

UNIVERSITY BUDGET BOOK 2025-2026

TABLE OF CONTENTS

CHAPTER 1 BUDGET ADVISORY COMMITTEE (BAC)

Committee Charter

CHAPTER 2 UNIVERSITY ORGANIZATION CHARTS

Office of the President
Academic Affairs
Business and Administrative Services
People and Culture
Student Affairs and Strategic Enrollment Management
University Advancement

CHAPTER 3 UNIVERSITY BASE BUDGET

Base Budget Definition
Base Budget Shared Governance
Base Budget Calendar/Cycle
Base Budget Operating Fund Allocation
Base Budget Salaries Allocation
Base Budget Operating Reserves
Base Budget CSU System Status 2026-27

CHAPTER 4 UNIVERSITY SELF SUPPORTING (ENTERPRISE) BUDGETS

Campus Programming
Extended Education and Global Outreach
Health Service
Lottery
Parking

CHAPTER 5 UNIVERSITY BASE BUDGET (GENERAL) FUNDS

Base Budget Operating Fund – by Division and College/Area
Base Budget Operating Fund - by Department and Account Category
Base Budget Operating Fund - direct institutional support for Athletics

CHAPTER 6 UNIVERSITY STUDENT ENROLLMENT AND FEES

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

CHAPTER 7 UNIVERSITY FACULTY, STAFF, AND MANAGEMENT STATISTICS

Total Faculty Profile - 10 year
Total Faculty Tenure Density Trend - 10 year
Total Faculty Tenure Density Trend Position Control – 6 year
Total Staff by Position Control - 10 year
Total Management by Position Control - 10 year

CHAPTER 8 UNIVERSITY AUXILIARY ORGANIZATION AUDITED FINANCIAL STATEMENTS

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

CHAPTER 9 GLOSSARY



Chapter 1

BUDGET ADVISORY COMMITTEE (BAC) 2025-2026

- Committee Charter

Budget Advisory Committee
Revised 07-16-26

Intent
The intent of the Budget Advisory Committee (BAC) is to monitor budget resources and progress toward the achievement of the University's strategic plan and related goals and objectives.

Purpose
The purpose of the BAC is to review the University's strategic plan and institutional metrics and data, and to identify budget resources required to support the plan.

Objective
The objective of the BAC is to advise the President's Cabinet on the status of the strategic plan and to provide the President's Cabinet with a priority list of budget allocation recommendations for achieving the University's strategic plan, supporting the University's academic mission, and ensuring the University's financial viability considering the on-going fiscal challenges and opportunities.

Membership
The membership of the BAC shall consist of the following:

1. Vice President and Chief Financial Officer, chair	Dr. Kristen Watson
2. Vice President for Academic Affairs and Provost, vice chair	Dr. Deborah Thien
3. Vice President for Student Affairs and Strategic Enrollment Mgmt	Dr. Dwayne Cantrell
4. Vice President for University Advancement	Heath Niemeyer
5. Interim Vice President for People and Culture	Dr. Victoria Morris
6. Associate Vice President for Faculty Affairs	Dr. Deborah Boschini
7. Athletic Director *(effective 10.26.26)*	Andy Fiske
8. Chief Budget Officer	Natasha Hayes
9. Chief Assessment Officer	Dr. Monica Malhotra
10. Dean, Natural Sciences, Mathematics and Engineering	Dr. Jane Dong
11. Dean, Antelope Valley Campus	Dr. Elizabeth Adams
12. Academic Senate Chair	Dr. Melissa Danforth
13. Academic Senate Budget and Planning Committee Chair	Dr. Di Wu
14. Associated Students, Inc. (ASI) President	Nov Noor Kaur
15. Associated Students, Inc. Representative (selected by ASI)	Malachi Hogg-Madden
16. Faculty Representative #1 (selected by Academic Senate)	Dr. Jing Wang
17. Faculty Representative #2 (selected by Academic Senate)	Dr. Dayanand Saini
18. Faculty Representative – Alternate (selected by Academic Senate)	Dr. John Tarjan
19. Staff Representative #1 (selected by staff)	Isabel Gonzalez
20. Staff Representative #2 (selected by staff)	Tanya Snyder

Meetings
The meetings of the BAC shall be at least twice per year, one in the spring semester and one in the fall semester, with additional meetings scheduled as requested by the chair.



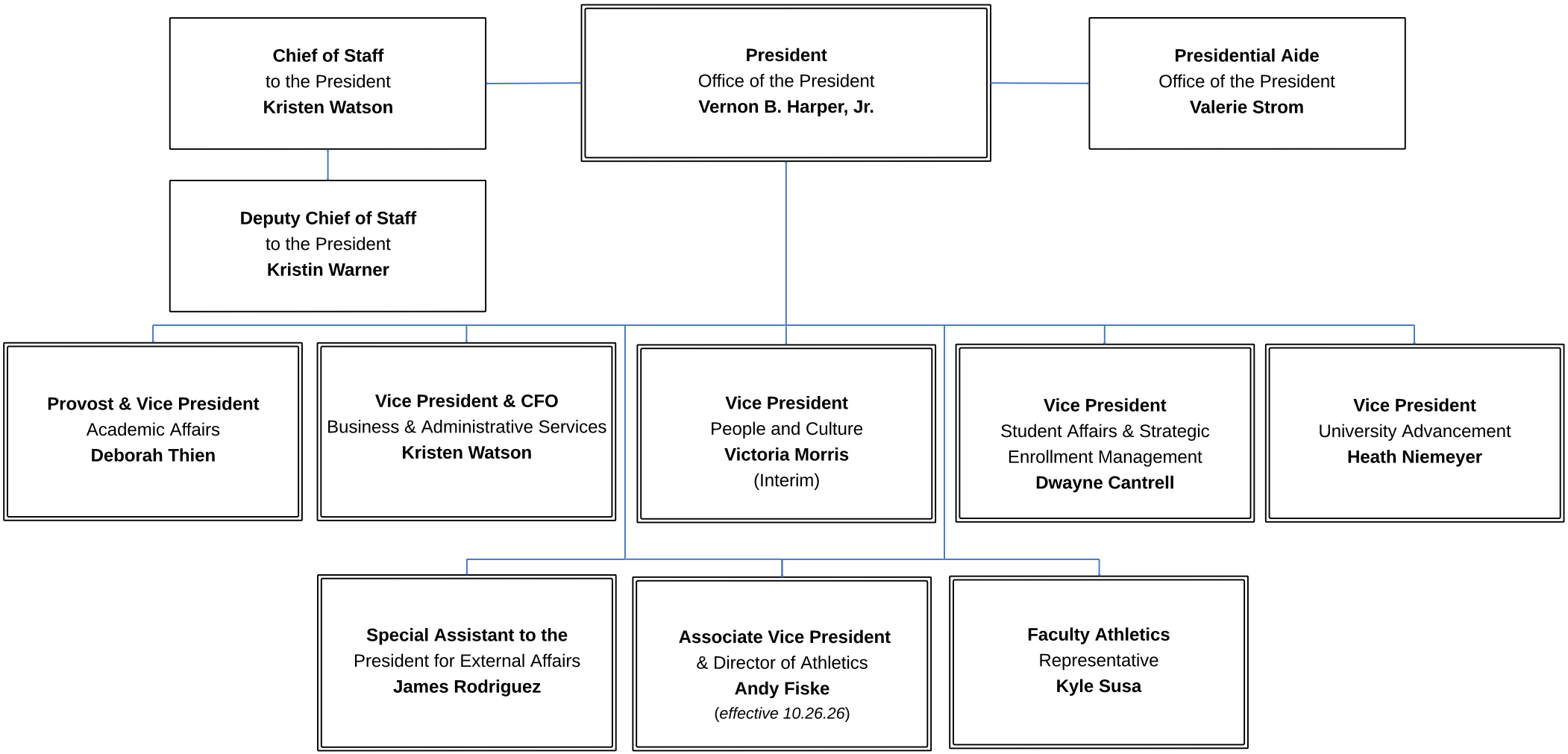
Chapter 2

UNIVERSITY ORGANIZATION CHARTS

- Office of the President
- Academic Affairs
- Business and Administrative Services
- People and Culture
- Student Affairs and Strategic Enrollment Management
- University Advancement

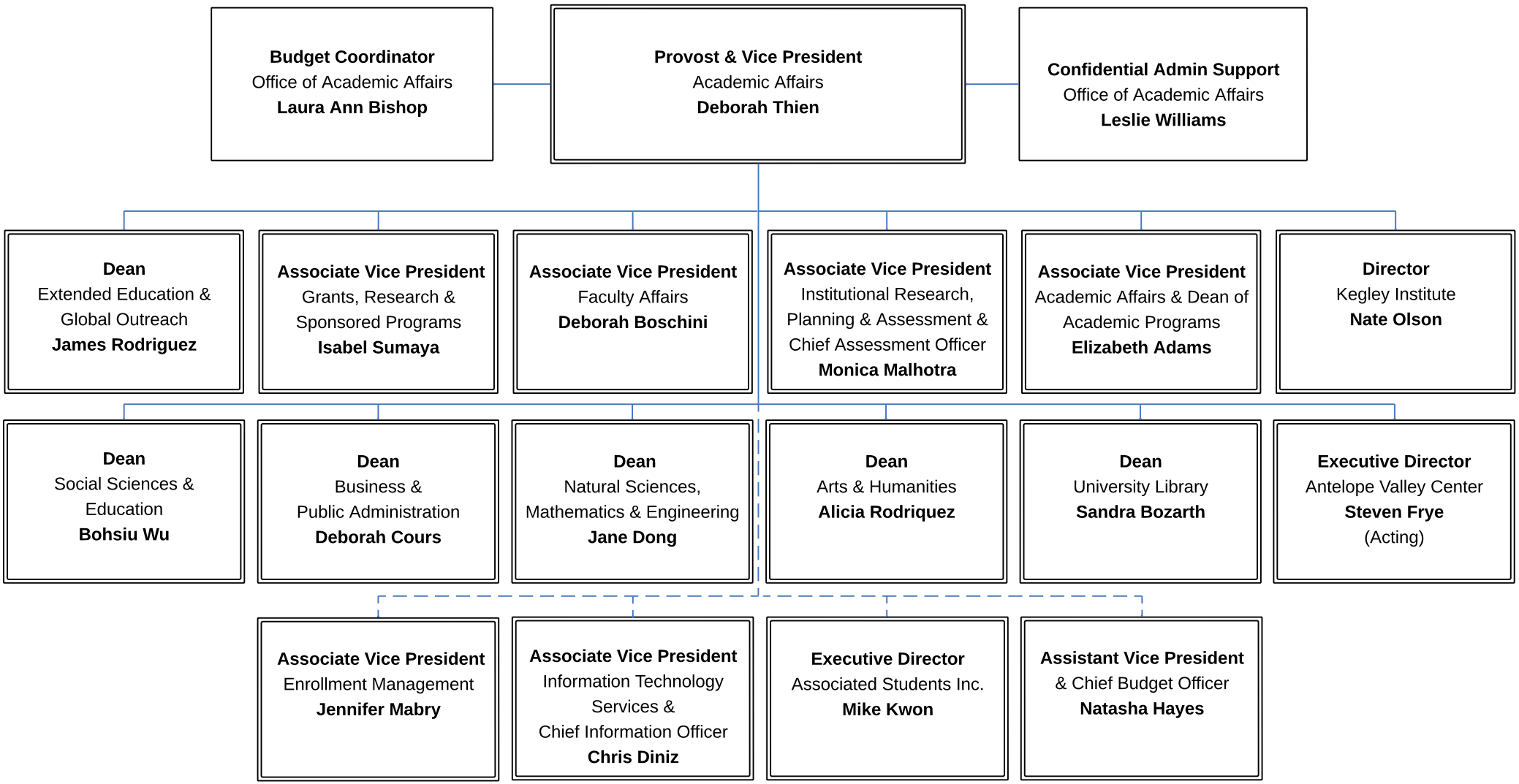
CALIFORNIA STATE UNIVERSITY
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PRESIDENT
ORGANIZATIONAL CHART



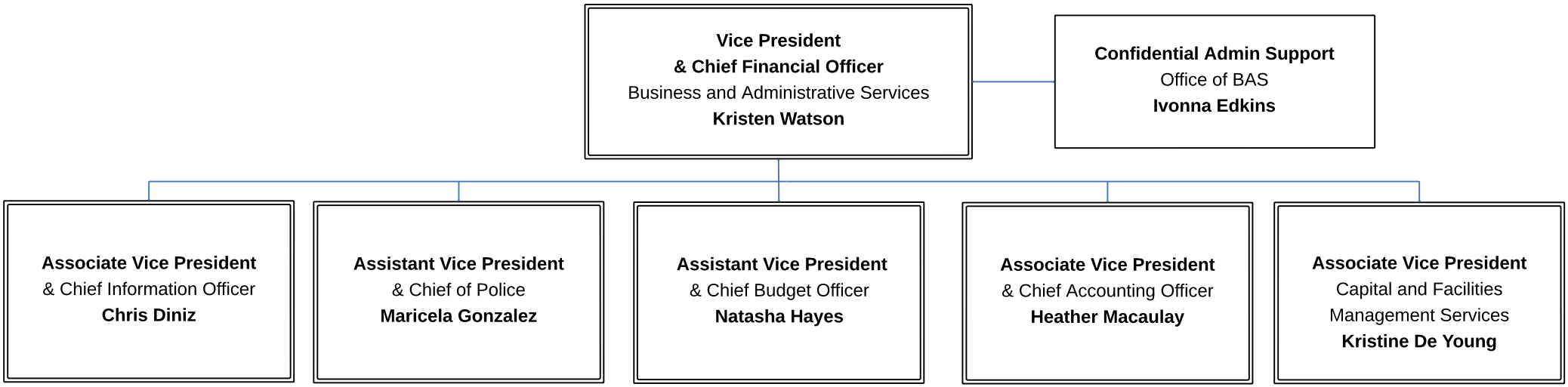
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ACADEMIC AFFAIRS
ORGANIZATIONAL CHART



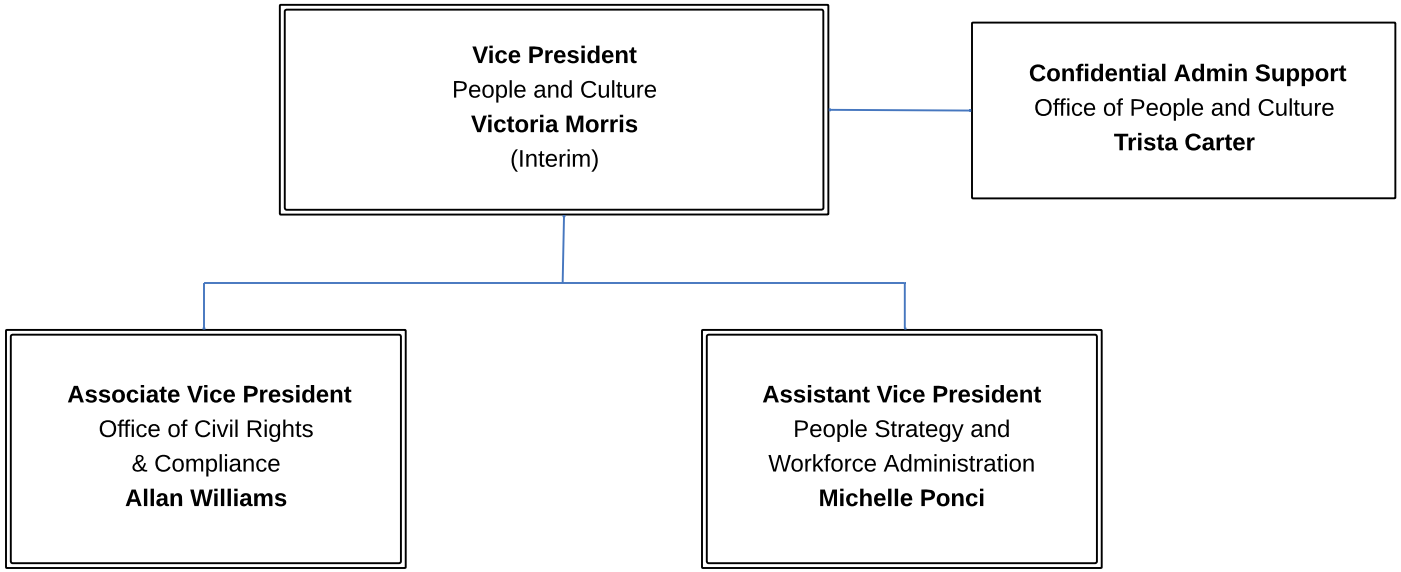
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BUSINESS & ADMINISTRATIVE SERVICES (BAS)
ORGANIZATIONAL CHART



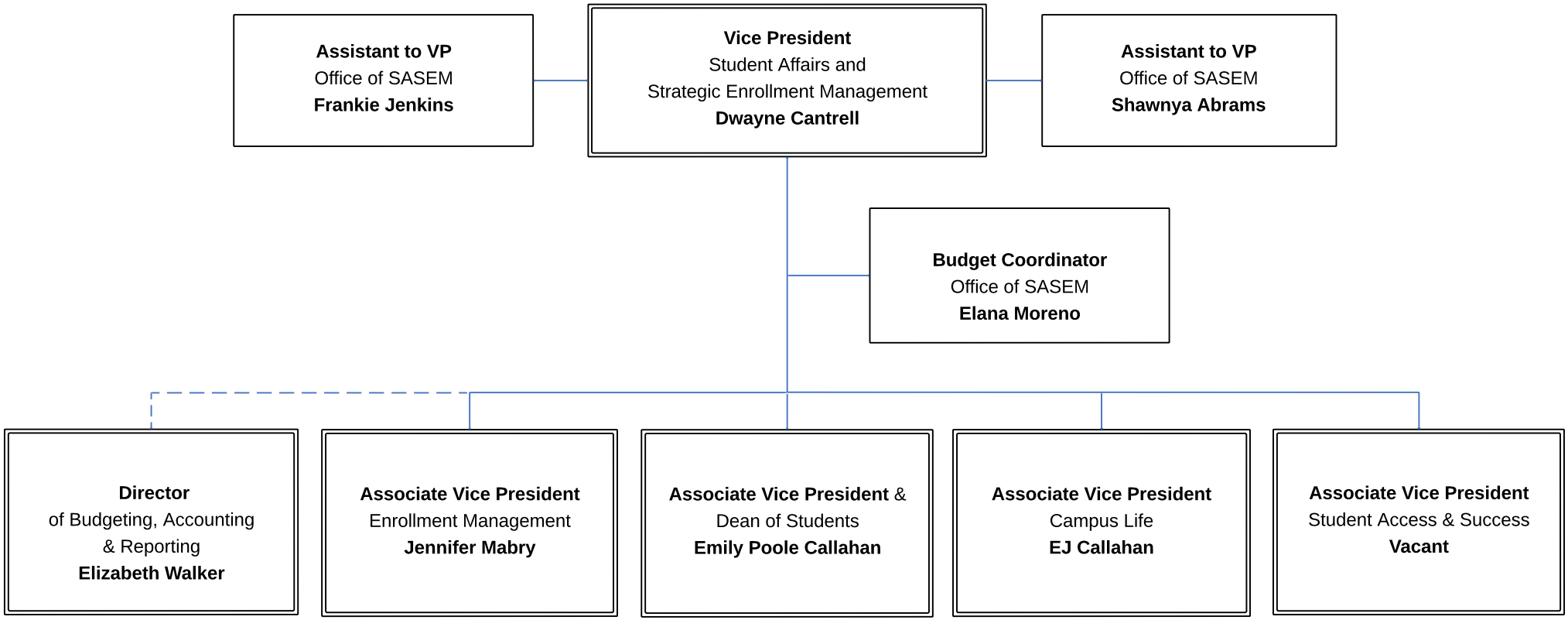
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PEOPLE AND CULTURE
ORGANIZATIONAL CHART



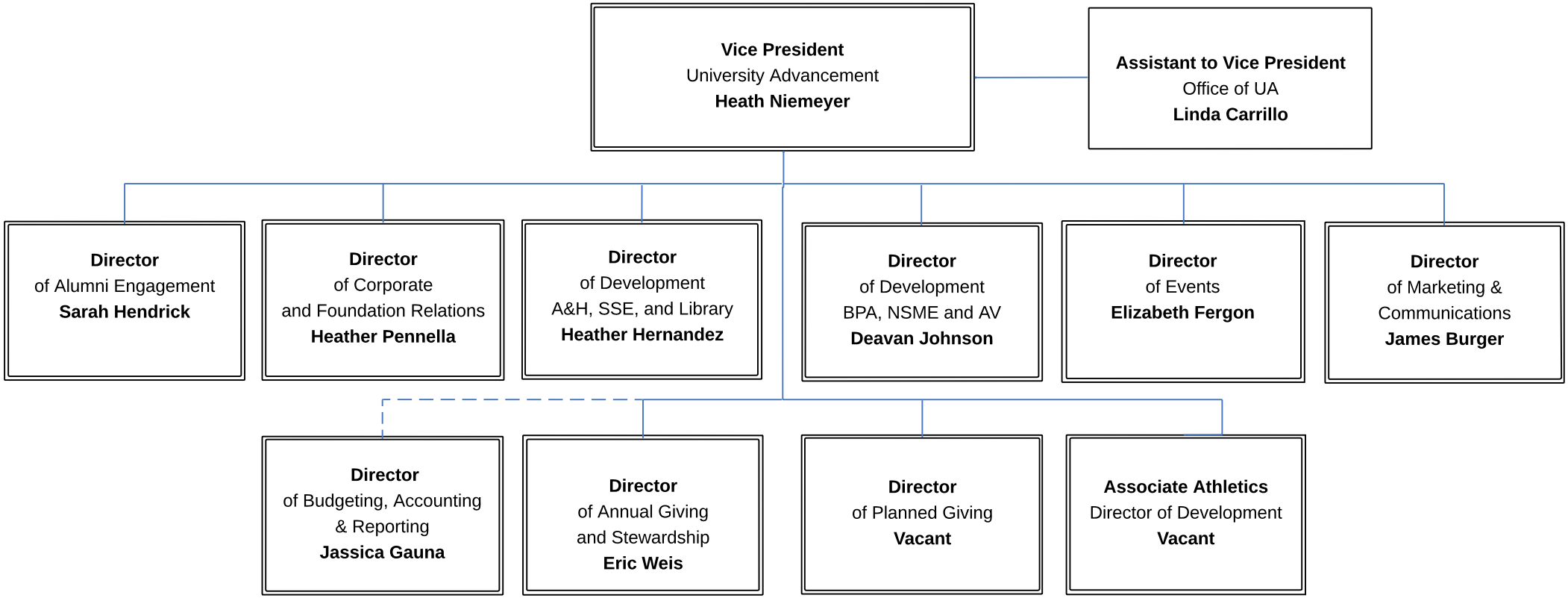
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STUDENT AFFAIRS AND STRATEGIC ENROLLMENT MANAGEMENT (SASEM) ORGANIZATIONAL CHART



CALIFORNIA STATE UNIVERSITY
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UNIVERSITY ADVANCEMENT (UA)
ORGANIZATIONAL CHART





Chapter 3

UNIVERSITY BASE BUDGET 2025-2026

- Base Budget Definition
- Base Budget Shared Governance
- Base Budget Calendar/Cycle
- Base Budget Operating Fund Allocation
- Base Budget Salaries Allocation
- Base Budget Operating Reserves
- Base Budget CSU System Status 2026-27

BASE BUDGET DEFINITIONS

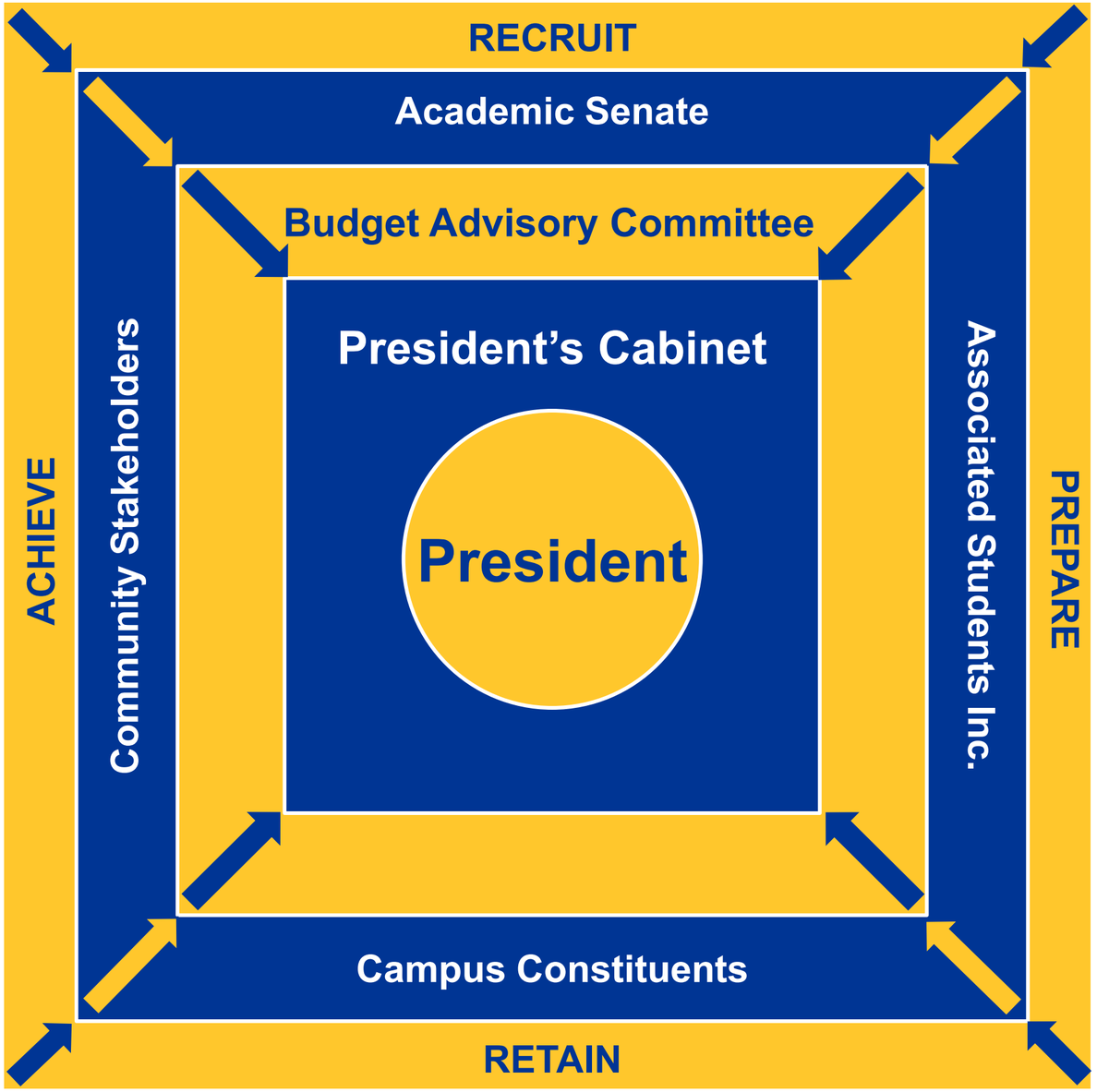
The Base Budget is the California State University, Bakersfield (CSUB) General Operating Fund (BK001) Budget. This budget includes sources of funds received annually from the state of California primarily from state general appropriations, state approved fees for tuition, and state university grant appropriations.

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.

CSUB Shared Governance Model

Strategic plan, campus and community inputs, and university leadership



PRESIDENT'S CABINET

- Provost & Vice President, Academic Affairs
- Vice President, Business Administrative Services & Chief Financial Officer
- Vice President, People & Culture
- Vice President, Student Affairs & Strategic Enrollment Management
- Vice President, University Advancement
- Dean of Extended Education & Global Outreach and Special Assistant to the President for External Affairs
- Associate Vice President & Director of Athletics
- Chief of Staff to the President



2026-2027 Budget Calendar

JULY	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE

California State University

26-27 CSU Budget Allocation Received from State	27-28 Board of Trustees Budget Planning	27-28 Board of Trustees Budget Adopted				27-28 Governor's Budget Submitted to Legislature "January Proposal"	27-28 Legislature Analysis of the Budget	27-28 CSU Advocacy Day (All Universities)	27-28 Legislature Budget Hearings	27-28 Governor's Budget Revision "May Revise"	27-28 State Budget Adopted "Final Budget"

California State University Bakersfield

26-27 CSUB Budget Allocation Received from CSU	26-27 Budget Allocation Established		26-27 Fall Budget Forum (CSUB Budget) Chair of BPC & CFO	26-27 Fall Open Forum President				26-27 Spring Budget Forum (CSU Budget) Chair of BPC & CFO	26-27 Spring Open Forum President		
26-27 Final Budget Requests Submitted by Divisions	26-27 Final "Approved" Budget Posted					Review 27-28 Governor's Proposal, CSU Budget Plan, and CSUB Enrollment Projections		27-28 Budget Templates Distributed to Divisions	27-28 Preliminary Budget Requests Provided to Cabinet by Division Leads	Review 27-28 Governor's Budget Revision	

Budget Advisory Committee

		Review 25-26 CSUB Budget to Actuals and 26-27 CSUB Budget	Discuss, Develop and/or Revise Policies, Systems, and Reporting		President Meets with BAC to Share 27-28 Preliminary Budget Forecast and Provide Direction/Charge			Review 27-28 CSUB Preliminary Budget and Make Recommendations to President	

California State University, Bakersfield

Base Budget Operating Fund Allocation

fiscal year 2025-2026

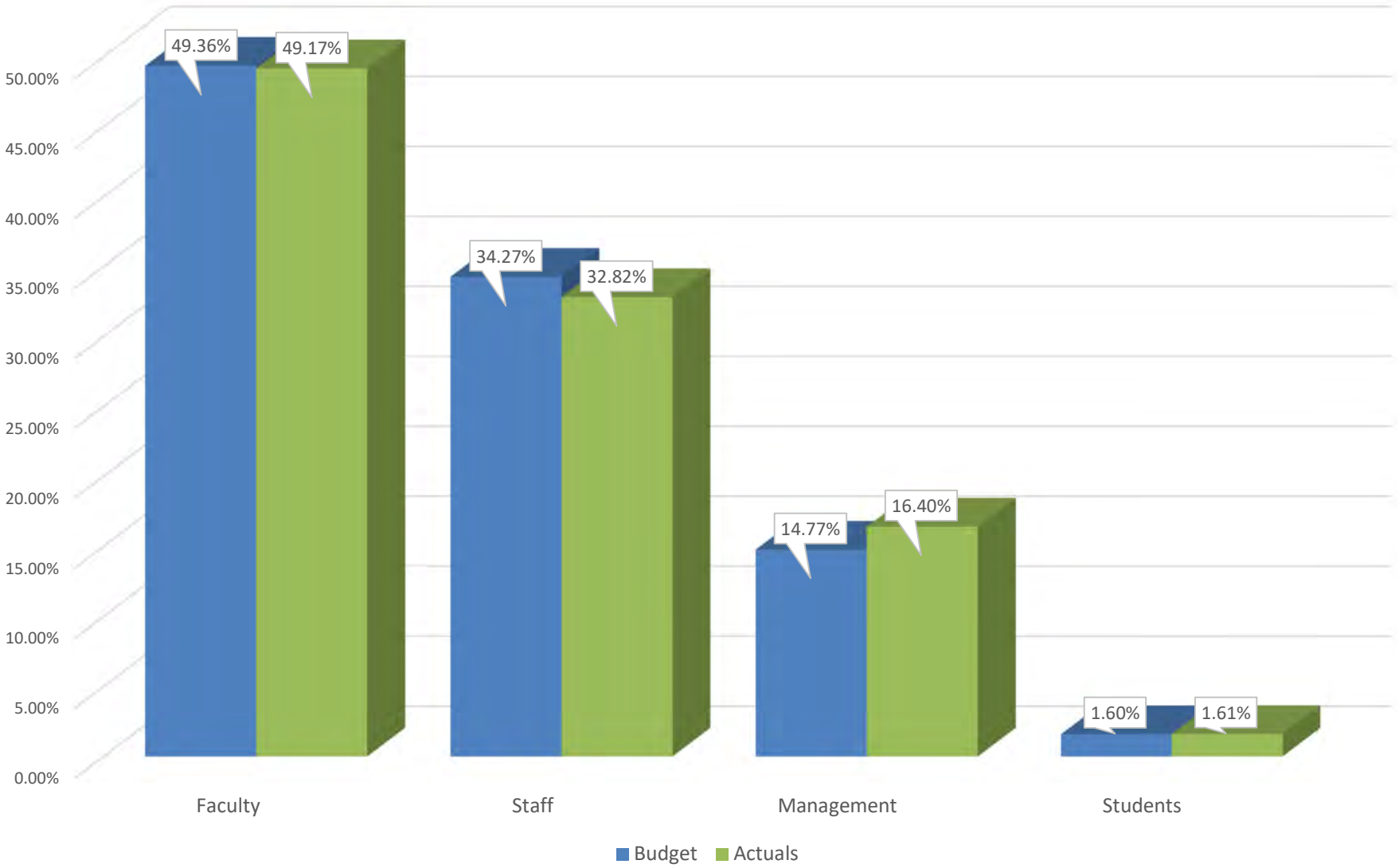
	BUDGET						ACTUALS			
	Base Budget Original	Base Budget Benefits	Base Budget Current	Base Budget Percent	Net Operating Budget w/ Benefits	Net Operating Budget Percent	Actuals	Actuals Percent	Net Operating Budget Actuals	Net Operating Budget Actuals Percent
Full-time Equivalent Students (FTES)	8,542									
Source of Funds										
General Fund Appropriations	90,518,000	0	90,518,000	48.94%	90,518,000	55.34%	92,995,000	50.99%	92,995,000	57.76%
State University Tuition Fees	62,454,600	0	62,454,600	33.76%	62,454,600	38.18%	64,226,734	35.22%	64,226,734	39.89%
Other Revenue	0	3,051,720	3,051,720	1.65%	3,051,720	1.87%	2,927,453	1.61%	2,927,453	1.82%
State University Transfer From Reserves	8,724,837	(1,171,948)	7,552,889	4.08%	7,552,889	4.62%	843,319	0.46%	843,319	0.52%
Net Operating Budget	**161,697,437**	**1,879,772**	**163,577,209**	**88.43%**	**163,577,209**	**100.00%**	**160,992,505**	**88.27%**	**160,992,505**	**100.00%**
State University Grants	21,392,000		21,392,000	11.57%			21,392,000	11.73%		
Base Budget (Source of Funds)	**183,089,437**	**1,879,772**	**184,969,209**	**100.00%**			**182,384,505**	**100.00%**		
Use of Funds										
Academic Affairs										
Salaries and Benefits	55,070,782	29,707,874	84,778,656				82,400,727			
Operating Expenses	2,568,150	(600,045)	1,968,105				1,771,626			
Total Academic Affairs	57,638,932	29,107,828	86,746,760	46.90%	86,746,760	53.03%	84,172,353	46.15%	84,172,353	52.28%
Athletics										
Salaries and Benefits	4,671,352	2,545,887	7,217,239				7,326,570			
Operating Expenses	803,000	48,634	851,634				886,103			
Subtotal Athletics	5,474,352	2,594,521	8,068,873	4.36%	8,068,873	4.93%	8,212,673	4.50%	8,212,673	5.10%
Business and Administrative Services										
Salaries and Benefits	16,166,424	8,810,701	24,977,125				25,406,446			
Operating Expenses	5,297,450	520,755	5,818,205				5,918,497			
Total Business and Administrative Services	21,463,874	9,331,456	30,795,330	16.65%	30,795,330	18.83%	31,324,942	17.18%	31,324,942	19.46%
People & Culture										
Salaries and Benefits	3,279,886	1,787,538	5,067,424				4,741,518			
Operating Expenses	949,784	378,182	1,327,966				1,481,122			
Total People & Culture	4,229,670	2,165,720	6,395,390	3.46%	6,395,390	3.91%	6,222,640	3.41%	6,222,640	3.87%
President										
Salaries and Benefits	1,113,699	606,966	1,720,665				1,651,648			
Operating Expenses	132,000	0	132,000				108,562			
Total President	1,245,699	606,966	1,852,665	1.00%	1,852,665	1.13%	1,760,210	0.97%	1,760,210	1.09%
Student Affairs & Strategic Enrollment Management										
Salaries and Benefits	9,113,891	4,967,071	14,080,962				14,706,647			
Operating Expenses	1,436,139	(168,597)	1,267,542				1,215,089			
Total Student Affairs & Strategic Enrollment Mgmt	10,550,030	4,798,474	15,348,504	8.30%	15,348,504	9.38%	15,921,736	8.73%	15,921,736	9.89%
University Advancement										
Salaries and Benefits	2,150,010	1,171,755	3,321,765				3,298,202			
Operating Expenses	0	0	0				0			
Total University Advancement	2,150,010	1,171,755	3,321,765	1.80%	3,321,765	2.03%	3,298,202	1.81%	3,298,202	2.05%
Cabinet Budget	**102,752,567**	**49,776,721**	**152,529,288**	**82.46%**	**152,529,288**	**93.25%**	**150,912,756**	**82.74%**	**150,912,756**	**93.74%**
Campuswide										
Centralized Benefits	49,903,494	(49,903,494)	0				0			
Other Institutional Costs *	9,041,376	2,006,546	11,047,922				10,079,750			
Total Campuswide	58,944,870	(47,896,948)	11,047,922	5.97%	11,047,922	6.75%	10,079,750	5.53%	10,079,750	6.26%
Net Operating Budget	**161,697,437**	**1,879,773**	**163,577,210**	**88.43%**	**163,577,210**	**100.00%**	**160,992,505**	**88.27%**	**160,992,505**	**100.00%**
State University Grants	21,392,000	0	21,392,000	11.57%			21,392,000	11.73%		
Base Budget (Use of Funds)	**183,089,437**	**1,879,773**	**184,969,210**	**100.00%**			**182,384,505**	**100.00%**		
Total Salaries and Benefits	141,469,538	(305,703)	141,163,835	76.32%		86.30%	139,531,758	76.50%	0	86.67%

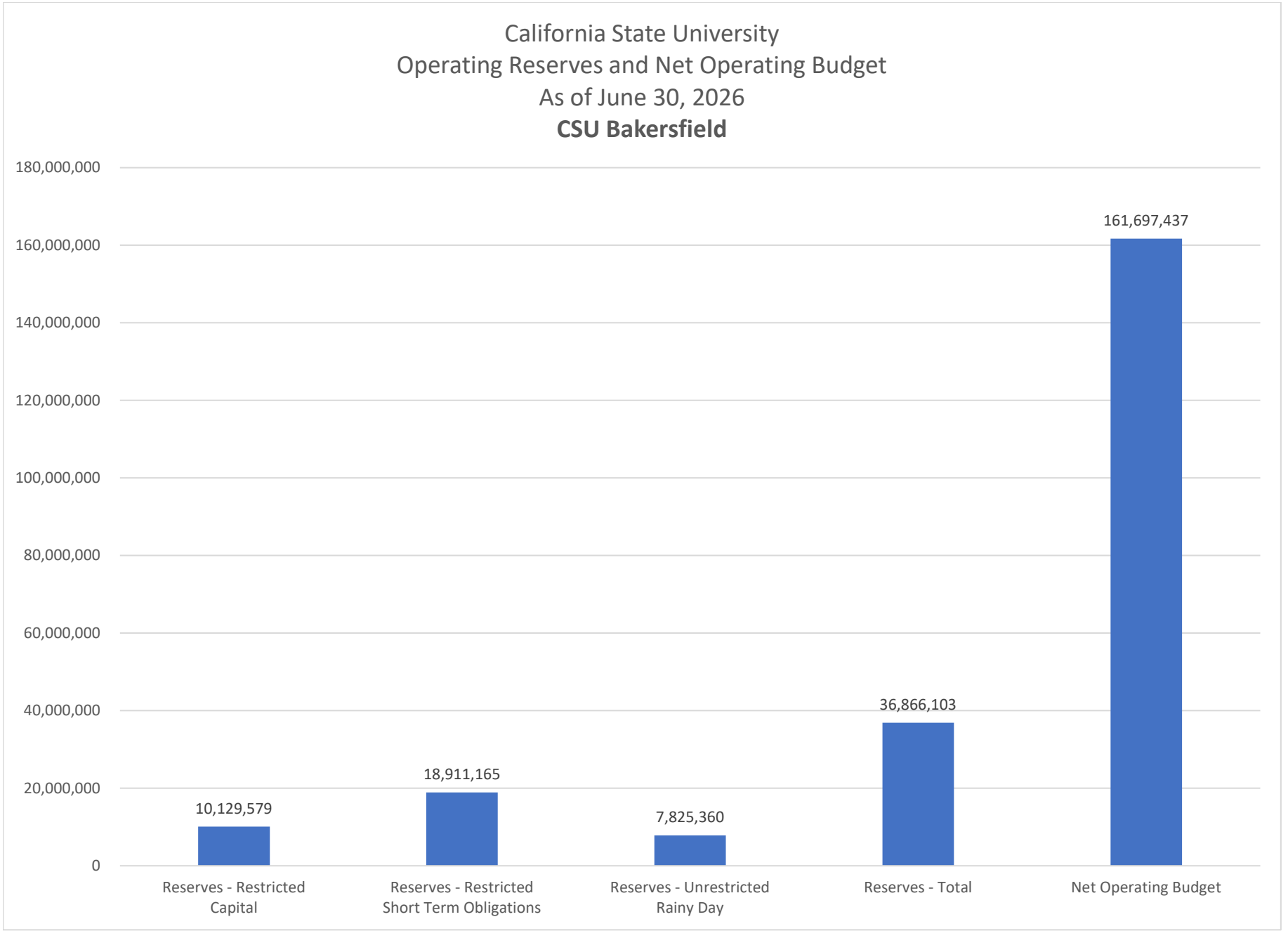
* Campuswide insurance, memberships, utilities, deferred maintenance, etc.

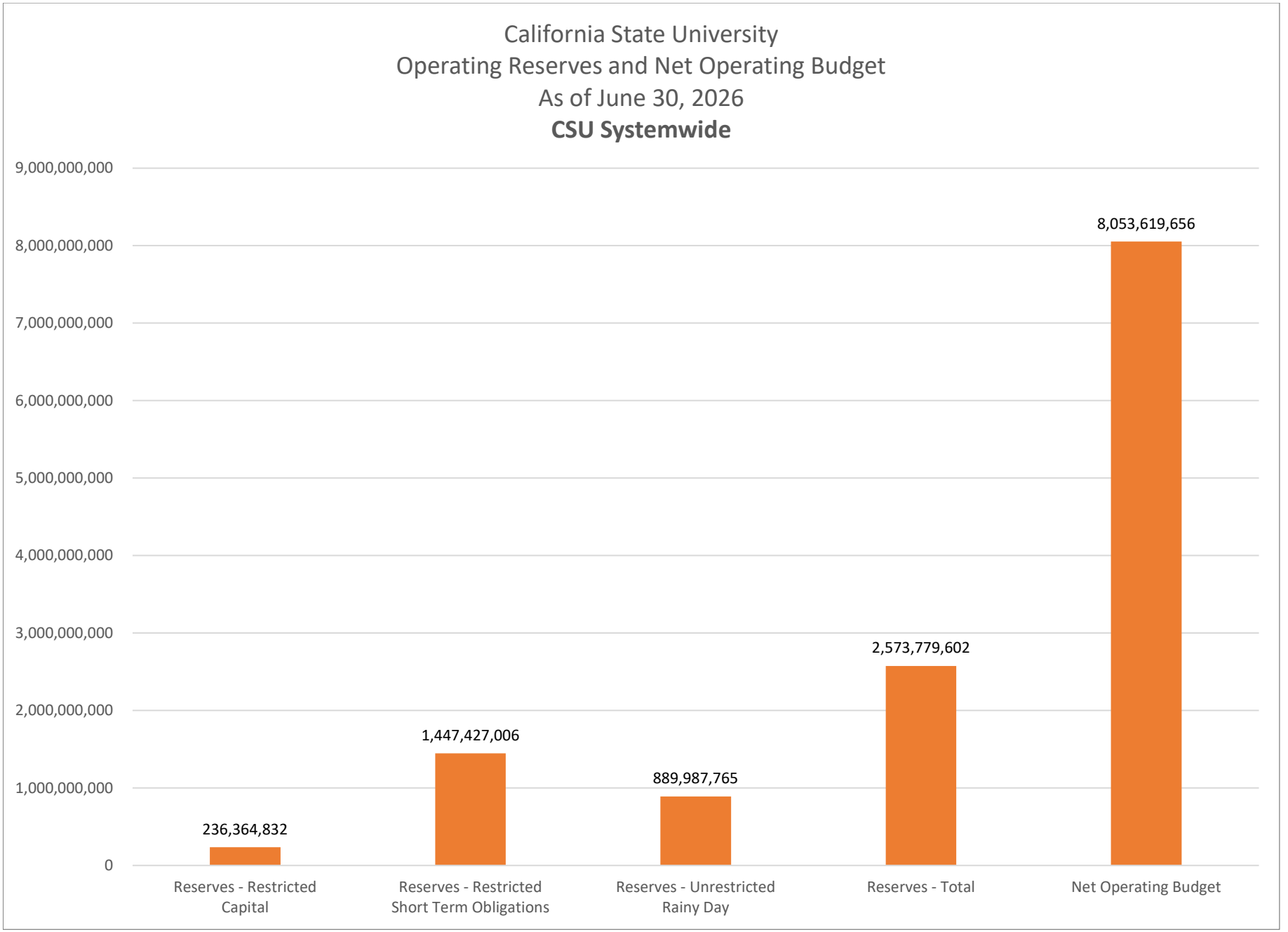
California State University, Bakersfield

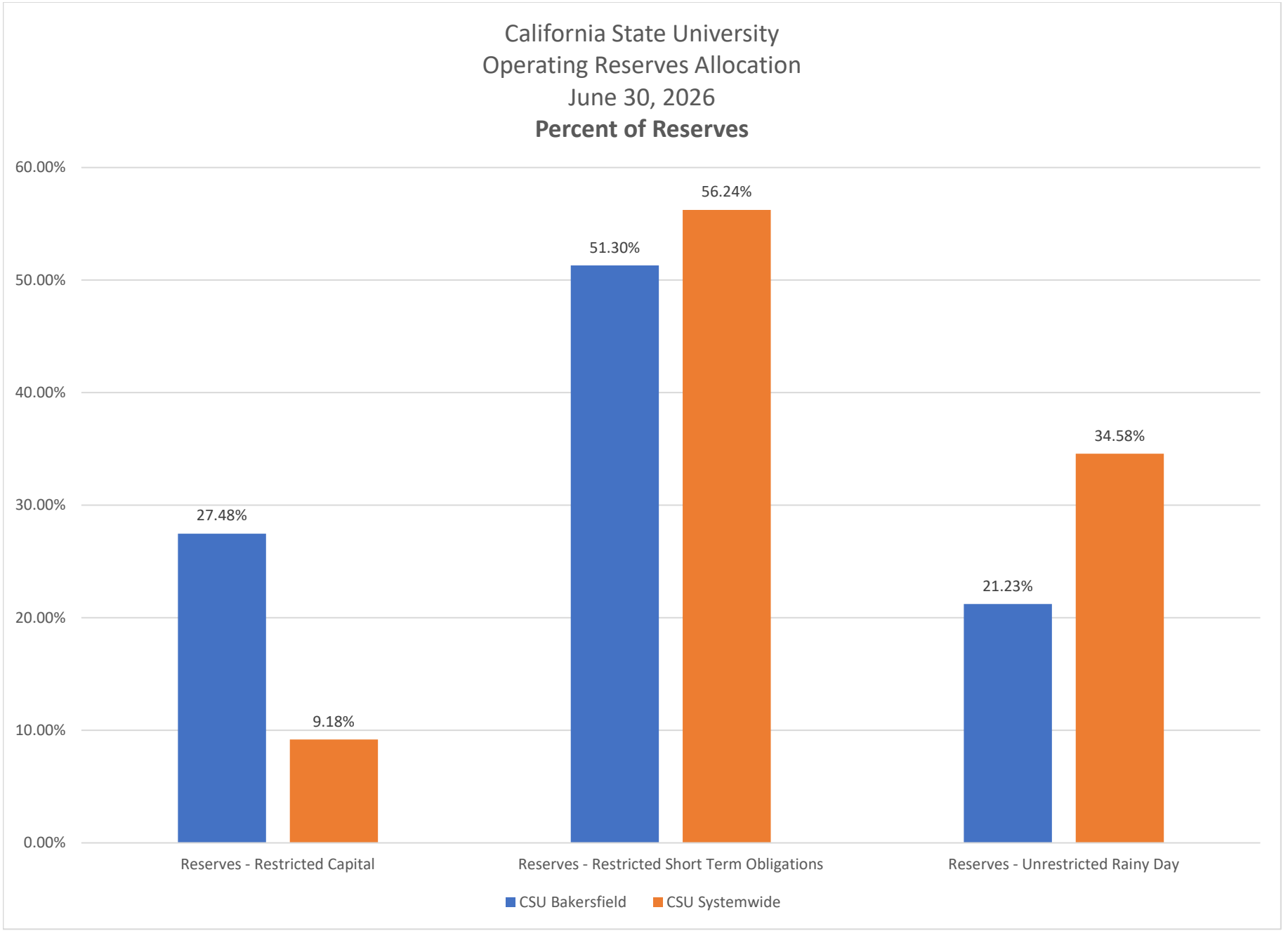
Base Budget Operating Fund Budget and Actuals

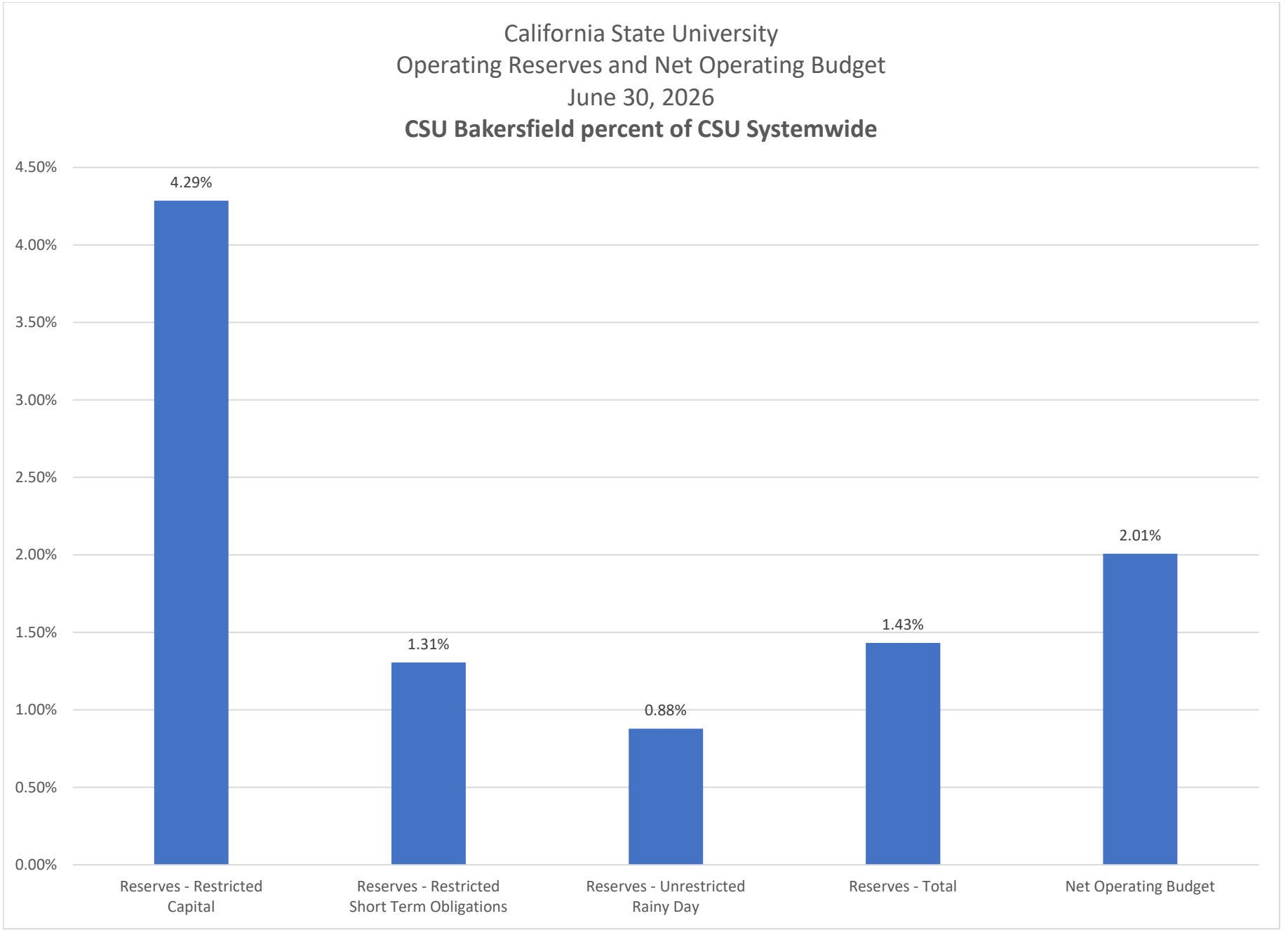
2025-26 Salaries Allocation

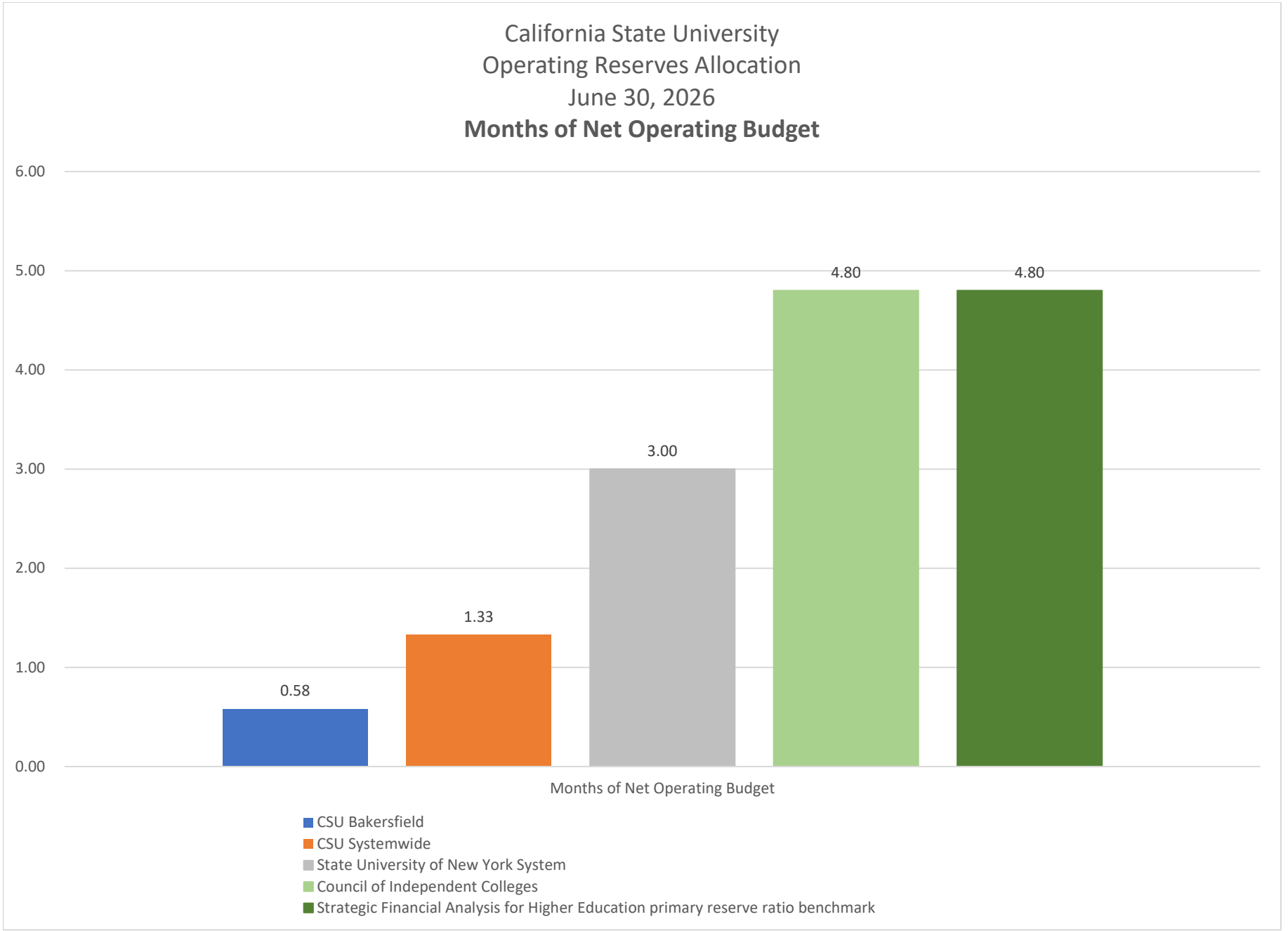



California State University
Operating Reserves and Net Operating Budget
As of June 30, 2026
CSU Bakersfield
180,000,000
160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
0
10,129,579
18,911,165
7,825,360
36,866,103
161,697,437
Reserves - Restricted Capital
Reserves - Restricted Short Term Obligations
Reserves - Unrestricted Rainy Day
Reserves - Total
Net Operating Budget

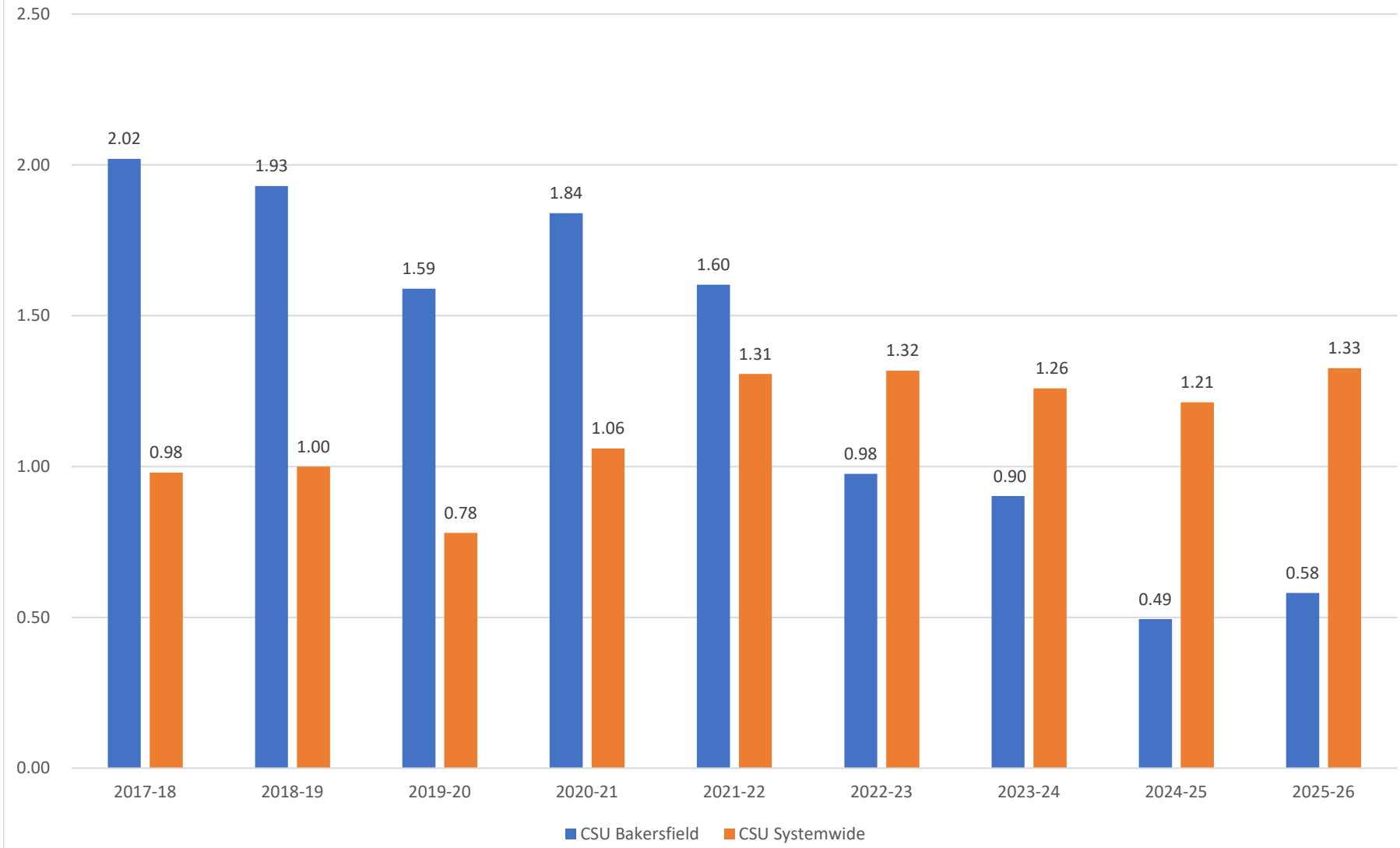

California State University
Operating Reserves and Net Operating Budget
As of June 30, 2026
CSU Systemwide
9,000,000,000
8,000,000,000
7,000,000,000
6,000,000,000
5,000,000,000
4,000,000,000
3,000,000,000
2,000,000,000
1,000,000,000
0
236,364,832
1,447,427,006
889,987,765
2,573,779,602
8,053,619,656
Reserves - Restricted Capital
Reserves - Restricted Short Term Obligations
Reserves - Unrestricted Rainy Day
Reserves - Total
Net Operating Budget

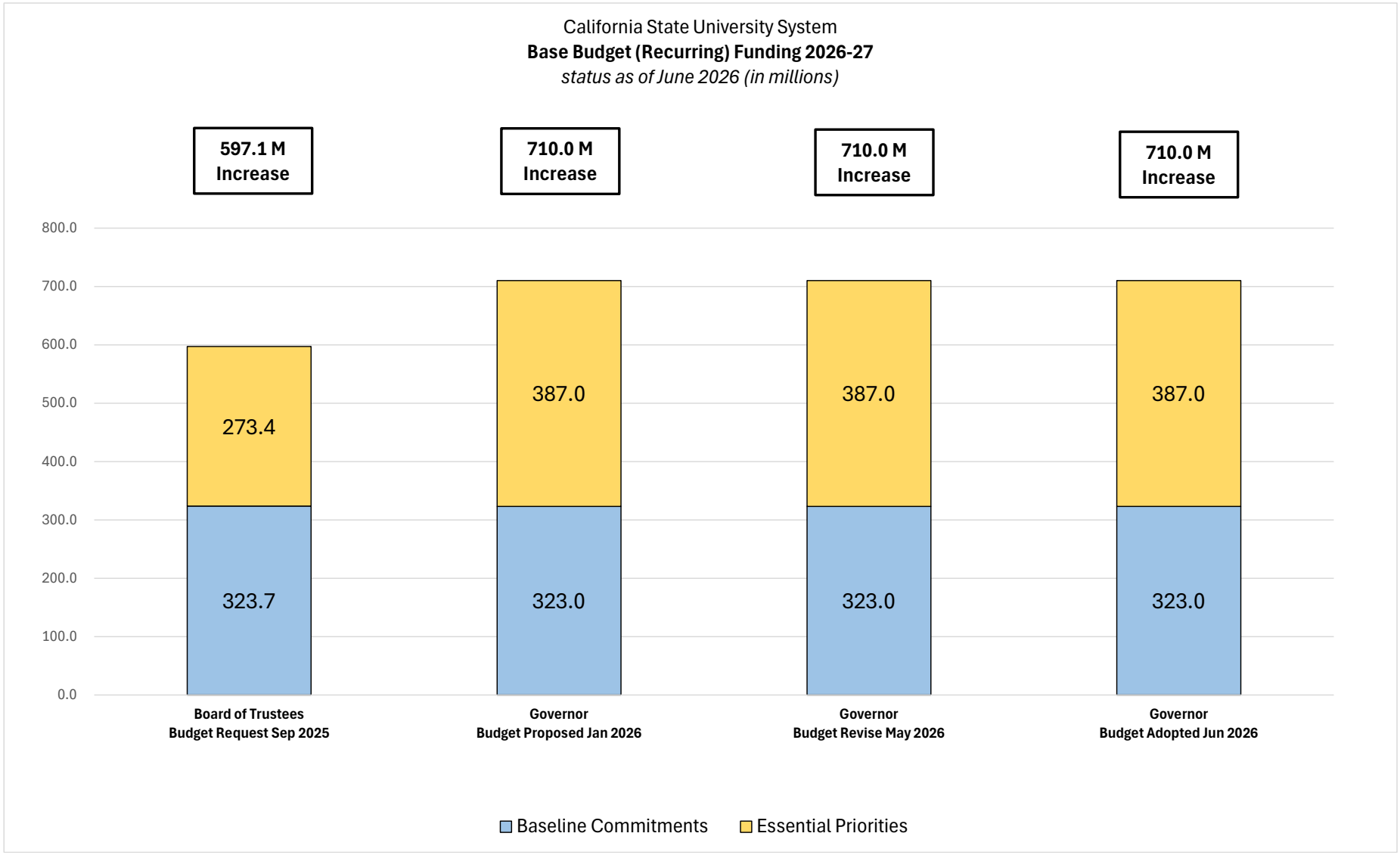

California State University
Operating Reserves Allocation
June 30, 2026
Percent of Reserves
60.00%
50.00%
40.00%
30.00%
20.00%
10.00%
0.00%
27.48%
9.18%
51.30%
56.24%
21.23%
34.58%
Reserves - Restricted Capital
Reserves - Restricted Short Term Obligations
Reserves - Unrestricted Rainy Day
CSU Bakersfield
CSU Systemwide


California State University
Operating Reserves and Net Operating Budget
June 30, 2026
CSU Bakersfield percent of CSU Systemwide
4.50%
4.00%
3.50%
3.00%
2.50%
2.00%
1.50%
1.00%
0.50%
0.00%
4.29%
1.31%
0.88%
1.43%
2.01%
Reserves - Restricted Capital
Reserves - Restricted Short Term Obligations
Reserves - Unrestricted Rainy Day
Reserves - Total
Net Operating Budget


California State University
Operating Reserves Allocation
June 30, 2026
Months of Net Operating Budget
6.00
5.00
4.00
3.00
2.00
1.00
0.00
0.58
1.33
3.00
4.80
4.80
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

CSU Bakersfield and CSU Systemwide
Operating Reserves Allocation
Months of Net Operating Budget
fiscal years 2017-18 thru 2025-26




California State University System
Base Budget (Recurring) Funding 2026-27
status as of June 2026 (in millions)
597.1 M Increase
710.0 M Increase
710.0 M Increase
710.0 M Increase
800.0
700.0
600.0
500.0
400.0
300.0
200.0
100.0
0.0
273.4
387.0
387.0
387.0
323.7
323.0
323.0
323.0
Board of Trustees Budget Request Sep 2025
Governor Budget Proposed Jan 2026
Governor Budget Revise May 2026
Governor Budget Adopted Jun 2026
Baseline Commitments
Essential Priorities



Chapter 4

UNIVERSITY SELF SUPPORTING (ENTERPRISE) BUDGETS 2025-2026

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

CSU Bakersfield
Campus Programming Budget
2025-26

Sources of Funds	
Campus Programming Fee	212,600
Interest Income	-
Other	-
Total Sources of Funds	**212,600**
Uses of Funds	
Salaries and Benefits	173,600
Operating Expenses	12,800
Cost Recovery to the University	26,200
Transfer to Capital Projects	-
Transfer to Reserves	-
Total Uses of Funds	**212,600**
Cost Recovery to University	
Institutional Support (EO 1000)	19,700
Utilities	-
Insurance	6,500
Total Cost Recovery to the University	**26,200**

CSU Bakersfield
Extended Education & Global Outreach Budget
2025-26

Sources of Funds	
Program & Course Fees	5,326,000
Interest Income	182,200
Other	191,800
Total Sources of Funds	**5,700,000**
Uses of Funds	
Salaries and Benefits	4,005,400
Operating Expenses	1,259,000
Cost Recovery to the University	435,600
Transfer to Capital Projects	-
Transfer to Reserves	-
Total Uses of Funds	**5,700,000**
Cost Recovery to University	
Institutional Support (EO 1000)	375,000
Utilities	24,300
Insurance	36,300
Total Cost Recovery to the University	**435,600**

CSU Bakersfield
Health Service Budget
2025-26

	Health Center	Counseling Center
Sources of Funds		
Health Service Fee	3,200,800	942,300
Interest Income	87,200	-
Other	7,300	-
Total Sources of Funds	**3,295,300**	**942,300**
Uses of Funds		
Salaries and Benefits	3,016,000	854,600
Operating Expenses	84,700	67,400
Cost Recovery to the University	194,600	20,300
Transfer to Capital Projects	-	-
Transfer to Reserves	-	-
Total Uses of Funds	**3,295,300**	**942,300**
Cost Recovery to University		
Institutional Support (EO 1000)	161,800	16,900
Utilities	-	-
Insurance	32,800	3,400
Total Cost Recovery to the University	**194,600**	**20,300**

CSU Bakersfield
Lottery Budget
2025-26

Sources of Funds	
Lottery Allocation	1,018,000
Total Sources of Funds	**1,018,000**
Uses of Funds	
Teacher Recruitment	-
Instructional Equipment	1,524,600
Scholarships	958,400
Honors Program	25,000
Hispanic Association of Colleges & Universities	-
Cost Recovery to the University	6,800
Transfer to Capital Projects	-
Transfer to Reserves	-
Total Uses of Funds	**2,514,800**
Cost Recovery to University	
Institutional Support (EO 1000)	5,400
Utilities	-
Insurance	1,400
Total Cost Recovery to the University	**6,800**

CSU Bakersfield
Parking Budget
2025-26

Sources of Funds	**Fees**	**Fines & Forfeitures**
Parking Fee	1,428,900	-
Parking Fines	-	74,800
Bus Passes	-	1,400
Guest Parking	41,600	-
Interest Income	141,500	30,800
Other	98,200	-
Total Sources of Funds	**1,710,200**	**107,000**
Uses of Funds		
Salaries and Benefits	1,296,100	-
Operating Expenses	255,900	107,100
Cost Recovery to the University	158,100	-
Transfer to Capital Projects	-	-
Transfer to Reserves	-	-
Total Uses of Funds	**1,710,100**	**107,100**
Cost Recovery to University		
Institutional Support (EO 1000)	108,600	-
Utilities	27,300	-
Insurance	22,200	-
Total Cost Recovery to the University	**158,100**	**-**



Chapter 5

UNIVERSITY BASE BUDGET (GENERAL) FUNDS 2025-2026

- Base Budget Operating Fund – by Division and College/Area
- Base Budget Operating Fund – by Department and Account Category
- Base Budget Operating Fund – direct institutional support for Athletics

California State University, Bakersfield

2025-2026 Base Budget Operating Fund Budget and Actuals

by Division and College / Area

				Actuals						
Division	**College / Area**	**Original Budget**	**Current Budget**	**Faculty**	**Staff**	**Management**	**Students**	**Benefits**	**Oper Exp**	**Totals**
D10000 - Provost	D10010 - VP Academic Affairs			466,388	708,421	329,604	0	836,278	672,201	3,012,892
D10000 - Provost	D10020 - Faculty Affairs			0	174,140	339,319	0	296,849	34,619	844,927
D10000 - Provost	D10100 - Arts & Humanities			8,932,189	1,133,215	382,428	9,630	5,558,717	116,930	16,133,109
D10000 - Provost	D10200 - Antelope Valley			68,724	439,483	215,292	115,554	453,946	42,982	1,335,980
D10000 - Provost	D10300 - Nat Science Math & Engineer			11,916,325	1,555,994	671,052	178,721	7,734,062	280,329	22,336,482
D10000 - Provost	D10400 - Business & Public Admin			5,909,716	112,350	452,036	43,449	3,050,487	117,801	9,685,839
D10000 - Provost	D10500 - Social Sciences & Education			13,579,536	1,305,076	408,570	335	7,776,533	303,149	23,373,200
D10000 - Provost	D10600 - Academic Programs			44,846	309,040	48,072	11,930	266,946	8,994	689,828
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog			0	583,890	339,060	15,969	532,423	15,427	1,486,769
D10000 - Provost	D10900 - Extend Educ & Global Outreach			0	0	90,830	0	46,365	8,802	145,997
D10000 - Provost	D20020 - Inst Research Plan Assessment			0	561,684	227,461	0	396,171	19,339	1,204,655
D10000 - Provost	D22200 - Library			994,121	1,059,906	215,425	92,597	1,409,572	151,053	3,922,675
D10000 - Provost Total		**57,638,932**	**85,308,079**	**41,911,846**	**7,943,198**	**3,719,149**	**468,183**	**28,358,351**	**1,771,626**	**84,172,353**
D10800 - Athletics Total	D10800 - Athletics			2,381,947	1,029,408	1,508,214	12,678	2,394,324	886,103	8,212,673
D10800 - Athletics Total		**5,474,352**	**7,917,310**	**2,381,947**	**1,029,408**	**1,508,214**	**12,678**	**2,394,324**	**886,103**	**8,212,673**
D20000 - President	D10826 - Faculty Ath Representative			14,928	9,085	0	0	6,260	1,785	32,057
D20000 - President	D20010 - President Admin			0	218,856	883,528	8	518,983	106,778	1,728,153
D20000 - President Total		**1,245,699**	**1,770,941**	**14,928**	**227,941**	**883,528**	**8**	**525,242**	**108,562**	**1,760,210**
D21000 - Business Admin Services	D21010 - VP BAS			0	125,359	307,982	0	124,315	17,204	574,860
D21000 - Business Admin Services	D21100 - Financial Services			0	1,629,734	969,872	78,559	1,512,144	89,912	4,280,220
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services			0	145,785	194,658	0	212,038	2,081	554,562
D21000 - Business Admin Services	D21200 - Public Safety Services			0	1,492,414	429,615	0	1,237,237	216,749	3,376,015
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services			0	3,199,443	598,549	79,803	2,819,500	3,330,477	10,027,772
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction			0	0	63,332	1,977	918	13,056	79,284
D21000 - Business Admin Services	D21700 - Business Services			0	898,111	362,467	70,532	798,509	55,081	2,184,699
D21000 - Business Admin Services	D22000 - Information Tech Services			0	3,913,680	1,042,079	279,308	2,818,526	2,193,937	10,247,530
D21000 - Business Admin Services Total		**21,463,874**	**31,507,817**	**0**	**11,404,526**	**3,968,553**	**510,179**	**9,523,187**	**5,918,497**	**31,324,942**
D21499 - People & Culture	D20050 - Equity Inclusion & Compliance			0	0	381,921	0	240,012	1,198,058	1,819,991
D21499 - People & Culture	D21400 - Human Resource Services			0	1,467,927	953,395	33,669	1,388,760	214,434	4,058,186
D21499 - People & Culture	D21499 - People & Culture			0	22,056	170,111	0	83,666	68,630	344,463
D21499 - People & Culture Total		**4,229,670**	**6,320,290**	**0**	**1,489,983**	**1,505,427**	**33,669**	**1,712,438**	**1,481,122**	**6,222,640**
D23000 - Stdnt Affrs& StrategicEnrllmnt	D23000 - Stdnt Affrs& StrategicEnrllmnt			0	58,925	94,952	6,219	106,453	39,924	306,472
D23000 - Stdnt Affrs& StrategicEnrllmnt	D23010 - VP Student Affairs			0	373,684	743,875	0	517,432	127,049	1,762,041
D23000 - Stdnt Affrs& StrategicEnrllmnt	D23020 - Student Life			27,504	330,441	142,097	42,431	328,971	149,065	1,020,509
D23000 - Stdnt Affrs& StrategicEnrllmnt	D23030 - Student Success			0	57,708	0	0	47,546	23,603	128,857
D23000 - Stdnt Affrs& StrategicEnrllmnt	D23100 - Enrollment Management			6,621	5,050,802	742,045	258,385	3,932,664	415,393	10,405,911
D23000 - Stdnt Affrs& StrategicEnrllmnt	D23240 - ASI - Associated Students			0	158,259	60,774	91,034	152,348	403,316	865,731
D23000 - Stdnt Affrs& StrategicEnrllmnt	D23300 - Student Services			0	692,098	156,461	0	526,919	56,738	1,432,216
D23000 - Stdnt Affrs& StrategicEnrllmnt	D24500 - Student Centered Enterprises			0	0	0	0	0	0	0
D23000 - Stdnt Affrs& StrategicEnrllmnt Total		**10,550,030**	**15,611,157**	**34,125**	**6,721,916**	**1,940,204**	**398,069**	**5,612,334**	**1,215,089**	**15,921,736**
D24000 - University Advancement	D24100 - VP University Advancement			0	779,311	1,269,572	27,399	1,221,921	0	3,298,202
D24000 - University Advancement Total		**2,150,010**	**3,371,931**	**0**	**779,311**	**1,269,572**	**27,399**	**1,221,921**	**0**	**3,298,202**
D90000 - Campus Wide & Unallocated	D93010 - Institutional Costs			0	0	0	0	(43,253)	9,720,302	9,677,050
D90000 - Campus Wide & Unallocated Total		**58,542,170**	**11,366,985**	**0**	**0**	**0**	**0**	**(43,253)**	**9,720,302**	**9,677,050**
D25000 - Scholarships & Grants	D23170 - Scholarships & Grants			0	0	0	0	0	402,700	402,700
D25000 - Scholarships & Grants	D23170 - State University Grant			0	0	0	0	0	21,392,000	21,392,000
D25000 - Scholarships & Grants Total		**21,794,700**	**21,794,700**	**0**	**0**	**0**	**0**	**0**	**21,794,700**	**21,794,700**
Grand Total		**183,089,437**	**184,969,209**	**44,342,845**	**29,596,282**	**14,794,648**	**1,450,186**	**49,304,544**	**42,896,000**	**182,384,505**

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	601 - Regular Salaries and Wages	2,116,146	816,146	372,478
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	606 - Travel	114,200	113,633	85,002
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	613 - Contractual Services Group	79,800	56,544	92,587
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	616 - Information Technology Costs	238,035	200,135	179,463
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	617 - Services from Other Funds/Agencies Group	3,200	3,200	3,848
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	660 - Misc. Operating Expenses	279,200	248,854	206,336
		D10005 - Acad Affair Instruction Total		2,830,581	1,438,512	939,713
D10000 - Provost	D10010 - VP Academic Affairs	D10020 - Academic Senate	601 - Regular Salaries and Wages	68,832	68,832	68,661
D10000 - Provost	D10010 - VP Academic Affairs	D10020 - Academic Senate	604 - Communications	200	200	162
D10000 - Provost	D10010 - VP Academic Affairs	D10020 - Academic Senate	606 - Travel	0	0	6,487
D10000 - Provost	D10010 - VP Academic Affairs	D10020 - Academic Senate	616 - Information Technology Costs	900	900	675
D10000 - Provost	D10010 - VP Academic Affairs	D10020 - Academic Senate	660 - Misc. Operating Expenses	7,200	7,200	13,498
		D10020 - Academic Senate Total		77,132	77,132	89,483
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	601 - Regular Salaries and Wages	233,508	233,508	306,550
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	604 - Communications	50	0	0
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	606 - Travel	7,000	0	8,128
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	608 - Library Acquisitions	0	0	150
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	616 - Information Technology Costs	600	475	2,294
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	660 - Misc. Operating Expenses	17,350	11	4,991
		D10040 - Faculty Teach & Learn Center Total		258,508	233,994	322,114
D10000 - Provost	D10010 - VP Academic Affairs	D10041 - FTLC Special Projects	601 - Regular Salaries and Wages	0	0	0
		D10041 - FTLC Special Projects Total		0	0	0
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	601 - Regular Salaries and Wages	65,160	65,160	32,499
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	604 - Communications	0	0	432
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	606 - Travel	0	0	0
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	616 - Information Technology Costs	0	0	274
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	660 - Misc. Operating Expenses	17,200	17,200	32,166
		D10050 - Kegley Institute Total		82,360	82,360	65,371
D10000 - Provost	D10010 - VP Academic Affairs	D10060 - GrimmCtr forAgricultrlBusiness	601 - Regular Salaries and Wages	0	0	32,499
D10000 - Provost	D10010 - VP Academic Affairs	D10060 - GrimmCtr forAgricultrlBusiness	604 - Communications	0	0	0
D10000 - Provost	D10010 - VP Academic Affairs	D10060 - GrimmCtr forAgricultrlBusiness	660 - Misc. Operating Expenses	0	0	0
		D10060 - GrimmCtr forAgricultrlBusiness Total		0	0	32,499
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	601 - Regular Salaries and Wages	670,212	670,212	691,725
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	604 - Communications	1,200	1,200	0
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	606 - Travel	15,000	15,000	10,312
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	616 - Information Technology Costs	3,000	9,134	11,156
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	660 - Misc. Operating Expenses	20,500	20,500	14,241
		D10091 - Provost Total		709,912	716,046	727,434
	D10010 - VP Academic Affairs Total			**3,958,493**	**2,548,044**	**2,176,613**
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	601 - Regular Salaries and Wages	498,504	498,504	513,459
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	604 - Communications	175	175	0
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	606 - Travel	2,000	2,000	0
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	616 - Information Technology Costs	4,200	27,473	26,744
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	660 - Misc. Operating Expenses	10,468	17,968	7,874
		D10010 - Faculty Affairs Total		515,347	546,120	548,078
	D10020 - Faculty Affairs Total			**515,347**	**546,120**	**548,078**
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	601 - Regular Salaries and Wages	613,525	613,525	602,724
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	604 - Communications	475	475	36
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	606 - Travel	16,466	16,466	7,072
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	616 - Information Technology Costs	12,000	12,019	4,644
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	660 - Misc. Operating Expenses	30,050	30,050	40,502
		D10110 - Arts & Humanities Admin Total		672,516	672,535	654,977
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	601 - Regular Salaries and Wages	1,427,247	1,434,978	1,203,505
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	616 - Information Technology Costs	2,700	0	0
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	660 - Misc. Operating Expenses	6,550	4,550	3,462
		D10120 - Art Total		1,436,497	1,439,528	1,206,967
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	601 - Regular Salaries and Wages	1,012,702	1,021,996	970,933
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	604 - Communications	220	220	271
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	606 - Travel	200	200	0
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	616 - Information Technology Costs	200	200	0
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	660 - Misc. Operating Expenses	4,680	4,680	7,422
		D10130 - Music Total		1,018,002	1,027,296	978,625
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	601 - Regular Salaries and Wages	774,596	780,756	808,685
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	604 - Communications	220	220	252
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	606 - Travel	200	200	0
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	660 - Misc. Operating Expenses	3,880	4,034	3,259
		D10135 - Theatre Total		778,896	785,210	812,196
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	601 - Regular Salaries and Wages	2,064,277	2,097,794	2,216,331
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	606 - Travel	5,400	5,400	6,204
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	616 - Information Technology Costs	2,900	2,900	1,105
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	619 - Equipment Group	100	100	0
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	660 - Misc. Operating Expenses	13,650	13,650	13,409
		D10150 - English Total		2,086,327	2,119,844	2,237,049
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	601 - Regular Salaries and Wages	737,333	737,333	777,007
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	606 - Travel	150	150	297
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	617 - Services from Other Funds/Agencies Group	135	135	135
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	660 - Misc. Operating Expenses	3,167	3,167	3,001
		D10160 - Modern Languages & Lit Total		740,785	740,785	780,440
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	601 - Regular Salaries and Wages	1,132,224	1,195,604	1,138,977
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	616 - Information Technology Costs	4,000	0	548

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	619 - Equipment Group	1,600	0	107
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	660 - Misc. Operating Expenses	7,225	7,225	2,468
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	690 - Expenditure Adjustments	0	0	(300)
		D10170 - Communications Total		1,145,049	1,202,829	1,141,800
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	601 - Regular Salaries and Wages	1,190,522	1,236,103	1,219,645
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	606 - Travel	0	0	762
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	660 - Misc. Operating Expenses	9,990	9,990	7,809
		D10190 - History Total		1,200,512	1,246,093	1,228,216
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	601 - Regular Salaries and Wages	974,853	1,003,702	914,331
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	606 - Travel	1,500	1,500	505
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	660 - Misc. Operating Expenses	8,130	8,463	8,620
		D10210 - Philosophy Total		984,483	1,013,665	923,456
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	601 - Regular Salaries and Wages	583,629	614,425	605,324
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	606 - Travel	1,000	1,000	1,295
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	619 - Equipment Group	200	200	0
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	660 - Misc. Operating Expenses	4,560	4,560	4,046
		D10215 - Religious Studies Total		589,389	620,185	610,666
	D10100 - Arts & Humanities Total			**10,652,456**	**10,867,971**	**10,574,392**
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	601 - Regular Salaries and Wages	764,356	764,356	839,052
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	604 - Communications	5,300	5,300	5,467
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	606 - Travel	5,500	5,500	3,871
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	616 - Information Technology Costs	4,000	4,629	9,506
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	660 - Misc. Operating Expenses	24,600	25,370	24,137
		D10910 - Antelope Valley Total		803,756	805,156	882,034
	D10200 - Antelope Valley Total			**803,756**	**805,156**	**882,034**
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	601 - Regular Salaries and Wages	679,392	679,392	701,013
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	604 - Communications	0	0	54
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	606 - Travel	2,400	3,000	3,602
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	613 - Contractual Services Group	200	0	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	616 - Information Technology Costs	2,000	0	179
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	617 - Services from Other Funds/Agencies Group	500	0	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	660 - Misc. Operating Expenses	17,732	19,832	15,392
		D10301 - NSME Admin Total		702,224	702,224	720,239
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10302 - NSME Instruction Tech Support	601 - Regular Salaries and Wages	238,127	238,127	233,534
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10302 - NSME Instruction Tech Support	660 - Misc. Operating Expenses	1,500	1,500	1,294
		D10302 - NSME Instruction Tech Support Total		239,627	239,627	234,828
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	601 - Regular Salaries and Wages	136,093	119,555	3,197
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	606 - Travel	10,000	14,000	16,035
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	608 - Library Acquisitions	1,000	0	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	613 - Contractual Services Group	6,400	0	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	616 - Information Technology Costs	14,000	7,140	14,916
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	617 - Services from Other Funds/Agencies Group	2,300	0	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	619 - Equipment Group	14,200	0	6,940
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	660 - Misc. Operating Expenses	87,100	83,243	56,640
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctnl & Rsrch Support	680 - Operating Transfers Out	0	0	0
		D10305 - NSME:Instrctnl & Rsrch Support Total		271,093	223,938	97,727
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	601 - Regular Salaries and Wages	2,382,105	2,518,091	2,599,961
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	604 - Communications	216	216	216
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	605 - Utilities Group	300	300	331
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	606 - Travel	0	0	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	613 - Contractual Services Group	6,500	0	604
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	616 - Information Technology Costs	0	0	1,977
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	660 - Misc. Operating Expenses	36,860	44,783	40,815
		D10310 - Biology Total		2,425,981	2,563,390	2,643,904
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	601 - Regular Salaries and Wages	1,339,307	1,318,319	1,403,360
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	605 - Utilities Group	200	200	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	606 - Travel	2,000	2,000	1,012
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	616 - Information Technology Costs	200	200	730
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	660 - Misc. Operating Expenses	23,923	4,772	15,513
		D10320 - Chemistry & Biochemistry Total		1,365,630	1,325,491	1,420,615
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	601 - Regular Salaries and Wages	2,165,014	2,294,788	2,226,942
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	604 - Communications	200	0	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	606 - Travel	200	0	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	613 - Contractual Services Group	6,300	7,000	6,991
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	616 - Information Technology Costs	3,300	2,519	1,386
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	619 - Equipment Group	800	600	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	660 - Misc. Operating Expenses	21,200	21,406	21,925
		D10330 - Comp & Elect Eng/Comp Sci Total		2,197,014	2,326,313	2,257,244
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	601 - Regular Salaries and Wages	120,984	120,984	114,960
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	606 - Travel	300	300	205
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	616 - Information Technology Costs	400	400	152
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	660 - Misc. Operating Expenses	1,800	1,800	1,983
		D10340 - NSME Outreach & Grants Support Total		123,484	123,484	117,299
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	601 - Regular Salaries and Wages	2,673,579	2,644,746	2,181,038
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	604 - Communications	0	300	216
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	606 - Travel	3,700	5,500	1,408
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	616 - Information Technology Costs	2,000	3,000	2,380
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	660 - Misc. Operating Expenses	13,300	11,985	11,943
		D10360 - Mathematics Total		2,692,579	2,665,531	2,196,985
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	601 - Regular Salaries and Wages	0	0	(5,083)

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	660 - Misc. Operating Expenses	0	0	0
		D10365 - NSME Advising Total		0	0	(5,083)
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	601 - Regular Salaries and Wages	2,134,513	2,154,650	1,938,148
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	606 - Travel	4,351	4,351	5,062
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	613 - Contractual Services Group	1,500	1,500	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	660 - Misc. Operating Expenses	15,200	15,200	17,279
		D10370 - Nursing Total		2,155,564	2,175,701	1,960,489
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10375 - Public Health	601 - Regular Salaries and Wages	271,692	271,692	322,189
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10375 - Public Health	606 - Travel	0	0	1,277
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10375 - Public Health	616 - Information Technology Costs	1,500	0	3,305
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10375 - Public Health	660 - Misc. Operating Expenses	8,400	8,553	1,610
		D10375 - Public Health Total		281,592	280,245	328,381
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	601 - Regular Salaries and Wages	1,214,632	1,189,365	1,139,167
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	604 - Communications	50	50	18
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	606 - Travel	750	750	1,415
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	616 - Information Technology Costs	0	0	185
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	660 - Misc. Operating Expenses	15,200	11,278	9,449
		D10380 - Geological Sciences Total		1,230,632	1,201,443	1,150,235
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	601 - Regular Salaries and Wages	1,376,566	1,431,519	1,333,586
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	604 - Communications	0	0	216
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	606 - Travel	1,600	1,600	642
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	616 - Information Technology Costs	3,000	3,055	1,055
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	660 - Misc. Operating Expenses	12,600	12,821	10,378
		D10390 - Physics and Engineering Total		1,393,766	1,448,995	1,345,877
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	601 - Regular Salaries and Wages	135,260	135,260	130,081
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	606 - Travel	2,000	2,000	247
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	616 - Information Technology Costs	0	0	511
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	660 - Misc. Operating Expenses	3,000	3,000	2,842
		D10393 - CA Energy Research Center Total		140,260	140,260	133,682
	D10300 - Nat Science Math & Engineer Total			**15,219,446**	**15,416,640**	**14,602,420**
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	601 - Regular Salaries and Wages	636,624	636,624	698,443
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	604 - Communications	216	216	198
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	606 - Travel	0	0	2,370
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	616 - Information Technology Costs	10,600	11,315	5,706
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	660 - Misc. Operating Expenses	55,205	51,630	21,544
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	690 - Expenditure Adjustments	0	0	0
		D10401 - BPA-Admin Total		702,645	699,785	728,261
D10000 - Provost	D10400 - Business & Public Admin	D10405 - BPA Instruction	601 - Regular Salaries and Wages	1,706	0	0
D10000 - Provost	D10400 - Business & Public Admin	D10405 - BPA Instruction	616 - Information Technology Costs	0	0	2,500
D10000 - Provost	D10400 - Business & Public Admin	D10405 - BPA Instruction	660 - Misc. Operating Expenses	0	0	177
		D10405 - BPA Instruction Total		1,706	0	2,677
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	601 - Regular Salaries and Wages	1,307,244	1,384,105	1,456,734
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	604 - Communications	216	216	0
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	606 - Travel	0	0	3,125
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	616 - Information Technology Costs	4,000	4,000	0
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	660 - Misc. Operating Expenses	16,200	16,237	16,007
		D10410 - Finance & Accounting Total		1,327,660	1,404,558	1,475,866
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	601 - Regular Salaries and Wages	857,619	871,729	869,208
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	604 - Communications	216	216	0
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	606 - Travel	0	0	611
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	616 - Information Technology Costs	3,400	3,400	1,053
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	660 - Misc. Operating Expenses	10,700	10,705	5,695
		D10420 - Applied Economics Total		871,935	886,050	876,567
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	601 - Regular Salaries and Wages	2,711,664	2,826,116	2,796,705
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	604 - Communications	216	216	0
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	616 - Information Technology Costs	3,200	4,305	1,098
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	617 - Services from Other Funds/Agencies Group	1,800	1,800	0
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	660 - Misc. Operating Expenses	26,150	26,481	20,450
		D10430 - Management & Marketing Total		2,743,030	2,858,918	2,818,253
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	601 - Regular Salaries and Wages	611,689	625,123	696,462
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	604 - Communications	216	216	0
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	616 - Information Technology Costs	3,200	3,200	0
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	660 - Misc. Operating Expenses	10,600	10,632	3,583
		D10450 - Public Administration Total		625,705	639,171	700,044
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	604 - Communications	0	0	36
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	660 - Misc. Operating Expenses	0	25	144
		D10451 - BPA Advising Total		0	25	180
D10000 - Provost	D10400 - Business & Public Admin	D10452 - BPA Outreach	604 - Communications	216	216	0
D10000 - Provost	D10400 - Business & Public Admin	D10452 - BPA Outreach	616 - Information Technology Costs	130	130	0
D10000 - Provost	D10400 - Business & Public Admin	D10452 - BPA Outreach	660 - Misc. Operating Expenses	43,000	43,000	33,504
		D10452 - BPA Outreach Total		43,346	43,346	33,504
	D10400 - Business & Public Admin Total			**6,316,027**	**6,531,854**	**6,635,352**
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	601 - Regular Salaries and Wages	1,354,551	1,408,923	1,254,609
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	604 - Communications	400	400	0
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	616 - Information Technology Costs	400	400	90
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	660 - Misc. Operating Expenses	4,200	4,200	4,714
		D10140 - Criminal Justice Total		1,359,551	1,413,923	1,259,413
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	601 - Regular Salaries and Wages	86,028	86,028	179,363
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	604 - Communications	700	700	115
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	606 - Travel	100	100	0

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	660 - Misc. Operating Expenses	2,200	2,200	109
		D10200 - Liberal Studies Total		89,028	89,028	179,587
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	601 - Regular Salaries and Wages	693,854	712,756	808,098
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	604 - Communications	700	700	0
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	606 - Travel	0	0	231
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	616 - Information Technology Costs	100	100	4,719
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	660 - Misc. Operating Expenses	3,200	3,200	939
		D10220 - Political Science Total		697,854	716,756	813,987
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	601 - Regular Salaries and Wages	2,402,275	2,513,999	2,300,114
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	604 - Communications	700	700	0
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	606 - Travel	600	600	6,690
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	616 - Information Technology Costs	3,300	3,300	500
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	660 - Misc. Operating Expenses	9,400	9,400	12,340
		D10230 - Psychology Total		2,416,275	2,527,999	2,319,644
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	601 - Regular Salaries and Wages	984,343	1,001,461	801,131
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	604 - Communications	400	400	276
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	616 - Information Technology Costs	600	838	1,337
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	660 - Misc. Operating Expenses	7,000	7,000	2,043
		D10240 - Social Work Total		992,343	1,009,699	804,787
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	601 - Regular Salaries and Wages	1,405,967	1,443,836	1,473,734
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	604 - Communications	600	600	0
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	606 - Travel	2,500	2,500	1,942
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	616 - Information Technology Costs	100	100	536
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	660 - Misc. Operating Expenses	6,800	6,800	7,949
		D10250 - Sociology Total		1,415,967	1,453,836	1,484,161
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	601 - Regular Salaries and Wages	121,356	121,356	299,422
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	606 - Travel	300	300	0
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	660 - Misc. Operating Expenses	600	600	632
		D10255 - Anthropology Total		122,256	122,256	300,055
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	601 - Regular Salaries and Wages	680,876	680,876	627,513
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	604 - Communications	1,200	1,200	198
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	606 - Travel	7,300	7,300	0
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	616 - Information Technology Costs	0	0	6,152
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	660 - Misc. Operating Expenses	17,250	17,250	9,344
		D10501 - SSE Admin Total		706,626	706,626	643,207
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	601 - Regular Salaries and Wages	374,427	374,427	404,993
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	606 - Travel	54,200	53,400	43,222
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	608 - Library Acquisitions	0	0	99
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	613 - Contractual Services Group	0	0	184
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	616 - Information Technology Costs	28,200	28,790	12,907
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	619 - Equipment Group	13,500	13,500	30,467
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	660 - Misc. Operating Expenses	83,872	82,843	70,461
		D10505 - SSE Instruction Total		554,199	552,959	562,333
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	601 - Regular Salaries and Wages	865,659	865,659	772,187
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	604 - Communications	200	200	0
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	606 - Travel	3,000	3,000	2,297
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	616 - Information Technology Costs	2,200	2,380	1,095
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	660 - Misc. Operating Expenses	4,600	4,600	2,903
		D10510 - Advanced Education Total		875,659	875,839	778,483
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	601 - Regular Salaries and Wages	2,211,443	2,307,100	3,154,862
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	604 - Communications	800	800	378
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	606 - Travel	20,000	20,000	36,543
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	616 - Information Technology Costs	500	500	32
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	660 - Misc. Operating Expenses	13,700	13,722	4,983
		D10520 - Teacher Education Total		2,246,443	2,342,122	3,196,798
D10000 - Provost	D10500 - Social Sciences & Education	D10521 - Master Teacher	660 - Misc. Operating Expenses	14,000	14,000	20,300
		D10521 - Master Teacher Total		14,000	14,000	20,300
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	601 - Regular Salaries and Wages	791,968	791,968	724,174
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	604 - Communications	200	200	0
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	606 - Travel	2,400	2,400	1,832
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	616 - Information Technology Costs	100	100	0
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	660 - Misc. Operating Expenses	4,800	4,800	2,589
		D10525 - Child, Adolesc, Family Study Total		799,468	799,468	728,595
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	601 - Regular Salaries and Wages	1,203,082	1,223,984	1,174,034
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	604 - Communications	100	100	216
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	606 - Travel	1,200	1,200	300
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	616 - Information Technology Costs	200	200	0
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	660 - Misc. Operating Expenses	10,500	10,500	6,466
		D10530 - Kinesiology Total		1,215,082	1,235,984	1,181,016
D10000 - Provost	D10500 - Social Sciences & Education	D10540 - Special Education	601 - Regular Salaries and Wages	941,853	955,096	719,205
D10000 - Provost	D10500 - Social Sciences & Education	D10540 - Special Education	604 - Communications	300	300	0
		D10540 - Special Education Total		942,153	955,396	719,205
D10000 - Provost	D10500 - Social Sciences & Education	D10550 - Credentials/Grad.Studies	660 - Misc. Operating Expenses	0	0	70
		D10550 - Credentials/Grad.Studies Total		0	0	70
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	660 - Misc. Operating Expenses	0	0	56
		D10555 - SSE Advising Total		0	0	56
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	601 - Regular Salaries and Wages	494,351	531,779	600,078
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	604 - Communications	20	20	0
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	606 - Travel	500	500	0
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	660 - Misc. Operating Expenses	4,480	4,561	4,892

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
		D10622 - Ethnic Studies Total		499,351	536,860	604,970
	D10500 - Social Sciences & Education Total			**14,946,255**	**15,352,752**	**15,596,666**
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	601 - Regular Salaries and Wages	71,255	71,255	34,097
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	660 - Misc. Operating Expenses	1,000	1,199	917
		D10161 - Interdisciplinary Total		72,255	72,454	35,014
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	616 - Information Technology Costs	0	0	356
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	660 - Misc. Operating Expenses	0	0	0
		D10610 - Academics Program Advising Total		0	0	356
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	601 - Regular Salaries and Wages	220,092	220,092	306,614
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	604 - Communications	500	500	144
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	606 - Travel	5,500	5,500	1,719
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	616 - Information Technology Costs	2,500	2,500	0
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	660 - Misc. Operating Expenses	8,650	8,650	4,037
		D10630 - Academic Programs Admin Total		237,242	237,242	312,514
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	601 - Regular Salaries and Wages	72,429	72,429	73,178
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	604 - Communications	400	400	216
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	606 - Travel	3,050	3,050	319
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	660 - Misc. Operating Expenses	6,450	6,450	1,286
		D10640 - Graduate Student Advising Total		82,329	82,329	74,999
	D10600 - Academic Programs Total			**391,826**	**392,025**	**422,882**
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	601 - Regular Salaries and Wages	951,002	951,002	938,918
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	604 - Communications	2,500	2,500	2,292
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	606 - Travel	900	900	1,704
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	613 - Contractual Services Group	1,300	1,300	0
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	616 - Information Technology Costs	500	500	4,415
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	660 - Misc. Operating Expenses	9,400	9,565	4,927
		D10710 - GRASP Admin Total		965,602	965,767	952,256
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10720 - Research & Creative Activity	606 - Travel	34,000	3,400	494
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10720 - Research & Creative Activity	613 - Contractual Services Group	3,000	0	0
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10720 - Research & Creative Activity	660 - Misc. Operating Expenses	33,000	241	1,418
		D10720 - Research & Creative Activity Total		70,000	3,641	1,912
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10730 - GRASP	606 - Travel	0	0	169
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10730 - GRASP	660 - Misc. Operating Expenses	0	0	8
		D10730 - GRASP Total		0	0	177
	D10700 - Graduate Res & Sponsor Prog Total			**1,035,602**	**969,408**	**954,346**
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - EE-Global Outreach	601 - Regular Salaries and Wages	0	0	90,830
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - EE-Global Outreach	606 - Travel	0	0	3,436
		D10931 - EE-Global Outreach Total		0	0	94,266
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10934 - EE-PACE	606 - Travel	0	0	1,595
		D10934 - EE-PACE Total		0	0	1,595
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10942 - EE-Degree Programs	606 - Travel	0	0	2,491
		D10942 - EE-Degree Programs Total		0	0	2,491
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10950 - EE-Extended Education	606 - Travel	0	0	1,280
		D10950 - EE-Extended Education Total		0	0	1,280
	D10900 - Extend Educ & Global Outreach Total			**0**	**0**	**99,632**
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	601 - Regular Salaries and Wages	767,052	767,052	789,145
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	604 - Communications	220	220	144
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	606 - Travel	3,000	3,567	4,636
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	616 - Information Technology Costs	15,250	17,387	10,037
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	660 - Misc. Operating Expenses	2,040	3,541	4,522
		D20020 - Inst Research Plan Assessment Total		787,562	791,767	808,483
	D20020 - Inst Research Plan Assessment Total			**787,562**	**791,767**	**808,483**
D10000 - Provost	D22200 - Library	D22200 - Library Admin	601 - Regular Salaries and Wages	2,455,483	2,455,483	2,269,453
D10000 - Provost	D22200 - Library	D22200 - Library Admin	604 - Communications	2,000	2,000	792
D10000 - Provost	D22200 - Library	D22200 - Library Admin	606 - Travel	10,700	10,700	10,912
D10000 - Provost	D22200 - Library	D22200 - Library Admin	613 - Contractual Services Group	200	200	0
D10000 - Provost	D22200 - Library	D22200 - Library Admin	616 - Information Technology Costs	5,100	5,100	8,567
D10000 - Provost	D22200 - Library	D22200 - Library Admin	619 - Equipment Group	3,600	3,600	0
D10000 - Provost	D22200 - Library	D22200 - Library Admin	660 - Misc. Operating Expenses	13,900	37,314	32,202
		D22200 - Library Admin Total		2,490,983	2,514,397	2,321,927
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	601 - Regular Salaries and Wages	0	0	52,957
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	616 - Information Technology Costs	2,300	2,309	0
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	619 - Equipment Group	800	800	0
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	660 - Misc. Operating Expenses	9,100	9,105	3,447
		D22210 - Library Circulation Total		12,200	12,214	56,403
D10000 - Provost	D22200 - Library	D22220 - Library General	606 - Travel	100	100	0
D10000 - Provost	D22200 - Library	D22220 - Library General	608 - Library Acquisitions	68,041	0	821
D10000 - Provost	D22200 - Library	D22220 - Library General	613 - Contractual Services Group	12,000	510	0
D10000 - Provost	D22200 - Library	D22220 - Library General	616 - Information Technology Costs	59,300	47,844	40,180
D10000 - Provost	D22200 - Library	D22220 - Library General	619 - Equipment Group	1,500	1,500	0
D10000 - Provost	D22200 - Library	D22220 - Library General	660 - Misc. Operating Expenses	13,200	18,544	13,591
D10000 - Provost	D22200 - Library	D22220 - Library General	690 - Expenditure Adjustments	0	0	(1,949)
		D22220 - Library General Total		154,141	68,498	52,644
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	619 - Equipment Group	700	700	0
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	660 - Misc. Operating Expenses	300	300	196
		D22230 - Library Tech Services Total		1,000	1,000	196
D10000 - Provost	D22200 - Library	D22240 - Library Books	608 - Library Acquisitions	336,838	4,040	15,289
D10000 - Provost	D22200 - Library	D22240 - Library Books	616 - Information Technology Costs	1,800	1,800	0
D10000 - Provost	D22200 - Library	D22240 - Library Books	617 - Services from Other Funds/Agencies Group	5,900	5,900	5,894
D10000 - Provost	D22200 - Library	D22240 - Library Books	619 - Equipment Group	3,800	3,800	0

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D10000 - Provost	D22200 - Library	D22240 - Library Books	660 - Misc. Operating Expenses	1,200	1,200	0
		D22240 - Library Books Total		349,538	16,740	21,182
D10000 - Provost	D22200 - Library	D22250 - Library Research	660 - Misc. Operating Expenses	100	100	0
		D22250 - Library Research Total		100	100	0
D10000 - Provost	D22200 - Library	D22260 - Library Arch &Special Collctns	601 - Regular Salaries and Wages	0	0	24,919
D10000 - Provost	D22200 - Library	D22260 - Library Arch &Special Collctns	606 - Travel	100	100	53
D10000 - Provost	D22200 - Library	D22260 - Library Arch &Special Collctns	613 - Contractual Services Group	1,100	0	835
D10000 - Provost	D22200 - Library	D22260 - Library Arch &Special Collctns	616 - Information Technology Costs	0	0	13,179
D10000 - Provost	D22200 - Library	D22260 - Library Arch &Special Collctns	660 - Misc. Operating Expenses	600	600	1,573
		D22260 - Library Arch &Special Collctns Total		1,800	700	40,560
D10000 - Provost	D22200 - Library	D22270 - Library Resource Sharing	601 - Regular Salaries and Wages	0	0	14,721
D10000 - Provost	D22200 - Library	D22270 - Library Resource Sharing	660 - Misc. Operating Expenses	2,400	2,400	5,470
		D22270 - Library Resource Sharing Total		2,400	2,400	20,191
	D22200 - Library Total			**3,012,162**	**2,616,050**	**2,513,103**
D10000 - Provost Total				**57,638,932**	**56,837,785**	**55,814,002**
D10800 - Athletics	D10800 - Athletics	D10801 - Ath-Athletics	601 - Regular Salaries and Wages	1,429,625	1,429,625	1,436,072
D10800 - Athletics	D10800 - Athletics	D10801 - Ath-Athletics	604 - Communications	5,100	5,100	1,936
D10800 - Athletics	D10800 - Athletics	D10801 - Ath-Athletics	606 - Travel	0	0	0
D10800 - Athletics	D10800 - Athletics	D10801 - Ath-Athletics	613 - Contractual Services Group	5,000	5,000	6,581
D10800 - Athletics	D10800 - Athletics	D10801 - Ath-Athletics	616 - Information Technology Costs	2,000	2,000	9,712
D10800 - Athletics	D10800 - Athletics	D10801 - Ath-Athletics	619 - Equipment Group	9,500	9,500	5,500
D10800 - Athletics	D10800 - Athletics	D10801 - Ath-Athletics	660 - Misc. Operating Expenses	190,300	216,745	181,307
		D10801 - Ath-Athletics Total		1,641,525	1,667,970	1,641,109
D10800 - Athletics	D10800 - Athletics	D10802 - Ath-Men's Basketball	601 - Regular Salaries and Wages	613,584	613,584	872,553
D10800 - Athletics	D10800 - Athletics	D10802 - Ath-Men's Basketball	604 - Communications	1,500	1,500	1,755
D10800 - Athletics	D10800 - Athletics	D10802 - Ath-Men's Basketball	606 - Travel	0	0	7,359
D10800 - Athletics	D10800 - Athletics	D10802 - Ath-Men's Basketball	609 - Financial Aid	50,000	50,000	0
D10800 - Athletics	D10800 - Athletics	D10802 - Ath-Men's Basketball	619 - Equipment Group	0	0	6,618
D10800 - Athletics	D10800 - Athletics	D10802 - Ath-Men's Basketball	660 - Misc. Operating Expenses	70,500	68,440	62,908
		D10802 - Ath-Men's Basketball Total		735,584	733,524	951,192
D10800 - Athletics	D10800 - Athletics	D10803 - Ath-Women's Basketball	601 - Regular Salaries and Wages	487,548	487,548	556,549
D10800 - Athletics	D10800 - Athletics	D10803 - Ath-Women's Basketball	604 - Communications	0	0	1,599
D10800 - Athletics	D10800 - Athletics	D10803 - Ath-Women's Basketball	606 - Travel	0	0	35,773
D10800 - Athletics	D10800 - Athletics	D10803 - Ath-Women's Basketball	609 - Financial Aid	50,000	50,000	0
D10800 - Athletics	D10800 - Athletics	D10803 - Ath-Women's Basketball	619 - Equipment Group	0	0	7,744
D10800 - Athletics	D10800 - Athletics	D10803 - Ath-Women's Basketball	660 - Misc. Operating Expenses	59,500	62,321	55,819
		D10803 - Ath-Women's Basketball Total		597,048	599,869	657,484
D10800 - Athletics	D10800 - Athletics	D10804 - Ath-Compliance	604 - Communications	300	300	216
D10800 - Athletics	D10800 - Athletics	D10804 - Ath-Compliance	616 - Information Technology Costs	26,000	26,000	27,500
D10800 - Athletics	D10800 - Athletics	D10804 - Ath-Compliance	660 - Misc. Operating Expenses	1,500	4,750	3,727
		D10804 - Ath-Compliance Total		27,800	31,050	31,443
D10800 - Athletics	D10800 - Athletics	D10805 - Ath-Creative Svc & Broadcast	660 - Misc. Operating Expenses	0	0	753
		D10805 - Ath-Creative Svc & Broadcast Total		0	0	753
D10800 - Athletics	D10800 - Athletics	D10806 - Ath-Men's Soccer	601 - Regular Salaries and Wages	167,141	167,141	167,141
D10800 - Athletics	D10800 - Athletics	D10806 - Ath-Men's Soccer	604 - Communications	500	500	0
D10800 - Athletics	D10800 - Athletics	D10806 - Ath-Men's Soccer	606 - Travel	0	0	3,407
D10800 - Athletics	D10800 - Athletics	D10806 - Ath-Men's Soccer	616 - Information Technology Costs	0	0	2,430
D10800 - Athletics	D10800 - Athletics	D10806 - Ath-Men's Soccer	660 - Misc. Operating Expenses	34,000	33,060	29,911
		D10806 - Ath-Men's Soccer Total		201,641	200,701	202,889
D10800 - Athletics	D10800 - Athletics	D10807 - Ath-Women's Soccer	601 - Regular Salaries and Wages	182,434	182,434	160,627
D10800 - Athletics	D10800 - Athletics	D10807 - Ath-Women's Soccer	604 - Communications	0	0	450
D10800 - Athletics	D10800 - Athletics	D10807 - Ath-Women's Soccer	606 - Travel	0	0	1,884
D10800 - Athletics	D10800 - Athletics	D10807 - Ath-Women's Soccer	616 - Information Technology Costs	0	0	2,990
D10800 - Athletics	D10800 - Athletics	D10807 - Ath-Women's Soccer	619 - Equipment Group	2,700	2,700	0
D10800 - Athletics	D10800 - Athletics	D10807 - Ath-Women's Soccer	660 - Misc. Operating Expenses	31,300	34,609	40,041
		D10807 - Ath-Women's Soccer Total		216,434	219,743	205,992
D10800 - Athletics	D10800 - Athletics	D10808 - Ath-Women's Softball	601 - Regular Salaries and Wages	267,321	267,321	238,813
D10800 - Athletics	D10800 - Athletics	D10808 - Ath-Women's Softball	606 - Travel	0	0	16,810
D10800 - Athletics	D10800 - Athletics	D10808 - Ath-Women's Softball	619 - Equipment Group	3,000	3,000	1,600
D10800 - Athletics	D10800 - Athletics	D10808 - Ath-Women's Softball	660 - Misc. Operating Expenses	36,800	42,166	57,047
		D10808 - Ath-Women's Softball Total		307,121	312,487	314,270
D10800 - Athletics	D10800 - Athletics	D10809 - Ath-Men's Swimming	601 - Regular Salaries and Wages	88,062	88,062	70,987
D10800 - Athletics	D10800 - Athletics	D10809 - Ath-Men's Swimming	606 - Travel	0	0	0
D10800 - Athletics	D10800 - Athletics	D10809 - Ath-Men's Swimming	660 - Misc. Operating Expenses	11,600	11,504	7,233
		D10809 - Ath-Men's Swimming Total		99,662	99,566	78,220
D10800 - Athletics	D10800 - Athletics	D10810 - Ath-Women's Swimming	601 - Regular Salaries and Wages	113,027	113,027	88,923
D10800 - Athletics	D10800 - Athletics	D10810 - Ath-Women's Swimming	606 - Travel	0	0	3,063
D10800 - Athletics	D10800 - Athletics	D10810 - Ath-Women's Swimming	660 - Misc. Operating Expenses	18,300	18,194	12,100
		D10810 - Ath-Women's Swimming Total		131,327	131,221	104,087
D10800 - Athletics	D10800 - Athletics	D10811 - Ath-Strength & Conditioning	601 - Regular Salaries and Wages	0	0	519
		D10811 - Ath-Strength & Conditioning Total		0	0	519
D10800 - Athletics	D10800 - Athletics	D10812 - Ath-Men's Track & Field	601 - Regular Salaries and Wages	47,050	47,050	47,737
D10800 - Athletics	D10800 - Athletics	D10812 - Ath-Men's Track & Field	606 - Travel	0	0	5,676
D10800 - Athletics	D10800 - Athletics	D10812 - Ath-Men's Track & Field	660 - Misc. Operating Expenses	13,000	12,665	13,674
		D10812 - Ath-Men's Track & Field Total		60,050	59,715	67,088
D10800 - Athletics	D10800 - Athletics	D10813 - Ath-Women's Track & Field	601 - Regular Salaries and Wages	124,627	124,627	123,938
D10800 - Athletics	D10800 - Athletics	D10813 - Ath-Women's Track & Field	606 - Travel	0	0	7,133
D10800 - Athletics	D10800 - Athletics	D10813 - Ath-Women's Track & Field	660 - Misc. Operating Expenses	20,500	23,753	9,049
		D10813 - Ath-Women's Track & Field Total		145,127	148,380	140,119
D10800 - Athletics	D10800 - Athletics	D10814 - Ath-Women's Volleyball	601 - Regular Salaries and Wages	249,667	249,667	235,013

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D10800 - Athletics	D10800 - Athletics	D10814 - Ath-Women's Volleyball	606 - Travel	0	0	9,930
D10800 - Athletics	D10800 - Athletics	D10814 - Ath-Women's Volleyball	619 - Equipment Group	0	0	492
D10800 - Athletics	D10800 - Athletics	D10814 - Ath-Women's Volleyball	660 - Misc. Operating Expenses	21,400	22,528	22,822
		D10814 - Ath-Women's Volleyball Total		271,067	272,195	268,258
D10800 - Athletics	D10800 - Athletics	D10816 - Ath-Men's Wrestling	601 - Regular Salaries and Wages	167,140	167,140	167,141
D10800 - Athletics	D10800 - Athletics	D10816 - Ath-Men's Wrestling	660 - Misc. Operating Expenses	0	0	7,620
		D10816 - Ath-Men's Wrestling Total		167,140	167,140	174,761
D10800 - Athletics	D10800 - Athletics	D10817 - Ath-Sports Medicine	604 - Communications	0	0	216
D10800 - Athletics	D10800 - Athletics	D10817 - Ath-Sports Medicine	660 - Misc. Operating Expenses	4,600	4,600	160
		D10817 - Ath-Sports Medicine Total		4,600	4,600	376
D10800 - Athletics	D10800 - Athletics	D10818 - Ath-Marketing	604 - Communications	0	0	164
		D10818 - Ath-Marketing Total		0	0	164
D10800 - Athletics	D10800 - Athletics	D10819 - Ath-Sports Information	604 - Communications	1,800	1,800	1,137
		D10819 - Ath-Sports Information Total		1,800	1,800	1,137
D10800 - Athletics	D10800 - Athletics	D10821 - Ath-Men's Baseball	601 - Regular Salaries and Wages	285,912	285,912	310,914
D10800 - Athletics	D10800 - Athletics	D10821 - Ath-Men's Baseball	604 - Communications	1,500	1,500	1,163
D10800 - Athletics	D10800 - Athletics	D10821 - Ath-Men's Baseball	606 - Travel	0	0	28,525
D10800 - Athletics	D10800 - Athletics	D10821 - Ath-Men's Baseball	619 - Equipment Group	3,000	3,000	0
D10800 - Athletics	D10800 - Athletics	D10821 - Ath-Men's Baseball	660 - Misc. Operating Expenses	78,800	83,478	64,585
		D10821 - Ath-Men's Baseball Total		369,212	373,890	405,187
D10800 - Athletics	D10800 - Athletics	D10822 - Ath-Women's Golf	601 - Regular Salaries and Wages	80,532	80,532	80,532
D10800 - Athletics	D10800 - Athletics	D10822 - Ath-Women's Golf	606 - Travel	0	0	4,690
D10800 - Athletics	D10800 - Athletics	D10822 - Ath-Women's Golf	619 - Equipment Group	0	0	3,969
D10800 - Athletics	D10800 - Athletics	D10822 - Ath-Women's Golf	660 - Misc. Operating Expenses	0	0	19,909
		D10822 - Ath-Women's Golf Total		80,532	80,532	109,101
D10800 - Athletics	D10800 - Athletics	D10824 - Ath-Beach Volleyball	601 - Regular Salaries and Wages	96,506	96,506	91,162
D10800 - Athletics	D10800 - Athletics	D10824 - Ath-Beach Volleyball	606 - Travel	0	0	14,256
D10800 - Athletics	D10800 - Athletics	D10824 - Ath-Beach Volleyball	660 - Misc. Operating Expenses	7,400	9,323	6,666
		D10824 - Ath-Beach Volleyball Total		103,906	105,829	112,084
D10800 - Athletics	D10800 - Athletics	D10827 - Ath-Academic Enhancement	601 - Regular Salaries and Wages	271,176	271,176	283,626
D10800 - Athletics	D10800 - Athletics	D10827 - Ath-Academic Enhancement	604 - Communications	1,000	1,000	812
D10800 - Athletics	D10800 - Athletics	D10827 - Ath-Academic Enhancement	606 - Travel	0	0	0
D10800 - Athletics	D10800 - Athletics	D10827 - Ath-Academic Enhancement	609 - Financial Aid	5,000	5,000	0
D10800 - Athletics	D10800 - Athletics	D10827 - Ath-Academic Enhancement	616 - Information Technology Costs	1,000	1,000	0
D10800 - Athletics	D10800 - Athletics	D10827 - Ath-Academic Enhancement	619 - Equipment Group	1,700	1,700	0
D10800 - Athletics	D10800 - Athletics	D10827 - Ath-Academic Enhancement	660 - Misc. Operating Expenses	31,900	31,900	20,682
		D10827 - Ath-Academic Enhancement Total		311,776	311,776	305,120
D10800 - Athletics	D10800 - Athletics	D10828 - Ath-External Operations	660 - Misc. Operating Expenses	1,000	1,000	0
		D10828 - Ath-External Operations Total		1,000	1,000	0
D10800 - Athletics	D10800 - Athletics	D10899 - Ath-Athletics Admin 19-20	616 - Information Technology Costs	0	0	3,200
		D10899 - Ath-Athletics Admin 19-20 Total		0	0	3,200
D10800 - Athletics	D10800 - Athletics	D21591 - Ath-Custodial	619 - Equipment Group	0	0	16,858
D10800 - Athletics	D10800 - Athletics	D21591 - Ath-Custodial	660 - Misc. Operating Expenses	0	0	26,941
		D21591 - Ath-Custodial Total		0	0	43,799
	D10800 - Athletics Total			**5,474,352**	**5,522,986**	**5,818,349**
D10800 - Athletics Total				**5,474,352**	**5,522,986**	**5,818,349**
D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	601 - Regular Salaries and Wages	0	0	24,013
D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	606 - Travel	2,000	2,000	954
D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	660 - Misc. Operating Expenses	1,000	1,000	831
		D10826 - Faculty Ath Representative Total		3,000	3,000	25,798
	D10826 - Faculty Ath Representative Total			**3,000**	**3,000**	**25,798**
D20000 - President	D20010 - President Admin	D20010 - President Administration	601 - Regular Salaries and Wages	1,113,699	1,113,699	1,102,393
D20000 - President	D20010 - President Admin	D20010 - President Administration	604 - Communications	6,450	6,450	4,755
D20000 - President	D20010 - President Admin	D20010 - President Administration	606 - Travel	40,000	40,000	40,202
D20000 - President	D20010 - President Admin	D20010 - President Administration	613 - Contractual Services Group	250	250	0
D20000 - President	D20010 - President Admin	D20010 - President Administration	616 - Information Technology Costs	4,900	4,900	6,474
D20000 - President	D20010 - President Admin	D20010 - President Administration	660 - Misc. Operating Expenses	77,400	77,400	55,347
		D20010 - President Administration Total		1,242,699	1,242,699	1,209,170
	D20010 - President Admin Total			**1,242,699**	**1,242,699**	**1,209,170**
D20000 - President Total				**1,245,699**	**1,245,699**	**1,234,968**
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	601 - Regular Salaries and Wages	268,752	268,752	433,341
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	604 - Communications	1,500	1,500	1,200
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	606 - Travel	8,000	8,000	6,805
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	616 - Information Technology Costs	2,500	2,500	418
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	660 - Misc. Operating Expenses	58,700	58,700	8,751
		D21010 - VP Business Admin.Svcs. Total		339,452	339,452	450,514
D21000 - Business Admin Services	D21010 - VP BAS	D21011 - Campus Dining Experience	660 - Misc. Operating Expenses	0	0	31
		D21011 - Campus Dining Experience Total		0	0	31
	D21010 - VP BAS Total			**339,452**	**339,452**	**450,545**
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	601 - Regular Salaries and Wages	270,288	270,288	276,556
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	604 - Communications	750	750	432
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	606 - Travel	5,600	5,600	2,873
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	613 - Contractual Services Group	1,100	1,100	1,075
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	616 - Information Technology Costs	2,500	2,500	5,182
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	617 - Services from Other Funds/Agencies Group	1,500	1,500	1,500
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	660 - Misc. Operating Expenses	8,150	8,150	4,502
		D21100 - Controller's Office Total		289,888	289,888	292,120
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	601 - Regular Salaries and Wages	532,314	532,314	514,667
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	604 - Communications	1,800	1,800	1,296
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	606 - Travel	3,600	3,600	0

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	616 - Information Technology Costs	4,500	4,518	1,007
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	660 - Misc. Operating Expenses	4,050	4,113	2,282
		D21130 - Actg Rptg Svcs University Total		546,264	546,346	519,252
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	601 - Regular Salaries and Wages	398,064	398,064	422,345
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	604 - Communications	1,400	1,400	937
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	606 - Travel	2,000	2,000	1,007
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	616 - Information Technology Costs	2,000	2,000	1,937
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	660 - Misc. Operating Expenses	7,100	7,100	4,052
		D21131 - Actg Rptg Svcs GRASP Total		410,564	410,564	430,278
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	601 - Regular Salaries and Wages	390,144	390,144	393,069
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	604 - Communications	1,300	1,300	1,080
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	606 - Travel	3,300	3,300	1,210
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	616 - Information Technology Costs	2,000	2,000	3,061
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	660 - Misc. Operating Expenses	5,700	5,700	2,044
		D21132 - Actg Rptg Svcs Student Affairs Total		402,444	402,444	400,463
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	601 - Regular Salaries and Wages	654,609	654,609	633,960
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	604 - Communications	3,200	3,200	2,652
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	606 - Travel	5,500	5,500	5,513
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	613 - Contractual Services Group	9,500	9,500	5,450
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	616 - Information Technology Costs	6,000	6,000	10,563
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	660 - Misc. Operating Expenses	28,100	28,100	18,760
		D21140 - Student Financial Services Total		706,909	706,909	676,899
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rpgt Svcs Univ Advance	601 - Regular Salaries and Wages	439,161	439,161	437,568
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rpgt Svcs Univ Advance	604 - Communications	650	650	648
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rpgt Svcs Univ Advance	606 - Travel	5,000	5,000	2,412
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rpgt Svcs Univ Advance	616 - Information Technology Costs	2,500	2,500	3,567
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rpgt Svcs Univ Advance	660 - Misc. Operating Expenses	6,050	6,050	4,870
		D21180 - Actg Rpgt Svcs Univ Advance Total		453,361	453,361	449,064
	D21100 - Financial Services Total			**2,809,430**	**2,809,512**	**2,768,076**
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	601 - Regular Salaries and Wages	367,896	367,896	340,443
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	604 - Communications	700	700	630
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	606 - Travel	2,800	2,800	39
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	616 - Information Technology Costs	3,200	3,216	0
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	660 - Misc. Operating Expenses	5,300	5,300	1,412
		D21110 - Budget & Res Plan Services Total		379,896	379,912	342,524
	D21110 - Budget & Res Plan Services Total			**379,896**	**379,912**	**342,524**
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	601 - Regular Salaries and Wages	1,839,024	1,839,024	1,852,950
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	604 - Communications	18,600	18,600	19,294
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	606 - Travel	10,000	10,000	14,449
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	616 - Information Technology Costs	31,500	31,500	37,617
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	619 - Equipment Group	12,000	12,000	52,293
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	660 - Misc. Operating Expenses	118,500	120,802	76,387
		D21200 - Public Safety-Spt Total		2,029,624	2,031,926	2,052,989
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	601 - Regular Salaries and Wages	2,082	2,082	0
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	604 - Communications	175	175	0
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	606 - Travel	1,600	1,600	0
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	616 - Information Technology Costs	0	0	0
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	619 - Equipment Group	10,000	20,779	10,905
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	660 - Misc. Operating Expenses	11,200	14,546	12,348
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	680 - Operating Transfers Out	0	0	(3,712)
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	690 - Expenditure Adjustments	0	0	(3,084)
		D21210 - Emergency Management Total		25,057	39,182	16,457
D21000 - Business Admin Services	D21200 - Public Safety Services	D21215 - Parking	660 - Misc. Operating Expenses	0	0	253
		D21215 - Parking Total		0	0	253
D21000 - Business Admin Services	D21200 - Public Safety Services	D21220 - Student Events	601 - Regular Salaries and Wages	59,333	59,333	69,079
		D21220 - Student Events Total		59,333	59,333	69,079
	D21200 - Public Safety Services Total			**2,114,014**	**2,130,440**	**2,138,778**
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	601 - Regular Salaries and Wages	116,199	116,199	104,974
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	604 - Communications	475	475	36
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	606 - Travel	4,500	4,500	332
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	613 - Contractual Services Group	0	0	1,224
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	616 - Information Technology Costs	0	0	100
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	660 - Misc. Operating Expenses	4,750	4,869	7,563
		D20070 - Environmental Sustainability Total		125,924	126,043	114,229
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21500 - FM-Director Facilities Mgmt.	604 - Communications	0	0	180
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21500 - FM-Director Facilities Mgmt.	660 - Misc. Operating Expenses	0	0	1,822
		D21500 - FM-Director Facilities Mgmt. Total		0	0	2,002
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	601 - Regular Salaries and Wages	119,676	119,676	140,005
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	604 - Communications	2,300	2,300	441
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	606 - Travel	0	0	2,107
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	613 - Contractual Services Group	0	0	1,750
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	616 - Information Technology Costs	750	750	70,304
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	660 - Misc. Operating Expenses	3,500	3,538	10,176
		D21510 - Facilities Mgmt Svcs Admin Total		126,226	126,264	224,783
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	601 - Regular Salaries and Wages	1,552,531	1,552,531	1,360,534
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	604 - Communications	6,500	6,500	6,477
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	606 - Travel	3,000	3,000	2,101
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	613 - Contractual Services Group	10,000	14,441	42,958
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	616 - Information Technology Costs	11,500	11,500	16,282
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	617 - Services from Other Funds/Agencies Group	500	500	0

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	619 - Equipment Group	20,000	20,000	79,540
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	660 - Misc. Operating Expenses	685,300	794,971	632,044
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	680 - Operating Transfers Out	0	0	(3,799)
		D21520 - Facilities Operations Total		2,289,331	2,403,444	2,136,137
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	601 - Regular Salaries and Wages	684,311	684,311	615,372
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	604 - Communications	3,200	3,200	2,782
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	606 - Travel	226	226	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	613 - Contractual Services Group	1,067,771	1,164,975	736,192
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	616 - Information Technology Costs	3,000	3,000	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	619 - Equipment Group	8,753	8,753	6,000
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	660 - Misc. Operating Expenses	231,850	273,909	911,171
		D21530 - Custodial Total		1,999,111	2,138,373	2,271,517
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21535 - FM-Moving Services and Events	601 - Regular Salaries and Wages	44,964	44,964	63,689
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21535 - FM-Moving Services and Events	604 - Communications	900	900	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21535 - FM-Moving Services and Events	660 - Misc. Operating Expenses	500	500	1,493
		D21535 - FM-Moving Services and Events Total		46,364	46,364	65,182
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	601 - Regular Salaries and Wages	1,120,585	1,120,585	1,010,063
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	604 - Communications	2,700	2,700	2,176
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	606 - Travel	750	750	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	613 - Contractual Services Group	15,000	25,780	95,624
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	616 - Information Technology Costs	1,250	1,250	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	619 - Equipment Group	5,000	5,000	46,178
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	660 - Misc. Operating Expenses	335,550	420,394	339,182
		D21540 - Roads & Grounds Total		1,480,835	1,576,459	1,493,222
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	601 - Regular Salaries and Wages	161,055	161,055	157,964
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	604 - Communications	200	200	36
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	613 - Contractual Services Group	150	165	195
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	660 - Misc. Operating Expenses	54,375	68,889	117,211
		D21550 - Vehicle Operations Total		215,780	230,309	275,407
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	601 - Regular Salaries and Wages	376,632	376,632	425,195
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	604 - Communications	1,300	1,300	93
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	606 - Travel	2,000	2,000	1,045
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	613 - Contractual Services Group	20,000	23,419	19,868
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	616 - Information Technology Costs	0	0	100
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	619 - Equipment Group	24,300	24,300	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	660 - Misc. Operating Expenses	38,750	85,052	179,494
		D21600 - Engineering & Energy Mgmt. Total		462,982	512,703	625,794
	D21500 - Facilities Mgmt Services Total			**6,746,553**	**7,159,959**	**7,208,273**
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	601 - Regular Salaries and Wages	0	0	65,310
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	604 - Communications	2,800	2,800	3,327
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	606 - Travel	2,750	2,750	3,259
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	616 - Information Technology Costs	2,000	2,000	1,764
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	660 - Misc. Operating Expenses	5,255	5,255	4,706
		D21590 - Cap Plan Design Construction Total		12,805	12,805	78,366
	D21590 - Cap Plan Design Construction Total			**12,805**	**12,805**	**78,366**
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	601 - Regular Salaries and Wages	682,119	682,119	692,540
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	604 - Communications	1,300	1,300	1,572
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	606 - Travel	3,500	3,500	5,385
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	616 - Information Technology Costs	4,150	4,150	3,289
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	660 - Misc. Operating Expenses	5,150	5,196	3,273
		D21150 - Contract & Procurement Svcs Total		696,219	696,265	706,060
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	601 - Regular Salaries and Wages	465,155	465,155	456,926
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	604 - Communications	2,300	1,800	1,548
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	606 - Travel	2,000	4,300	2,649
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	616 - Information Technology Costs	15,100	16,300	14,757
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	660 - Misc. Operating Expenses	7,450	4,450	7,852
		D21170 - Payment Services Total		492,005	492,005	483,731
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	601 - Regular Salaries and Wages	179,391	179,391	181,643
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	604 - Communications	700	700	648
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	606 - Travel	3,000	3,000	1,971
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	613 - Contractual Services Group	4,000	5,437	6,100
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	616 - Information Technology Costs	4,195	4,195	1,786
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	660 - Misc. Operating Expenses	7,440	7,534	4,176
		D21560 - Distribution Services Total		198,726	200,257	196,324
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	660 - Misc. Operating Expenses	0	0	74
		D21700 - Business Services Admin Total		0	0	74
	D21700 - Business Services Total			**1,386,950**	**1,388,527**	**1,386,190**
D21000 - Business Admin Services	D22000 - Information Tech Services	D21160 - Reprographics & Print Shop	606 - Travel	0	0	0
		D21160 - Reprographics & Print Shop Total		0	0	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	601 - Regular Salaries and Wages	766,371	766,371	464,526
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	604 - Communications	1,380	1,380	1,356
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	606 - Travel	20,500	20,500	13,419
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	616 - Information Technology Costs	133,365	134,443	111,287
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	619 - Equipment Group	5,000	5,000	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	660 - Misc. Operating Expenses	34,455	63,811	59,409
		D22010 - Information Technolgy Svcs Total		961,071	991,505	649,997
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS-Support Services	601 - Regular Salaries and Wages	0	0	68,883
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS-Support Services	606 - Travel	2,500	1,070	126
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS-Support Services	616 - Information Technology Costs	0	0	24
		D22300 - ITS-Support Services Total		2,500	1,070	69,033

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	601 - Regular Salaries and Wages	358,806	358,806	331,488
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	604 - Communications	900	900	900
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	616 - Information Technology Costs	250	135	31
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	619 - Equipment Group	250	250	298
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	660 - Misc. Operating Expenses	700	700	684
		D22305 - ITS-Application Support Total		360,906	360,791	333,401
D21000 - Business Admin Services	D22000 - Information Tech Services	D22306 - ITS-Desktop Support	601 - Regular Salaries and Wages	147,648	147,648	145,194
D21000 - Business Admin Services	D22000 - Information Tech Services	D22306 - ITS-Desktop Support	616 - Information Technology Costs	750	750	84
D21000 - Business Admin Services	D22000 - Information Tech Services	D22306 - ITS-Desktop Support	619 - Equipment Group	350	350	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22306 - ITS-Desktop Support	660 - Misc. Operating Expenses	1,950	1,950	1,785
		D22306 - ITS-Desktop Support Total		150,698	150,698	147,063
D21000 - Business Admin Services	D22000 - Information Tech Services	D22307 - ITS-Service Center	601 - Regular Salaries and Wages	86,016	86,016	274,760
D21000 - Business Admin Services	D22000 - Information Tech Services	D22307 - ITS-Service Center	604 - Communications	900	900	900
D21000 - Business Admin Services	D22000 - Information Tech Services	D22307 - ITS-Service Center	616 - Information Technology Costs	3,300	3,200	2,701
D21000 - Business Admin Services	D22000 - Information Tech Services	D22307 - ITS-Service Center	619 - Equipment Group	250	250	388
D21000 - Business Admin Services	D22000 - Information Tech Services	D22307 - ITS-Service Center	660 - Misc. Operating Expenses	2,570	2,570	1,693
		D22307 - ITS-Service Center Total		93,036	92,936	280,443
D21000 - Business Admin Services	D22000 - Information Tech Services	D22308 - ITS-Specialized Services	601 - Regular Salaries and Wages	102,408	102,408	103,925
D21000 - Business Admin Services	D22000 - Information Tech Services	D22308 - ITS-Specialized Services	604 - Communications	900	900	900
D21000 - Business Admin Services	D22000 - Information Tech Services	D22308 - ITS-Specialized Services	616 - Information Technology Costs	50	0	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22308 - ITS-Specialized Services	660 - Misc. Operating Expenses	50	20	0
		D22308 - ITS-Specialized Services Total		103,408	103,328	104,825
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	601 - Regular Salaries and Wages	980,271	980,271	979,732
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	604 - Communications	3,900	3,900	2,294
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	606 - Travel	6,000	6,000	2,348
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	613 - Contractual Services Group	0	0	1,850
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	616 - Information Technology Costs	690	690	30
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	660 - Misc. Operating Expenses	4,460	4,460	4,979
		D22310 - ITS-Infrastructure Services Total		995,321	995,321	991,233
D21000 - Business Admin Services	D22000 - Information Tech Services	D22312 - ITS-Network & Telecom	601 - Regular Salaries and Wages	0	0	13,364
		D22312 - ITS-Network & Telecom Total		0	0	13,364
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrctnl Tech	601 - Regular Salaries and Wages	633,210	633,210	666,968
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrctnl Tech	604 - Communications	3,340	3,340	3,318
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrctnl Tech	606 - Travel	0	0	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrctnl Tech	616 - Information Technology Costs	600	200	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrctnl Tech	660 - Misc. Operating Expenses	735	685	348
		D22315 - ITS-Academic & Instrctnl Tech Total		637,885	637,435	670,634
D21000 - Business Admin Services	D22000 - Information Tech Services	D22316 - Campus AV Services	601 - Regular Salaries and Wages	0	0	(1,901)
D21000 - Business Admin Services	D22000 - Information Tech Services	D22316 - Campus AV Services	660 - Misc. Operating Expenses	215	215	137
		D22316 - Campus AV Services Total		215	215	(1,764)
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - ITS-Web Services	601 - Regular Salaries and Wages	473,928	473,928	473,438
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - ITS-Web Services	616 - Information Technology Costs	1,550	1,000	979
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - ITS-Web Services	660 - Misc. Operating Expenses	750	520	195
		D22340 - ITS-Web Services Total		476,228	475,448	474,612
D21000 - Business Admin Services	D22000 - Information Tech Services	D22360 - Project Management	601 - Regular Salaries and Wages	8,461	8,461	0
		D22360 - Project Management Total		8,461	8,461	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - ITS-Information Security	601 - Regular Salaries and Wages	306,097	306,097	307,389
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - ITS-Information Security	604 - Communications	900	900	900
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - ITS-Information Security	616 - Information Technology Costs	400	60	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - ITS-Information Security	660 - Misc. Operating Expenses	945	845	739
		D22370 - ITS-Information Security Total		308,342	307,902	309,028
D21000 - Business Admin Services	D22000 - Information Tech Services	D22380 - ITS-Campus Training	601 - Regular Salaries and Wages	84,648	84,648	63,264
D21000 - Business Admin Services	D22000 - Information Tech Services	D22380 - ITS-Campus Training	660 - Misc. Operating Expenses	500	0	0
		D22380 - ITS-Campus Training Total		85,148	84,648	63,264
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	601 - Regular Salaries and Wages	962,219	962,219	907,221
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	604 - Communications	1,800	1,800	2,620
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	606 - Travel	1,500	1,500	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	616 - Information Technology Costs	3,912	3,912	2,278
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	660 - Misc. Operating Expenses	3,582	3,582	3,318
		D22410 - ITS-Enterprise Applications Total		973,013	973,013	915,437
D21000 - Business Admin Services	D22000 - Information Tech Services	D22411 - ProcessAnalysis&ContnsEnhncmnt	601 - Regular Salaries and Wages	283,152	283,152	276,672
		D22411 - ProcessAnalysis&ContnsEnhncmnt Total		283,152	283,152	276,672
D21000 - Business Admin Services	D22000 - Information Tech Services	D22412 - ITS-Data & Business Analytics	601 - Regular Salaries and Wages	248,904	248,904	160,144
D21000 - Business Admin Services	D22000 - Information Tech Services	D22412 - ITS-Data & Business Analytics	616 - Information Technology Costs	2,136	1,354	1,350
		D22412 - ITS-Data & Business Analytics Total		251,040	250,258	161,494
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	604 - Communications	0	0	154,953
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	606 - Travel	0	0	9,311
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	613 - Contractual Services Group	78,500	78,500	33,595
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	616 - Information Technology Costs	1,841,300	1,858,455	1,546,406
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	660 - Misc. Operating Expenses	64,550	110,888	232,404
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	680 - Operating Transfers Out	0	0	(6,399)
		D93007 - ITS Roadmap Total		1,984,350	2,047,842	1,970,270
	D22000 - Information Tech Services Total			**7,674,774**	**7,764,023**	**7,429,004**
D21000 - Business Admin Services Total				**21,463,874**	**21,984,629**	**21,801,755**
D21499 - People & Culture	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	601 - Regular Salaries and Wages	452,412	452,412	381,921
D21499 - People & Culture	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	604 - Communications	2,160	2,160	2,149
D21499 - People & Culture	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	606 - Travel	16,000	16,000	906
D21499 - People & Culture	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	613 - Contractual Services Group	550,000	900,000	1,107,205
D21499 - People & Culture	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	616 - Information Technology Costs	31,700	31,757	1,416
D21499 - People & Culture	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	660 - Misc. Operating Expenses	67,160	71,285	86,381

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
		D20050 - Civil Rights & Compliance Total		1,119,432	1,473,614	1,579,979
	D20050 - Equity Inclusion & Compliance Total			**1,119,432**	**1,473,614**	**1,579,979**
D21499 - People & Culture	D21400 - Human Resource Services	D21120 - Payroll Services	601 - Regular Salaries and Wages	354,284	354,284	303,955
D21499 - People & Culture	D21400 - Human Resource Services	D21120 - Payroll Services	604 - Communications	1,500	1,500	1,266
D21499 - People & Culture	D21400 - Human Resource Services	D21120 - Payroll Services	616 - Information Technology Costs	400	400	0
D21499 - People & Culture	D21400 - Human Resource Services	D21120 - Payroll Services	660 - Misc. Operating Expenses	9,900	9,900	6,465
		D21120 - Payroll Services Total		366,084	366,084	311,685
D21499 - People & Culture	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	601 - Regular Salaries and Wages	646,175	646,175	505,891
D21499 - People & Culture	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	604 - Communications	8,300	8,300	1,662
D21499 - People & Culture	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	606 - Travel	8,800	8,800	18,580
D21499 - People & Culture	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	616 - Information Technology Costs	13,000	13,000	6,757
D21499 - People & Culture	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	617 - Services from Other Funds/Agencies Group	17,000	17,000	21,660
D21499 - People & Culture	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	619 - Equipment Group	5,239	5,239	6,606
D21499 - People & Culture	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	660 - Misc. Operating Expenses	39,805	39,805	34,719
		D21300 - Safety & Risk Managment Total		738,319	738,319	595,876
D21499 - People & Culture	D21400 - Human Resource Services	D21400 - Human Resources	601 - Regular Salaries and Wages	1,087,531	1,087,531	1,152,812
D21499 - People & Culture	D21400 - Human Resource Services	D21400 - Human Resources	604 - Communications	5,540	5,540	3,770
D21499 - People & Culture	D21400 - Human Resource Services	D21400 - Human Resources	606 - Travel	5,000	5,000	3,332
D21499 - People & Culture	D21400 - Human Resource Services	D21400 - Human Resources	616 - Information Technology Costs	21,246	21,246	9,442
D21499 - People & Culture	D21400 - Human Resource Services	D21400 - Human Resources	619 - Equipment Group	100	100	0
D21499 - People & Culture	D21400 - Human Resource Services	D21400 - Human Resources	660 - Misc. Operating Expenses	44,334	44,334	52,653
		D21400 - Human Resources Total		1,163,751	1,163,751	1,222,009
D21499 - People & Culture	D21400 - Human Resource Services	D21410 - VP People & Culture	601 - Regular Salaries and Wages	495,488	495,488	492,334
D21499 - People & Culture	D21400 - Human Resource Services	D21410 - VP People & Culture	606 - Travel	0	0	2,441
D21499 - People & Culture	D21400 - Human Resource Services	D21410 - VP People & Culture	660 - Misc. Operating Expenses	57,000	57,000	45,080
		D21410 - VP People & Culture Total		552,488	552,488	539,856
	D21400 - Human Resource Services Total			**2,820,642**	**2,820,642**	**2,669,425**
D21499 - People & Culture	D21499 - People & Culture	D21401 - Organizational Excellence	601 - Regular Salaries and Wages	243,996	243,996	192,167
D21499 - People & Culture	D21499 - People & Culture	D21401 - Organizational Excellence	606 - Travel	6,000	6,000	6,631
D21499 - People & Culture	D21499 - People & Culture	D21401 - Organizational Excellence	613 - Contractual Services Group	0	24,000	24,000
D21499 - People & Culture	D21499 - People & Culture	D21401 - Organizational Excellence	616 - Information Technology Costs	3,160	3,160	4,245
D21499 - People & Culture	D21499 - People & Culture	D21401 - Organizational Excellence	660 - Misc. Operating Expenses	36,440	36,440	33,755
		D21401 - Organizational Excellence Total		289,596	313,596	260,797
	D21499 - People & Culture Total			**289,596**	**313,596**	**260,797**
D21499 - People & Culture Total				**4,229,670**	**4,607,852**	**4,510,201**
D23000 - Stdnt Affrs& StrategicEnrllmt	D23000 - Stdnt Affrs& StrategicEnrllmnt	D23024 - New Student Program	660 - Misc. Operating Expenses	0	0	114
		D23024 - New Student Program Total		0	0	114
D23000 - Stdnt Affrs& StrategicEnrllmt	D23000 - Stdnt Affrs& StrategicEnrllmnt	D23028 - Project Rebound	601 - Regular Salaries and Wages	196,121	196,121	160,096
D23000 - Stdnt Affrs& StrategicEnrllmt	D23000 - Stdnt Affrs& StrategicEnrllmnt	D23028 - Project Rebound	604 - Communications	400	400	0
D23000 - Stdnt Affrs& StrategicEnrllmt	D23000 - Stdnt Affrs& StrategicEnrllmnt	D23028 - Project Rebound	606 - Travel	2,600	2,600	3,302
D23000 - Stdnt Affrs& StrategicEnrllmt	D23000 - Stdnt Affrs& StrategicEnrllmnt	D23028 - Project Rebound	609 - Financial Aid	4,000	4,000	0
D23000 - Stdnt Affrs& StrategicEnrllmt	D23000 - Stdnt Affrs& StrategicEnrllmnt	D23028 - Project Rebound	616 - Information Technology Costs	0	0	576
D23000 - Stdnt Affrs& StrategicEnrllmt	D23000 - Stdnt Affrs& StrategicEnrllmnt	D23028 - Project Rebound	660 - Misc. Operating Expenses	93,600	43,983	35,932
D23000 - Stdnt Affrs& StrategicEnrllmt	D23000 - Stdnt Affrs& StrategicEnrllmnt	D23028 - Project Rebound	680 - Operating Transfers Out	0	0	0
D23000 - Stdnt Affrs& StrategicEnrllmt	D23000 - Stdnt Affrs& StrategicEnrllmnt	D23028 - Project Rebound	690 - Expenditure Adjustments	0	0	0
		D23028 - Project Rebound Total		296,721	247,104	199,906
	D23000 - Stdnt Affrs& StrategicEnrllmnt Total			**296,721**	**247,104**	**200,019**
D23000 - Stdnt Affrs& StrategicEnrllmt	D23010 - VP Student Affairs	D23010 - VP Student Affairs	601 - Regular Salaries and Wages	1,029,840	1,029,840	1,116,895
D23000 - Stdnt Affrs& StrategicEnrllmt	D23010 - VP Student Affairs	D23010 - VP Student Affairs	604 - Communications	2,000	2,000	1,196
D23000 - Stdnt Affrs& StrategicEnrllmt	D23010 - VP Student Affairs	D23010 - VP Student Affairs	606 - Travel	13,000	13,000	7,799
D23000 - Stdnt Affrs& StrategicEnrllmt	D23010 - VP Student Affairs	D23010 - VP Student Affairs	609 - Financial Aid	500	500	0
D23000 - Stdnt Affrs& StrategicEnrllmt	D23010 - VP Student Affairs	D23010 - VP Student Affairs	613 - Contractual Services Group	14,600	14,600	6,400
D23000 - Stdnt Affrs& StrategicEnrllmt	D23010 - VP Student Affairs	D23010 - VP Student Affairs	616 - Information Technology Costs	3,300	3,300	2,287
D23000 - Stdnt Affrs& StrategicEnrllmt	D23010 - VP Student Affairs	D23010 - VP Student Affairs	660 - Misc. Operating Expenses	142,500	145,869	109,332
		D23010 - VP Student Affairs Total		1,205,740	1,209,109	1,243,909
D23000 - Stdnt Affrs& StrategicEnrllmt	D23010 - VP Student Affairs	D23330 - Health Center	601 - Regular Salaries and Wages	0	0	665
D23000 - Stdnt Affrs& StrategicEnrllmt	D23010 - VP Student Affairs	D23330 - Health Center	606 - Travel	0	0	35
		D23330 - Health Center Total		0	0	700
	D23010 - VP Student Affairs Total			**1,205,740**	**1,209,109**	**1,244,609**
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23020 - Dean of Students Office	601 - Regular Salaries and Wages	197,335	197,335	198,378
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23020 - Dean of Students Office	604 - Communications	450	450	0
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23020 - Dean of Students Office	606 - Travel	2,500	2,500	3,861
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23020 - Dean of Students Office	613 - Contractual Services Group	0	0	738
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23020 - Dean of Students Office	660 - Misc. Operating Expenses	1,250	1,250	58,188
		D23020 - Dean of Students Office Total		201,535	201,535	261,165
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23021 - Dream Center	601 - Regular Salaries and Wages	38,530	38,530	25,243
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23021 - Dream Center	604 - Communications	850	850	1,189
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23021 - Dream Center	606 - Travel	1,800	1,800	1,929
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23021 - Dream Center	616 - Information Technology Costs	500	1,759	1,313
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23021 - Dream Center	660 - Misc. Operating Expenses	12,350	18,563	21,869
		D23021 - Dream Center Total		54,030	61,502	51,542
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23022 - MultiCultural Allnce GndrEqCtr	601 - Regular Salaries and Wages	0	0	17,334
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23022 - MultiCultural Allnce GndrEqCtr	606 - Travel	0	0	467
		D23022 - MultiCultural Allnce GndrEqCtr Total		0	0	17,801
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23310 - Counseling	601 - Regular Salaries and Wages	271,998	271,998	301,518
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23310 - Counseling	604 - Communications	2,700	2,700	5,029
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23310 - Counseling	606 - Travel	13,000	13,000	2,557
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23310 - Counseling	613 - Contractual Services Group	5,000	5,000	608
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23310 - Counseling	616 - Information Technology Costs	2,700	2,700	3,820
D23000 - Stdnt Affrs& StrategicEnrllmt	D23020 - Student Life	D23310 - Counseling	660 - Misc. Operating Expenses	31,500	31,500	47,498

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D23000 - Stdnt Affrs& StrategicEnrllm	D23020 - Student Life	D23310 - Counseling	680 - Operating Transfers Out	0	0	0
		D23310 - Counseling Total		326,898	326,898	361,029
	D23020 - Student Life Total			**582,463**	**589,935**	**691,538**
D23000 - Stdnt Affrs& StrategicEnrllm	D23030 - Student Success	D23023 - Early Assessment Program	660 - Misc. Operating Expenses	150	150	0
		D23023 - Early Assessment Program Total		150	150	0
D23000 - Stdnt Affrs& StrategicEnrllm	D23030 - Student Success	D23027 - Student Success	601 - Regular Salaries and Wages	0	0	0
D23000 - Stdnt Affrs& StrategicEnrllm	D23030 - Student Success	D23027 - Student Success	604 - Communications	300	300	18
D23000 - Stdnt Affrs& StrategicEnrllm	D23030 - Student Success	D23027 - Student Success	606 - Travel	7,500	7,500	2,499
D23000 - Stdnt Affrs& StrategicEnrllm	D23030 - Student Success	D23027 - Student Success	660 - Misc. Operating Expenses	3,200	3,200	3,641
		D23027 - Student Success Total		11,000	11,000	6,157
D23000 - Stdnt Affrs& StrategicEnrllm	D23030 - Student Success	D23031 - Special Prgms/StudentRetention	601 - Regular Salaries and Wages	53,004	53,004	57,708
D23000 - Stdnt Affrs& StrategicEnrllm	D23030 - Student Success	D23031 - Special Prgms/StudentRetention	604 - Communications	1,000	1,000	864
D23000 - Stdnt Affrs& StrategicEnrllm	D23030 - Student Success	D23031 - Special Prgms/StudentRetention	606 - Travel	2,400	2,400	1,565
D23000 - Stdnt Affrs& StrategicEnrllm	D23030 - Student Success	D23031 - Special Prgms/StudentRetention	660 - Misc. Operating Expenses	22,600	22,601	25,070
D23000 - Stdnt Affrs& StrategicEnrllm	D23030 - Student Success	D23031 - Special Prgms/StudentRetention	680 - Operating Transfers Out	0	0	(10,054)
		D23031 - Special Prgms/StudentRetention Total		79,004	79,005	75,153
	D23030 - Student Success Total			**90,154**	**90,155**	**81,311**
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D10650 - International Students	601 - Regular Salaries and Wages	90,830	90,830	93,128
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D10650 - International Students	604 - Communications	300	300	360
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D10650 - International Students	606 - Travel	8,000	8,000	5,565
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D10650 - International Students	660 - Misc. Operating Expenses	13,700	14,244	15,816
		D10650 - International Students Total		112,830	113,374	114,868
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D10680 - Academic Operations & Support	604 - Communications	220	220	162
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D10680 - Academic Operations & Support	606 - Travel	4,000	4,000	0
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D10680 - Academic Operations & Support	613 - Contractual Services Group	3,400	3,400	0
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D10680 - Academic Operations & Support	616 - Information Technology Costs	0	0	2,300
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D10680 - Academic Operations & Support	660 - Misc. Operating Expenses	3,133	3,399	6,407
		D10680 - Academic Operations & Support Total		10,753	11,019	8,870
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	601 - Regular Salaries and Wages	66,480	66,480	53,148
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	604 - Communications	2,130	2,130	1,264
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	606 - Travel	12,100	12,100	13,561
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	616 - Information Technology Costs	4,200	4,200	73,035
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	660 - Misc. Operating Expenses	41,200	41,200	43,964
		D23100 - Enrollment Mgmt. Admin Total		126,110	126,110	184,972
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23105 - Enrollment Mgmt Special Proj	601 - Regular Salaries and Wages	15,129	15,129	5,600
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23105 - Enrollment Mgmt Special Proj	660 - Misc. Operating Expenses	0	0	0
		D23105 - Enrollment Mgmt Special Proj Total		15,129	15,129	5,600
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	601 - Regular Salaries and Wages	381,996	381,996	374,519
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	604 - Communications	1,800	1,800	1,089
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	606 - Travel	3,000	3,000	3,905
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	616 - Information Technology Costs	1,550	1,550	0
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	660 - Misc. Operating Expenses	6,650	6,747	10,760
		D23110 - Educational Opportunity Progra Total		394,996	395,093	390,273
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23120 - Enrollment Systems	601 - Regular Salaries and Wages	724,380	724,380	604,366
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23120 - Enrollment Systems	604 - Communications	1,300	1,300	1,512
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23120 - Enrollment Systems	606 - Travel	6,000	6,000	2,734
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23120 - Enrollment Systems	616 - Information Technology Costs	69,755	69,755	44,975
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23120 - Enrollment Systems	660 - Misc. Operating Expenses	4,610	4,610	28,061
		D23120 - Enrollment Systems Total		806,045	806,045	681,649
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23130 - Summer Bridge	601 - Regular Salaries and Wages	40,012	40,012	31,336
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23130 - Summer Bridge	606 - Travel	4,500	4,320	4,683
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23130 - Summer Bridge	609 - Financial Aid	1,000	0	0
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23130 - Summer Bridge	660 - Misc. Operating Expenses	44,500	3,180	0
		D23130 - Summer Bridge Total		90,012	47,512	36,019
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23140 - Outreach	601 - Regular Salaries and Wages	184,780	184,780	182,560
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23140 - Outreach	604 - Communications	2,000	2,000	2,500
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23140 - Outreach	606 - Travel	10,590	10,590	12,536
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23140 - Outreach	660 - Misc. Operating Expenses	37,410	37,501	28,833
		D23140 - Outreach Total		234,780	234,871	226,428
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	601 - Regular Salaries and Wages	94,733	94,733	101,509
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	604 - Communications	220	520	324
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	606 - Travel	9,480	5,780	665
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	613 - Contractual Services Group	0	0	10,000
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	616 - Information Technology Costs	0	35	0
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	660 - Misc. Operating Expenses	103,500	106,900	40,161
		D23145 - EM-Student Access & Support Total		207,933	207,968	152,659
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	601 - Regular Salaries and Wages	310,800	310,800	338,429
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	604 - Communications	0	0	0
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	606 - Travel	2,800	0	0
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	660 - Misc. Operating Expenses	5,200	0	0
		D23150 - EM-Spcl Populatns&Univ Outrch Total		318,800	310,800	338,429
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23160 - Financial Aid	601 - Regular Salaries and Wages	922,092	922,092	889,690
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23160 - Financial Aid	606 - Travel	0	0	871
		D23160 - Financial Aid Total		922,092	922,092	890,562
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23180 - Enrollment Services	601 - Regular Salaries and Wages	1,223,552	1,223,552	1,238,964
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23180 - Enrollment Services	604 - Communications	6,100	0	4,892
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23180 - Enrollment Services	606 - Travel	3,900	0	(70)
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23180 - Enrollment Services	616 - Information Technology Costs	1,800	41	202
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23180 - Enrollment Services	660 - Misc. Operating Expenses	23,200	254	16,011
		D23180 - Enrollment Services Total		1,258,552	1,223,846	1,259,999

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2025-2026

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D23320 - Testing	601 - Regular Salaries and Wages	102,035	102,035	102,308
		D23320 - Testing Total		102,035	102,035	102,308
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D26070 - Undergraduate Advising	601 - Regular Salaries and Wages	2,099,805	2,099,805	2,042,297
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D26070 - Undergraduate Advising	604 - Communications	6,515	0	6,048
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D26070 - Undergraduate Advising	606 - Travel	0	0	13,704
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D26070 - Undergraduate Advising	616 - Information Technology Costs	1,850	2,536	2,877
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D26070 - Undergraduate Advising	619 - Equipment Group	0	0	280
D23000 - Stdnt Affrs& StrategicEnrllm	D23100 - Enrollment Management	D26070 - Undergraduate Advising	660 - Misc. Operating Expenses	45,326	121	15,405
		D26070 - Undergraduate Advising Total		2,153,496	2,102,462	2,080,612
	D23100 - Enrollment Management Total			**6,753,563**	**6,618,357**	**6,473,246**
D23000 - Stdnt Affrs& StrategicEnrllm	D23240 - ASI - Associated Students	D23029 - Essential Needs	601 - Regular Salaries and Wages	216,714	216,714	310,066
D23000 - Stdnt Affrs& StrategicEnrllm	D23240 - ASI - Associated Students	D23029 - Essential Needs	604 - Communications	500	500	1,173
D23000 - Stdnt Affrs& StrategicEnrllm	D23240 - ASI - Associated Students	D23029 - Essential Needs	606 - Travel	6,000	6,000	8,607
D23000 - Stdnt Affrs& StrategicEnrllm	D23240 - ASI - Associated Students	D23029 - Essential Needs	609 - Financial Aid	10,000	10,000	11,168
D23000 - Stdnt Affrs& StrategicEnrllm	D23240 - ASI - Associated Students	D23029 - Essential Needs	616 - Information Technology Costs	0	0	1,416
D23000 - Stdnt Affrs& StrategicEnrllm	D23240 - ASI - Associated Students	D23029 - Essential Needs	619 - Equipment Group	0	0	0
D23000 - Stdnt Affrs& StrategicEnrllm	D23240 - ASI - Associated Students	D23029 - Essential Needs	660 - Misc. Operating Expenses	480,400	480,400	380,952
D23000 - Stdnt Affrs& StrategicEnrllm	D23240 - ASI - Associated Students	D23029 - Essential Needs	680 - Operating Transfers Out	0	0	0
		D23029 - Essential Needs Total		713,614	713,614	713,383
	D23240 - ASI - Associated Students Total			**713,614**	**713,614**	**713,383**
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23026 - Veteran's Center	601 - Regular Salaries and Wages	0	0	0
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23026 - Veteran's Center	660 - Misc. Operating Expenses	0	0	1,640
		D23026 - Veteran's Center Total		0	0	1,640
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	601 - Regular Salaries and Wages	388,873	388,873	380,418
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	604 - Communications	1,500	1,500	2,070
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	606 - Travel	1,900	1,900	265
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	613 - Contractual Services Group	11,000	11,000	13,958
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	616 - Information Technology Costs	0	0	0
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	660 - Misc. Operating Expenses	4,500	4,561	4,297
		D23220 - Ctr Comm Engagemnt & Career Ed Total		407,773	407,834	401,008
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23340 - Center for Accessibility	601 - Regular Salaries and Wages	464,852	464,852	468,141
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23340 - Center for Accessibility	604 - Communications	2,000	2,000	2,768
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23340 - Center for Accessibility	606 - Travel	3,000	3,000	2,758
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23340 - Center for Accessibility	613 - Contractual Services Group	900	900	825
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23340 - Center for Accessibility	616 - Information Technology Costs	4,500	8,163	7,441
D23000 - Stdnt Affrs& StrategicEnrllm	D23300 - Student Services	D23340 - Center for Accessibility	660 - Misc. Operating Expenses	24,600	26,260	20,716
		D23340 - Center for Accessibility Total		499,852	505,175	502,648
	D23300 - Student Services Total			**907,625**	**913,009**	**905,296**
D23000 - Stdnt Affrs& StrategicEnrllm	D24500 - Student Centered Enterprises	D23210 - Student Involvemt & Leadership	660 - Misc. Operating Expenses	150	150	0
		D23210 - Student Involvemt & Leadership Total		150	150	0
	D24500 - Student Centered Enterprises Total			**150**	**150**	**0**
D23000 - Stdnt Affrs& StrategicEnrllmnt Total				**10,550,030**	**10,381,433**	**10,309,402**
D24000 - University Advancement	D24100 - VP University Advancement	D20030 - Marketing and Communications	601 - Regular Salaries and Wages	427,760	427,760	418,879
		D20030 - Marketing and Communications Total		427,760	427,760	418,879
D24000 - University Advancement	D24100 - VP University Advancement	D20040 - Corp & Foundation Relations	601 - Regular Salaries and Wages	110,412	110,412	117,012
		D20040 - Corp & Foundation Relations Total		110,412	110,412	117,012
D24000 - University Advancement	D24100 - VP University Advancement	D20060 - Conferences & Events	601 - Regular Salaries and Wages	241,812	241,812	244,805
D24000 - University Advancement	D24100 - VP University Advancement	D20060 - Conferences & Events	660 - Misc. Operating Expenses	0	0	0
		D20060 - Conferences & Events Total		241,812	241,812	244,805
D24000 - University Advancement	D24100 - VP University Advancement	D24100 - VP UNIVERSITY ADVANCEMENT	601 - Regular Salaries and Wages	351,422	351,422	357,112
		D24100 - VP UNIVERSITY ADVANCEMENT Total		351,422	351,422	357,112
D24000 - University Advancement	D24100 - VP University Advancement	D24120 - Development	601 - Regular Salaries and Wages	448,212	448,212	452,963
D24000 - University Advancement	D24100 - VP University Advancement	D24120 - Development	606 - Travel	0	0	0
		D24120 - Development Total		448,212	448,212	452,963
D24000 - University Advancement	D24100 - VP University Advancement	D24194 - Annual Giving & Stewardship	601 - Regular Salaries and Wages	167,856	167,856	169,064
		D24194 - Annual Giving & Stewardship Total		167,856	167,856	169,064
D24000 - University Advancement	D24100 - VP University Advancement	D24195 - Alumni Engagement	601 - Regular Salaries and Wages	228,648	228,648	231,442
		D24195 - Alumni Engagement Total		228,648	228,648	231,442
D24000 - University Advancement	D24100 - VP University Advancement	D24196 - UA Athletics Development	601 - Regular Salaries and Wages	173,888	173,888	85,005
		D24196 - UA Athletics Development Total		173,888	173,888	85,005
	D24100 - VP University Advancement Total			**2,150,010**	**2,150,010**	**2,076,282**
D24000 - University Advancement Total				**2,150,010**	**2,150,010**	**2,076,282**
D90000 - Campuswide & Unallocated	D90000 - Campuswide & Unallocated	D93010 - Centralized Benefits	603 - Benefits	49,903,494	49,798,893	49,304,544
D90000 - Campuswide & Unallocated	D90000 - Campuswide & Unallocated	D93010 - Institutional Costs	660 - Misc. Operating Expenses	8,638,676	10,645,222	9,720,302
	D90000 - Campuswide & Unallocated Total			**58,542,170**	**60,444,115**	**59,024,846**
D90000 - Campus Wide & Unallocated Total				**58,542,170**	**60,444,115**	**59,024,846**
D25000 - Scholarships & Grants	D25000 - Scholarships & Grants	D23170 - Scholarships and Grants	680 - Operating Transfers Out	402,700	402,700	402,700
D25000 - Scholarships & Grants	D25000 - Scholarships & Grants	D23170 - State University Grant	680 - Operating Transfers Out	21,392,000	21,392,000	21,392,000
	D25000 - Scholarships & Grants Total			**21,794,700**	**21,794,700**	**21,794,700**
D25000 - Scholarships & Grants Total				**21,794,700**	**21,794,700**	**21,794,700**
Grand Total				**183,089,437**	**184,969,209**	**182,384,505**



Chapter 6

UNIVERSITY STUDENT ENROLLMENT AND FEES 2025-2026

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

CSU Bakersfield

10 - Year History Headcount by Term

		Summer	Fall	Winter*	Spring	Academic Year	College Year
FY 25-26	Resident	1,685.00	10,957.00	N/A	10,590.00	10,773.50	11,616.00
FY 25-26	Total	1,713.00	11,195.00	N/A	10,798.00	10,996.50	11,853.00
FY 24-25	Resident	1,629.00	9,797.00	N/A	10,066.00	9,931.50	10,746.00
FY 24-25	Total	1,660.00	10,036.00	N/A	10,273.00	10,154.50	10,984.50
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

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

Source: CSUB Institutional Research, Planning and Assessment

CSU Bakersfield
10 - Year History FTES by Term

		Summer	Fall	Winter*	Spring	Academic Year	College Year
FY 25-26	Resident	689.60	8,837.70	N/A	8,182.10	8,509.90	8,854.70
FY 25-26	Total	699.80	9,051.00	N/A	8,370.20	8,710.60	9,060.50
FY 24-25	Resident	640.50	8,328.00	N/A	7,991.80	8,159.90	8,480.15
FY 24-25	Total	651.00	8,542.80	N/A	8,182.60	8,362.70	8,688.20
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

*CSUB transitioned to a Semester System in FY 16-17
Source: CSUB Institutional Research, Planning and Assessment

Summer 2025 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 28, 2025, and May 28, 2025, fees are **due** by **May 29, 2025**.

For class registration after May 28, 2025, 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 will be responsible for a late fee. 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 2025 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	$1,764.00	$3,042.00	$2,049.00	$3,531.00	$2,208.00	$3,804.00	$6,273.00
ASB Fee	137.80	137.80	137.80	137.80	137.80	137.80	137.80
Health Facility Fee	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Health Service Fee	116.30	116.30	116.30	116.30	116.30	116.30	116.30
IRA Fee	54.90	54.90	54.90	54.90	54.90	54.90	54.90
Runner Card Fee	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Student Body Fee*	271.60	271.60	271.60	271.60	271.60	271.60	271.60
Campus Programming Fee	15.00	15.00	15.00	15.00	15.00	15.00	15.00
TOTAL FEES	$2,365.00	$3,643.00	$2,650.00	$4,132.00	$2,809.00	$4,405.00	$6,874.00

*Student Body Fee includes: Student Union Fee of $129.60 and Student Recreation Center Fee of $142.00.

NON-RESIDENT TUITION: $420.00 PER UNIT IN ADDITION TO MANDATORY FEES.

GRADUATE PROFESSIONAL BUSINESS FEES: $285.00 per unit in addition to mandatory fees and non-resident fees (if applicable).

04/15/25 CMO

Fall 2025 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).

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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 ****

Fall 2025 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		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	**ED** 0.0 and Above	**Nursing** 0.0 and Above
Tuition Fee	$1,869.00	$3,225.00	$2,172.00	$3,744.00	$2,340.00	$4,032.00	$6,648.00	$8,580.00
ASB Fee	237.20	237.20	237.20	237.20	237.20	237.20	237.20	237.20
Health Facility Fee	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Service Fee	200.50	200.50	200.50	200.50	200.50	200.50	200.50	200.50
IRA Fee	91.25	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	6.00
Student Body Fee*	460.05	460.05	460.05	460.05	460.05	460.05	460.05	460.05
Campus Programming Fee/Spirit Fee	25.00	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	2.00
TOTAL FEES	$2,894.00	$4,250.00	$3,197.00	$4,769.00	$3,365.00	$5,057.00	$7,673.00	$9,605.00

*Student Body Fee includes Student Union Fee of $218.10 and Student Recreation Center Fee of $241.95.

NON-RESIDENT TUITION: $444.00 PER UNIT IN ADDITION TO MANDATORY FEES.

GRADUATE PROFESSIONAL BUSINESS FEES: $303.00 per unit in addition to mandatory fees and non-resident fees (if applicable).

4/15/25 CMO

Spring 2026 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 20, 2025, and January 14, 2026, fees are **due by January 15, 2026**.

For class registration after January 14, 2026, 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 will be responsible for a late fee. 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 ****

Spring 2026 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		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	**ED** 0.0 and Above	**Nursing** 0.0 and Above
Tuition Fee	$1,869.00	$3,225.00	$2,172.00	$3,744.00	$2,340.00	$4,032.00	$6,648.00	$8,580.00
ASB Fee	237.20	237.20	237.20	237.20	237.20	237.20	237.20	237.20
Health Facility Fee	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Service Fee	200.50	200.50	200.50	200.50	200.50	200.50	200.50	200.50
IRA Fee	91.25	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	6.00
Student Body Fee*	460.05	460.05	460.05	460.05	460.05	460.05	460.05	460.05
Campus Programming Fee/Spirit Fee	25.00	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	2.00
TOTAL FEES	$2,894.00	$4,250.00	$3,197.00	$4,769.00	$3,365.00	$5,057.00	$7,673.00	$9,605.00

*Student Body Fee includes Student Union Fee of $218.10 and Student Recreation Center Fee of $241.95.

NON-RESIDENT TUITION: $444.00 PER UNIT IN ADDITION TO MANDATORY FEES.

GRADUATE PROFESSIONAL BUSINESS FEES: $303.00 per unit in addition to mandatory fees and non-resident fees (if applicable).

4/15/25 CMO

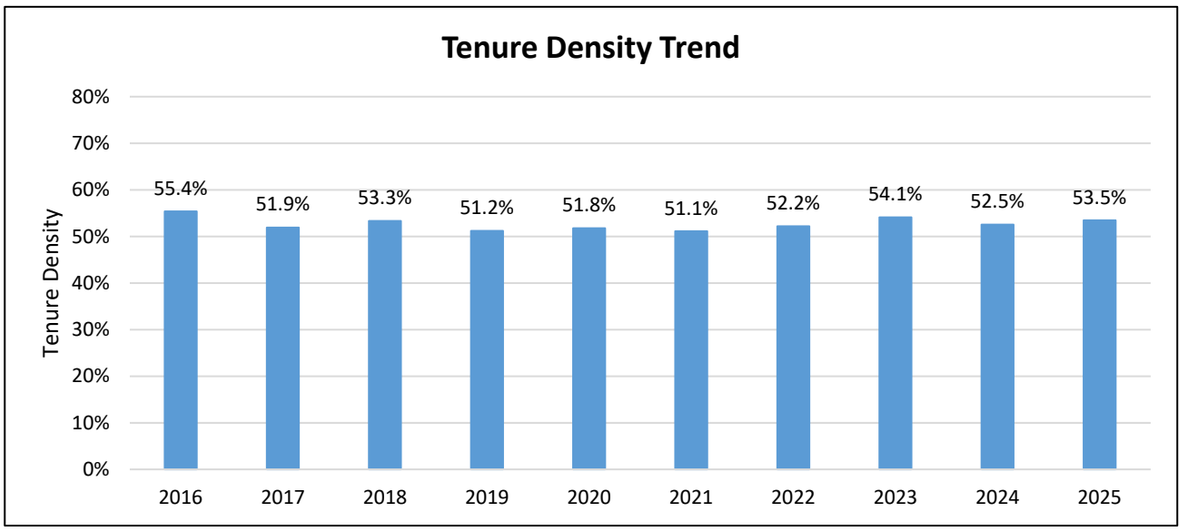


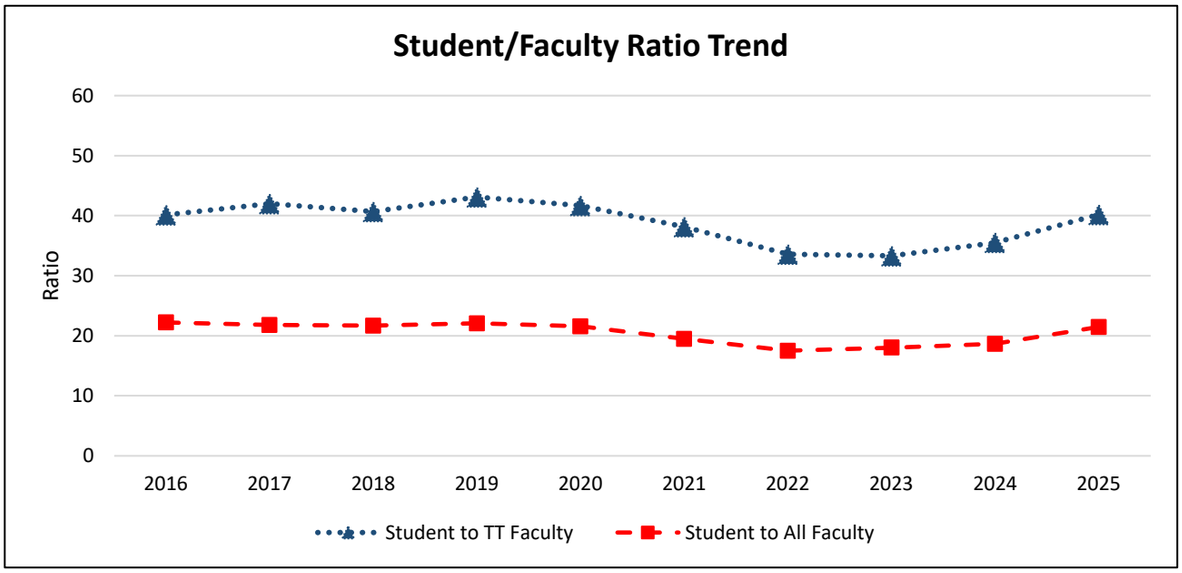
Chapter 7

UNIVERSITY FACULTY, STAFF, AND MANAGEMENT STATISTICS 2025-2026

- Total Faculty Profile - 10 year
- Total Faculty Tenure Density Trend - 10 year
- Total Faculty Tenure Density Trend Position Control - 6 year
- Total Staff by Position Control - 10 year
- Total Management by Position Control - 10 year

Faculty Profile: Bakersfield





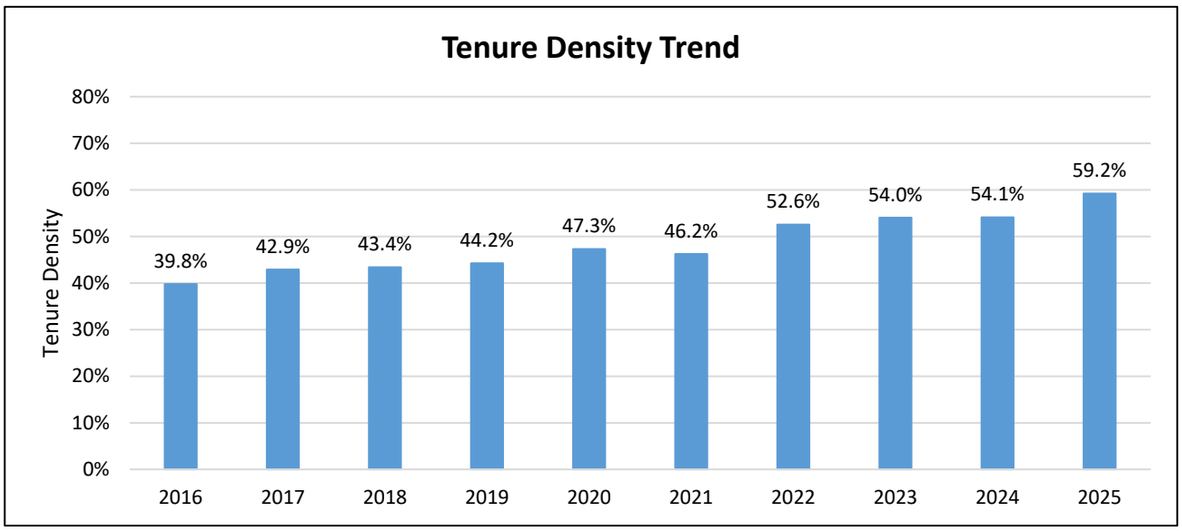
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	8,051.8	161.7	200.7	362.4	40.1	22.2	55.4%
2017	8,612.9	189.7	205.0	394.7	42.0	21.8	51.9%
2018	9,211.6	198.1	226.5	424.6	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%
2024	8,542.8	217.5	240.7	458.2	35.5	18.6	52.5%
2025	9,050.9	196.1	225.3	421.4	40.2	21.5	53.5%

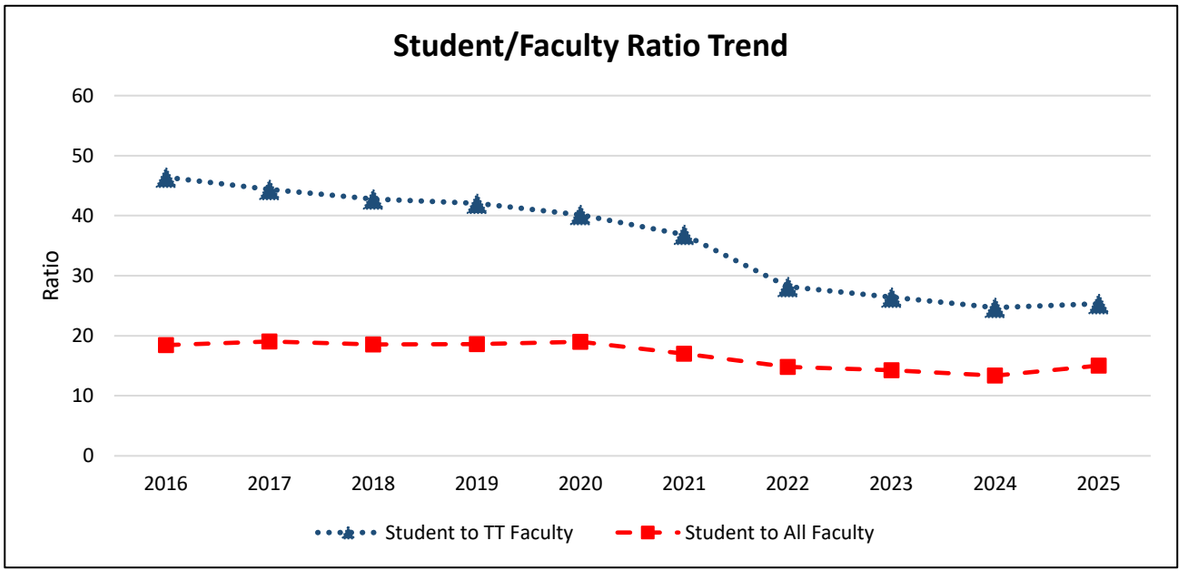
Notes:

- 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.

Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Channel Islands





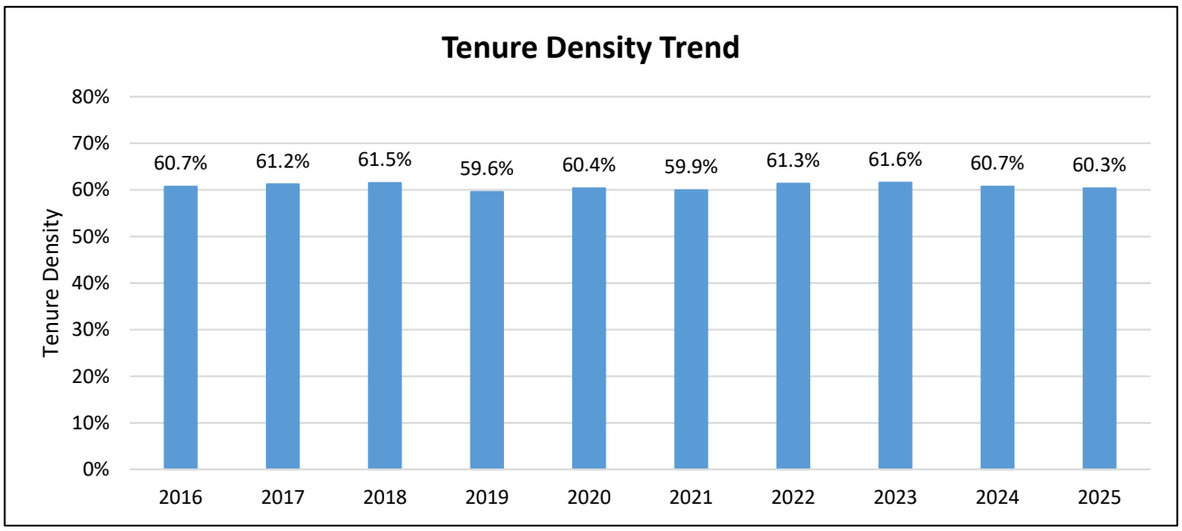
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	5,816.8	189.7	125.4	315.0	46.4	18.5	39.8%
2017	6,186.1	185.4	139.4	324.8	44.4	19.0	42.9%
2018	6,277.3	191.4	146.7	338.1	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%
2024	4,153.5	142.7	168.2	310.9	24.7	13.4	54.1%
2025	4,244.6	115.3	167.5	282.8	25.3	15.0	59.2%

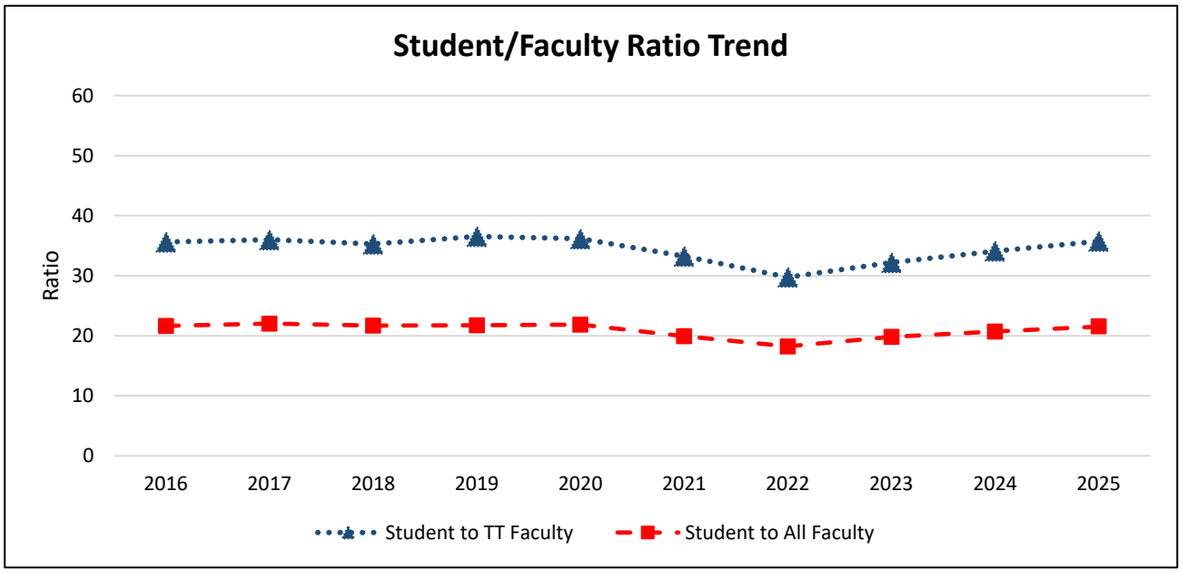
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SWHR Data Analysis: cp

Faculty Profile: Chico





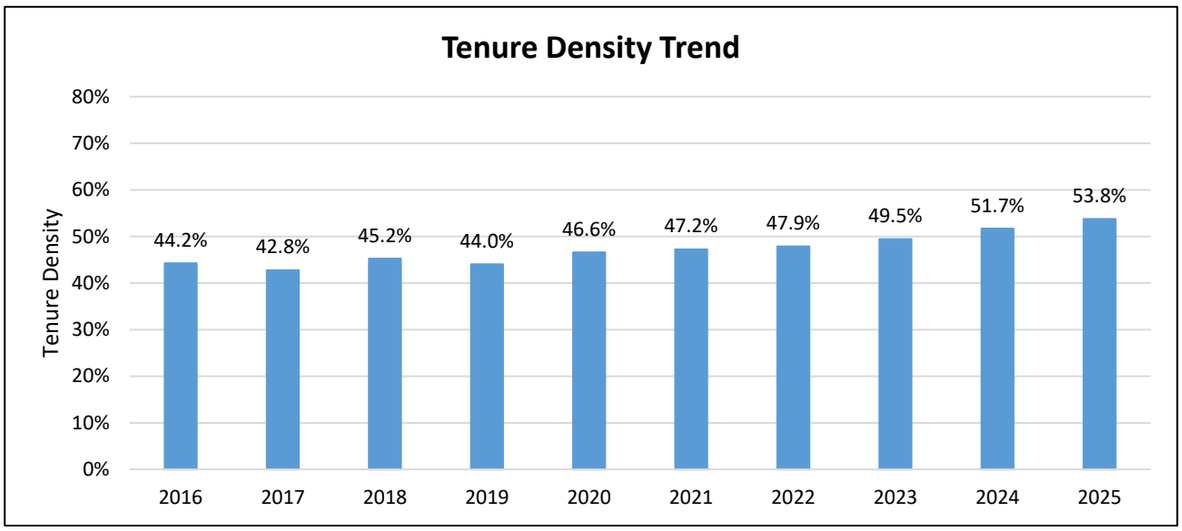
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	16,343.4	297.2	458.9	756.0	35.6	21.6	60.7%
2017	16,647.2	293.0	462.5	755.5	36.0	22.0	61.2%
2018	16,437.3	291.9	465.9	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%
2024	13,504.4	256.2	396.0	652.2	34.1	20.7	60.7%
2025	13,820.8	254.4	386.7	641.1	35.7	21.6	60.3%

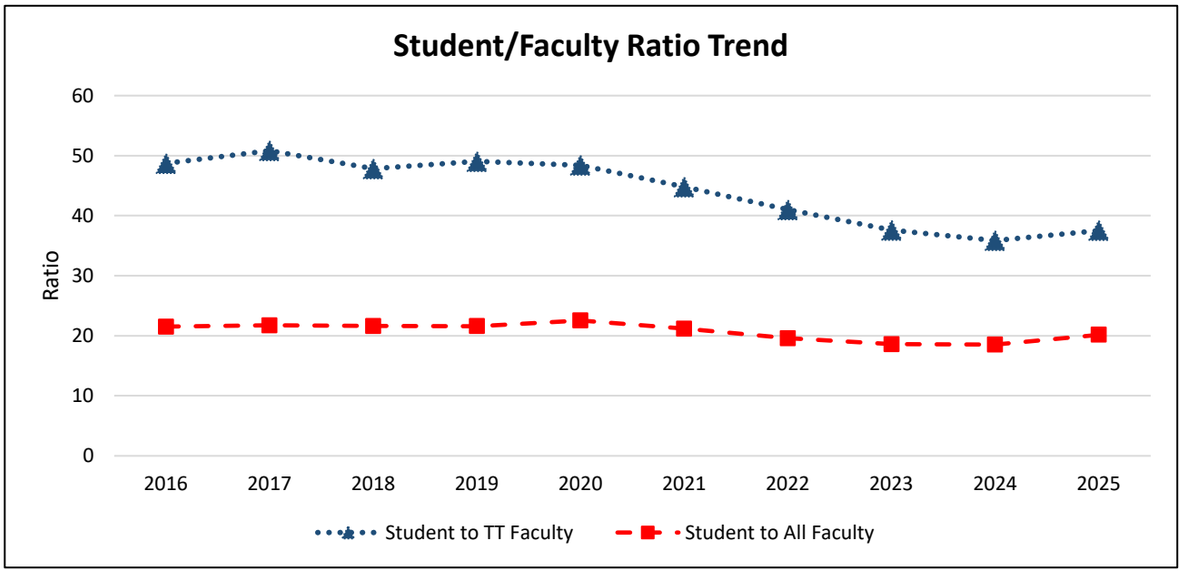
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Dominguez Hills





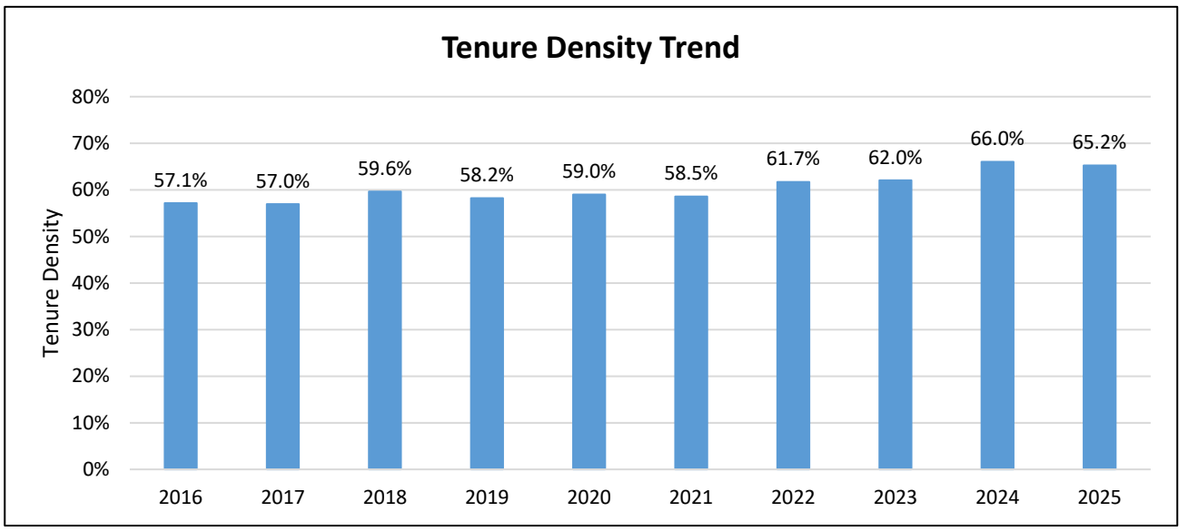
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	11,533.1	298.7	236.8	535.5	48.7	21.5	44.2%
2017	12,168.4	320.2	239.4	559.6	50.8	21.7	42.8%
2018	12,711.4	321.7	265.8	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%
2024	11,550.9	301.2	322.1	623.3	35.9	18.5	51.7%
2025	11,593.1	265.7	309.0	574.7	37.5	20.2	53.8%

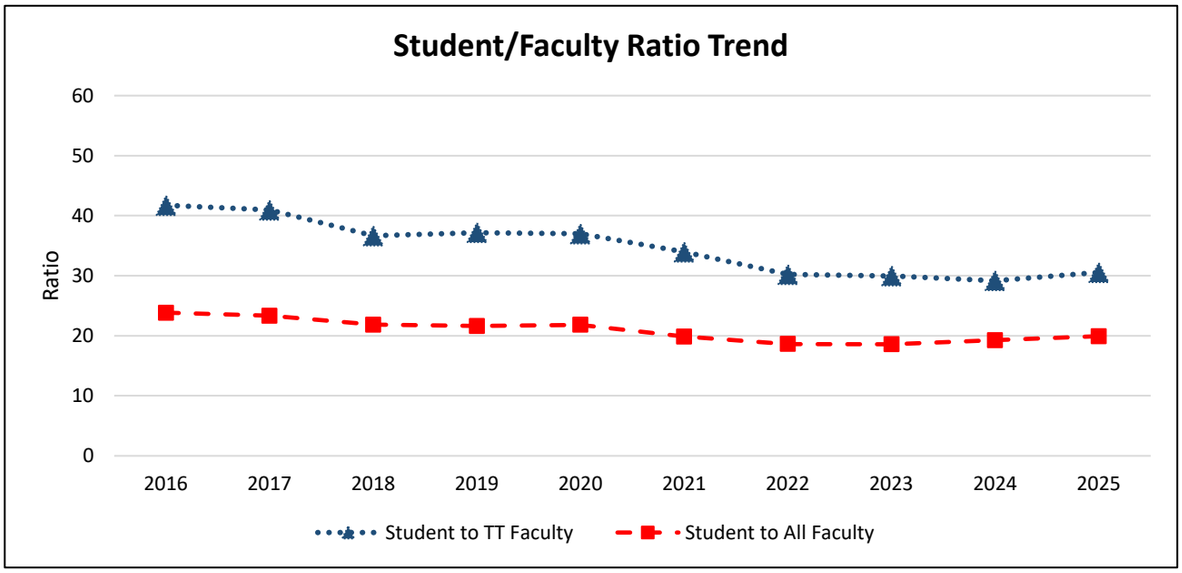
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: East Bay





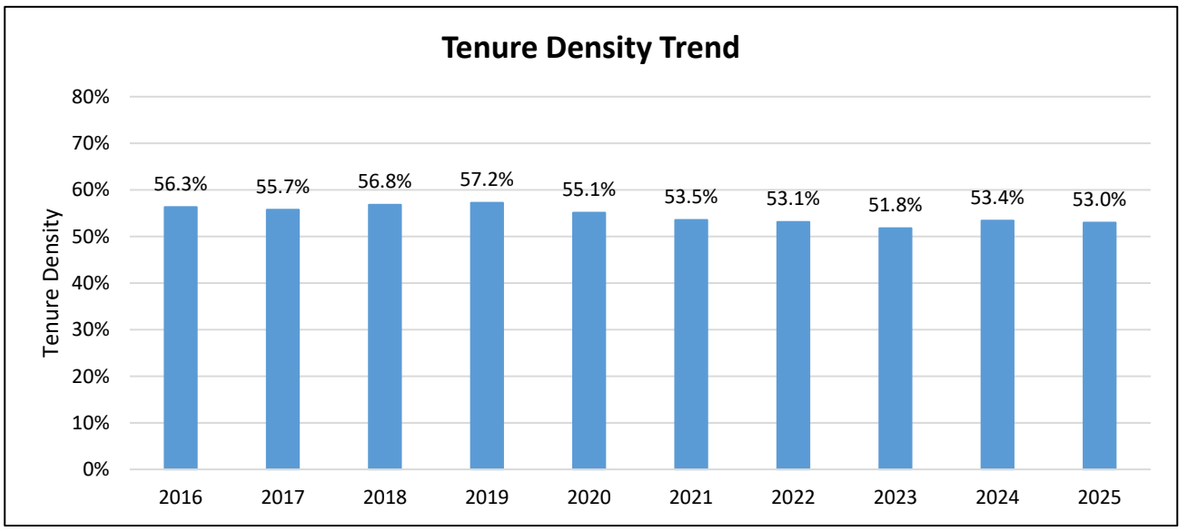
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	13,904.5	249.9	333.1	583.0	41.7	23.9	57.1%
2017	13,730.8	253.2	335.2	588.5	41.0	23.3	57.0%
2018	12,371.1	228.2	337.4	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%
2024	9,348.9	164.8	320.5	485.4	29.2	19.3	66.0%
2025	9,401.6	164.2	307.9	472.0	30.5	19.9	65.2%

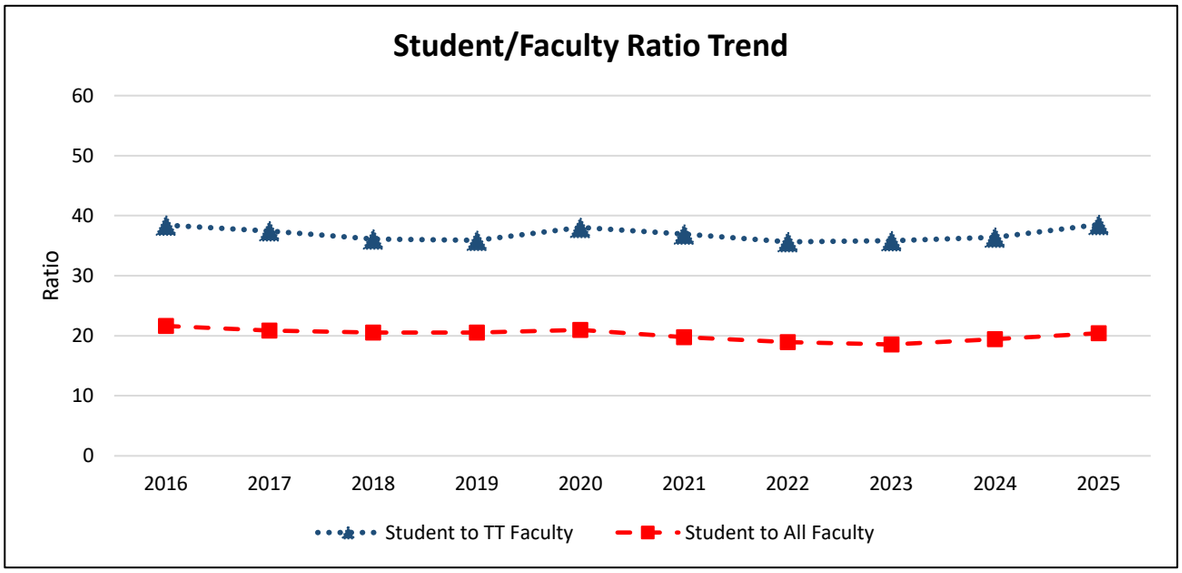
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Fresno





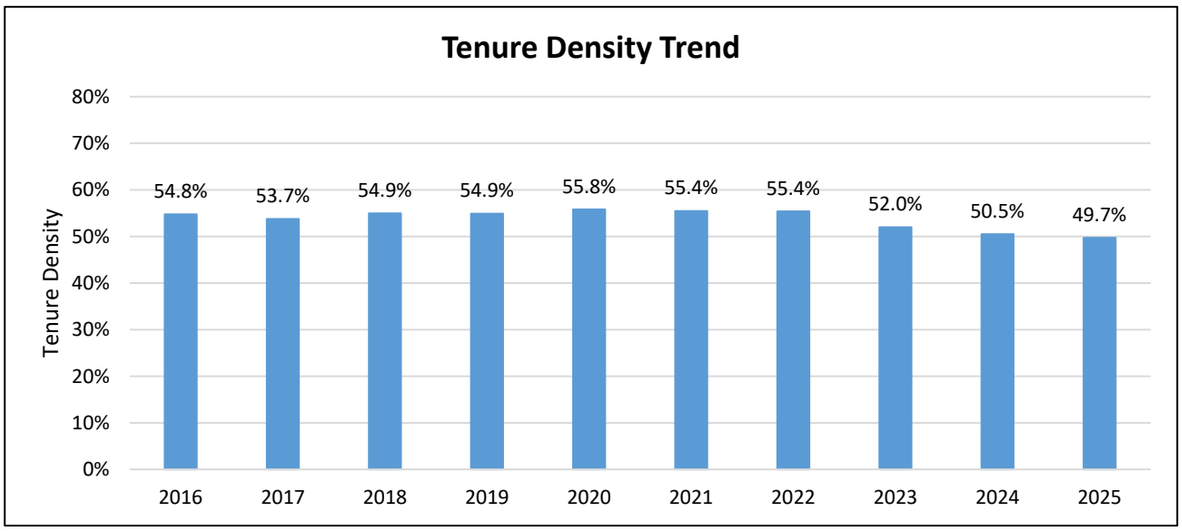
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	21,587.4	436.0	561.8	997.8	38.4	21.6	56.3%
2017	22,349.8	473.6	596.6	1,070.3	37.5	20.9	55.7%
2018	22,236.0	468.2	615.7	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%
2024	21,270.3	509.8	584.2	1,094.0	36.4	19.4	53.4%
2025	21,848.6	503.5	567.0	1,070.6	38.5	20.4	53.0%

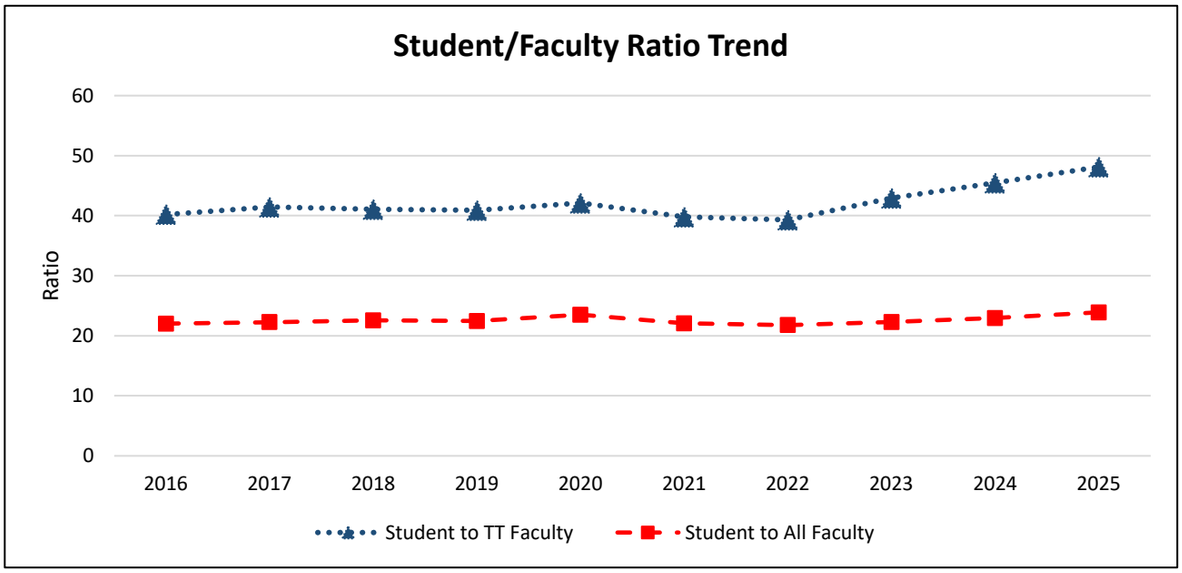
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Fullerton





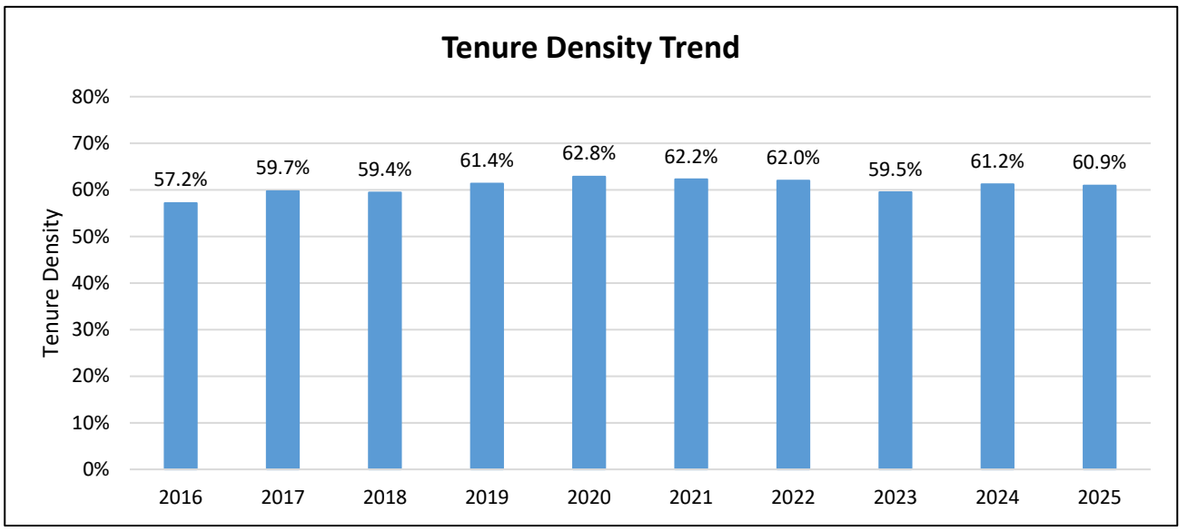
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	32,306.1	663.9	803.3	1,467.2	40.2	22.0	54.8%
2017	33,066.6	687.0	798.0	1,484.9	41.4	22.3	53.7%
2018	32,529.7	650.0	792.3	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%
2024	36,156.5	780.6	795.0	1,575.6	45.5	22.9	50.5%
2025	38,484.0	809.94	799.7	1,609.6	48.1	23.9	49.7%

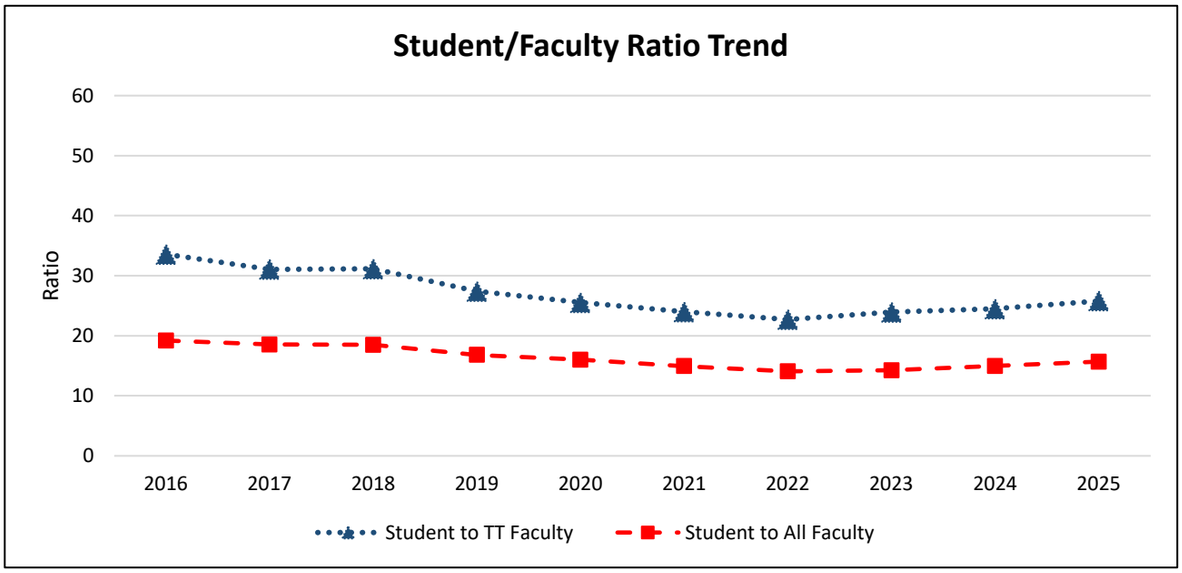
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SWHR Data Analysis: cp

Faculty Profile: Humboldt





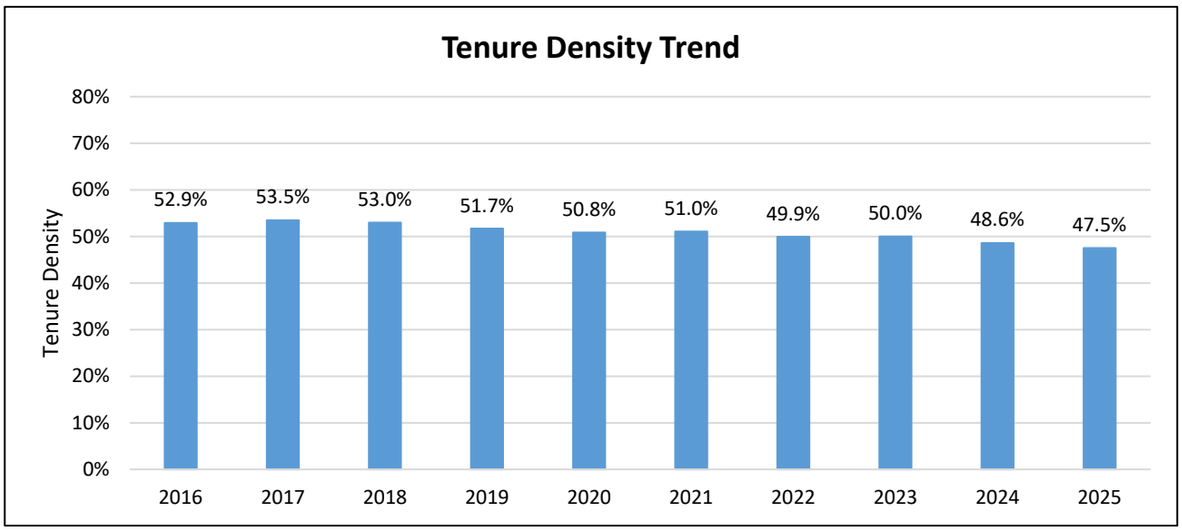
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	8,020.5	178.8	238.8	417.6	33.6	19.2	57.2%
2017	7,934.4	172.2	255.3	427.5	31.1	18.6	59.7%
2018	7,362.0	161.3	236.3	397.5	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%
2024	5,524.8	143.1	225.4	368.5	24.5	15.0	61.2%
2025	5,754.4	143.19	223.1	366.3	25.8	15.7	60.9%

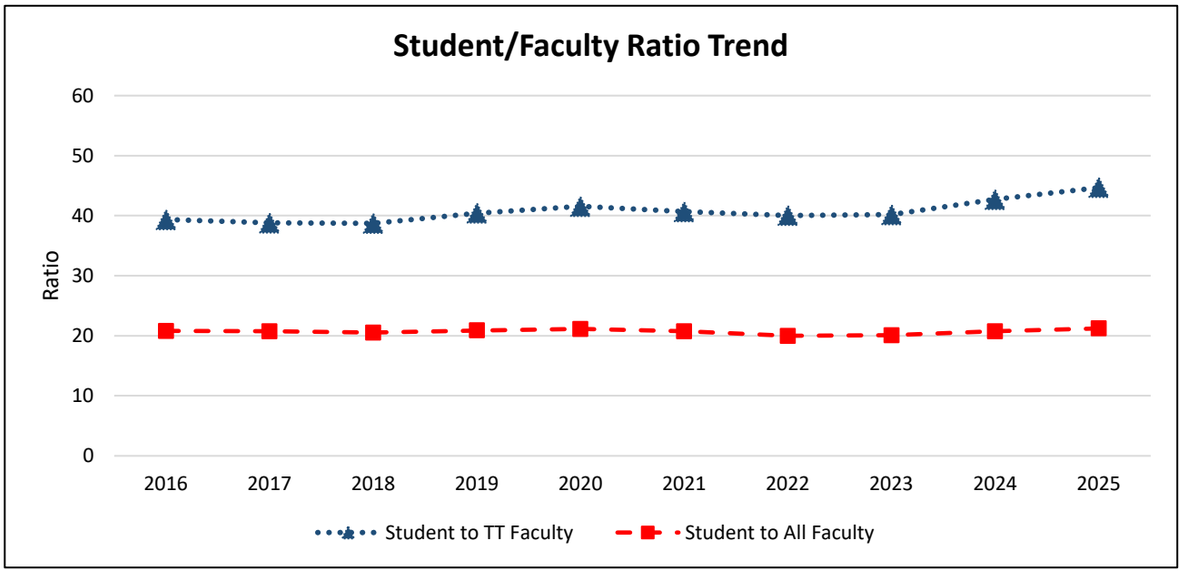
Notes:

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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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- 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.

Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Long Beach





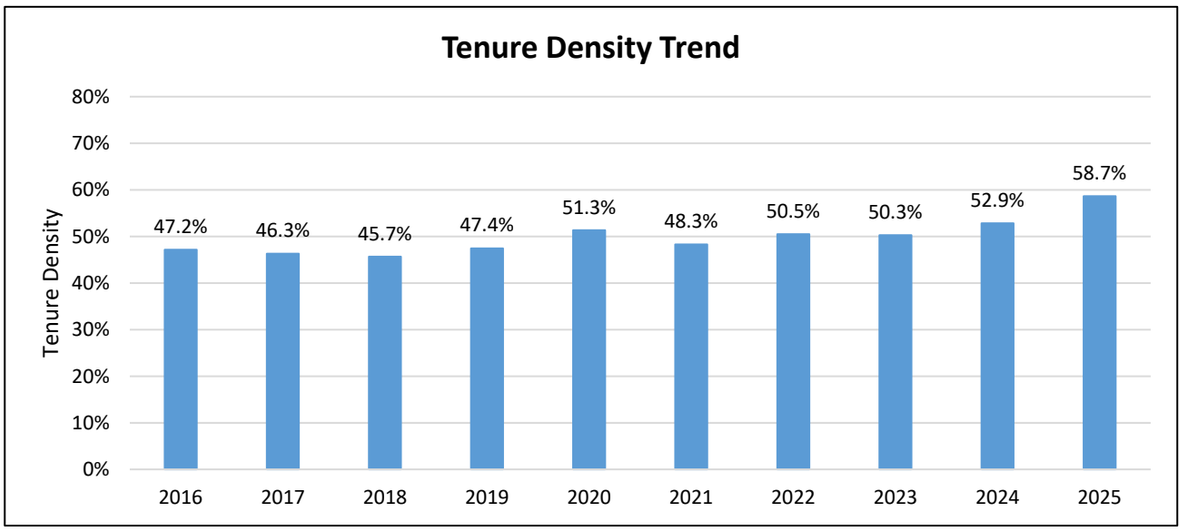
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	31,598.5	714.7	803.3	1,518.0	39.3	20.8	52.9%
2017	31,729.1	711.4	817.8	1,529.2	38.8	20.7	53.5%
2018	31,571.1	723.8	815.3	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%
2024	35,069.2	868.1	820.73	1,688.8	42.7	20.8	48.6%
2025	36,370.3	899.49	814.2	1,713.7	44.7	21.2	47.5%

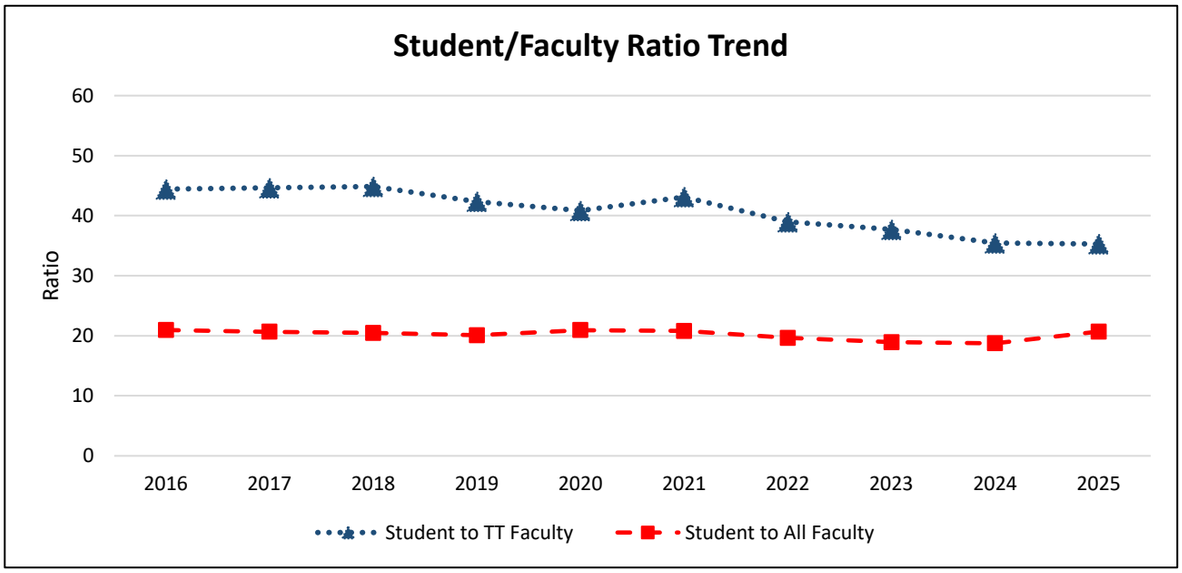
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Los Angeles





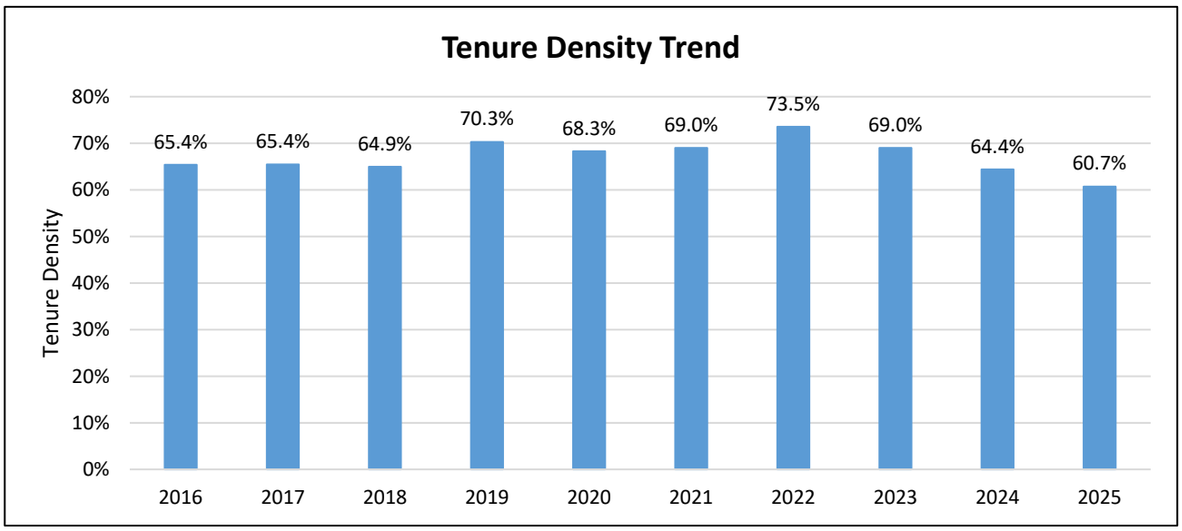
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	22,855.7	576.1	514.4	1,090.5	44.4	21.0	47.2%
2017	23,742.7	616.8	531.7	1,148.5	44.7	20.7	46.3%
2018	23,605.6	626.3	526.2	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%
2024	19,260.7	484.4	543.3	1,027.7	35.5	18.7	52.9%
2025	18,391.0	367.4	521.2	888.6	35.3	20.7	58.7%

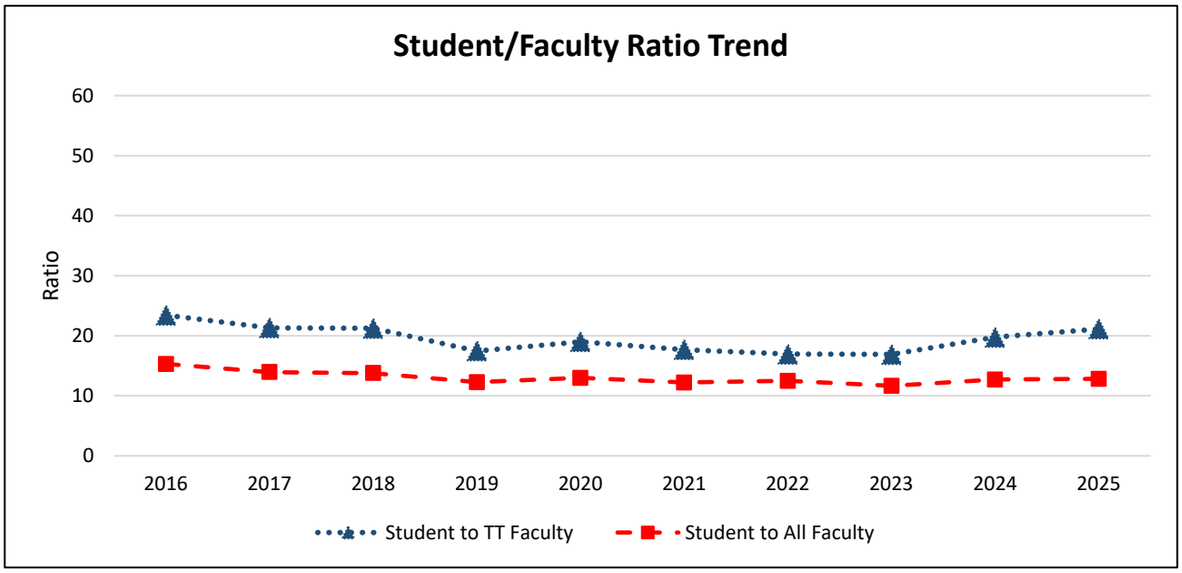
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Maritime Academy





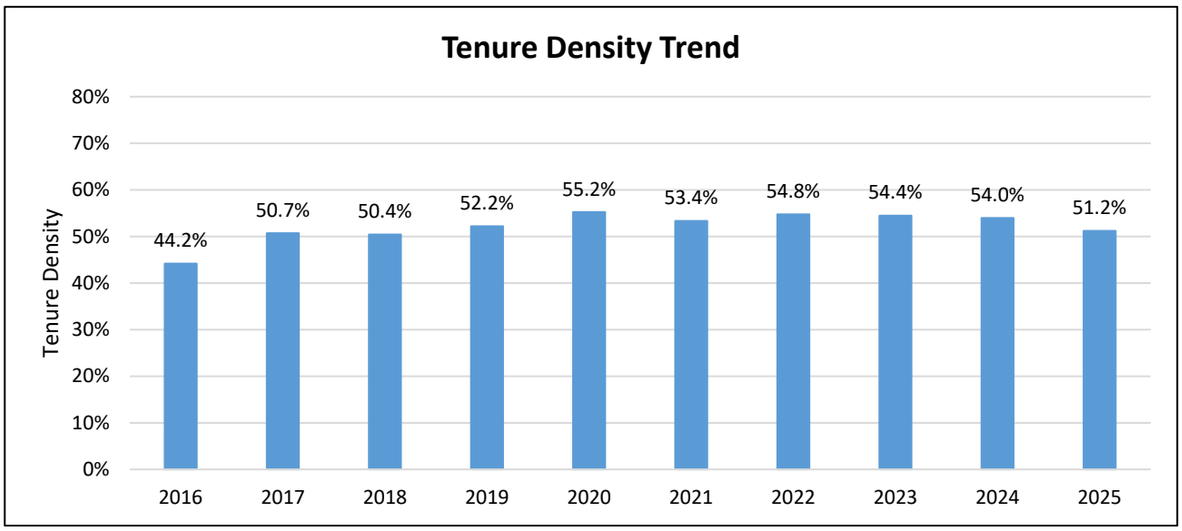
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	1,197.3	27.1	51.1	78.2	23.4	15.3	65.4%
2017	1,133.0	28.1	53.1	81.2	21.3	14.0	65.4%
2018	1,106.5	28.1	52.1	80.2	21.2	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%
2024	850.3	23.8	43	66.8	19.8	12.7	64.4%
2025	861.8	26.43	40.8	67.2	21.1	12.8	60.7%

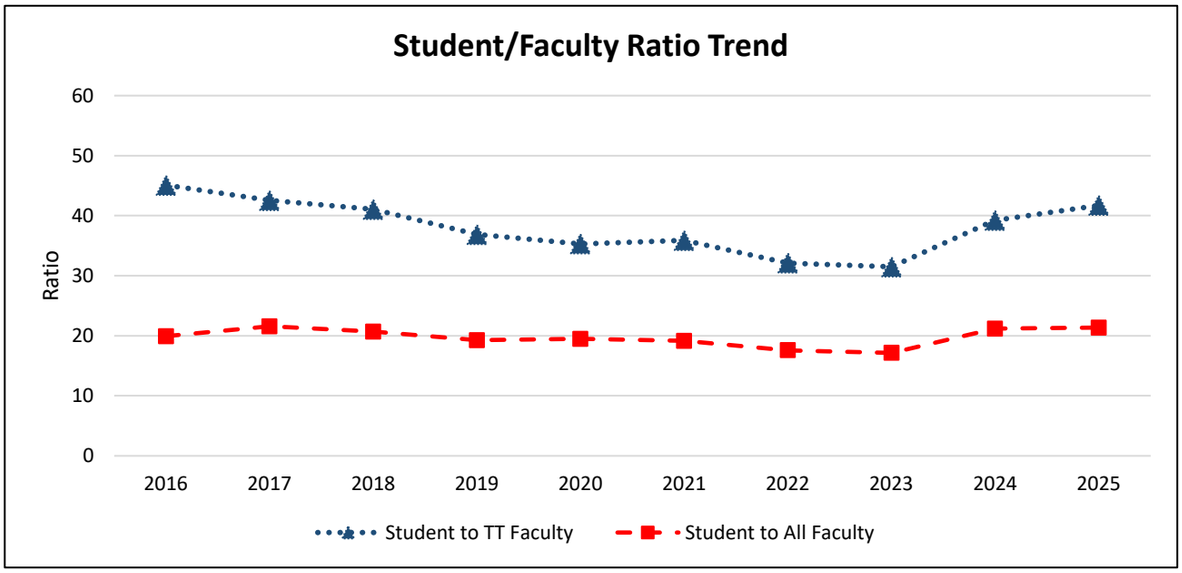
Notes:

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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Monterey Bay





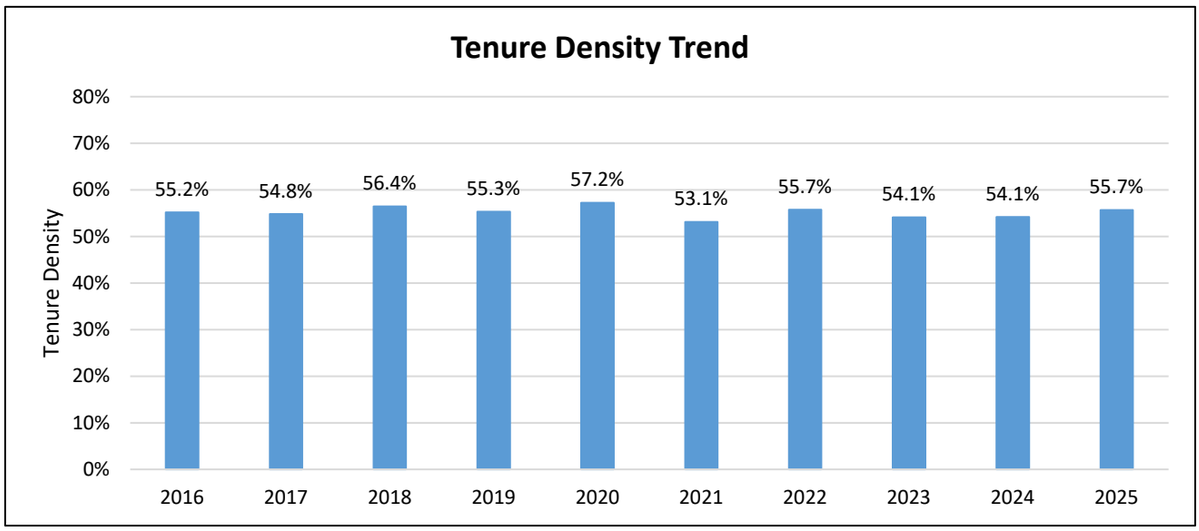
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	6,886.1	193.1	152.7	345.8	45.1	19.9	44.2%
2017	6,796.8	155.2	159.7	314.9	42.6	21.6	50.7%
2018	6,700.7	160.3	163.2	323.5	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%
2024	6,710.0	145.8	171.1	316.8	39.2	21.2	54.0%
2025	7,243.1	165.7	173.6	339.3	41.7	21.3	51.2%

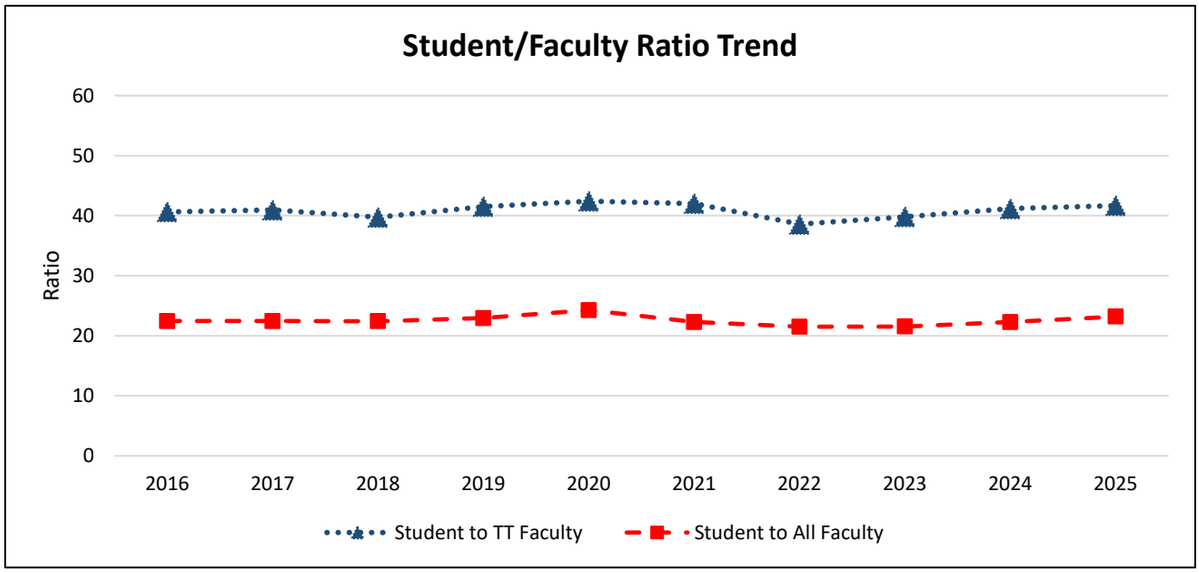
Notes:

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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Northridge





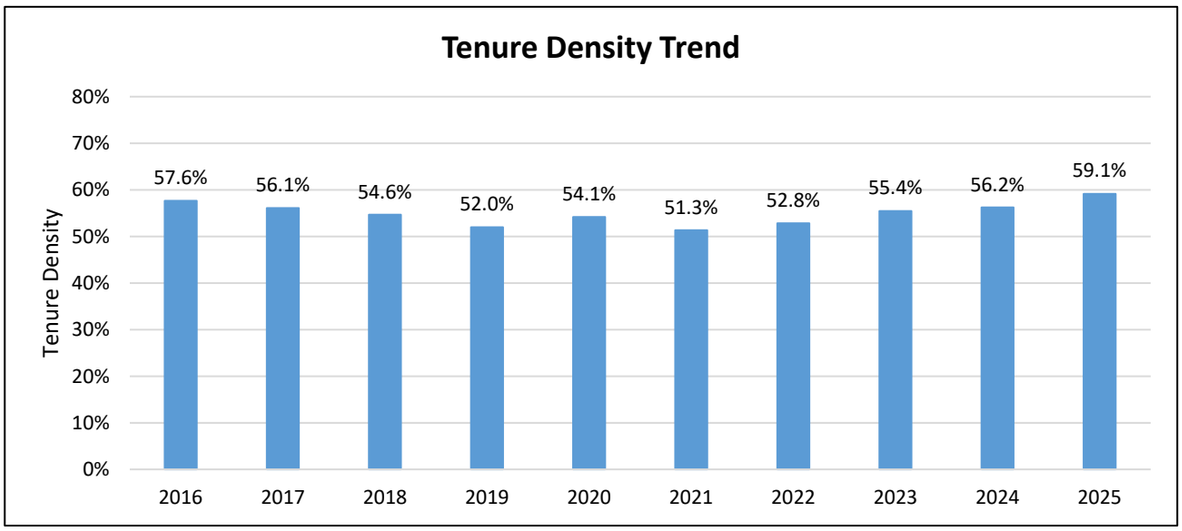
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	32,255.4	643.9	793.4	1,437.2	40.7	22.4	55.2%
2017	32,801.3	659.8	800.7	1,460.5	41.0	22.5	54.8%
2018	32,409.0	629.3	815.1	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%
2024	31190.9	641.4	757.2	1,398.5	41.2	22.3	54.1%
2025	31609.3	604.1	758.4	1,362.5	41.7	23.2	55.7%

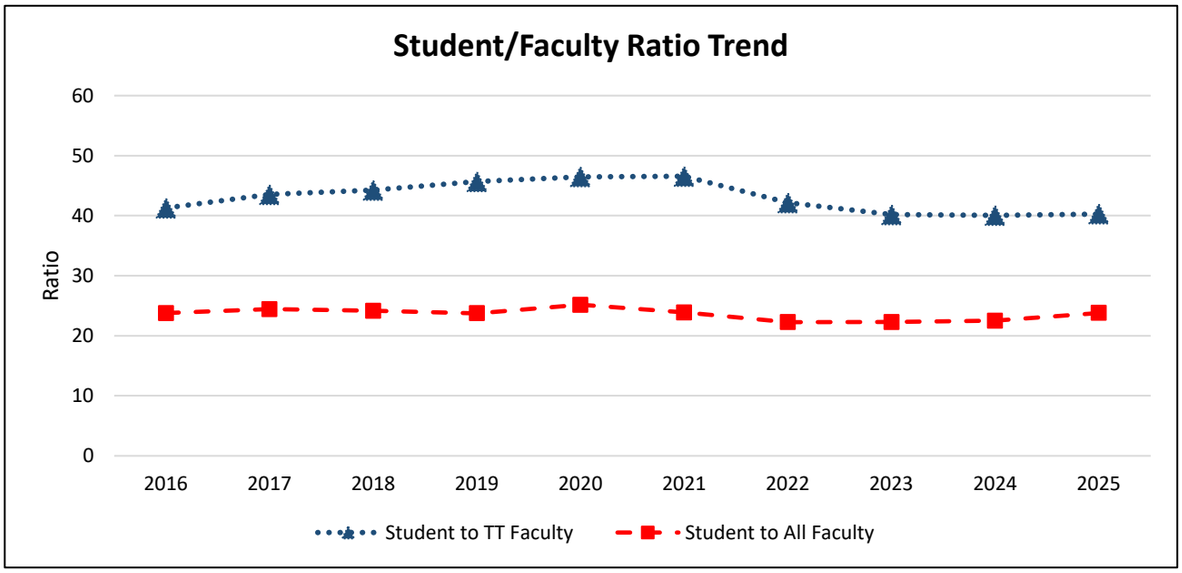
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Pomona





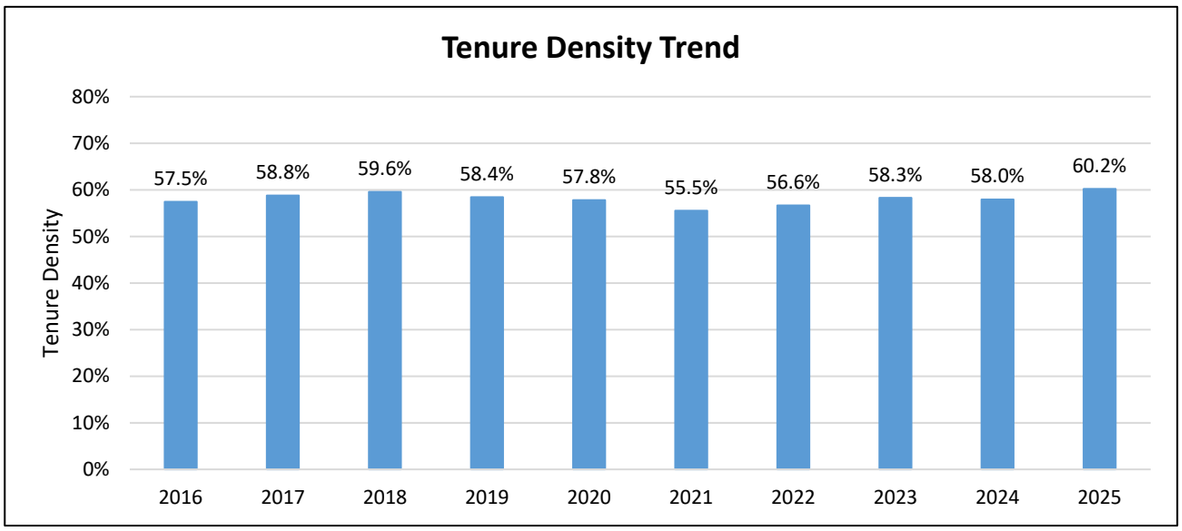
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	22,077.9	393.0	535.0	928.0	41.3	23.8	57.6%
2017	22,975.9	413.0	527.7	940.7	43.5	24.4	56.1%
2018	23,078.2	432.9	521.4	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%
2024	23,838.6	463.76	595.11	1,058.9	40.1	22.5	56.2%
2025	24,085.8	413.4	598.2	1,011.5	40.3	23.8	59.1%

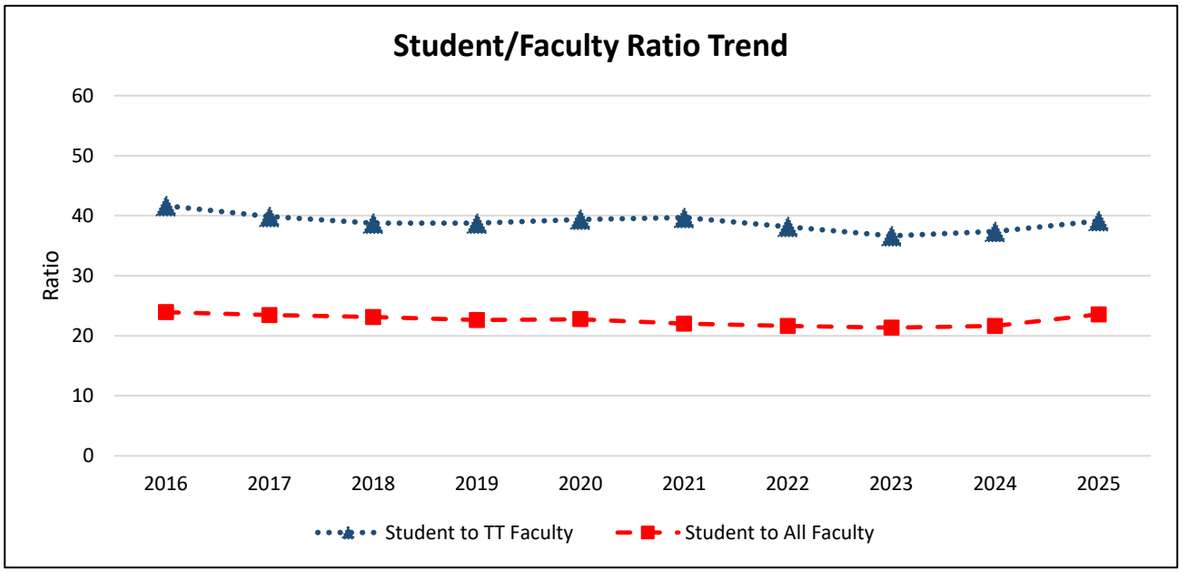
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Sacramento





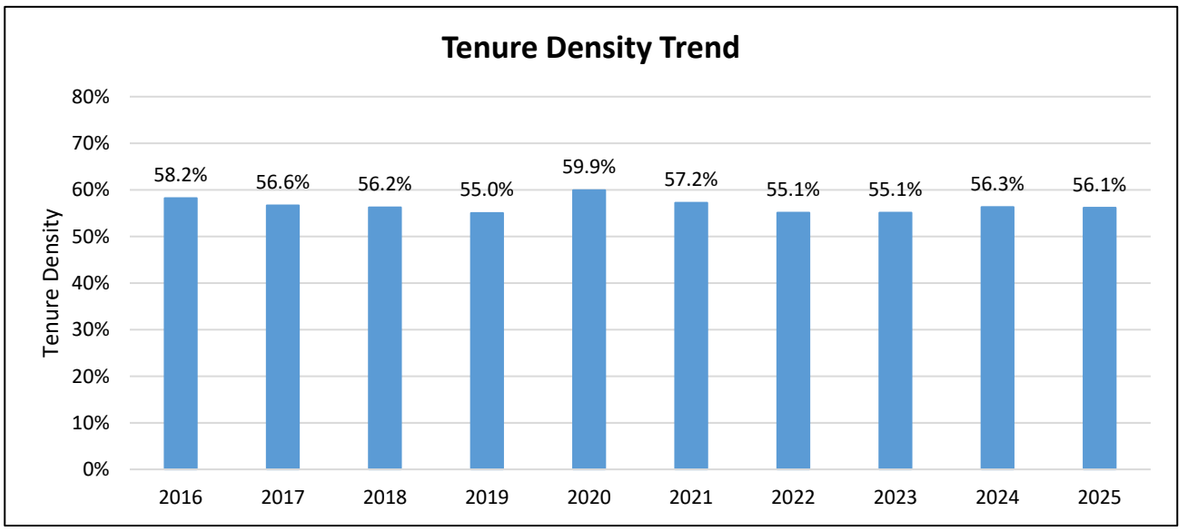
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	26,094.2	463.9	626.5	1,090.5	41.6	23.9	57.5%
2017	26,413.8	464.3	662.6	1,126.8	39.9	23.4	58.8%
2018	26,719.4	467.2	689.2	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%
2024	26,659.6	517.5	713.5	1,231.0	37.4	21.7	58.0%
2025	27,017.8	455.7	690.3	1,146.0	39.1	23.6	60.2%

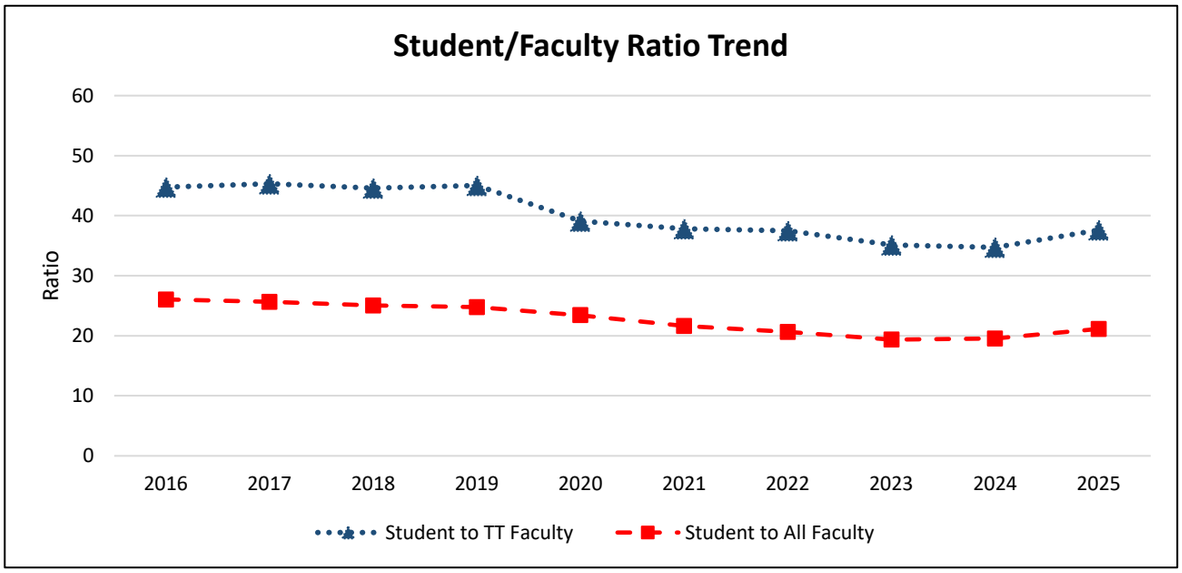
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: San Bernardino





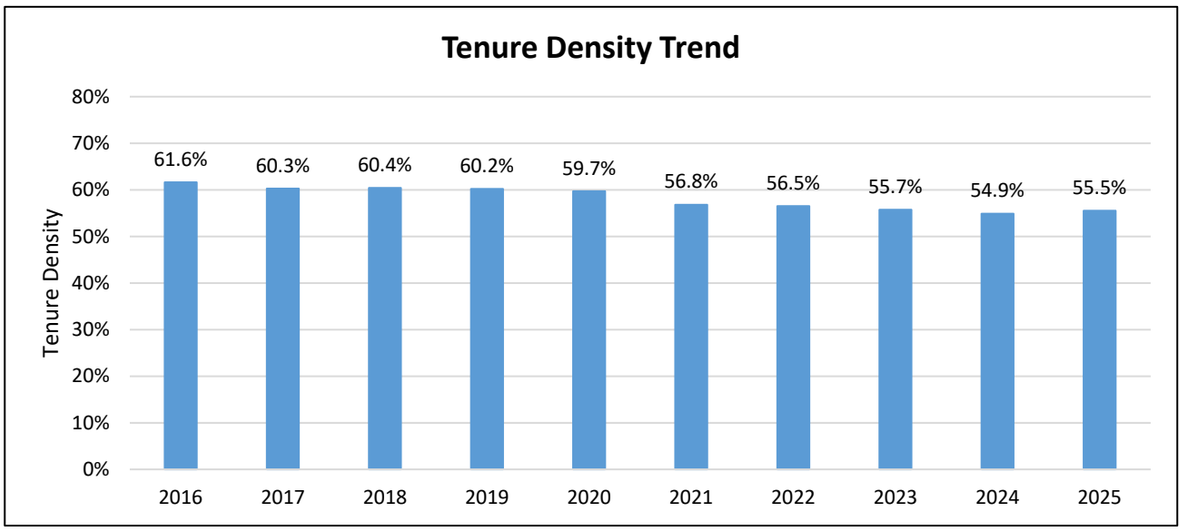
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	18,069.8	289.8	403.7	693.5	44.8	26.1	58.2%
2017	17,966.6	303.5	396.4	699.9	45.3	25.7	56.6%
2018	17,748.7	309.8	398.2	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%
2024	15,168.8	338.8	436.9	775.6	34.7	19.6	56.3%
2025	15,819.9	328.5	420.6	749.0	37.6	21.1	56.1%

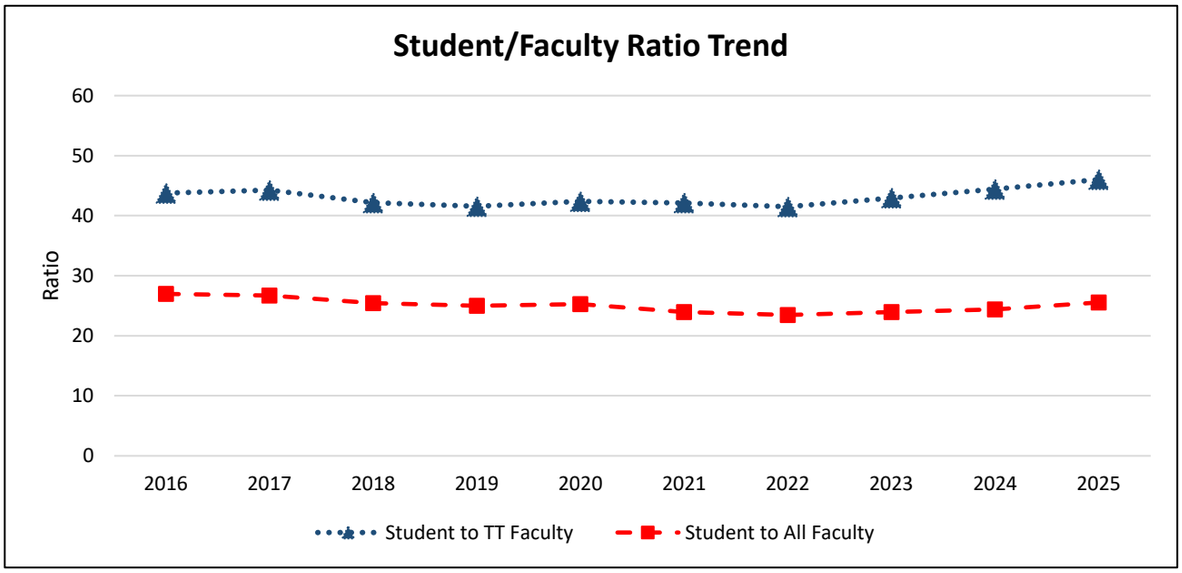
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- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: San Diego





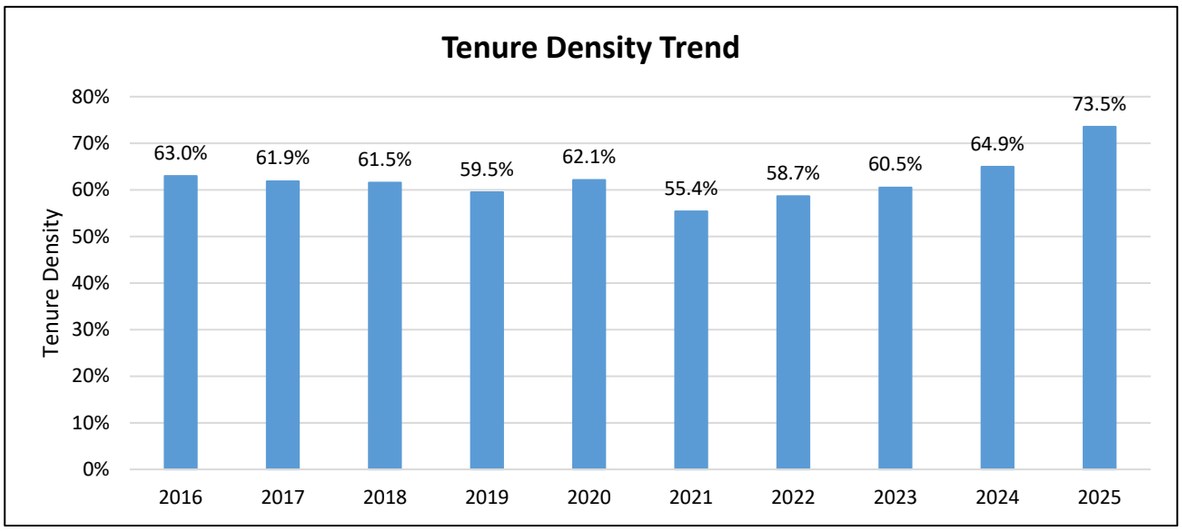
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	31,527.4	448.2	720.5	1,168.7	43.8	27.0	61.6%
2017	31,811.9	473.9	718.5	1,192.4	44.3	26.7	60.3%
2018	31,987.8	497.9	758.9	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%
2024	36,459.0	674.8	820.6	1,495.4	44.4	24.4	54.9%
2025	38,283.1	666.88	831.7	1,498.6	46.0	25.5	55.5%

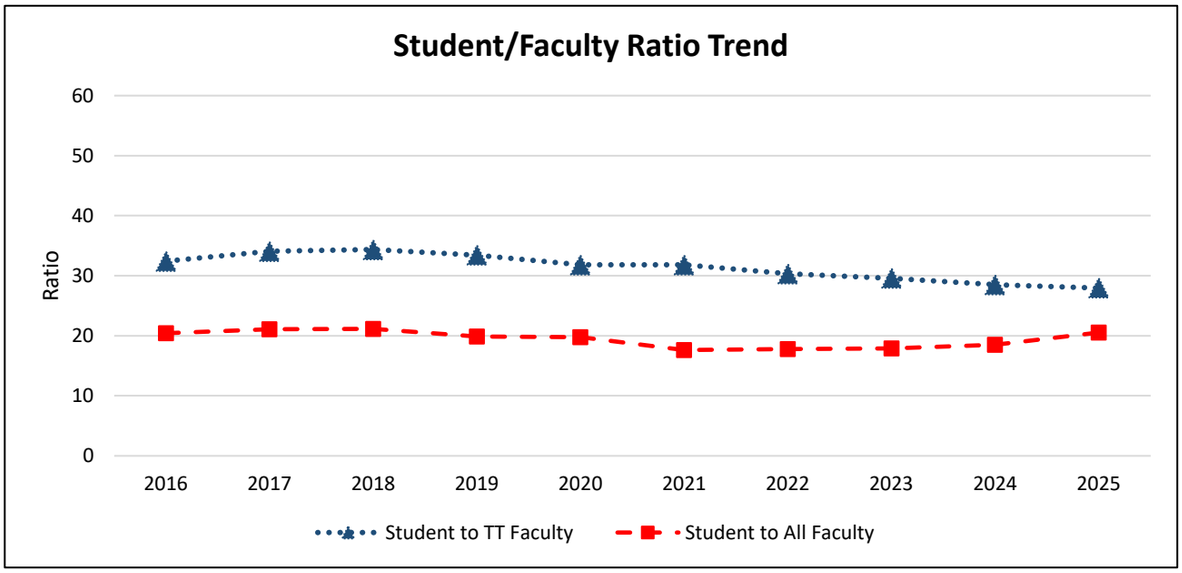
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- Student data includes students at all levels; excludes CalStateTEACH and International Programs.
- FTEF reflects the sum of all appointments per campus for each included faculty member.

Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: San Francisco





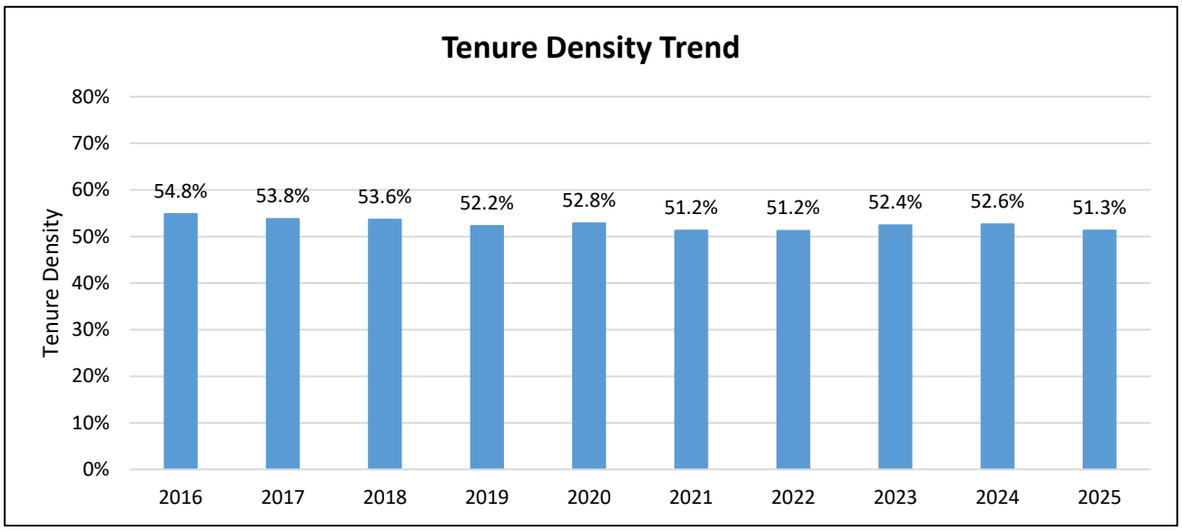
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	24,107.5	437.5	743.3	1,180.8	32.4	20.4	63.0%
2017	24,887.7	450.3	730.3	1,180.6	34.1	21.1	61.9%
2018	25,093.6	456.2	730.1	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%
2024	18,737.9	355.1	657.4	1,012.5	28.5	18.5	64.9%
2025	17,700.8	228.21	633.4	861.6	27.9	20.5	73.5%

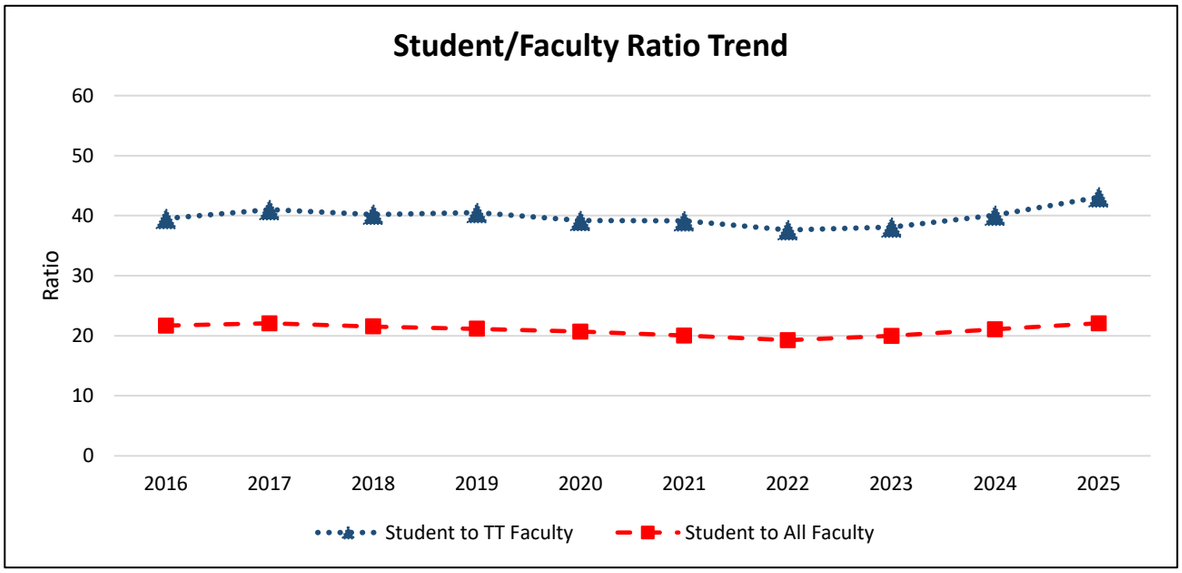
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: San José





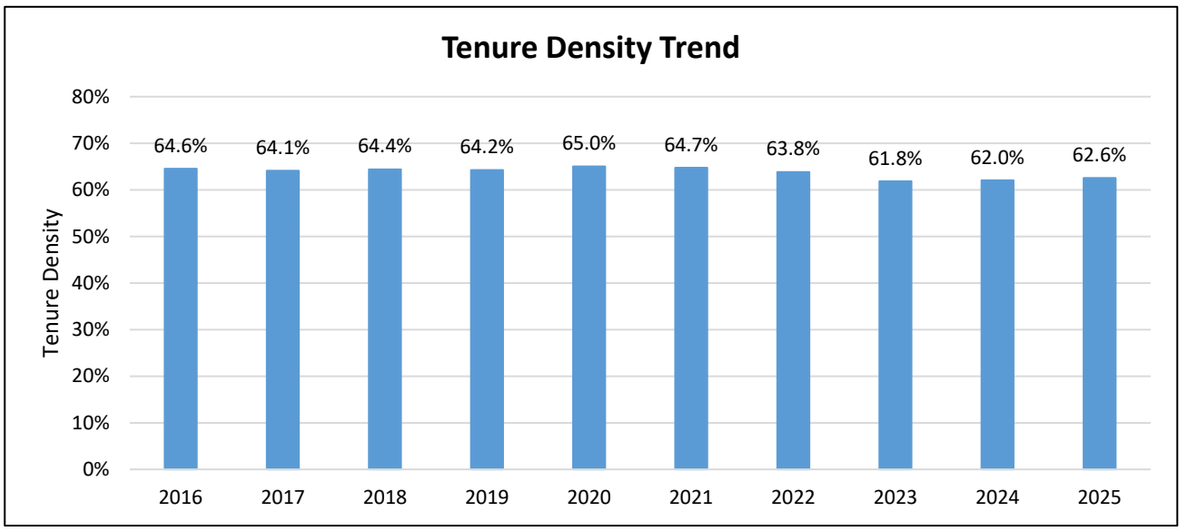
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	26,659.8	555.6	674.3	1,229.9	39.5	21.7	54.8%
2017	28,196.1	590.6	687.3	1,278.0	41.0	22.1	53.8%
2018	27,978.8	602.1	695.8	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%
2024	28,201.3	634.2	703.5	1,337.6	40.1	21.1	52.6%
2025	30,257.5	667.5	702.3	1,369.8	43.1	22.1	51.3%

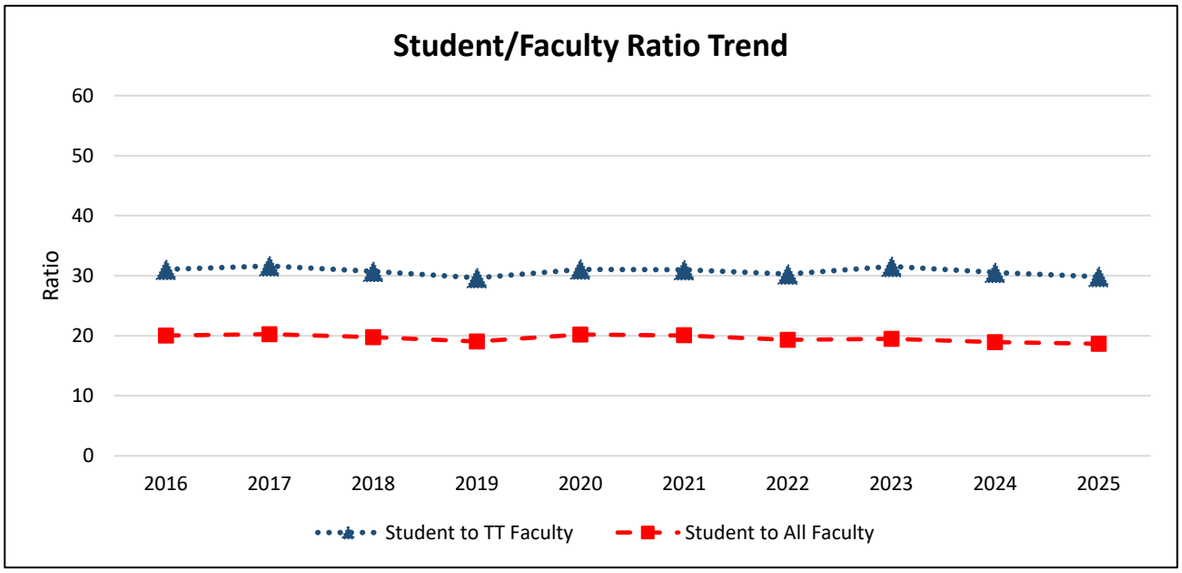
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: San Luis Obispo





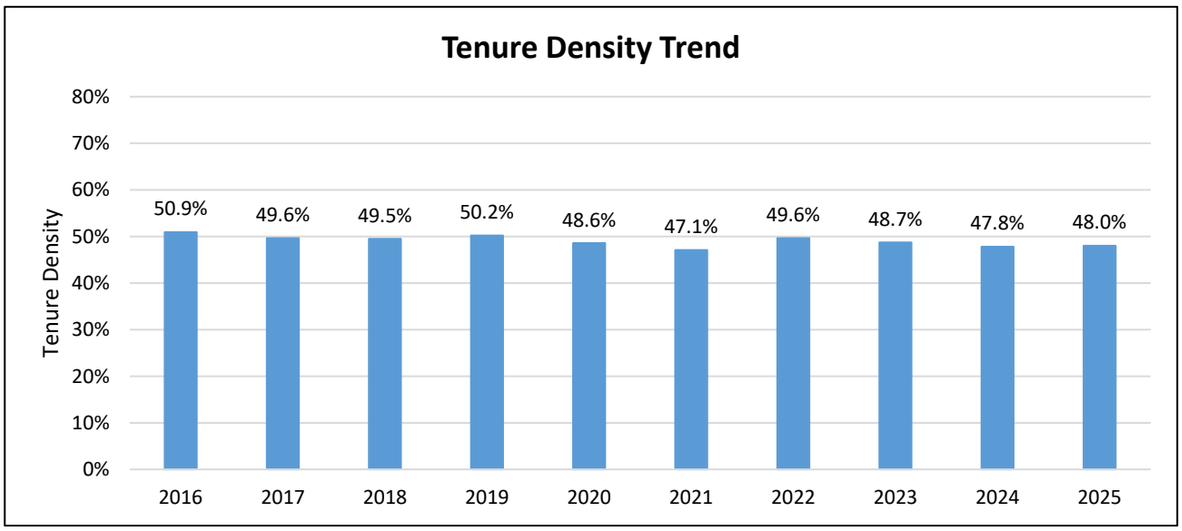
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	20,717.8	366.0	666.9	1,032.9	31.1	20.1	64.6%
2017	21,527.6	381.6	680.6	1,062.3	31.6	20.3	64.1%
2018	21,204.2	381.6	690.4	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%
2024	22,657.3	454.1	742.1	1,196.2	30.5	18.9	62.0%
2025	23,149.3	464.2	775.9	1,240.0	29.8	18.7	62.6%

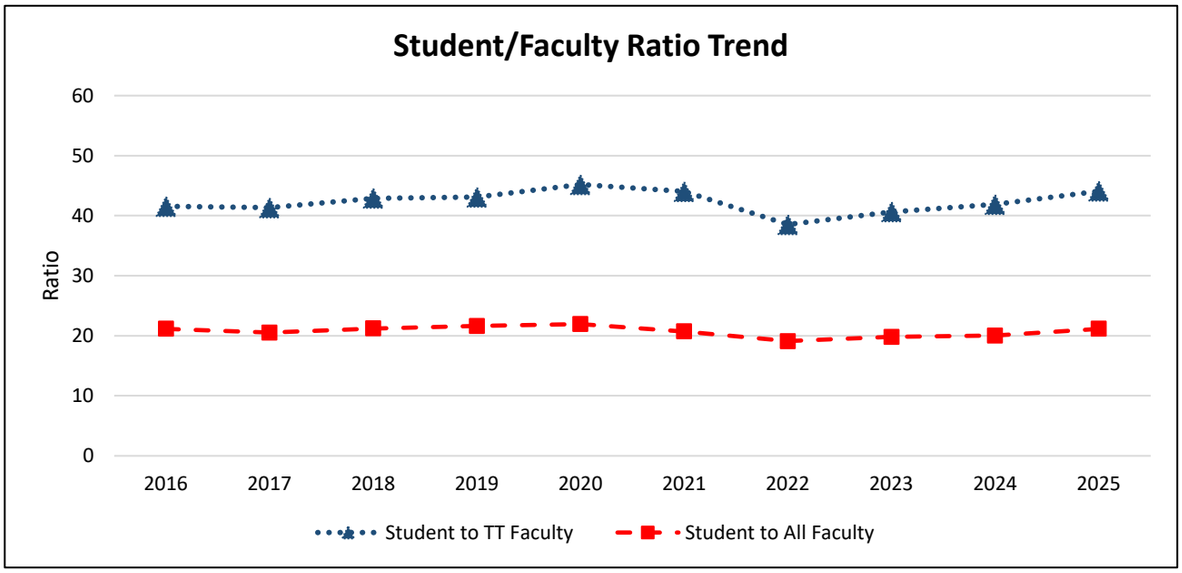
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SWHR Data Analysis: cp

Faculty Profile: San Marcos





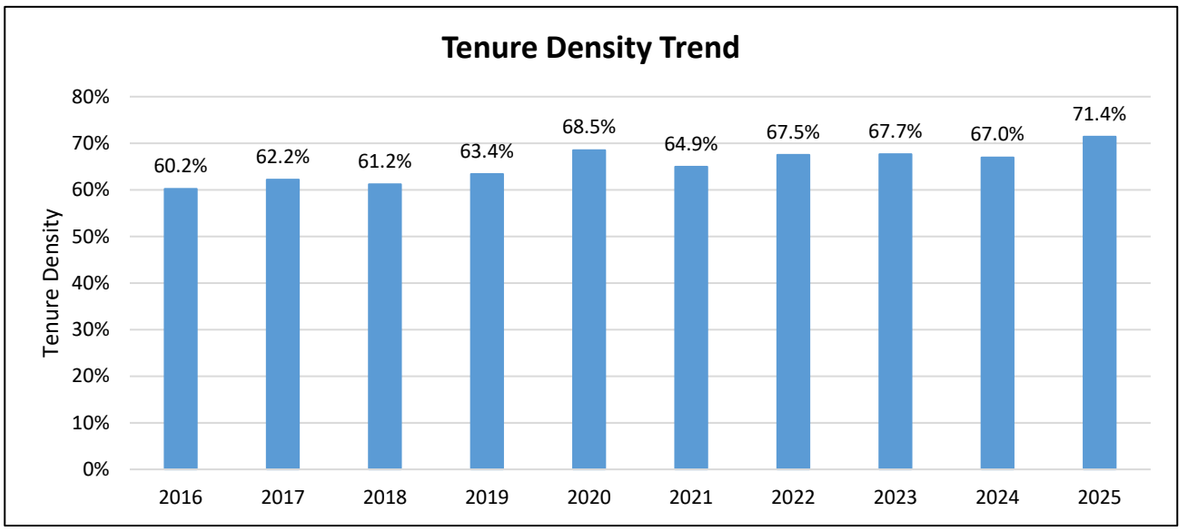
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	10,924.4	253.3	262.9	516.2	41.6	21.2	50.9%
2017	11,671.7	286.4	282.2	568.6	41.4	20.5	49.6%
2018	12,288.4	292.5	286.4	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%
2024	12,852.6	334.7	306.8	641.4	41.9	20.0	47.8%
2025	13,427.6	329.6	304.7	634.3	44.1	21.2	48.0%

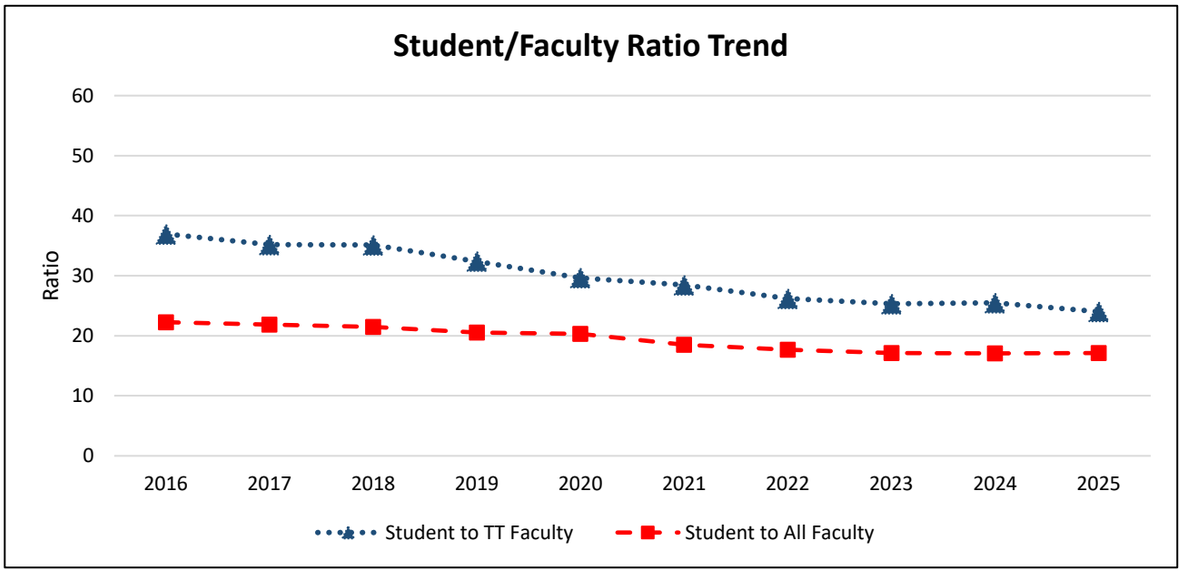
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Sonoma





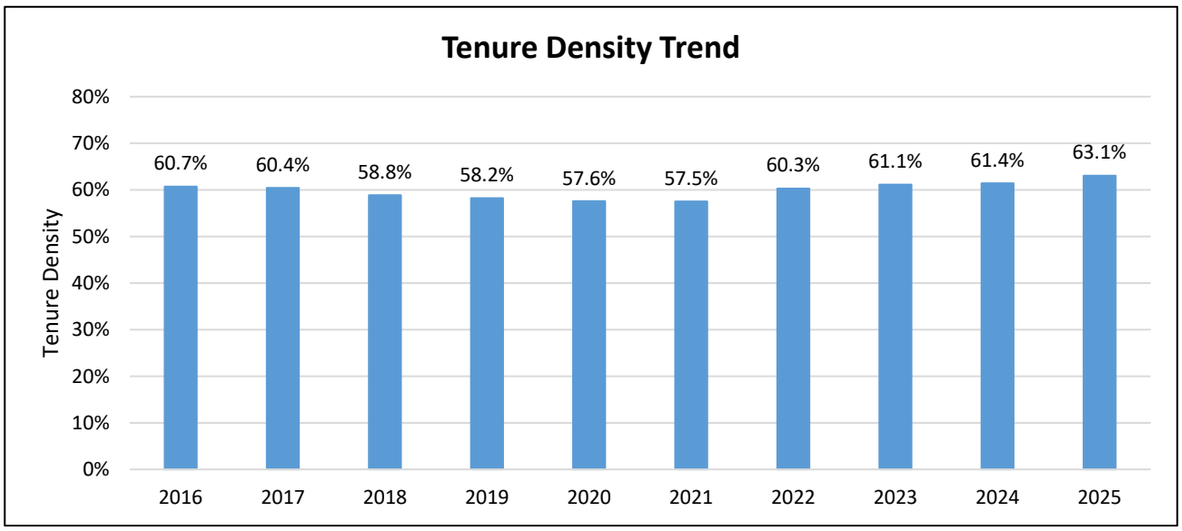
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	8,605.4	153.7	232.8	386.6	37.0	22.3	60.2%
2017	8,646.2	149.3	245.9	395.2	35.2	21.9	62.2%
2018	8,673.5	156.5	247.1	403.6	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%
2024	5,313.5	102.8	208.5	311.3	25.5	17.1	67.0%
2025	4,598.0	76.7	191.5	268.2	24.0	17.1	71.4%

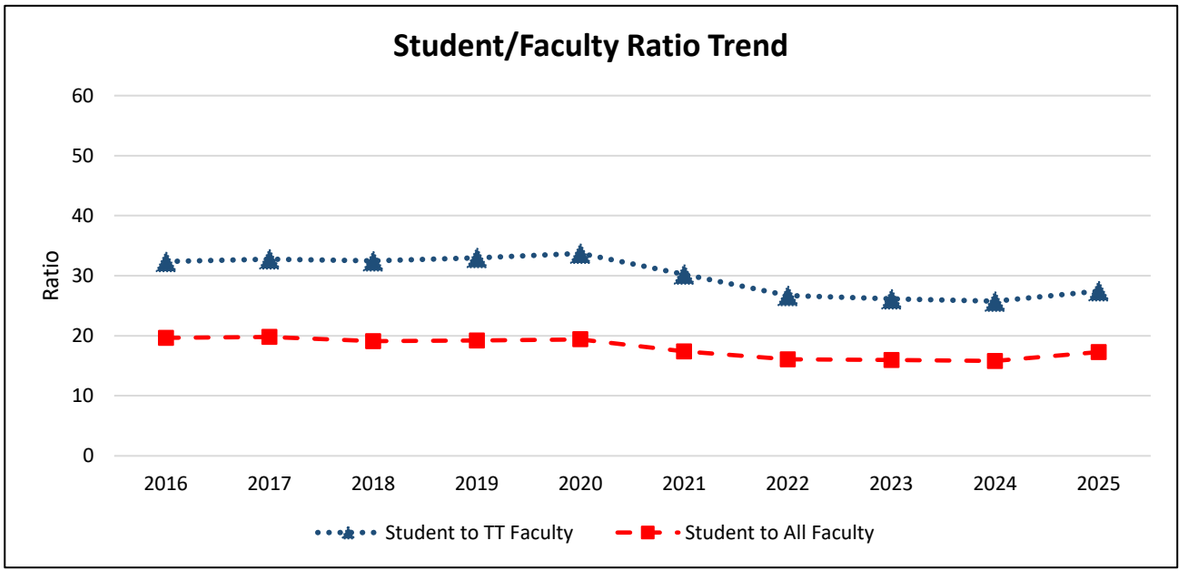
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Data Source: October snapshot (CIRS AN); Institutional Research and Analyses Fall Enrollment Summary
SWHR Data Analysis: cp

Faculty Profile: Stanislaus





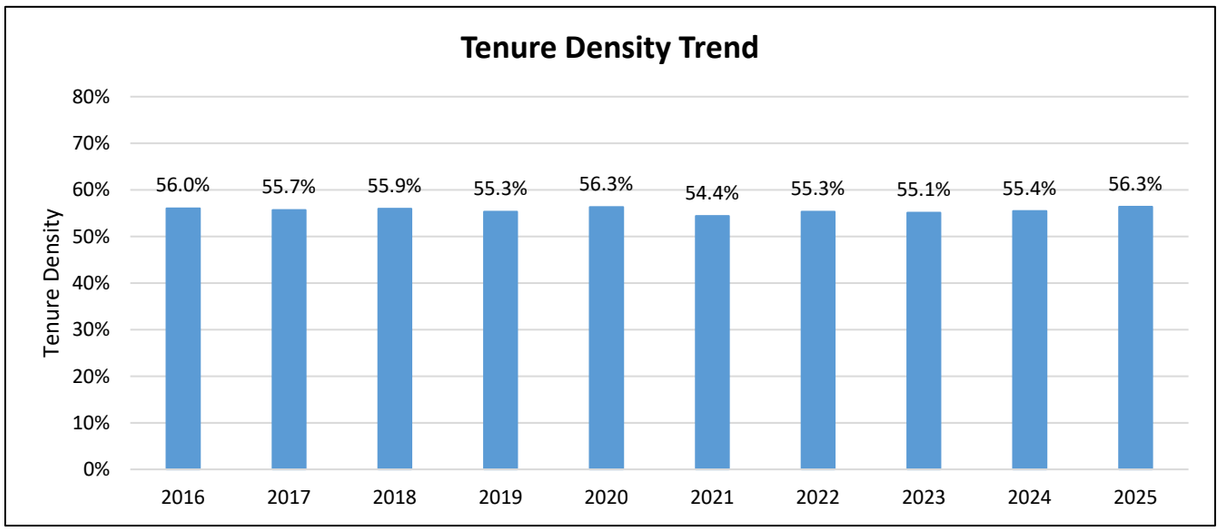
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	8,241.2	164.7	254.7	419.4	32.4	19.7	60.7%
2017	8,521.0	170.5	259.9	430.4	32.8	19.8	60.4%
2018	8,760.2	188.8	269.9	458.6	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%
2024	7,792.2	190.3	302.5	492.8	25.8	15.8	61.4%
2025	7,945.8	169.6	289.5	459.1	27.4	17.3	63.1%

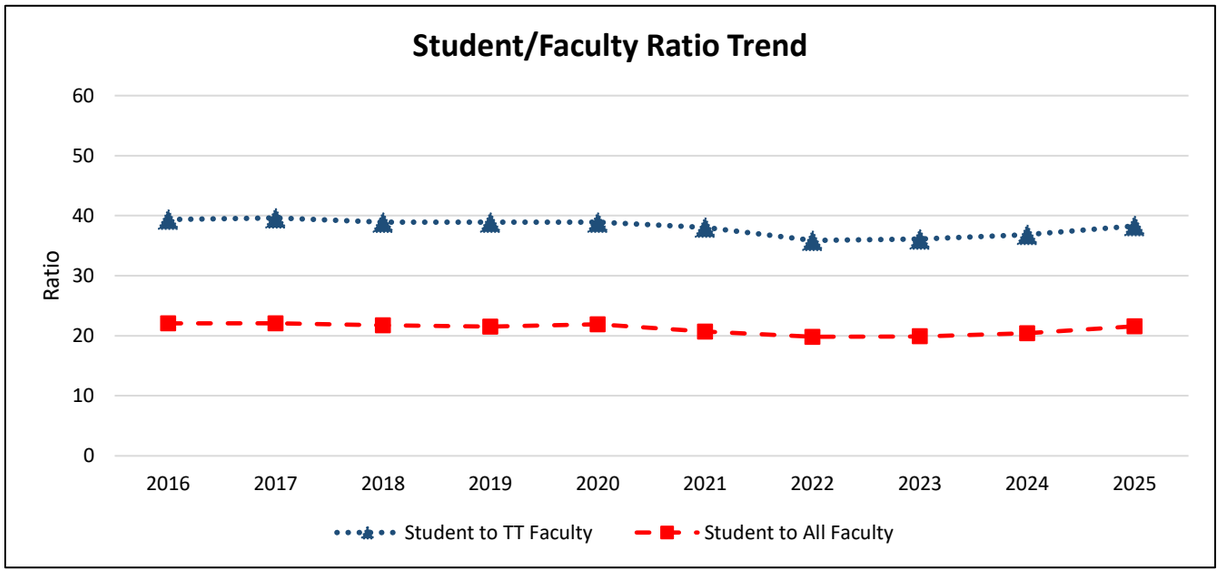
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SWHR Data Analysis: cp

Faculty Profile: Systemwide Total



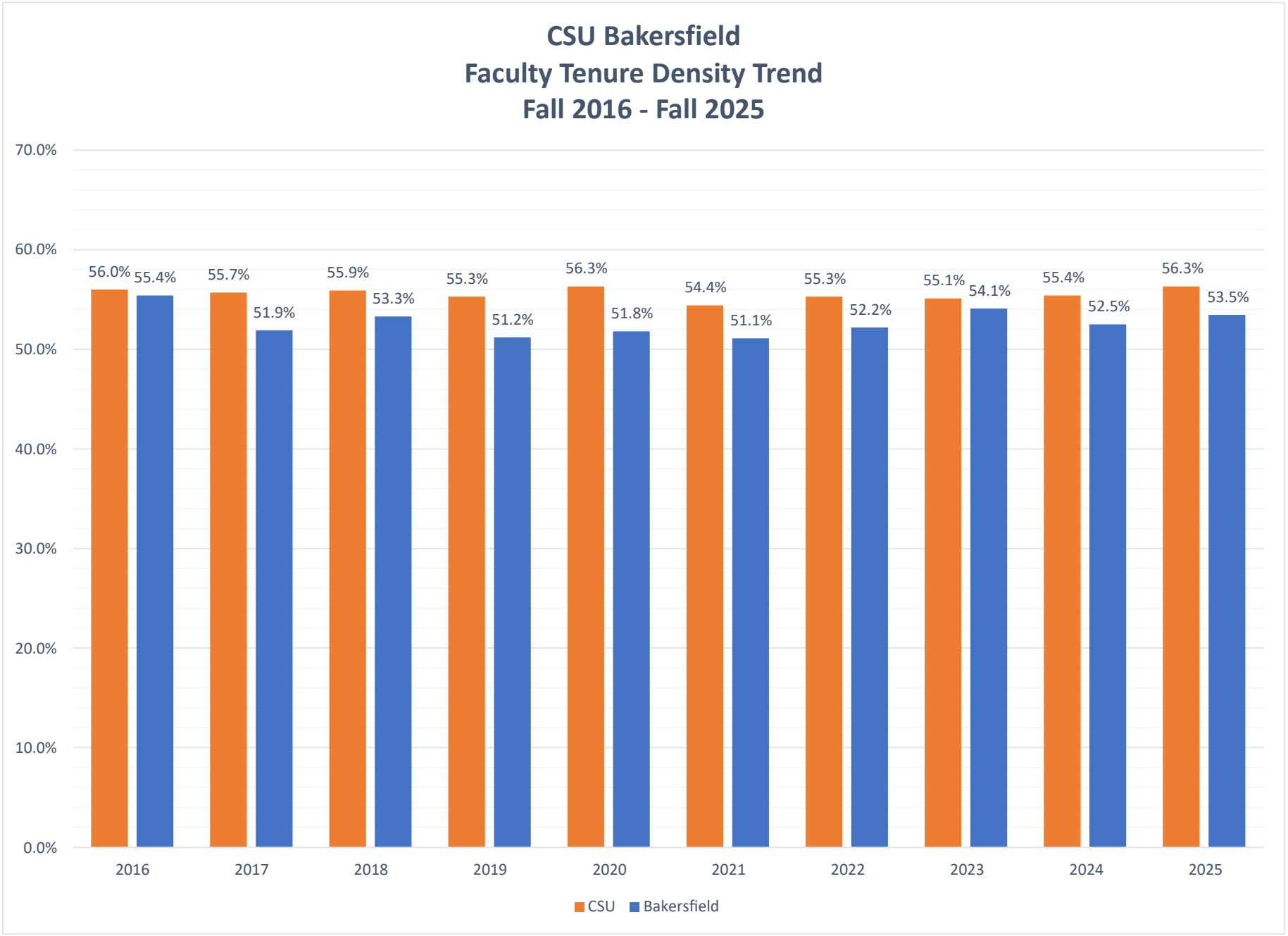


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2016	409,382.1	8,156.6	10,394.3	18,550.8	39.4	22.1	56.0%
2017	419,518.1	8,429.0	10,586.0	19,015.0	39.6	22.1	55.7%
2018	418,062.1	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%
2024	400,813.90	8,748.30	10,874.00	19,622.3	36.9	20.4	55.4%
2025	410,959.10	8,315.60	10,732.00	19,047.6	38.3	21.6	56.3%

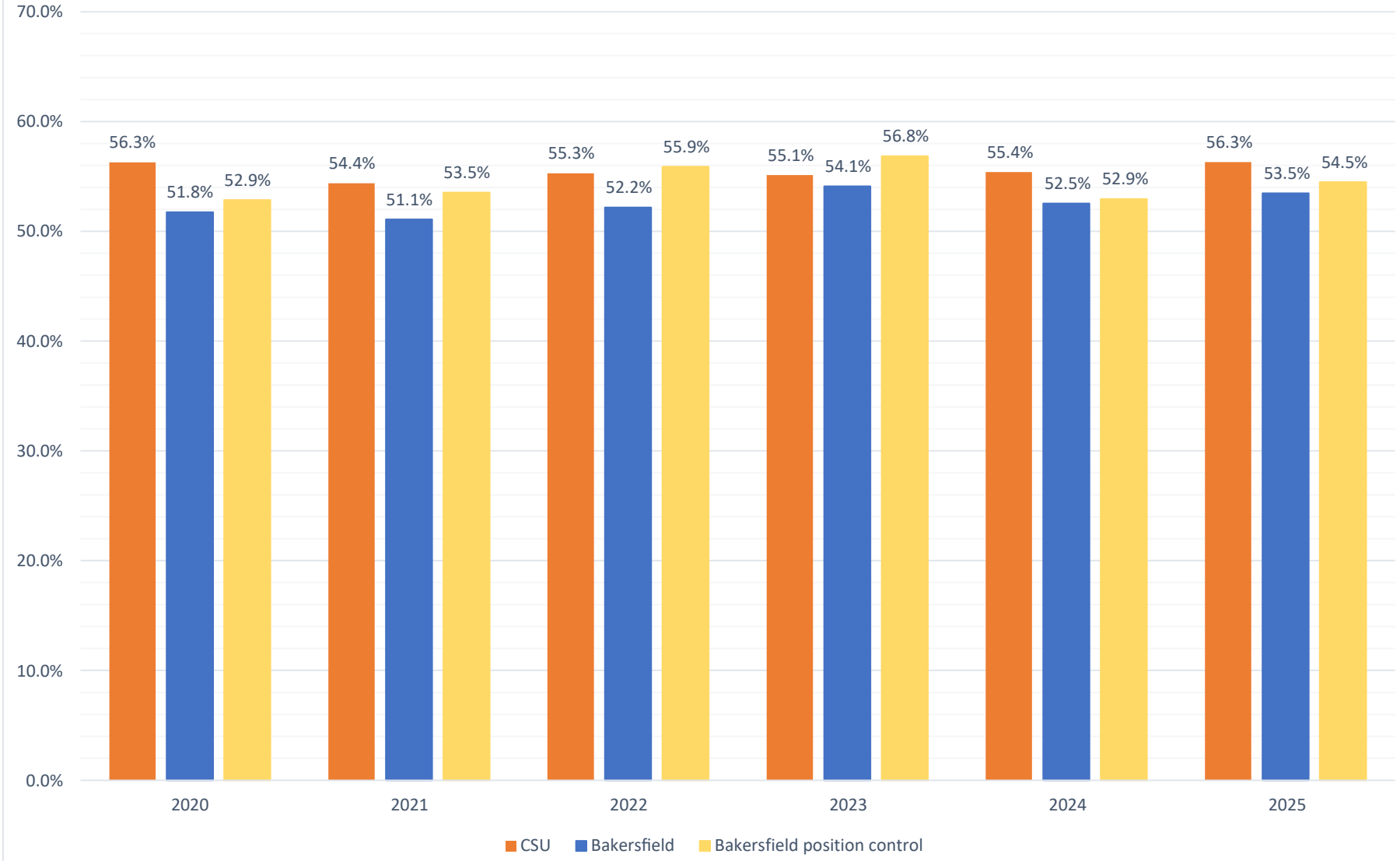
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SWHR Data Analysis: cp


CSU Bakersfield
Faculty Tenure Density Trend
Fall 2016 - Fall 2025
70.0%
60.0%
50.0%
40.0%
30.0%
20.0%
10.0%
0.0%
56.0%
55.4%
55.7%
51.9%
55.9%
53.3%
55.3%
51.2%
56.3%
51.8%
54.4%
51.1%
55.3%
52.2%
55.1%
54.1%
55.4%
52.5%
56.3%
53.5%
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
CSU
Bakersfield

CSU Bakersfield
Faculty Tenure Density Trend Position Control
Fall 2020 - Fall 2025



CSU Bakersfield Staff Employment Trends

Headcount by Division - Fall 2016 through Spring 2026

Data includes all Permanent and Temporary Staff for all Funds

(Does not include MPPs/Administrators)

Following count Includes Unfilled, Approved Staff Positions as of 6/30/26

Division	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024*	2025*
Academic Affairs (Provost)	210	227	215	220	224	231	244	243	241	154	155
Athletics (New)										25	24
Business & Admin Services	147	156	174	175	183	213	210	214	191	172	172
People and Culture (New)										21	22
President	4	4	4	4	4	4	4	6	5	4	4
Student Affairs	71	76	72	76	88	94	92	93	91		
Student Affairs & Strategic Enrollment Mgmt (New)										152	150
University Advancement	4	10	10	11	12	14	14	13	12	12	13
Grand Total	**436**	**473**	**475**	**486**	**511**	**556**	**564**	**569**	**540**	**540**	**540**

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

** Divisional restructuring effective July 1, 2025*

CSU Bakersfield Management Employment Trends

Headcount by Division - Fall 2016 through Spring 2026

Data includes all MPP Administrator positions for all Funds

Division	2016	2017	2018	2019	2020	2021	2022	2023	2024	2024 *	2025 *
Academic Affairs (Provost)	36	35	34	34	34	35	38	37	33	24	25
Athletics (New)										6	9
Business & Admin Services	26	32	36	36	37	44	44	46	38	31	31
People and Culture (New)										12	11
President	3	4	5	5	5	5	5	7	9	4	4
Student Affairs	26	26	26	26	26	29	29	30	21		
Student Affairs & Strategic Enrollment Mgmt (New)										24	22
University Advancement	4	9	9	10	10	10	12	12	11	11	11
Grand Total	**95**	**106**	**110**	**111**	**112**	**123**	**128**	**132**	**112**	**112**	**113**

** Divisional restructuring effective July 1, 2025*



Chapter 8

UNIVERSITY AUXILIARY ORGANIZATION AUDITED FINANCIAL STATEMENTS 2025-2026

- 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, 2026 and 2025

Aldrich

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Financial Statements and Supplemental Information

Years Ended June 30, 2026 and 2025

Table of Contents

	Page
Independent Auditor's Report	1
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5
Statements of Cash Flows	7
Notes to Financial Statements	8
Supplemental Information:	
Schedules of Activities by Student Service	13
Supplemental Information for Inclusion in the California State University:	
Schedule of Net Position	15
Schedule of Revenues, Expenses, and Changes in Net Position	18
Other Information	20
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*	24

Aldrich CPAs + Advisors LLP
7676 Hazard Center Drive, Suite 550
San Diego, CA 92108

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 financial statements of Associated Students, California State University, Bakersfield, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2026 and 2025, 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, 2026 and 2025, 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 (GAAS) 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 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 GAAS 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.

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

In performing an audit in accordance with GAAS 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 pages 13-23 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 11, 2026, 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, 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 11, 2026

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Statements of Financial Position

June 30, 2026 and 2025

	2026	2025
ASSETS		
Current Assets:		
Cash	$ 2,576,155	$ 3,219,207
Due from related parties	57,908	410,146
Total Current Assets	2,634,063	3,629,353
Property and Equipment, net of accumulated depreciation	18,638	-
Total Assets	$ 2,652,701	$ 3,629,353
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued expenses	$ 99,268	$ 23,980
Due to related parties	236,135	883,960
Total Current Liabilities	335,403	907,940
Net Assets - Without Donor Restrictions	2,317,298	2,721,413
Total Liabilities and Net Assets	$ 2,652,701	$ 3,629,353

See accompanying notes to financial statements.

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Statements of Activities

Years Ended June 30, 2026 and 2025

	2026	2025
Revenue and Support Without Donor Restrictions:		
Associated student body fees	$ 4,240,062	$ 4,112,082
University contract services (Note 6)	638,627	531,900
Other program revenues	119,057	113,549
Total Revenue and Support Without Donor Restrictions	4,997,746	4,757,531
Expenses:		
Program services - student services	5,077,357	5,124,328
Supporting services - general and administrative	324,504	366,157
Total Expenses	5,401,861	5,490,485
Change in Net Assets	(404,115)	(732,954)
Net Assets - Without Donor Restrictions, beginning	2,721,413	3,454,367
Net Assets - Without Donor Restrictions, ending	$ 2,317,298	$ 2,721,413

See accompanying notes to financial statements.

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Statement of Functional Expenses

Year Ended June 30, 2026

	Student Services	General and Administrative	Total
Scholarships	$ 3,328,139	$ -	$ 3,328,139
University contract expenses (Note 6)	346,790	291,838	638,628
Supplies and contract services	633,188	524	633,712
Travel	348,928	692	349,620
Event programming	150,933	-	150,933
Insurance	71,623	3,197	74,820
Information technology	67,826	-	67,826
Minor equipment	41,913	2,551	44,464
Dues and subscriptions	32,415	725	33,140
Office expense	25,266	24	25,290
Accounting	-	21,215	21,215
Space rental	20,425	-	20,425
Advertising and promotion	4,284	-	4,284
Repairs and maintenance	3,018	40	3,058
Professional fees	-	2,277	2,277
Transfers to related parties	2,000	-	2,000
Depreciation	-	1,421	1,421
Bank fees	484	-	484
Conference, conventions, and meetings	125	-	125
Total Expenses	$ 5,077,357	$ 324,504	$ 5,401,861

See accompanying notes to financial statements.

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Statement of Functional Expenses

Year Ended June 30, 2025

	Student Services	General and Administrative	Total
Scholarships	$ 3,090,282	$ -	$ 3,090,282
Travel	663,786	-	663,786
University contract expenses (Note 6)	198,249	333,651	531,900
Supplies and contract services	480,050	1,495	481,545
Transfers to related parties	300,000	-	300,000
Minor equipment	121,575	-	121,575
Event programming	112,459	-	112,459
Insurance	55,423	1,754	57,177
Advertising and promotion	31,401	-	31,401
Space rental	21,118	3,538	24,656
Office expense	21,479	28	21,507
Information technology	21,000	-	21,000
Accounting	-	20,400	20,400
Miscellaneous	5,488	-	5,488
Utilities	-	3,326	3,326
Dues and subscriptions	50	1,965	2,015
Conference, conventions, and meetings	760	-	760
Repairs and maintenance	658	-	658
Bank fees	550	-	550
Total Expenses	$ 5,124,328	$ 366,157	$ 5,490,485

See accompanying notes to financial statements.

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Statements of Cash Flows

Years Ended June 30, 2026 and 2025

	2026	2025
Cash Flows from Operating Activities:		
Change in net assets	$ (404,115)	$ (732,954)
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	1,421	-
Changes in operating assets and liabilities:		
Due from related parties	352,238	(163,717)
Accounts payable and accrued expenses	75,288	(20,510)
Due to related parties	(647,825)	765,982
Net Cash Used by Operating Activities	(622,993)	(151,199)
Cash Flows Used by Investing Activities:		
Purchases of property and equipment	(20,059)	-
Net Decrease in Cash	(643,052)	(151,199)
Cash, beginning	3,219,207	3,370,406
Cash, ending	$ 2,576,155	$ 3,219,207

See accompanying notes to financial statements.

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities

Associated Students, California State University, Bakersfield, Inc. (the Organization) was formed and operates as a nonprofit auxiliary organization of California State University, Bakersfield (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, 2026 and 2025.

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, 2026 and 2025, and therefore, no amounts have been accrued.

Accounts Receivable

Accounts receivable arise in the normal course of operations. Accounts receivable are recorded at unpaid balances, less any allowance for credit losses using a forward-looking expected credit loss 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. Based on this review, management has determined that an allowance for credit loss is not necessary for the years ended June 30, 2026 and 2025.

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 $237 per Fall and Spring semester and $148 per Summer semester for the year ended June 30, 2026, and $229 per Fall and Spring semester and $143 per Summer semester for the year ended June 30, 2025. Fees are due and collectible 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 by the University.

Other program revenues 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 11, 2026, which is the date the financial statements were available to be issued. Management determined that no subsequent events occurred that required recognition in the financial statements or additional disclosure in the accompanying notes.

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.

	2026	2025
Cash	$ 2,576,155	$ 3,219,207
Due from related parties	57,908	410,146
Financial assets available to meet cash needs for general expenditures within one year	$ 2,634,063	$ 3,629,353

Note 2 - Liquidity and Availability, continued

The Organization is substantially supported by student fees collected by the University and 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 - 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 - Property and Equipment

Property and equipment consists of the following:

	2026	2025
Equipment	$ 49,668	$ 42,910
Leasehold improvements	229,939	254,852
	279,607	297,762
Less accumulated depreciation	(260,969)	(297,762)
	$ 18,638	$ -

Note 6 - University Contract Services

For the years ended June 30, 2026 and 2025, contributed nonfinancial assets in the form of university contract services recognized within the statement of activities include:

	2026	2025
University employee services:		
Programming services	$ 312,590	$ 165,209
General and administrative services	291,838	333,651
Rent of University facilities	34,200	33,040
Total University contract services	$ 638,628	$ 531,900

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.

Note 7 - 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 are for the use of programming facilities and equipment.

Note 7 - Related-Party Transactions, continued

Related party transactions as of and for the years ended June 30, 2026 and 2025, are as follows:

	2026	2025
Payments received from:		
University	$ 4,240,062	$ 4,112,103
Foundation	225	1,929
Student-centered Enterprises	8,250	8,500
	$ 4,248,537	$ 4,122,532
Payments to:		
University	$ 3,825,118	$ 4,056,602
Foundation	1,805	28,063
Student-centered Enterprises	15,101	12,930
	$ 3,842,024	$ 4,097,595
Due from related parties:		
University	$ 57,658	$ 409,646
Student-centered Enterprises	250	500
	$ 57,908	$ 410,146
Due to related parties:		
University	$ 228,514	$ 854,562
Foundation	-	25,501
Student-centered Enterprises	7,621	3,897
	$ 236,135	$ 883,960

For the years ended June 30, 2026 and 2025, the Foundation reimbursed the Organization's scholarship payments of $154,526 and $119,321, 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, 2026 and 2025, the Organization also recorded University contract services revenue and expense in the amount of $638,628 and $531,900, respectively (see Note 6).

SUPPLEMENTAL INFORMATION

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Schedule of Activities by Student Service

Year Ended June 30, 2026

	Student Government & Leadership	Children's Center	Intercollegiate Athletics	Student Club Administration	Antelope Valley	Chartered Student Clubs	Total
Revenue and Support Without Donor Restrictions:							
Associated student body fees	$ 281,077	$ 132,327	$ 3,710,829	$ 69,502	$ 46,327	$ -	$ 4,240,062
University contract services	345,558	75,041	50,672	121,758	45,598	-	638,627
Other program revenues	-	-	2,000	-	8,000	109,057	119,057
Interfund transfers (to) from	(34,962)	-	-	20,280	(20,280)	34,962	-
Total Revenue and Support Without Donor Restrictions	591,673	207,368	3,763,501	211,540	79,645	144,019	4,997,746
Expenses:							
Program services - student services	481,470	69,863	4,150,698	120,223	145,545	109,558	5,077,357
Supporting services - general and administrative	150,329	37,305	67,139	34,139	34,955	637	324,504
Total Expenses	631,799	107,168	4,217,837	154,362	180,500	110,195	5,401,861
Change in Net Assets	(40,126)	100,200	(454,336)	57,178	(100,855)	33,824	(404,115)
Net Assets - Without Donor Restrictions, beginning	1,364,713	346,625	484,135	152,972	151,744	221,224	2,721,413
Net Assets - Without Donor Restrictions, ending	$ 1,324,587	$ 446,825	$ 29,799	$ 210,150	$ 50,889	$ 255,048	$ 2,317,298

See independent auditor's report.

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Schedule of Activities by Student Service

Year Ended June 30, 2025

	Student Government & Leadership	Children's Center	Intercollegiate Athletics	Student Club Administration	Antelope Valley	Chartered Student Clubs	Total
Revenue and Support Without Donor Restrictions:							
Associated student body fees	$ 357,707	$ 164,847	$ 3,483,156	$ 20,452	$ 85,920	$ -	$ 4,112,082
University contract services	231,167	28,052	50,704	182,404	39,573	-	531,900
Other program revenues	-	-	-	-	8,000	105,549	113,549
Interfund transfers (to) from	(21,319)	-	-	-	-	21,319	-
Total Revenue and Support Without Donor Restrictions	567,555	192,899	3,533,860	202,856	133,493	126,868	4,757,531
Expenses:							
Program services - student services	346,098	313,969	4,084,319	96,027	172,351	111,564	5,124,328
Supporting services - general and administrative	122,226	28,848	66,533	108,277	40,273	-	366,157
Total Expenses	468,324	342,817	4,150,852	204,304	212,624	111,564	5,490,485
Change in Net Assets	99,231	(149,918)	(616,992)	(1,448)	(79,131)	15,304	(732,954)
Net Assets - Without Donor Restrictions, beginning	1,265,482	496,543	1,101,127	154,420	230,875	205,920	3,454,367
Net Assets - Without Donor Restrictions, ending	$ 1,364,713	$ 346,625	$ 484,135	$ 152,972	$ 151,744	$ 221,224	$ 2,721,413

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Schedule of Net Position

June 30, 2026

(for inclusion in the California State University)

Assets:	
Current assets:	
Cash and cash equivalents	2,576,155
Short-term investments	—
Accounts receivable, net	57,908
Lease receivable, current portion	—
P3 receivable, current portion	—
Notes receivable, current portion	—
Pledges receivable, net, current portion	—
Prepaid expenses and other current assets	—
Total current assets	2,634,063
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	18,638
Other assets	—
Total noncurrent assets	18,638
Total assets	2,652,701
Deferred outflows of resources:	
Unamortized loss on debt refunding	—
Net pension liability	—
Net OPEB liability	—
Leases	—
P3	—
Others	—
Total deferred outflows of resources	—

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Schedule of Net Position, continued

June 30, 2026

(for inclusion in the California State University)

Liabilities:	
Current liabilities:	
Accounts payable	335,403
Accrued salaries and benefits payable	—
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 - current portion	—
Other liabilities, current	—
Total current liabilities	335,403
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	—
Total liabilities	335,403
Deferred inflows of resources:	
Service concession arrangements	—
Net pension liability	—
Net OPEB liability	—
Unamortized gain on debt refunding(s)	—
Nonexchange transactions	—
Leases	—
P3	—
Others	—
Total deferred inflows of resources	—

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Schedule of Net Position, continued

June 30, 2026

(for inclusion in the California State University)

Net position:	
Net investment in capital assets	18,638
Restricted for:	
Endowments	—
Expendable:	
Scholarships and fellowships	—
Research	—
Loans	—
Capital projects	—
Debt service	—
Others	—
Unrestricted	2,298,660
Total net position	2,317,298

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Schedule of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2026

(for inclusion in the California State University)

Revenues:	
Operating revenues:	
Student Tuition & Fees, gross	—
Scholarship allowances, enter as negative	—
Student Financial Aid Grants:	
Federal Financial Aid Grants	—
State Financial Aid Grants	—
Local Financial Aid Grants	—
Nongovernmental and Other Financial Aid Grants	—
Grants and contracts, noncapital:	
Federal	—
State	—
Local	—
Nongovernmental	—
Sales and services of Educational Activities	—
Sales and services Auxiliary Enterprises, gross	—
Scholarship allowances for sales of auxiliary enterprises	—
Other operating revenues	4,997,746
Total operating revenues	4,997,746
Expenses:	
Operating expenses:	
Instruction	—
Research	—
Public service	—
Academic support	—
Student services	2,072,301
Institutional support	—
Operation and maintenance of plant	—
Student grants and scholarships	3,328,139
Auxiliary enterprise expenses	—
Depreciation and amortization	1,421
Total operating expenses	5,401,861

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Schedule of Revenues, Expenses, and Changes in Net Position, continued

Year Ended June 30, 2026

(for inclusion in the California State University)

NonCapital Subsidies:	
State appropriations	—
Gifts	—
Other Noncapital Subsidies received/(provided)	—
Federal Noncapital Subsidies received/(provided)	—
Total NonCapital Subidies Provided:	—
Operating Income (Loss) and NonCapital Subsidies:	(404,115)
Nonoperating revenues (expenses):	
Federal Subsidies, capital received/(provided)	—
State appropriations, capital	—
Capital Subsidy received/(provided)	—
Grants and gifts, capital	—
Interest Revenue	—
Interest Expense	—
Gains or losses on capital assets	—
Additions/reductions to permanent endowments	—
Total nonoperating revenues (expenses)	—
Increase (decrease) in net position	(404,115)
Net position:	
Net position at beginning of year, as previously reported	2,721,413
Restatements	—
Net position at beginning of year, as restated	2,721,413
Net position at end of year	2,317,298

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Other Information

June 30, 2026

(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	2,576,155
Total	**$ 2,576,155**

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

Composition of capital assets, excluding ROU assets:

	Balance June 30, 2025	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2025 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2026
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, 2026

(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	-	(24,913)	-	229,939
Personal property:									
Equipment	42,910	-	-	-	42,910	20,059	(13,301)	-	49,668
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	297,762	-	-	-	297,762	20,059	(38,214)	-	279,607
Total capital assets	297,762	-	-	-	297,762	20,059	(38,214)	-	279,607
Less accumulated depreciation/amortization:									
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	(254,852)	-	-	-	(254,852)	-	24,913	-	(229,939)
Personal property:									
Equipment	(42,910)	-	-	-	(42,910)	(1,421)	13,301	-	(31,030)
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	(297,762)	-	-	-	(297,762)	(1,421)	38,214	-	(260,969)
Total capital assets, net excluding ROU assets	-	-	-	-	-	18,638	-	-	18,638

Capital Assets - Right of Use, net: Not Applicable

3.2 Detail of depreciation and amortization expense

Depreciation and amortization expense related to capital assets	$	1,421
Amortization expense - Leases ROU		-
Amortization expense - SBITA ROU		-
Amortization expense - P3 ROU		-
Depreciation and Amortization expense - Others		-
Total depreciation and amortization	**$**	**1,421**

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	3,825,118
Payments received from University for services, space, and programs	4,240,062
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	(228,514)
Other amounts (payable to) University	-
Accounts receivable from University	57,658
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	-	-	-	-	-	2,072,301	-	**2,072,301**
Institutional support	-	-	-	-	-	-	-	-
Operation and maintenance of plant	-	-	-	-	-	-	-	-
Student grants and scholarships	-	-	-	-	3,328,139	-	-	**3,328,139**
Auxiliary enterprise expenses	-	-	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-	1,421	**1,421**
Total operating expenses	$ -	$ -	$ -	$ -	$ 3,328,139	$ 2,072,301	$ 1,421	$ 5,401,861

No pension plan reported OK

10. Deferred outflows/inflows of resources: Not Applicable

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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, 2026, 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 11, 2026.

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 11, 2026

California State University, Bakersfield, Auxiliary for Sponsored Programs Administration

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

Years Ended June 30, 2026 and 2025

Aldrich

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Financial Statements and Supplemental Information

Years Ended June 30, 2026 and 2025

Table of Contents

	Page
Independent Auditor's Report	1
Management's Discussion and Analysis (Unaudited)	4
Basic Financial Statements:	
Statements of Net Position	10
Statements of Revenues, Expenses, and Changes in Net Position	11
Statements of Cash Flows	12
Notes to Financial Statements	13
Supplemental Information:	
Supplemental Information for Inclusion in the California State University:	
Schedule of Net Position	18
Schedule of Revenues, Expenses, and Changes in Net Position	21
Other Information	23
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*	28

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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 financial statements of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration, which comprise the statements of net position as of June 30, 2026 and 2025, 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 accompanying 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, 2026 and 2025, 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 (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), 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 for ~~one~~ year after the date that the financial statements are 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 GAAS 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.

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

In performing an audit in accordance with GAAS 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 4-9 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 audits 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 supplemental information included on pages 18-27 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 17, 2026, 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 17, 2026

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, 2026 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.

Overview of 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 include 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 present 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 13 of this report.

In addition to the basic financial statements and accompanying notes, this report presents supplemental information for inclusion in the California State University. This supplementary information can be found beginning on page 18 of this report.

Financial Summary

The following discussion highlights management's understanding of the key financial aspects of the Organization's financial activities for the years ended June 30, 2026 and 2025.

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 79 proposals requesting approximately $45 million, with about $4.5 million in anticipated indirect costs – 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. Also, there are some categories of expenses that are excluded when calculating the actual cost recovery.

Financial Summary, continued

Other financial highlights as of June 30, 2026 and 2025 include:

- Total assets exceeded total liabilities by $2.1 million and $2.6 million as of June 30, 2026 and 2025, respectively.
- During the year ended June 30, 2026, total net position decreased $425 thousand. During the year ended June 30, 2025, total net position increased $1.0 million.
- During the year ended June 30, 2026, capital assets decreased $643 thousand. During the year ended June 30, 2025, capital assets increased $390 thousand.
- Comparative to the prior year, operating revenue and other support decreased by $2.3 million in 2026. Operating revenue and other support increased by $1.4 million in 2025 as compared to 2024.
- Comparative to the prior year, operating expenses decreased by $2.1 million in 2026. Operating expenses increased by $516 thousand in 2025 as compared to 2024.

Statements of Net Position

	2026	2025	2024
Assets:			
Current assets	$ 4,519,696	$ 4,499,205	$ 4,064,496
Capital assets, net	808,740	1,451,767	1,061,493
Total Assets	$ 5,328,436	$ 5,950,972	$ 5,125,989
Liabilities and Net Position:			
Liabilities	$ 3,183,621	$ 3,381,603	$ 3,586,193
Net Position	2,144,815	2,569,369	1,539,796
Total Liabilities and Net Position	$ 5,328,436	$ 5,950,972	$ 5,125,989

The statements of net position provide the basis for assessing liquidity and the financial flexibility of the Organization.

Assets

Total assets decreased by $623 thousand to $5.3 million at June 30, 2026, from $6.0 million at June 30, 2025. The change in assets is attributed to a $643 thousand decrease in net capital assets due to several major federal grants ending and the related equipment being transferred to the University.

Comparatively, total assets increased by $825 thousand to $6.0 million at June 30, 2025, from $5.1 million at June 30, 2024. The change in assets is attributed to an increase in cash and cash equivalents of $404 thousand and an increase in net capital assets of $390 thousand. The increase in cash and cash equivalents was driven by an increase in the change in net position of $739 thousand, offset by changes in cash flows correlated to a year-to-year increase in receivables of $112 thousand and a decrease in payables of $207 thousand. The increase in net capital assets was due to major equipment grant purchases to support University programs.

Liabilities and Net Position

The $623 thousand decrease in total liabilities and net position at June 30, 2026 as compared to June 30, 2025 is due to a $198 thousand decrease in total liabilities combined with a $425 thousand decrease in net position. The decrease in total liabilities was primarily due to a decrease in amounts due to related parties of $285 thousand, which will vary year to year depending on the timing of transactions with the University. See Note 5 on page 16 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.

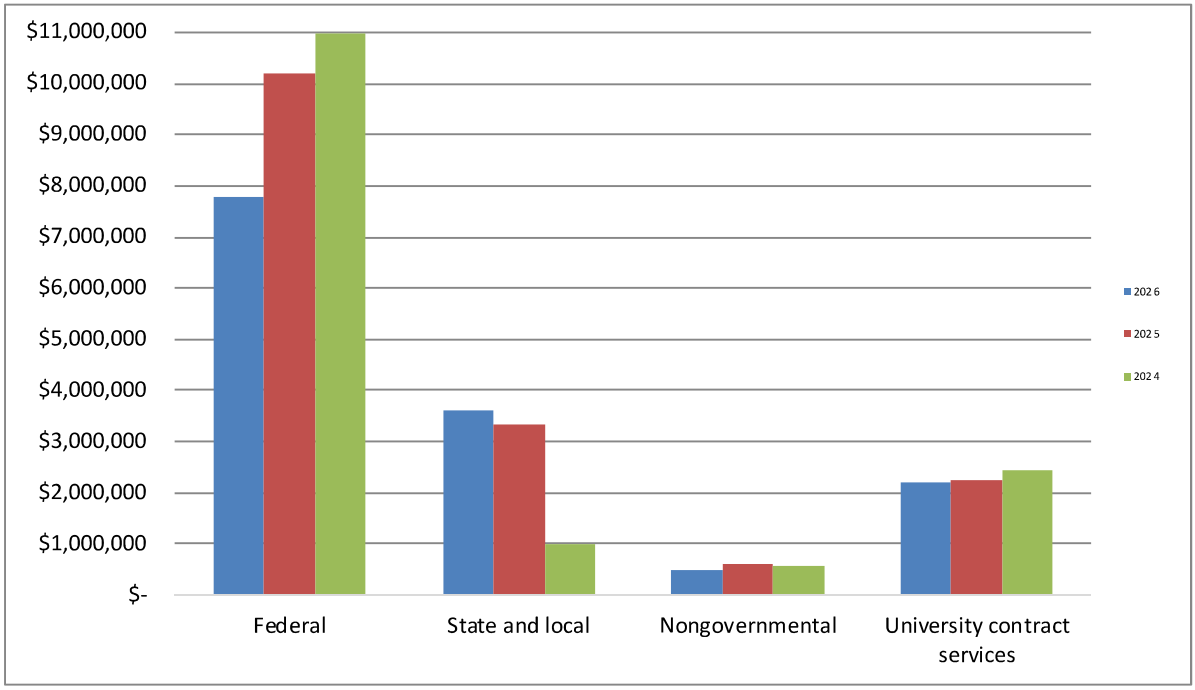
At June 30, 2025, total liabilities and net position increased by $825 thousand compared with June 30, 2024. The increase primarily reflects a $1.0 million increase in net position, offset by a $205 thousand decrease in total liabilities. The decrease in total liabilities was primarily attributable to a $231 thousand reduction in amounts due to related parties. See Note 5 on page 16 for additional information regarding 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.

Statements of Revenues, Expenses, and Changes in Net Position

	2026	2025	2024
Operating Revenue and Other Support:			
Grants	$ 11,878,795	$ 14,146,477	$ 12,538,123
University contract services	2,199,489	2,250,518	2,420,132
Total Operating Revenue and Other Support	14,078,284	16,396,995	14,958,255
Operating Expenses:			
Instruction	847,597	1,486,776	1,982,805
Research	4,030,463	4,592,742	3,827,144
Public service	1,529,717	1,580,362	1,573,931
Academic support	811,632	579,045	686,489
Student services	2,872,659	3,799,702	3,387,550
Institutional support	2,770,234	2,886,428	3,132,521
Operation and maintenance of plant	7,001	94,820	-
Depreciation and amortization	161,117	152,111	65,071
Total Operating Expenses	13,030,420	15,171,986	14,655,511
Operating Income	1,047,864	1,225,009	302,744
Noncapital Subsidies	(1,090,309)	(196,636)	-
Operating Income (Loss) and Noncapital Subsidies	(42,445)	1,028,373	302,744
Other Non-Operating Revenues (Expenses)	(382,109)	1,200	2,656
Change in Net Position	(424,554)	1,029,573	305,400
Net Position, beginning as originally stated	2,569,369	1,539,796	1,248,885
Restatement	-	-	(14,489)
Net Position, beginning as restated	2,569,369	1,539,796	1,234,396
Net Position, ending	$ 2,144,815	$ 2,569,369	$ 1,539,796

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.

Revenues



During the year ended June 30, 2026, revenues decreased by $2.3 million, or 14%, to $14.1 million, compared with $16.4 million during the year ended June 30, 2025. The decrease was primarily attributable to a $2.4 million, or 24%, reduction in federal grant revenue. Federal grant revenue may fluctuate from year to year based on the timing and duration of individual awards, the availability of funding opportunities for which the Auxiliary is eligible, and the level of grant-funded activity during the year. During fiscal year 2026, these normal fluctuations were further affected by changes in federal funding priorities and reduced availability of certain federal grant opportunities.

During the year ended June 30, 2025, revenues increased by $1.4 million, or 10%, to $16.4 million, compared with $15.0 million during the year ended June 30, 2024. The increase was primarily attributable to state grant revenue, which increased by $2.4 million, or 284%, compared with fiscal year 2024. The increase in state grant revenue was driven by new awards that became active and operational during fiscal year 2025. The Organization also received several new nongovernmental grant awards during the year.

Expenses

During the year ended June 30, 2026, total operating expenses decreased by $2.1 million, or 14%, to $13.0 million, compared with $15.2 million during the year ended June 30, 2025. The decrease was primarily attributable to reduced federal grant-funded activity discussed above and was driven by decreases in both payroll-related costs and nonpayroll costs, including supplies and services, contractual services, travel, and other operating expenditures. The most significant decreases occurred in student services, research, and instruction, which declined by $927 thousand, $562 thousand, and $639 thousand, respectively.

Expenses, continued

During the year ended June 30, 2025, total operating expenses increased by $516 thousand, or 4%, to $15.2 million, compared with $14.7 million during the year ended June 30, 2024. The increase was primarily driven by higher expenses in research and student services, which increased by $766 thousand and $412 thousand, respectively, and was partially offset by a $496 thousand decrease in instruction expenses. The overall increase was primarily related to higher nonpayroll costs, including supplies and services, contractual services, travel, participant support, and other operating expenditures, particularly stipend disbursements of approximately $3.0 million in fiscal year 2025 compared with approximately $2.0 million in fiscal year 2024. Changes in payroll-related costs and the reclassification of certain expenses between operating and nonoperating categories upon implementation of GASB Statement No. 103 also contributed to the year-over-year change.

During the year ended June 30, 2026, noncapital subsidies increased by $894 thousand, from $197 thousand in fiscal year 2025 to $1.1 million in fiscal year 2026. The increase primarily resulted from the transfer of grant-funded assets to the University upon closeout of the related federal awards. These nonexchange transfers were classified as subsidies under GASB Statement No. 103. The Organization implemented GASB Statement No. 103 during fiscal year 2026, which changed the presentation of capital-related and noncapital transfers. Prior-year amounts were reclassified to conform to the current-year presentation.

Currently Known Facts, Decisions or Conditions

Several federal awards administered by the Organization ended as scheduled during or shortly after fiscal year 2026, resulting in an anticipated reduction in the related grant revenue and program expenditures as reflected in the financial statements. To offset these losses, the Organization recently was awarded two significant grants, one federal and one state. These awards provide significant multi-year support and are expected to have a positive effect on future grant revenue and program activity for the fiscal year 2027, while partially offsetting revenue associated with awards that have ended.

The Organization currently has under review several significant federal competitive grant proposals that, if awarded, could further offset the loss of revenue felt in the fiscal year 2026. Management is cautiously optimistic regarding these opportunities; however, the proposals remain subject to federal agency review and funding availability. Given the continuing uncertainty surrounding federal appropriations, agency priorities, and award decisions, management cannot provide assurance that the pending proposals will be funded. Accordingly, anticipated awards have not been included as confirmed funding for financial planning purposes. In planning for fiscal year 2027, management considered only the new federal and state awards along with its continuing existing awards, in planning for expenditures, staffing, and program activities. Expenditures will continue to be aligned with confirmed funding. Overall, management expects the new awards to strengthen the Organization's grant portfolio and mitigate a portion of the anticipated decline, while recognizing that future grant revenue and operating results will depend in part on federal funding decisions that remain outside the Organization's control.

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, 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, 2026 and 2025

	2026	2025
ASSETS		
Current Assets:		
Cash and cash equivalents	$ 1,777,122	$ 1,616,360
Accounts receivable	2,631,402	2,815,146
Due from related parties	54,542	2,140
Prepaid expenses	56,630	65,559
Total Current Assets	4,519,696	4,499,205
Non-Current Assets:		
Capital assets, net	808,740	1,451,767
Total Assets	$ 5,328,436	$ 5,950,972
LIABILITIES AND NET POSITION		
Current Liabilities:		
Accounts payable	$ 45,886	$ 64,180
Due to related parties	692,078	976,684
Accrued expenses	1,085,433	978,991
Unearned revenue	1,305,563	1,272,172
Compensated absences	54,661	89,576
Total Liabilities	3,183,621	3,381,603
Net Position:		
Net investment in capital assets	808,740	1,451,767
Unrestricted	1,336,075	1,117,602
Total Net Position	2,144,815	2,569,369
Total Liabilities and Net Position	$ 5,328,436	$ 5,950,972

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Statements of Revenues, Expenses, and Changes in Net Position

Years Ended June 30, 2026 and 2025

	2026	2025
Operating Revenue and Other Support:		
Grants:		
Federal	$ 7,798,394	$ 10,211,197
State	3,575,657	3,260,809
Nongovernmental	469,524	614,471
Local	35,220	60,000
University contract services	2,199,489	2,250,518
Total Operating Revenue and Other Support	14,078,284	16,396,995
Operating Expenses:		
Instruction	847,597	1,486,776
Research	4,030,463	4,592,742
Public service	1,529,717	1,580,362
Academic support	811,632	579,045
Student services	2,872,659	3,799,702
Institutional support	2,770,234	2,886,428
Operation and maintenance of plant	7,001	94,820
Depreciation	161,117	152,111
Total Operating Expenses	13,030,420	15,171,986
Operating Income	1,047,864	1,225,009
Noncapital Subsidies:		
Transfers in	-	25,042
Transfers out	(1,090,309)	(221,678)
Total Noncapital Subsidies	(1,090,309)	(196,636)
Operating Income (Loss) and Noncapital Subsidies	(42,445)	1,028,373
Other Non-Operating Revenues (Expenses):		
Other	(7,109)	1,200
Indirect cost distribution	(375,000)	-
Total Other Non-Operating Revenues (Expenses)	(382,109)	1,200
Change in Net Position	(424,554)	1,029,573
Net Position, beginning	2,569,369	1,539,796
Net Position, ending	$ 2,144,815	$ 2,569,369

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Statements of Cash Flows

Years Ended June 30, 2026 and 2025

	2026	2025
Cash Flows from Operating Activities:		
Grant revenue receipts	$ 12,036,419	$ 14,027,152
Payments to suppliers	(6,311,214)	(6,417,171)
Payments to employees	(5,264,952)	(6,568,807)
Net Cash Provided by Operating Activities	460,253	1,041,174
Cash Flows from Capital and Related Financing Activities:		
Acquisitions of capital assets	(299,491)	(637,244)
Net Cash Used in Capital and Related Financing Activities	(299,491)	(637,244)
Net Increase in Cash and Cash Equivalents	160,762	403,930
Cash and Cash Equivalents, beginning of year	1,616,360	1,212,430
Cash and Cash Equivalents, end of year	$ 1,777,122	$ 1,616,360
Reconciliation of Change in Net Position to Net Cash Provided by Operating Activities:		
Change in net position	$ (424,554)	$ 1,029,573
Adjustments to reconcile change in net position to net cash provided by operating activities:		
Depreciation	161,117	152,111
Transfer of capital assets to a related party	781,401	94,859
Changes in operating assets and liabilities:		
Accounts receivable	183,744	(111,623)
Due from related parties	(52,402)	11,546
Prepaid expenses	8,929	69,298
Accounts payable	(18,294)	23,991
Due to related parties	(284,606)	(231,725)
Accrued expenses	106,442	18,230
Unearned revenue	33,391	(20,448)
Compensated absences	(34,915)	5,362
Net Cash Provided by Operating Activities	$ 460,253	$ 1,041,174

See accompanying notes to financial statements.

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.

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, 2026 and 2025, 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.

Unearned Revenue

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

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

Compensated Absences

The Organization recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee or payment to an employee flex spending account) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the financial statements. The liability for compensated absences includes salary-related benefits, where applicable.

Vacation

The Organization's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment.

Sick Leave

The Organization's policy permits employees to accumulate earned but unused sick leave. All unused sick leave lapses upon an employee's separation from service, and no monetary obligation is incurred. However, a liability for the estimated value of sick leave that will be used by employees as time off is included in compensated absences liabilities.

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.

Subsequent Events

The Organization has evaluated subsequent events through September 17, 2026, 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.

Implementation of New Accounting Standard

Effective July 1, 2025, the Organization adopted GASB Statement No. 103, Financial Reporting Model Improvements. This statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. Management has analyzed the provisions contained in the Statement and updated the financial statements accordingly. Certain items in the 2025 financial statements have been reclassified to conform to current year classifications. Specifically, certain items previously reported as operating expenses were reclassified to noncapital subsidies, in the amount of $196,636. The adoption of this Statement had no effect on previously reported net position or changes in net position.

Effective July 1, 2025, the Organization adopted GASB Statement No. 104, Disclosures of Certain Capital Assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34 and requires additional disclosures for capital assets held for sale. Management has analyzed the provisions contained in the Statement and determined that there is no impact on the financial statements from the adoption of the new Statement.

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 as of June 30, 2026:

	Balance June 30, 2025	Additions	Transfers	Balance June 30, 2026
Equipment	$ 1,720,352	$ 299,491	$ (1,037,716)	$ 982,127
Less accumulated depreciation	(268,585)	(161,117)	256,315	(173,387)
	$ 1,451,767	$ 138,374	$ (781,401)	$ 808,740

Changes in capital assets consist of the following as of June 30, 2025:

	Balance June 30, 2024	Additions	Transfers	Balance June 30, 2025
Equipment	$ 1,187,532	$ 637,244	$ (104,424)	$ 1,720,352
Less accumulated depreciation	(126,039)	(152,111)	9,565	(268,585)
	$ 1,061,493	$ 485,133	$ (94,859)	$ 1,451,767

Note 4 - University Contract Services

The Organization utilizes University employees to provide direct programming and supporting services for the Organization including managing and overseeing grant activities. Additionally, University employees provide indirect services on behalf of the Organization including accounting, human resources, facility management, information technology, and other administrative services as appropriate. 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, 2026 and 2025 was $2,042,889 and $2,093,918, 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, 2026 and 2025 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. The University incurs payroll and other administrative cost to support the Organization's program services which are reimbursed by the Organization and included as payments to the University.

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

Related party transactions as of and for the years ended June 30, 2026 and 2025 are as follows:

	2026	2025
Payments received from:		
University	$ 101,936	$ 12,850
Foundation	1,099	755
	$ 103,035	$ 13,605
Payments to:		
University	$ 6,562,073	$ 6,083,713
Foundation	13,957	8,024
Student-centered Enterprises	5,435	13,783
	$ 6,581,465	$ 6,105,520
Due from:		
University	$ 54,542	$ 2,140
Due to:		
University	$ 689,122	$ 971,888
Foundation	1,006	2,927
Student-centered Enterprises	1,950	1,869
	$ 692,078	$ 976,684

Note 6 - Compensated Absences

A summary of the changes in compensated absences as of June 30, 2026 and 2025 are as follows:

	Balance June 30, 2025	Net Additions (Reductions)	Balance June 30, 2026	Current Portion
Compensated absences	$ 89,576	$ (34,915)	$ 54,661	$ 54,661

	Balance June 30, 2024	Net Additions	Balance June 30, 2025	Current Portion
Compensated absences	$ 84,214	$ 5,362	$ 89,576	$ 89,576

SUPPLEMENTAL INFORMATION

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Schedule of Net Position

June 30, 2026

(for inclusion in the California State University)

Assets:		
Current assets:		
Cash and cash equivalents	$	1,777,122
Short-term investments		—
Accounts receivable, net		2,685,944
Lease receivable, current portion		—
P3 receivable, current portion		—
Notes receivable, current portion		—
Pledges receivable, net, current portion		—
Prepaid expenses and other current assets		56,630
Total current assets		4,519,696
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		808,740
Other assets		—
Total noncurrent assets		808,740
Total assets		5,328,436
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, 2026

(for inclusion in the California State University)

Liabilities:		
Current liabilities:		
Accounts payable	$	737,964
Accrued salaries and benefits payable		304,843
Accrued compensated absences - current portion		54,661
Unearned revenues		1,305,563
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 - current portion		—
Other liabilities, current		780,590
Total current liabilities	$	3,183,621
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		—
Total liabilities		3,183,621
Deferred inflows of resources:		
Service concession arrangements		—
Net pension liability		—
Net OPEB liability		—
Unamortized gain on debt refunding(s)		—
Nonexchange transactions		—
Leases		—
P3		—
Others		—
Total deferred inflows of resources		—

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Schedule of Net Position

June 30, 2026

(for inclusion in the California State University)

Net position:	
Net investment in capital assets	808,740
Restricted for:	
Endowments	—
Expendable:	
Scholarships and fellowships	—
Research	—
Loans	—
Capital projects	—
Debt service	—
Others	—
Unrestricted	1,336,075
Total net position	2,144,815

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Schedule of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2026

(for inclusion in the California State University)

Revenues:		
Operating revenues:		
Student Tuition & Fees, gross	$	—
Scholarship allowances, enter as negative		—
Student Financial Aid Grants:		
Federal Financial Aid Grants		—
State Financial Aid Grants		—
Local Financial Aid Grants		—
Nongovernmental and Other Financial Aid Grants		—
Grants and contracts, noncapital:		
Federal		7,798,394
State		3,575,657
Local		35,220
Nongovernmental		469,524
Sales and services of Educational Activities		—
Sales and services Auxiliary Enterprises, gross		—
Scholarship allowances for sales of auxiliary enterprises		—
Other operating revenues		2,199,489
Total operating revenues		14,078,284
Expenses:		
Operating expenses:		
Instruction		847,597
Research		4,030,463
Public service		1,529,717
Academic support		811,632
Student services		2,872,659
Institutional support		2,770,234
Operation and maintenance of plant		7,001
Student grants and scholarships		—
Auxiliary enterprise expenses		—
Depreciation and amortization		161,117
Total operating expenses		13,030,420

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Schedule of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2026

(for inclusion in the California State University)

NonCapital Subsidies:	
State appropriations	—
Gifts	—
Other Noncapital Subsidies received/(provided)	(306,884)
Federal Noncapital Subsidies received/(provided)	(783,425)
Total NonCapital Subidies Provided:	(1,090,309)
Operating Income (Loss) and NonCapital Subsidies:	(42,445)
Nonoperating revenues (expenses):	
Federal Subsidies, capital received/(provided)	—
State appropriations, capital	—
Nonoperating Subsidies received/(provided)	(375,000)
Grants and gifts, capital	—
Investment income (loss), net	(7,109)
Endowment income (loss), net	—
Interest Revenue	—
Interest Expense	—
Gains or losses on capital assets	—
Additions/reductions to permanent endowments	—
Total nonoperating revenues (expenses)	(382,109)
Increase (decrease) in net position	(424,554)
Net position:	
Net position at beginning of year	2,569,369
Net position at end of year	2,144,815

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Other Information

June 30, 2026

(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	1,777,122
Total	**$ 1,777,122**

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

Composition of capital assets, excluding ROU assets:

	Balance June 30, 2025	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2025 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2026
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	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	1,720,352	-	-	-	1,720,352	299,491	(1,037,716)	-	982,127
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	1,720,352	-	-	-	1,720,352	299,491	(1,037,716)	-	982,127
Total capital assets	**$ 1,720,352**	**$ -**	**$ -**	**$ -**	**$ 1,720,352**	**$ 299,491**	**$ (1,037,716)**	**$ -**	**$ 982,127**

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Other Information

June 30, 2026

(for inclusion in the California State University)

Less accumulated depreciation/amortization: (enter as negative number, except for									
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	(268,585)	-	-	-	(268,585)	(161,117)	256,315	-	(173,387)
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	(268,585)	-	-	-	(268,585)	(161,117)	256,315	-	(173,387)
Total capital assets, net excluding ROU assets	$ 1,451,767	$ -	$ -	$ -	$ 1,451,767	$ 138,374	$ (781,401)	$ -	$ 808,740

Capital Assets - Right of Use, net

Composition of capital assets - Lease ROU, net:	**Balance June 30, 2025**	**Prior Period Reclassifications**	**Prior Period Additions**	**Prior Period Reductions**	**Balance June 30, 2025 (Restated)**	**Additions**	**Remeasurements**	**Reductions**	**Balance June 30, 2026**
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									
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

Other Information

June 30, 2026

(for inclusion in the California State University)

Composition of capital assets - SBITA ROU, net	Balance June 30, 2025	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2025 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2026
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, 2025	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2025 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2026
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									$ 808,740

3,2 Detail of depreciation and amortization expense		
Depreciation and amortization expense related to capital assets	$	161,117
Amortization expense - Leases ROU		-
Amortization expense - SBITA ROU		-
Amortization expense - P3 ROU		-
Depreciation and Amortization expense - Others		-
Total depreciation and amortization	**$**	**161,117**

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Other Information

June 30, 2026

(for inclusion in the California State University)

4. Long-term liabilities

	Balance June 30, 2025	Prior Period Adjustments/ Reclassifications	Balance June 30, 2025 (Restated)	Additions	Reductions	Balance June 30, 2026	Current Portion	Noncurrent Portion
1. Accrued compensated absences	$ 89,576	$ -	$ 89,576	$ (34,915)	$ -	$ 54,661	$ 54,661	$ -
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, SBITA, P3 liabilities:	Balance June 30, 2025	Prior Period Adjustments/Reclassifications	Additions	Remeasurements	Reductions	Balance June 30, 2026	Current Portion	Noncurrent Portion
Lease liabilities	-	-	-	-	-	-	-	-
SBITA liabilities	-	-	-	-	-	-	-	-
P3 liabilities - SCA	-	-	-	-	-	-	-	-
P3 liabilities - non-SCA	-	-	-	-	-	-	-	-
Sub-total P3 liabilities	-	-	-	-	-	-	-	-
Total Lease, SBITA, P3 liabilities	-	-	-	-	-	-	-	-
Total long-term liabilities						$ 54,661	$ 54,661	$ -

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, 2026

(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	$ 2,355,991
Payments to University for other than salaries of University personnel	4,206,082
Payments received from University for services, space, and programs	101,936
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	(689,122)
Other amounts (payable to) University	-
Accounts receivable from University	54,542
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	$ 272,684	$ 32,545	$ -	$ -	$ -	$ 542,368	$ -	**$ 847,597**
Research	1,899,469	291,825	-	-	-	1,839,169	-	**4,030,463**
Public service	567,214	139,317	-	-	-	823,186	-	**1,529,717**
Academic support	456,830	162,841	-	-	-	191,961	-	**811,632**
Student services	1,150,873	285,739	-	-	-	1,436,047	-	**2,872,659**
Institutional support	1,244,263	798,626	-	-	-	727,345	-	**2,770,234**
Operation and maintenance of plant	-	-	-	-	-	7,001	-	**7,001**
Student grants and scholarships	-	-	-	-	-	-	-	**-**
Auxiliary enterprise expenses	-	-	-	-	-	-	-	**-**
Depreciation and amortization	-	-	-	-	-	-	161,117	**161,117**
Total operating expenses	**$ 5,591,333**	**$ 1,710,893**	**$ -**	**$ -**	**$ -**	**$ 5,567,077**	**$ 161,117**	**$ 13,030,420**

No pension plan reported N/A

10. Deferred outflows/inflows of resources: Not Applicable

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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*

INDEPENDENT AUDITOR'S REPORT

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

We have audited, 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, 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, 2026, 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 17, 2026.

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 opinion 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*.

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 17, 2026

California State University, Bakersfield Foundation

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

Years Ended June 30, 2026 and 2025

Aldrich

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Financial Statements and Supplemental Information

Years Ended June 30, 2026 and 2025

Table of Contents

	Page
Independent Auditor's Report	1
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	6
Statements of Cash Flows	8
Notes to Financial Statements	9
Supplemental Information:	
Supplemental Information for Inclusion in the California State University:	
Schedule of Net Position	31
Schedule of Revenues, Expenses, and Changes in Net Position	34
Other Information	36
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*	42

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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 financial statements of California State University, Bakersfield Foundation, which comprise the statements of financial position as of June 30, 2026 and 2025, 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 accompanying financial statements present fairly, in all material respects, the financial position of California State University, Bakersfield Foundation as of June 30, 2026 and 2025, 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 (GAAS) 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 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 Foundation's ability to continue as a going concern for one year after the date that the financial statements are 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 GAAS 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.

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

In performing an audit in accordance with GAAS 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 31-41 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 18, 2026, 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 18, 2026

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Statements of Financial Position

June 30, 2026 and 2025

	2026	2025
ASSETS		
Current Assets:		
Cash and cash equivalents	$ 17,552,389	$ 17,356,052
Current portion of promises to give	370,750	736,455
Due from related parties	74,195	33,381
Accounts receivable, net of allowance for credit losses	8,839	708
Other current assets	-	100
Total Current Assets	18,006,173	18,126,696
Non-Current Assets:		
Investments	52,367,505	46,041,535
Promises to give, net of discount and current portion	1,086,687	1,107,661
Property and equipment, net of accumulated depreciation	4,029	21,542
Collections	35,000	82,170
Total Non-Current Assets	53,493,221	47,252,908
Total Assets	$ 71,499,394	$ 65,379,604
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued expenses	$ 148,220	$ 190,271
Due to related parties	217,078	150,342
Deposits, events	5,594	9,187
Revenue collected in advance	65,142	5,617
Current portion of accrued post-employment benefits other than pensions	79,613	72,134
Total Current Liabilities	515,647	427,551
Non-Current Liabilities:		
Accrued post-employment benefits other than pensions, net of current portion	884,367	831,110
Total Liabilities	1,400,014	1,258,661
Net Assets:		
Without donor restrictions:		
Operating	(2,145,893)	(1,749,872)
Board designated endowments	6,353,137	5,508,507
	4,207,244	3,758,635
With donor restrictions:		
Purpose restricted	19,678,950	19,361,217
Endowments - accumulated investment gains	13,927,411	9,693,401
Endowments - perpetual in nature	32,285,775	31,307,690
	65,892,136	60,362,308
Total Net Assets	70,099,380	64,120,943
Total Liabilities and Net Assets	$ 71,499,394	$ 65,379,604

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Statement of Activities

Year Ended June 30, 2026

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support:			
Contributions	$ 78,555	$ 4,018,788	$ 4,097,343
Investment income	1,378,671	5,935,884	7,314,555
Contributed nonfinancial assets (Note 11)	2,471,900	45,341	2,517,241
Other	689,571	178,715	868,286
Transfers from related parties (Note 12)	-	18,705	18,705
Net assets released from restriction	4,667,605	(4,667,605)	-
Total Revenue and Other Support	9,286,302	5,529,828	14,816,130
Expenses:			
Program services:			
Alumni engagement	158,957	-	158,957
Athletics	1,039,914	-	1,039,914
Scholarships and academic support	3,551,514	-	3,551,514
Supporting services:			
General and administrative	1,963,561	-	1,963,561
Fundraising	1,928,043	-	1,928,043
Total Operating Expenses	8,641,989	-	8,641,989
Income from Operations	644,313	5,529,828	6,174,141
Non-Operating Expenses:			
Change in post-employment benefits other than pensions	(134,878)	-	(134,878)
Loss on disposal of property and equipment and collections	(60,826)	-	(60,826)
Total Non-Operating Expenses	(195,704)	-	(195,704)
Change in Net Assets	448,609	5,529,828	5,978,437
Net Assets, beginning	3,758,635	60,362,308	64,120,943
Net Assets, ending	$ 4,207,244	$ 65,892,136	$ 70,099,380

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Statement of Activities

Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support:			
Contributions	$ 72,985	$ 3,280,186	$ 3,353,171
Investment income	1,114,860	4,252,327	5,367,187
Contributed nonfinancial assets (Note 11)	2,572,414	97,404	2,669,818
Other	717,900	196,660	914,560
Transfers from related parties (Note 12)	-	28,212	28,212
Net assets released from restriction	5,143,705	(5,143,705)	-
Total Revenue and Other Support	9,621,864	2,711,084	12,332,948
Expenses:			
Program services:			
Alumni engagement	148,827	-	148,827
Athletics	1,713,159	-	1,713,159
Scholarships and academic support	3,223,092	-	3,223,092
Supporting services:			
General and administrative	1,907,460	-	1,907,460
Fundraising	1,859,446	-	1,859,446
Total Operating Expenses	8,851,984	-	8,851,984
Income from Operations	769,880	2,711,084	3,480,964
Non-Operating Revenues (Expenses):			
Transfers from related parties (Note 12)	1,326,423	-	1,326,423
Prior year contribution returned to donor	(1,500,000)	-	(1,500,000)
Change in post-employment benefits other than pensions	(191,466)	-	(191,466)
Total Non-Operating Revenues (Expenses)	(365,043)	-	(365,043)
Change in Net Assets	404,837	2,711,084	3,115,921
Net Assets, beginning	3,353,798	57,651,224	61,005,022
Net Assets, ending	$ 3,758,635	$ 60,362,308	$ 64,120,943

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Statement of Functional Expenses

Year Ended June 30, 2026

	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 services (Note 11)	$ 115,364	$ -	$ -	$ 115,364	$ 1,175,505	$ 1,181,031	$ 2,356,536	$ 2,471,900
Scholarships	-	265,993	1,051,264	1,317,257	-	-	-	1,317,257
Salaries and wages	-	145,132	780,277	925,409	825	-	825	926,234
Transfers to related parties (Note 12)	-	60,500	592,783	653,283	-	-	-	653,283
Supplies and services	17,413	31,791	406,515	455,719	6,600	121,181	127,781	583,500
Employee benefits	-	15,776	184,991	200,767	338,693	-	338,693	539,460
Contractual services	-	189,750	225,551	415,301	9,481	-	9,481	424,782
Travel	3,711	242,259	99,762	345,732	6,757	24,255	31,012	376,744
Events	-	-	2,760	2,760	-	332,911	332,911	335,671
Information technology	-	145	7,819	7,964	27,109	158,456	185,565	193,529
Office expense	9,081	14,751	53,088	76,920	22,561	52,918	75,479	152,399
Services from other agencies	-	-	-	-	122,500	-	122,500	122,500
Conference, conventions, and meetings	9,300	11,782	40,455	61,537	6,754	48,078	54,832	116,369
Advertising and promotion	-	19,120	22,649	41,769	44,632	3,676	48,308	90,077
Bank and credit card fees	-	-	-	-	71,498	-	71,498	71,498
Insurance	3,239	6,297	26,940	36,476	22,160	565	22,725	59,201
Accounting	-	-	-	-	56,890	-	56,890	56,890
Dues and subscriptions	-	6	14,569	14,575	32,818	4,566	37,384	51,959
Occupancy	849	-	35,963	36,812	5,810	250	6,060	42,872
Minor equipment	-	28,329	2,221	30,550	3,960	156	4,116	34,666
Contributed nonfinancial asset	-	5,233	3,907	9,140	-	-	-	9,140
Legal	-	-	-	-	8,201	-	8,201	8,201
Depreciation	-	3,050	-	3,050	807	-	807	3,857
Total operating expenses	$ 158,957	$ 1,039,914	$ 3,551,514	$ 4,750,385	$ 1,963,561	$ 1,928,043	$ 3,891,604	$ 8,641,989

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Statement of Functional Expenses

Year Ended June 30, 2025

	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 services (Note 11)	$ 112,925	$ -	$ -	$ 112,925	$ 1,235,840	$ 1,223,649	$ 2,459,489	$ 2,572,414
Scholarships	-	456,511	1,032,393	1,488,904	-	-	-	1,488,904
Salaries and wages	-	448,745	595,018	1,043,763	1,600	-	1,600	1,045,363
Transfers to related parties (Note 12)	-	73,994	587,385	661,379	19,110	-	19,110	680,489
Supplies and services	15,433	131,390	402,816	549,639	28,229	70,066	98,295	647,934
Travel	555	416,504	83,487	500,546	7,830	31,152	38,982	539,528
Employee benefits	-	61,961	109,857	171,818	308,163	-	308,163	479,981
Events	-	-	5,460	5,460	-	254,811	254,811	260,271
Information technology	-	756	51,535	52,291	29,166	148,828	177,994	230,285
Office expense	7,249	3,048	68,569	78,866	26,542	65,139	91,681	170,547
Contractual services	-	-	122,748	122,748	6,750	10,225	16,975	139,723
Conference, conventions, and meetings	5,135	31,895	54,095	91,125	3,769	44,319	48,088	139,213
Bank and credit card fees	-	-	-	-	60,623	-	60,623	60,623
Dues and subscriptions	-	5,218	28,588	33,806	20,977	4,483	25,460	59,266
Accounting	-	-	-	-	53,700	-	53,700	53,700
Minor equipment	-	29,934	19,249	49,183	614	-	614	49,797
Advertising and promotion	59	2,554	2,001	4,614	39,757	5,284	45,041	49,655
Bad debt	-	-	-	-	38,441	-	38,441	38,441
Occupancy	4,388	81	26,698	31,167	5,285	1,155	6,440	37,607
Contributed nonfinancial asset	-	19,425	17,645	37,070	-	-	-	37,070
Insurance	3,083	3,860	14,198	21,141	14,254	335	14,589	35,730
Miscellaneous	-	24,233	1,350	25,583	-	-	-	25,583
Depreciation	-	3,050	-	3,050	3,702	-	3,702	6,752
Legal	-	-	-	-	3,108	-	3,108	3,108
Total operating expenses	$ 148,827	$ 1,713,159	$ 3,223,092	$ 5,085,078	$ 1,907,460	$ 1,859,446	$ 3,766,906	$ 8,851,984

See accompanying notes to financial statements.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Statements of Cash Flows

Years Ended June 30, 2026 and 2025

	2026	2025
Cash Flows from Operating Activities:		
Change in net assets	$ 5,978,437	$ 3,115,921
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	3,857	6,752
Loss on disposal of property and equipment and collections	60,826	-
Gain on investments	(7,120,488)	(5,072,183)
Endowment contributions	(820,664)	(327,389)
Changes in operating assets and liabilities:		
Promises to give, net	386,679	1,380,553
Accounts receivable, net	(48,945)	(16,797)
Other current assets	100	3,403
Accounts payable and accrued expenses	24,685	(117,453)
Other current liabilities	55,932	(2,081)
Accrued post-employment benefits other than pensions	60,736	124,578
Net Cash Used by Operating Activities	(1,418,845)	(904,696)
Cash Flows from Investing Activities:		
Purchases of investments	(8,549,969)	(18,618,950)
Proceeds from sale of investments	9,344,487	19,658,440
Net Cash Provided by Investing Activities	794,518	1,039,490
Cash Flows Provided by Financing Activities:		
Endowment contributions	820,664	327,389
Net Increase in Cash and Cash Equivalents	196,337	462,183
Cash and Cash Equivalents, beginning	17,356,052	16,893,869
Cash and Cash Equivalents, ending	$ 17,552,389	$ 17,356,052

See accompanying notes to financial statements.

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.

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.

Reclassifications
Certain items in the 2025 financial statements have been reclassified to conform to current year classifications. Specifically, certain expenses were reclassified among salaries and wages, supplies and services, employee benefits, office expense, bank and credit card fees, and miscellaneous in the statement of functional expenses. Such reclassifications had no effect on previously reported changes in net assets.

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, 2026 and 2025, 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 and cash equivalents.

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.

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

Accounts Receivable
Accounts receivable arise in the normal course of operations. Accounts receivable are recorded at unpaid balances, less any allowance for credit losses using a forward-looking expected credit loss 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 forecasts affecting collectability. For the years ended June 30, 2026 and 2025, the allowance for credit losses was $0 and $8,425, 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 investment income reported 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 assets of 3 to 30 years.

Collections
The Foundation capitalizes its collections at cost, if purchased, and at appraised or fair value at the date of acquisition, if donated. There were no acquisitions for the years ended June 30, 2026 and 2025. 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.

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.

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

Revenue Recognition, continued

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 unadjusted quoted prices 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.

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, 2026 and 2025.

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 18, 2026, which is the date the financial statements were available to be issued. No subsequent events requiring recognition in the financial statements were identified.

On August 11, 2026, the Foundation entered into escrow to purchase the Shafter Research Center. The purchase price will be $100,000 with a fair market value of $2,561,000.

Note 2 - Liquidity and Availability

The following reflects the Foundation's financial assets plus amounts anticipated to be distributed within one year 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.

	2026	2025
Cash and cash equivalents	$ 17,552,389	$ 17,356,052
Promises to give, net	1,457,437	1,844,116
Due from related parties	74,195	33,381
Accounts receivable, net	8,839	708
Other current assets	-	100
Investments	52,367,505	46,041,535
Anticipated distributions from endowments	1,733,391	1,601,104
Total financial assets	73,193,756	66,876,996
Less amounts not available to be used within one year:		
Restricted by donor with time or purpose restrictions	(65,892,136)	(60,362,308)
Board designations: quasi-endowment fund, primarily for long-term investing	(6,353,137)	(5,508,507)
Financial assets available to meet cash needs for general expenditures within one year	$ 948,483	$ 1,006,181

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, 2026, the Foundation had a quasi-endowment of $6,353,137, of which $2,767,602 was designated for general operations. At June 30, 2025, the Foundation had a quasi-endowment of $5,508,507, of which $2,507,538 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 57% and four donors comprised 62% of promises to give at June 30, 2026 and 2025, respectively. Two donors comprised 37% and 35% of contributions for the years ended June 30, 2026 and 2025, respectively.

Note 4 - Investments and Fair Value Measurement

Investments consist of the following as of June 30, 2026:

	Level 1	Level 2	Level 3	NAV	Total
Common stock	$ 13,485,994	$ -	$ -	$ -	$ 13,485,994
Corporate bonds	-	1,534,796	-	-	1,534,796
Government securities:					
U.S. Treasury securities	1,679,684	-	-	-	1,679,684
U.S. Agency securities	-	438,558	-	-	438,558
Sovereign securities	-	61,877	-	-	61,877
Mutual funds:					
Nontraditional	840,395	-	-	-	840,395
Emerging markets	1,001,715	-	-	-	1,001,715
Fixed income	2,192,574	-	-	-	2,192,574
Exchange traded funds	19,445,485	-	-	-	19,445,485
Alternative investments:					
Hedge funds	-	-	-	5,557,968	5,557,968
Private equity	-	-	-	3,286,826	3,286,826
Private real estate	-	-	-	2,841,633	2,841,633
	$ 38,645,847	$ 2,035,231	$ -	$ 11,686,427	$ 52,367,505

Commitments and redemptions schedule for those investments valued based on NAV as of June 30, 2026:

	Fair Value June 30, 2026	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Ironwood Inst MS Hedge Fund [a]	$ 1,005,079	none	semi-annually	95 calendar days
Hamilton Lane PMOF I [b]	1,107,167	184,191	none	none
Blackstone BREIT [c]	960,240	none	monthly	T-3 business days
Coatue Offshore Fund, Ltd. [d]	895,961	none	quarterly	45 calendar days
Schonfeld Fundamental Equity Fund [e]	1,392,809	none	quarterly	45 days
HarbourVest Co-Investment VI LP [f]	724,982	97,500	none	none
Bridge Workforce & Affordable Housing [g]	509,521	40,447	none	none
PE Premier Lexington CP X Offshore [h]	439,141	319,424	none	none
Coller International Partners IX - F, LP [i]	297,768	383,010	none	none
Apollo Debt Solutions BDC [j]	918,085	none	quarterly	tender window
KKR Infrastructure Conglomerate LLC [k]	943,596	none	quarterly	tender window
AlpInvest Co-Investment IX [l]	524,787	511,017	none	none
Clearlake Capital Partners VIII Offshore [m]	127,466	322,932	none	none
Verition International Multi-Strategy Fund [n]	1,222,770	none	quarterly	45 days

Note 4 - Investments and Fair Value Measurement, continued

	Fair Value June 30, 2026	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
HedgePremier/Millennium International II [o]	123,264	110,687	none	90 calendar + 5 business days
Ridgewood Water & Strategic Infrastructure [p]	168,803	118,044	none	none
Grain Communications Opportunity IV [q]	124,981	170,960	none	none
Rialto Real Estate Fund V – Debt [r]	134,392	186,135	none	none
Adams Street (HNW Offshore) Co-Investment Fund VI [s]	65,515	340,000	none	none
ASF IX Infrastructure EU [t]	100	999,900	none	none

[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] 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.

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

[g] 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.

[h] PE Premier Lexington CP X Offshore LP will seek to construct a globally diversified portfolio of secondary interests 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.

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

[j] 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.

[k] 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.

[l] AlpInvest Co-Investment Fund IX, LP is a global private equity fund that seeks to construct a portfolio of 60-80 co-investments alongside primarily buyout financial sponsors diversified by geographies, industries, company stage (growth and mature), deal types (co-sponsor and syndicated) and buyout market segments (large and middle-market).

Note 4 - Investments and Fair Value Measurement, continued

[m] Clearlake Capital Partners VIII Offshore (M), LP is a private equity fund focused on large-cap buyout investments in technology, industrials, and financial services. The fund will have a flexible mandate to invest across the capital structure but will primarily invest across three investment types: control buyout, structured equity, and special situations.

[n] Verition International Multi-Strategy Fund is a multi-manager, relative value hedge fund and has exposure to roughly 95 strategies split across Equity L/S, Fixed Income/Macro, Credit, Event-Driven, Convertible/Volatility and Quantitative Strategies. The portfolio is built from the bottom-up with each PM managing their allocated capital within pre-defined risk parameters. Verition seeks out niche strategies that exhibit low correlations to the markets and each other.

[o] HedgePremier/Millennium International II Ltd. is a multi-strategy hedge fund that seeks to generate attractive returns through a diversified, multi-manager trading platform utilizing five core strategies: equity long/short, quantitative/statistical arbitrage, fixed income relative value, risk arbitrate/event driven and commodities.

[p] Ridgewood Water & Strategic Infrastructure Fund II, LP is a private infrastructure fund that invests in essential infrastructure in the U.S. lower middle market with a focus on sectors including Water, Energy Transition, Transport, and Utilities. The fund targets assets and businesses providing critical services and generating inflation-linked cash flows and uses a repeatable and controllable, operationally oriented value-creation with the goal to create core infrastructure assets and businesses with growth that are desired by a broad universe of potential buyers.

[q] Grain Communications Opportunity IV is a private infrastructure fund that invests across Grain's key telecom subsectors: fiber, spectrum, managed and infrastructure services, data centers, towers & communication sites. The fund's strategy aims to focus on businesses/assets exhibiting strong growth potential, execute a data-driven operator approach to private equity investing in the infrastructure space, and invest in non-correlated assets that have historically shown resilience to private market volatility.

[r] Rialto Real Estate Fund V – Debt, LP is a private real estate fund that looks to take advantage of market dislocation in the commercial real estate ("CRE") debt markets which is generating opportunities for yields at cyclical highs across CRE direct lending, bank CRE loan portfolios, and CRE debt securities.

[s] Adams Street Co-Investment Fund VI is a private equity fund that intends to make 40-50 co-investments alongside private equity fund sponsors. The Fund will primarily focus on small and mid-cap buyout but will allocate capital to large cap buyout and growth equity. Fund VI is expected to be diversified by geography and sectors.

[t] ASF IX Infrastructure will be Ardian's fourth fund focused exclusively on secondary infrastructure transactions. The strategy focuses on acquiring cash flowing assets, primarily in North America and Western Europe.

Note 4 - Investments and Fair Value Measurement, continued

Investments consist of the following as of June 30, 2025:

	Level 1	Level 2	Level 3	NAV	Total
Common stock	$ 11,692,547	$ -	$ -	$ -	$ 11,692,547
Corporate bonds	-	1,158,756	-	-	1,158,756
Government securities:					
U.S. Treasury securities	1,732,284	-	-	-	1,732,284
U.S. Agency securities	-	425,063	-	-	425,063
Sovereign securities	-	55,351	-	-	55,351
Mutual funds:					
Nontraditional	754,414	-	-	-	754,414
Emerging markets	889,948	-	-	-	889,948
Fixed income	1,966,103	-	-	-	1,966,103
Exchange traded funds	17,381,320	-	-	-	17,381,320
Alternative investments:					
Hedge funds	-	-	-	4,744,357	4,744,357
Private equity	-	-	-	2,747,753	2,747,753
Private real estate	-	-	-	2,493,639	2,493,639
	$ 34,416,616	$ 1,639,170	$ -	$ 9,985,749	$ 46,041,535

Commitments and redemptions schedule for those investments valued based on NAV as of June 30, 2025:

	Fair Value June 30, 2025	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Ironwood Inst MS Hedge Fund [a]	$ 863,552	none	semi-annually	95 calendar days
Hamilton Lane PMOF I [b]	1,219,248	211,039	none	none
Blackstone BREIT [c]	876,325	none	monthly	T-3 business days
Coatue Offshore Fund, Ltd. [d]	680,891	none	quarterly	45 calendar days
Starboard Value and Opportunity Fund [e]	28,825	none	quarterly	90 days
Schonfeld Fundamental Equity Fund [f]	1,135,977	none	none	45 days
HarbourVest Co-Investment VI LP [g]	696,631	97,500	none	none
Bridge Workforce & Affordable Housing [h]	511,510	60,194	none	none
PE Premier Lexington CP X Offshore [i]	368,234	316,076	none	none
Coller International Partners IX - F, LP [j]	209,382	451,392	quarterly	none
Apollo Debt Solutions BDC [k]	864,501	none	quarterly	tender window
KKR Infrastructure Conglomerate LLC [l]	864,921	none	none	purchase date
AlpInvest Co-Investment IX [m]	229,351	760,492	none	none
Clearlake Capital Partners VIII Offshore [n]	24,907	424,000	quarterly	none

Note 4 - Investments and Fair Value Measurement, continued

	Fair Value June 30, 2025	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Verition International Multi-Strategy Fund [o]	1,103,545	none	quarterly	45 days
HedgePremier/Millennium International II [p]	67,066	156,527	none	90 calendar + 5 business days
Ridgewood Water & Strategic Infrastructure [q]	76,452	196,309	none	none
Grain Communications Opportunity IV [r]	77,342	220,888	none	none
Rialto Real Estate Fund V – Debt [s]	87,089	226,300	none	none

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

[h] 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.

[i] PE Premier Lexington CP X Offshore LP will seek to construct a globally diversified portfolio of secondary interests 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.

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

[k] 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.

[l] 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.

[m] AlpInvest Co-Investment Fund IX, LP is a global private equity fund that seeks to construct a portfolio of 60-80 co-investments alongside primarily buyout financial sponsors diversified by geographies, industries, company stage (growth and mature), deal types (co-sponsor and syndicated) and buyout market segments (large and middle-market).

Note 4 - Investments and Fair Value Measurement, continued

[n] Clearlake Capital Partners VIII Offshore (M), LP is a private equity fund focused on large-cap buyout investments in technology, industrials, and financial services. The fund will have a flexible mandate to invest across the capital structure but will primarily invest across three investment types: control buyout, structured equity, and special situations.

[o] Verition International Multi-Strategy Fund is a multi-manager, relative value hedge fund and has exposure to roughly 95 strategies split across Equity L/S, Fixed Income/Macro, Credit, Event-Driven, Convertible/Volatility and Quantitative Strategies. The portfolio is built from the bottom-up with each PM managing their allocated capital within pre-defined risk parameters. Verition seeks out niche strategies that exhibit low correlations to the markets and each other.

[p] HedgePremier/Millennium International II Ltd. is a multi-strategy hedge fund that seeks to generate attractive returns through a diversified, multi-manager trading platform utilizing five core strategies: equity long/short, quantitative/statistical arbitrage, fixed income relative value, risk arbitrate/event driven and commodities.

[q] Ridgewood Water & Strategic Infrastructure Fund II, LP is a private infrastructure fund that invests in essential infrastructure in the U.S. lower middle market with a focus on sectors including Water, Energy Transition, Transport, and Utilities. The fund targets assets and businesses providing critical services and generating inflation-linked cash flows and uses a repeatable and controllable, operationally oriented value-creation with the goal to create core infrastructure assets and businesses with growth that are desired by a broad universe of potential buyers.

[r] Grain Communications Opportunity IV is a private infrastructure fund that invests across Grain's key telecom subsectors: fiber, spectrum, managed and infrastructure services, data centers, towers & communication sites. The fund's strategy aims to focus on businesses/assets exhibiting strong growth potential, execute a data-driven operator approach to private equity investing in the infrastructure space, and invest in non-correlated assets that have historically shown resilience to private market volatility.

[s] Rialto Real Estate Fund V – Debt, LP is a private real estate fund that looks to take advantage of market dislocation in the commercial real estate ("CRE") debt markets which is generating opportunities for yields at cyclical highs across CRE direct lending, bank CRE loan portfolios, and CRE debt securities.

Note 5 - Promises to Give

Promises to give consist of the following:

	2026	2025
Due in less than one year	$ 370,750	$ 736,455
Due in one to five years	545,500	533,250
Due in more than five years	715,000	766,000
Gross promises to give	1,631,250	2,035,705
Less:		
Discount on promises to give (average imputed rate of 3%)	(173,813)	(191,589)
Promises to give, net	$ 1,457,437	$ 1,844,116

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

	2026	2025
Current	$ 370,750	$ 736,455
Non-current	1,086,687	1,107,661
	$ 1,457,437	$ 1,844,116

Note 6 - Property and Equipment

Property and equipment consist of the following:

	2026	2025
Equipment	$ 1,445,608	$ 1,562,423
Leasehold improvements	170,200	232,323
Improvements, other than buildings	-	72,963
Buildings and building improvements	6,152	12,127
	1,621,960	1,879,836
Less accumulated depreciation	(1,621,070)	(1,861,433)
	890	18,403
Land	3,139	3,139
	$ 4,029	$ 21,542

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, 2026 and 2025, 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, 2026 and 2025:

Net periodic postretirement benefit cost included the following components:

	2026	2025
Service cost	$ -	$ -
Interest cost	45,503	39,196
Amortization net gain	(79,393)	(105,150)
Net periodic postretirement benefit income	$ (33,890)	$ (65,954)

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

	2026	2025
Discount rate	5.25%	5.25%
Expected long-term rate of return	N/A	N/A
Health care cost trend rate:		
Present rate before 65	8.00%	8.00%
Present rate 65 and older	6.50%	6.50%
Ultimate rate before age 65 (year reached)	4.50%	4.50%
Ultimate rate age 65 and older (year reached)	4.50%	4.50%

	2026	2025
Total accumulated postretirement and projected benefit obligation	$ 963,980	$ 903,244

Changes in the total postretirement benefit obligation:

	2026	2025
Beginning accrued postretirement benefit obligation	$ 903,244	$ 778,666
Actuarial loss	169,155	257,032
Retiree contributions:		
Net periodic postretirement income	(33,890)	(65,954)
Estimated benefit payments	(74,529)	(66,500)
Ending accrued postretirement benefit obligation	$ 963,980	$ 903,244

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

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

	2026	2025
Discount rate	5.50%	5.25%
Health care cost trend rate:		
Present rate before 65	8.50%	8.00%
Present rate 65 and older	7.00%	6.50%
Ultimate rate before age 65 (year reached)	4.50%	4.50%
Ultimate rate age 65 and older (year reached)	4.50%	4.50%

The expected net periodic postretirement benefit cost for fiscal year ending June 30, 2027:

Service cost	$	-
Interest cost		50,800
Amortization of unrecognized net gain		(67,617)
Net periodic postretirement benefit costs	$	(16,817)

The expected contribution for the next 10 years:

2027	$	81,773
2028		84,609
2029		75,923
2030		77,048
2031		77,705
2032-2036		381,414

An actuarial study is completed annually. The schedule presented above is based on the study completed on July 15, 2026, as of and for the year then ended June 30, 2026.

Note 9 - Net Assets

Net assets without donor restrictions on the statement of financial position include net operating deficits due to postretirement benefit liabilities.

Net assets with donor restrictions consist of the following:

	2026	2025
Purpose restrictions:		
Promises to give:		
Athletic programs	$ 387,420	$ 381,128
Academic programs	335,754	528,728
Scholarships	39,575	131,611
Academic programs	16,263,850	15,878,051
Athletic programs	1,731,921	1,269,005
Scholarships	920,430	1,172,694
	19,678,950	19,361,217
Endowments:		
Promises to give:		
Academic programs	401,832	503,802
Athletic programs	210,612	207,523
Scholarships	82,244	91,324
Academic programs	24,316,682	21,757,490
Scholarships	20,319,996	17,641,151
Athletic programs	881,820	799,801
	46,213,186	41,001,091
	$ 65,892,136	$ 60,362,308

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:

	2026	2025
Satisfaction of time and purpose restrictions:		
Academic programs	$ 3,170,608	$ 2,666,921
Scholarships	1,224,828	1,324,721
Athletic programs	272,169	1,150,063
	4,667,605	5,141,705
Satisfaction of time restrictions:		
General use	-	2,000
	$ 4,667,605	$ 5,143,705

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.

The policy also ensures that the competing needs of current and future generations of students and faculty are in financial equilibrium. 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.

Note 10 - Endowments, continued

The endowment net assets composition by type of fund consisted of the following as of June 30, 2026:

	Without Donor Restrictions	With Donor Restrictions	Total
Board designated endowment funds	$ 6,353,137	$ -	$ 6,353,137
Donor designated funds:			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	-	32,285,775	32,285,775
Accumulated investment gains	-	13,927,411	13,927,411
	$ 6,353,137	$ 46,213,186	$ 52,566,323

The endowment net assets composition by type of fund consisted of the following as of June 30, 2025:

	Without Donor Restrictions	With Donor Restrictions	Total
Board designated endowment funds	$ 5,508,507	$ -	$ 5,508,507
Donor designated funds:			
Original donor-restricted gift amount required to be maintained in perpetuity by donor	-	31,307,690	31,307,690
Accumulated investment gains	-	9,693,401	9,693,401
	$ 5,508,507	$ 41,001,091	$ 46,509,598

The changes in endowment net assets for the year ended June 30, 2026, consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	$ 5,508,507	$ 41,001,091	$ 46,509,598
Contributions	-	820,664	820,664
Reinvestments and transfers	-	157,421	157,421
Appropriated expenditures	(144,030)	(1,701,907)	(1,845,937)
Investment return, net	988,660	5,935,917	6,924,577
Endowment net assets, end of year	$ 6,353,137	$ 46,213,186	$ 52,566,323

Note 10 - Endowments, **continued**

The changes in endowment net assets for the year ended June 30, 2025, consisted of the following:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	$ 4,965,707	$ 37,769,522	$ 42,735,229
Contributions	-	327,389	327,389
Reinvestments and transfers	19,218	195,025	214,243
Appropriated expenditures	(113,240)	(1,543,041)	(1,656,281)
Investment return, net	636,822	4,252,196	4,889,018
Endowment net assets, end of year	$ 5,508,507	$ 41,001,091	$ 46,509,598

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 did not exist as of June 30, 2026. Deficiencies of this nature existed in one donor designated endowment fund, which had an original gift value of $160,550, a current fair value of $157,837, and a deficiency of $2,713 as of June 30, 2025.

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 expenditures of $0 and $5,795 from underwater endowment funds during the years ended June 30, 2026 and 2025, respectively.

Note 11 - Contributed Nonfinancial Assets

For the years ended June 30, 2026 and 2025, contributed nonfinancial assets recognized within the statements of activities include:

	2026	2025
University contract services:		
University employee services:		
Fundraising services	$ 1,147,326	$ 1,193,325
General and administrative services	1,141,800	1,205,213
Alumni	115,364	110,127
Rent of University facilities:		
General and administrative services	33,705	30,626
Fundraising services	33,705	30,325
Alumni	-	2,798
	2,471,900	2,572,414
Other supplies and services:		
Maintenance	15,588	11,276
Auction items	15,070	8,598
Supplies	14,683	63,930
Services	-	12,000
Gift cards	-	1,600
	45,341	97,404
Total contributed nonfinancial assets	$ 2,517,241	$ 2,669,818

The Foundation recognized contributed nonfinancial assets within revenue, including University contract services for employee services and facilities rented that the University provides to support the operations of the Foundation. Contributed nonfinancial assets also include contributions for maintenance, auction items, supplies, services, and gift cards. 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.

Contributed nonfinancial assets identified as other supplies and services contributions were utilized by the Athletics, Academic Support, and Alumni programs. In valuing maintenance, auction items, supplies, and gift cards, 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. 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 and transfers 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 reimbursements 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 and use of Foundation programming facilities and equipment. Payments to Student-centered Enterprises are for the use of Student-centered Enterprises programming facilities and equipment, and the general support of programming activities.

Transfers with related parties for the years ended June 30, 2026 and 2025, are reflected in the accompanying financial statements as follows:

	2026	2025
Transfers from:		
University	$ 18,705	$ 1,354,635
Transfers to:		
University	$ 653,283	$ 680,251
Associated Students	-	238
	$ 653,283	$ 680,489

For the year ended June 30, 2025, the Foundation recorded $1,326,423 as a transfer from the University as non-operating revenues on the statement of activities. This transfer related to a prior year contribution for a capital project. Unspent funds were transferred back to Foundation and refunded to the donor during the year ended June 30, 2025.

Note 12 - Transactions with Related Parties, continued

Total payments to and from related parties for the years ended June 30, 2026 and 2025 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.

	2026	2025
Payments from:		
University	$ 208,252	$ 1,455,019
Sponsored Programs Administration	13,957	8,024
Associated Students	61,402	28,063
Student-centered Enterprises	1,550	2,810
	$ 285,161	$ 1,493,916
Payments to:		
University	$ 3,451,321	$ 3,673,600
Sponsored Programs Administration	1,099	755
Associated Students	154,751	121,250
Student-centered Enterprises	10,425	18,458
	$ 3,617,596	$ 3,814,063

For the years ended June 30, 2026 and 2025, the Foundation also recorded University contract services revenue and expense in the amount of $2,471,900 and $2,572,414, respectively (see Note 11).

Amounts reported in the statements of financial position at June 30, 2026 and 2025 as due from and due to related parties include the following:

	2026	2025
Due from related parties:		
University	$ 73,039	$ 4,953
Sponsored Programs Administration	1,006	2,927
Associated Students	-	25,501
Student-centered Enterprises	150	-
	$ 74,195	$ 33,381
Due to related parties:		
University	$ 211,388	$ 138,235
Student-centered Enterprises	5,690	12,107
	$ 217,078	$ 150,342

Note 13 - Conditional Contributions

Conditional contributions consisted of the following at June 30, 2026 and 2025:

	2026	2025
Other programs	$ 1,224,527	$ 781,344

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 $1,224,527 and $781,344 conditional portions of contributions have not been recognized in the statements of activities for the years ended June 30, 2026 and 2025, respectively.

As of June 30, 2026 and 2025, $65,142 and $5,617, 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.

Note 14 – Guarantee and Indemnification

In May 2026, the Foundation entered into an indemnification agreement with a third party related to the procurement of battery equipment for a University solar photovoltaic and battery energy storage microgrid project. The agreement requires the Foundation to indemnify the third party for certain losses arising from the procurement, including losses resulting from cancellation or delay of the project, failure of a future power purchase agreement provider to assume or reimburse the procurement, inability to accept delivery, and certain other procurement-related obligations.

The aggregate amount of the underlying battery procurement is approximately $4.5 million. However, the Foundation's obligations under the agreement are not subject to a stated maximum dollar limitation and may include additional covered costs, including procurement, termination, storage, legal, and other related expenses, as well as an 8% annual carrying cost on amounts advanced by the third party. Accordingly, the Foundation is unable to reasonably estimate the maximum potential future payments, which will depend on the nature and extent of any future covered losses and other amounts payable under the agreement.

The agreement remains in effect until the third party is fully reimbursed and released from the applicable battery procurement obligations and no further related liability can be asserted.

In accordance with ASC 460, the Foundation evaluated the guarantee and estimated the fair value of its stand-ready obligation using an expected cash flow approach. Management concluded that the resulting guarantee liability and any related contingent loss under ASC 450 were immaterial to the Foundation's financial statements as of June 30, 2026. As a result, no guarantee liability and no loss contingency have been recorded in the accompanying financial statements.

SUPPLEMENTAL INFORMATION

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Schedule of Net Position

June 30, 2026

(for inclusion in the California State University)

Assets:	
Current assets:	
Cash and cash equivalents	17,552,389
Short-term investments	—
Accounts receivable, net	83,034
Lease receivable, current portion	—
P3 receivable, current portion	—
Notes receivable, current portion	—
Pledges receivable, net, current portion	370,750
Prepaid expenses and other current assets	—
Total current assets	18,006,173
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	1,086,687
Endowment investments	51,232,017
Other long-term investments	1,135,488
Capital assets, net	39,029
Other assets	—
Total noncurrent assets	53,493,221
Total assets	71,499,394
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

June 30, 2026

(for inclusion in the California State University)

Liabilities:	
Current liabilities:	
Accounts payable	365,298
Accrued salaries and benefits payable	—
Accrued compensated absences - current portion	—
Unearned revenues	65,142
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 - current portion	—
Other liabilities, current	5,594
Total current liabilities	436,034
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	963,980
Net pension liability	—
Other liabilities	—
Total noncurrent liabilities	963,980
Total liabilities	1,400,014
Deferred inflows of resources:	
Service concession arrangements	—
Net pension liability	—
Net OPEB liability	—
Unamortized gain on debt refunding(s)	—
Nonexchange transactions	—
Leases	—
P3	—
Others	—
Total deferred inflows of resources	—

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Schedule of Net Position, continued

June 30, 2026

(for inclusion in the California State University)

Net position:	
Net investment in capital assets	39,029
Restricted for:	
Endowments	32,285,775
Expendable:	
Scholarships and fellowships	8,066,167
Research	—
Loans	—
Capital projects	—
Debt service	—
Others	25,536,165
Unrestricted	4,172,244
Total net position	70,099,380

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Schedule of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2026

(for inclusion in the California State University)

Revenues:	
Operating revenues:	
Student Tuition & Fees, gross	—
Scholarship allowances, enter as negative	—
Student Financial Aid Grants:	
Federal Financial Aid Grants	—
State Financial Aid Grants	—
Local Financial Aid Grants	—
Nongovernmental and Other Financial Aid Grants	—
Grants and contracts, noncapital:	
Federal	—
State	—
Local	—
Nongovernmental	—
Sales and services of Educational Activities	—
Sales and services Auxiliary Enterprises, gross	—
Scholarship allowances for sales of auxiliary enterprises	—
Other operating revenues	3,358,891
Total operating revenues	3,358,891
Expenses:	
Operating expenses:	
Instruction	—
Research	—
Public service	—
Academic support	2,500,250
Student services	905,749
Institutional support	4,049,754
Operation and maintenance of plant	—
Student grants and scholarships	1,317,257
Auxiliary enterprise expenses	—
Depreciation and amortization	3,857
Total operating expenses	8,776,867

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Schedule of Revenues, Expenses, and Changes in Net Position, continued

Year Ended June 30, 2026

(for inclusion in the California State University)

NonCapital Subsidies:	
State appropriations	—
Gifts	2,593,974
Other Noncapital Subsidies received/(provided)	—
Federal Noncapital Subsidies received/(provided)	—
Total NonCapital Subsidies Received:	2,593,974
Operating Income (Loss) and NonCapital Subsidies:	(2,824,002)
Nonoperating revenues (expenses):	
Federal Subsidies, capital received/(provided)	—
State appropriations, capital	—
Capital Subsidies received/(provided)	—
Grants and gifts, capital	728,046
Investment income (loss), net	389,978
Endowment income (loss), net	6,924,577
Interest Revenue	—
Interest Expense	—
Gains or losses on capital assets	(60,826)
Additions/reductions to permanent endowments	820,664
Total nonoperating revenues (expenses)	8,802,439
Increase (decrease) in net position	5,978,437
Net position:	
Net position at beginning of year, as previously reported	64,120,943
Restatements	—
Net position at beginning of year, as restated	64,120,943
Net position at end of year	70,099,380

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information

June 30, 2026

(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	17,552,389
Total	**$ 17,552,389**

2.1 Composition of investments

Investment Type	Current	Noncurrent	Total
Money market funds	-	-	-
Repurchase agreements	-	-	-
Certificates of deposit	-	-	-
U.S. agency securities	-	438,558	**438,558**
U.S. treasury securities	-	1,679,684	**1,679,684**
Municipal bonds	-	-	-
Corporate bonds	-	1,534,796	**1,534,796**
Asset backed securities	-	-	-
Mortgage backed securities	-	-	-
Commercial paper	-	-	-
Supranational	-	-	-
Mutual funds	-	4,034,684	**4,034,684**
Exchange traded funds	-	19,445,485	**19,445,485**
Equity securities	-	13,485,994	**13,485,994**
Alternative investments:		-	
Private equity (including limited partnerships)	-	3,286,826	**3,286,826**
Hedge funds	-	4,639,883	**4,639,883**
Managed futures	-	-	-
Real estate investments (including REITs)	-	2,841,633	**2,841,633**
Commodities	-	-	-
Derivatives	-	-	-
Other alternative investment types	-	918,085	**918,085**
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:			
Sovereign securities	-	61,877	**61,877**
Total other investments:	-	61,877	**61,877**
Total investments	**-**	**52,367,505**	**52,367,505**
Less endowment investments (enter as negative number)	-	(51,232,017)	**(51,232,017)**
Total investments, net of endowments	**$ -**	**1,135,488**	**1,135,488**

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	438,558	-	438,558	-	-
U.S. treasury securities	1,679,684	1,679,684	-	-	-
Municipal bonds	-	-	-	-	-
Corporate bonds	1,534,796	-	1,534,796	-	-
Asset backed securities	-	-	-	-	-
Mortgage backed securities	-	-	-	-	-
Commercial paper	-	-	-	-	-
Supranational	-	-	-	-	-
Mutual funds	4,034,684	4,034,684	-	-	-
Exchange traded funds	19,445,485	19,445,485	-	-	-
Equity securities	13,485,994	13,485,994	-	-	-
Alternative investments:					
Private equity (including limited partnerships)	3,286,826	-	-	-	3,286,826
Hedge funds	4,639,883	-	-	-	4,639,883
Managed futures	-	-	-	-	-
Real estate investments (including REITs)	2,841,633	-	-	-	2,841,633
Commodities	-	-	-	-	-
Derivatives	-	-	-	-	-
Other alternative investment types	918,085	-	-	-	918,085
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:					
Sovereign securities	61,877	-	61,877	-	-
Total other investments:	61,877	-	61,877	-	-
Total investments	$ 52,367,505	38,645,847	2,035,231	-	11,686,427

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

3.1 Capital Assets

Composition of capital assets, excluding ROU assets:

	Balance June 30, 2025	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2025 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2026
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	-	(41,170)	-	35,000
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	-	(47,170)	-	38,139

Depreciable/Amortizable capital assets:									
Buildings and building improvements	**12,127**	-	-	-	**12,127**	-	(5,975)	-	**6,152**
Improvements, other than buildings	**72,963**	-	-	-	**72,963**	-	(72,963)	-	**-**
Infrastructure	**-**	-	-	-	**-**	-	-	-	**-**
Leasehold improvements	**232,323**	-	-	-	**232,323**	-	(62,123)	-	**170,200**
Personal property:									
Equipment	**1,562,423**	-	-	-	**1,562,423**	-	(116,815)	-	**1,445,608**
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	**2,008,929**	**-**	**-**	**-**	**2,008,929**	**-**	**(257,876)**	**-**	**1,751,053**
Total capital assets	**2,094,238**	**-**	**-**	**-**	**2,094,238**	**-**	**(305,046)**	**-**	**1,789,192**
Less accumulated depreciation/amortization: (enter as negative number, except for reductions									
Buildings and building improvements	**(12,127)**	-	-	-	**(12,127)**	-	5,975	-	**(6,152)**
Improvements, other than buildings	**(59,130)**	-	-	-	**(59,130)**	(760)	59,890	-	**-**
Infrastructure	**-**	-	-	-	**-**	-	-	-	**-**
Leasehold improvements	**(232,323)**	-	-	-	**(232,323)**	-	62,123	-	**(170,200)**
Personal property:									
Equipment	**(1,557,853)**	-	-	-	**(1,557,853)**	(3,097)	116,232	-	**(1,444,718)**
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	**(1,990,526)**	**-**	**-**	**-**	**(1,990,526)**	**(3,857)**	**244,220**	**-**	**(1,750,163)**
Total capital assets, net excluding ROU assets	**103,712**	**-**	**-**	**-**	**103,712**	**(3,857)**	**(60,826)**	**-**	**39,029**

Does the component unit have any capital assets held for sale? **No**

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information, continued

June 30, 2026

(for inclusion in the California State University)

Capital Assets - Right of Use, net

Composition of capital assets - Lease ROU, net:	Balance June 30, 2025	Prior Period Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2025 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2026
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									
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, 2025	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2025 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2026
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, 2026

(for inclusion in the California State University)

Composition of capital assets - P3 ROU, net:	Balance June 30, 2025	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2025 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2026
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									39,029

3.2 Detail of depreciation and amortization expense		
Depreciation and amortization expense related to capital assets	$	3,857
Amortization expense - Leases ROU		-
Amortization expense - SBITA ROU		-
Amortization expense - P3 ROU		-
Depreciation and Amortization expense - Others		-
Total depreciation and amortization	**$**	**3,857**

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	1,012,193
Payments to University for other than salaries of University personnel	2,439,128
Payments received from University for services, space, and programs	208,252
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 (enter as negative number)	(211,388)
Other amounts (payable to) University (enter as negative number)	-
Accounts receivable from University (enter as positive number)	73,039
Other amounts receivable from University (enter as positive number)	

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	780,277	184,991	-	-	-	1,534,982	-	**2,500,250**
Student services	145,132	15,776	-	134,878	-	609,963	-	**905,749**
Institutional support	825	338,693	-	-	-	3,710,236	-	**4,049,754**
Operation and maintenance of plant	-	-	-	-	-	-	-	-
Student grants and scholarships	-	-	-	-	1,317,257	-	-	**1,317,257**
Auxiliary enterprise expenses	-	-	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-	3,857	**3,857**
Total operating expenses	**$ 926,234**	**$ 539,460**	**$ -**	**$ 134,878**	**$ 1,317,257**	**$ 5,855,181**	**$ 3,857**	**$ 8,776,867**

No pension plan reported	**N/A**	OK

10. Deferred outflows/inflows of resources: Not Applicable

Aldrich CPAs + Advisors LLP
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San Diego, CA 92108

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, 2026, 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 18, 2026.

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 18, 2026

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

FINANCIAL STATEMENTS WITH SUPPLEMENTAL INFORMATION

Years Ended June 30, 2026 and 2025

Aldrich

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

Financial Statements with Supplemental Information

Years Ended June 30, 2026 and 2025

Table of Contents

	Page
Independent Auditor's Report	1
Financial Statements:	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5
Statements of Cash Flows	7
Notes to Financial Statements	8
Supplemental Information:	
Schedules of Activities by Enterprise	15
Supplemental Information for Inclusion in the California State University:	
Schedule of Net Position	17
Schedule of Revenues, Expenses, and Changes in Net Position	20
Other Information	22
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*	26

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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 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, 2026 and 2025, 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, 2026 and 2025, 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 (GAAS) 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 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 GAAS 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.

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

In performing an audit in accordance with GAAS 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 pages 15-25 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 18, 2026, 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, 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 18, 2026

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

Statements of Financial Position

June 30, 2026 and 2025

ASSETS	2026	2025
Current Assets:		
Cash	$ 4,389,970	$ 3,880,830
Accounts receivable	450	10,351
Due from related parties	48,702	61,340
Total Current Assets	4,439,122	3,952,521
Noncurrent Assets:		
Property and equipment, net of accumulated depreciation	410,400	484,670
Right-of-use assets, net of accumulated amortization	950	930
Total Noncurrent Assets	411,350	485,600
Total Assets	$ 4,850,472	$ 4,438,121
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued expenses	$ 102,833	$ 112,292
Due to related parties	64,931	90,688
Current portion of operating lease liabilities	1,012	1,012
Total Current Liabilities	168,776	203,992
Net Assets - Without Donor Restrictions	4,681,696	4,234,129
Total Liabilities and Net Assets	$ 4,850,472	$ 4,438,121

See accompanying notes to financial statements.

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

Statements of Activities

Years Ended June 30, 2026 and 2025

	2026	2025
Revenue and Support Without Donor Restrictions:		
University contract services (Note 6)	$ 4,675,645	$ 4,731,283
Program activity fees	1,501,800	1,435,500
Facility rental	146,795	194,152
Membership fees	87,902	99,352
Other operating revenues	71,808	71,443
Total Revenue and Support Without Donor Restrictions	6,483,950	6,531,730
Expenses:		
Program services:		
Student Union	1,067,985	1,091,283
Campus Recreation and Wellbeing	3,728,092	3,641,285
Student Housing and Residential Life	761,344	864,288
Supporting services - general and administrative	478,962	648,296
Total Expenses	6,036,383	6,245,152
Change in Net Assets	447,567	286,578
Net Assets - Without Donor Restrictions, beginning	4,234,129	3,947,551
Net Assets - Without Donor Restrictions, ending	$ 4,681,696	$ 4,234,129

See accompanying notes to financial statements.

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

Statement of Functional Expenses

Year Ended June 30, 2026

	Program Services					
	Student Union	Campus Recreation and Wellbeing	Student Housing and Residential Life	Total	General and Administrative	Total
University contract expenses (Note 6)	$ 871,852	$ 2,983,551	$ 490,617	$ 4,346,020	$ 329,625	$ 4,675,645
Utilities	47,816	400,082	231,788	679,686	77,263	756,949
Event programming	117,355	77,952	10,986	206,293	6,000	212,293
Depreciation	-	123,162	-	123,162	-	123,162
Supplies and contract services	20,909	66,189	8,176	95,274	4,061	99,335
Information technology	120	26,745	2,915	29,780	11,659	41,439
Accounting	-	-	-	-	28,070	28,070
Advertising and promotion	-	19,106	-	19,106	-	19,106
Minor equipment	-	3,369	-	3,369	9,780	13,149
Travel	593	11,875	273	12,741	-	12,741
Amortization, ROU Asset - lease expense	-	-	11,441	11,441	-	11,441
Bank fees	-	-	-	-	11,181	11,181
Office expense	2,299	4,289	3,976	10,564	-	10,564
Miscellaneous	3,441	3,199	1,172	7,812	-	7,812
Dues and subscriptions	-	4,015	-	4,015	1,323	5,338
Conference, conventions, and meetings	-	4,558	-	4,558	-	4,558
Occupancy	3,600	-	-	3,600	-	3,600
Total Expenses	$ 1,067,985	$ 3,728,092	$ 761,344	$ 5,557,421	$ 478,962	$ 6,036,383

See accompanying notes to financial statements.

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

Statement of Functional Expenses

Year Ended June 30, 2025

	Program Services					
	Student Union	Campus Recreation and Wellbeing	Student Housing and Residential Life	Total	General and Administrative	Total
University contract expenses (Note 6)	$ 933,934	$ 2,799,675	$ 548,474	$ 4,282,083	$ 449,200	$ 4,731,283
Utilities	48,795	503,985	268,120	820,900	90,014	910,914
Supplies and contract services	15,837	116,526	10,704	143,067	13,180	156,247
Depreciation	-	120,602	-	120,602	-	120,602
Event programming	82,745	18,297	13,164	114,206	-	114,206
Insurance	-	-	-	-	45,688	45,688
Information technology	-	27,909	4,388	32,297	9,197	41,494
Accounting	-	-	-	-	24,785	24,785
Advertising and promotion	-	20,484	-	20,484	-	20,484
Minor equipment	-	11,675	3,515	15,190	2,295	17,485
Office expense	4,191	3,855	3,873	11,919	-	11,919
Travel	2,527	8,740	-	11,267	-	11,267
Amortization, ROU Asset - lease expense	-	-	11,202	11,202	-	11,202
Bank fees	-	-	-	-	9,711	9,711
Miscellaneous	942	2,968	848	4,758	108	4,866
Dues and subscriptions	-	2,955	-	2,955	3,393	6,348
Conference, conventions, and meetings	-	3,614	-	3,614	725	4,339
Occupancy	2,312	-	-	2,312	-	2,312
Total Expenses	$ 1,091,283	$ 3,641,285	$ 864,288	$ 5,596,856	$ 648,296	$ 6,245,152

See accompanying notes to financial statements.

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

Statements of Cash Flows

Years Ended June 30, 2026 and 2025

	2026	2025
Cash Flows from Operating Activities:		
Change in net assets	$ 447,567	$ 286,578
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	123,162	120,602
Noncash operating lease change	(20)	82
Changes in operating assets and liabilities:		
Accounts receivable	9,901	(1,151)
Due from related parties	12,638	(11,637)
Accounts payable and accrued expenses	(9,459)	(25,248)
Due to related parties	(25,757)	4,391
Net Cash Provided by Operating Activities	558,032	373,617
Cash Flows Used by Investing Activities:		
Purchases of property and equipment	(48,892)	(47,397)
Net Increase in Cash	509,140	326,220
Cash, beginning	3,880,830	3,554,610
Cash, ending	$ 4,389,970	$ 3,880,830
Supplemental Disclosures of Noncash Investing and Financing Activities:		
Right-of-use assets obtained in exchange for new operating lease liabilities	$ 10,691	$ 1,159

See accompanying notes to financial statements.

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 nonprofit auxiliary organization of California State University, Bakersfield (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.

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, 2026 and 2025.

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 for the years ended June 30, 2026 and 2025, and therefore, no amounts have been accrued.

Accounts Receivable
Accounts receivable arise in the normal course of operations. Accounts receivable are recorded at unpaid balances less any allowance for credit losses using a forward-looking expected credit loss 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. Based on this review, management has determined that an allowance for credit loss is not necessary for the years ended June 30, 2026 and 2025.

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 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 fewer 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 18, 2026, 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 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.

	2026	2025
Cash	$ 4,389,970	$ 3,880,830
Accounts receivable	450	10,351
Due from related parties	48,702	61,340
Financial assets available to meet cash needs for general expenditures within one year	$ 4,439,122	$ 3,952,521

Note 2 - Liquidity and Availability, continued

The Organization is substantially supported by program activity fees collected by the University and 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 as of June 30, 2026 and 2025:

	2026	2025
Equipment	$ 1,355,152	$ 1,306,260
Improvements, other than buildings	424,297	424,297
	1,779,449	1,730,557
Less accumulated depreciation	(1,369,049)	(1,245,887)
	$ 410,400	$ 484,670

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, 2026 and 2025, contributed nonfinancial assets in the form of University contract services recognized within the statement of activities include:

	2026	2025
University employee services:		
Programming services	$ 2,904,641	$ 2,832,330
General and administrative services	329,625	449,200
University supplies	28,179	36,553
Rent of University facilities	1,413,200	1,413,200
Total University contract services	$ 4,675,645	$ 4,731,283

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.

Note 7 - Related-Party Transactions

The Organization receives program activity fees from the University to provide 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 costs 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 costs 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 include receipts for the use of the Organization's programming facilities and equipment. Payments to Associated Students are to support student body programs and services.

Note 7 - Related-Party Transactions, continued

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.

Related-party transactions as of and for the years ended June 30, 2026 and 2025, are as follows:

	2026	2025
Payments received from:		
University	$ 1,591,469	$ 1,551,829
Sponsored Programs Administration	5,435	13,782
Foundation	10,425	18,458
Associated Students	15,101	12,930
	$ 1,622,430	$ 1,596,999
Payments to:		
University	$ 851,197	$ 1,080,160
Foundation	1,550	2,810
Associated Students	8,250	8,500
	$ 860,997	$ 1,091,470
Due from related parties:		
University	$ 33,441	$ 43,467
Sponsored Programs Administration	1,950	1,869
Foundation	5,690	12,107
Associated Students	7,621	3,897
	$ 48,702	$ 61,340
Due to related parties:		
University	$ 64,531	$ 90,188
Foundation	150	-
Associated Students	250	500
	$ 64,931	$ 90,688

In addition to the related-party transactions noted above, the Organization also recorded University contract services revenue and expense in the amount of $4,675,645 and $4,731,283 at June 30, 2026 and 2025, respectively (see Note 6).

Note 8 - Leasing Arrangements

The Organization leases equipment under a long-term noncancelable operating lease agreement. For purposes of lease asset and liability calculations, the Organization determined it is reasonably expected to utilize the equipment through July 2026. Base monthly rental payments were $1,015 as of June 30, 2026.

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.

Operating right-of-use assets as of June 30 2026 and 2025, are as follows:

	2026	2025
Operating Leases		
Operating lease right-of-use assets	$ 950	$ 930
Current portion of operating lease liabilities	$ 1,012	$ 1,012
Total operating lease liabilities	$ 1,012	$ 1,012

The amounts contractually due on lease liabilities were as follows as of June 30, 2026:

Year Ending June 30,	Operating
2027	$ 1,015
Total lease payments	1,015
Less amount representing imputed interest	(3)
Present value of lease liabilities	$ 1,012

Lease expense for the years ended June 30, 2026 and 2025, was $11,441 and $11,202, respectively.

Note 8 - Leasing Arrangements, continued

As of June 30, 2026 and 2025, supplemental cash flow information was as follows:

	2026	2025
Cash paid for amounts included in measurement of lease liabilities:		
Operating cash flows from operating leases	$ 11,910	$ 11,679
Lease assets obtained in exchange for lease liabilities:		
Operating leases	$ 10,691	$ 1,159

Supplemental statement of financial position information as of June 30 2026 and 2025, was as follows:

	2026	2025
Weighted average remaining lease term in years - Operating leases	0.1	0.1
Weighted average discount rate - Operating leases	3.61%	3.61%

Note 9 - Reclassifications

Certain items in the 2025 financial statements have been reclassified to conform to current year classifications. Specifically, event programming was separated from supplies and contract services, and occupancy was separated from miscellaneous in the statement of functional expenses. Such reclassifications had no effect on previously reported changes in net assets.

SUPPLEMENTAL INFORMATION

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

Schedule of Activities by Enterprise

Year Ended June 30, 2026

	Student Union	Campus Recreation and Wellbeing	Student Housing and Residential Life	Total
Unrestricted Revenue and Other Support:				
University contract services	$ 990,715	$ 3,177,714	$ 507,216	$ 4,675,645
Program activity fees	164,000	863,900	473,900	1,501,800
Facility rental	44,212	89,233	13,350	146,795
Membership fees	-	87,902	-	87,902
Other operating revenues	-	33,521	38,287	71,808
Total Revenue and Support Without Donor Restrictions	1,198,927	4,252,270	1,032,753	6,483,950
Expenses:				
Program services	1,067,985	3,728,092	761,344	5,557,421
Supporting services - general and administrative	145,756	225,645	107,561	478,962
Total Operating Expenses	1,213,741	3,953,737	868,905	6,036,383
Change in Net Assets	(14,814)	298,533	163,848	447,567
Net Assets (Deficit) - Without Donor Restrictions, beginning	1,660,392	2,612,878	(39,141)	4,234,129
Net Assets - Without Donor Restrictions, ending	$ 1,645,578	$ 2,911,411	$ 124,707	$ 4,681,696

See independent auditor's report.

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

Schedule of Activities by Enterprise

Year Ended June 30, 2025

	Student Union	Campus Recreation and Wellbeing	Student Housing and Residential Life	Total
Unrestricted Revenue and Other Support:				
University contract services	$ 1,091,297	$ 3,016,511	$ 623,475	$ 4,731,283
Program activity fees	189,000	844,000	402,500	1,435,500
Facility rental	55,293	111,604	27,255	194,152
Membership fees	-	99,352	-	99,352
Other operating revenues	1,037	32,797	37,609	71,443
Total Revenue and Support Without Donor Restrictions	1,336,627	4,104,264	1,090,839	6,531,730
Expenses:				
Program services	1,091,283	3,641,285	864,288	5,596,856
Supporting services - general and administrative	194,040	276,880	177,376	648,296
Total Operating Expenses	1,285,323	3,918,165	1,041,664	6,245,152
Change in Net Assets	51,304	186,099	49,175	286,578
Net Assets (Deficit) - Without Donor Restrictions, beginning	1,609,088	2,426,779	(88,316)	3,947,551
Net Assets (Deficit) - Without Donor Restrictions, ending	$ 1,660,392	$ 2,612,878	$ (39,141)	$ 4,234,129

See independent auditor's report.

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

Schedule of Net Position

June 30, 2026

(for inclusion in the California State University)

Assets:	
Current assets:	
Cash and cash equivalents	4,389,970
Short-term investments	—
Accounts receivable, net	49,152
Lease receivable, current portion	—
P3 receivable, current portion	—
Notes receivable, current portion	—
Pledges receivable, net, current portion	—
Prepaid expenses and other current assets	—
Total current assets	4,439,122
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	411,350
Other assets	—
Total noncurrent assets	411,350
Total assets	4,850,472
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, 2026

(for inclusion in the California State University)

Liabilities:	
Current liabilities:	
Accounts payable	167,764
Accrued salaries and benefits payable	—
Accrued compensated absences - current portion	—
Unearned revenues	—
Lease Liabilities - current portion	1,012
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 - current portion	—
Other liabilities, current	—
Total current liabilities	168,776
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	—
Total liabilities	168,776
Deferred inflows of resources:	
Service concession arrangements	—
Net pension liability	—
Net OPEB liability	—
Unamortized gain on debt refunding(s)	—
Nonexchange transactions	—
Leases	—
P3	—
Others	—
Total deferred inflows of resources	—

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

Schedule of Net Position, continued

June 30, 2026

(for inclusion in the California State University)

Net position:	
Net investment in capital assets	410,400
Restricted for:	
Endowments	—
Expendable:	
Scholarships and fellowships	—
Research	—
Loans	—
Capital projects	—
Debt service	—
Others	—
Unrestricted	4,271,296
Total net position	4,681,696

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

Schedule of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2026

(for inclusion in the California State University)

Revenues:	
Operating revenues:	
Student Tuition & Fees, gross	—
Scholarship allowances, enter as negative	—
Student Financial Aid Grants:	
Federal Financial Aid Grants	—
State Financial Aid Grants	—
Local Financial Aid Grants	—
Nongovernmental and Other Financial Aid Grants	—
Grants and contracts, noncapital:	
Federal	—
State	—
Local	—
Nongovernmental	—
Sales and services of Educational Activities	—
Sales and services Auxiliary Enterprises, gross	—
Scholarship allowances for sales of auxiliary enterprises	—
Other operating revenues	6,483,950
Total operating revenues	6,483,950
Expenses:	
Operating expenses:	
Instruction	—
Research	—
Public service	—
Academic support	—
Student services	5,044,316
Institutional support	—
Operation and maintenance of plant	—
Student grants and scholarships	—
Auxiliary enterprise expenses	868,905
Depreciation and amortization	123,162
Total operating expenses	6,036,383

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

Schedule of Revenues, Expenses, and Changes in Net Position, continued

Year Ended June 30, 2026

(for inclusion in the California State University)

NonCapital Subsidies:	
State appropriations	—
Gifts	—
Other Noncapital Subsidies received/(provided)	—
Federal Noncapital Subsidies received/(provided)	—
Total NonCapital Subidies Provided:	—
Operating Income (Loss) and NonCapital Subsidies:	447,567
Nonoperating revenues (expenses):	
Federal Subsidies, capital received/(provided)	—
State appropriations, capital	—
Capital Subsidy received/(provided)	—
Grants and gifts, capital	—
Interest Revenue	—
Interest Expense	—
Gains or losses on capital assets	—
Additions/reductions to permanent endowments	—
Total nonoperating revenues (expenses)	—
Increase (decrease) in net position	447,567
Net position:	
Net position at beginning of year, as previously reported	4,234,129
Restatements	—
Net position at beginning of year, as restated	4,234,129
Net position at end of year	4,681,696

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

Other Information

June 30, 2026

(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	4,389,970
Total	$ 4,389,970

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

Composition of capital assets, excluding ROU assets:

	Balance June 30, 2025	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2026 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2026
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	1,306,260	-	-	-	1,306,260	48,892	-	-	1,355,152
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	1,730,557	-	-	-	1,730,557	48,892	-	-	1,779,449
Total capital assets	1,730,557	-	-	-	1,730,557	48,892	-	-	1,779,449
Less accumulated depreciation/amortization: (enter as negative number, except for									
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	(379,360)	-	-	-	(379,360)	-	-	-	(379,360)
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	(37,708)	-	-	-	(37,708)	(4,689)	-	-	(42,397)
Personal property:									
Equipment	(828,819)	-	-	-	(828,819)	(118,473)	-	-	(947,292)
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	(1,245,887)	-	-	-	(1,245,887)	(123,162)	-	-	(1,369,049)
Total capital assets, net excluding ROU assets	484,670	-	-	-	484,670	(74,270)	-	-	410,400

Capital Assets - Right of Use, net

Composition of capital assets - Lease ROU, net:	Balance June 30, 2025	Prior Period Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2025 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2026
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	32,596	-	-	-	32,596		10,691		43,287
Total depreciable/amortizable lease assets	32,596	-	-	-	32,596	-	10,691	-	43,287
Less accumulated depreciation/amortization: (enter as negative number, except for reductions									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	(31,666)	-	-	-	(31,666)	(11,171)	500	-	(42,337)
Total accumulated depreciation/amortization	(31,666)	-	-	-	(31,666)	(11,171)	500	-	(42,337)
Total capital assets - lease ROU, net	930	-	-	-	930	(11,171)	11,191	-	950

Composition of capital assets - SBITA ROU, net	Balance June 30, 2025	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2025 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2026
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, 2025	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2025 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2026
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									411,350

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

Other Information, continued

June 30, 2026

(for inclusion in the California State University)

3.2 Detail of depreciation and amortization expense

Depreciation and amortization expense related to capital assets	$ 123,162		
Amortization expense - Leases ROU	11,171		
Amortization expense - SBITA ROU	-		
Amortization expense - P3 ROU	-		
		Provide explanation for	
Depreciation and Amortization expense - Others	(11,171)	others:	Lease exp included in Student Housing Supp & Svcs
Total depreciation and amortization	**$ 123,162**		

4. Long-term liabilities:

	Balance June 30, 2025	Prior Period Adjustments/Reclassifications	Balance June 30, 2025 (Restated)	Additions	Reductions	Balance June 30, 2026	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, SBITA, P3 liabilities:

	Balance June 30, 2025	Prior Period Adjustments/Reclassifications	Additions	Remeasurements	Reductions	Balance June 30, 2026	Current Portion	Noncurrent Portion
Lease liabilities	1,012	-	-	11,909	(11,909)	1,012	1,012	-
SBITA liabilities	-	-	-	-	-	-	-	-
P3 liabilities - SCA	-	-	-	-	-	-	-	-
P3 liabilities - non-SCA	-	-	-	-	-	-	-	-
Sub-total P3 liabilities	-	-	-	-	-	-	-	-
Total Lease, SBITA, P3 liabilities	$ 1,012	-	-	$ 11,909	$ (11,909)	$ 1,012	$ 1,012	-
Total long-term liabilities						$ 1,012	$ 1,012	-

6. Future minimum payments schedule - leases, SBITA, P3

	Lease Liabilities			SBITA liabilities			Public-Private or Public-Public Partnerships (P3)			Total Leases, SBITA, P3 liabilities		
	Principal Only	Interest Only	Principal and Interest	Principal Only	Interest Only	Principal and	Principal Only	Interest Only	Principal and	Principal Only	Interest Only	Principal and
Year ending June 30:												
2027	1,012	3	1,015	-	-	-	-	-	-	1,012	3	1,015
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-
2031	-	-	-	-	-	-	-	-	-	-	-	-
2032 - 2036	-	-	-	-	-	-	-	-	-	-	-	-
2037 - 2041	-	-	-	-	-	-	-	-	-	-	-	-
2042 - 2046	-	-	-	-	-	-	-	-	-	-	-	-
2047 - 2051	-	-	-	-	-	-	-	-	-	-	-	-
2052 - 2056	-	-	-	-	-	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-	-	-	-	-	-
Total minimum lease payments	$ 1,012	$ 3	$ 1,015	-	-	-	-	-	-	$ 1,012	$ 3	1,015
Less: amounts representing interest												(3)
Present value of future minimum lease payments												1,012
Total Leases, SBITA, P3 liabilities												1,012
Less: current portion												(1,012)
Leases, SBITA, P3 liabilities, net of current portion												$ -

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	-
Payments to University for other than salaries of University personnel	851,197
Payments received from University for services, space, and programs	1,591,469
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 (enter as negative number)	(64,531)
Other amounts (payable to) University (enter as negative number)	-
Accounts receivable from University (enter as positive number)	33,441
Other amounts receivable from University (enter as positive number)	-

8. Restatements: Not Applicable

9. Natural classifications of operating expenses: Not Applicable

	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	-	-	-	-	-	5,044,316	-	**5,044,316**
Institutional support	-	-	-	-	-	-	-	-
Operation and maintenance of plant	-	-	-	-	-	-	-	-
Student grants and scholarships	-	-	-	-	-	-	-	-
Auxiliary enterprise expenses	-	-	-	-	-	868,905	-	**868,905**
Depreciation and amortization	-	-	-	-	-	-	123,162	**123,162**
Total operating expenses	**-**	**-**	**-**	**-**	**-**	**6,913,221**	**123,162**	**6,036,383**

No pension plan reported OK

10. Deferred outflows/inflows of resources: Not Applicable

Aldrich CPAs + Advisors LLP
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San Diego, CA 92108

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, 2026, 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 18, 2026.

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 18, 2026



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.



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