming services and indirect other services on behalf of the Organization. Services provided to the Organization by employees of the University are recognized as revenue equal to the University's estimate of the employee cost incurred to provide those services. The total estimated employee cost for the years ended June 30, 2024 and 2023 was \$2,263,532 and \$2,071,182, respectively, and has been recognized as University contract services revenue and as an operating expense in the statements of revenues, expenses, and changes in net position.

The Organization utilizes University facilities to conduct its services. The Organization has recognized revenue equal to the fair value of this rent for similar facilities. The total estimated fair value of this rent for the years ended June 30, 2024 and 2023 was \$156,600 and has been recognized as University contract services revenue and as an operating expense in the statements of revenues, expenses, and changes in net position.

Note 5 - Related Party Transactions

The Organization functions to benefit the University by accomplishing certain objectives, including faculty and staff research and educational projects, that require financial support not provided by the State. The University collects funds on behalf of the Organization related to draw downs on their various grants. These amounts are reported as payments received from the University.

During the years ended June 30, 2024 and 2023, payments to the University are for payroll and other administrative services to the Organization.

California State University, Bakersfield Foundation (Foundation) functions to the benefit of the University by fundraising for University programs and activities. Payments received from the Foundation are for the reimbursement of expenses incurred by the Organization on behalf of Foundation.

During the year ended June 30, 2024, payments to Foundation include reimbursements for expenses paid by Foundation on behalf of the Organization. During the year ended June 30, 2023, payments to Foundation include the reimbursement for cost incurred through a historical grant fund that were cleared by Sponsored Programs Administration as well as the reimbursement to Foundation for expenses paid by Foundation on behalf of the Organization.

California State University, Bakersfield, Student-centered Enterprises, Inc. (Student-centered Enterprises) operates various campus programming facilities. Payments to Student-centered Enterprises are for the use of the related party's facilities and equipment.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 5 - Related Party Transactions, continued

Related party transactions as of and for the years ended June 30, 2024 and 2023 are as follows:

	<u>2024</u>	<u>2023</u>
Payments received from:		
University	\$ 102,020	\$ 75,125
Foundation	7,032	905
	<u>\$ 109,052</u>	<u>\$ 76,030</u>
Payments to:		
University	\$ 5,716,021	\$ 4,996,344
Foundation	53,124	374,633
Student-centered Enterprises	58,600	43,755
	<u>\$ 5,827,745</u>	<u>\$ 5,414,732</u>
Due from:		
University	\$ 13,336	\$ 3,403
Foundation	350	-
	<u>\$ 13,686</u>	<u>\$ 3,403</u>
Due to:		
University	\$ 1,201,313	\$ 1,013,542
Foundation	946	357,464
Student-centered Enterprises	6,150	-
	<u>\$ 1,208,409</u>	<u>\$ 1,371,006</u>

Note 6 – Compensated Absences

A summary of the changes in compensated absences at June 30, 2024 and 2023 are as follows:

	<u>Balance June 30, 2023</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2024</u>	<u>Due Within One Year</u>
Compensated absences	\$ 47,667	\$ 67,391	\$ (45,250)	\$ 69,808	\$ 69,808
	<u>Balance June 30, 2022</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2023</u>	<u>Due Within One Year</u>
Compensated absences	\$ 59,337	\$ 43,108	\$ (54,778)	\$ 47,667	\$ 47,667

SUPPLEMENTAL INFORMATION

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Expenses by Natural Classification

Year Ended June 30, 2024

	Program Services	General and Administrative	Total
Salaries	\$ 5,188,987	\$ -	\$ 5,188,987
University contract services	1,382,235	1,037,897	2,420,132
Stipends	1,985,097	-	1,985,097
Supplies	1,258,570	5,680	1,264,250
Payroll taxes and benefits	1,258,814	-	1,258,814
Services from other agencies	555,556	560,567	1,116,123
Small equipment	429,250	62,683	491,933
Travel	316,033	-	316,033
Conference and meetings	168,368	621	168,989
Printing and publications	93,188	852	94,040
Dues and subscriptions	93,266	-	93,266
Professional fees	12,659	53,200	65,859
Depreciation	65,071	-	65,071
Space rental	57,142	-	57,142
Insurance	180	28,201	28,381
Miscellaneous	24,497	545	25,042
Telephone	9,622	-	9,622
Parking	4,583	40	4,623
Postage	2,190	-	2,190
Total Expenses	\$ 12,905,308	\$ 1,750,286	\$ 14,655,594

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Expenses by Natural Classification

Year Ended June 30, 2023

	Program Services	General and Administrative	Total
Salaries	\$ 4,104,982	\$ -	\$ 4,104,982
University contract services	1,143,435	1,084,347	2,227,782
Stipends	1,772,584	-	1,772,584
Services from other agencies	970,042	712,620	1,682,662
Payroll taxes and benefits	1,181,403	-	1,181,403
Supplies	1,023,194	11,036	1,034,230
Small equipment	464,249	35,731	499,980
Travel	268,095	1,484	269,579
Conference and meetings	168,015	832	168,847
Printing and publications	100,364	647	101,011
Dues and subscriptions	65,681	17,350	83,031
Professional fees	8,326	64,715	73,041
Space rental	64,876	-	64,876
Depreciation	43,751	-	43,751
Miscellaneous	22,573	5,115	27,688
Insurance	-	19,653	19,653
Telephone	6,854	-	6,854
Postage	2,234	-	2,234
Total Expenses	<u>\$ 11,410,658</u>	<u>\$ 1,953,530</u>	<u>\$ 13,364,188</u>

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Net Position

June 30, 2024

(for inclusion in the California State University)

Assets:

Current assets:

Cash and cash equivalents	1,212,430
Short-term investments	-
Accounts receivable, net	2,717,209
Lease receivable, current portion	-
P3 receivable, current portion	-
Notes receivable, current portion	-
Pledges receivable, net	-
Prepaid expenses and other current assets	134,857

Total current assets 4,064,496

Noncurrent assets:

Restricted cash and cash equivalents	-
Accounts receivable, net	-
Lease receivable, net of current portion	-
P3 receivable, net of current portion	-
Notes receivable, net of current portion	-
Student loans receivable, net	-
Pledges receivable, net	-
Endowment investments	-
Other long-term investments	-
Capital assets, net	1,061,493
Other assets	-

Total noncurrent assets 1,061,493

Total assets 5,125,989

Deferred outflows of resources:

Unamortized loss on debt refunding	-
Net pension liability	-
Net OPEB liability	-
Leases	-
P3	-
Others	-

Total deferred outflows of resources -

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Net Position

June 30, 2024

(for inclusion in the California State University)

Liabilities:

Current liabilities:

Accounts payable	1,248,598
Accrued salaries and benefits	376,598
Accrued compensated absences, current portion	69,808
Unearned revenues	1,292,620
Lease liabilities, current portion	-
SBITA liabilities - current portion	-
P3 liabilities - current portion	-
Long-term debt obligations, current portion	-
Claims liability for losses and loss adjustment expenses, current portion	-
Depository accounts	-
Other liabilities	584,163
Total current liabilities	<u>3,571,787</u>

Noncurrent liabilities:

Accrued compensated absences, net of current portion	-
Unearned revenues	-
Grants refundable	-
Lease liabilities, net of current portion	-
SBITA liabilities, net of current portion	-
P3 liabilities, net of current portion	-
Long-term debt obligations, net of current portion	-
Claims liability for losses and loss adjustment expenses, net of current portion	-
Depository accounts	-
Net other postemployment benefits liability	-
Net pension liability	-
Other liabilities	-
Total noncurrent liabilities	<u>-</u>
Total liabilities	<u>3,571,787</u>

Deferred inflows of resources:

P3 service concession arrangements	-
Net pension liability	-
Net OPEB liability	-
Unamortized gain on debt refunding	-
Nonexchange transactions	-
Lease	-
P3	-
Others	-
Total deferred inflows of resources	<u>-</u>

See independent auditor's report.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Net Position

June 30, 2024

(for inclusion in the California State University)

Net position:

Net investment in capital assets	1,061,493
Restricted for:	
Nonexpendable – endowments	-
Expendable:	
Scholarships and fellowships	-
Research	-
Loans	-
Capital projects	-
Debt service	-
Others	-
Unrestricted	<u>492,709</u>
Total net position	<u><u>1,554,202</u></u>

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2024

(for inclusion in the California State University)

Revenues:

Operating revenues:

Student tuition and fees, gross	-
Scholarship allowances	-

Grants and contracts, noncapital:

Federal	10,976,651
State	849,288
Local	155,294
Nongovernmental	556,890
Sales and services of educational activities	-
Sales and services of auxiliary enterprises, gross	-
Scholarship allowances	-
Other operating revenues	2,420,132
Total operating revenues	14,958,255

Expenses:

Operating expenses:

Instruction	1,982,805
Research	3,827,227
Public service	1,573,931
Academic support	686,489
Student services	3,387,550
Institutional support	3,132,521
Operation and maintenance of plant	-
Student grants and scholarships	-
Auxiliary enterprise expenses	-
Depreciation and amortization	65,071
Total operating expenses	14,655,594
Operating income (loss)	302,661

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2024

(for inclusion in the California State University)

Nonoperating revenues (expenses):

State appropriations, noncapital	-
Federal financial aid grants, noncapital	-
State financial aid grants, noncapital	-
Local financial aid grants, noncapital	-
Nongovernmental and other financial aid grants, noncapital	-
Other federal nonoperating grants, noncapital	-
Gifts, noncapital	-
Investment income (loss), net	-
Endowment income (loss), net	-
Interest expense	-
Other nonoperating revenues (expenses)	2,656
Net nonoperating revenues (expenses)	<u>2,656</u>
Income (loss) before other revenues (expenses)	305,317

State appropriations, capital	-
Grants and gifts, capital	-
Additions (reductions) to permanent endowments	-
Increase (decrease) in net position	<u>305,317</u>

Net position:

Net position at beginning of year, as previously reported	1,248,885
Restatements	-
Net position at beginning of year, as restated	<u>1,248,885</u>
Net position at end of year	<u><u>1,554,202</u></u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Other Information

June 30, 2024

(for inclusion in the California State University)

1 Cash and cash equivalents:

Portion of restricted cash and cash equivalents related to endowments	-
All other restricted cash and cash equivalents	-
Noncurrent restricted cash and cash equivalents	<u>-</u>
Current cash and cash equivalents	1,212,430
Total	<u>\$ 1,212,430</u>

2.1 Composition of investments:

Not Applicable

2.2 Fair value hierarchy in investments:

Not Applicable

2.3 Investments held by the University under contractual agreements:

Not Applicable

3.1 Capital Assets, excluding ROU assets:

Composition of capital assets, excluding ROU assets:

	Balance June 30, 2023	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2023 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2024
Non-depreciable/Non-amortizable capital assets:									
Land and land improvements	\$ -	-	-	-	-	-	-	-	-
Works of art and historical treasures	-	-	-	-	-	-	-	-	-
Construction work in progress (CWIP)	-	-	-	-	-	-	-	-	-
Intangible assets:									
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Intangible assets in progress (PWIP)	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:	-	-	-	-	-	-	-	-	-
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total non-depreciable/non-amortizable capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Depreciable/Amortizable capital assets:									
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	445,009	-	-	-	445,009	800,381	(57,858)	-	1,187,532
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:	-	-	-	-	-	-	-	-	-
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total depreciable/amortizable capital assets	<u>445,009</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>445,009</u>	<u>800,381</u>	<u>(57,858)</u>	<u>-</u>	<u>1,187,532</u>
Total capital assets	<u>445,009</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>445,009</u>	<u>800,381</u>	<u>(57,858)</u>	<u>-</u>	<u>1,187,532</u>

See independent auditor's report.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Other Information

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(for inclusion in the California State University)

Less accumulated depreciation/amortization:

Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	(78,026)	-	-	-	(78,026)	(65,071)	17,058	-	(126,039)
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	(78,026)	-	-	-	(78,026)	(65,071)	17,058	-	(126,039)
Total capital assets, net excluding ROU assets	\$ 366,983	-	-	-	366,983	735,310	(40,800)	-	1,061,493

Capital Assets, Right of Use

Composition of capital assets - Lease ROU, net:	Balance June 30, 2023	Prior Period Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2023 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2024
Non-depreciable/Non-amortizable lease assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable lease assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable lease assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable lease assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - lease ROU, net	-	-	-	-	-	-	-	-	-

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

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(for inclusion in the California State University)

	Balance June 30, 2023	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2023 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2024
Composition of capital assets - SBITA ROU, net									
Depreciable/Amortizable SBITA assets:									
Software	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable SBITA assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Software	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - SBITA ROU, net	-	-	-	-	-	-	-	-	-
Composition of capital assets - P3 ROU, net:									
Non-depreciable/Non-amortizable P3 assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable P3 assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable P3 assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable P3 assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - P3 ROU, net	-	-	-	-	-	-	-	-	-
Total capital assets, net including ROU assets									<u><u>1,061,493</u></u>
3.2 Detail of depreciation and amortization expense:									
Depreciation and amortization expense - capital assets, excluding ROU assets	\$	65,071							
Amortization expense - Leases ROU		-							
Amortization expense - SBITA ROU		-							
Amortization expense - P3 ROU		-							
Depreciation and Amortization expense - Others		-							
Total depreciation and amortization	<u>\$</u>	<u>65,071</u>							

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Other Information

June 30, 2024

(for inclusion in the California State University)

4 Long-term liabilities:

	Balance June 30, 2023	Prior Period Adjustments/Reclassifications	Balance June 30, 2023 (Restated)	Additions	Reductions	Balance June 30, 2024	Current Portion	Noncurrent Portion
1. Accrued compensated absences	47,667	-	47,667	67,391	(45,250)	69,808	69,808	-
2. Claims liability for losses and loss adjustment expenses	-	-	-	-	-	-	-	-
3. Capital lease obligations (pre-ASC 842):								
Gross balance	-	-	-	-	-	-	-	-
Unamortized net premium/(discount)	-	-	-	-	-	-	-	-
Total capital lease obligations (pre ASC 842)	-	-	-	-	-	-	-	-
4. Long-term debt obligations:								
4.1 Auxiliary revenue bonds (non-SRB related)	-	-	-	-	-	-	-	-
4.2 Commercial paper	-	-	-	-	-	-	-	-
4.3 Notes payable (SRB related)	-	-	-	-	-	-	-	-
4.4 Finance purchase of capital assets	-	-	-	-	-	-	-	-
4.5 Others:	-	-	-	-	-	-	-	-
Total others	-	-	-	-	-	-	-	-
Sub-total long-term debt	-	-	-	-	-	-	-	-
4.6 Unamortized net bond premium/(discount)	-	-	-	-	-	-	-	-
Total long-term debt obligations	-	-	-	-	-	-	-	-

	Balance June 30, 2023	Prior Period Adjustments/Reclassifications	Additions	Remeasurements	Reductions	Balance June 30, 2024	Current Portion	Noncurrent Portion
5. Lease, SBITA, P3 liabilities:								
Lease liabilities	-	-	-	-	-	-	-	-
SBITA liabilities	-	-	-	-	-	-	-	-
P3 liabilities - SCA	-	-	-	-	-	-	-	-
P3 liabilities - non-SCA	-	-	-	-	-	-	-	-
Sub-total P3 liabilities	-	-	-	-	-	-	-	-
Total Lease, SBITA, P3 liabilities	\$ -	-	-	-	-	-	-	-
Total long-term liabilities						\$ 69,808	\$ 69,808	\$ -

5 Future minimum payments schedule - leases, SBITA, P3: Not Applicable

6 Future minimum payments schedule - Long-term debt obligations: Not Applicable

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Other Information

June 30, 2024

(for inclusion in the California State University)

7 Transactions with related entities:

Payments to University for salaries of University personnel working on contracts, grants, and other programs	2,938,845
Payments to University for other than salaries of University personnel	2,777,176
Payments received from University for services, space, and programs	-
Gifts-in-kind to the University from discretely presented component units	-
Gifts (cash or assets) to the University from discretely presented component units	-
Accounts (payable to) University	(1,201,313)
Other amounts (payable to) University	-
Accounts receivable from University	13,336
Other amounts receivable from University	-

8 Restatements

Not Applicable

9 Natural classifications of operating expenses:

	Salaries	Benefits - Other	Benefits - Pension	Benefits - OPEB	Scholarships and fellowships	Supplies and other services	Depreciation and amortization	Total operating expenses
Instruction	840,180	208,075	-	-	-	934,550	-	1,982,805
Research	1,949,055	435,552	-	-	-	1,442,620	-	3,827,227
Public service	636,153	121,935	-	-	-	815,843	-	1,573,931
Academic support	197,825	25,344	-	-	-	463,320	-	686,489
Student services	1,567,603	467,908	-	-	-	1,352,039	-	3,387,550
Institutional support	1,430,675	832,857	-	-	-	868,989	-	3,132,521
Operation and maintenance of plant	-	-	-	-	-	-	-	-
Student grants and scholarships	-	-	-	-	-	-	-	-
Auxiliary enterprise expenses	-	-	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-	65,071	65,071
Total operating expenses	\$ 6,621,491	2,091,671	-	-	-	5,877,361	65,071	14,655,594

No pension plan reported

N/A

10 Deferred outflows/inflows of resources:

Not Applicable

11 Other nonoperating revenues (expenses)

Other nonoperating revenues	2,656
Other nonoperating (expenses)	-
Total other nonoperating revenues (expenses)	2,656

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

To the Audit Committee
California State University, Bakersfield, Auxiliary for Sponsored Programs Administration

We have audited, in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration (a nonprofit organization), which comprise the statement of net position as of June 30, 2024, the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 19, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

Purpose of this Report

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

Aldrich CPAs + Advisors LLP

San Diego, California
September 19, 2024

SUPPLEMENTAL AWARDS INFORMATION

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Audit Committee
California State University, Bakersfield, Auxiliary for Sponsored Programs Administration

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget *Compliance Supplement* that could have a direct and material effect on each of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's major federal programs for the year ended June 30, 2024. California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, California State University, Bakersfield, Auxiliary for Sponsored Programs Administration complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, CONTINUED

Auditor's Responsibilities for the Audit of Compliance, continued

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Aldrich CPAs + Advisors LLP

San Diego, California
September 19, 2024

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal/Pass-Through Grantor and Program Title	Federal Assistance Listing Number	Agency or Pass-Through Grantor No.	Expenditures	Subrecipients
Research and Development Cluster:				
<u>National Science Foundation</u>				
Direct Programs:				
Collab Research: Correlating Optoelectronic Properties	47.049	DMR-1904042	\$ 46,181	\$ -
Collaborative Research: GeoPaths-EXTRA	47.050	ICER-1700942	41,751	-
Cyber Resilient 5G Enable Virtual Power System Orchestration of Network Slicing for 5G-Enabled IoT Devices Using Reinforcement Learning	47.070	CNS-2219701	36,427	-
Catalyzing IDEA's for the San Joaquin Valley	47.076	CNS-2318634	28,540	-
HSI Pilot Project: The MAESTRO	47.076	HRD-1928568	203,242	-
Advance Catalyst: Organization	47.076	HRD-2122442	63,542	-
Collab Research: HIS Pilot Project SPACE	47.076	HRD-2200323	118,550	-
MRI: Acquisition of a Field Scanning Electron Microscope for Interdisciplinary Research and Teaching at CSUB	47.076	DUE-2247283	44,204	-
Pass-through Council of Graduate Schools: CGS Master's Career Pathway Project	47.083	EAR-2215523	520,046	-
Pass-through CSU Sacramento: CSU-LSAMP (2018-2023)	47.076	HRD-2100343	10,851	-
		HRD-1826490	10,000	-
			<u>1,123,334</u>	<u>-</u>
<u>U.S. Department of Agriculture</u>				
Direct Programs:				
BRIXCAL	10.223	2020-38422-32245	118,008	-
SUPPERSTAR: Sustainability Undergraduate Program	10.310	2022-68018-36609	98,871	-
Capacity Building Agricultural Wastes Collaborative Capacity Building on Biodegradable Soil Sensors for Sustainable Agriculture	10.326	2021-70001-34774	54,951	20,401
Pass-through Cal State Los Angeles Auxiliary Services, Inc: e-Farms: Education Reform in Food and Agriculture	10.326	2023-70001-40988	13,002	-
	10.223	2023-77040-41314	19,995	-
			<u>304,827</u>	<u>20,401</u>
<u>U.S. Department of Defense</u>				
Pass-through Brigham Young University: Assessing the Influence of Space Launch and Landing Noise on Species of Concern				
	12.005	23-0595	275,493	-
<u>U.S. Department of Education</u>				
Direct Programs:				
An Equitable Pathway to In Demand STEM Careers	84.031C	P031C210093	916,835	-
Increasing Hispanic STEM Related Degree Completion Pathway Adelante: A Model HIS Career Pathway to Health Sciences	84.031M	P031M190029	709,039	-
Puedas! Caminos, Carino, Y Carreras in Post Academic Era	84.031S	P031S200095	596,550	-
POP THE CAP	84.031S	P031S220020	736,594	-
	84.116T	P116T230003	94,715	-
			<u>3,053,733</u>	<u>-</u>

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal/Pass-Through Grantor and Program Title	Federal Assistance Listing Number	Agency or Pass-Through Grantor No.	Expenditures	Subrecipients
<u>U.S. Department of Energy</u>				
Direct Program:				
Nanopore Characterization for Geologic Storage og H2 and CO2	81.049	DE-SC0023639	\$ 354,513	\$ -
<u>U.S. Department of Health & Human Services</u>				
Direct Program:				
U-RISE at CSUB	93.859	5T34GM145384-02	280,368	-
Pass-through Fordham University:				
The 3E Study: Economic and Educational Contributions to Emerging Adult Cardiometabolic Health	93.837	3R01HL160703-02S2	34,042	-
			<u>314,410</u>	<u>-</u>
Total Research and Development Cluster			\$ 5,426,310	\$ 20,401
WIOA Cluster:				
<u>U.S. Department of Labor</u>				
Pass-through County of Kern:				
Migrant Book 2022	17.264	D237069	\$ 397	-
Migrant Book Assistance Program 2023	17.264	D247911	24,442	-
Total WIOA Cluster			\$ 24,839	-
TRIO Cluster:				
<u>U.S. Department of Education</u>				
Direct Program:				
CSUB TRIO Talent Search Program	84.044A	P044A210365	\$ 573,684	-
Total TRIO Cluster			\$ 573,684	-
<u>U.S. Department of Commerce</u>				
Direct Program:				
EDA University Center 2022-27	11.303	ED22SEA3030042	\$ 120,264	-
<u>U.S. Department of Defense</u>				
Direct Program:				
2023 GenCyber - CSUB	12.903	H98230-23-1-0144	13,945	-
<u>U.S. Department of the Interior, Bureau of Land Management</u>				
Direct Program:				
Detection of Coccidioides Immitis in Soil Samples	15.225	L21AC10478-00	18,110	-
<u>U.S. Department of the Interior</u>				
Pass-through the State Department of Parks and Recreation:				
SSJVIC - Historic Preservation Fund 22-23	15.904	P22AF01152	1,000	-

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal/Pass-Through Grantor and Program Title	Federal Assistance Listing Number	Agency or Pass-Through Grantor No.	Expenditures	Subrecipients
<u>U.S. Department of Justice/Office of Violence Against Women</u>				
Direct Program:				
Roadrunner Risk Reduction Program	16,525	2018-WA-AX-0046	\$ 19,554	\$ -
Runner Pride: Prevention, Inclusion, Diversity	16,525	15JOVW-23-GG-04453-HBCU	49,530	-
			69,084	-
<u>U.S. Department of State</u>				
Pass-through World Learning Inc:				
Faculty Led Study Abroad Nursing Program to Developing Nations	19,009	IDEAS-CSUB01	30,403	-
<u>U.S. Department of the Treasury</u>				
Pass-through OPR California Volunteers:				
California for College Fellows	21.027-COVID-19	CCSFRF002	510,692	-
City of Bakersfield Entrepreneurship Ecosystem Technical Assistance and Grant	21,027-COVID-19	2023-065	80,987	-
			591,679	-
<u>National Endowment for the Humanities</u>				
Direct Program:				
California Dreaming: Migration, Work, and Settlement	45,163	BH-281239-21	138,406	-
Pass-through California Humanities:				
America's Newest Cities: Housing and "Red Lining" in California's Central	45,129	SO-289878-23 / HFAQ23-356	4,284	-
			142,690	-
<u>Institute of Museum and Library Services</u>				
Direct Program:				
The Lonesome Trail: Arborglyph and Basque Shepherders in the Far West	45,301	IGSM-252830-OMS-23	11,001	-
<u>U.S. Small Business Administration</u>				
Pass-through The Regents of UC, Merced:				
SBA Core Funding SBDC	59,037	SBAHQ22B0079	7,088	-
SBDC Core Funding 2023	59,037	SBAOEDSB230009-01-01	255,000	-
SBDC Core Funding 2024	59,037	SBAOEDSB40074-01	11,927	-
			274,015	-
<u>U.S. Department of Education</u>				
Direct Programs:				
High School Equivalency Program	84,141A	S141A200028	526,901	-
College Assistance Migrant Program	84,149A	S149A200030	502,447	-
TQP III: Citizen Scientist Residency Pathway	84,336S	U336S180012	384,643	-
Pass-through Tulare County Office of Education:				
Teacher Residency for Rural Education	84,336S	U336S190056	149,955	-
Pass-through The Regents of UC, Office of the President:				
CSMP-ESSA22	84,367A	S367A220005	20,171	-
			1,584,117	-
<u>National Historical Publications and Records Commission</u>				
Pass-through Nevada System of Higher Education:				
Arborglyphs: Immigrants Speaking Through the Aspens	89,003	RJ-103516-23	2,574	-

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal/Pass-Through Grantor and Program Title	Federal Assistance Listing Number	Agency or Pass-Through Grantor No.	Expenditures	Subrecipients
<u>U.S. Department of Health & Human Services</u>				
Direct Program:				
HRSA ANEW Program Transforming Workforce	93.247	T94HP32897-01-00	\$ 7,817	\$ -
HRSA ANEW IHOS3 Program	93.247	2 T94HP32897-05-00	633,806	-
HRSA NEPQR-SET Strong Workforce for the Future	93.359	T4852016	181,344	-
Pass-through Penny Lane Centers:				
MSW Field Education State	93.959-COVID-19	GRA10177	7,282	-
MSW Field Placement	93.959-COVID-19	GRA10491	6,064	-
Pass-through The Center for Sexuality and Gender Diversity:				
MSW Field Education 2023-24	93.959-COVID-19	GRA10521	34,656	-
Pass-through Regents of UC, Berkeley:				
CalSWEC Title IV-E	93.658	00011218	1,058,638	-
			1,929,607	-
<u>Corporation for National and Community Service-AmeriCorps</u>				
Pass-through Jumpstart for Young Children, Inc.:				
JumpStart Training for ECE Students Interested in Teaching	94.006	3360230	20,937	-
Jumpstart Children First 2023-2024	94.006	3360240	54,012	-
			74,949	-
Total Expenditures of Federal Awards			\$ 10,888,271	\$ 20,401

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Note 2 - Summary of Significant Accounting Policies

California State University, Bakersfield, Auxiliary for Sponsored Programs Administration did not elect to use the 10% de minimus cost rate as covered in the Uniform Guidance 2 CFR section 200.414 indirect costs.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

 Significant deficiency(ies) identified? None reported

 Material weakness(es) identified? No

Noncompliance material to the financial statements noted? No

Federal Awards

Internal control over major program:

 Significant deficiency(ies) identified? None reported

 Material weakness(es) identified? No

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, 2 CFR section 200.516(a)? No

Identification of major programs:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
84.044	TRIO Cluster – TRIO – Talent Search
93.247	HRSA ANEW
93.658	CalSWEC Title IV-E

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee under the Uniform Guidance, 2 CFR section 200.520? Yes

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings and Questioned Costs

None reported.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS
ADMINISTRATION**

Schedule of Prior Year Findings and Questioned Costs

Year Ended June 30, 2024

Section IV - Prior Year Findings and Questioned Costs

None reported.

California State University, Bakersfield Foundation

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

Years Ended June 30, 2024 and 2023



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Financial Statements and Supplemental Information

Years Ended June 30, 2024 and 2023

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INDEPENDENT AUDITOR'S REPORT

To the Audit Committee
California State University, Bakersfield Foundation

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of California State University, Bakersfield Foundation (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of California State University, Bakersfield Foundation as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of California State University, Bakersfield Foundation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about California State University, Bakersfield Foundation's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

Auditor's Responsibilities for the Audit of the Financial Statements, continued

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of California State University, Bakersfield Foundation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about California State University, Bakersfield Foundation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information shown on pages 31-39 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2024, on our consideration of California State University, Bakersfield Foundation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of California State University, Bakersfield Foundation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering California State University, Bakersfield Foundation's internal control over financial reporting and compliance.

Aldrich CPAs + Advisors LLP

San Diego, California
September 19, 2024

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION**Statements of Financial Position**

June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 16,893,869	\$ 14,693,436
Current portion of promises to give, net of allowance for doubtful promises	2,258,348	2,795,062
Due from related parties	15,862	516,890
Accounts receivable, net of allowance for credit losses	1,430	3,171
Other current assets	3,503	2,631
Total Current Assets	<u>19,173,012</u>	<u>18,011,190</u>
Non-Current Assets:		
Investments	42,008,842	35,960,422
Promises to give, net of discount and current portion	966,321	2,774,018
Property and equipment, net of accumulated depreciation	28,294	35,046
Collections	82,170	82,170
Life insurance policy	-	861
Total Non-Current Assets	<u>43,085,627</u>	<u>38,852,517</u>
Total Assets	<u>\$ 62,258,639</u>	<u>\$ 56,863,707</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 192,518	\$ 187,514
Due to related parties	265,548	153,717
Deposits, events	11,285	7,184
Revenue collected in advance	5,600	75,880
Current portion of accrued post-employment benefits other than pensions	63,325	68,080
Total Current Liabilities	<u>538,276</u>	<u>492,375</u>
Non-Current Liabilities:		
Accrued post-employment benefits other than pensions, net of current portion	<u>715,341</u>	<u>735,315</u>
Total Liabilities	<u>1,253,617</u>	<u>1,227,690</u>
Net Assets:		
Without donor restrictions:		
Operating	(1,611,909)	(1,690,330)
Board designated endowments	<u>4,965,707</u>	<u>4,327,923</u>
	<u>3,353,798</u>	<u>2,637,593</u>
With donor restrictions:		
Purpose restricted	19,881,702	20,164,093
Endowments - accumulated investment gains	6,984,246	4,896,926
Endowments - perpetual in nature	<u>30,785,276</u>	<u>27,937,405</u>
	<u>57,651,224</u>	<u>52,998,424</u>
Total Net Assets	<u>61,005,022</u>	<u>55,636,017</u>
Total Liabilities and Net Assets	<u>\$ 62,258,639</u>	<u>\$ 56,863,707</u>

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION**Summarized Statements of Activities**

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Revenue and Other Support:		
Contributions	\$ 5,157,365	\$ 4,364,116
Investment income	4,425,510	2,524,916
Contributed nonfinancial assets (Note 11)	2,428,866	3,291,802
Other	1,134,833	1,436,938
Transfers from related parties (Note 12)	<u>4,839</u>	<u>209,739</u>
Total Revenue and Other Support	13,151,413	11,827,511
Expenses:		
Program services:		
Alumni engagement	142,490	38,251
Athletics	1,731,106	3,201,068
Scholarships and academic support	2,379,248	2,362,097
Supporting services:		
General and administrative	1,676,138	1,793,289
Fundraising	<u>1,810,058</u>	<u>2,733,308</u>
Total Operating Expenses	<u>7,739,040</u>	<u>10,128,013</u>
Income from Operations	5,412,373	1,699,498
Non-Operating Revenues (Expenses):		
Transfers from related parties (Note 12)	-	1,281,538
Change in post-employment benefits other than pensions	<u>(43,368)</u>	<u>(99,077)</u>
Total Non-Operating Revenues (Expenses)	<u>(43,368)</u>	<u>1,182,461</u>
Change in Net Assets	5,369,005	2,881,959
Net Assets, beginning	<u>55,636,017</u>	<u>52,754,058</u>
Net Assets, ending	<u>\$ 61,005,022</u>	<u>\$ 55,636,017</u>

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION**Statement of Activities**

Year Ended June 30, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue and Other Support:			
Contributions	\$ 60,582	\$ 5,096,783	\$ 5,157,365
Investment income	903,577	3,521,933	4,425,510
Contributed nonfinancial assets (Note 11)	2,372,151	56,715	2,428,866
Other	851,272	283,561	1,134,833
Transfers from related parties (Note 12)	1,644	3,195	4,839
Net assets released from restriction	<u>4,309,387</u>	<u>(4,309,387)</u>	<u>-</u>
 Total Revenue and Other Support	 8,498,613	 4,652,800	 13,151,413
 Expenses:			
Program services:			
Alumni engagement	142,490	-	142,490
Athletics	1,731,106	-	1,731,106
Scholarships and academic support	2,379,248	-	2,379,248
Supporting services:			
General and administrative	1,676,138	-	1,676,138
Fundraising	<u>1,810,058</u>	<u>-</u>	<u>1,810,058</u>
 Total Operating Expenses	 <u>7,739,040</u>	 <u>-</u>	 <u>7,739,040</u>
 Income from Operations	 759,573	 4,652,800	 5,412,373
 Non-Operating Expenses:			
Change in post-employment benefits other than pensions	<u>(43,368)</u>	<u>-</u>	<u>(43,368)</u>
 Change in Net Assets	 716,205	 4,652,800	 5,369,005
 Net Assets, beginning	 <u>2,637,593</u>	 <u>52,998,424</u>	 <u>55,636,017</u>
 Net Assets, ending	 <u>\$ 3,353,798</u>	 <u>\$ 57,651,224</u>	 <u>\$ 61,005,022</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION**Statement of Activities**

Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support:			
Contributions	\$ 54,897	\$ 4,309,219	\$ 4,364,116
Investment income	395,353	2,129,563	2,524,916
Contributed nonfinancial assets (Note 11)	3,172,584	119,218	3,291,802
Other	817,199	619,739	1,436,938
Transfers from related parties (Note 12)	-	209,739	209,739
Net assets released from restriction	5,783,194	(5,783,194)	-
	<u>10,223,227</u>	<u>1,604,284</u>	<u>11,827,511</u>
Total Revenue and Other Support	10,223,227	1,604,284	11,827,511
Expenses:			
Program services:			
Alumni engagement	38,251	-	38,251
Athletics	3,201,068	-	3,201,068
Scholarships and academic support	2,362,097	-	2,362,097
Supporting services:			
General and administrative	1,793,289	-	1,793,289
Fundraising	2,733,308	-	2,733,308
	<u>10,128,013</u>	<u>-</u>	<u>10,128,013</u>
Total Operating Expenses	10,128,013	-	10,128,013
Income from Operations	95,214	1,604,284	1,699,498
Non-Operating Revenues (Expenses):			
Transfers from related parties (Note 12)	1,139,209	142,329	1,281,538
Change in post-employment benefits other than pensions	(99,077)	-	(99,077)
	<u>1,040,132</u>	<u>142,329</u>	<u>1,182,461</u>
Total Non-Operating Revenues	1,040,132	142,329	1,182,461
Change in Net Assets	1,135,346	1,746,613	2,881,959
Net Assets, beginning	<u>1,502,247</u>	<u>51,251,811</u>	<u>52,754,058</u>
Net Assets, ending	<u>\$ 2,637,593</u>	<u>\$ 52,998,424</u>	<u>\$ 55,636,017</u>

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Statement of Functional Expenses

Year Ended June 30, 2024

	Program Services				Supporting Services			
	Alumni Engagement	Athletics	Scholarships and Academic Support	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	Total
Operating Expenses:								
University contract expenses (Note 11)	\$ 110,695	\$ -	\$ -	\$ 110,695	\$ 1,081,219	\$ 1,180,237	\$ 2,261,456	\$ 2,372,151
Scholarships	-	628,211	1,009,659	1,637,870	-	-	-	1,637,870
Salaries and wages	1,100	408,817	422,123	832,040	1,235	-	1,235	833,275
Travel	3,380	353,103	47,706	404,189	10,212	26,895	37,107	441,296
Supplies and services	2,133	50,215	291,585	343,933	46,489	46,809	93,298	437,231
Office expense	12,950	35,826	105,256	154,032	39,341	111,246	150,587	304,619
Transfers to related parties (Note 12)	-	6,938	265,696	272,634	-	2,325	2,325	274,959
Events	-	-	7,148	7,148	-	229,317	229,317	236,465
Information technology	799	-	42,133	42,932	29,981	149,846	179,827	222,759
Employee benefits	-	47,087	11,057	58,144	157,427	6,300	163,727	221,871
Bad debt	-	-	-	-	153,044	-	153,044	153,044
Conference, conventions, and meetings	5,800	37,467	17,260	60,527	4,577	39,639	44,216	104,743
Miscellaneous	-	95,125	8,236	103,361	-	1,149	1,149	104,510
Other professional fees	-	-	80,074	80,074	6,750	2,449	9,199	89,273
Dues and subscriptions	-	802	31,555	32,357	23,545	3,124	26,669	59,026
Accounting	-	-	-	-	55,000	-	55,000	55,000
Advertising and promotion	680	15	2,611	3,306	35,417	8,789	44,206	47,512
Minor equipment	-	29,688	8,130	37,818	1,678	195	1,873	39,691
Contributed nonfinancial asset expenses	-	30,000	6,120	36,120	-	-	-	36,120
Insurance	2,837	4,261	7,731	14,829	13,953	895	14,848	29,677
Occupancy	2,116	500	15,168	17,784	10,841	843	11,684	29,468
Depreciation	-	3,051	-	3,051	3,701	-	3,701	6,752
Legal	-	-	-	-	1,728	-	1,728	1,728
Total operating expenses	142,490	1,731,106	2,379,248	4,252,844	1,676,138	1,810,058	3,486,196	7,739,040
Non-Operating Expenses:								
Change in post-employment benefits other than pensions	-	-	-	-	43,368	-	43,368	43,368
Total expenses	\$ 142,490	\$ 1,731,106	\$ 2,379,248	\$ 4,252,844	\$ 1,719,506	\$ 1,810,058	\$ 3,529,564	\$ 7,782,408

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Statement of Functional Expenses

Year Ended June 30, 2023

	Program Services				Supporting Services			Total
	Alumni Engagement	Athletics	Scholarships and Academic Support	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	
Operating Expenses:								
University contract expenses (Note 11)	\$ -	\$ -	\$ -	\$ -	\$ 1,119,871	\$ 2,052,713	\$ 3,172,584	\$ 3,172,584
Transfers to related parties (Note 12)	-	1,446,243	475,919	1,922,162	100,600	-	100,600	2,022,762
Scholarships	-	552,762	789,898	1,342,660	-	-	-	1,342,660
Salaries and wages	900	407,032	327,537	735,469	-	4,596	4,596	740,065
Travel	1,574	392,599	87,999	482,172	3,681	30,835	34,516	516,688
Supplies and services	2,549	61,610	323,772	387,931	34,176	34,709	68,885	456,816
Employee benefits	-	115,498	17,773	133,271	239,047	22,309	261,356	394,627
Office expense	18,976	32,968	92,727	144,671	41,486	96,241	137,727	282,398
Events	-	-	322	322	-	275,758	275,758	276,080
Information technology	3,392	30,000	22,078	55,470	21,680	143,673	165,353	220,823
Dues and subscriptions	-	2,540	88,688	91,228	18,625	13,752	32,377	123,605
Contributed nonfinancial asset expenses	-	54,069	42,087	96,156	-	-	-	96,156
Conference, conventions, and meetings	100	16,429	18,295	34,824	20,118	30,570	50,688	85,512
Miscellaneous	-	61,459	17,208	78,667	-	3,223	3,223	81,890
Bad debt	-	-	-	-	70,436	-	70,436	70,436
Minor equipment	-	20,059	33,824	53,883	15,215	-	15,215	69,098
Accounting	-	-	-	-	52,400	-	52,400	52,400
Advertising and promotion	969	-	5,445	6,414	11,391	16,276	27,667	34,081
Occupancy	7,177	-	17,080	24,257	7,558	952	8,510	32,767
Insurance	2,614	3,737	1,445	7,796	9,812	1,013	10,825	18,621
Legal	-	-	-	-	16,479	-	16,479	16,479
Other professional fees	-	1,013	-	1,013	7,013	6,688	13,701	14,714
Depreciation	-	3,050	-	3,050	3,701	-	3,701	6,751
Total operating expenses	38,251	3,201,068	2,362,097	5,601,416	1,793,289	2,733,308	4,526,597	10,128,013
Non-Operating Expenses:								
Change in post-employment benefits other than pensions	-	-	-	-	99,077	-	99,077	99,077
Total expenses	\$ 38,251	\$ 3,201,068	\$ 2,362,097	\$ 5,601,416	\$ 1,892,366	\$ 2,733,308	\$ 4,625,674	\$ 10,227,090

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION**Statements of Cash Flows**

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ 5,369,005	\$ 2,881,959
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	6,752	6,751
Gain on investments	(4,402,065)	(2,677,349)
Endowment contributions	(2,847,871)	(1,056,492)
Changes in operating assets and liabilities:		
Promises to give	2,344,411	2,330,566
Accounts receivable	502,769	(438,171)
Other current assets	(872)	(2,631)
Collections	-	9,500
Life insurance policy	861	1,878
Accounts payable and accrued expenses	5,004	55,748
Other current liabilities	45,652	(1,038,547)
Accrued post-employment benefits other than pensions	(24,729)	37,861
Net Cash Provided by Operating Activities	<u>998,917</u>	<u>111,073</u>
Cash Flows from Investing Activities:		
Purchases of investments	(16,131,876)	(20,096,827)
Proceeds from sale of investments	<u>14,485,521</u>	<u>20,581,305</u>
Net Cash Provided (Used) by Investing Activities	(1,646,355)	484,478
Cash Flows Used by Financing Activities:		
Endowment contributions	<u>2,847,871</u>	<u>1,056,492</u>
Net Increase in Cash and Cash Equivalents	2,200,433	1,652,043
Cash and Cash Equivalents, beginning	<u>14,693,436</u>	<u>13,041,393</u>
Cash and Cash Equivalents, ending	<u>\$ 16,893,869</u>	<u>\$ 14,693,436</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities

The California State University, Bakersfield Foundation (the Foundation), was incorporated in the State of California in 1969. The Foundation was formed and operates as a nonprofit auxiliary organization of California State University, Bakersfield (CSU Bakersfield or the University), which is located in Bakersfield, California. The Foundation supports the University by advocating on behalf of the University, fundraising for University programs and activities, and managing the finances of the Foundation and the University endowment.

New Accounting Standard

Effective July 1, 2023, the Organization adopted Accounting Standards Update (ASU) No. 2016-13, *Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. This update requires the use of a forward-looking expected credit loss model for instruments within its scope, including accounts receivable, and replaces the previous incurred loss impairment model. The expected credit loss model requires management to estimate current expected credit losses over the lifetime of the assets by considering all reasonable and supportable information, including historical experience, current conditions, and reasonable and supportable forecasts affecting collectability. Management has analyzed provisions contained in Topic 326 and determined that there is no impact on net assets as of July 1, 2023, due to the adoption of the new policy.

Financial Statement Presentation

The financial statements of the Foundation have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), which requires the Foundation to report information regarding its financial position and activities according to the following net asset classifications:

- Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Foundation. These net assets may be used at the discretion of the Foundation’s management and the board of directors.
- Net assets with donor restrictions – Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Foundation is a qualified nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. However, the Foundation remains subject to taxes on any net income which is derived from a trade or business, regularly carried on, and unrelated to its exempt purpose. The Foundation is not a private foundation.

The Foundation follows U.S. GAAP related to the recognition of uncertain tax positions. The Foundation recognizes accrued interest and penalties associated with uncertain tax positions as part of the statements of activities, when applicable. Management has determined that the Foundation has no uncertain tax positions at June 30, 2024 and 2023, and therefore, no amounts have been accrued.

Cash and Cash Equivalents

The Foundation considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

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

Promises to Give

Promises that are expected to be collected within one year are recorded at their net realizable value. Promises that are expected to be collected in future years are discounted to their estimated net present value. After promises are originally recorded, an allowance for uncollectible promises may be established based on specific circumstances.

Accounts Receivable

Accounts receivable arise in the normal course of operations. It is the policy of management to review the outstanding accounts receivable at year-end, as well as the bad debt write-offs experienced in the past, and establish an allowance for credit losses. For the years ended June 30, 2024 and 2023, the allowance for credit losses was \$8,425 and \$0, respectively.

Investments

The Foundation carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statements of financial position. The fair value is determined using quoted market prices. Alternative investments, for which quoted market prices are not readily available, are valued at fair value by the investment manager based on factors deemed relevant by the manager including, but not limited to, market conditions, purchase price, estimated liquidation value, restrictions on transfer and meaningful third party transactions in the private market. Because of the inherent uncertainty of valuations, the estimated fair values may differ significantly from the values that would have been used had a ready market for such investments existed or had such investments been liquidated, and those differences could be material. Purchases and sales of securities are recorded on the basis at which traded on that date. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Realized and unrealized gains and losses are included in the change in net assets in the statements of activities.

Property and Equipment

The Foundation capitalizes all expenditures for property and equipment in excess of \$5,000. Equipment and improvements are recorded at cost or at estimated fair value at date of gift, if donated. Expenditures for maintenance and repairs are charged against operations. Depreciation is provided on a straight-line basis over the estimated useful lives of the asset of three to 30 years.

Collections

The Foundation capitalizes its collections at cost, if purchased, and at appraised or fair value at the date of accession, if donated. There were no acquisitions for the years ended June 30, 2024 and 2023. Capitalized collections are not depreciated. The University Policy on the Collection and Installation of Art requires funds realized from deaccession sales be used to benefit the University art collection. In the event that the Foundation disposed of collection items, proceeds could be used for the acquisition of new collection items or direct care of existing collections. Direct care of existing collections includes, but is not limited to, costs that enhance the life, usefulness, or quality of the collection.

Life Insurance Policies

From time to time, the Foundation receives life insurance policies as gifts. These policies are irrevocable, and the Foundation is the sole beneficiary. These policies are valued at their cash surrender value discounted for life expectancy.

Revenue Recognition

Contributions – Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

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

Revenue Recognition, continued

Contributions, continued – Investment income that is limited to specific uses by donor restrictions is reported as increases in net assets without donor restrictions if the restrictions are met in the same reporting period as the income is recognized.

Contributed Nonfinancial Assets – Contributions of services and tangible assets are recognized at fair market value when received. Contributed nonfinancial assets are recognized as net assets without donor restrictions unless donor stipulation requires them to be recognized as net assets with donor restrictions.

Other Revenue – Other revenue is primarily composed of sponsorships, athletics game guarantees, ticket sales, and administrative fees. Sponsorships, athletic game guarantees, and ticket sales are recognized at a point in time when performance obligations are satisfied. Administrative fees are recognized when payments on contributions are received.

Functional Allocation of Expenses

The Foundation's accounting system is established to record expenses by fund, department and natural expense. Expense function is determined by either fund alone or by a combination of fund and department. Some funds are used to accumulate expenses considered to be either general and administrative or fundraising in nature. Within those funds, the department determines whether the expense is general and administrative or fundraising in nature. The remaining funds accumulate expenses considered to be programmatic in nature. Certain costs initially captured within the program funds, such as fundraising event expenses and bad debt, are presented as general and administrative and fundraising costs instead of program costs.

Advertising

The Foundation follows the policy of charging the costs of advertising to expenses as incurred.

Fair Value Measurements

The Foundation defines fair value as the exchange price that would be received for an asset or paid for a liability in the principal or most advantageous market. The Foundation applies fair value measurements to assets and liabilities that are required to be recorded at fair value under U.S. GAAP. Fair value measurement techniques maximize the use of observable inputs and minimize the use of unobservable inputs, and are categorized in a fair value hierarchy based on the transparency of inputs.

The three levels are defined as follows:

Level 1 – Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2 – Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the same term of the financial instrument.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

Certain financial instruments may be valued using net asset value (NAV) per share. NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, divided by the number of shares outstanding or percentage ownership.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

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

Fair Value Measurements, continued

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2024 and 2023.

Corporate bonds and government securities – Valued using pricing models maximizing the use of observable inputs for similar securities.

Mutual funds, common stock, and exchange traded funds – Valued at the closing price reported on the active market on which the individual securities are traded.

Hedge funds – Valued at the partner’s reported capital account balance, which approximates fair value.

Private equity and private real estate – Valued at net asset value per share.

Subsequent Events

The Foundation has evaluated subsequent events through September 19, 2024, which is the date the financial statements were available to be issued and has determined that there were no subsequent events to recognize in these financial statements.

Note 2 - Liquidity and Availability

The following reflects the Foundation’s financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual obligations within one year of the statement of financial position date.

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 16,893,869	\$ 14,693,436
Promises to give, net	3,224,669	5,569,080
Due from related parties	15,862	516,890
Accounts receivable, net	1,430	3,171
Other current assets	3,503	2,631
Investments	42,008,842	35,960,422
Anticipated distributions from endowments	<u>1,448,504</u>	<u>1,334,615</u>
Total financial assets	63,596,679	58,080,245
Less amounts not available to be used within one year:		
Restricted by donor with time or purpose restrictions	(57,651,224)	(52,998,424)
Board designations: quasi-endowment fund, primarily for long-term investing	<u>(4,965,707)</u>	<u>(4,327,923)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 979,748</u>	<u>\$ 753,898</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 2 - Liquidity and Availability, continued

The Foundation is substantially supported by donor-restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Foundation must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Foundation's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. At June 30, 2024, the Foundation had a quasi-endowment of \$4,965,707, of which \$2,341,741 was designated for general operations. At June 30, 2023, the Foundation had a quasi-endowment of \$4,327,923, of which \$2,114,800 was designated for general operations. Although the Foundation does not intend to spend from its quasi-endowment other than amounts appropriated for general expenditure as part of its annual appropriation process, amounts from its quasi-endowment could be made available, if necessary, by an action voted on by the board of directors.

Note 3 - Concentrations of Credit Risk

The Foundation maintains its cash in bank deposit accounts that are insured by the Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor. The balances at times may exceed FDIC limits. The Foundation manages this risk by using high-quality financial institutions.

The Foundation invests in various types of money market funds, corporate bonds, and mutual funds. The Foundation has established guidelines relative to diversification and maturities that target certain safety and liquidity risk levels. These guidelines are periodically reviewed and modified.

The Foundation also invests in various investment securities. Investment securities, in general, are subject to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that the changes in the value of investment securities will occur in the near term and that such change could materially affect the amounts reported in the financial statements.

Three donors comprised 41% of promises to give at June 30, 2024 and 2023, respectively. Two donors comprised 59% and three donors comprised 60% of contributions for the years ended June 30, 2024 and 2023, respectively.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 4 - Investments and Fair Value Measurement

Investments consist of the following as of June 30, 2024:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>NAV</u>	<u>Total</u>
Common stock	\$ 12,007,335	\$ -	\$ -	\$ -	\$ 12,007,335
Corporate bonds	-	1,242,621	-	-	1,242,621
Government securities:					
U.S. Treasury securities	662,406	-	-	-	662,406
U.S. Agency securities	-	165,976	-	-	165,976
Mutual funds:					
Nontraditional	563,131	-	-	-	563,131
Emerging markets	951,320	-	-	-	951,320
Fixed income	3,864,885	-	-	-	3,864,885
Exchange traded funds	14,178,193	-	-	-	14,178,193
Alternative investments:					
Hedge funds	-	-	-	3,172,646	3,172,646
Private equity	-	-	-	2,292,443	2,292,443
Private real estate	-	-	-	2,907,886	2,907,886
	<u>\$ 32,227,270</u>	<u>\$ 1,408,597</u>	<u>\$ -</u>	<u>\$ 8,372,975</u>	<u>\$ 42,008,842</u>

Commitments and redemptions schedule for those investments valued based on NAV as of June 30, 2024:

	<u>Fair Value</u>	<u>Unfunded</u>	<u>Redemption</u>	<u>Redemption</u>
	<u>June 30, 2024</u>	<u>Commitment</u>	<u>Frequency</u>	<u>Notice Period</u>
Ironwood Inst MS Hedge Fund [a]	\$ 792,403	none	semi-annually	95 calendar days
Hamilton Lane PMOF I [b]	1,296,511	225,153	none	none
Blackstone BREIT [c]	856,910	none	monthly	T-3 business days
Coatue Offshore Fund, Ltd. [d]	565,403	none	quarterly	45 calendar days
Starboard Value and Opportunity Fund [e]	565,724	none	quarterly	90 days
Schonfeld Fundamental Equity Fund [f]	741,024	none	quarterly	45 days
SEG Partners Offshore, Ltd. [g]	508,092	none	quarterly	60 days
HarbourVest Co-Investment VI LP [h]	612,768	97,500	none	none
Bridge Workforce & Affordable Housing [i]	477,085	79,942	none	none
PE Premier Lexington CP X Offshore [j]	288,191	376,648	none	none
Coller International Partners IX - F, L.P. [k]	94,973	494,916	none	none
Apollo Debt Solutions BDC [l]	793,432	none	quarterly	tender window
KKR Infrastructure Conglomerate LLC [m]	780,459	none	quarterly	purchase date

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 4 - Investments and Fair Value Measurement, continued

[a] Ironwood Inst MS Hedge Fund is a fund of hedge funds which are relative value and event driven, equity market neutral, distressed securities and credit opportunities.

[b] Hamilton Lane PMOF I is a diversified private equity fund of funds. Liquidity occurs as underlying private equity investments are sold.

[c] Blackstone BREIT is a 1933 Act non-traded perpetual life real estate investment trust (REIT). The fund focuses on investing in stabilized, income-generating commercial real estate in the U.S. and is diversified across property types.

[d] Coatue Offshore Fund, Ltd. is a long/short hedge fund, focused on the technology, media and telecommunications sectors.

[e] Starboard Value and Opportunity Fund Ltd. is an event-driven hedge fund that seeks to invest in undervalued companies and actively engage with management teams and boards of directors to identify and execute on opportunities to unlock value.

[f] Schonfeld Fundamental Equity Fund is a multi-manager platform equity market neutral hedge fund that invests with the majority of Schonfeld Strategic Advisors LLC's fundamental discretionary PMs and a subset of its tactical strategy managers.

[g] SEG Partners Offshore, Ltd. is a U.S.-focused long/short equity hedge fund that utilizes a bottom-up research approach to invest in companies across sectors and market capitalizations.

[h] HarbourVest Co-Investment VI LP is a global private equity fund of direct co-investments primarily in the buyout and growth equity spaces.

[i] Bridge Workforce & Affordable Housing Fund II LP is a value-add private real estate fund that focuses on the multi-family sector. Their investments seek to preserve, rehabilitate and develop workforce and affordable housing assets in high-growth U.S. markets.

[j] PE Premier Lexington CP X Offshore LP will seek to construct a globally diversified portfolio of secondary interest in established private investment funds across buyout, growth, and venture capital strategies at attractive discounts to market value while preserving capital and generating early and frequent cash distributions.

[k] Coller International Partners IX - F, L.P. seeks to execute on secondary transaction from across the secondary market, ranging from diversified LP-led transactions to complex direct and GP-led transactions.

[l] Apollo Debt Solutions BDC is a perpetual Non-Traded Business Development Company ("BDC"), whose securities are registered under the Securities Exchange Act of 1933 and elects to be regulated as a BDC under the Investment Company Act of 1940. The fund seeks to generate current income and, to a lesser extent, long-term capital appreciation by investing primarily in private loans and securities, mainly to large cap, private U.S. companies, and to a lesser extent, middle market U.S. and international companies.

[m] KKR Infrastructure Conglomerate LLC is a continuously offered U.S. Operating Company that seeks to acquire, own and control infrastructure assets through joint ventures across different infrastructure sectors in North America, Western Europe and Asia Pacific.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 4 - Investments and Fair Value Measurement, continued

Investments consist of the following as of June 30, 2023:

	Level 1	Level 2	Level 3	NAV	Total
Common stock	\$ 10,583,953	\$ -	\$ -	\$ -	10,583,953
Corporate bonds	-	384,280	-	-	384,280
Government securities:					
U.S. Treasury securities	174,796	-	-	-	174,796
U.S. Agency securities	-	448,984	-	-	448,984
Mutual funds:					
Nontraditional	534,734	-	-	-	534,734
Emerging markets	826,806	-	-	-	826,806
Fixed income	3,839,085	-	-	-	3,839,085
Exchange traded funds	13,042,122	-	-	-	13,042,122
Alternative investments:					
Hedge funds	-	-	-	3,322,510	3,322,510
Private equity	-	-	-	1,604,632	1,604,632
Private real estate	-	-	-	1,198,520	1,198,520
	<u>\$ 29,001,496</u>	<u>\$ 833,264</u>	<u>\$ -</u>	<u>\$ 6,125,662</u>	<u>\$ 35,960,422</u>

Commitments and redemptions schedule for those investments valued based on NAV as of June 30, 2023:

	Fair Value June 30, 2023	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Ironwood Inst MS Hedge Fund [a]	\$ 723,721	none	semi-annually	95 calendar days
Hamilton Lane PMOF I [b]	1,275,955	288,312	none	none
Blackstone BREIT [c]	844,648	none	monthly	T-3 business days
Coatue Offshore Fund, Ltd. [d]	488,694	none	quarterly	45 calendar days
Brevan Howard Fund Limited [e]	481,122	none	monthly	90 days
Starboard Value and Opportunity Fund [f]	508,334	none	quarterly	90 days
Schonfeld Fundamental Equity Fund [g]	663,893	none	quarterly	45 days
SEG Partners Offshore, Ltd. [h]	456,746	none	quarterly	60 days
HarbourVest Co-Investment VI LP [i]	322,477	325,000	none	none
Bridge Workforce & Affordable Housing [j]	353,872	237,929	none	none
PE Premier Lexington CP X Offshore [k]	6,200	613,800	none	none

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 4 - Investments and Fair Value Measurement, continued

[a] Ironwood Inst MS Hedge Fund is a fund of hedge funds which are relative value and event driven, equity market neutral, distressed securities and credit opportunities.

[b] Hamilton Lane PMOF I is a diversified private equity fund of funds. Liquidity occurs as underlying private equity investments are sold.

[c] Blackstone BREIT is a 1933 Act non-traded perpetual life real estate investment trust (REIT). The fund focuses on investing in stabilized, income-generating commercial real estate in the U.S. and is diversified across property types.

[d] Coatue Offshore Fund, Ltd. is a long/short hedge fund, focused on the technology, media and telecommunications sectors.

[e] Brevan Howard Fund Limited is a multi-trader, discretionary global macro/relative value absolute return fund. The fund invests its capital across various underlying individual Brevan Howard funds, and also makes capital allocations directly to individual traders or strategies.

[f] Starboard Value and Opportunity Fund Ltd. is an event-driven hedge fund that seeks to invest in undervalued companies and actively engage with management teams and boards of directors to identify and execute on opportunities to unlock value.

[g] Schonfeld Fundamental Equity Fund is a multi-manager platform equity market neutral hedge fund that invests with the majority of Schonfeld Strategic Advisors LLC's fundamental discretionary PMs and a subset of its tactical strategy managers.

[h] SEG Partners Offshore, Ltd. is a U.S.-focused long/short equity hedge fund that utilizes a bottom-up research approach to invest in companies across sectors and market capitalizations.

[i] HarbourVest Co-Investment VI LP is a global private equity fund of direct co-investments primarily in the buyout and growth equity spaces.

[j] Bridge Workforce & Affordable Housing Fund II LP is a value-add private real estate fund that focuses on the multi-family sector. Their investments seek to preserve, rehabilitate and develop workforce and affordable housing assets in high-growth U.S. markets.

[k] PE Premier Lexington CP X Offshore LP will seek to construct a globally diversified portfolio of secondary interest in established private investment funds across buyout, growth, and venture capital strategies at attractive discounts to market value while preserving capital and generating early and frequent cash distributions.

Note 5 - Promises to Give

Promises to give consist of the following:

	<u>2024</u>		<u>2023</u>
Due in less than one year	\$ 2,333,983	\$	2,817,062
Due in one to five years	466,317		2,348,926
Due in more than five years	<u>670,000</u>		<u>672,000</u>
Gross promises to give	3,470,300		5,837,988
Less:			
Allowance for doubtful promises to give	(75,635)		(22,000)
Discount on promises to give (average imputed rate of 3%)	<u>(169,996)</u>		<u>(246,908)</u>
Promises to give, net	<u>\$ 3,224,669</u>	\$	<u>5,569,080</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 5 - Promises to Give, continued

Promises to give consist of the following on the statements of financial position:

	<u>2024</u>	<u>2023</u>
Current	\$ 2,258,348	\$ 2,795,062
Non-current	<u>966,321</u>	<u>2,774,018</u>
	<u>\$ 3,224,669</u>	<u>\$ 5,569,080</u>

Note 6 - Property and Equipment

Property and equipment consist of the following:

	<u>2024</u>	<u>2023</u>
Equipment	\$ 1,570,589	\$ 1,571,775
Leasehold improvements	232,323	232,323
Improvements, other than buildings	72,963	72,963
Buildings and building improvements	<u>12,127</u>	<u>12,127</u>
	1,888,002	1,889,188
Less accumulated depreciation	<u>(1,862,847)</u>	<u>(1,857,281)</u>
	25,155	31,907
Land	<u>3,139</u>	<u>3,139</u>
	<u>\$ 28,294</u>	<u>\$ 35,046</u>

Note 7 - Defined Benefit Pension Plan

In previous years, the Foundation contributed to the Public Employees' Retirement System of the State of California (CalPERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public agencies in California. During the years ended June 30, 2024 and 2023, the benefit obligation contribution was made by CSU Bakersfield.

Note 8 - Post-Employment Benefits Other Than Pensions

The Foundation no longer has direct employees that qualify for postretirement health care benefits through CalPERS and instead utilizes services from the University to fulfill its needs. However, these benefits are provided to previous direct employees of the Foundation who retired prior to this operational change. Continued participation in the existing health and dental plans is offered. Once the individual is eligible for Medicare, coverage may be continued in the CalPERS health plan by enrolling in a supplement to Medicare or a Managed Medicare Plan. The following information is based on actuarial studies performed as of June 30, 2024 and 2023:

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 8 - Post-Employment Benefits Other Than Pensions, continued

Net periodic postretirement benefit cost included the following components:

	<u>2024</u>	<u>2023</u>
Service cost	\$ -	\$ -
Interest cost	36,544	33,128
Amortization net gain	<u>(108,336)</u>	<u>(117,667)</u>
Net periodic postretirement benefit cost	<u>\$ (71,792)</u>	<u>\$ (84,539)</u>

The net periodic postretirement benefit cost was determined using the following weighted average assumptions:

	<u>2024</u>	<u>2023</u>
Discount rate	4.75%	4.50%
Expected long-term rate of return	N/A	N/A
Health care cost trend rate:		
Present rate before 65	6.50%	6.75%
Present rate 65 and older	6.50%	6.75%
Ultimate rate before age 65 (year reached)	5.00%	5.00%
Ultimate rate age 65 and older (year reached)	5.00%	5.00%

Accumulated postretirement and projected benefit obligation:

	<u>2024</u>	<u>2023</u>
Retirees	<u>\$ 778,666</u>	<u>\$ 803,395</u>

Funded status:

	<u>2024</u>	<u>2023</u>
Beginning accrued postretirement benefit obligation	\$ 803,395	\$ 765,534
Actuarial loss	114,781	182,996
Retiree contributions:		
Net periodic postretirement cost	(71,792)	(84,539)
Estimated benefit payments	<u>(67,718)</u>	<u>(60,596)</u>
Ending accrued postretirement benefit obligation	<u>\$ 778,666</u>	<u>\$ 803,395</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 8 - Post-Employment Benefits Other Than Pensions, continued

The projected accrued postretirement benefit obligation was determined using the following weighted average assumptions:

	<u>2024</u>	<u>2023</u>
Discount rate	5.25%	4.75%
Health care cost trend rate:		
Present rate before 65	8.00%	6.50%
Present rate 65 and older	6.50%	5.00%
Ultimate rate before age 65 (year reached)	4.50%	5.00%
Ultimate rate age 65 and older (year reached)	4.50%	5.00%

The expected net periodic postretirement benefit cost for fiscal year ending June 30, 2025:

Service cost	\$	-
Interest cost		39,196
Amortization of unrecognized net gain		<u>(105,150)</u>
Net periodic postretirement benefit costs	\$	<u><u>(65,954)</u></u>

The expected contribution for the next 10 years:

2025	\$	64,966
2026		66,886
2027		68,538
2028		69,924
2029		58,012
2030-2034		282,558

An actuarial study is completed annually. The schedule presented above is based on the study completed on July 26, 2024, as of and for the year then ended June 30, 2024.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 9 - Net Assets

Net assets without donor restrictions includes operating net asset deficits due to postretirement benefit liabilities.

Net assets with donor restrictions consist of the following:

	<u>2024</u>	<u>2023</u>
Purpose restrictions:		
Promises to give:		
Academic programs	\$ 1,515,622	\$ 2,731,271
Scholarships	320,090	661,632
Athletic programs	122,800	148,729
Academic programs	14,961,692	13,140,442
Athletic programs	1,692,813	1,615,379
Scholarships	1,268,685	1,866,640
	<u>19,881,702</u>	<u>20,164,093</u>
Endowments:		
Promises to give:		
Academic programs	892,682	1,730,451
Athletic programs	204,478	201,478
Scholarships	168,997	95,519
Academic programs	19,381,979	15,248,410
Scholarships	16,362,596	14,852,975
Athletic programs	758,790	705,498
	<u>37,769,522</u>	<u>32,834,331</u>
	<u>\$ 57,651,224</u>	<u>\$ 52,998,424</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows:

	<u>2024</u>	<u>2023</u>
Satisfaction of time and purpose restrictions:		
Scholarships	\$ 1,798,946	\$ 1,426,212
Academic programs	1,702,939	1,801,962
Athletic programs	807,502	2,547,460
	<u>4,309,387</u>	<u>5,775,634</u>
Satisfaction of time restrictions:		
General use	-	7,560
	<u>\$ 4,309,387</u>	<u>\$ 5,783,194</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 10 - Endowments

The Foundation has adopted the guidance on net classification of donor restricted endowment funds for a not-for-profit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and also requires disclosures about endowment funds, both donor-restricted endowment funds and board-designated endowment funds.

The Foundation's endowments consist of funds established for a variety of purposes. As required by U.S. GAAP, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Foundation has interpreted UPMIFA as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation retains in perpetuity (a) the original value of gifts donated to the endowment, (b) the original value of subsequent gifts to the endowment, and (c) accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not retained in perpetuity is subject to appropriation for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by UPMIFA.

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

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

Spending policy: The Foundation's spending policy allocates total earnings from the portfolio between current spending and reinvestment for future earnings and has been designed with three objectives in mind: (a) provide current programs with a predictable, stable stream of revenues; (b) ensure that the purchasing power of real value of this revenue stream does not decline over time; and (c) ensure that the purchasing power or real value of the endowment assets does not decline over time. The cost of current operating programs will likely increase over time at least as fast as inflation.

If the endowment is to cover a reasonably constant portion of current operating expenses, endowment spending must increase at least as fast as inflation. The Foundation's policy is designed to preserve both the purchasing power of their endowments and of their endowment withdrawals. Such a policy also ensures that the competing needs of current and future generations of students and faculty are in financial equilibrium. Lastly, the Foundation has adopted an annual spend amount equal to 4.00% based upon the spend formula, in addition to the Foundation's 1.00% investment management fee. The spend formula is computed based on the historical three year rolling-average of the endowment's fiscal year-end market value, one year before the fiscal year in which the spend is available commencing July 1.

Investment policy: The objective is to promote growth in the investment funds sufficient to offset normal inflation plus reasonable spending, thereby preserving the constant-dollar value and purchasing power of the funds for future generations, and to preserve the principal of operating cash and reserves while producing market-level income. The total annualized rate of return objective for the full portfolio shall be, net of all investment asset expenses, 5.00% greater than the rate of inflation, as measured by the Consumer Price Index.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 10 - Endowments, continued

The endowment net assets composition by type of fund consisted of the following as of June 30, 2024:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Board designated endowment funds	\$ 4,965,707	\$ -	\$ 4,965,707
Donor designated funds:			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	-	30,785,276	30,785,276
Accumulated investment gains	-	6,984,246	6,984,246
	<u>\$ 4,965,707</u>	<u>\$ 37,769,522</u>	<u>\$ 42,735,229</u>

The endowment net assets composition by type of fund consisted of the following as of June 30, 2023:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Board designated endowment funds	\$ 4,327,923	\$ -	\$ 4,327,923
Donor designated funds:			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	-	27,937,405	27,937,405
Accumulated investment gains	-	4,896,926	4,896,926
	<u>\$ 4,327,923</u>	<u>\$ 32,834,331</u>	<u>\$ 37,162,254</u>

The changes in endowment net assets for the year ended June 30, 2024, consisted of the following:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 4,327,923	\$ 32,834,331	\$ 37,162,254
Contributions	-	2,847,871	2,847,871
Appropriated expenditures	(80,409)	(1,434,181)	(1,514,590)
Investment return, net	718,193	3,521,501	4,239,694
Endowment net assets, end of year	<u>\$ 4,965,707</u>	<u>\$ 37,769,522</u>	<u>\$ 42,735,229</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 10 - Endowments, continued

The changes in endowment net assets for the year ended June 30, 2023, consisted of the following:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ 4,076,274	\$ 31,020,465	\$ 35,096,739
Contributions	-	1,056,492	1,056,492
Appropriated expenditures	(142,825)	(1,374,155)	(1,516,980)
Investment return, net	<u>394,474</u>	<u>2,131,529</u>	<u>2,526,003</u>
Endowment net assets, end of year	<u>\$ 4,327,923</u>	<u>\$ 32,834,331</u>	<u>\$ 37,162,254</u>

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Foundation to retain as a fund of perpetual duration. These deficiencies result from unfavorable market fluctuations. Deficiencies of this nature exist in one donor designated endowment fund, which has an original gift value of \$160,550, a current fair value of \$150,246, and a deficiency of \$10,304 as of June 30, 2024. Deficiencies of this nature exist in four donor designated endowment funds, which together have an original gift value of \$1,070,585, a current fair value of \$1,040,422, and a deficiency of \$30,163 as of June 30, 2023.

The Foundation has interpreted UPMIFA to permit spending from underwater donor-restricted endowment funds in accordance with prudent measures required under law. The governing board appropriated for expenditure \$5,587 and \$27,308 from underwater endowment funds during the years ended June 30, 2024 and 2023, respectively.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 11 - Contributed Nonfinancial Assets

For the years ended June 30, 2024 and 2023, contributed nonfinancial assets recognized within the statements of activities include:

	<u>2024</u>	<u>2023</u>
University contract services:		
University employee services:		
Fundraising services	\$ 1,149,247	\$ 1,990,405
General and administrative services	1,052,829	1,085,879
Alumni	107,789	-
Rent of University facilities:		
Fundraising services	30,990	62,308
General and administrative services	28,390	33,992
Alumni	<u>2,906</u>	<u>-</u>
	2,372,151	3,172,584
Other supplies and services:		
Services	30,000	46,905
Auction items	20,595	5,860
Supplies	5,920	31,312
Gift cards	200	1,391
Food and beverage	<u>-</u>	<u>33,750</u>
	<u>56,715</u>	<u>119,218</u>
Total contributed nonfinancial assets	\$ <u><u>2,428,866</u></u>	\$ <u><u>3,291,802</u></u>

The Foundation recognized contributed nonfinancial assets within revenue, including University contract services for employee services and facility rental that the University provides to support the operations of the Foundation. Contributed nonfinancial assets also include contributions for services, auction items, supplies, gift cards, and food and beverage. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

University contract services include facilities and University employees who provide direct supporting services for the Foundation. University employees provide services such as fundraising, accounting, and general and administrative services as appropriate. These services are valued at the estimated fair value in the financial statements based on the estimated employee cost incurred to provide those services. The Foundation uses University facilities to provide space for the University employees who provide direct supporting services on behalf of the Foundation. The Foundation has recognized a contributed nonfinancial asset equal to the fair market value of this rent for similar facilities.

During the year ended June 30, 2024, the University contract service methodology and factors determining whether an employees' service provided a direct benefit to advancement/fundraising efforts was re-evaluated. As part of the re-evaluation, it was determined that certain employees' service was not directly related to advancement/fundraising efforts and therefore has been excluded. The change in University contract services as of June 30, 2024 compared to June 30, 2023 is a result of a change in accounting estimate based on the new methodology and factors.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 11 - Contributed Nonfinancial Assets, continued

Contributed nonfinancial assets identified as other supplies and services contributions were utilized by the Athletics, Academic Support, Alumni, and Student Affairs programs. In valuing auction items, supplies, gift cards, and food and beverage, the Foundation estimated fair value on the basis of comparable sales prices.

Contributed nonfinancial assets also include contributions related to medic standby services from an ambulance company utilized by the Athletics program and consulting services utilized by the Academic Support program. These services are valued and reported at the estimated fair value based on current rates for similar professional services.

Note 12 - Transactions with Related Parties

The Foundation functions to benefit the University by fundraising and supporting University programs and activities. Payments received from the University are for refunds of capital project funding, reimbursement of costs related to historical fund balances, and transfer of funds when receipts are received by the University on behalf of the Foundation, or an expense is incurred by the Foundation on behalf of the University. The Foundation provides scholarships to students and funding for capital projects, which are recognized as payments to the University. Additionally, the Foundation reimburses the University for various administrative services incurred to carry out the mission of the Foundation.

California State University, Bakersfield Auxiliary for Sponsored Programs Administration (Sponsored Programs Administration) functions to benefit the student body of the University by operating various grant and research programs. Payments received from Sponsored Programs Administration include reimbursement for cost incurred through a historical grant fund that were cleared by Sponsored Programs Administration as well as reimbursement to Foundation for expenses paid on behalf of Sponsored Programs Administration. Payments to Sponsored Programs Administration are for the reimbursement of expenses incurred by Sponsored Programs Administration on behalf of the Foundation.

Associated Students, California State University, Bakersfield, Inc. (Associated Students) functions to benefit the student body of the University by operating various student-led programs. Payments received from Associated Students are for fundraising activities benefiting University programs and activities. Payments to Associated Students include reimbursement for scholarship payments and support for Associated Students programs and services.

California State University, Bakersfield Student-centered Enterprises, Inc. (Student-centered Enterprises) functions to benefit the student body of the University by operating various student enterprise programs. Payments received from Student-centered Enterprises are for fundraising activities benefiting University programs and activities. Payments to Student-centered Enterprises are for the use of Student-centered Enterprises programming facilities and equipment, as well as the general support of Student-centered Enterprises programming activities.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 12 - Transactions with Related Parties, continued

Transfers with related parties for the years ended June 30, 2024 and 2023, are reflected in the accompanying financial statements as follows:

	<u>2024</u>	<u>2023</u>
Transfers from:		
University	\$ <u>4,839</u>	\$ <u>209,739</u>
Transfers to:		
University	\$ 266,759	\$ 2,021,853
Sponsored Programs Administration	2,500	-
Associated Students	<u>5,700</u>	<u>909</u>
	\$ <u>274,959</u>	\$ <u>2,022,762</u>

Additionally, for the year ended June 30, 2023, the Foundation recorded \$1,281,538 in transfers from the University and Sponsored Programs Administration as non-operating revenues on the statements of activities. These transfers relate to reimbursement of costs for historical fund balances.

Total payments to and from related parties for the years ended June 30, 2024 and 2023 are reflected in the schedule below. The above transfers with related parties are included in the following schedule unless the activity is a result of a non-exchange capital asset transfer.

	<u>2024</u>	<u>2023</u>
Payments from:		
University	\$ 105,613	\$ 1,286,067
Sponsored Programs Administration	53,124	374,633
Associated Students	1,595	395
Student-centered Enterprises	<u>7,006</u>	<u>3,842</u>
	\$ <u>167,338</u>	\$ <u>1,664,937</u>
Payments to:		
University	\$ 2,706,381	\$ 3,811,153
Sponsored Programs Administration	7,032	905
Associated Students	369,161	404,960
Student-centered Enterprises	<u>15,739</u>	<u>5,676</u>
	\$ <u>3,098,313</u>	\$ <u>4,222,694</u>

For the years ended June 30, 2024 and 2023, the Foundation also recorded University contract services revenue and expense in the amount of \$2,372,151 and \$3,172,584, respectively, as noted in Note 11.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 12 - Transactions with Related Parties, continued

Amounts reported in the statements of financial position at June 30, 2024 and 2023 as due from and due to related parties include the following:

	<u>2024</u>	<u>2023</u>
Due from related parties:		
University	\$ 14,916	\$ 159,346
Sponsored Programs Administration	946	357,464
Associated Students	-	80
	<u>\$ 15,862</u>	<u>\$ 516,890</u>
Due to related parties:		
University	\$ 256,696	\$ 135,459
Sponsored Programs Administration	350	-
Associated Students	-	17,028
Student-centered Enterprises	8,502	1,230
	<u>\$ 265,548</u>	<u>\$ 153,717</u>

Note 13 - Conditional Contributions

Conditional contributions consisted of the following at June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Student scholarships	\$ -	\$ 1,270,000
Other programs	796,305	104,860
	<u>\$ 796,305</u>	<u>\$ 1,374,860</u>

Conditional contributions received for student scholarships are conditional on successful annual review. Conditional contributions received for other programs are conditional on the substantial completion of various program objectives.

A conditional contribution does not meet the standard for revenue recognition. As such, collectively, the \$796,305 and \$1,374,860 conditional portions of contributions have not been recognized in the statements of activities for the years ended June 30, 2024 and 2023, respectively.

As of June 30, 2024 and 2023, \$5,600 and \$75,880, respectively, of conditional contributions have been collected in advance, and are reported as revenue collected in advance on the statements of financial position. The Foundation expects all conditions to be met within the next fiscal year.

The Foundation receives bequests, intentions, and other types of planned gift communications from donors which are conditional due to dependence upon a future event. Neither the timing nor the amount of the promise is clearly determinable. These gifts are not recognized as contributions until they become unconditional promises to give, as present value cannot be determined.

SUPPLEMENTAL INFORMATION

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Schedule of Net Position

June 30, 2024

(for inclusion in the California State University)

Assets:

Current assets:

Cash and cash equivalents	16,893,869
Short-term investments	-
Accounts receivable, net	17,292
Lease receivable, current portion	-
P3 receivable, current portion	-
Notes receivable, current portion	-
Pledges receivable, net	2,258,348
Prepaid expenses and other current assets	3,503
Total current assets	19,173,012

Noncurrent assets:

Restricted cash and cash equivalents	-
Accounts receivable, net	-
Lease receivable, net of current portion	-
P3 receivable, net of current portion	-
Notes receivable, net of current portion	-
Student loans receivable, net	-
Pledges receivable, net	966,321
Endowment investments	40,614,264
Other long-term investments	1,394,578
Capital assets, net	110,464
Other assets	-
Total noncurrent assets	43,085,627
Total assets	62,258,639

Deferred outflows of resources:

Unamortized loss on debt refunding	-
Net pension liability	-
Net OPEB liability	-
Leases	-
P3	-
Others	-
Total deferred outflows of resources	-

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Schedule of Net Position, continued

June 30, 2024

(for inclusion in the California State University)

Liabilities:

Current liabilities:

Accounts payable	192,518
Accrued salaries and benefits	-
Accrued compensated absences, current portion	-
Unearned revenues	5,600
Lease liabilities, current portion	-
SBITA liabilities - current portion	-
P3 liabilities - current portion	-
Long-term debt obligations, current portion	-
Claims liability for losses and loss adjustment expenses, current portion	-
Depository accounts	-
Other liabilities	276,833
Total current liabilities	474,951

Noncurrent liabilities:

Accrued compensated absences, net of current portion	-
Unearned revenues	-
Grants refundable	-
Lease liabilities, net of current portion	-
SBITA liabilities, net of current portion	-
P3 liabilities, net of current portion	-
Long-term debt obligations, net of current portion	-
Claims liability for losses and loss adjustment expenses, net of current portion	-
Depository accounts	-
Net other postemployment benefits liability	778,666
Net pension liability	-
Other liabilities	-
Total noncurrent liabilities	778,666
Total liabilities	1,253,617

Deferred inflows of resources:

P3 service concession arrangements	-
Net pension liability	-
Net OPEB liability	-
Unamortized gain on debt refunding	-
Nonexchange transactions	-
Lease	-
P3	-
Others	-
Total deferred inflows of resources	-

Net position:

Net investment in capital assets	110,464
Restricted for:	
Nonexpendable – endowments	30,785,276
Expendable:	
Scholarships and fellowships	5,914,677
Research	-
Loans	-
Capital projects	-
Debt service	-
Others	20,941,142
Unrestricted	3,253,463
Total net position	61,005,022

See independent auditor's report.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Schedule of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2024

(for inclusion in the California State University)

Revenues:

Operating revenues:

Student tuition and fees, gross

-

Scholarship allowances

-

Grants and contracts, noncapital:

Federal

-

State

-

Local

-

Nongovernmental

-

Sales and services of educational activities

-

Sales and services of auxiliary enterprises, gross

-

Scholarship allowances

-

Other operating revenues

3,511,823

Total operating revenues

3,511,823

Expenses:

Operating expenses:

Instruction

-

Research

-

Public service

-

Academic support

1,369,589

Student services

1,143,212

Institutional support

3,624,985

Operation and maintenance of plant

-

Student grants and scholarships

1,637,870

Auxiliary enterprise expenses

-

Depreciation and amortization

6,752

Total operating expenses

7,782,408

Operating income (loss)

(4,270,585)

Nonoperating revenues (expenses):

State appropriations, noncapital

-

Federal financial aid grants, noncapital

-

State financial aid grants, noncapital

-

Local financial aid grants, noncapital

-

Nongovernmental and other financial aid grants, noncapital

-

Other federal nonoperating grants, noncapital

-

Gifts, noncapital

2,366,209

Investment income (loss), net

185,816

Endowment income (loss), net

4,239,694

Interest expense

-

Other nonoperating revenues (expenses)

-

Net nonoperating revenues (expenses)

6,791,719

Income (loss) before other revenues (expenses)

2,521,134

State appropriations, capital

-

Grants and gifts, capital

-

Additions (reductions) to permanent endowments

2,847,871

Increase (decrease) in net position

5,369,005

Net position:

Net position at beginning of year, as previously reported

55,636,017

Restatements

-

Net position at beginning of year, as restated

55,636,017

Net position at end of year

61,005,022

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information

June 30, 2024

(for inclusion in the California State University)

1 Cash and cash equivalents:

Portion of restricted cash and cash equivalents related to endowments	-
All other restricted cash and cash equivalents	-
Noncurrent restricted cash and cash equivalents	<u>16,893,869</u>
Current cash and cash equivalents	-
Total	<u>\$ 16,893,869</u>

2.1 Composition of investments:

Investment Type	Current	Noncurrent	Total
Money market funds	-	-	-
Repurchase agreements	-	-	-
Certificates of deposit	-	-	-
U.S. agency securities	-	165,976	165,976
U.S. treasury securities	-	662,406	662,406
Municipal bonds	-	-	-
Corporate bonds	-	1,242,621	1,242,621
Asset backed securities	-	-	-
Mortgage backed securities	-	-	-
Commercial paper	-	-	-
Supranational	-	-	-
Mutual funds	-	5,379,336	5,379,336
Exchange traded funds	-	14,178,193	14,178,193
Equity securities	-	12,007,335	12,007,335
Alternative investments:			
Private equity (including limited partnerships)	-	2,292,443	2,292,443
Hedge funds	-	3,172,646	3,172,646
Managed futures	-	-	-
Real estate investments (including REITs)	-	2,907,886	2,907,886
Commodities	-	-	-
Derivatives	-	-	-
Other alternative investment types	-	-	-
Other external investment pools	-	-	-
CSU Consolidated Investment Pool (formerly SWIFT)	-	-	-
State of California Local Agency Investment Fund (LAIF)	-	-	-
State of California Surplus Money Investment Fund (SMIF)	-	-	-
Other investments:	-	-	-
Total Other investments	-	-	-
Total investments	<u>-</u>	<u>42,008,842</u>	<u>42,008,842</u>
Less endowment investments (enter as negative number)	-	(40,614,264)	(40,614,264)
Total investments, net of endowments	<u>\$ -</u>	<u>1,394,578</u>	<u>1,394,578</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information, continued

June 30, 2024

(for inclusion in the California State University)

2.2 Fair value hierarchy in investments:

Investment Type	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Net Asset Value (NAV)
Money market funds	-	-	-	-	-
Repurchase agreements	-	-	-	-	-
Certificates of deposit	-	-	-	-	-
U.S. agency securities	165,976	-	165,976	-	-
U.S. treasury securities	662,406	662,406	-	-	-
Municipal bonds	-	-	-	-	-
Corporate bonds	1,242,621	-	1,242,621	-	-
Asset backed securities	-	-	-	-	-
Mortgage backed securities	-	-	-	-	-
Commercial paper	-	-	-	-	-
Supranational	-	-	-	-	-
Mutual funds	5,379,336	5,379,336	-	-	-
Exchange traded funds	14,178,193	14,178,193	-	-	-
Equity securities	12,007,335	12,007,335	-	-	-
Alternative investments:					
Private equity (including limited partnerships)	2,292,443	-	-	-	2,292,443
Hedge funds	3,172,646	-	-	-	3,172,646
Managed futures	-	-	-	-	-
Real estate investments (including REITs)	2,907,886	-	-	-	2,907,886
Commodities	-	-	-	-	-
Derivatives	-	-	-	-	-
Other alternative investment types	-	-	-	-	-
Other external investment pools	-	-	-	-	-
CSU Consolidated Investment Pool (formerly SWIFT)	-	-	-	-	-
State of California Local Agency Investment Fund (LAIF)	-	-	-	-	-
State of California Surplus Money Investment Fund (SMIF)	-	-	-	-	-
Other investments:	-	-	-	-	-
Total other investments:	-	-	-	-	-
Total investments	\$ 42,008,842	\$ 32,227,270	\$ 1,408,597	\$ -	\$ 8,372,975

2.3 Investments held by the University under contractual agreements:

Not Applicable

3.1 Capital Assets, excluding ROU assets:

Composition of capital assets, excluding ROU assets:

	Balance June 30, 2023	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2023 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2024
Non-depreciable/Non-amortizable capital assets:									
Land and land improvements	3,139	-	-	-	3,139	-	-	-	3,139
Works of art and historical treasures	76,170	-	-	-	76,170	-	-	-	76,170
Construction work in progress (CWIP)	-	-	-	-	-	-	-	-	-
Intangible assets:									
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Intangible assets in progress (PWIP)	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Other intangible assets	6,000	-	-	-	6,000	-	-	-	6,000
Total Other intangible assets	6,000	-	-	-	6,000	-	-	-	6,000
Total intangible assets	6,000	-	-	-	6,000	-	-	-	6,000
Total non-depreciable/non-amortizable capital assets	85,309	-	-	-	85,309	-	-	-	85,309

See independent auditor's report.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information, continued

June 30, 2024

(for inclusion in the California State University)

Depreciable/Amortizable capital assets:									
Buildings and building improvements	12,127	-	-	-	12,127	-	-	-	12,127
Improvements, other than buildings	72,963	-	-	-	72,963	-	-	-	72,963
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	232,323	-	-	-	232,323	-	-	-	232,323
Personal property:									
Equipment	1,571,775	-	-	-	1,571,775	-	(1,186)	-	1,570,589
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Exhaustible Art	129,093	-	-	-	129,093	-	-	-	129,093
Total Other intangible assets	129,093	-	-	-	129,093	-	-	-	129,093
Total intangible assets	129,093	-	-	-	129,093	-	-	-	129,093
Total depreciable/amortizable capital assets	2,018,281	-	-	-	2,018,281	-	(1,186)	-	2,017,095
Total capital assets	2,103,590	-	-	-	2,103,590	-	(1,186)	-	2,102,404

Less accumulated depreciation/amortization: (enter as negative number, except for reductions enter as positive number)

Buildings and building improvements	(12,127)	-	-	-	(12,127)	-	-	-	(12,127)
Improvements, other than buildings	(51,834)	-	-	-	(51,834)	(3,648)	-	-	(55,482)
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	(232,323)	-	-	-	(232,323)	-	-	-	(232,323)
Personal property:									
Equipment	(1,560,997)	-	-	-	(1,560,997)	(3,104)	1,186	-	(1,562,915)
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Exhaustible Art	(129,093)	-	-	-	(129,093)	-	-	-	(129,093)
Total Other intangible assets	(129,093)	-	-	-	(129,093)	-	-	-	(129,093)
Total intangible assets	(129,093)	-	-	-	(129,093)	-	-	-	(129,093)
Total accumulated depreciation/amortization	(1,986,374)	-	-	-	(1,986,374)	(6,752)	1,186	-	(1,991,940)
Total capital assets, net excluding ROU assets	\$ 117,216	-	-	-	117,216	(6,752)	-	-	110,464

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information, continued

June 30, 2024

(for inclusion in the California State University)

Capital Assets, Right of Use

Composition of lease assets:	Balance June 30, 2023	Prior Period Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2023 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2024
Non-depreciable/Non-amortizable lease assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable lease assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable lease assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable lease assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization: (enter as negative number, except for reductions enter as positive number)									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - lease ROU, net	-	-	-	-	-	-	-	-	-
Composition of capital assets - SBITA ROU, net	Balance June 30, 2023	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2023 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2024
Depreciable/Amortizable SBITA assets:									
Software	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable SBITA assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Software	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - SBITA ROU, net	-	-	-	-	-	-	-	-	-

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information, continued

June 30, 2024

(for inclusion in the California State University)

Composition of capital assets - P3 ROU, net:	Balance June 30, 2023	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2023 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2024
Non-depreciable/Non-amortizable P3 assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable P3 assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable P3 assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable P3 assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - P3 ROU, net	-	-	-	-	-	-	-	-	-
Total capital assets, net including ROU assets									110,464
3.2 Detail of depreciation and amortization expense:									
Depreciation and amortization expense - capital assets, excluding ROU assets	\$	6,752							
Amortization expense - Leases ROU		-							
Amortization expense - SBITA ROU		-							
Amortization expense - P3 ROU		-							
Depreciation and Amortization expense - Others		-							
Total depreciation and amortization	\$	6,752							
4 Long-term liabilities:		Not Applicable							
5 Future minimum payments schedule - leases, SBITA, P3:		Not Applicable							
6 Future minimum payments schedule - Long-term debt obligations:		Not Applicable							

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information, continued

June 30, 2024

(for inclusion in the California State University)

7 Transactions with related entities:

Payments to University for salaries of University personnel working on contracts, grants, and other programs	709,047
Payments to University for other than salaries of University personnel	1,997,334
Payments received from University for services, space, and programs	105,613
Gifts-in-kind to the University from discretely presented component units	-
Gifts (cash or assets) to the University from discretely presented component units	-
Accounts (payable to) University	(256,696)
Other amounts (payable to) University	-
Accounts receivable from University	14,916
Other amounts receivable from University	-

8 Restatements:

Not Applicable

9 Natural classifications of operating expenses:

	Salaries	Benefits - Other	Benefits - Pension	Benefits - OPEB	Scholarships and fellowships	Supplies and other services	Depreciation and amortization	Total operating expenses
Instruction	-	-	-	-	-	-	-	-
Research	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Academic support	422,123	11,057	-	-	-	936,409	-	1,369,589
Student services	408,817	47,087	-	43,368	-	643,940	-	1,143,212
Institutional support	2,335	163,727	-	-	-	3,458,923	-	3,624,985
Operation and maintenance of plant	-	-	-	-	-	-	-	-
Student grants and scholarships	-	-	-	-	1,637,870	-	-	1,637,870
Auxiliary enterprise expenses	-	-	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-	6,752	6,752
Total operating expenses	\$ 833,275	221,871	-	43,368	1,637,870	5,039,272	6,752	7,782,408

No pension plan reported

N/A

10 Deferred outflows/inflows of resources:

Not Applicable

11 Other nonoperating revenues (expenses):

Not Applicable

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

To the Audit Committee
California State University, Bakersfield Foundation

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of California State University, Bakersfield Foundation (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 19, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

Purpose of this Report

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

Aldrich CPAs + Advisors LLP

San Diego, California
September 19, 2024

California State University, Bakersfield Student- centered Enterprises, Inc.

FINANCIAL STATEMENTS WITH SUPPLEMENTAL INFORMATION

Years Ended June 30, 2024 and 2023



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Financial Statements with Supplemental Information

Years Ended June 30, 2024 and 2023

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INDEPENDENT AUDITOR'S REPORT

To the Audit Committee
California State University, Bakersfield Student-centered Enterprises, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of California State University, Bakersfield Student-centered Enterprises, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of California State University, Bakersfield Student-centered Enterprises, Inc. as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of California State University, Bakersfield Student-centered Enterprises, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about California State University, Bakersfield Student-centered Enterprises, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

Auditor's Responsibilities for the Audit of the Financial Statements, continued

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of California State University, Bakersfield Student-centered Enterprises, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about California State University, Bakersfield Student-centered Enterprises, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information shown on page 16-24 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2024, on our consideration of California State University, Bakersfield Student-centered Enterprises, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of California State University, Bakersfield Student-centered Enterprises, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering California State University, Bakersfield Student-centered Enterprises, Inc.'s internal control over financial reporting and compliance.

Aldrich CPAs + Advisors LLP

San Diego, California
September 19, 2024

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.**Statements of Financial Position**

June 30, 2024 and 2023

ASSETS	<u>2024</u>	<u>2023</u>
Current Assets:		
Cash	\$ 3,554,610	\$ 3,451,871
Accounts receivable	9,200	3,118
Due from related parties	<u>49,703</u>	<u>34,179</u>
Total Current Assets	3,613,513	3,489,168
Property and Equipment, net of accumulated depreciation	557,875	645,669
Right-of-Use Assets, net of accumulated amortization	<u>11,445</u>	<u>21,621</u>
Total Assets	<u>\$ 4,182,833</u>	<u>\$ 4,156,458</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 137,540	\$ 305,029
Due to related parties	86,297	133,966
Current portion of operating lease liabilities	<u>10,549</u>	<u>10,176</u>
Total Current Liabilities	234,386	449,171
Operating Lease Liabilities, net of current portion	<u>896</u>	<u>11,445</u>
Total Liabilities	235,282	460,616
Net Assets - Without Donor Restrictions	<u>3,947,551</u>	<u>3,695,842</u>
Total Liabilities and Net Assets	<u>\$ 4,182,833</u>	<u>\$ 4,156,458</u>

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.**Statements of Activities**

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Revenue and Support Without Donor Restrictions:		
University contract services (Note 6)	\$ 4,599,422	\$ 4,366,517
Program activity fees	1,423,200	1,112,000
Facility rental	181,589	159,518
Membership fees	89,610	78,172
Other operating revenues	<u>67,902</u>	<u>70,451</u>
 Total Revenue and Support Without Donor Restrictions	 6,361,723	 5,786,658
 Expenses:		
Program services:		
Student Union	1,022,267	938,708
Campus Recreation and Wellbeing	3,631,600	3,528,751
Student Housing and Residential Life	976,640	810,257
Supporting services - general and administrative	<u>479,507</u>	<u>436,033</u>
 Total Expenses	 <u>6,110,014</u>	 <u>5,713,749</u>
 Operating Income	 251,709	 72,909
 Other Non-Operating Expense	 <u>-</u>	 <u>(219,092)</u>
 Change in Net Assets	 251,709	 (146,183)
 Net Assets - Without Donor Restrictions, beginning	 <u>3,695,842</u>	 <u>3,842,025</u>
 Net Assets - Without Donor Restrictions, ending	 <u>\$ 3,947,551</u>	 <u>\$ 3,695,842</u>

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Statements of Functional Expenses

Year Ended June 30, 2024

	Program Services				General and Administrative	Total
	Student Union	Campus Recreation and Wellbeing	Student Housing and Residential Life	Total		
University contract expenses (Note 6)	\$ 880,142	\$ 2,765,568	\$ 628,928	\$ 4,274,638	\$ 324,784	\$ 4,599,422
Utilities	49,123	500,944	243,157	793,224	81,053	874,277
Supplies and contract services	84,621	116,331	21,387	222,339	1,613	223,952
Depreciation	-	151,445	-	151,445	-	151,445
Transfers to related parties	-	-	57,139	57,139	-	57,139
Information technology	-	27,413	4,405	31,818	12,743	44,561
Travel	6,703	19,683	3,411	29,797	-	29,797
Accounting	-	-	-	-	25,700	25,700
Insurance	-	-	-	-	19,808	19,808
Advertising and promotion	-	15,080	-	15,080	-	15,080
Minor equipment	-	10,334	1,470	11,804	-	11,804
Conference, conventions, and meetings	-	9,825	1,250	11,075	-	11,075
Amortization, ROU Asset - lease expense	-	-	10,788	10,788	-	10,788
Bank fees	-	-	-	-	10,140	10,140
Office expense	1,174	2,613	4,690	8,477	-	8,477
Dues and subscriptions	-	3,431	-	3,431	3,583	7,014
Miscellaneous	402	8,710	15	9,127	83	9,210
Repairs and maintenance	102	223	-	325	-	325
Total Expenses	\$ 1,022,267	\$ 3,631,600	\$ 976,640	\$ 5,630,507	\$ 479,507	\$ 6,110,014

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Statements of Functional Expenses

Year Ended June 30, 2023

	Program Services				General and Administrative	Total
	Student Union	Campus Recreation and Wellbeing	Student Housing and Residential Life	Total		
University contract expenses (Note 6)	\$ 820,992	\$ 2,702,871	\$ 551,389	\$ 4,075,252	\$ 291,265	\$ 4,366,517
Utilities	45,449	433,562	211,673	690,684	70,558	761,242
Supplies and contract services	63,594	130,792	26,514	220,900	5,617	226,517
Depreciation	-	154,508	-	154,508	-	154,508
Information technology	-	25,779	5,030	30,809	13,129	43,938
Minor equipment	2,655	35,217	-	37,872	-	37,872
Accounting	-	-	-	-	27,000	27,000
Travel	3,601	16,758	1,741	22,100	-	22,100
Advertising and promotion	-	16,247	-	16,247	-	16,247
Insurance	-	-	-	-	15,357	15,357
Amortization, ROU Asset - lease expense	-	-	9,816	9,816	-	9,816
Office expense	2,417	2,454	3,771	8,642	-	8,642
Conference, conventions, and meetings	-	5,130	-	5,130	2,530	7,660
Bank fees	-	-	-	-	6,776	6,776
Dues and subscriptions	-	3,014	-	3,014	3,378	6,392
Miscellaneous	-	1,878	300	2,178	423	2,601
Repairs and maintenance	-	541	23	564	-	564
Total Expenses	\$ 938,708	\$ 3,528,751	\$ 810,257	\$ 5,277,716	\$ 436,033	\$ 5,713,749

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.**Statements of Cash Flows**

Years Ended June 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ 251,709	\$ (146,183)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	151,445	154,508
Loss on disposal of equipment	-	5,456
Changes in operating assets and liabilities:		
Accounts receivable	(6,082)	(2,386)
Due from related parties	(15,524)	651,324
Accounts payable and accrued expenses	(167,489)	(9,793)
Due to related parties	(47,669)	(108,022)
Net Cash Provided by Operating Activities	<u>166,390</u>	<u>544,904</u>
Cash Flows Used by Investing Activities:		
Purchases of property and equipment	<u>(63,651)</u>	<u>(24,791)</u>
Net Increase in Cash	102,739	520,113
Cash, beginning	<u>3,451,871</u>	<u>2,931,758</u>
Cash, ending	\$ <u><u>3,554,610</u></u>	\$ <u><u>3,451,871</u></u>
Supplemental Disclosures of Noncash Investing and Financing Activities:		
Right-of-use assets obtained in exchange for new operating lease liabilities	\$ <u><u>-</u></u>	\$ <u><u>31,437</u></u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities

California State University, Bakersfield Student-centered Enterprises, Inc. (the Organization) was incorporated in the State of California on March 9, 1994, and operates as a non-profit auxiliary organization of California State University, Bakersfield (CSU Bakersfield or the University). The Organization operates a student union facility to enhance the quality of the student experience through the development of and exposure to: campus programs, activities, and organizations in a student-centered environment; a student recreation center to allow students to achieve physical and mental well-being through a variety of programs and services; and student housing and residential life designed to create a holistic, student-centered housing experience, in which students have access to faculty, engaging and social activities, and are able to access support easily and often.

The Organization previously managed a Children's center on campus to provide daycare services to students attending California State University, Bakersfield. As of June 30, 2023, programming activities previously covered under the Organization have been discontinued.

New Accounting Standard

Effective July 1, 2023, the Organization adopted Accounting Standards Update (ASU) No. 2016-13, *Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. This update requires the use of a forward-looking expected credit loss model for instruments within its scope, including accounts receivable, and replaces the previous incurred loss impairment model. The expected credit loss model requires management to estimate current expected credit losses over the lifetime of the assets by considering all reasonable and supportable information, including historical experience, current conditions, and reasonable and supportable forecasts affecting collectability. Management has analyzed provisions contained in Topic 326 and determined that there is no impact on net assets as of July 1, 2023, due to the adoption of the new policy.

Financial Statement Presentation

The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), which requires the Organization to report information regarding its financial position and activities according to the following net asset classifications:

- Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.
- Net assets with donor restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization did not have any donor restrictions that were temporary or perpetual in nature for the years ended June 30, 2024 and 2023.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Income Taxes

The Organization is a qualified nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. However, the Organization remains subject to taxes on any net income which is derived from a trade or business regularly carried on and unrelated to its exempt purpose.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

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

Income Taxes, continued

The Organization follows U.S. GAAP related to the recognition of uncertain tax positions. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the statement of activities, when applicable. Management has determined that the Organization has no uncertain tax positions at years ended June 30, 2024 and 2023, and therefore, no amounts have been accrued.

Accounts Receivable

Accounts receivable arise in the normal course of operations. It is the policy of management to review the outstanding accounts receivable at year end, as well as the bad debt write-offs experienced in the past, and establish a price concession for uncollectible amounts. For the years ended June 30, 2024 and 2023, no price concession for uncollectible amounts was considered necessary.

Property and Equipment

The Organization capitalizes all expenditures for property and equipment in excess of \$5,000. Equipment and improvements are recorded at cost or at estimated fair value at date of gift if donated. Expenditures for maintenance and repairs are charged against operations. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets of three to ten years.

Leases

The Organization adheres to the accounting standard for leases, which provides detailed guidance for financial statement recognition, measurement, and disclosure of leases.

The Organization determines if an arrangement is or contains a lease at contract inception. The Organization recognizes a right-of-use asset and a lease liability at the lease commencement date. The lease liability is initially measured at the present value of the unpaid lease payments at the lease commencement date.

Leases with an initial term of 12 months or less are not recorded on the statement of financial position. Lease expense is recognized for these leases on a straight-line basis over the lease term.

Revenue Recognition

Program Activity Fees – The Organization receives program activity fees from the University enterprise funds to provide a variety of student-centered programs and services that enhance the quality of the student experience. Contracted amounts are determined through a budgetary process approved by the Organization's governing board and University Chief Financial Officer. Program activity fees are recognized by the Organization as program services are delivered over the academic calendar year.

Advertising

The Organization follows the policy of charging the costs of advertising to expense as incurred.

Functional Expense Allocations

The Organization's accounting system is established to record expenses by fund, department and natural expense. Expense function is determined by a combination of fund and department. Each fund has expenses that are programmatic and general and administrative in nature.

Subsequent Events

The Organization has evaluated subsequent events through September 19, 2024, which is the date the financial statements were available to be issued and has determined that there were no subsequent events to recognize in these financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 2 - Liquidity and Availability

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual obligations within one year of the statement of financial position date.

	<u>2024</u>	<u>2023</u>
Cash	\$ 3,554,610	\$ 3,451,871
Accounts receivable	9,200	3,118
Due from related parties	<u>49,703</u>	<u>34,179</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,613,513</u>	<u>\$ 3,489,168</u>

The Organization is substantially supported by program activity fees collected by the University and are subsequently transferred to the Organization for programming services. None of the financial assets are subject to donor restriction, and therefore, all financial assets are available for general expenditure within one year. The Organization has no other liquid assets available from which to draw.

Note 3 - Concentration of Credit Risk

The Organization maintains its cash in bank deposit accounts that are insured by Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor, per financial institution. The balances at times may exceed FDIC limits. The Organization manages this risk by using high-quality financial institutions.

Note 4 - Property and Equipment

Property and equipment consist of the following:

	<u>2024</u>	<u>2023</u>
Equipment	\$ 1,258,863	\$ 1,200,779
Improvements, other than buildings	<u>424,297</u>	<u>424,297</u>
	1,683,160	1,625,076
Less accumulated depreciation	<u>(1,125,285)</u>	<u>(979,407)</u>
	<u>\$ 557,875</u>	<u>\$ 645,669</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 5 - Revenue Recognition

Significant Judgments

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

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

Note 6 - University Contract Services

For the years ended June 30, 2024 and 2023, contributed nonfinancial assets in the form of university contract services recognized within the statement of activities include:

	<u>2024</u>	<u>2023</u>
University employee services:		
Programming services	\$ 2,820,377	\$ 2,628,086
General and administrative services	324,784	291,265
University supplies	41,061	33,966
Rent of University facilities	<u>1,413,200</u>	<u>1,413,200</u>
Total University contract services	<u>\$ 4,599,422</u>	<u>\$ 4,366,517</u>

The Organization recognized contributed nonfinancial assets within revenue including contributed University employee services, supplies and rent of University facilities. Contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed services include University employees who provide direct programming services to the Organization including planning, managing and overseeing programming events and activities. Supplies utilized by these employees for programming events and activities have also been recorded as a contributed nonfinancial asset. Additionally, University employees provide indirect services on behalf of the Organization including: accounting services, human resource services, facility management services, information technology services and other administrative services as appropriate. Contributed services are valued at the estimated fair value in the financial statements based on the estimated employee cost to provide programming, general and administrative services. The Organization valued supplies based on comparable sales prices.

The Organization uses University facilities to provide programming activities and has recognized a contributed nonfinancial asset equal to the fair market value of this rent for similar facilities.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 7 - Related Party Transactions

The Organization receives program activity fees from the University to provide programs and services that enhance the student experience. Other payments received from the University include, receipts for use of programming facilities and equipment.

The Organization has an agreement with the University to use campus facilities to conduct operations. Utility cost related to the Organization's use of those facilities are paid by the University and reimbursed by the Organization. Additionally, the University incurs supplies and other cost to support the Organization's programming activities, which are reimbursed by the Organization and included as payments to the University.

California State University, Bakersfield Foundation (Foundation) functions to benefit the student body of the University by fundraising for University programs and activities. Payments received from the Foundation include receipts for the use of the Organization's programming facilities and equipment as well as general support of the Organization's programming activities. Payments to the Foundation are for fundraising activities benefiting University programs and activities.

Associated Students, California State University, Bakersfield, Inc. (Associated Students), functions to benefit the student body of the University by operating various student-led programs. Payments received from Associated Students are for receipts for the use of the Organization's programming facilities and equipment. Payments to Associated Students are to support student body programs and services.

California State University, Bakersfield Auxiliary for Sponsored Programs Administration (Sponsored Programs Administration) functions to benefit the student body of the University by administering grants on behalf of the Organization. Payments received from Sponsored Programs Administration include receipts for the use of the Organization's programming facilities and equipment.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.**Notes to Financial Statements**Years Ended June 30, 2024 and 2023

Note 7 - Related Party Transactions, continued

Related party transactions as of and for the years ended June 30, 2024 and 2023, are as follows:

	<u>2024</u>	<u>2023</u>
Payments received from:		
University	\$ 1,512,679	\$ 1,198,988
Sponsored Programs Administration	58,600	43,755
Foundation	15,739	5,676
Associated Students	<u>16,298</u>	<u>12,991</u>
	<u>\$ 1,603,316</u>	<u>\$ 1,261,410</u>
Payments to:		
University	\$ 890,068	\$ 862,538
Foundation	7,006	3,680
Associated Students	<u>9,000</u>	<u>10,000</u>
	<u>\$ 906,074</u>	<u>\$ 876,218</u>
Due from related parties:		
University	\$ 32,233	\$ 27,253
Sponsored Programs Administration	6,150	-
Foundation	8,502	1,230
Associated Students	<u>2,818</u>	<u>5,696</u>
	<u>\$ 49,703</u>	<u>\$ 34,179</u>
Due to related parties:		
University	<u>\$ 86,297</u>	<u>\$ 133,966</u>

In addition to the related party transactions noted above, the Organization also recorded University contract services revenue and expense in the amount of \$4,599,422 and \$4,366,517 at June 30, 2024 and 2023, respectively. See Note 6.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 8 - Leasing Arrangements

The Organization leases equipment under a long-term non-cancelable operating lease agreement. Base monthly rental payments were \$899 as of June 30, 2024.

The Organization determines if an arrangement is or contains a lease at contract inception. The Organization recognizes a right-of-use asset and a lease liability at the lease commencement date. The lease liability is initially measured at the present value of the unpaid lease payments at the lease commencement date. Key estimates and judgments include how the Organization determines the discount rate, the lease term, and the lease payments.

When the discount rate implicit in a lease is not readily determinable, the Organization calculates the lease liability using the incremental borrowing rate, which is the rate of interest it would have to pay on a collateralized basis to borrow an amount equal to the lease payments under similar terms. These are estimated using actual borrowing costs and making necessary adjustments.

The following summarizes the operating and finance right-of-use assets as of June 30, 2024, and 2023:

	<u>2024</u>	<u>2023</u>
<u>Operating Leases</u>		
Operating lease right-of-use assets	\$ 11,445	\$ 21,621
Current portion of operating lease liabilities	\$ 10,549	\$ 10,176
Operating lease liabilities, net of current portion	896	11,445
Total operating lease liabilities	\$ 11,445	\$ 21,621

The amounts contractually due on lease liabilities were as follows as of June 30, 2024:

Year Ending <u>June 30,</u>	<u>Operating</u>
2025	\$ 10,788
2026	899
Total lease payments	11,687
Less amount representing imputed interest	(242)
Present value of lease liabilities	\$ 11,445

Lease expense for the year ended June 30, 2024 and 2023, was \$10,788 and \$9,816.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Notes to Financial Statements

Years Ended June 30, 2024 and 2023

Note 8 - Leasing Arrangements, continued

As of June 30, 2024, and 2023, supplemental cash flow information was as follows:

	<u>2024</u>		<u>2023</u>
Cash paid for amounts included in measurement of lease liabilities:			
Operating cash flows from operating leases	\$ 10,176	\$	9,816
Lease assets obtained in exchange for lease liabilities:			
Operating leases	\$ -	\$	31,437

Supplemental statement of financial position information was as follows as of June 30:

	<u>2024</u>		<u>2023</u>
Weighted average remaining lease term - Operating leases	1.1		2.1
Weighted average discount rate - Operating leases	3.61%		3.61%

Note 9 - Contingency

From time to time, the Organization is subject to various litigation as a result of their activities. Management believes that the outcome of any such litigation will not have a material adverse effect on the Organization's financial position, changes in net assets, or liquidity.

Note 10 - Other Non-Operating Expense

The Organization previously managed a Children's Center on campus to provide daycare services to students attending California State University, Bakersfield. During the year ended June 30, 2023, programming activities for the Children's Center were discontinued. As a result of the change in the Organization's operations, unspent funds of \$219,092 were transferred back to Associated Students. This was recorded as other non-operating expense for the year end June 30, 2023, on the statement of activities.

SUPPLEMENTAL INFORMATION

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Schedules of Activities by Enterprise

Year Ended June 30, 2024

	Student Union	Campus Recreation and Wellbeing	Student Housing and Residential Life	Children's Center	Total
Unrestricted Revenue and Other Support:					
University contract services (Note 6)	\$ 1,032,832	\$ 2,855,362	\$ 711,228	\$ -	\$ 4,599,422
Program activity fees	195,200	862,600	365,400	-	1,423,200
Facility rental	60,735	120,854	-	-	181,589
Membership fees	-	89,610	-	-	89,610
Other operating revenues	750	28,701	38,451	-	67,902
Total Revenue and Support Without Donor Restrictions	1,289,517	3,957,127	1,115,079	-	6,361,723
Expenses:					
Program services	1,022,267	3,631,600	976,640	-	5,630,507
Supporting services - general and administrative	174,327	127,891	176,832	457	479,507
Total operating expenses	1,196,594	3,759,491	1,153,472	457	6,110,014
Change in Net Assets	92,923	197,636	(38,393)	(457)	251,709
Net Assets (Deficit) - Without Donor Restrictions, beginning	1,516,165	2,229,143	(49,923)	457	3,695,842
Net Assets (Deficit) - Without Donor Restrictions, ending	\$ 1,609,088	\$ 2,426,779	\$ (88,316)	\$ -	\$ 3,947,551

See independent auditor's report.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Schedules of Activities by Enterprise

Year Ended June 30, 2023

	Student Union	Campus Recreation and Wellbeing	Student Housing and Residential Life	Children's Center	Total
Unrestricted Revenue and Other Support:					
University contract services (Note 6)	\$ 956,225	\$ 2,780,704	\$ 629,588	\$ -	\$ 4,366,517
Program activity fees	148,900	574,100	389,000	-	1,112,000
Facility rental	39,186	120,332	-	-	159,518
Membership fees	-	78,172	-	-	78,172
Other operating revenues	-	32,600	37,851	-	70,451
	<u>1,144,311</u>	<u>3,585,908</u>	<u>1,056,439</u>	<u>-</u>	<u>5,786,658</u>
Total Revenue and Support Without Donor Restrictions	1,144,311	3,585,908	1,056,439	-	5,786,658
Expenses:					
Program services	938,708	3,528,751	810,257	-	5,277,716
Supporting services - general and administrative	158,868	114,214	162,829	122	436,033
	<u>1,097,576</u>	<u>3,642,965</u>	<u>973,086</u>	<u>122</u>	<u>5,713,749</u>
Total Expenses	1,097,576	3,642,965	973,086	122	5,713,749
Other Non-Operating Expense	-	-	-	(219,092)	(219,092)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(219,092)</u>	<u>(219,092)</u>
Change in Net Assets	46,735	(57,057)	83,353	(219,214)	(146,183)
Net Assets (Deficit) - Without Donor Restrictions, beginning	1,469,430	2,286,200	(133,276)	219,671	3,842,025
	<u>1,469,430</u>	<u>2,286,200</u>	<u>(133,276)</u>	<u>219,671</u>	<u>3,842,025</u>
Net Assets (Deficit) - Without Donor Restrictions, ending	\$ 1,516,165	\$ 2,229,143	\$ (49,923)	\$ 457	\$ 3,695,842
	<u>\$ 1,516,165</u>	<u>\$ 2,229,143</u>	<u>\$ (49,923)</u>	<u>\$ 457</u>	<u>\$ 3,695,842</u>

See independent auditor's report.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Schedule of Net Position

June 30, 2024

(for inclusion in the California State University)

Assets:

Current assets:

Cash and cash equivalents	3,554,610
Short-term investments	-
Accounts receivable, net	58,903
Lease receivable, current portion	-
P3 receivable, current portion	-
Notes receivable, current portion	-
Pledges receivable, net	-
Prepaid expenses and other current assets	-

Total current assets

3,613,513

Noncurrent assets:

Restricted cash and cash equivalents	-
Accounts receivable, net	-
Lease receivable, net of current portion	-
P3 receivable, net of current portion	-
Notes receivable, net of current portion	-
Student loans receivable, net	-
Pledges receivable, net	-
Endowment investments	-
Other long-term investments	-
Capital assets, net	569,320
Other assets	-

Total noncurrent assets

569,320

Total assets

4,182,833

Deferred outflows of resources:

Unamortized loss on debt refunding	-
Net pension liability	-
Net OPEB liability	-
Leases	-
P3	-
Others	-

Total deferred outflows of resources

-

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.**Schedule of Net Position, continued**

June 30, 2024

(for inclusion in the California State University)

Liabilities:**Current liabilities:**

Accounts payable	137,540
Accrued salaries and benefits	-
Accrued compensated absences, current portion	-
Unearned revenues	-
Lease liabilities, current portion	10,549
SBITA liabilities - current portion	-
P3 liabilities - current portion	-
Long-term debt obligations, current portion	-
Claims liability for losses and loss adjustment expenses, current portion	-
Depository accounts	-
Other liabilities	86,297

Total current liabilities234,386**Noncurrent liabilities:**

Accrued compensated absences, net of current portion	-
Unearned revenues	-
Grants refundable	-
Lease liabilities, net of current portion	896
SBITA liabilities, net of current portion	-
P3 liabilities, net of current portion	-
Long-term debt obligations, net of current portion	-
Claims liability for losses and loss adjustment expenses, net of current portion	-
Depository accounts	-
Net other postemployment benefits liability	-
Net pension liability	-
Other liabilities	-

Total noncurrent liabilities896**Total liabilities**235,282**Deferred inflows of resources:**

P3 service concession arrangements	-
Net pension liability	-
Net OPEB liability	-
Unamortized gain on debt refunding	-
Nonexchange transactions	-
Lease	-
P3	-
Others	-

Total deferred inflows of resources-**Net position:**

Net investment in capital assets	557,875
Restricted for:	
Nonexpendable – endowments	-
Expendable:	
Scholarships and fellowships	-
Research	-
Loans	-
Capital projects	-
Debt service	-
Others	-
Unrestricted	3,389,676

Total net position3,947,551

See independent auditor's report.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.**Schedule of Revenues, Expenses, and Changes in Net Position**

Year Ended June 30, 2024

(for inclusion in the California State University)

Revenues:	
Operating revenues:	
Student tuition and fees, gross	-
Scholarship allowances	-
Grants and contracts, noncapital:	
Federal	-
State	-
Local	-
Nongovernmental	-
Sales and services of educational activities	-
Sales and services of auxiliary enterprises, gross	-
Scholarship allowances	-
Other operating revenues	6,361,723
Total operating revenues	6,361,723
Expenses:	
Operating expenses:	
Instruction	-
Research	-
Public service	-
Academic support	-
Student services	4,804,640
Institutional support	-
Operation and maintenance of plant	-
Student grants and scholarships	-
Auxiliary enterprise expenses	1,153,929
Depreciation and amortization	151,445
Total operating expenses	6,110,014
Operating income (loss)	251,709
Nonoperating revenues (expenses):	
State appropriations, noncapital	-
Federal financial aid grants, noncapital	-
State financial aid grants, noncapital	-
Local financial aid grants, noncapital	-
Nongovernmental and other financial aid grants, noncapital	-
Other federal nonoperating grants, noncapital	-
Gifts, noncapital	-
Investment income (loss), net	-
Endowment income (loss), net	-
Interest expense	-
Other nonoperating revenues (expenses)	-
Net nonoperating revenues (expenses)	-
Income (loss) before other revenues (expenses)	251,709
State appropriations, capital	-
Grants and gifts, capital	-
Additions (reductions) to permanent endowments	-
Increase (decrease) in net position	251,709
Net position:	
Net position at beginning of year, as previously reported	3,695,842
Restatements	-
Net position at beginning of year, as restated	3,695,842
Net position at end of year	3,947,551

See independent auditor's report.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Other Information

June 30, 2024

(for inclusion in the California State University)

1 Cash and cash equivalents:	
Portion of restricted cash and cash equivalents related to endowments	-
All other restricted cash and cash equivalents	-
Noncurrent restricted cash and cash equivalents	-
Current cash and cash equivalents	3,554,610
Total	\$ 3,554,610

2.1 Composition of investments: Not Applicable

2.2 Fair value hierarchy in investments: Not Applicable

2.3 Investments held by the University under contractual agreements: Not Applicable

3.1 Composition of capital assets:

Composition of capital assets, excluding ROU assets:	Balance June 30, 2023	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2023 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2024
Non-depreciable/Non-amortizable capital assets:									
Land and land improvements	\$ -	-	-	-	\$ -	-	-	-	\$ -
Works of art and historical treasures	-	-	-	-	-	-	-	-	-
Construction work in progress (CWIP)	-	-	-	-	-	-	-	-	-
Intangible assets:									
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Intangible assets in progress (PWIP)	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable capital assets	\$ -	-	-	-	\$ -	-	-	-	\$ -
Depreciable/Amortizable capital assets:									
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	379,360	-	-	-	379,360	-	-	-	379,360
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	44,937	-	-	-	44,937	-	-	-	44,937
Personal property:									
Equipment	1,200,779	-	-	-	1,200,779	63,651	(5,567)	-	1,258,863
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable capital assets	1,625,076	-	-	-	1,625,076	63,651	(5,567)	-	1,683,160
Total capital assets	1,625,076	-	-	-	1,625,076	63,651	(5,567)	-	1,683,160
Less accumulated depreciation/amortization:									
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	(346,166)	-	-	-	(346,166)	(33,194)	-	-	(379,360)
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	(28,330)	-	-	-	(28,330)	(4,689)	-	-	(33,019)
Personal property:									
Equipment	(604,911)	-	-	-	(604,911)	(113,562)	5,567	-	(712,906)
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	(979,407)	-	-	-	(979,407)	(151,445)	5,567	-	(1,125,285)
Total capital assets, net excluding ROU assets	\$ 645,669	-	-	-	\$ 645,669	(87,794)	-	-	\$ 557,875

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Other Information, continued

June 30, 2024

(for inclusion in the California State University)

Capital Assets, Right of Use

Composition of capital assets - Lease ROU, net:	Balance June 30, 2023	Prior Period Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2023 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2024
Non-depreciable/Non-amortizable lease assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable lease assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable lease assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	31,437	-	-	-	31,437	-	-	-	31,437
Total depreciable/amortizable lease assets	31,437.00	-	-	-	31,437	-	-	-	31,437
Less accumulated depreciation/amortization:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	(9,816)	-	-	-	(9,816)	(10,176)	-	-	(19,992)
Total accumulated depreciation/amortization	(9,816)	-	-	-	(9,816)	(10,176)	-	-	(19,992)
Total capital assets - lease ROU, net	21,621	-	-	-	21,621	(10,176)	-	-	11,445

Composition of capital assets - SBITA ROU, net	Balance June 30, 2023	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2023 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2024
Depreciable/Amortizable SBITA assets:									
Software	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable SBITA assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Software	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - SBITA ROU, net	-	-	-	-	-	-	-	-	-

Composition of capital assets - P3 ROU, net:	Balance June 30, 2023	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2023 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2024
Non-depreciable/Non-amortizable P3 assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable P3 assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable P3 assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable P3 assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - P3 ROU, net	-	-	-	-	-	-	-	-	-

Total capital assets, net including ROU assets

569,320

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Other Information, continued

June 30, 2024

(for inclusion in the California State University)

3.2 Detail of depreciation and amortization expense:

Depreciation and amortization expense - capital assets, excluding ROU assets	\$	151,445	
Amortization expense - Leases ROU		10,176	
Amortization expense - SBTA ROU		-	
Amortization expense - P3 ROU		-	
Lease exp included in Student			
Depreciation and Amortization expense - Others		(10,176)	Provide explanation for others: Housing Supplies & Services
Total depreciation and amortization	\$	151,445	

4 Long-term liabilities:

	Balance June 30, 2023	Prior Period Adjustments/Reclassifications	Balance June 30, 2023 (Restated)	Additions	Reductions	Balance June 30, 2024	Current Portion	Noncurrent Portion
1. Accrued compensated absences	-	-	-	-	-	-	-	-
2. Claims liability for losses and loss adjustment expenses	-	-	-	-	-	-	-	-
3. Capital lease obligations (pre-ASC 842):								
Gross balance	-	-	-	-	-	-	-	-
Unamortized net premium (discount)	-	-	-	-	-	-	-	-
Total capital lease obligations (pre ASC 842)	-	-	-	-	-	-	-	-
4. Long-term debt obligations:								
4.1 Auxiliary revenue bonds (non-SRB related)	-	-	-	-	-	-	-	-
4.2 Commercial paper	-	-	-	-	-	-	-	-
4.3 Notes payable (SRB related)	-	-	-	-	-	-	-	-
4.4 Finance purchase of capital assets	-	-	-	-	-	-	-	-
4.5 Others:	-	-	-	-	-	-	-	-
Total others	-	-	-	-	-	-	-	-
Sub-total long-term debt	-	-	-	-	-	-	-	-
4.6 Unamortized net bond premium (discount)	-	-	-	-	-	-	-	-
Total long-term debt obligations	-	-	-	-	-	-	-	-

5. Lease, SBTA, P3 liabilities:

	Balance June 30, 2023	Prior Period Adjustments/Reclassifications	Additions	Remeasurements	Reductions	Balance June 30, 2024	Current Portion	Noncurrent Portion
Lease liabilities	21,621	-	-	-	(10,176)	11,445	10,549	896
SBTA liabilities	-	-	-	-	-	-	-	-
P3 liabilities - SCA	-	-	-	-	-	-	-	-
P3 liabilities - non-SCA	-	-	-	-	-	-	-	-
Sub-total P3 liabilities	-	-	-	-	-	-	-	-
Total Lease, SBTA, P3 liabilities	\$ 21,621	-	-	-	(10,176)	11,445	10,549	896
Total long-term liabilities						\$ 11,445	\$ 10,549	\$ 896

5 Future minimum payments schedule - leases, SBTA, P3:

Year ending June 30:	Lease Liabilities			SBTA liabilities			Public-Private or Public-Private Partnerships (P3)			Total Leases, SBTA, P3 liabilities		
	Principal Only	Interest Only	Principal and Interest	Principal Only	Interest Only	Principal and Interest	Principal Only	Interest Only	Principal and Interest	Principal Only	Interest Only	Principal and Interest
2025	\$ 10,549	-	239	10,788	-	-	-	-	-	10,549	239	10,788
2026	896	-	3	899	-	-	-	-	-	896	3	899
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
2030 - 2034	-	-	-	-	-	-	-	-	-	-	-	-
2035 - 2039	-	-	-	-	-	-	-	-	-	-	-	-
2040 - 2044	-	-	-	-	-	-	-	-	-	-	-	-
2045 - 2049	-	-	-	-	-	-	-	-	-	-	-	-
2050 - 2054	-	-	-	-	-	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-	-	-	-	-	-
Total minimum lease payments	\$ 11,445	-	242	11,687	-	-	-	-	-	11,445	242	11,687
Less: amounts representing interest												(242)
Present value of future minimum lease payments												11,445
Total Leases, SBTA, P3 liabilities												11,445
Less: current portion												(10,549)
Leases, SBTA, P3 liabilities, net of current portion												\$ 896

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.

Other Information, continued

June 30, 2024

(for inclusion in the California State University)

6 Future minimum payments schedule - Long-term debt obligations: Not Applicable

7 Transactions with related entities:

Payments to University for salaries of University personnel working on contracts,	-
Payments to University for other than salaries of University personnel	890,068
Payments received from University for services, space, and programs	1,512,679
Gifts-in-kind to the University from discretely presented component units	-
Gifts (cash or assets) to the University from discretely presented component units	-
Accounts (payable to) University	(86,297)
Other amounts (payable to) University	-
Accounts receivable from University	32,233
Other amounts receivable from University	-

8 Restatements: Not Applicable

9 Natural classifications of operating expenses:

	Salaries	Benefits - Other	Benefits - Pension	Benefits - OPEB	Scholarships and	Supplies and other services	Depreciation and	Total operating expenses
Instruction	-	-	-	-	-	-	-	-
Research	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Academic support	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	4,804,640	-	4,804,640
Institutional support	-	-	-	-	-	-	-	-
Operation and maintenance of plant	-	-	-	-	-	-	-	-
Student grants and scholarships	-	-	-	-	-	-	-	-
Auxiliary enterprise expenses	-	-	-	-	-	1,153,929	-	1,153,929
Depreciation and amortization	-	-	-	-	-	-	151,445	151,445
Total operating expenses	\$ -	-	-	-	-	5,958,569	151,445	6,110,014

No pension plan reported

N/A

10 Deferred outflows/inflows of resources:

Not Applicable

11 Other nonoperating revenues (expenses):

Not Applicable

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

To the Audit Committee
California State University, Bakersfield Student-centered Enterprises, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of California State University, Bakersfield Student-centered Enterprises, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 19, 2024.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

Purpose of This Report

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

Aldrich CPAs + Advisors LLP

San Diego, California
September 19, 2024



Chapter 9

GLOSSARY

GLOSSARY

A

Academic Affairs Committee

The Academic Affairs Committee is a standing committee of the Academic Senate that provides the following functions:

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

The committee consists of seven faculty (one from each of the four schools and three at-large faculty members), and one student appointed by ASI. In addition, the Associate VP for Academic Programs shall serve as ex officio, non-voting member.

Academic Senate

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

Academic Support & Student Services Committee

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

The committee consists of seven faculty (one from each of the four schools and three at-large faculty members), one librarian, one student services professional, and one staff member. In addition, the Associate VP of Academic Programs, the VP of Student Affairs and two ASI representatives shall serve as ex officio, non-voting members.

Academic Year (AY)

The Academic Year refers to the period of time beginning with the Fall semester and ending with the Summer semester.

Account Category

Account Category is a grouping of related financial transactions. It consists of a three digit number. For example, the account category "601 – Salaries and Wages" would contain financial transactions related to salaries and wages and "660 Misc. Operating Expenses" would contain miscellaneous operating expenses, such as printing, supplies and services, etc.

Allocation

An allocation is a distribution of funds assigned to an entity.

Annualized Full Time Equivalent Students (FTES)

Annualized FTES is calculated by adding Fall and Spring FTES divided by two. Also referred to as Academic Year FTES.

Appropriation

An appropriation is an authorization to make expenditures or incur liabilities from a specific fund source. The University receives a General Fund appropriation annually from the State of California. Appropriations made by other legislation are generally available for three years, unless otherwise specified, and appropriations stating “without regard to fiscal year” (continuous appropriations) shall be available from year to year until expended. Legislation or the California Constitution can provide continuous appropriations, and the voters can also make appropriations.

Audited Financial Statements

Audited financial statements are prepared by an independent Certified Public Accountant or auditor. Their examination produces a report that attests to the fairness of the presentation and includes disclosures and other information.

Auxiliary Enterprises / Funds or Special Funds

Revenues generated by or collected from the enterprise operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Auxiliary enterprises are managed as essentially self-supporting activities. Examples are housing, food services, health service, parking, student unions, and book stores.

B

Benefits

Benefits may be referred to as employee benefits. They include items such as: Social Security (OASDI), retirement (PERS), health coverage, dental coverage, vision, etc. The benefits available to an individual are dependent upon the employee’s collective bargaining unit’s negotiated contract.

Budget and Planning Committee (BPC)

The Budget and Planning Committee (BPC) is a standing committee of the Academic Senate that makes recommendations to the Academic Senate on all policies and procedures related to (1) setting institutional priorities, (2) allocating and utilizing University resources, (3) jointly, with the Academic Affairs Committee, approving the Academic Plan and new academic programs and reviewing existing programs, and (4) responding to the needs of the University’s service region. The committee monitors the University’s planning processes and coordinates revisions to the Mission and Goals Statement.

BPC is composed of seven faculty (one from each of the four schools and three at-large faculty members), one student affairs officer, one librarian, one staff member, the Chair of the Academic Senate, and the President of Associated Students, Inc., or his/her designee. In addition, the Vice President for Academic Affairs shall serve as an ex officio, non-voting member.

C

California State University (CSU)

The California State University (CSU) system is currently made up of 23 campuses overseen by the Chancellor’s Office and its Trustees who are headquartered in Long Beach, California.

Centralized Costs

Costs that are essential to the operation of the campus and are independent from any particular division’s core activities. Examples would be: utilities, campus-wide insurance, memberships, and Information Technology Services (ITS) licenses, all of which are the financial responsibility of the University at large.

Capital Projects/Capital Outlay Program

The erection, construction, alteration, painting, repair, improvement of any structure, building, road, or other improvement of the grounds or facilities of any kind, including campus utility systems. Capital projects may be subdivided into a variety of categories based on the size of the project in dollars or the source of funds.

Campus Programming Fees

Campus Programming Fees are mandatory fees collected from students. The fees are used to support programs related to student life and engagement.

Campus Reserves

Campus Reserves are funds that are set aside for CSU regulatory requirement or specific financial reasons.

Chief Financial Officer (CFO)

The Vice President for Business and Administrative Services serves as the Chief Financial Officer of the University.

Cost Recovery

Cost recovery is similar to reimbursement wherein the campus receives funds to offset the expenses for a project, program or other expenses.

Course Fees

Course fees are non-mandatory student fees that a student pays for attending certain courses. For example, a Chemistry class may have a course fee to cover the cost of chemicals used for their lab assignments. It is only charged to the student who is taking the course.

D

Deferred Maintenance

Deferred Maintenance is allocated for specific campus projects that are designed to continue the usefulness of a facility at its current or originally designed level of service. Examples include: repainting an exterior of a facility, reroofing, electrical repairs, plumbing repairs, and road repairs.

Department

Department is part of the coding structure used to ensure transactions are recorded to the appropriate financial entity. The full structure includes: Fund-Department-Account.

Division / School/ Area

Division refers to one of five entities which the campus is mostly comprised of. These divisions are: Office of the President, Academic Affairs (AA), Student Affairs (SA), Business and Administrative Services (BAS), and University Advancement (UA). School refers to the four entities that Academic Affairs is comprised of: Arts and Humanities (AH), Social Sciences and Education (SSE), Natural Sciences, Mathematics, and Engineering (NSME), and Business and Public Administration (BPA). Area refers to any other program or entity that falls within any of the divisions or schools. Examples include: Information Technology Services (ITS), which resides in the Division of Business and Administrative Services

E

Encumbrance

An encumbrance is the commitment of part or all of an appropriation by a governmental unit for goods and services not yet received. These commitments are expressed by such documents as purchase orders, contracts, and future salary commitments, and cease to be encumbrances when they are paid or otherwise canceled.

Enrollment Growth

Enrollment growth refers to the difference in FTES from academic year to academic year.

Enrollment Growth Tuition

Enrollment growth tuition refers to the tuition fees associated with the enrollment growth or FTES.

Executive Order (EO)

Official memo issued by the CSU Chancellor's Office to the campus presidents outlining their authority to take action on their campuses.

F

Faculty Affairs Committee

The Faculty Affairs Committee is a standing committee of the Academic Senate that provides the following functions:

- (1) Making recommendations to the Academic Senate on all policies and procedures concerning appointment, promotion, tenure, retention, evaluation, and other closely related matters;
- (2) Reviewing and proposing revisions to all sections of the Handbook; and
- (3) Reviewing and preparing recommendations concerning policies on faculty development, such as the University Research Council.

It consists of seven faculty (one from each of the four schools and three at-large faculty members), and one librarian. In addition, the Assoc. VP for Faculty Affairs shall serve as an ex officio, non-voting member.

Final Budget

The Final Budget consists of the Original Base Budget plus additional permanent adjustments and one-time funds. One-time funds could consist of carry forward of open purchase orders from the year prior, or a one-time transfer of budget from one area to another that is not a permanent change.

Fiscal Year (FY)

For the State of California, and therefore the CSU and CSU Bakersfield, the fiscal year begins on July 1st and ends on the following June 30th.

Foundation

Foundation is an auxiliary non-profit organization dedicated to promoting and assisting the educational services of the University.

Full-Time Equivalent Employee (FTEE)

Full-Time Equivalent Employee is a measure that allows for the comparison of employee workloads across different contexts. It considers the number of hours worked by one employee on a full-time basis. It is used to convert the hours worked of several part-time employees into the hours worked of full-time employees.

Full-Time Equivalent Students (FTES)

Full-Time Equivalent Student is a measure that allows for the comparison of student course loads across different contexts. It considers the number of credit hours of one student on a full-time basis. It is used to convert the credit hours of several part-time students into the hours of full-time students.

Fund

A legal entity that provides for the segregation of moneys or other resources in the State Treasury for obligations in accordance with specific restrictions or limitations. A separate set of accounts must be maintained for each fund to show its assets, liabilities, reserves, and balance, as well as its income and expenditures.

G

General Fund (GF)

Expenditure authority from the State based upon state support per FTES and the collected/or estimated collection of revenues. The Office of the Chancellor distributes appropriation funding to the 23 CSU campuses along with an estimate of the student fee revenues each campus is expected to collect based upon their projected student enrollment. This may also be referred to as State Appropriations.

Graduation Initiative 2025

The Graduation Initiative 2025 is a CSU initiative aimed to increase graduation rates for all CSU students while eliminating opportunity and achievement gaps.

Gross Operating Budget

The Gross Operating Budget consists of the Net Operating Budget plus state university grants.

Guest Parking

Guest parking refers to the funds collected for guests who park on campus. These funds include monies generated from parking coin gates, parking meters, etc.

H

Headcount

Headcount refers to the number of physical people, such as students, faculty, management, and staff. It does not consider the full-time equivalency of these individuals.

Health Service Fee

The Health Service Fee refers to mandatory fees paid by students for campus-based health services and facilities.

Housing Rent

Housing Rent refers to the fees charged in association with housing programs.

I

Information Technology Advisory Council (ITAC)

Information Technology Advisory Council (ITAC) supports the IT governance, planning and priority setting for CSU Bakersfield. This body provides recommendations to the Cabinet to best align IT direction and management efforts within the University's operational and strategic objectives.

Information Technology Council (ITC)

The Information Technology Committee is the working committee charged by the Information Technology Advisory Council with establishing and sustaining an IT Roadmap for the University and making recommendations to ITAC.

Information Technology Services (ITS) Roadmap

Information Technology Services Roadmap (ITS Roadmap) refers to the outcome of the work by the ITC and approval by the ITAC committee. The purpose of the ITS Roadmap is to ensure the information technology required to support the University's operational and strategic objective is identified, funded, acquired, and implemented.

Interest Income

Interest Income refers to funds received from the investment of cash of fund balances.

L

Lottery Fund (LF)

Funds received from the California State Lottery, which are allocated to the CSU and then distributed to CSU Bakersfield as one of the CSU System's 23 campuses.

M

Marginal Costs (of Instruction)

The calculation for general fund dollars needed to support enrollment growth is based on the marginal cost formula developed at the request of the state legislature in cooperation and agreement with the Department of Finance and California State University and the Legislative Analyst Office. Marginal Cost is a negotiated funding standard used to quantify the incremental cost of adding one new full-time equivalent student at CSU.

N

Net Operating Budget

Net Operating Budget represents funds available for the fiscal year to operate the campus. Net Operating Budget excludes state university grants appropriation funds, which are restricted for student financial aid. The Net Operating Budget, in addition to the state university grants, is known as the Original Base Budget.

O

One-Time Funding

Funds allocated on a one-time basis, often for a designated project or use. Funds may be allocated in subsequent fiscal years, but the funds are not intended to become a permanent addition to the original base budget. This is different than original base budget.

Operating Expense (OE)

An operating expense is an expenditure of items related to the operation of University business. These expenses include, but are not limited to, travel, communication costs, supplies and services, etc.

Original Base Budget

Original Base Budget refers to the initial permanent base budget allocated to the Division level in expenditure lines (Salaries & Wages, Benefits, Operating and Designated Line Items, Mandatory Cost Line Items, etc.). Divisions then allocate budgets to schools or areas, which in turn allocate budgets to Departments. Original Base Budget is allocated for the continuous carry out of basic ongoing costs from one fiscal year to another. Any adjustments or additions to the base allocations are not reflected in this total. Additionally, one-time funds are not included in this total.

P

Parking Fees

Parking Fees refers to the fees collected from Staff, Faculty, Students, and Visitors for parking permits.

Parking Fines & Forfeitures

Parking fines and forfeitures refers to the funds collected from violations of parking regulations established by the CSU and state.

Position Control

Position Control refers to the management and process of budgeting employee positions and employee compensation.

Program Fees

Programs fees are the funds collected from students enrolled in specific programs. For example, some advanced degree programs, such as the Master's in Business Administration (MBA) and Doctoral in Educational Leadership (EdD) may charge a program fee to defray operational costs.

R

Revenues

Funds received from external sources to the CSU, for example, student fees and off campus entities.

S

Shared Governance

Shared Governance refers to the collaborative process used to inform and affect decisions related to the campus budget and strategic planning.

Source of Funds

Source of funds typically refers to revenues received from fees, services, and off campus entities.

State University Fee

The fee charged to all matriculated students by the California State University system. The amount paid by the student is dependent upon their unit load, less than or equal to six units or greater than six units, as well as their classification, undergraduate or graduate.

State University Grants

A financial aid program unique to the CSU which provides grants to offset the impact of fee increases for eligible students. The CSU sets aside one-third of incremental State University Fee revenue from enrollment growth and fee increases to address a continuing shortfall in student financial aid.

T

Tenure Density

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

U

University Auxiliary Organizations

University Auxiliary Organizations generate or collect revenues from the enterprise operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. The University Auxiliary Organizations are managed as essentially self-supporting activities. Examples include Associated Students, Incorporated (ASI), Auxiliary for Sponsored Programs Administration, Foundation, and Student Union.

University Strategic Planning and Budget Advisory Committee

The University Strategic Planning (USP) and Budget Advisory (UBA) Committee (USP&BAC) is intended to monitor the progress towards the achievement of the University's strategic plan and related goals and objectives. Its purpose is to review institutional metrics and data, and to provide input on the budgetary strategy to support the plan. Additionally, the committee advises the President on the campus strategic plan and makes budget priority recommendations to support the strategic plan and academic mission, as well as maintains institutional viability in light of fiscal challenges and opportunities.



Utilities

Utilities refers to expenditure payments for utilities, such as electricity, water, gas, etc.

Use of Funds

Use of Funds refers to expenditures of sources of funds, such as salaries, benefits and operating expenses.





CALIFORNIA STATE UNIVERSITY
BAKERSFIELD

California State University, Bakersfield
9001 Stockdale Hwy
Bakersfield, CA 93311-1022
www.csub.edu



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