



# UNIVERSITY BUDGET BOOK 2020-2021



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## Chapter 1

# UNIVERSITY STRATEGIC PLANNING AND BUDGET ADVISORY COMMITTEE

- Committee Charter

## University Strategic Planning and Budget Advisory Committee

Revised 9/21/2021

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### Intent

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

### Purpose

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

### Objective

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

### Membership

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

- |   |                            |
|---|----------------------------|
| 1. President, Chair   | Dr. Lynnette Zelezny       |
| 2. Provost and Vice President for Academic Affairs                | Dr. Vernon Harper (2), (3) |
| 3. Vice President and Chief Financial Officer                     | Thom Davis (5)             |
| 4. Vice President for Student Affairs                             | Dr. Thomas Wallace (1)     |
| 5. Vice President for University Advancement                      | Victor Martin (4)          |
| 6. Chief Diversity Officer and Special Assistant to the President | Claudia Catota             |
| 7. Chief of Staff to the President                                | Dr. Kristen Watson         |
| 8. Academic Senate Chair  | Dr. Aaron Hegde (2)        |
| 9. Academic Senate Budget and Planning Committee Chair            | Dr. Charles Lam (5)        |
| 10. Faculty Representative and Goal Co-lead                       | Dr. Brian Street (5)       |
| 11. Faculty Representative and Goal Co-lead                       | Dr. Jackie Kegley (1)      |
| 12. Faculty Representative and Goal Co-lead                       | Dr. Melissa Danforth (3)   |
| 13. Faculty Representative and Goal Co-lead                       | Dr. Kristina LaGue (4)     |
| 14. Faculty Representative and Goal Co-lead                       | Dr. Jeanine Kraybill (4)   |
| 15. Faculty Representative (selected by Academic Senate)          | To Be Determined           |
| 16. Faculty Representative (selected by Academic Senate)          | Dr. Jinping Sun            |
| 17. Dean (selected by Provost)                                    | Dr. Bob Frakes             |
| 18. Dean (selected by Provost)                                    | Dr. Todd McBride           |
| 19. Dean CSUB Antelope Valley                                     | Dr. Doreen Anderson-Facile |
| 20. Associated Students, Inc. President                           | Stephanie Magana           |
| 21. Associated Students, Inc. Graduate Student Director           | Sukhjinder Momi            |
| 22. Staff Representative (selected by staff)                      | Pamela Valdez              |
| 23. Staff Representative (selected by staff)                      | Veronica Bethea            |
| 24. Athletics Director  | Dr. Kenneth Siegfried      |
| 25. Chief Human Resources Officer                                 | Lori Blodorn               |

- |   |                   |
|---|-------------------|
| 26. Chief Information Officer                                 | Faust Gorham      |
| 27. Dean of Students  | Dr. Jim Drnek (2) |
| 28. Chair, CSUB Foundation Board of Directors or designee     | Raji Brar         |
| 29. Chair, CSUB President's Community Ambassadors or designee | Sandra Hernandez  |
| 30. Chair, CSUB Alumni Association or designee                | Nancy Solis       |

Committee Staff

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

- |  |                   |
|--|-------------------|
| 1. Liaison for Office of the President                 | Marcus Brown      |
| 2. Liaison for Academic Affairs                        | To Be Determined  |
| 3. Liaison for Business and Administrative Services    | Queen King        |
| 4. Liaison for Student Affairs                         | To Be Determined  |
| 5. Liaison for University Advancement                  | Daniel Rodela     |
| 6. WSCUC Accreditation Liaison Officer                 | Dr. Debra Jackson |
| 7. Institutional Research, Planning and Assessment     | Monica Malhotra   |
| 8. Senior Director of Budgeting and Reporting Services | Natasha Hayes     |
| 9. Public Information Officer                          | Jennifer Self     |
| 10. Strategic Plan Staff Support                       | Jorge Villatoro   |
| 11. Strategic Plan Staff Support                       | Aaron Wan         |

Meetings

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



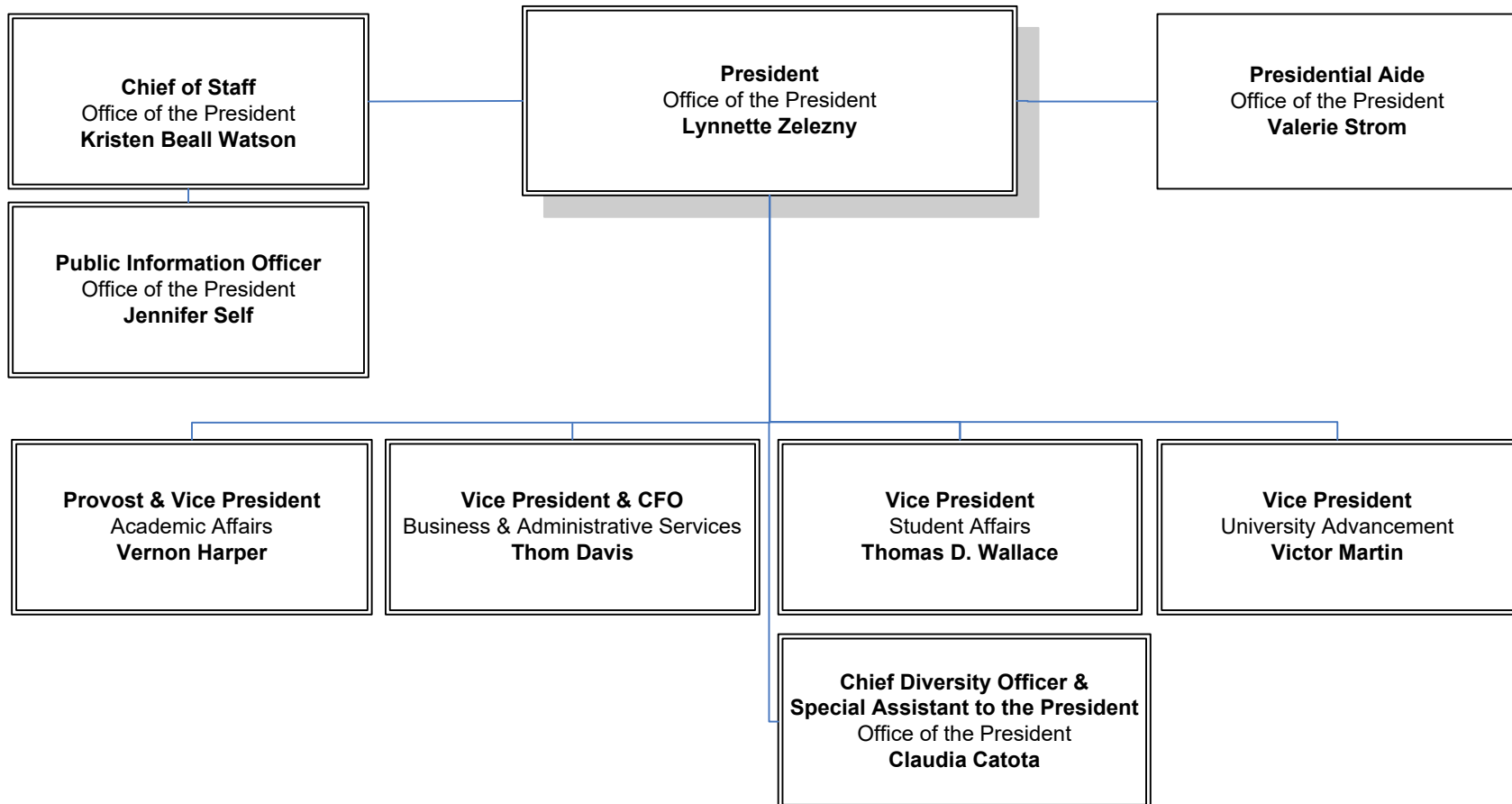
## Chapter 2

# UNIVERSITY ORGANIZATION CHARTS

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

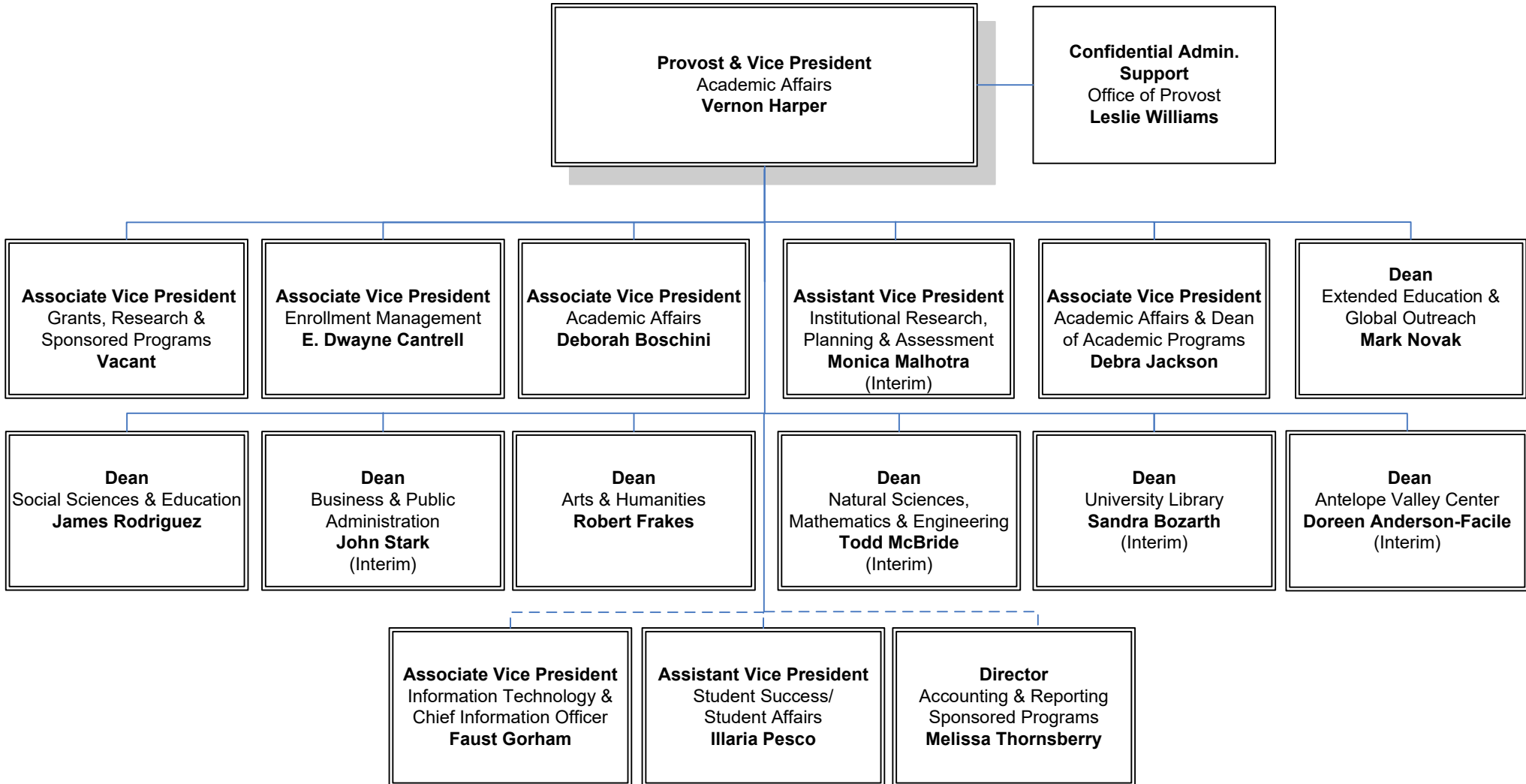


# PRESIDENT ORGANIZATIONAL CHART

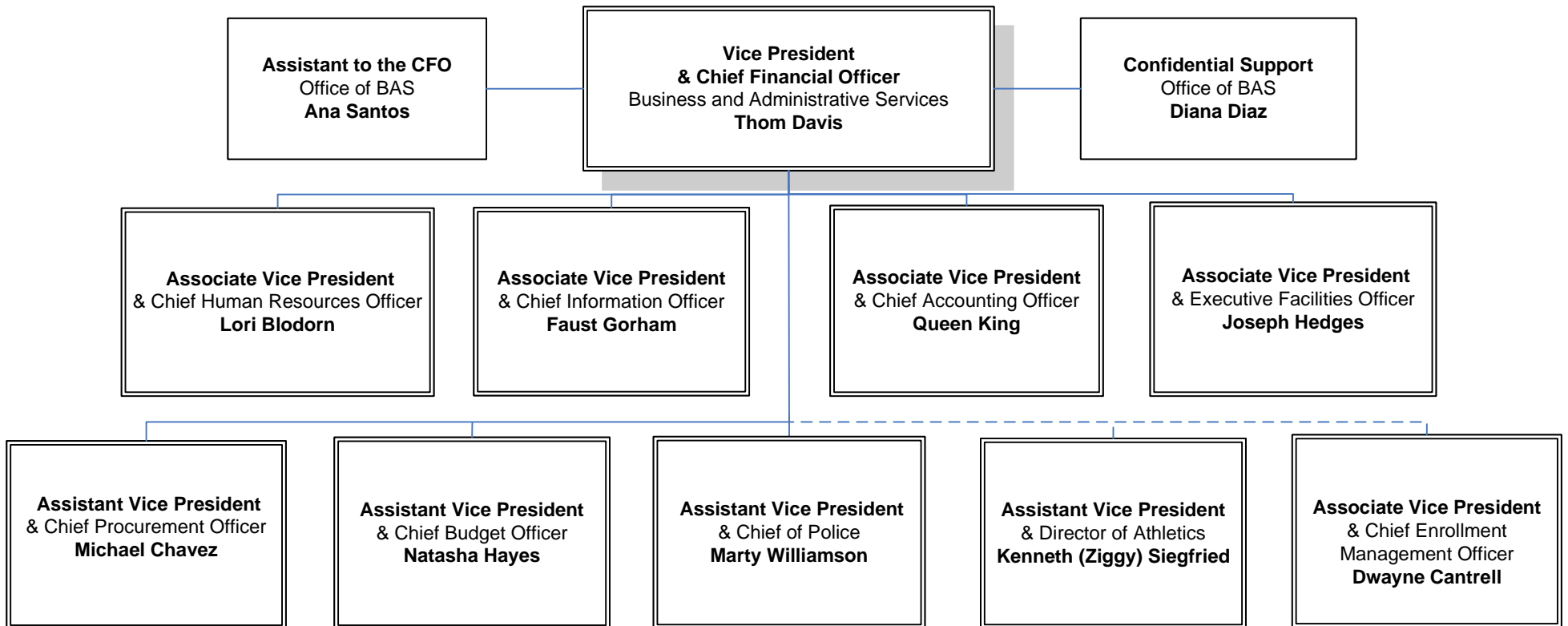


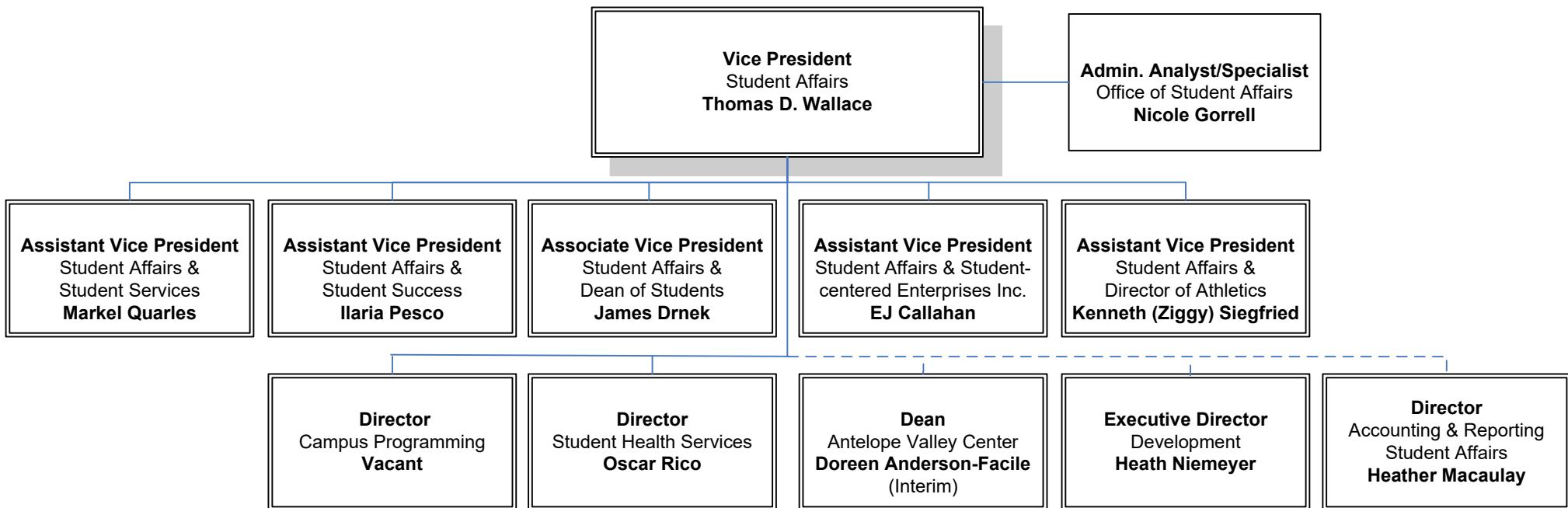


ACADEMIC AFFAIRS ORGANIZATIONAL CHART





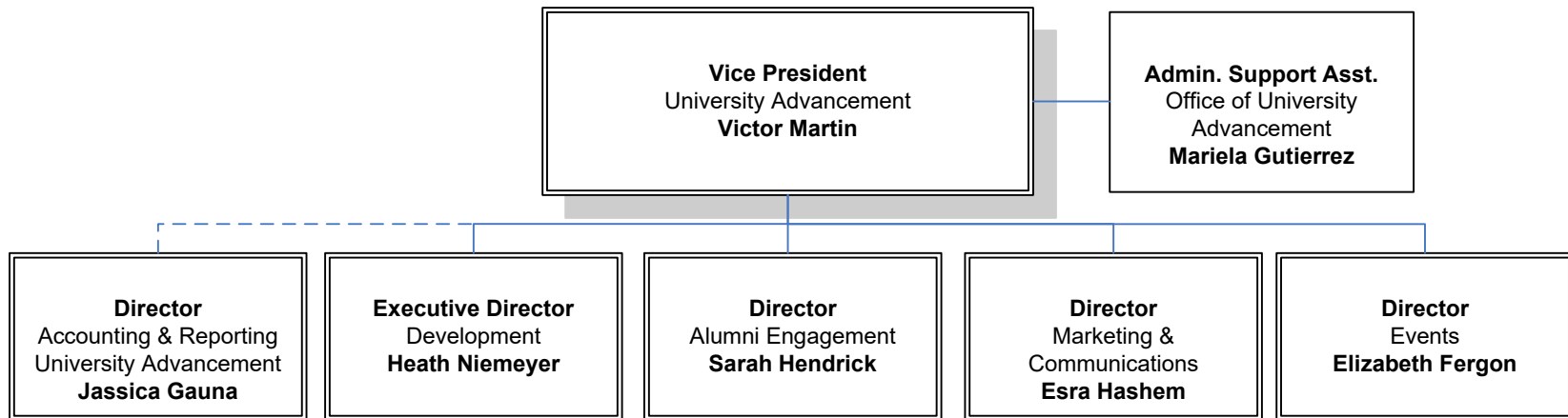






California State University, Bakersfield

## UNIVERSITY ADVANCEMENT ORGANIZATIONAL CHART





## Chapter 3

# UNIVERSITY BASE BUDGET 2020-2021

- Base Budget Definitions
- Base Budget Shared Governance
- Base Budget Calendar/Cycle
- Base Budget Operating Fund Allocation
- Base Budget Salaries Allocation
- Base Budget Graduation Initiative 2025
- Base Budget Operating Reserves
- Base Budget CSU System Status 2021-22



## **BASE BUDGET DEFINITIONS**

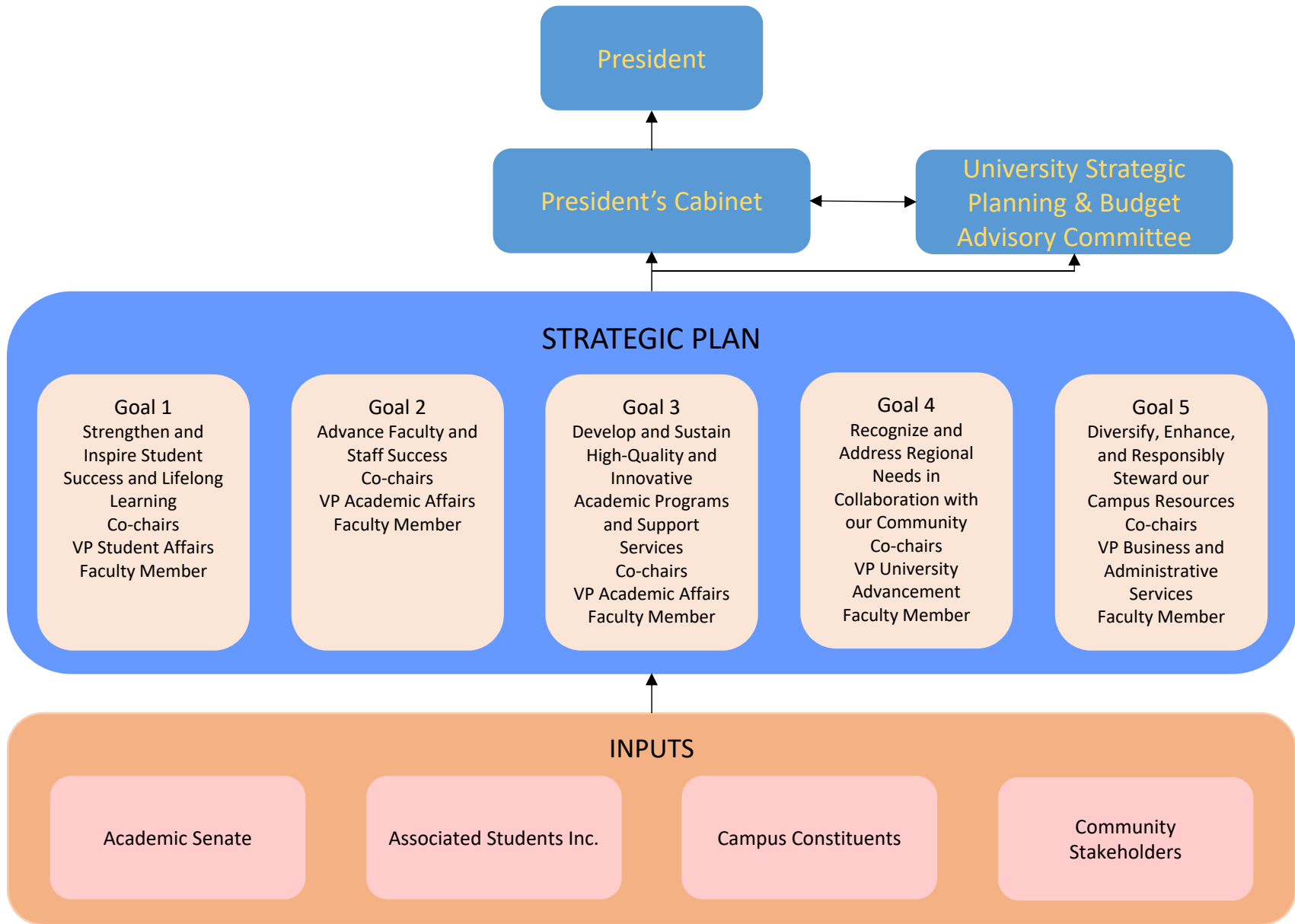
The Base Budget is the California State University, Bakersfield (CSUB) General Operating Fund (BK001) Budget. This budget includes sources of funds received annually from the state of California primarily from state general appropriations, state approved fees for tuition, and state university grant appropriations.

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

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



California State University, Bakersfield  
Shared Governance Model



**2021-22 Budget Calendar**

<b>MONTH</b>	<b>CSU</b>	<b>CSUB</b>	<b>BPC</b>
July	2021-22 CSU budget allocation received from state	2021-22 CSUB budget allocation received from CSU	
August	2022-23 Board of Trustees budget planning	2021-22 budget allocation established (funded as available)	
September		2021-22 fall open forum - University President	2021-22 first meeting of academic year
October		2021-22 fall budget forum (CSUB budget book) - Chair of BPC & University CFO	2020-21 budget book & other data received
November	2022-23 Board of Trustees budget adopted	2021-22 fall strategic plan forum - Co-chairs of strategic plan goals (*)	2020-21 budget book & other data analyzed
December			2020-21 budget book & other data analyzed
January	2022-23 Governor's budget submitted to legislature		2020-21 budget book & other data analyzed
February	2022-23 Legislature analysis of the budget	2021-22 spring open forum - University President	2022-23 budget allocation recommendation - BPC to AS
March	2022-23 CSU budget advocacy day (all campuses)	2021-22 spring budget forum (CSU budget) - Chair of BPC & University CFO	2021-22 budget book & other data requested
April		2021-22 spring strategic plan forum - Co-chairs of strategic plan goals (*)	
May	2022-23 Governor's budget revision "May"		
June	2022-23 State budget adopted		

Acronyms

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

Notes

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

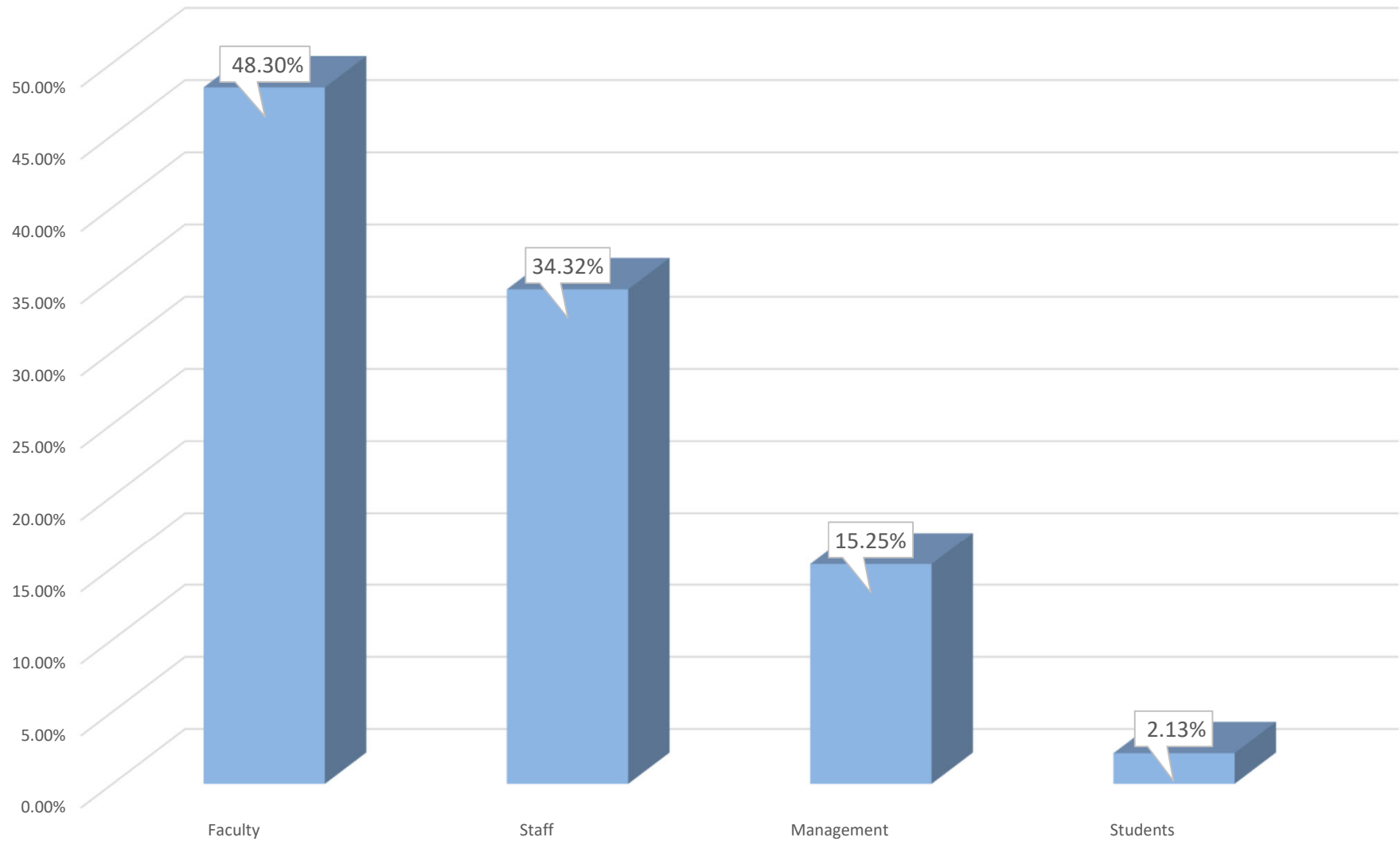
California State University, Bakersfield  
**Base Budget Operating Fund Allocation**  
fiscal year 2020-21

	Base Budget Original	Base Budget Benefits	Base Budget w/ Benefits	Base Budget Percent	Net Operating Budget w/ Benefits	Net Operating Budget Percent
Full-time Equivalent Students (FTES)	8,242					
<b>Source of Funds</b>						
General Fund Appropriations	65,020,000		65,020,000	45.15%	65,020,000	51.82%
State University Tuition Fees	55,097,000		55,097,000	38.26%	55,097,000	43.91%
State University Transfer From Reserves	5,367,000		5,367,000	3.73%	5,367,000	4.28%
<b>Net Operating Budget</b>	<b>125,484,000</b>	<b>0</b>	<b>125,484,000</b>	<b>87.14%</b>	<b>125,484,000</b>	<b>100.00%</b>
State University Grants	18,516,000		18,516,000	12.86%		
<b>Base Budget (Source of Funds)</b>	<b>144,000,000</b>	<b>0</b>	<b>144,000,000</b>	<b>100.00%</b>		
<b>Use of Funds</b>						
<i>Academic Affairs</i>						
Salaries and Benefits	37,949,890	20,202,625	58,152,515			
Operating Expenses	1,232,800		1,232,800			
Subtotal Instruction	39,182,690	20,202,625	59,385,315	41.24%	59,385,315	47.33%
Salaries and Benefits	10,758,447	5,727,260	16,485,707			
Operating Expenses	1,749,500		1,749,500			
Total Academic Affairs	51,690,637	25,929,884	77,620,521	53.90%	77,620,521	61.86%
<i>Business and Administrative Services</i>						
Salaries and Benefits	4,392,534	2,338,366	6,730,900			
Operating Expenses	2,137,800		2,137,800			
Subtotal Information Technology Services	6,530,334	2,338,366	8,868,700	6.16%	8,868,700	7.07%
Salaries and Benefits	10,267,623	5,465,969	15,733,592			
Operating Expenses	2,211,520		2,211,520			
Total Business and Administrative Services	19,009,477	7,804,335	26,813,812	18.62%	26,813,812	21.37%
<i>President</i>						
Salaries and Benefits	1,003,415	534,168	1,537,583			
Operating Expenses	290,700		290,700			
Total President	1,294,115	534,168	1,828,283	1.27%	1,828,283	1.46%
<i>Student Affairs</i>						
Salaries and Benefits	3,728,691	1,984,969	5,713,660			
Operating Expenses	803,000		803,000			
Subtotal Athletics	4,531,691	1,984,969	6,516,660	4.53%	6,516,660	5.19%
Salaries and Benefits	2,350,024	1,251,035	3,601,059			
Operating Expenses	298,600		298,600			
Total Student Affairs	7,180,315	3,236,004	10,416,319	7.23%	10,416,319	8.30%
<i>University Advancement</i>						
Salaries and Benefits	1,656,387	881,778	2,538,165			
Operating Expenses	0		0			
Total University Advancement	1,656,387	881,778	2,538,165	1.76%	2,538,165	2.02%
<b>Cabinet Budget</b>	<b>80,830,931</b>	<b>38,386,169</b>	<b>119,217,100</b>	<b>82.79%</b>	<b>119,217,100</b>	<b>95.01%</b>
<i>Campus Wide</i>						
Centralized Benefits	38,386,169	(38,386,169)	0			
Other Institutional Costs *	6,266,900		6,266,900			
Total Campus Wide	44,653,069	(38,386,169)	6,266,900	4.35%	6,266,900	4.99%
<b>Net Operating Budget</b>	<b>125,484,000</b>	<b>0</b>	<b>125,484,000</b>	<b>87.14%</b>	<b>125,484,000</b>	<b>100.00%</b>
State University Grants	18,516,000	0	18,516,000	12.86%		
<b>Base Budget (Use of Funds)</b>	<b>144,000,000</b>	<b>0</b>	<b>144,000,000</b>	<b>100.00%</b>		
Total Salaries and Benefits	72,107,011	38,386,169	110,493,180	76.73%		88.05%

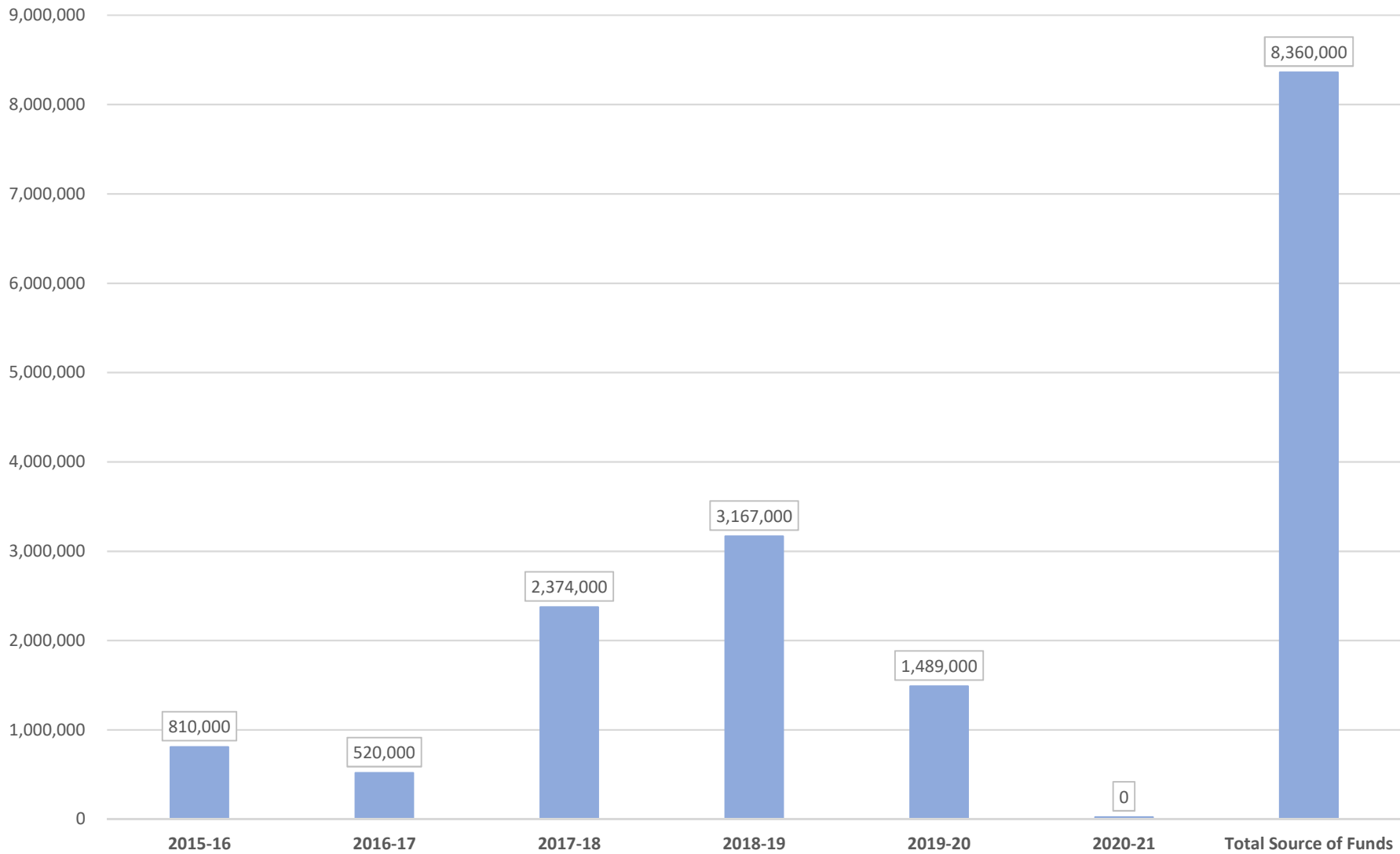
\* Campus wide insurance, memberships, utilities, deferred maintenance, etc.



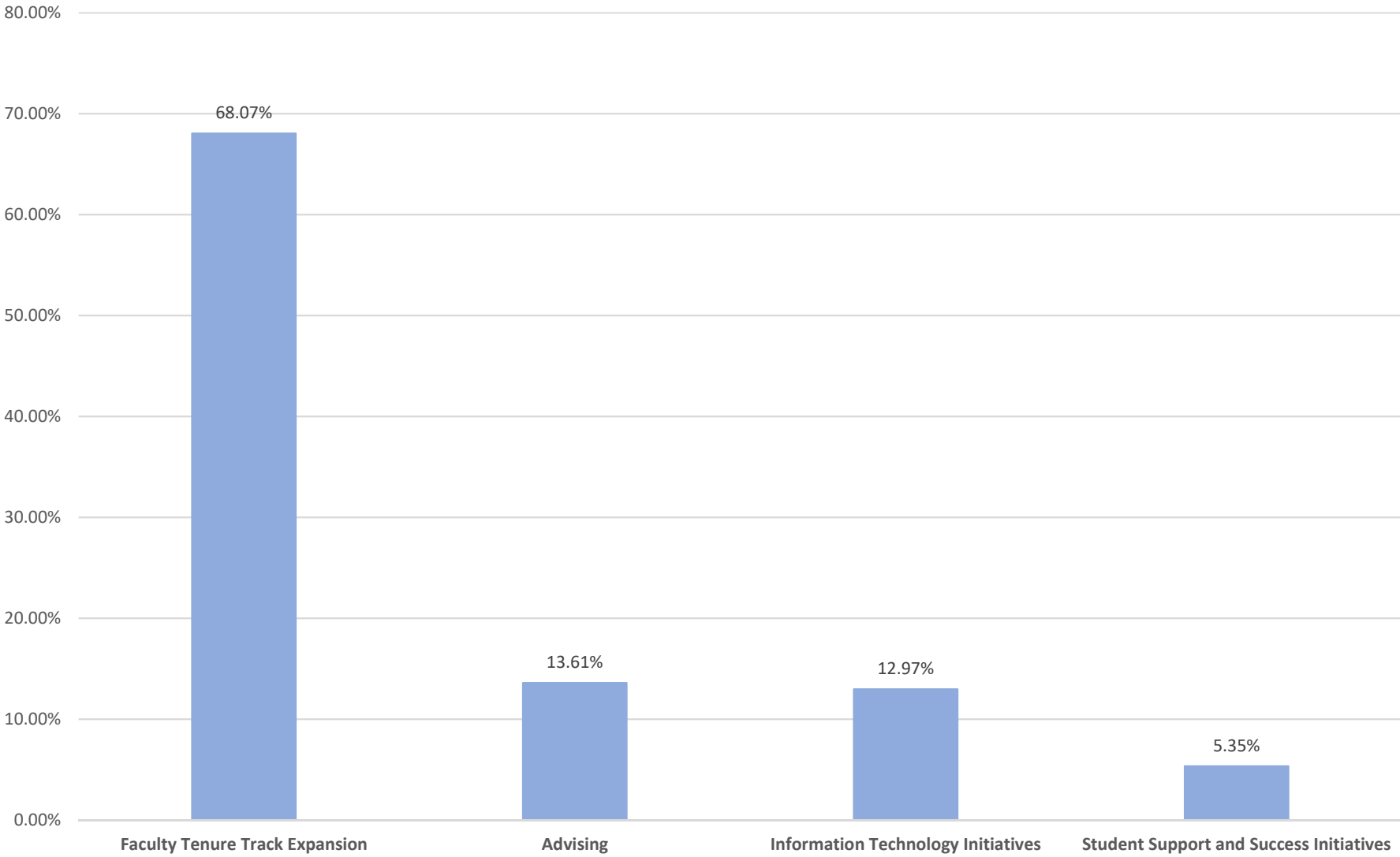
# CSU Bakersfield 2020-21 Base Budget Salaries Allocation



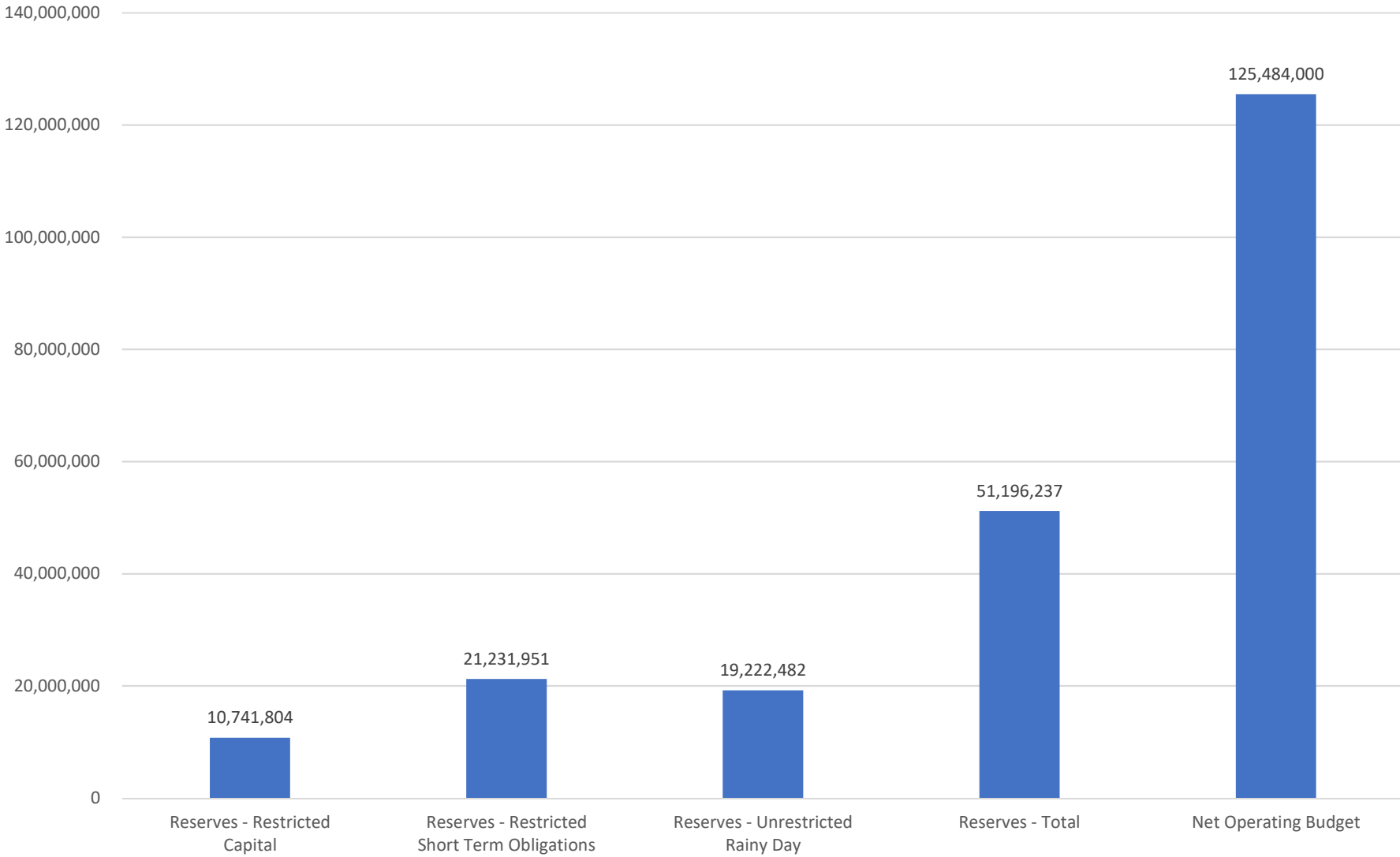
California State University, Bakersfield  
**Base Budget Graduation Initiative 2025**  
*Source of Funds*  
As of June 30, 2021



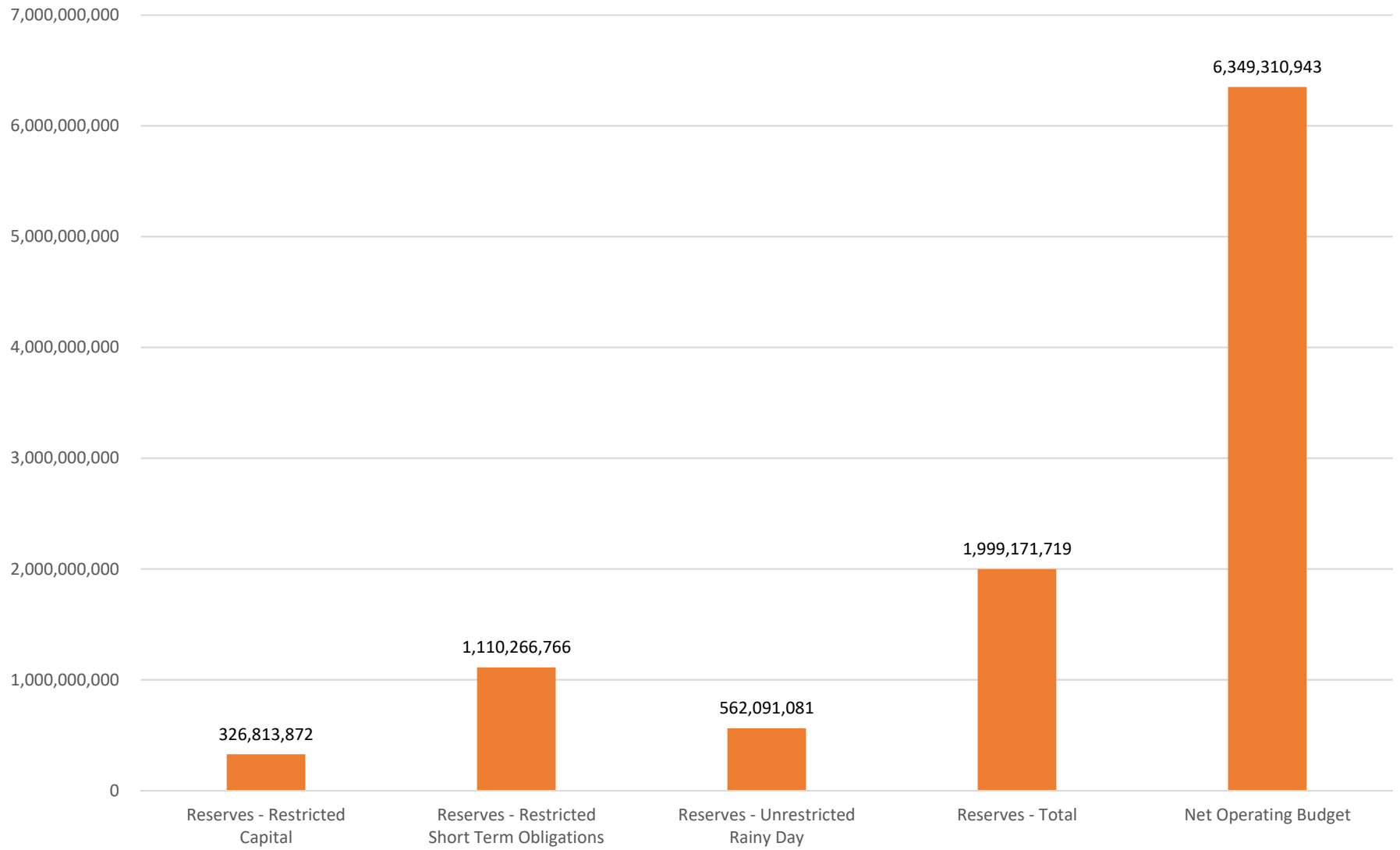
California State University, Bakersfield  
**Base Budget Graduation Initiative 2025**  
*Use of Funds*  
As of June 30, 2021



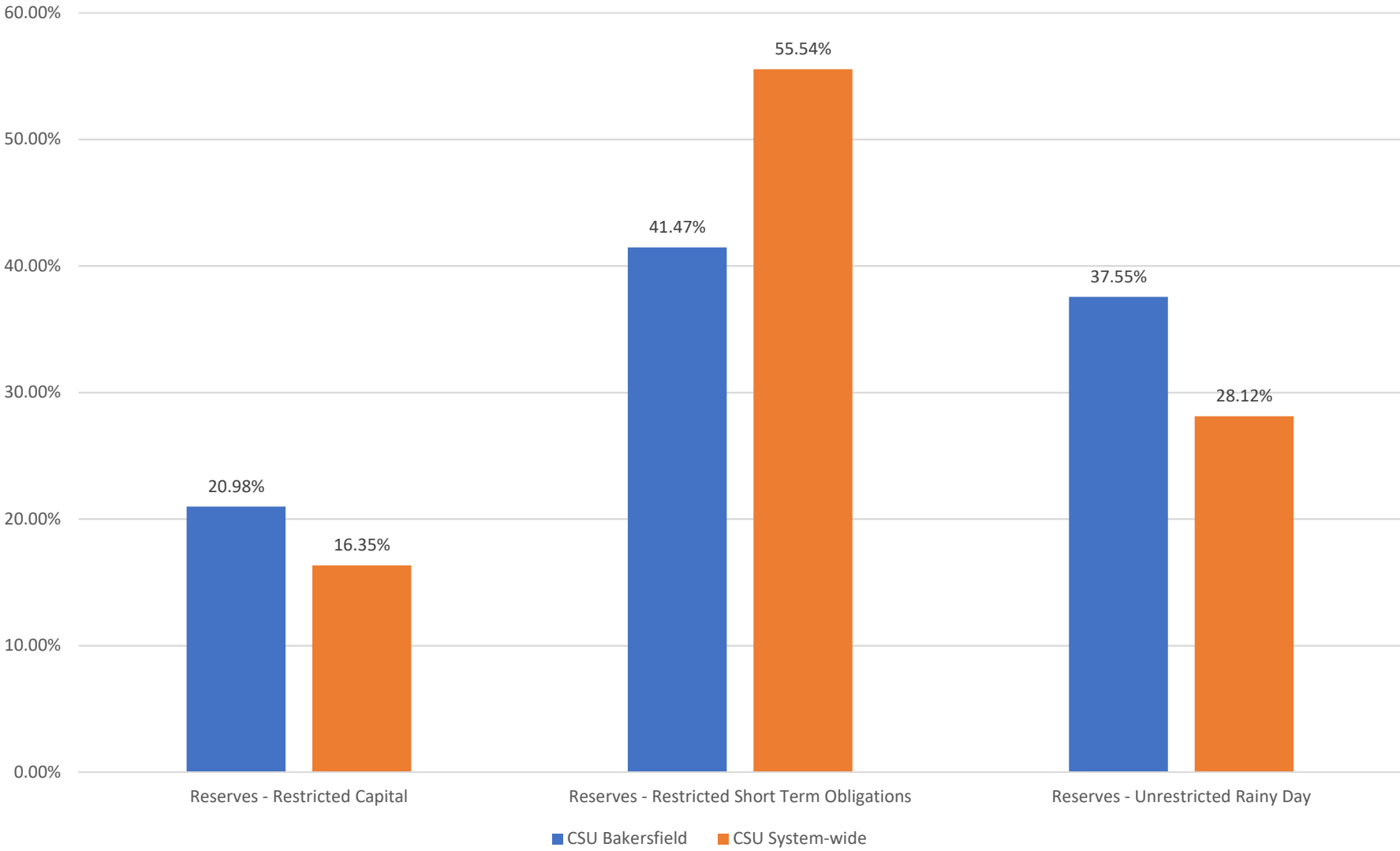
California State University  
Reserves and Net Operating Budget  
As of June 30, 2021  
**CSU Bakersfield**



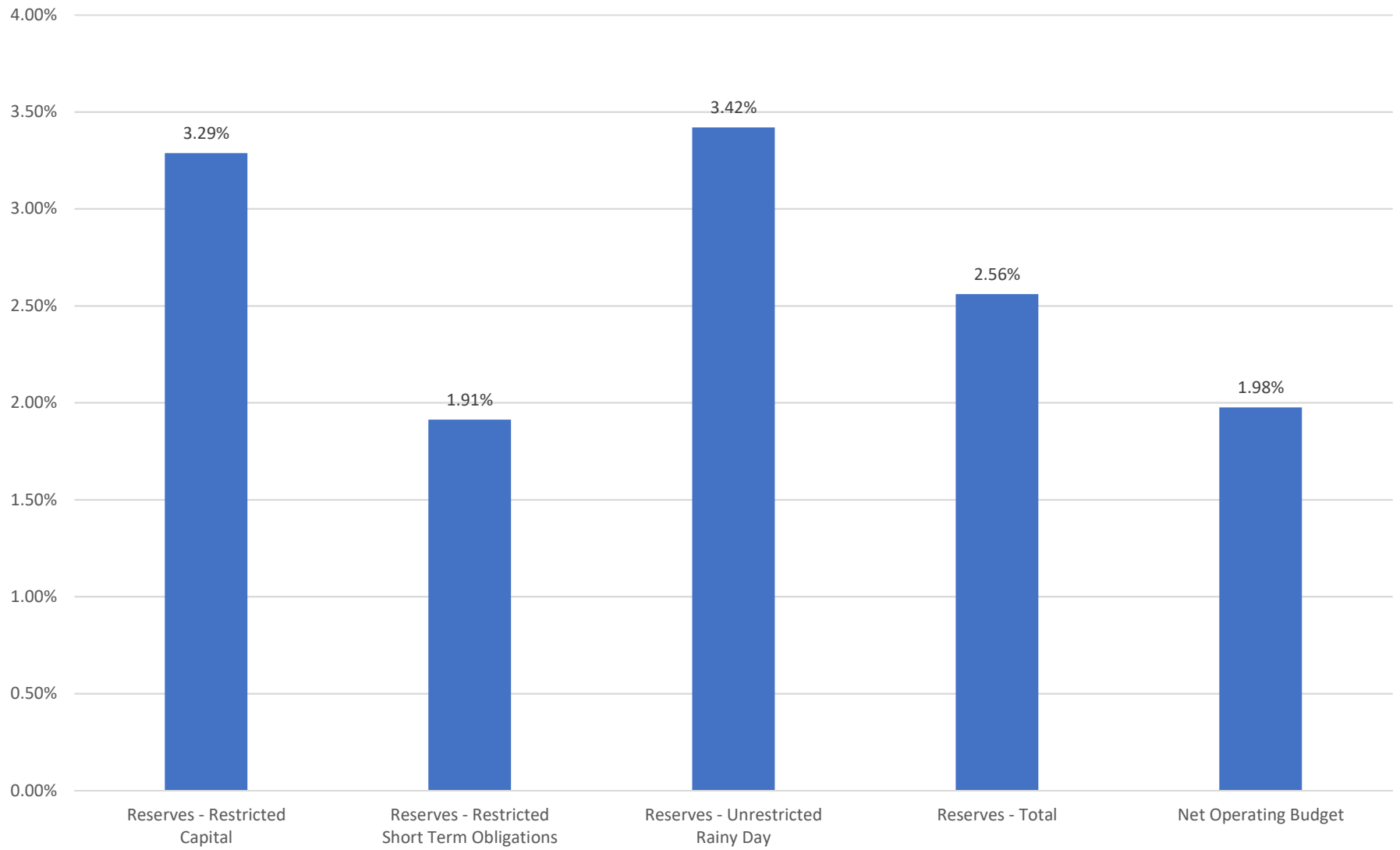
California State University  
Reserves and Net Operating Budget  
As of June 30, 2021  
**CSU Systemwide**



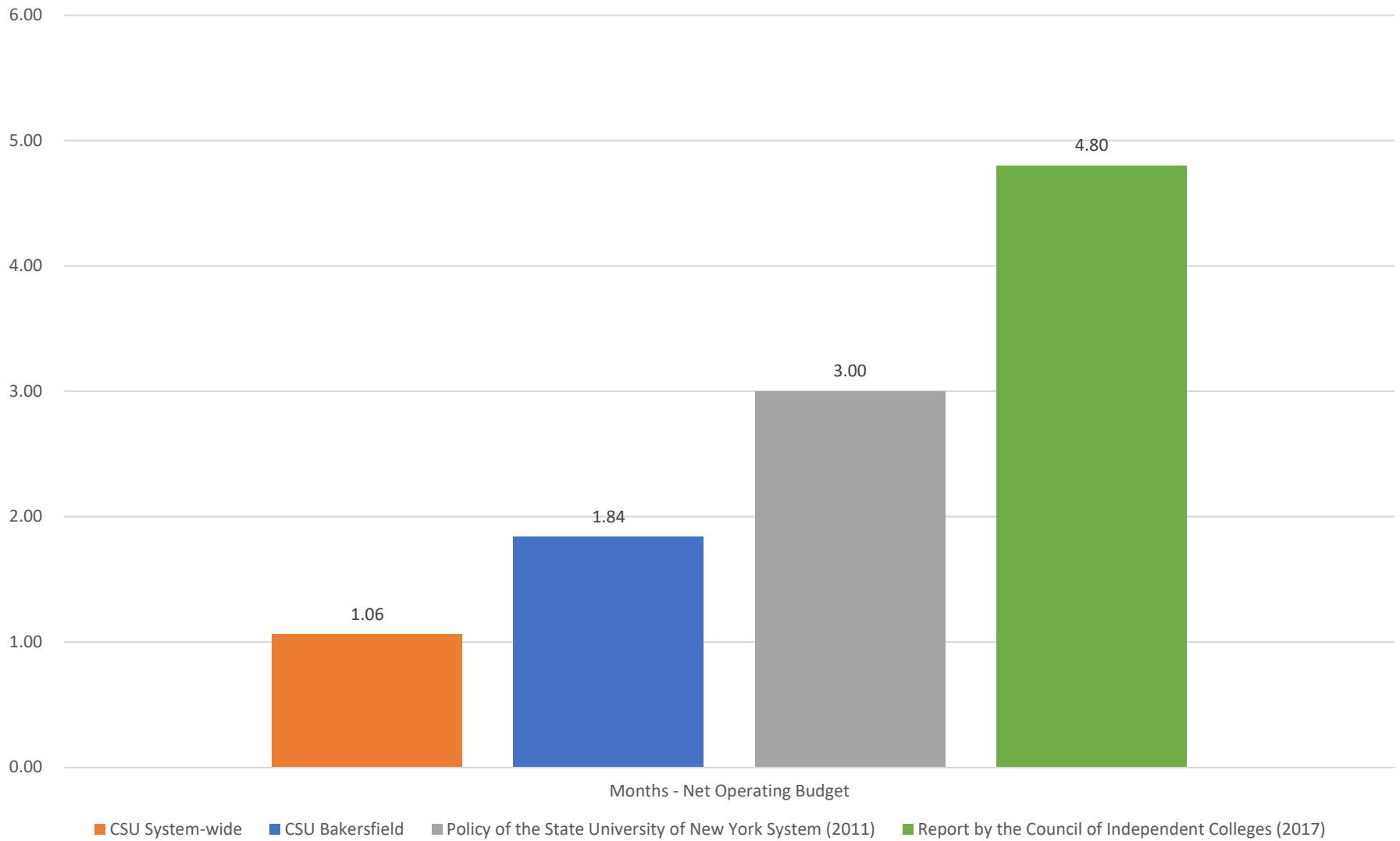
California State University  
Reserves Allocation  
June 30, 2021  
Percent of Reserves



California State University  
Reserves and Net Operating Budget  
June 30, 2021  
**CSU Bakersfield percent of CSU Systemwide**

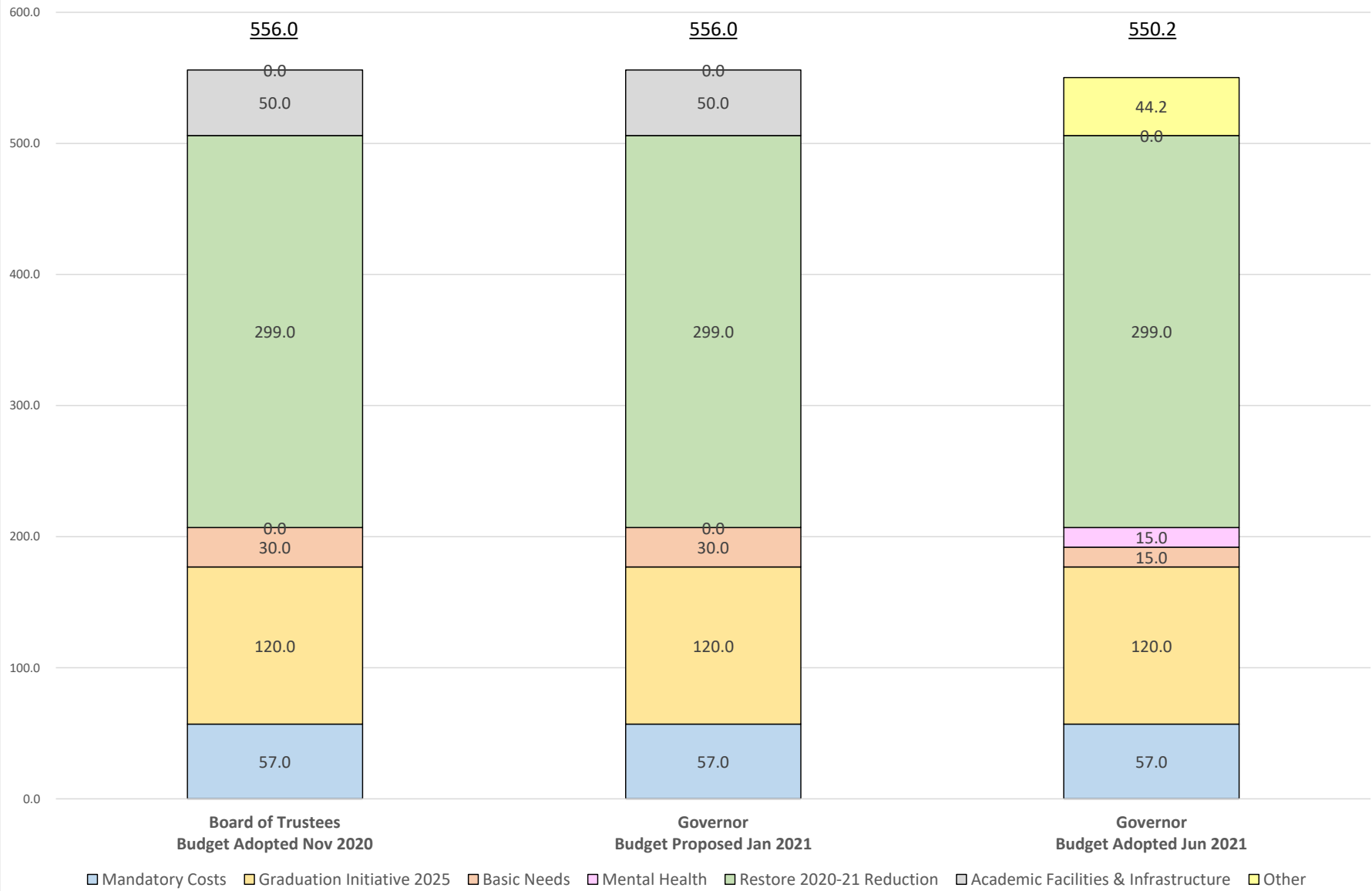


California State University  
Reserves Allocation  
June 30, 2021  
**Months of Net Operating Budget**

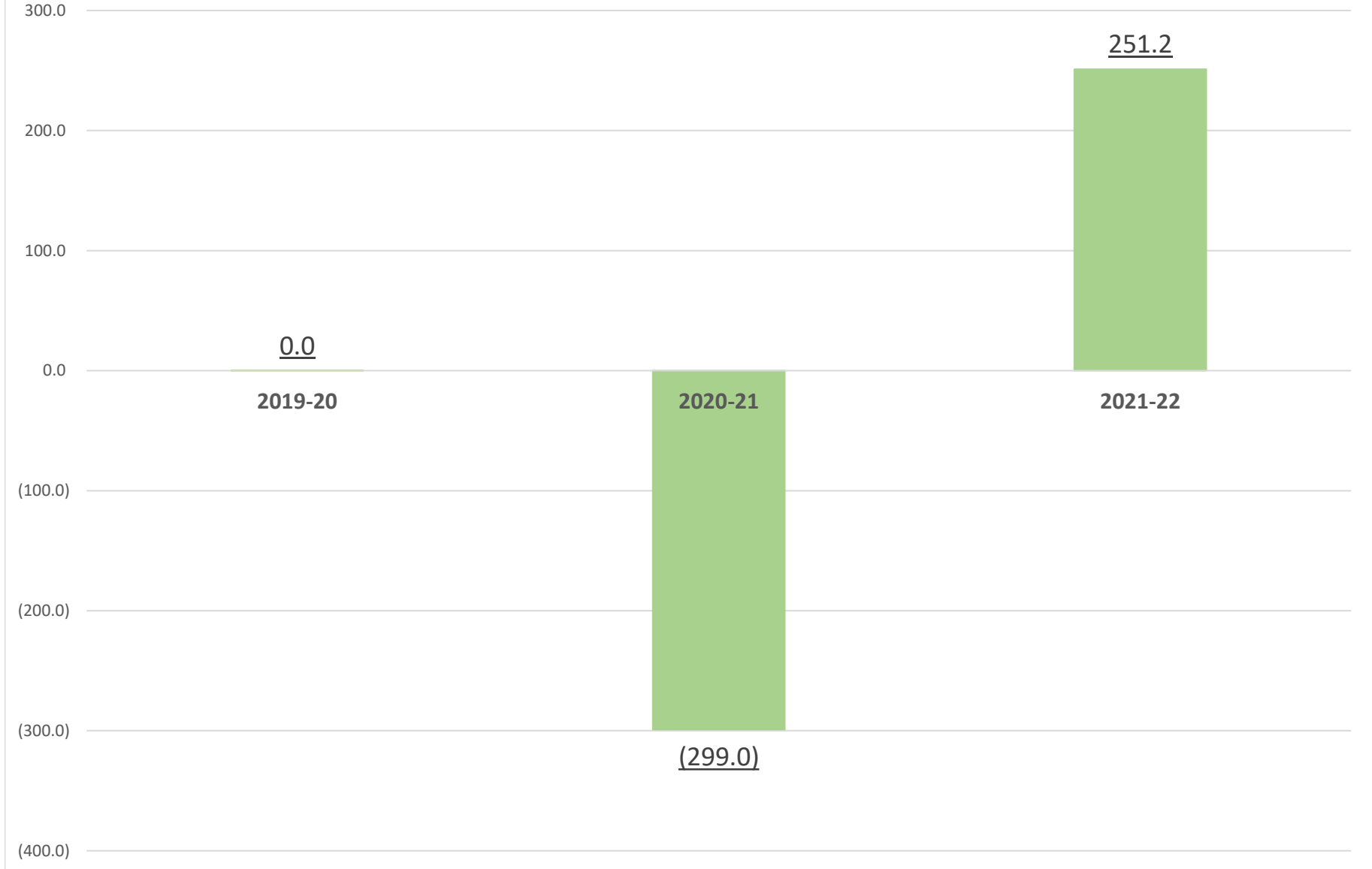




California State University  
**Recurring General Fund 2021-22**  
*status as of June 2021 (in millions)*



California State University  
**Recurring General Fund**  
*2019-20, 2020-21 and 2021-22 (in millions)*





## Chapter 4

# UNIVERSITY SELF SUPPORTING (ENTERPRISE) BUDGETS 2020-2021

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

**CSU Bakersfield  
Campus Programming Budget  
2020-21**

**Sources of Funds**

Campus Programming Fee	216,500
Interest Income	-
Other	-
<b>Total Sources of Funds</b>	<b>216,500</b>

**Uses of Funds**

Salaries and Benefits	86,600
Operating Expenses	129,700
Cost Recovery to the University	200
Transfer to Capital Projects	-
Transfer to Reserves	-
<b>Total Uses of Funds</b>	<b>216,500</b>

**Cost Recovery to University**

Institutional Support (EO 1000)	-
Utilities	-
Insurance	200
<b>Total Cost Recovery to the University</b>	<b>200</b>

**CSU Bakersfield**  
**Extended Education & Global Outreach Budget**  
**2020-21**

**Sources of Funds**

Program & Course Fees	6,879,400
Interest Income	120,600
Other	-
<b>Total Sources of Funds</b>	<b>7,000,000</b>

**Uses of Funds**

Salaries and Benefits	4,225,800
Operating Expenses	2,442,700
Cost Recovery to the University	331,500
Transfer to Capital Projects	-
Transfer to Reserves	-
<b>Total Uses of Funds</b>	<b>7,000,000</b>

**Cost Recovery to University**

Institutional Support (EO 1000)	287,000
Utilities	12,500
Insurance	32,000
<b>Total Cost Recovery to the University</b>	<b>331,500</b>

**CSU Bakersfield  
Health Service Budget  
2020-21**

<b><u>Sources of Funds</u></b>	<b>Health Center</b>	<b>Counseling Center</b>
Health Service Fee	2,963,000	420,000
Interest Income	37,900	-
Other	-	-
<b>Total Sources of Funds</b>	<b>3,000,900</b>	<b>420,000</b>
<b><u>Uses of Funds</u></b>		
Salaries and Benefits	2,723,000	345,300
Operating Expenses	167,600	74,700
Cost Recovery to the University	110,300	-
Transfer to Capital Projects	-	-
Transfer to Reserves	-	-
<b>Total Uses of Funds</b>	<b>3,000,900</b>	<b>420,000</b>
<b><u>Cost Recovery to University</u></b>		
Institutional Support (EO 1000)	80,300	-
Utilities	9,700	-
Insurance	20,300	-
<b>Total Cost Recovery to the University</b>	<b>110,300</b>	<b>-</b>

**CSU Bakersfield  
Lottery Budget  
2020-21**

**Sources of Funds**

Lottery Allocation	785,000
<b>Total Sources of Funds</b>	<b>785,000</b>

**Uses of Funds**

Teacher Recruitment	50,000
Instructional Equipment	357,500
Scholarships	266,600
Honors Program	25,000
Hispanic Association of Colleges & Universities	81,400
Cost Recovery to the University	4,500
Transfer to Capital Projects	-
Transfer to Reserves	-
<b>Total Uses of Funds</b>	<b>785,000</b>

**Cost Recovery to University**

Institutional Support (EO 1000)	2,000
Utilities	-
Insurance	2,500
<b>Total Cost Recovery to the University</b>	<b>4,500</b>

**CSU Bakersfield  
Parking Budget  
2020-21**

<b><u>Sources of Funds</u></b>	<b><u>Fees</u></b>	<b><u>Fines &amp; Forfeitures</u></b>
Parking Fee	1,136,900	-
Parking Fines	-	85,100
Bus Passes	-	6,100
Guest Parking	209,400	-
Interest Income	18,600	11,800
Other	109,600	-
<b>Total Sources of Funds</b>	<b>1,474,500</b>	<b>103,000</b>
<b><u>Uses of Funds</u></b>		
Salaries and Benefits	818,800	-
Operating Expenses	571,000	103,000
Cost Recovery to the University	84,700	-
Transfer to Capital Projects	-	-
Transfer to Reserves	-	-
<b>Total Uses of Funds</b>	<b>1,474,500</b>	<b>103,000</b>
<b><u>Cost Recovery to University</u></b>		
Institutional Support (EO 1000)	66,700	-
Utilities	8,400	-
Insurance	9,600	-
<b>Total Cost Recovery to the University</b>	<b>84,700</b>	<b>-</b>





## Chapter 5

# UNIVERSITY BASE BUDGET (GENERAL) FUNDS 2020-2021

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

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

Division	College / Area	Department	Account Category	Original Budget	Current Budget
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	616 - Information Technology Costs	0	7,794
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	660 - Misc. Operating Expenses	804,259	762,498
		<b>D10005 - Acad Affair Instruction Total</b>		804,259	770,292
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	601 - Regular Salaries and Wages	47,616	61,466
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	660 - Misc. Operating Expenses	0	18,650
		<b>D10050 - Kegley Institute Total</b>		47,616	80,116
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	601 - Regular Salaries and Wages	487,504	485,004
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	660 - Misc. Operating Expenses	25,077	25,077
		<b>D10091 - Provost Total</b>		512,581	510,081
		<b>D10010 - VP Academic Affairs Total</b>		<b>1,364,456</b>	<b>1,360,489</b>
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	601 - Regular Salaries and Wages	329,076	329,076
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	660 - Misc. Operating Expenses	16,843	16,843
		<b>D10010 - Faculty Affairs Total</b>		345,919	345,919
D10000 - Provost	D10020 - Faculty Affairs	D10020 - Academic Senate	601 - Regular Salaries and Wages	52,824	52,824
D10000 - Provost	D10020 - Faculty Affairs	D10020 - Academic Senate	660 - Misc. Operating Expenses	3,868	3,868
		<b>D10020 - Academic Senate Total</b>		56,692	56,692
		<b>D10020 - Faculty Affairs Total</b>		<b>402,611</b>	<b>402,611</b>
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	601 - Regular Salaries and Wages	473,556	473,556
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	660 - Misc. Operating Expenses	40,449	40,449
		<b>D10110 - Arts &amp; Humanities Admin Total</b>		514,005	514,005
D10000 - Provost	D10100 - Arts & Humanities	D10115 - A&H Instruction	601 - Regular Salaries and Wages	27,398	27,398
		<b>D10115 - A&amp;H Instruction Total</b>		27,398	27,398
D10000 - Provost	D10100 - Arts & Humanities	D10116 - A&H Advising	601 - Regular Salaries and Wages	170,280	170,280
D10000 - Provost	D10100 - Arts & Humanities	D10116 - A&H Advising	660 - Misc. Operating Expenses	3,336	3,336
		<b>D10116 - A&amp;H Advising Total</b>		173,616	173,616
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	601 - Regular Salaries and Wages	1,094,725	1,092,847
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	660 - Misc. Operating Expenses	11,800	11,800
		<b>D10120 - Art Total</b>		1,106,525	1,104,647
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	601 - Regular Salaries and Wages	670,912	666,034
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	660 - Misc. Operating Expenses	5,365	5,365
		<b>D10130 - Music Total</b>		676,277	671,399
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	601 - Regular Salaries and Wages	817,298	815,420
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	660 - Misc. Operating Expenses	7,030	7,030
		<b>D10135 - Theatre Total</b>		824,328	822,450
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	601 - Regular Salaries and Wages	1,777,498	1,784,439
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	660 - Misc. Operating Expenses	26,760	26,760
		<b>D10150 - English Total</b>		1,804,258	1,811,199
D10000 - Provost	D10100 - Arts & Humanities	D10155 - Developmental English	601 - Regular Salaries and Wages	63,944	63,944
		<b>D10155 - Developmental English Total</b>		63,944	63,944
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	601 - Regular Salaries and Wages	688,256	695,197
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	660 - Misc. Operating Expenses	3,960	3,960
		<b>D10160 - Modern Languages &amp; Lit Total</b>		692,216	699,157
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	601 - Regular Salaries and Wages	1,131,469	1,138,410
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	660 - Misc. Operating Expenses	16,520	19,926
		<b>D10170 - Communications Total</b>		1,147,989	1,158,336
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	601 - Regular Salaries and Wages	948,210	955,151
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	660 - Misc. Operating Expenses	12,880	12,880
		<b>D10190 - History Total</b>		961,090	968,031
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	601 - Regular Salaries and Wages	794,420	801,361
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	660 - Misc. Operating Expenses	9,760	11,929
		<b>D10210 - Philosophy Total</b>		804,180	813,290
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	601 - Regular Salaries and Wages	410,480	417,422
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	660 - Misc. Operating Expenses	7,240	7,727
		<b>D10215 - Religious Studies Total</b>		417,720	425,149
		<b>D10100 - Arts &amp; Humanities Total</b>		<b>9,213,546</b>	<b>9,252,621</b>
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	601 - Regular Salaries and Wages	710,136	710,136
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	660 - Misc. Operating Expenses	41,979	42,096
		<b>D10910 - Antelope Valley Total</b>		752,115	752,232
		<b>D10200 - Antelope Valley Total</b>		<b>752,115</b>	<b>752,232</b>
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	601 - Regular Salaries and Wages	552,336	552,336
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	660 - Misc. Operating Expenses	0	23,023
		<b>D10301 - NSME Admin Total</b>		552,336	575,359
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10302 - NSME Instruction Tech Support	601 - Regular Salaries and Wages	217,956	217,956
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10302 - NSME Instruction Tech Support	660 - Misc. Operating Expenses	0	1,200
		<b>D10302 - NSME Instruction Tech Support Total</b>		217,956	219,156

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

California State University, Bakersfield  
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Division	College / Area	Department	Account Category	Original Budget	Current Budget
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	601 - Regular Salaries and Wages	1,223,389	1,223,389
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	660 - Misc. Operating Expenses	18,650	18,650
		<b>D10250 - Sociology Total</b>		<b>1,242,039</b>	<b>1,242,039</b>
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	601 - Regular Salaries and Wages	292,135	292,135
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	660 - Misc. Operating Expenses	3,017	3,017
		<b>D10255 - Anthropology Total</b>		<b>295,152</b>	<b>295,152</b>
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	601 - Regular Salaries and Wages	644,520	644,520
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	660 - Misc. Operating Expenses	26,250	26,577
		<b>D10501 - SSE Admin Total</b>		<b>670,770</b>	<b>671,097</b>
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	601 - Regular Salaries and Wages	300,390	566,494
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	660 - Misc. Operating Expenses	192,564	194,262
		<b>D10505 - SSE Instruction Total</b>		<b>492,954</b>	<b>760,756</b>
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	601 - Regular Salaries and Wages	674,955	674,955
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	660 - Misc. Operating Expenses	11,421	11,421
		<b>D10510 - Advanced Education Total</b>		<b>686,376</b>	<b>686,376</b>
D10000 - Provost	D10500 - Social Sciences & Education	D10516 - Doctorate in Education	601 - Regular Salaries and Wages	146,616	146,616
		<b>D10516 - Doctorate in Education Total</b>		<b>146,616</b>	<b>146,616</b>
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	601 - Regular Salaries and Wages	1,630,798	1,630,798
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	660 - Misc. Operating Expenses	19,700	19,700
		<b>D10520 - Teacher Education Total</b>		<b>1,650,498</b>	<b>1,650,498</b>
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	601 - Regular Salaries and Wages	624,412	624,412
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	660 - Misc. Operating Expenses	7,126	7,126
		<b>D10525 - Child, Adolesc, Family Study Total</b>		<b>631,538</b>	<b>631,538</b>
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	601 - Regular Salaries and Wages	936,975	936,975
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	660 - Misc. Operating Expenses	11,356	13,766
		<b>D10530 - Kinesiology Total</b>		<b>948,331</b>	<b>950,741</b>
D10000 - Provost	D10500 - Social Sciences & Education	D10540 - Special Education	601 - Regular Salaries and Wages	428,806	428,806
		<b>D10540 - Special Education Total</b>		<b>428,806</b>	<b>428,806</b>
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	601 - Regular Salaries and Wages	399,036	399,036
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	660 - Misc. Operating Expenses	6,300	6,300
		<b>D10555 - SSE Advising Total</b>		<b>405,336</b>	<b>405,336</b>
		<b>D10500 - Social Sciences &amp; Education Total</b>		<b>11,442,405</b>	<b>11,712,944</b>
D10000 - Provost	D10600 - Academic Programs	D10040 - Faculty Teach & Learn Center	601 - Regular Salaries and Wages	243,559	254,911
D10000 - Provost	D10600 - Academic Programs	D10040 - Faculty Teach & Learn Center	660 - Misc. Operating Expenses	25,072	25,072
		<b>D10040 - Faculty Teach &amp; Learn Center Total</b>		<b>268,631</b>	<b>279,983</b>
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	601 - Regular Salaries and Wages	114,067	121,492
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	660 - Misc. Operating Expenses	2,500	2,500
		<b>D10161 - Interdisciplinary Total</b>		<b>116,567</b>	<b>123,992</b>
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	601 - Regular Salaries and Wages	267,252	277,252
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	660 - Misc. Operating Expenses	10,000	10,000
		<b>D10610 - Academics Program Advising Total</b>		<b>277,252</b>	<b>287,252</b>
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	601 - Regular Salaries and Wages	486,120	486,120
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	616 - Information Technology Costs	0	1,300
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	660 - Misc. Operating Expenses	15,564	15,564
		<b>D10630 - Academic Programs Admin Total</b>		<b>501,684</b>	<b>502,984</b>
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	601 - Regular Salaries and Wages	0	10,000
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	660 - Misc. Operating Expenses	10,000	10,000
		<b>D10640 - Graduate Student Advising Total</b>		<b>10,000</b>	<b>20,000</b>
D10000 - Provost	D10600 - Academic Programs	D10680 - Academic Operations & Support	601 - Regular Salaries and Wages	322,068	322,068
D10000 - Provost	D10600 - Academic Programs	D10680 - Academic Operations & Support	660 - Misc. Operating Expenses	10,997	10,997
		<b>D10680 - Academic Operations &amp; Support Total</b>		<b>333,065</b>	<b>333,065</b>
		<b>D10600 - Academic Programs Total</b>		<b>1,507,199</b>	<b>1,547,276</b>
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	601 - Regular Salaries and Wages	495,996	495,996
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	613 - Contractual Services Group	0	5,957
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	616 - Information Technology Costs	0	4,078
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	660 - Misc. Operating Expenses	7,332	7,332
		<b>D10710 - GRASP Admin Total</b>		<b>503,328</b>	<b>513,363</b>
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10720 - Research & Creative Activity	660 - Misc. Operating Expenses	50,000	50,000
		<b>D10720 - Research &amp; Creative Activity Total</b>		<b>50,000</b>	<b>50,000</b>
		<b>D10700 - Graduate Res &amp; Sponsor Prog Total</b>		<b>553,328</b>	<b>563,363</b>
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	601 - Regular Salaries and Wages	544,521	544,521
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	660 - Misc. Operating Expenses	14,696	14,696
		<b>D20020 - Inst Research Plan Assessment Total</b>		<b>559,217</b>	<b>559,217</b>
		<b>D20020 - Inst Research Plan Assessment Total</b>		<b>559,217</b>	<b>559,217</b>

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**Base Budget Operating Fund - by Department and Account Category**  
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Division	College / Area	Department	Account Category	Original Budget	Current Budget
D10000 - Provost	D22200 - Library	D22200 - Library Admin	601 - Regular Salaries and Wages	1,940,840	1,940,840
D10000 - Provost	D22200 - Library	D22200 - Library Admin	604 - Communications	0	1,000
D10000 - Provost	D22200 - Library	D22200 - Library Admin	613 - Contractual Services Group	0	6,000
D10000 - Provost	D22200 - Library	D22200 - Library Admin	616 - Information Technology Costs	0	9,108
D10000 - Provost	D22200 - Library	D22200 - Library Admin	619 - Equipment Group	0	2,739
D10000 - Provost	D22200 - Library	D22200 - Library Admin	660 - Misc. Operating Expenses	20,400	7,645
		<b>D22200 - Library Admin Total</b>		1,961,240	1,967,332
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	616 - Information Technology Costs	0	3,000
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	660 - Misc. Operating Expenses	18,000	15,000
		<b>D22210 - Library Circulation Total</b>		18,000	18,000
D10000 - Provost	D22200 - Library	D22220 - Library General	613 - Contractual Services Group	88,000	88,000
D10000 - Provost	D22200 - Library	D22220 - Library General	616 - Information Technology Costs	0	25,728
D10000 - Provost	D22200 - Library	D22220 - Library General	619 - Equipment Group	0	9,460
D10000 - Provost	D22200 - Library	D22220 - Library General	660 - Misc. Operating Expenses	45,000	32,812
		<b>D22220 - Library General Total</b>		133,000	156,000
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	608 - Library Acquisitions	350,000	0
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	616 - Information Technology Costs	0	2,000
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	660 - Misc. Operating Expenses	4,000	2,000
		<b>D22230 - Library Tech Services Total</b>		354,000	4,000
D10000 - Provost	D22200 - Library	D22240 - Library Books	608 - Library Acquisitions	0	350,000
D10000 - Provost	D22200 - Library	D22240 - Library Books	617 - Services from Other Funds/Agencies Group	0	8,000
D10000 - Provost	D22200 - Library	D22240 - Library Books	660 - Misc. Operating Expenses	65,000	57,000
		<b>D22240 - Library Books Total</b>		65,000	415,000
D10000 - Provost	D22200 - Library	D22250 - Library Reference	616 - Information Technology Costs	0	200
D10000 - Provost	D22200 - Library	D22250 - Library Reference	660 - Misc. Operating Expenses	600	400
		<b>D22250 - Library Reference Total</b>		600	600
D10000 - Provost	D22200 - Library	D22270 - Library Interlibrary Loan	613 - Contractual Services Group	0	500
D10000 - Provost	D22200 - Library	D22270 - Library Interlibrary Loan	660 - Misc. Operating Expenses	1,067	567
		<b>D22270 - Library Interlibrary Loan Total</b>		1,067	1,067
		<b>D22200 - Library Total</b>		2,532,907	2,561,999
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	601 - Regular Salaries and Wages	125,996	125,996
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	660 - Misc. Operating Expenses	24,000	34,985
		<b>D10650 - International Students Total</b>		149,996	160,981
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	601 - Regular Salaries and Wages	425,868	425,868
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	616 - Information Technology Costs	0	2,472
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	660 - Misc. Operating Expenses	62,486	73,233
		<b>D23100 - Enrollment Mgmt. Admin Total</b>		488,354	501,574
D10000 - Provost	D23100 - Enrollment Management	D23105 - Enrollment Mgmt Special Proj	601 - Regular Salaries and Wages	212,447	202,555
		<b>D23105 - Enrollment Mgmt Special Proj Total</b>		212,447	202,555
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	601 - Regular Salaries and Wages	297,204	297,204
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	660 - Misc. Operating Expenses	13,000	13,000
		<b>D23110 - Educational Opportunity Progra Total</b>		310,204	310,204
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	601 - Regular Salaries and Wages	700,032	700,032
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	660 - Misc. Operating Expenses	33,500	34,833
		<b>D23120 - Enrollment Systems Total</b>		733,532	734,865
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	601 - Regular Salaries and Wages	1,170,406	35,716
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	616 - Information Technology Costs	0	43,403
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	660 - Misc. Operating Expenses	50,000	51,101
		<b>D23130 - Summer Bridge Total</b>		1,220,406	130,220
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	601 - Regular Salaries and Wages	308,184	308,184
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	660 - Misc. Operating Expenses	67,000	67,000
		<b>D23140 - Outreach Total</b>		375,184	375,184
D10000 - Provost	D23100 - Enrollment Management	D23160 - Financial Aid	601 - Regular Salaries and Wages	843,144	843,144
		<b>D23160 - Financial Aid Total</b>		843,144	843,144
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	601 - Regular Salaries and Wages	677,220	677,220
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	660 - Misc. Operating Expenses	33,500	33,500
		<b>D23180 - Enrollment Services Total</b>		710,720	710,720
D10000 - Provost	D23100 - Enrollment Management	D23320 - Testing	601 - Regular Salaries and Wages	86,388	86,388
		<b>D23320 - Testing Total</b>		86,388	86,388
		<b>D23100 - Enrollment Management Total</b>		5,130,375	4,055,835
<b>D10000 - Provost Total</b>				<b>51,690,637</b>	<b>51,912,682</b>

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

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Division	College / Area	Department	Account Category	Original Budget	Current Budget
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	601 - Regular Salaries and Wages	685,150	685,150
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	613 - Contractual Services Group	0	139,703
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	660 - Misc. Operating Expenses	314,800	314,800
		<b>D21530 - Custodial Total</b>		999,950	1,139,653
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	601 - Regular Salaries and Wages	683,401	683,401
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	660 - Misc. Operating Expenses	355,900	356,700
		<b>D21540 - Roads &amp; Grounds Total</b>		1,039,301	1,040,101
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	601 - Regular Salaries and Wages	69,364	69,364
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	660 - Misc. Operating Expenses	39,300	40,844
		<b>D21550 - Vehicle Operations Total</b>		108,664	110,208
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	601 - Regular Salaries and Wages	332,453	332,453
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	660 - Misc. Operating Expenses	238,200	252,867
		<b>D21600 - Engineering &amp; Energy Mgmt. Total</b>		570,653	585,320
		<b>D21500 - Facilities Mgmt Services Total</b>		<b>4,602,742</b>	<b>4,934,767</b>
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	601 - Regular Salaries and Wages	165,810	0
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	660 - Misc. Operating Expenses	23,300	31,305
		<b>D21590 - Cap Plan Design Construction Total</b>		189,110	31,305
		<b>D21590 - Cap Plan Design Construction Total</b>		<b>189,110</b>	<b>31,305</b>
D21000 - Business Admin Services	D21700 - Business Services	D20070 - Environmental Sustainability	601 - Regular Salaries and Wages	48,168	48,168
D21000 - Business Admin Services	D21700 - Business Services	D20070 - Environmental Sustainability	660 - Misc. Operating Expenses	18,600	18,600
		<b>D20070 - Environmental Sustainability Total</b>		66,768	66,768
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	601 - Regular Salaries and Wages	413,724	413,724
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	660 - Misc. Operating Expenses	19,600	20,808
		<b>D21150 - Contract &amp; Procurement Svcs Total</b>		433,324	434,532
D21000 - Business Admin Services	D21700 - Business Services	D21160 - Reprographics & Print Shop	601 - Regular Salaries and Wages	25,044	25,044
		<b>D21160 - Reprographics &amp; Print Shop Total</b>		25,044	25,044
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	601 - Regular Salaries and Wages	377,768	377,768
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	660 - Misc. Operating Expenses	8,600	8,600
		<b>D21170 - Payment Services Total</b>		386,368	386,368
D21000 - Business Admin Services	D21700 - Business Services	D21300 - Safety & Risk Management	601 - Regular Salaries and Wages	385,158	385,158
D21000 - Business Admin Services	D21700 - Business Services	D21300 - Safety & Risk Management	660 - Misc. Operating Expenses	21,900	21,900
		<b>D21300 - Safety &amp; Risk Management Total</b>		407,058	407,058
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Campus Support Services	601 - Regular Salaries and Wages	151,698	151,698
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Campus Support Services	660 - Misc. Operating Expenses	10,000	10,000
		<b>D21560 - Campus Support Services Total</b>		161,698	161,698
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	601 - Regular Salaries and Wages	192,600	192,600
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	616 - Information Technology Costs		1,679
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	660 - Misc. Operating Expenses	23,300	23,300
		<b>D21700 - Business Services Admin Total</b>		215,900	217,579
		<b>D21700 - Business Services Total</b>		<b>1,696,160</b>	<b>1,699,047</b>
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	601 - Regular Salaries and Wages	414,918	414,918
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	613 - Contractual Services Group	0	46,477
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	616 - Information Technology Costs	0	93
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technolgy Svcs	660 - Misc. Operating Expenses	443,500	482,906
		<b>D22010 - Information Technolgy Svcs Total</b>		858,418	944,394
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS Support Services	601 - Regular Salaries and Wages	388,020	388,020
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS Support Services	660 - Misc. Operating Expenses	7,100	7,100
		<b>D22300 - ITS Support Services Total</b>		395,120	395,120
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - Client Services	601 - Regular Salaries and Wages	655,895	655,895
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - Client Services	660 - Misc. Operating Expenses	11,400	11,400
		<b>D22305 - Client Services Total</b>		667,295	667,295
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS Infrastructure Services	601 - Regular Salaries and Wages	778,807	778,807
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS Infrastructure Services	660 - Misc. Operating Expenses	16,000	16,500
		<b>D22310 - ITS Infrastructure Services Total</b>		794,807	795,307
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - Hardware & Events	601 - Regular Salaries and Wages	453,339	453,339
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - Hardware & Events	660 - Misc. Operating Expenses	18,500	18,500
		<b>D22315 - Hardware &amp; Events Total</b>		471,839	471,839
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - Web Services	601 - Regular Salaries and Wages	374,299	374,299
		<b>D22340 - Web Services Total</b>		374,299	374,299
D21000 - Business Admin Services	D22000 - Information Tech Services	D22360 - Project Management	601 - Regular Salaries and Wages	260,984	260,984
D21000 - Business Admin Services	D22000 - Information Tech Services	D22360 - Project Management	660 - Misc. Operating Expenses	3,000	3,000
		<b>D22360 - Project Management Total</b>		263,984	263,984
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - Information Security	601 - Regular Salaries and Wages	100,949	100,949
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - Information Security	660 - Misc. Operating Expenses	100	100
		<b>D22370 - Information Security Total</b>		101,049	101,049
D21000 - Business Admin Services	D22000 - Information Tech Services	D22380 - Campus Training	601 - Regular Salaries and Wages	120,396	120,396
D21000 - Business Admin Services	D22000 - Information Tech Services	D22380 - Campus Training	660 - Misc. Operating Expenses	100	100
		<b>D22380 - Campus Training Total</b>		120,496	120,496

California State University, Bakersfield  
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Division	College / Area	Department	Account Category	Original Budget	Current Budget
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - Enterprise Applications	601 - Regular Salaries and Wages	739,883	739,883
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - Enterprise Applications	660 - Misc. Operating Expenses	11,300	11,300
		<b>D22410 - Enterprise Applications Total</b>		751,183	751,183
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	601 - Regular Salaries and Wages	80,000	80,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	613 - Contractual Services Group	0	1,371
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	616 - Information Technology Costs	0	136,907
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	660 - Misc. Operating Expenses	1,626,800	1,626,800
		<b>D93007 - ITS Roadmap Total</b>		1,706,800	1,845,078
		<b>D22000 - Information Tech Services Total</b>		6,505,290	6,730,044
<b>D21000 - Business Admin Services Total</b>				<b>19,009,477</b>	<b>19,431,722</b>
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	601 - Regular Salaries and Wages	1,403,268	1,497,624
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	660 - Misc. Operating Expenses	145,900	145,900
		<b>D10801 - Ath-Athletics Total</b>		1,549,168	1,643,524
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	601 - Regular Salaries and Wages	546,086	546,086
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	660 - Misc. Operating Expenses	82,800	82,800
		<b>D10802 - Ath-Men's Basketball Total</b>		628,886	628,886
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	601 - Regular Salaries and Wages	334,654	334,654
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	660 - Misc. Operating Expenses	58,700	58,700
		<b>D10803 - Ath-Women's Basketball Total</b>		393,354	393,354
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	660 - Misc. Operating Expenses	27,900	27,900
		<b>D10804 - Ath-Compliance Total</b>		27,900	27,900
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	601 - Regular Salaries and Wages	139,709	139,709
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	660 - Misc. Operating Expenses	29,700	30,379
		<b>D10806 - Ath-Men's Soccer Total</b>		169,409	170,088
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	601 - Regular Salaries and Wages	124,920	124,920
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	660 - Misc. Operating Expenses	23,800	24,479
		<b>D10807 - Ath-Women's Soccer Total</b>		148,720	149,399
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	601 - Regular Salaries and Wages	71,328	71,328
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	660 - Misc. Operating Expenses	27,300	28,050
		<b>D10808 - Ath-Women's Softball Total</b>		98,628	99,378
D23000 - Student Affairs	D10800 - Athletics	D10809 - Ath-Men's Swimming	601 - Regular Salaries and Wages	63,909	63,909
D23000 - Student Affairs	D10800 - Athletics	D10809 - Ath-Men's Swimming	660 - Misc. Operating Expenses	12,600	12,600
		<b>D10809 - Ath-Men's Swimming Total</b>		76,509	76,509
D23000 - Student Affairs	D10800 - Athletics	D10810 - Ath-Women's Swimming	601 - Regular Salaries and Wages	63,909	63,909
D23000 - Student Affairs	D10800 - Athletics	D10810 - Ath-Women's Swimming	660 - Misc. Operating Expenses	19,300	19,300
		<b>D10810 - Ath-Women's Swimming Total</b>		83,209	83,209
D23000 - Student Affairs	D10800 - Athletics	D10811 - Ath-Strength & Conditioning	660 - Misc. Operating Expenses	100	100
		<b>D10811 - Ath-Strength &amp; Conditioning Total</b>		100	100
D23000 - Student Affairs	D10800 - Athletics	D10812 - Ath-Men's Track & Field	601 - Regular Salaries and Wages	36,530	36,530
D23000 - Student Affairs	D10800 - Athletics	D10812 - Ath-Men's Track & Field	660 - Misc. Operating Expenses	8,700	8,700
		<b>D10812 - Ath-Men's Track &amp; Field Total</b>		45,230	45,230
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	601 - Regular Salaries and Wages	96,902	96,902
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	660 - Misc. Operating Expenses	22,600	22,600
		<b>D10813 - Ath-Women's Track &amp; Field Total</b>		119,502	119,502
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	601 - Regular Salaries and Wages	174,414	174,414
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	660 - Misc. Operating Expenses	41,300	41,591
		<b>D10814 - Ath-Women's Volleyball Total</b>		215,714	216,005
D23000 - Student Affairs	D10800 - Athletics	D10816 - Ath-Men's Wrestling	660 - Misc. Operating Expenses	2,700	2,700
		<b>D10816 - Ath-Men's Wrestling Total</b>		2,700	2,700
D23000 - Student Affairs	D10800 - Athletics	D10817 - Ath-Sports Medicine	601 - Regular Salaries and Wages	50,004	50,004
D23000 - Student Affairs	D10800 - Athletics	D10817 - Ath-Sports Medicine	660 - Misc. Operating Expenses	2,700	2,700
		<b>D10817 - Ath-Sports Medicine Total</b>		52,704	52,704
D23000 - Student Affairs	D10800 - Athletics	D10818 - Ath-Marketing	660 - Misc. Operating Expenses	1,300	1,300
		<b>D10818 - Ath-Marketing Total</b>		1,300	1,300
D23000 - Student Affairs	D10800 - Athletics	D10819 - Ath-Sports Information	660 - Misc. Operating Expenses	1,800	1,800
		<b>D10819 - Ath-Sports Information Total</b>		1,800	1,800
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	601 - Regular Salaries and Wages	157,368	157,368
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	660 - Misc. Operating Expenses	76,000	80,443
		<b>D10821 - Ath-Men's Baseball Total</b>		233,368	237,811
D23000 - Student Affairs	D10800 - Athletics	D10822 - Ath-Women's Golf	660 - Misc. Operating Expenses	200	200
		<b>D10822 - Ath-Women's Golf Total</b>		200	200
D23000 - Student Affairs	D10800 - Athletics	D10824 - Ath-Women's Beach Volleyball	601 - Regular Salaries and Wages	28,182	28,182
D23000 - Student Affairs	D10800 - Athletics	D10824 - Ath-Women's Beach Volleyball	660 - Misc. Operating Expenses	3,400	3,400
		<b>D10824 - Ath-Women's Beach Volleyball Total</b>		31,582	31,582
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	601 - Regular Salaries and Wages	343,152	343,152
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	660 - Misc. Operating Expenses	134,400	134,400
		<b>D10827 - Ath-Academic Enhancement Total</b>		477,552	477,552



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

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

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

<u>Division</u>	<u>College/Area</u>	<u>Account Category</u>	<u>Original Base</u>	<u>Adjustment</u>	<u>Current Budget</u>
D23000 - Student Affairs	D10800 - Athletics	601 - Salaries and Wages	3,728,691		3,728,691
		660 - Operating Expenses	803,000	33,759 (4)	836,759
			<b>4,531,691</b> (1)	<b>33,759</b>	<b>4,565,450</b>
D90000 - Campus Wide	D900000 - Campus Wide	603 - Benefits	1,984,869	62,771 (5)	2,047,640
			<b>6,516,560</b> (2)	<b>96,530</b>	<b>6,613,090</b>
D90000 - Campus Wide	D900000 - Campus Wide	660 - Operating Expenses	400,965 (3)	0	400,965
		Direct Institutional Support	<u>6,917,525</u>	<u>96,530</u>	<u>7,014,054</u> (6)

Notes:

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

# California State University, Bakersfield

Financial Statement of the Intercollegiate Athletics  
Department

Year Ended June 30, 2021



**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD**

**Financial Statement**

Year Ended June 30, 2021

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
California State University, Bakersfield

We have audited the accompanying financial statement of California State University, Bakersfield's Intercollegiate Athletics Department, which is comprised of the statement of revenues and expenses for the year ended June 30, 2021 and the related notes to the financial statement.

### **Management's Responsibility for the Financial Statement**

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

### **Auditors' Responsibility**

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues and expenses of California State University, Bakersfield's Intercollegiate Athletics Department for the year ended June 30, 2021 in accordance with accounting principles generally accepted in the United States of America.

### **Emphasis-of-Matter**

#### Change in Accounting Principle

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

#### Coronavirus Pandemic

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

## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### **Other Reporting Required by *Government Auditing Standards***

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

*Aldrich CPAs + Advisors LLP*

San Diego, California  
February 7, 2022

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD**

**Statement of Revenues and Expenses**

Year Ended June 30, 2021

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

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

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD**

**Statement of Revenues and Expenses, continued**

Year Ended June 30, 2021

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

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

See accompanying notes to financial statement.



# CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

## Notes to Financial Statement

Year Ended June 30, 2021

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### Note 1 – Organization and Summary of Significant Accounting Policies

#### Nature of Activities

The California State University, Bakersfield Intercollegiate Athletics Department (Athletics) is a program within the campus of California State University, Bakersfield (University) with funding sources from Associated Students, California State University, Bakersfield, Inc., California State University, Bakersfield Foundation, and California State University, Bakersfield (collectively, the Entities).

Athletics' vision is to develop Champions of Life through a commitment to academic excellence, an outstanding student-athlete experience, competitive success, and community engagement. Priorities include investing in relationships to promote individual growth and collective success, working internally on intentional actions that produce results, and developing best-in-class service to supporters, known as 'Runner Nation.'

Men's sports include basketball, soccer, swimming & diving, track & field, baseball, and wrestling. Women's sports include basketball, soccer, swimming & diving, track & field, softball, volleyball, beach volleyball, cross country, and golf.

#### New Accounting Pronouncement

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

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

#### Basis of Presentation

The Entities follow accounting principles generally accepted in the United States of America and prepare Athletics' financial statement on the accrual basis.

#### Use of Estimates

The preparation of the financial statement, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### Revenue Recognition

*Student Fees* – Each matriculated student of the University was required to pay student fees, a portion of which is allocated to Athletics each semester. Instructionally related activities fees were allocated to Athletics at a rate of \$46 per student for the fall semester and \$35 per student for the spring semester, for the year ended June 30, 2021. These payments support Athletics' operations and are recognized as revenue ratably over the course of the term. It is the policy of management to review the outstanding student fees receivable at year-end, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts. There was a \$1,725 net increase in the allowance for uncollectible student accounts for the year ended June 30, 2021.

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

# CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

## Notes to Financial Statement

Year Ended June 30, 2021

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

#### Revenue Recognition, continued

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

*Contributions* – All contributions are considered available for Athletics' general programs unless specifically restricted by the donor and may be restricted by purpose or timing or be perpetual in nature. Promises that are expected to be collected within one year are recorded at their net realizable value. Promises that are expected to be collected in future years are discounted to their estimated net present value. After promises are originally recorded, an allowance for uncollectible promises may be established based on specific circumstances. The net effect of the changes in the discount on and allowance for promises to give was an increase of \$54,919 for the year ended June 30, 2021 and is included in contributions in the statement of revenues and expenses.

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

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

*Athletics Restricted Endowment and Investments Income* – All athletics-related investments (endowed) are held by California State University, Bakersfield Foundation (Foundation). The fair value of investments is determined using quoted market prices. Alternative investments, for which quoted market prices are not readily available, are valued at fair value by the investment manager based on factors deemed relevant by the manager including, but not limited to, market conditions, purchase price, estimated liquidation value, restrictions on transfer and meaningful third party transactions in the private market. Because of the inherent uncertainty of valuations, the estimated fair values may differ significantly from the values that would have been used had a ready market for such investments existed or had such investments been liquidated, and those differences could be material. Unrealized gains and losses are included in Athletics Restricted Endowment and Investments Income in the statement of revenues and expenses.

#### Property and Equipment

The Entities expense all expenditures for property and equipment below \$5,000. Expenditures for maintenance and repairs are charged against operations. Depreciation is computed on the straight-line method over estimated useful lives of three to 30 years. The Entities follow the guidelines in the California State University's "Capital Assets Guide" regarding all reporting for Athletics-related assets. Depreciation expense is considered to be immaterial to the financial statements for the year ended June 30, 2021.

#### Advertising

The Entities follow the policy of charging the costs of advertising to expense as incurred.

#### Future Accounting Standards

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

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

#### Subsequent Events

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

# CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

## Notes to Financial Statement

Year Ended June 30, 2021

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### Note 2 – Concentrations

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

### Note 3 – Revenue from Contracts with Customers

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

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

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

#### Significant Judgments

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

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

### Note 4 – Indirect Institutional Support (6 and 36)

Indirect institutional support is comprised of allocations for utilities, grounds, and maintenance costs attributed to Athletics. These costs are reimbursed by the University and are, therefore, shown as both revenues and corresponding expenses.

### Note 5 – Guarantees (7 and 21)

Guarantees arise in the normal course of operations and are negotiated by Athletics. The Entities provided negotiated guarantees to certain organizations and were provided negotiated guarantees by certain organizations during the year at the conclusion of the related athletic competitions.

### Note 6 – NCAA Distributions (12)

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

## CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

### Notes to Financial Statement

Year Ended June 30, 2021

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

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

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

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

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

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

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

If the endowment is to cover a reasonably constant portion of current operating expenses, endowment spending must increase at least as fast as inflation. The Foundation's policy is designed to preserve both the purchasing power of their endowments and of their endowment withdrawals. Such a policy also ensures that the competing needs of current and future generations of students and faculty are in financial equilibrium. Lastly, the Foundation has adopted an annual spend amount equal to 4.00% based upon the spend formula, in addition to the Foundation's 1.25% investment management fee. The spend formula is computed based on the historical three-year rolling-average of the endowment's fiscal year-end market value, on year before the fiscal year in which the spend is available commencing July 1.

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

At times, the fair value of assets associated with these endowment funds may fall below the level that the donors require the Foundation to retain as funds of perpetual duration. These deficiencies result from unfavorable market fluctuations. In accordance with generally accepting accounting principles deficits of this nature are reported as net assets without donor restrictions.

## CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

### Notes to Financial Statement

Year Ended June 30, 2021

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

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

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

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

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

#### Note 8 – Athletics Student Aid (20)

Athletics provides scholarships in 16 Division I sports. Scholarships may cover all or a portion of tuition, fees, books and supplies, and/or living expenses. Recipients are typically determined by the head coach of each sport. The coach also determines the amount of the award, in consultation with the Director of Athletics and the Athletic Compliance Officer. Awards are based on the student's athletic ability, academic eligibility, their sport's NCAA headcount or equivalency limits, and available funds. Coaches may propose an increase to an existing athletic grant-in-aid award at any time during the academic year. They may also reduce or cancel an award in accordance with the 2020-21 NCAA Division I Manual bylaw 15.3.4 - Reduction or Cancellation During Period of Award. Some scholarships are funded through private donations to the Foundation specified for Athletics, or student fees collected by Associated Students, California State University, Bakersfield, Inc.

#### Note 9 – Defined Benefit Pension Plan

The University contributes to the Public Employees' Retirement System of the State of California (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public agencies in California. The University's total employer contributions for employees covered by PERS for the year ended June 30, 2021 was \$1,161,840.

#### Note 10 – Post-Employment Benefits Other Than Pensions

In addition to the pension benefits described in Note 9, the University provides postretirement health care benefits through PERS to full-time employees who retire from the University on or after attaining age 50 with at least 5 years of service. Continued participation in the existing health and dental plans is offered. Once the individual is eligible for Medicare, coverage may be continued in the PERS health plan by enrolling in a supplement to Medicare or a Managed Medicare Plan. An actuarial study is completed annually to determine costs related to this benefit.

#### Note 11 – Commitments and Contingencies

The Entities invest in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect account balances and the amounts reported on the statement of revenues and expenses.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD**

**Notes to Financial Statement**

Year Ended June 30, 2021

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**Note 11 – Commitments and Contingencies, continued**

On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommended containment and mitigation measures worldwide. The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closures of businesses and shelter-in-place orders, including California, where the Entities are located.

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

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

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

To the Board of Directors of  
California State University, Bakersfield

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

**Internal Control over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

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

**Purpose of this Report**

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

*Aldrich CPAs + Advisors LLP*

San Diego, California  
February 7, 2022





## Chapter 6

# UNIVERSITY STUDENT ENROLLMENT AND FEES 2020-2021

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

**CSU Bakersfield**  
**10 - Year History Headcount by Term**

		<u>Summer</u>	<u>Fall</u>	<u>Winter*</u>	<u>Spring</u>	<u>Academic Year</u>	<u>College Year</u>
FY 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	10,511.00	10,877.00
FY 17-18	Resident	1,831.00	9,509.00	N/A	9,759.00	9,634.00	10,549.50
FY 17-18	Total	1,988.00	9,863.00	N/A	10,071.00	9,967.00	10,961.00
FY 16-17	Resident	1,884.00	8,994.00	N/A	9,304.00	9,149.00	10,091.00
FY 16-17	Total	2,056.00	9,326.00	N/A	9,655.00	9,490.50	10,518.50
FY 15-16	Resident	2,030.00	8,957.00	8,512.00	8,233.00	8,567.30	9,244.00
FY 15-16	Total	2,125.00	9,228.00	8,789.00	8,525.00	8,847.30	9,555.70
FY 14-15	Resident	1,723.00	8,570.00	8,160.00	8,116.00	8,282.00	8,856.30
FY 14-15	Total	1,792.00	8,720.00	8,331.00	8,294.00	8,448.30	9,045.70
FY 13-14	Resident	1,173.00	8,222.00	7,774.00	7,739.00	7,911.70	8,302.70
FY 13-14	Total	1,187.00	8,371.00	7,909.00	7,784.00	8,051.30	8,447.00
FY 12-13	Resident	1,687.00	8,370.00	7,849.00	7,606.00	7,941.70	8,504.00
FY 12-13	Total	1,727.00	8,520.00	7,985.00	7,729.00	8,078.00	8,653.70
FY 11-12	Resident	1,558.00	7,875.00	7,532.00	7,268.00	7,558.30	8,077.70
FY 11-12	Total	1,593.00	8,014.00	7,667.00	7,399.00	7,693.30	8,224.30

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

**CSU Bakersfield**  
**10 - Year History FTES by Term**

		<u>Summer</u>	<u>Fall</u>	<u>Winter*</u>	<u>Spring</u>	<u>Academic Year</u>	<u>College Year</u>
FY 20-21	Resident	80.00	9,957.63	N/A	8,999.63	9,478.63	9,518.63
FY 20-21	Total	80.75	10,186.23	N/A	9,209.13	9,697.68	9,738.06
FY 19-20	Resident	153.65	9,678.30	N/A	8,913.95	9,296.13	9,372.95
FY 19-20	Total	154.30	9,919.55	N/A	9,132.53	9,526.04	9,603.19
FY 18-19	Resident	164.20	8,911.30	N/A	8,635.70	8,773.50	8,855.60
FY 18-19	Total	167.00	9,215.90	N/A	8,887.30	9,051.60	9,135.10
FY 17-18	Resident	665.80	8,279.60	N/A	8,110.30	8,195.00	8,527.80
FY 17-18	Total	739.10	8,613.00	N/A	8,412.00	8,512.50	8,882.00
FY 16-17	Resident	545.50	7,719.40	N/A	7,697.80	7,708.60	7,981.30
FY 16-17	Total	628.60	8,036.80	N/A	8,035.80	8,036.30	8,350.60
FY 15-16	Resident	909.20	8,658.10	8,004.10	7,664.50	8,108.90	8,412.00
FY 15-16	Total	971.40	8,936.50	8,294.80	7,977.50	8,402.90	8,726.70
FY 14-15	Resident	721.70	8,171.60	7,631.90	7,398.70	7,734.10	7,974.60
FY 14-15	Total	758.50	8,324.70	7,806.80	7,581.50	7,904.30	8,157.10
FY 13-14	Resident	400.00	7,664.40	7,180.80	6,988.70	7,278.00	7,411.30
FY 13-14	Total	405.40	7,815.20	7,316.40	7,115.00	7,415.50	7,550.70
FY 12-13	Resident	796.30	7,629.00	7,052.30	6,755.40	7,145.60	7,411.00
FY 12-13	Total	823.40	7,777.80	7,186.10	6,877.10	7,280.40	7,554.80
FY 11-12	Resident	826.50	7,299.10	6,954.00	6,616.80	6,956.60	7,232.10
FY 11-12	Total	844.40	7,430.30	7,083.80	6,744.80	7,086.30	7,367.80

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

## Summer 2020 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).

### Payment Deadlines

For class registration between April 20, 2020 and May 20, 2020 fees are **due by May 21, 2020**.

For class registration after May 21, 2020 your fees are **due the business day following registration (within 24 hours of registration)**.

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

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

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**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 \*\***

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## Summer 2020 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		EDUCATION DOCTORAL STUDENTS
	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0.0 and Above
Tuition Fee	\$1,665.00	\$2,871.00	\$1,932.00	\$3,330.00	\$2,082.00	\$3,588.00	\$5,919.00
ASB Fee	122.00	122.00	122.00	122.00	122.00	122.00	122.00
Health Facility Fee	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Health Service Fee	98.00	98.00	98.00	98.00	98.00	98.00	98.00
IRA Fee	55.00	55.00	55.00	55.00	55.00	55.00	55.00
Runner Card Fee	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Student Body Fee*	207.00	207.00	207.00	207.00	207.00	207.00	207.00
Campus Programming Fee	15.00	15.00	15.00	15.00	15.00	15.00	15.00
<b>TOTAL FEES</b>	<b>\$2,168.00</b>	<b>\$3,374.00</b>	<b>\$2,435.00</b>	<b>\$3,833.00</b>	<b>\$2,585.00</b>	<b>\$4,091.00</b>	<b>\$6,422.00</b>

\*Student Body Fee includes: Student Union Fee of \$77.89 and Student Recreation Center Fee of \$129.11.

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

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

## Fall 2020 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 20, 2020 and August 19, 2020 fees are **due by August 20, 2020**.

For class registration after August 20, 2020 your fees are **due the business day following registration (within 24 hours of registration)**.

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

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

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**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 \*\***

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## Fall 2020 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		EDUCATION DOCTORAL STUDENTS
	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0.0 and Above
Tuition Fee	\$1665.00	\$2,871.00	\$1,932.00	\$3,330.00	\$2,082.00	\$3,588.00	\$5,919.00
ASB Fee	204.30	204.30	204.30	204.30	204.30	204.30	204.30
Health Facility Fee	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Service Fee	162.90	162.90	162.90	162.90	162.90	162.90	162.90
IRA Fee	91.25	91.25	91.25	91.25	91.25	91.25	91.25
Runner Card Fee	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Student Body Fee*	385.55	385.55	385.55	385.55	385.55	385.55	385.55
Campus Programming Fee	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Student Involvement & Representation Fee	2.00	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL FEES	\$2,545.00	\$3,751.00	\$2,812.00	\$4,210.00	\$2,962.00	\$4,468.00	\$6,799.00

\*Student Body Fee includes: Student Union Fee of \$170.05 and Student Recreation Center Fee of \$215.50.

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

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

## Spring 2021 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 26, 2020 and January 20, 2021 fees are **due by January 21, 2021**.

For class registration after January 20, 2021 your fees are **due the business day following registration (within 24 hours of registration)**.

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

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

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**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 \*\***

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## Spring 2021 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		EDUCATION DOCTORAL STUDENTS
	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0.0 and Above
Tuition Fee	\$1665.00	\$2,871.00	\$1,932.00	\$3,330.00	\$2,082.00	\$3,588.00	\$5,919.00
ASB Fee	204.30	204.30	204.30	204.30	204.30	204.30	204.30
Health Facility Fee	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Service Fee	162.90	162.90	162.90	162.90	162.90	162.90	162.90
IRA Fee	57.25	57.25	57.25	57.25	57.25	57.25	57.25
Runner Card Fee	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Student Body Fee*	385.55	385.55	385.55	385.55	385.55	385.55	385.55
Campus Programming Fee	25.00	25.00	25.00	25.00	25.00	25.00	25.00
Student Involvement & Representation Fee	2.00	2.00	2.00	2.00	2.00	2.00	2.00
TOTAL FEES	\$2,511.00	\$3,717.00	\$2,778.00	\$4,176.00	\$2,928.00	\$4,434.00	\$6,765.00

\*Student Body Fee includes: Student Union Fee of \$170.05 and Student Recreation Center Fee of \$215.50.

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

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

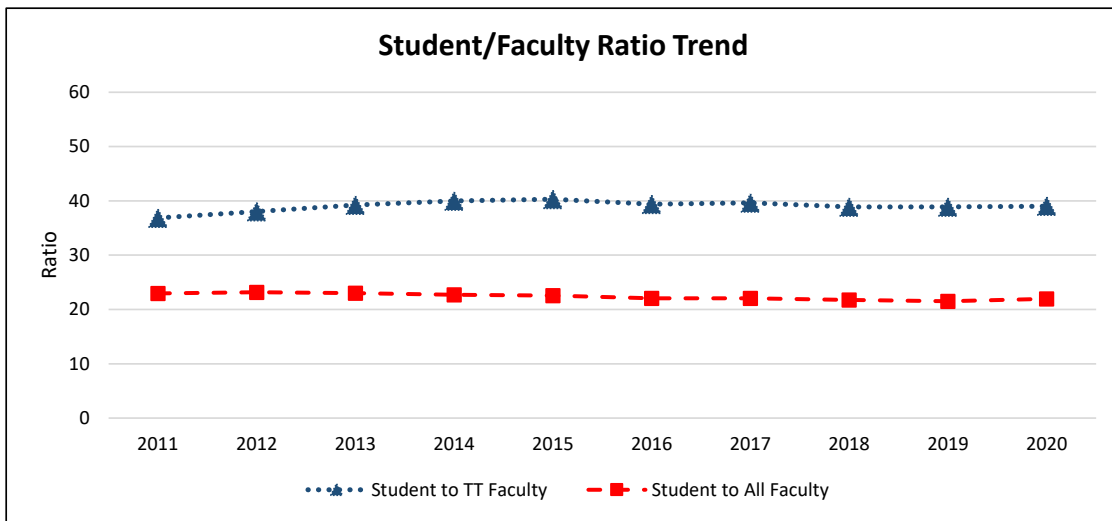
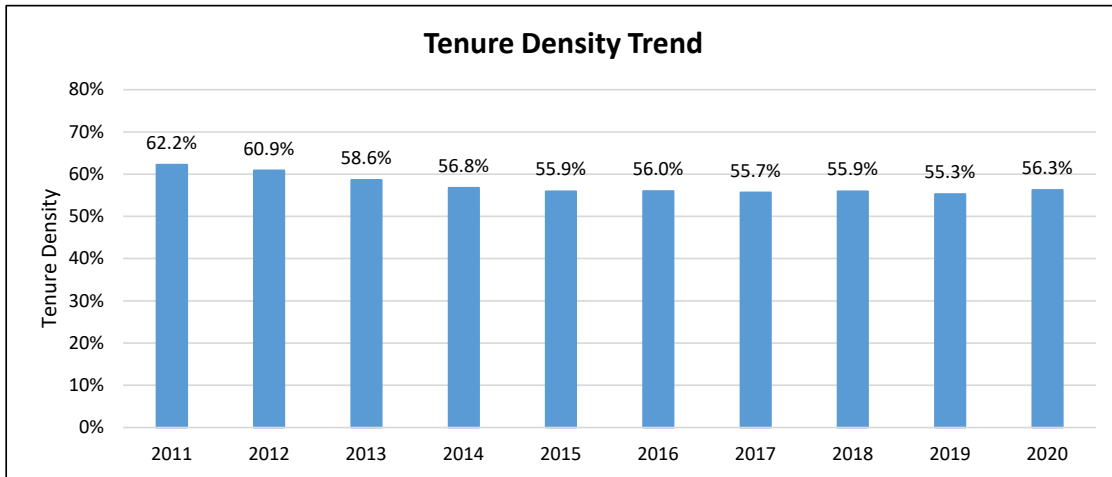


## Chapter 7

# UNIVERSITY FACULTY, STAFF, AND MANAGEMENT STATISTICS 2020-2021

- Total Faculty Profile 10 year
- Total Faculty Tenure Density Trend - 10 year
- Total Staff by Headcount - 10 year
- Total Management by Headcount - 10 year

### Faculty Profile: Systemwide Total

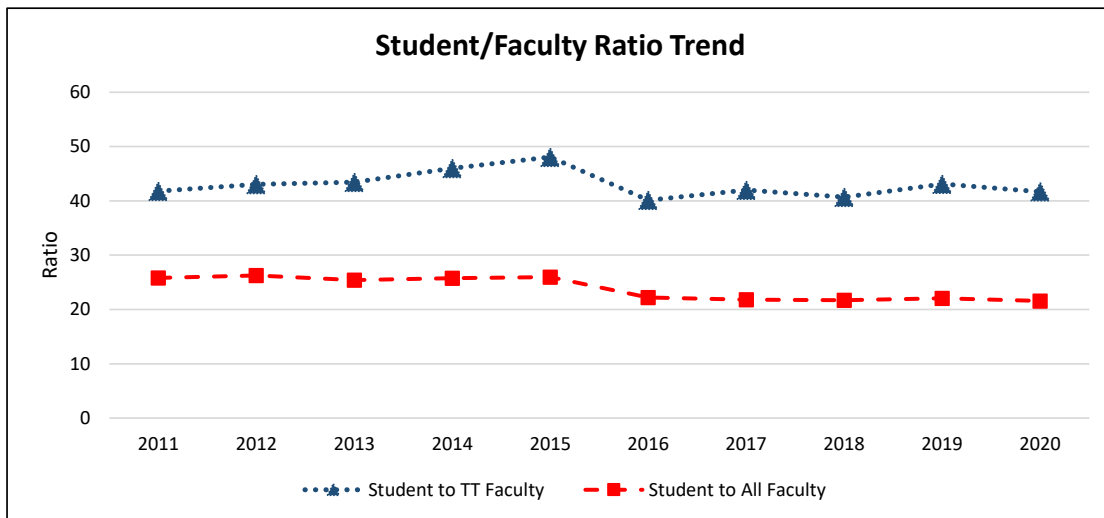
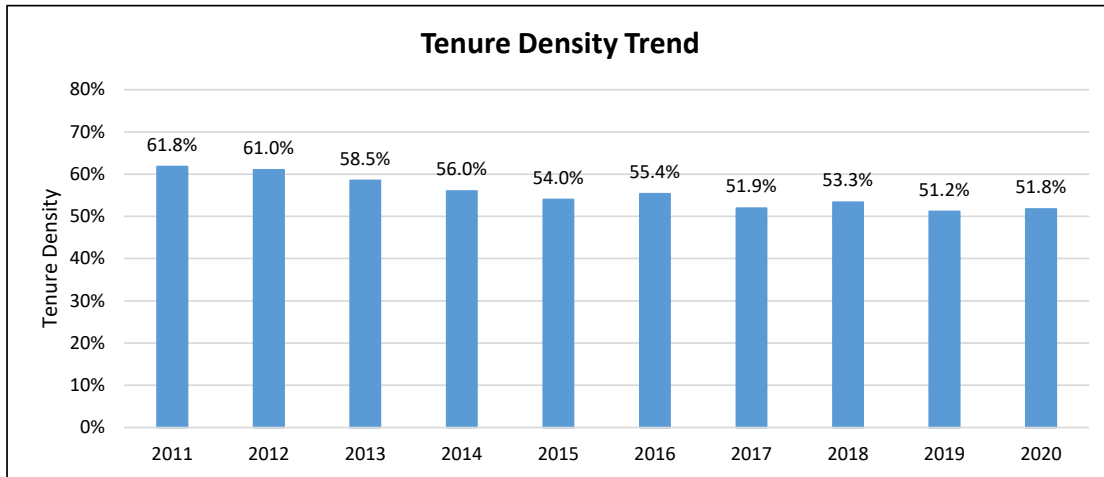


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	361,675.9	5,957.1	9,813.0	15,770.1	36.9	22.9	62.2%
2012	369,163.7	6,227.0	9,702.7	15,929.7	38.0	23.2	60.9%
2013	379,387.1	6,821.7	9,669.0	16,490.7	39.2	23.0	58.6%
2014	391,531.8	7,459.4	9,796.9	17,256.3	40.0	22.7	56.8%
2015	404,746.3	7,909.9	10,042.9	17,952.8	40.3	22.5	55.9%
2016	409,382.1	8,156.6	10,394.3	18,550.9	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	426,719.1	8,497.9	10,940.0	19,437.9	39.0	22.0	56.3%

**Notes:**

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

### Faculty Profile: Bakersfield

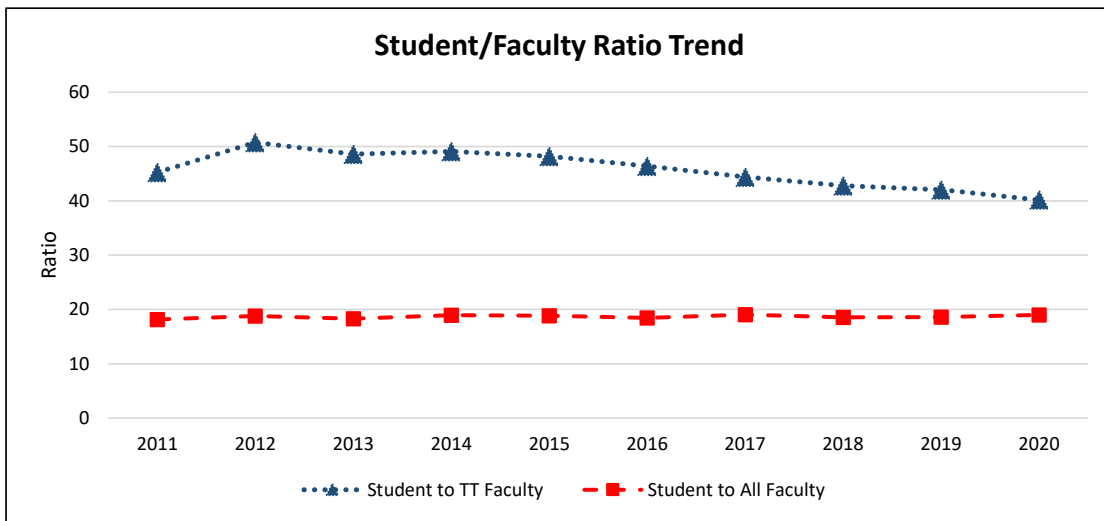
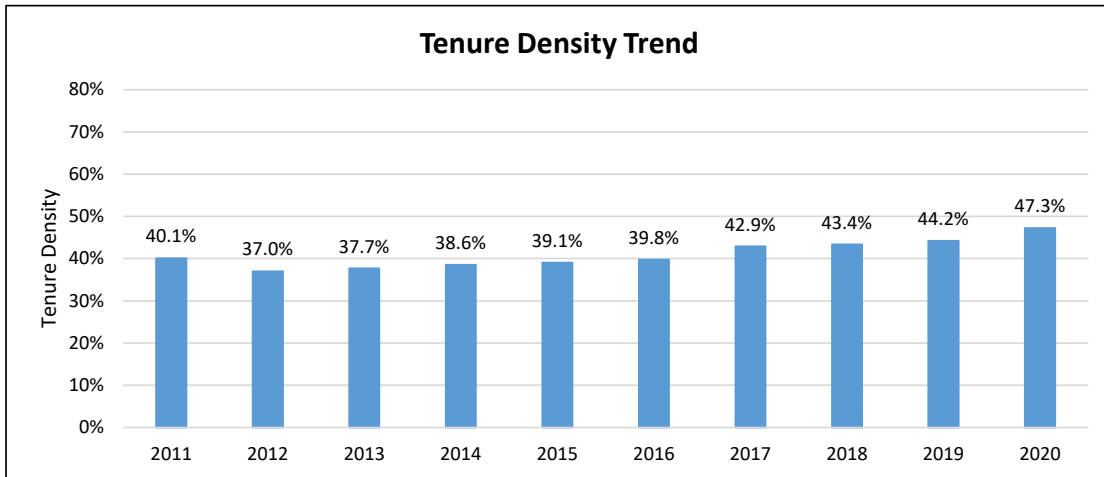


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	7,420.8	109.8	177.6	287.4	41.8	25.8	61.8%
2012	7,777.8	115.5	180.7	296.2	43.0	26.3	61.0%
2013	7,815.1	127.5	179.9	307.4	43.4	25.4	58.5%
2014	8,324.7	142.1	181.0	323.1	46.0	25.8	56.0%
2015	8,936.5	158.2	185.9	344.1	48.1	26.0	54.0%
2016	8,051.8	161.7	200.7	362.4	40.1	22.2	55.4%
2017	8,612.9	189.7	205.0	394.7	42.0	21.8	51.9%
2018	9,211.6	198.1	226.5	424.6	40.7	21.7	53.3%
2019	9,919.5	219.5	230.1	449.6	43.1	22.1	51.2%
2020	10,186.2	227.8	244.4	472.2	41.7	21.6	51.8%

**Notes:**

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
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### Faculty Profile: Channel Islands

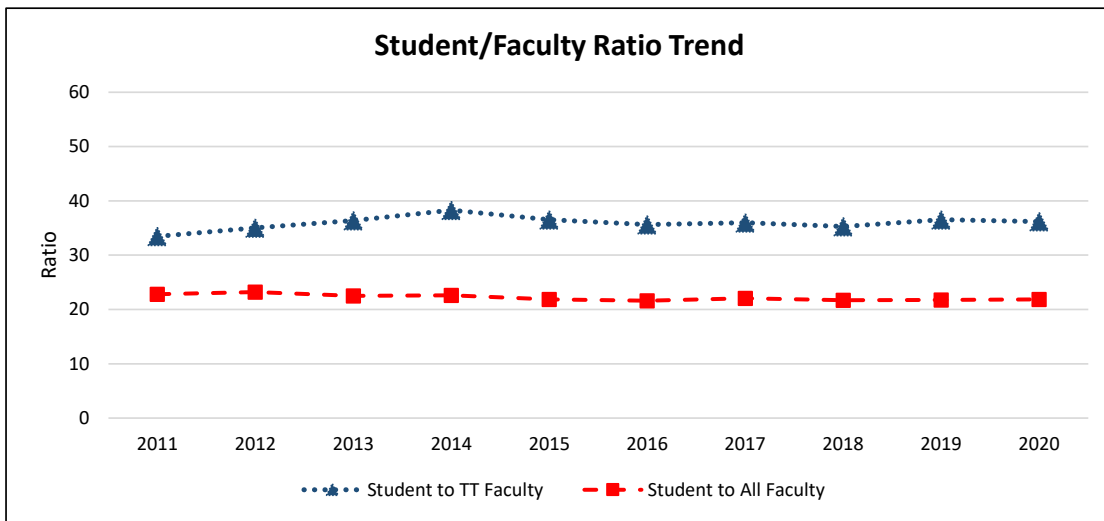
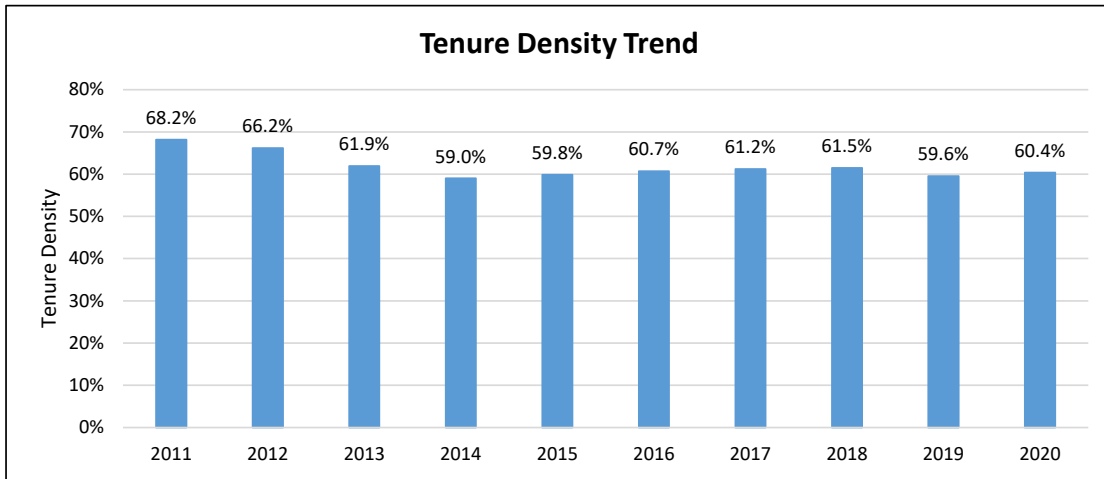


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	3,599.0	118.7	79.5	198.2	45.3	18.2	40.1%
2012	4,315.0	144.7	85.0	229.7	50.8	18.8	37.0%
2013	4,569.5	155.4	94.0	249.4	48.6	18.3	37.7%
2014	5,179.1	168.0	105.5	273.5	49.1	18.9	38.6%
2015	5,448.6	176.1	113.0	289.1	48.2	18.8	39.1%
2016	5,816.8	189.7	125.4	315.1	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	40.1	19.0	47.3%

**Notes:**

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
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### Faculty Profile: Chico

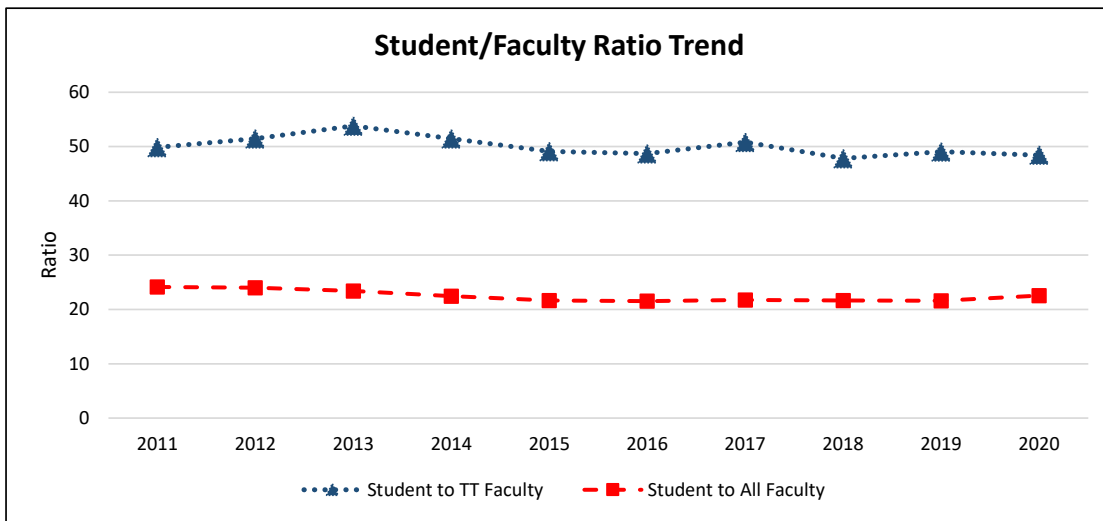
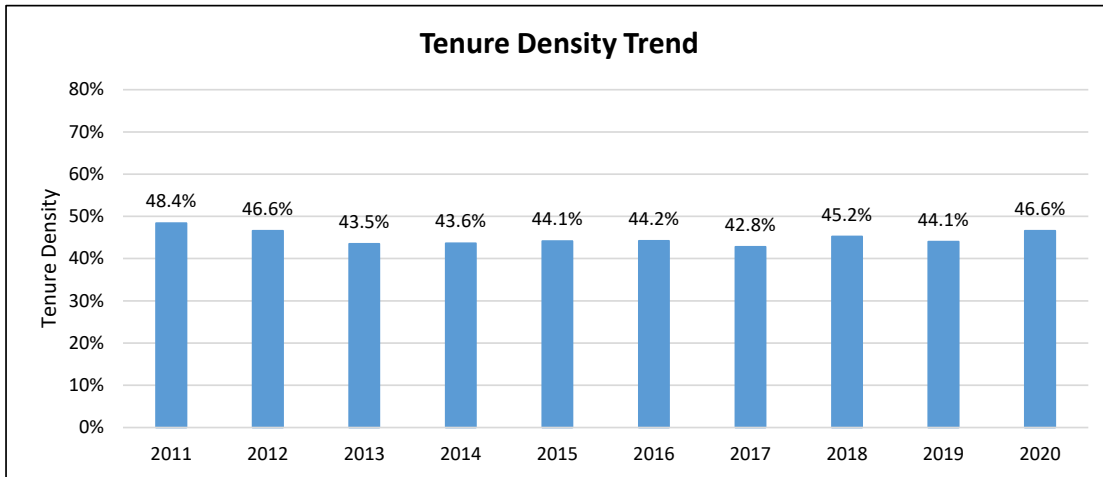


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	14,984.5	209.1	447.8	656.9	33.5	22.8	68.2%
2012	15,256.7	222.2	435.3	657.5	35.0	23.2	66.2%
2013	15,374.6	259.8	422.6	682.4	36.4	22.5	61.9%
2014	16,251.5	295.0	424.5	719.5	38.3	22.6	59.0%
2015	16,140.3	296.5	441.9	738.4	36.5	21.9	59.8%
2016	16,343.4	297.2	458.9	756.1	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	714.7	36.2	21.8	60.4%

**Notes:**

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
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### Faculty Profile: Dominguez Hills

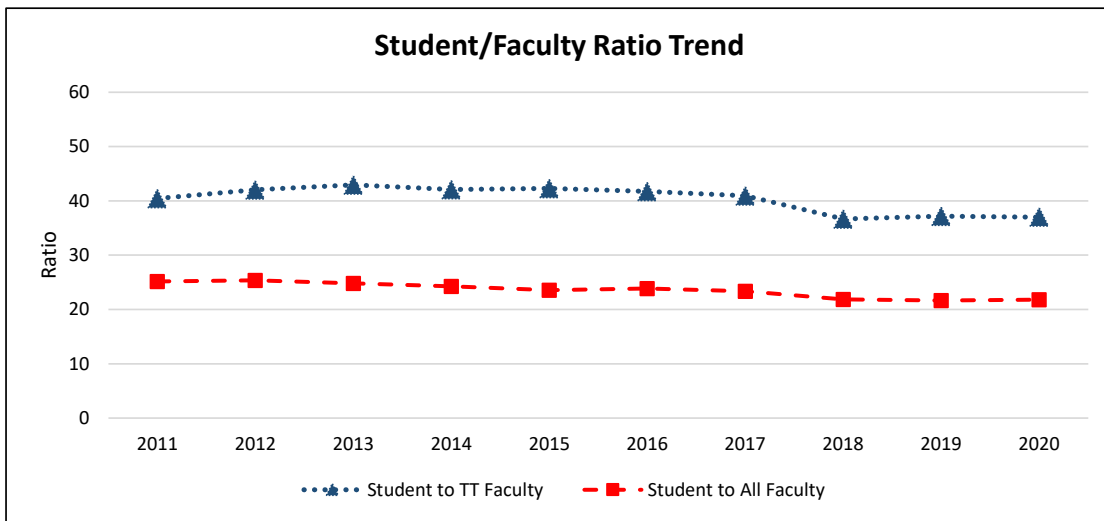
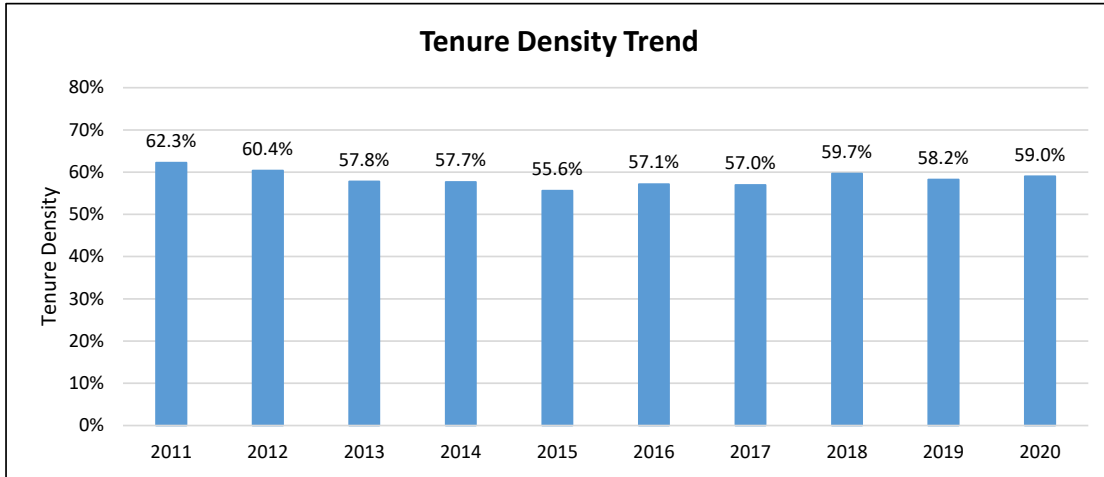


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	10,518.7	224.8	210.9	435.7	49.9	24.1	48.4%
2012	10,189.6	226.6	198.0	424.6	51.5	24.0	46.6%
2013	10,917.2	263.5	202.9	466.4	53.8	23.4	43.5%
2014	10,972.5	275.4	213.3	488.7	51.4	22.5	43.6%
2015	11,325.3	292.1	230.7	522.8	49.1	21.7	44.1%
2016	11,533.1	298.7	236.8	535.5	48.7	21.5	44.2%
2017	12,168.4	320.2	239.4	559.6	50.8	21.7	42.8%
2018	12,711.4	321.7	265.8	587.5	47.8	21.6	45.2%
2019	13,947.8	361.1	284.3	645.4	49.1	21.6	44.1%
2020	14,574.5	345.4	301.1	646.5	48.4	22.5	46.6%

**Notes:**

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### Faculty Profile: East Bay



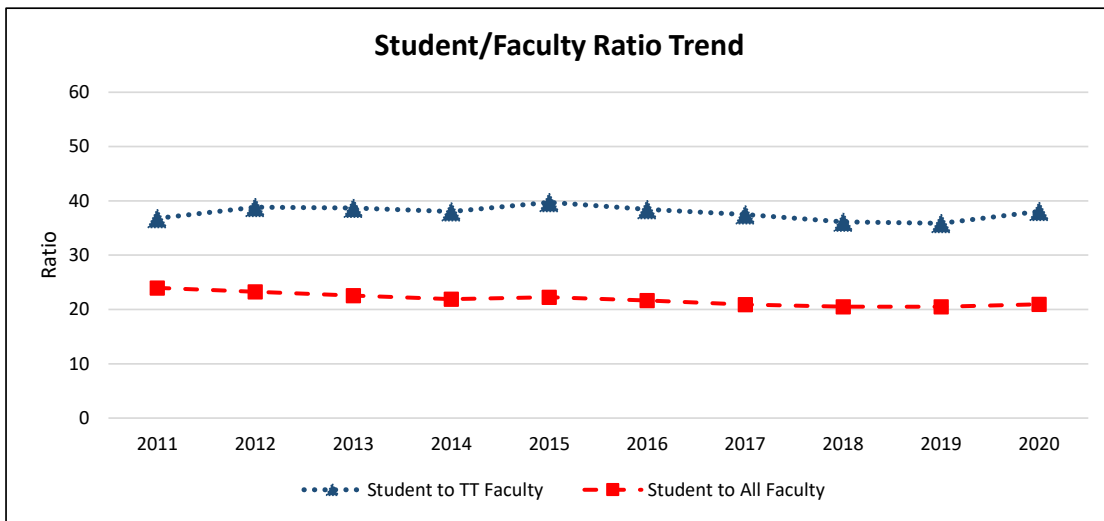
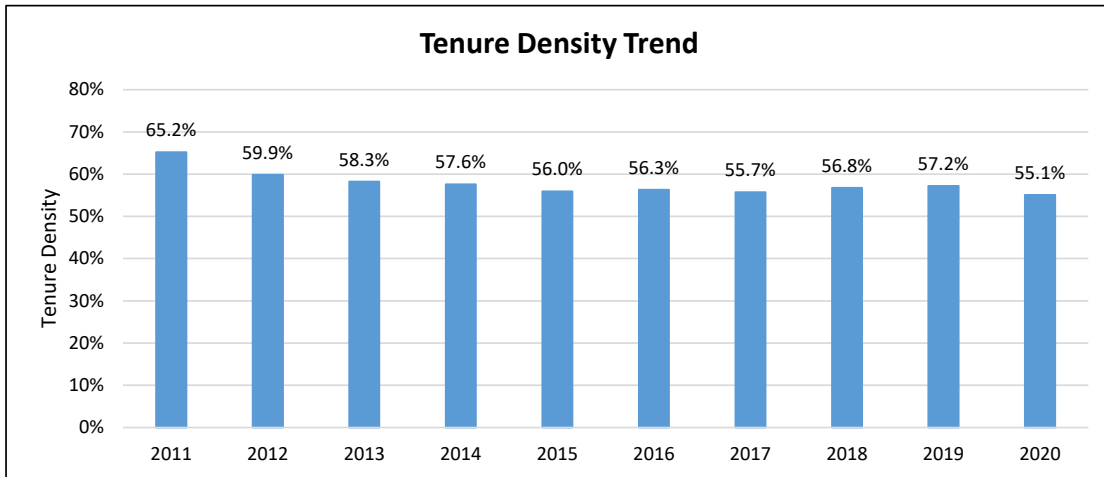
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	11,999.1	179.8	296.8	476.6	40.4	25.2	62.3%
2012	12,206.7	190.7	290.5	481.2	42.0	25.4	60.4%
2013	12,763.6	217.2	297.2	514.4	42.9	24.8	57.8%
2014	13,017.1	227.0	309.2	536.2	42.1	24.3	57.7%
2015	13,538.7	255.1	320.0	575.1	42.3	23.5	55.6%
2016	13,904.5	249.9	333.1	583.0	41.7	23.8	57.1%
2017	13,730.8	253.2	335.2	588.4	41.0	23.3	57.0%
2018	12,371.1	228.2	337.4	565.6	36.7	21.9	59.7%
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%

**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.
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### Faculty Profile: Fresno

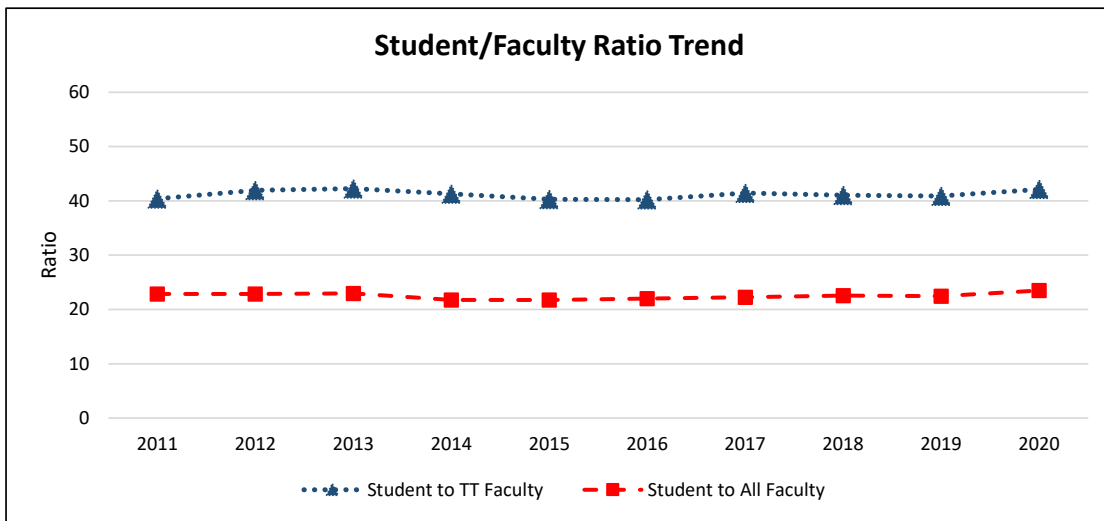
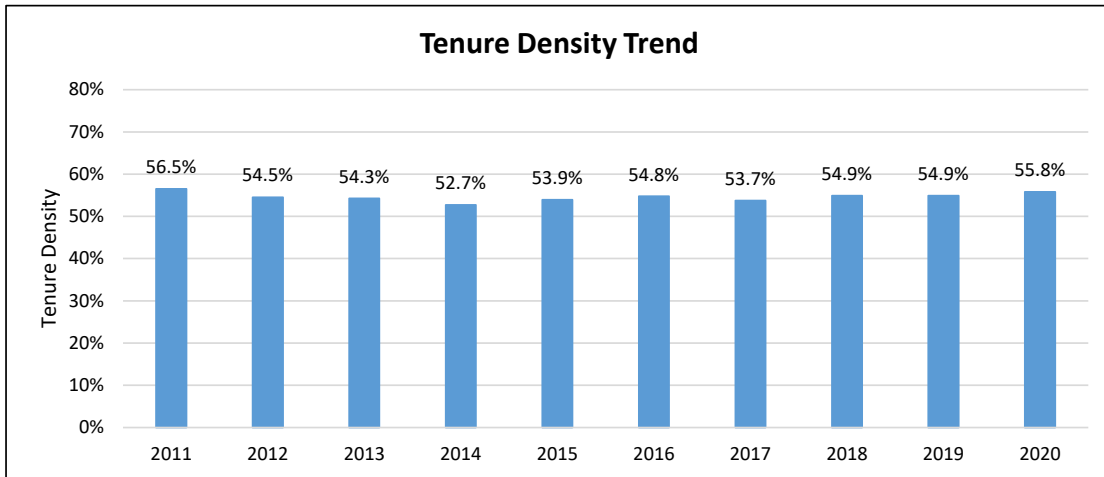


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	19,274.7	279.7	524.2	803.9	36.8	24.0	65.2%
2012	19,686.8	339.7	506.6	846.3	38.9	23.3	59.9%
2013	20,152.1	372.9	520.9	893.8	38.7	22.5	58.3%
2014	20,138.1	389.2	529.3	918.5	38.0	21.9	57.6%
2015	21,051.9	417.0	529.9	946.9	39.7	22.2	56.0%
2016	21,587.4	436.0	561.8	997.8	38.4	21.6	56.3%
2017	22,349.8	473.6	596.6	1,070.2	37.5	20.9	55.7%
2018	22,236.0	468.2	615.7	1,083.9	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%

**Notes:**

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### Faculty Profile: Fullerton

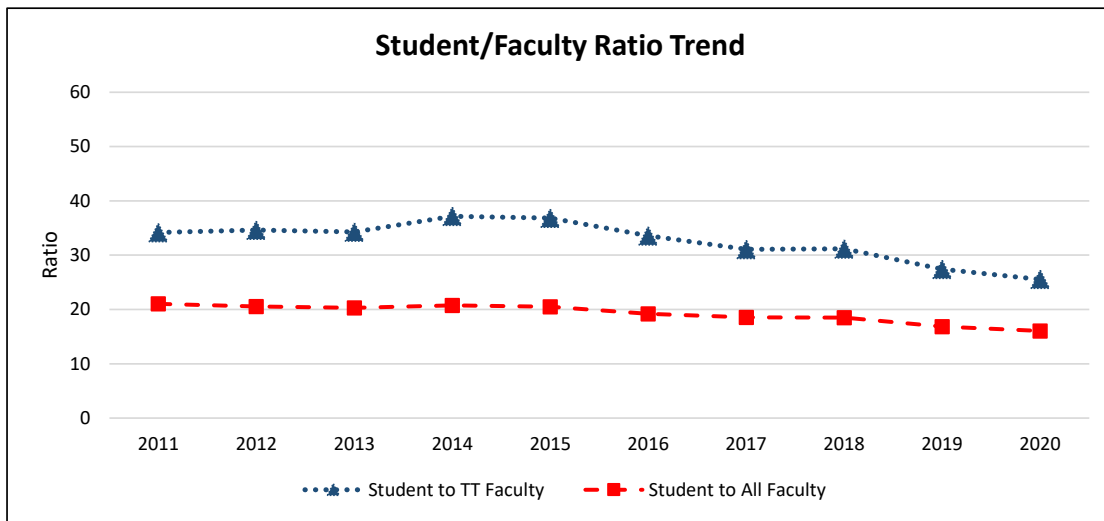
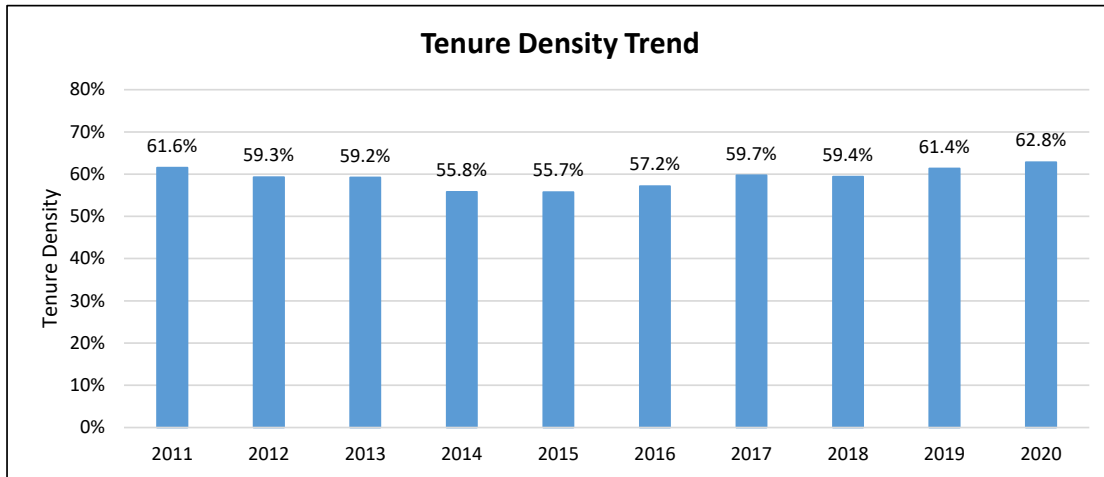


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	28,919.0	550.1	715.6	1,265.7	40.4	22.8	56.5%
2012	30,286.9	602.3	722.3	1,324.6	41.9	22.9	54.5%
2013	30,777.0	613.2	728.3	1,341.5	42.3	22.9	54.3%
2014	30,819.4	669.3	746.3	1,415.6	41.3	21.8	52.7%
2015	31,405.1	665.2	779.1	1,444.3	40.3	21.7	53.9%
2016	32,306.1	663.9	803.3	1,467.2	40.2	22.0	54.8%
2017	33,066.6	687.0	798.0	1,485.0	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%

**Notes:**

- Data as of Fall snapshots (employee and student) for each year.
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### Faculty Profile: Humboldt

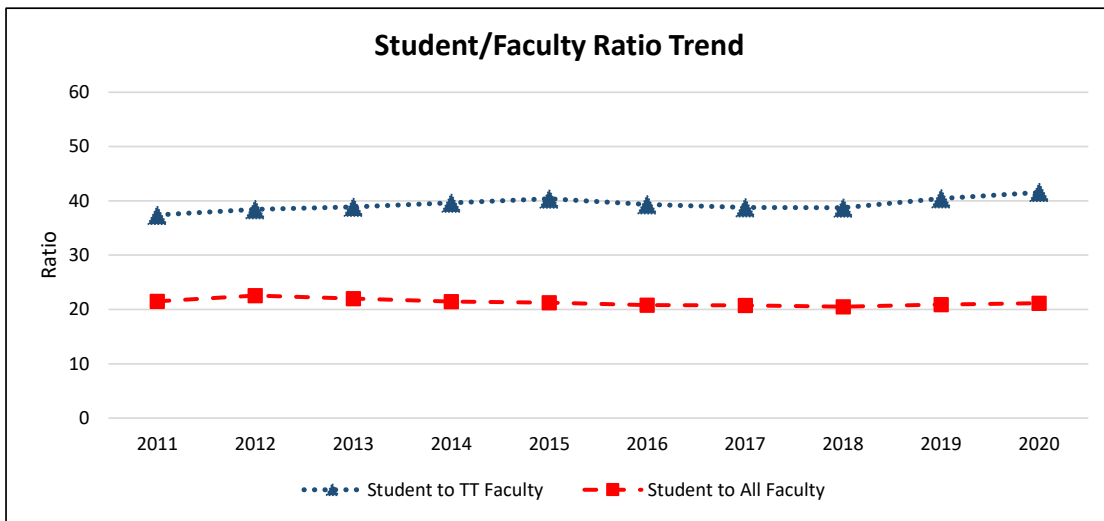
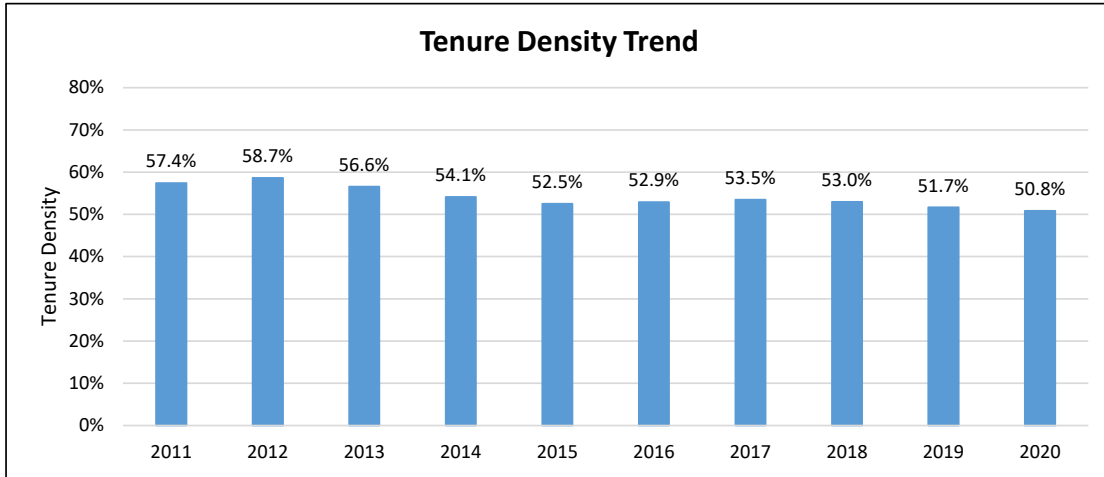


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	7,617.7	139.2	223.0	362.2	34.2	21.0	61.6%
2012	7,620.4	150.9	220.0	370.9	34.6	20.5	59.3%
2013	7,771.6	156.2	226.8	383.0	34.3	20.3	59.2%
2014	7,959.6	169.8	214.2	384.0	37.2	20.7	55.8%
2015	8,227.9	177.6	223.5	401.1	36.8	20.5	55.7%
2016	8,020.5	178.8	238.8	417.6	33.6	19.2	57.2%
2017	7,934.4	172.2	255.3	427.5	31.1	18.6	59.7%
2018	7,362.0	161.3	236.3	397.6	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	370.3	25.5	16.0	62.8%

**Notes:**

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
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### Faculty Profile: Long Beach

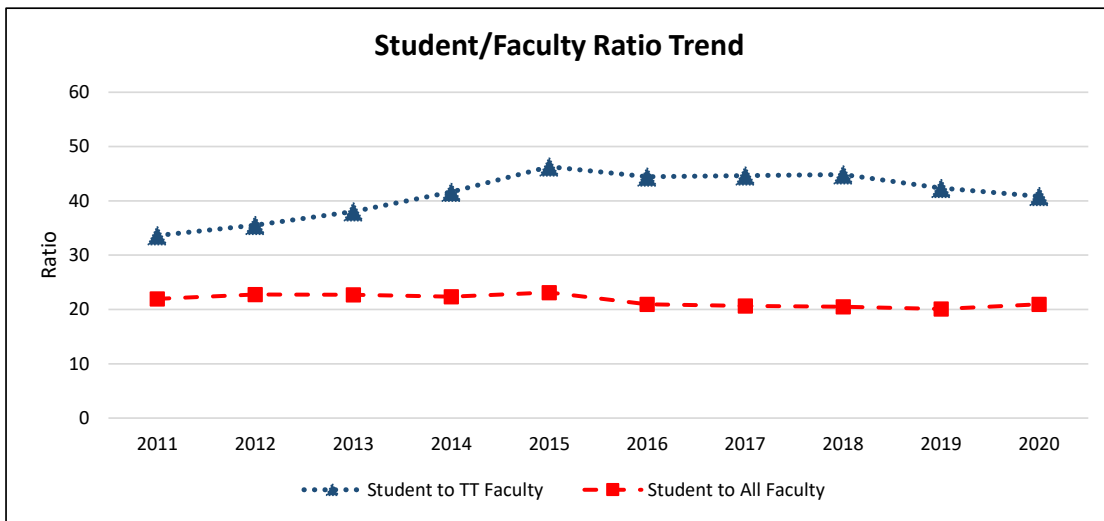
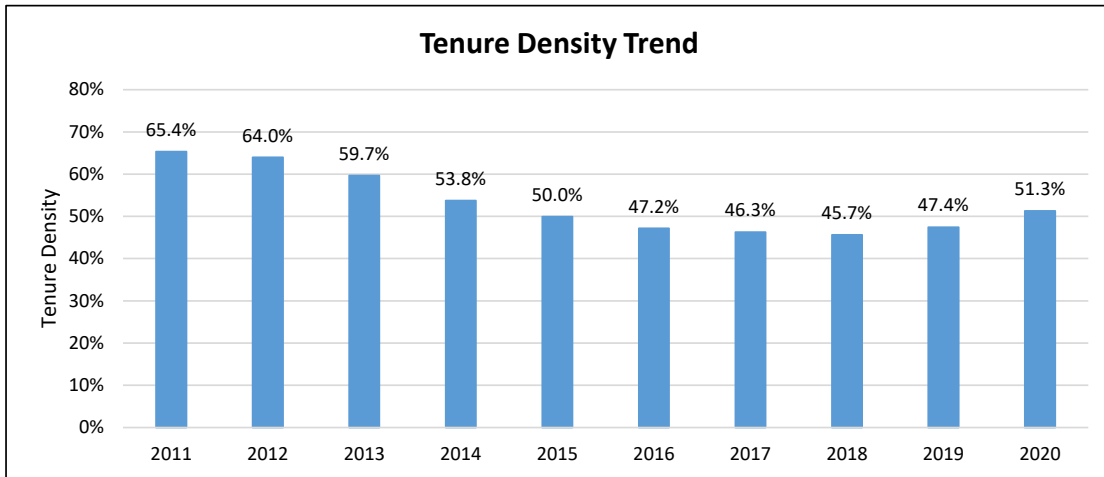


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	29,096.0	576.3	777.8	1,354.1	37.4	21.5	57.4%
2012	29,593.7	542.4	769.7	1,312.1	38.4	22.6	58.7%
2013	29,524.6	582.8	759.3	1,342.1	38.9	22.0	56.6%
2014	30,657.0	655.1	773.4	1,428.5	39.6	21.5	54.1%
2015	31,199.5	697.4	772.0	1,469.4	40.4	21.2	52.5%
2016	31,598.5	714.7	803.3	1,518.0	39.3	20.8	52.9%
2017	31,729.1	711.4	817.8	1,529.2	38.8	20.7	53.5%
2018	31,571.1	723.8	815.3	1,539.1	38.7	20.5	53.0%
2019	32,673.0	756.1	808.0	1,564.1	40.4	20.9	51.7%
2020	33,836.8	787.1	814.3	1,601.4	41.6	21.1	50.8%

**Notes:**

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

### Faculty Profile: Los Angeles

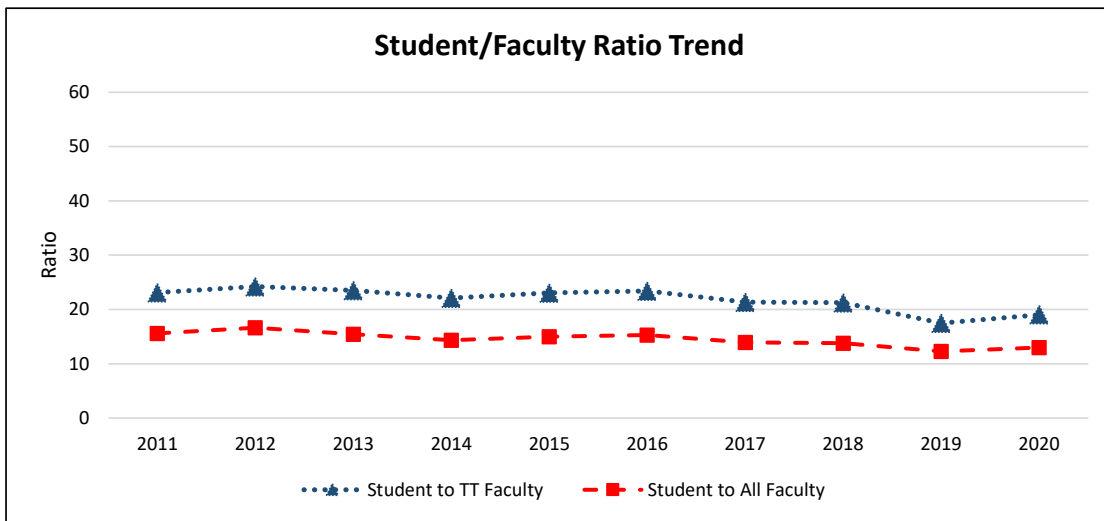
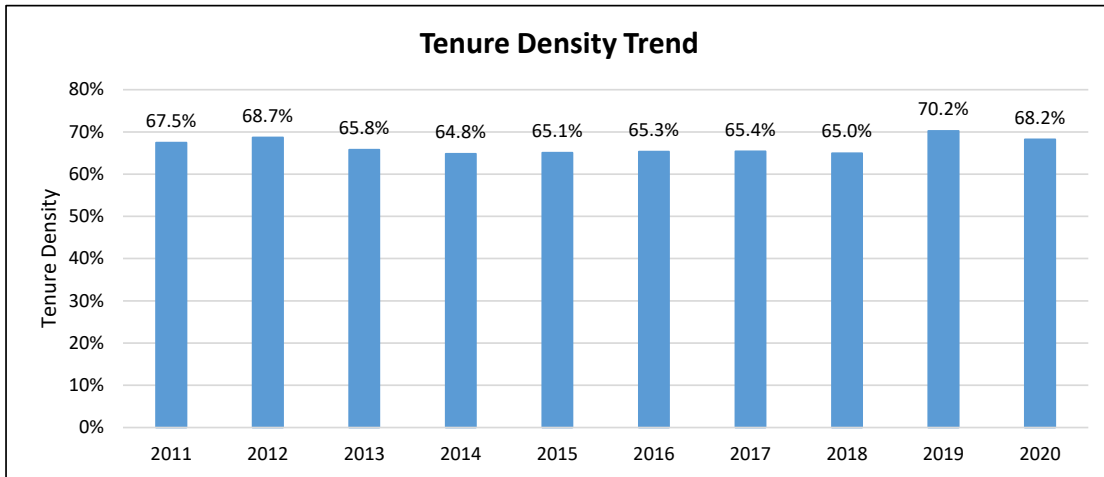


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	17,262.4	272.1	513.5	785.6	33.6	22.0	65.4%
2012	17,951.6	284.3	505.2	789.5	35.5	22.7	64.0%
2013	18,705.7	332.5	491.7	824.2	38.0	22.7	59.7%
2014	20,446.3	422.6	491.2	913.8	41.6	22.4	53.8%
2015	23,251.9	502.9	502.3	1,005.2	46.3	23.1	50.0%
2016	22,855.7	576.1	514.4	1,090.5	44.4	21.0	47.2%
2017	23,742.7	616.8	531.7	1,148.5	44.7	20.7	46.3%
2018	23,605.6	626.3	526.2	1,152.5	44.9	20.5	45.7%
2019	22,678.0	593.4	535.4	1,128.8	42.4	20.1	47.4%
2020	22,746.0	528.7	557.1	1,085.8	40.8	20.9	51.3%

**Notes:**

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

### Faculty Profile: Maritime Academy

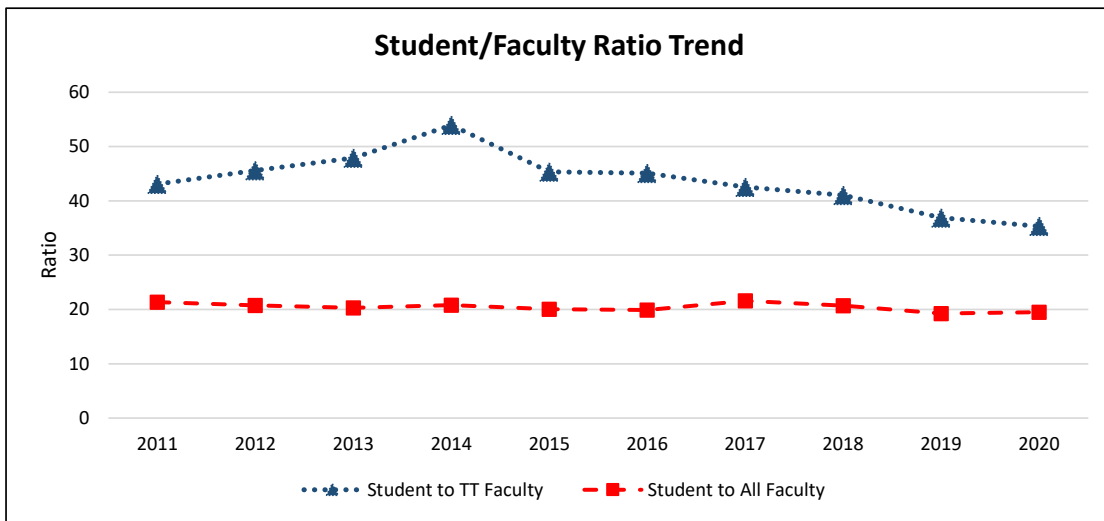
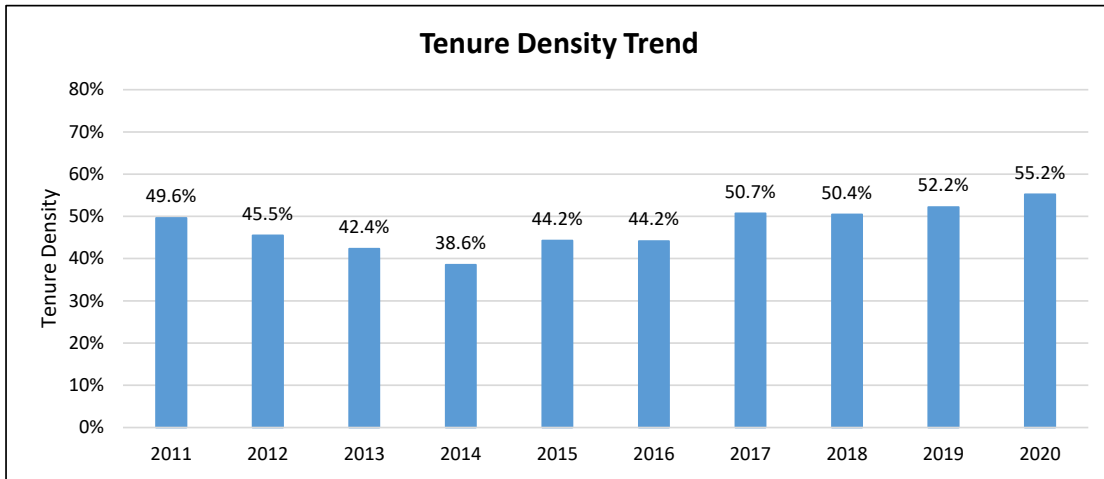


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	986.7	20.6	42.7	63.3	23.1	15.6	67.5%
2012	1,073.1	20.2	44.3	64.5	24.2	16.6	68.7%
2013	1,141.5	25.3	48.6	73.9	23.5	15.4	65.8%
2014	1,124.2	27.6	50.8	78.4	22.1	14.3	64.8%
2015	1,173.1	27.3	50.9	78.2	23.0	15.0	65.1%
2016	1,197.3	27.1	51.1	78.2	23.4	15.3	65.3%
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	65.0%
2019	989.6	24.0	56.6	80.6	17.5	12.3	70.2%
2020	971.8	23.8	51.1	74.9	19.0	13.0	68.2%

**Notes:**

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

### Faculty Profile: Monterey Bay

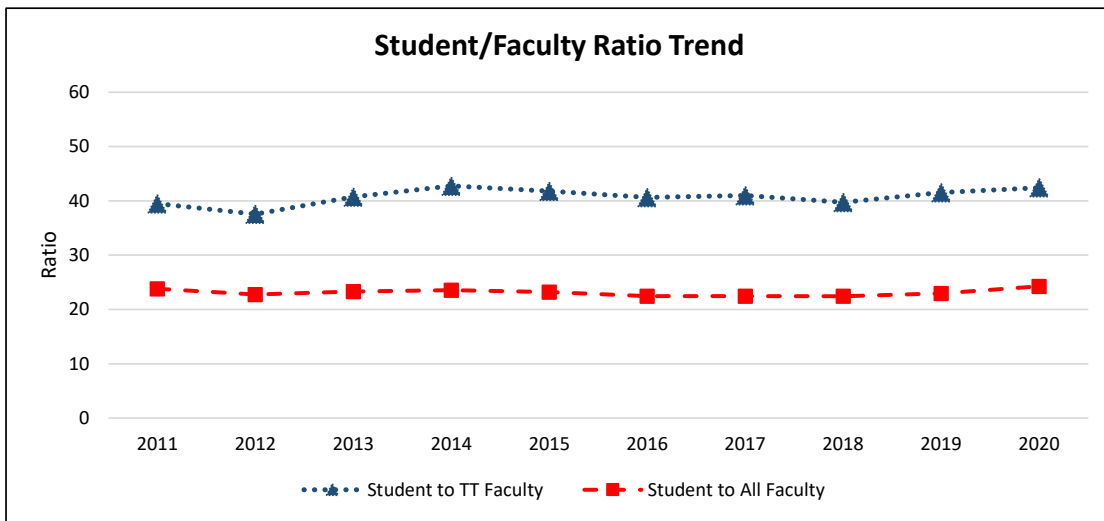
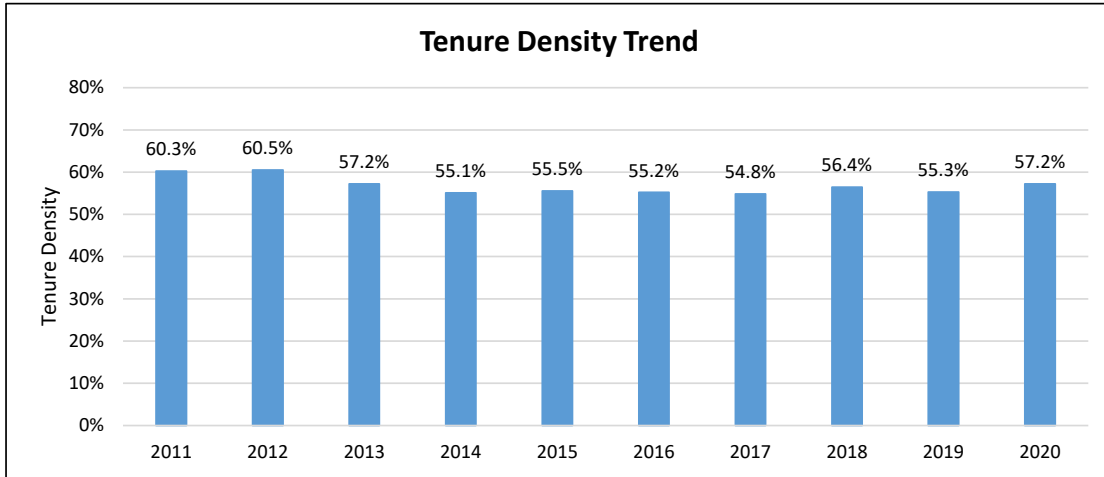


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	5,129.8	120.9	119.1	240.0	43.1	21.4	49.6%
2012	5,374.4	141.0	117.8	258.8	45.6	20.8	45.5%
2013	5,474.0	155.5	114.3	269.8	47.9	20.3	42.4%
2014	6,311.1	186.5	117.0	303.5	53.9	20.8	38.6%
2015	6,731.4	187.1	148.5	335.6	45.3	20.1	44.2%
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%

**Notes:**

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

### Faculty Profile: Northridge



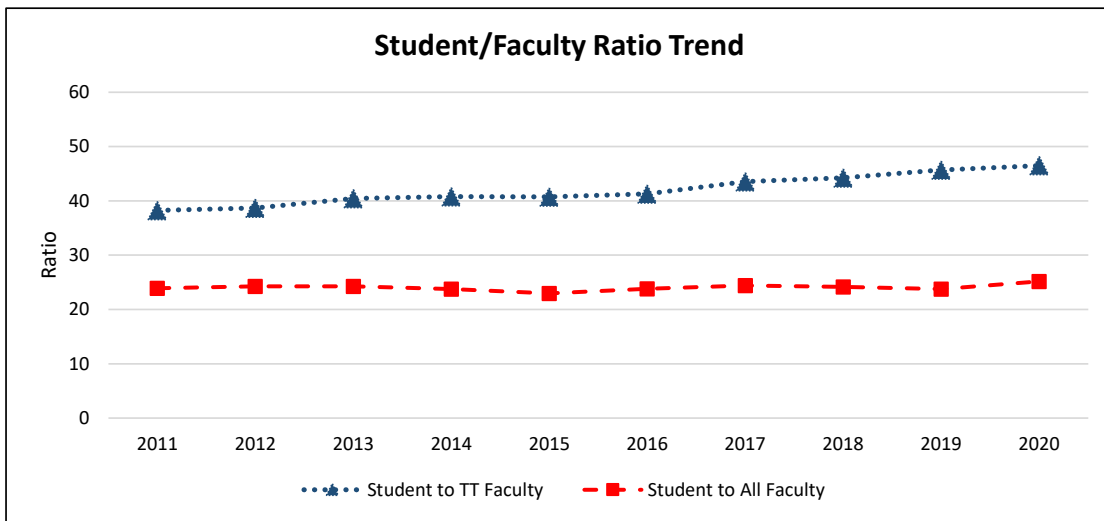
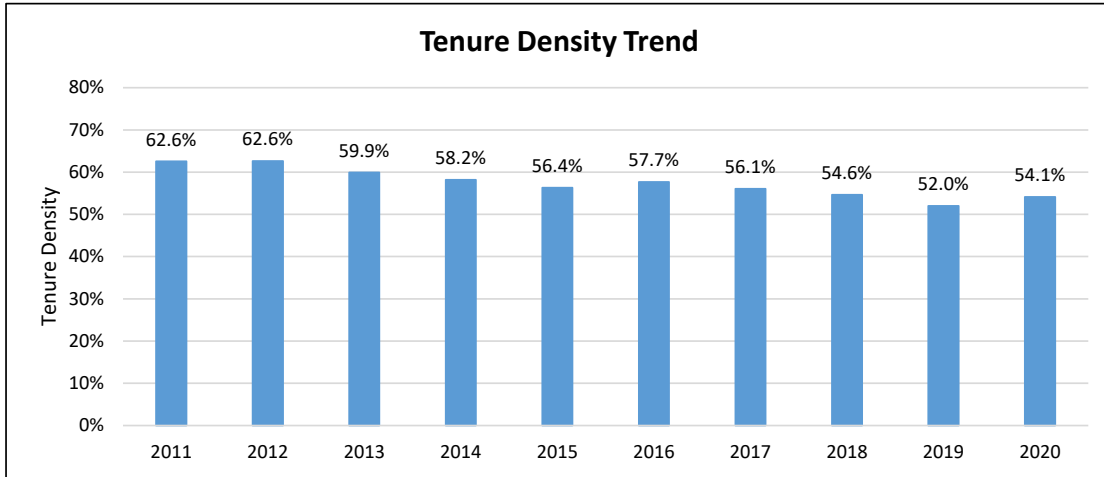
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	29,670.3	494.8	751.1	1,245.9	39.5	23.8	60.3%
2012	29,180.4	506.3	776.9	1,283.2	37.6	22.7	60.5%
2013	31,288.0	574.4	767.8	1,342.2	40.8	23.3	57.2%
2014	32,513.3	619.6	760.4	1,380.0	42.8	23.6	55.1%
2015	33,501.8	641.8	801.3	1,443.1	41.8	23.2	55.5%
2016	32,255.4	643.9	793.4	1,437.3	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%

**Notes:**

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



### Faculty Profile: Pomona

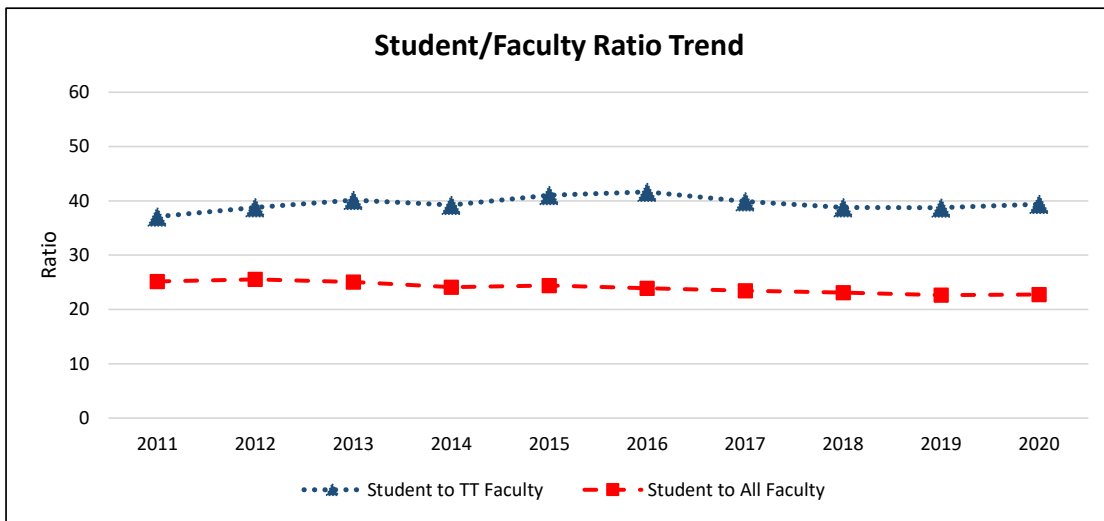
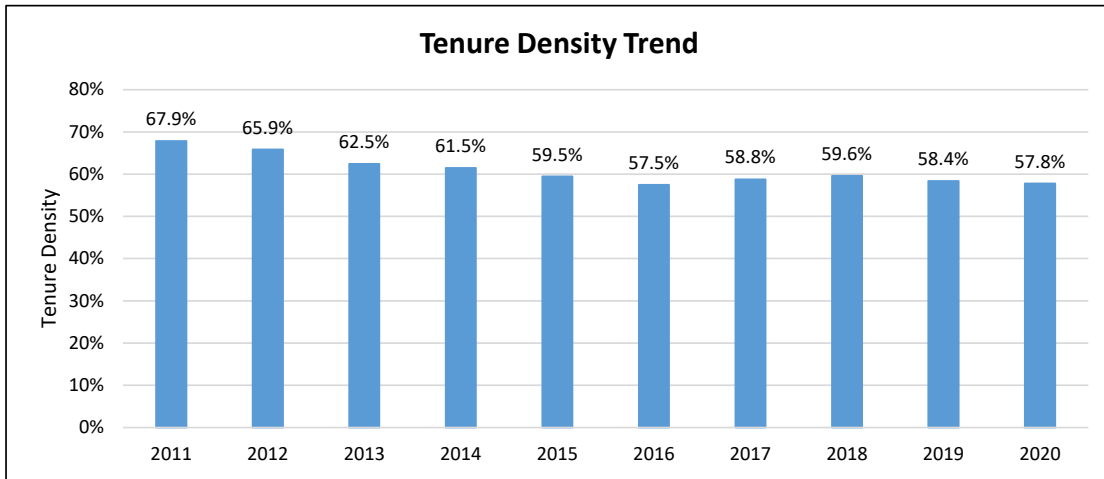


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	18,138.5	283.7	474.3	758.0	38.2	23.9	62.6%
2012	18,984.5	292.5	490.5	783.0	38.7	24.2	62.6%
2013	19,339.6	319.5	478.2	797.7	40.4	24.2	59.9%
2014	20,518.5	361.0	502.9	863.9	40.8	23.8	58.2%
2015	20,702.4	393.5	508.1	901.6	40.7	23.0	56.4%
2016	22,077.9	393.0	535.0	928.0	41.3	23.8	57.7%
2017	22,975.9	413.0	527.7	940.7	43.5	24.4	56.1%
2018	23,078.2	432.9	521.4	954.3	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%

**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.
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### Faculty Profile: Sacramento

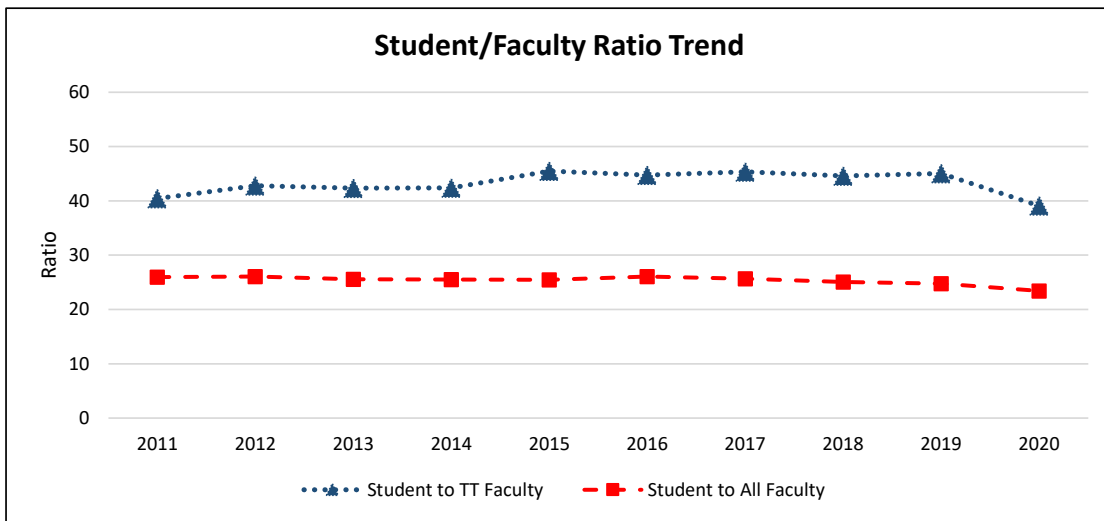
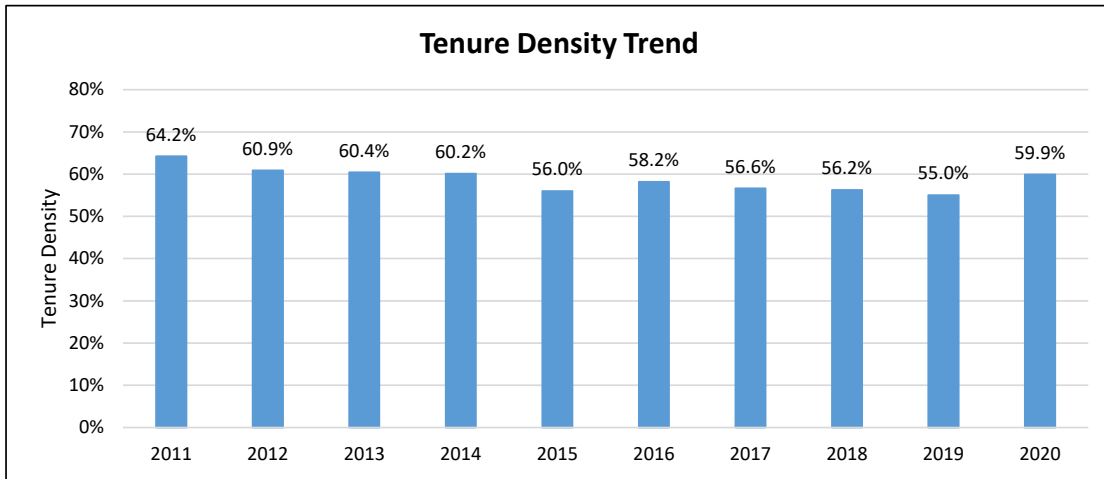


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	23,423.8	298.8	631.4	930.2	37.1	25.2	67.9%
2012	23,188.6	309.9	598.1	908.0	38.8	25.5	65.9%
2013	23,768.3	356.1	592.4	948.5	40.1	25.1	62.5%
2014	24,098.6	384.6	614.3	998.9	39.2	24.1	61.5%
2015	25,173.2	417.9	613.2	1,031.1	41.1	24.4	59.5%
2016	26,094.2	463.9	626.5	1,090.4	41.7	23.9	57.5%
2017	26,413.8	464.3	662.6	1,126.9	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%

**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.
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### Faculty Profile: San Bernardino

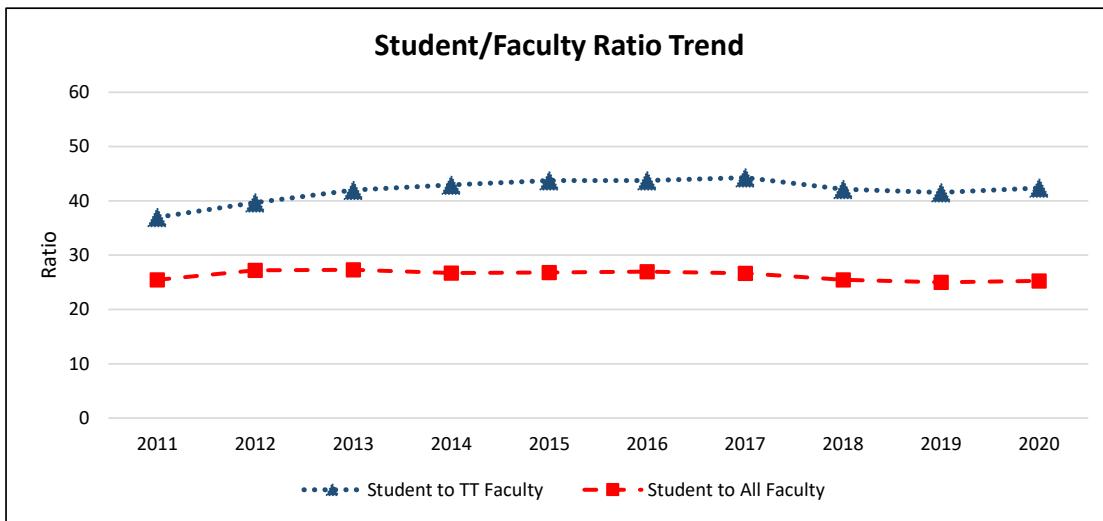
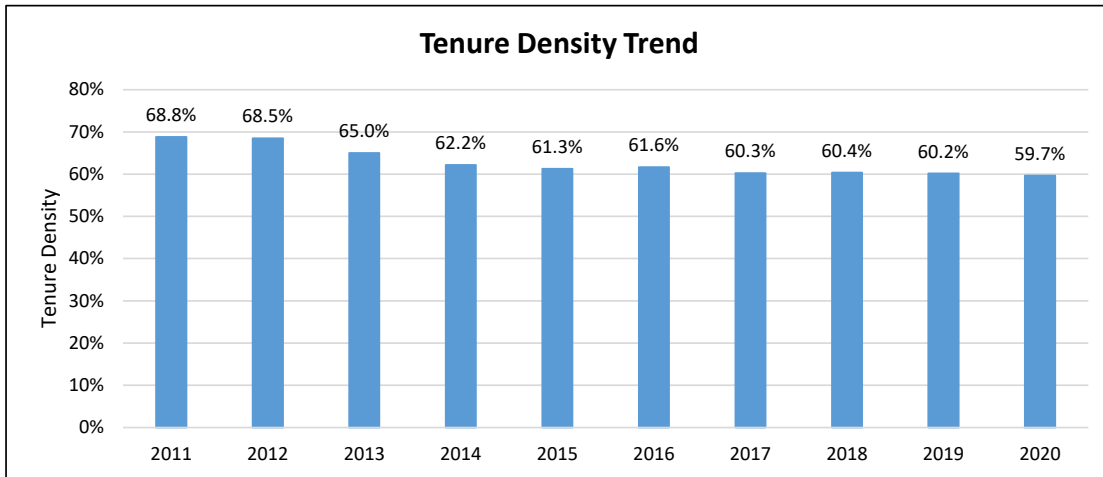


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	15,113.8	208.2	373.7	581.9	40.4	26.0	64.2%
2012	15,957.5	239.5	372.7	612.2	42.8	26.1	60.9%
2013	16,107.5	249.2	380.5	629.7	42.3	25.6	60.4%
2014	16,402.4	256.4	387.1	643.5	42.4	25.5	60.2%
2015	17,465.3	301.5	384.0	685.5	45.5	25.5	56.0%
2016	18,069.8	289.8	403.7	693.5	44.8	26.1	58.2%
2017	17,966.6	303.5	396.4	699.9	45.3	25.7	56.6%
2018	17,748.7	309.8	398.2	708.0	44.6	25.1	56.2%
2019	18,319.5	332.4	406.8	739.2	45.0	24.8	55.0%
2020	16,756.8	286.6	428.9	715.5	39.1	23.4	59.9%

**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.
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### Faculty Profile: San Diego

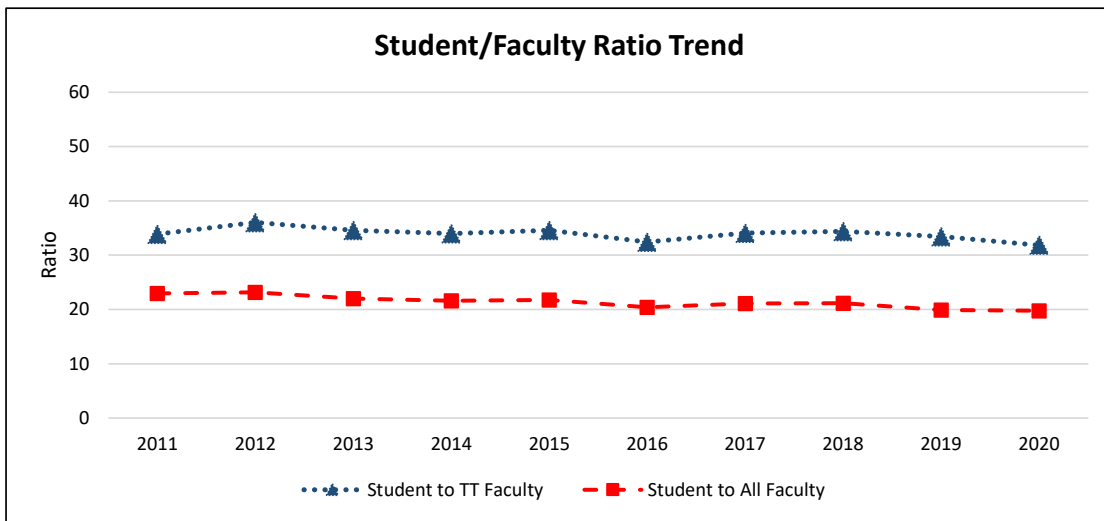
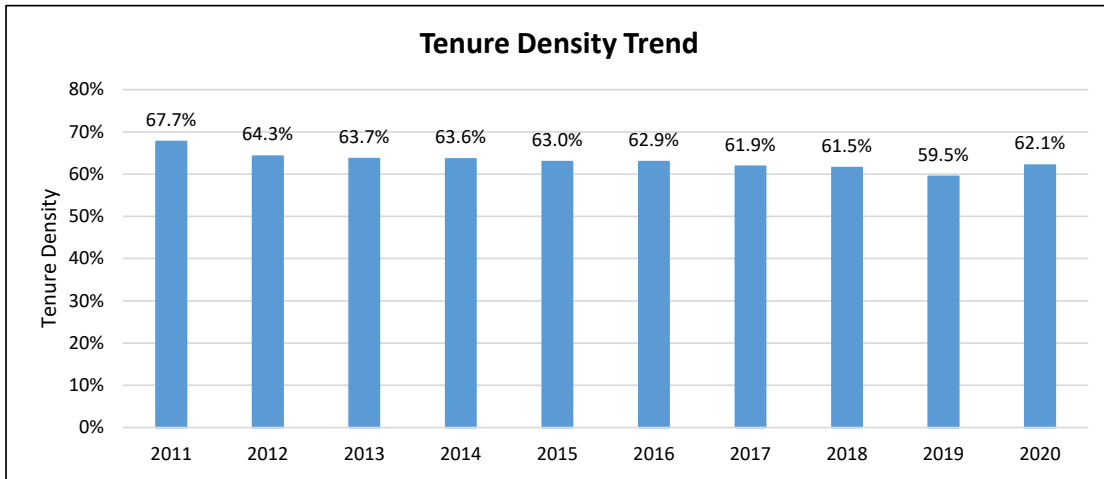


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	27,462.0	336.5	742.7	1,079.2	37.0	25.4	68.8%
2012	28,025.3	324.3	706.0	1,030.3	39.7	27.2	68.5%
2013	28,982.1	371.3	690.2	1,061.5	42.0	27.3	65.0%
2014	29,814.7	422.3	694.0	1,116.3	43.0	26.7	62.2%
2015	30,764.7	443.6	703.1	1,146.7	43.8	26.8	61.3%
2016	31,527.4	448.2	720.5	1,168.7	43.8	27.0	61.6%
2017	31,811.9	473.9	718.5	1,192.4	44.3	26.7	60.3%
2018	31,987.8	497.9	758.9	1,256.8	42.2	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	1,302.8	42.4	25.3	59.7%

**Notes:**

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
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### Faculty Profile: San Francisco

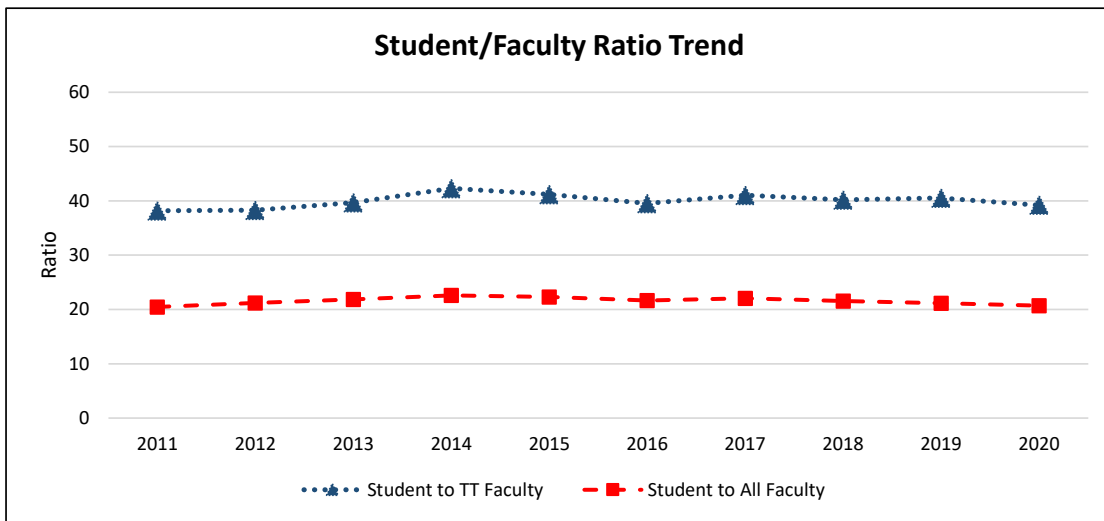
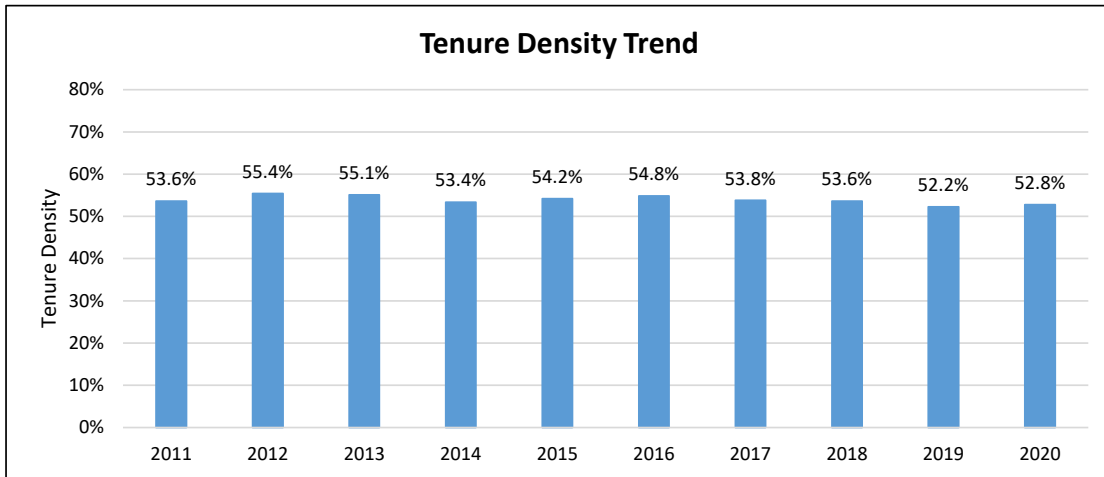


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	24,782.0	348.2	731.2	1,079.4	33.9	23.0	67.7%
2012	25,792.2	398.0	715.8	1,113.8	36.0	23.2	64.3%
2013	25,119.9	414.5	726.6	1,141.1	34.6	22.0	63.7%
2014	24,499.4	412.4	720.9	1,133.3	34.0	21.6	63.6%
2015	24,850.0	422.6	719.0	1,141.6	34.6	21.8	63.0%
2016	24,107.5	437.5	743.3	1,180.8	32.4	20.4	62.9%
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	1,186.3	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%

**Notes:**

- Data as of Fall snapshots (employee and student) for each year.
- Faculty data includes only lecturers and tenure/tenure-track instructors based on primary classification code; excludes faculty on leave.
- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
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### Faculty Profile: San José

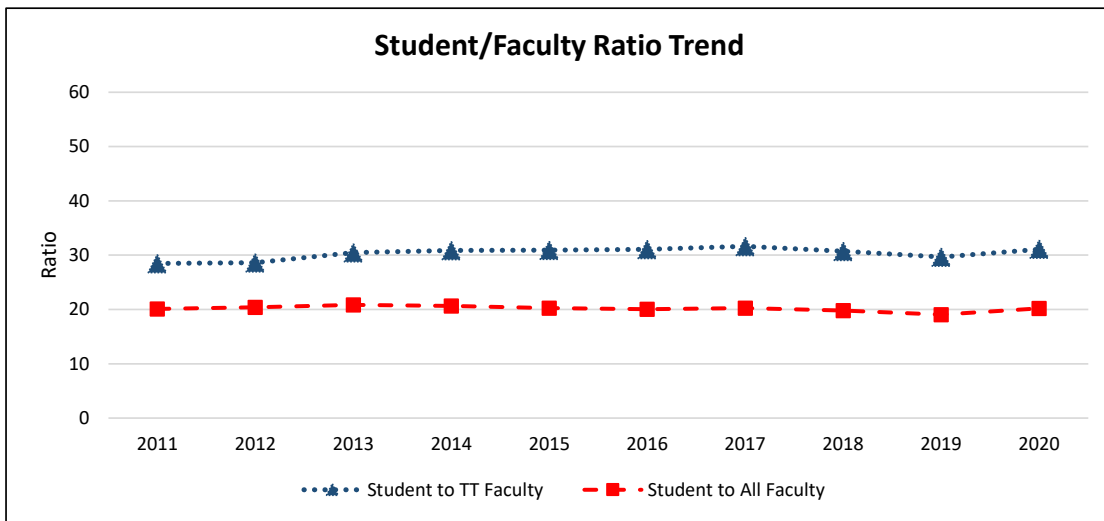
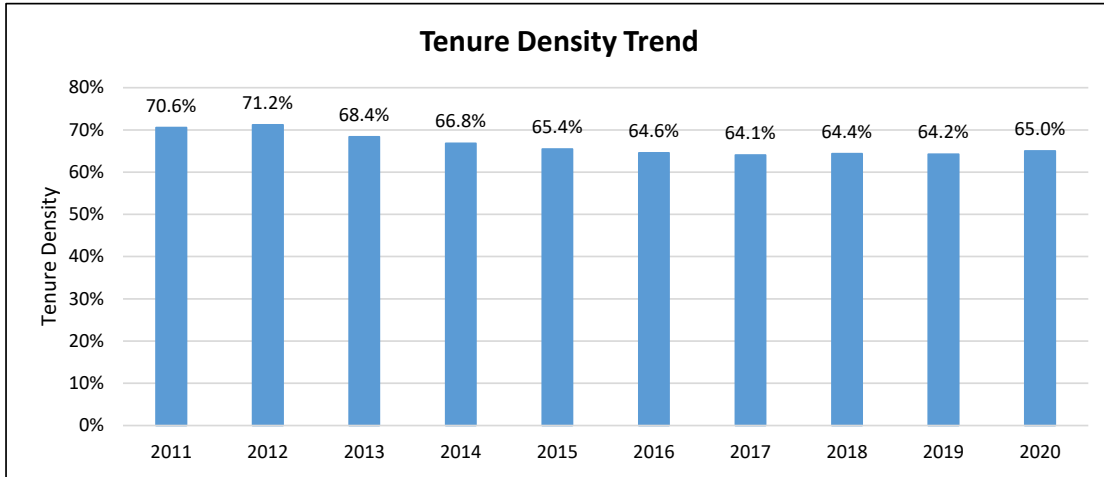


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	24,257.1	549.9	635.3	1,185.2	38.2	20.5	53.6%
2012	24,530.0	515.0	640.8	1,155.8	38.3	21.2	55.4%
2013	25,407.0	522.3	640.5	1,162.8	39.7	21.8	55.1%
2014	26,525.0	547.3	627.0	1,174.3	42.3	22.6	53.4%
2015	26,569.0	545.7	645.0	1,190.7	41.2	22.3	54.2%
2016	26,659.8	555.6	674.3	1,229.9	39.5	21.7	54.8%
2017	28,196.1	590.6	687.3	1,277.9	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%

**Notes:**

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

### Faculty Profile: San Luis Obispo

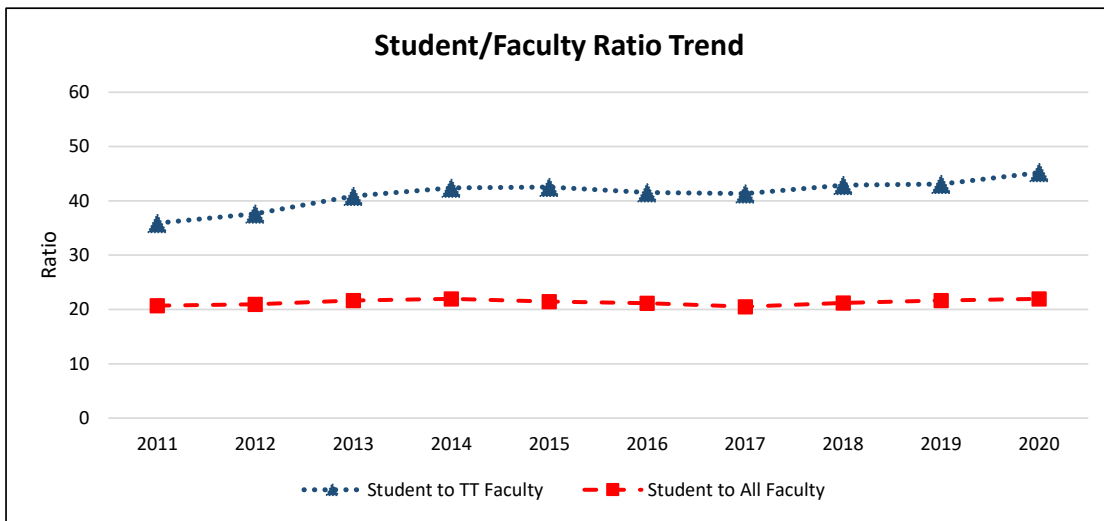
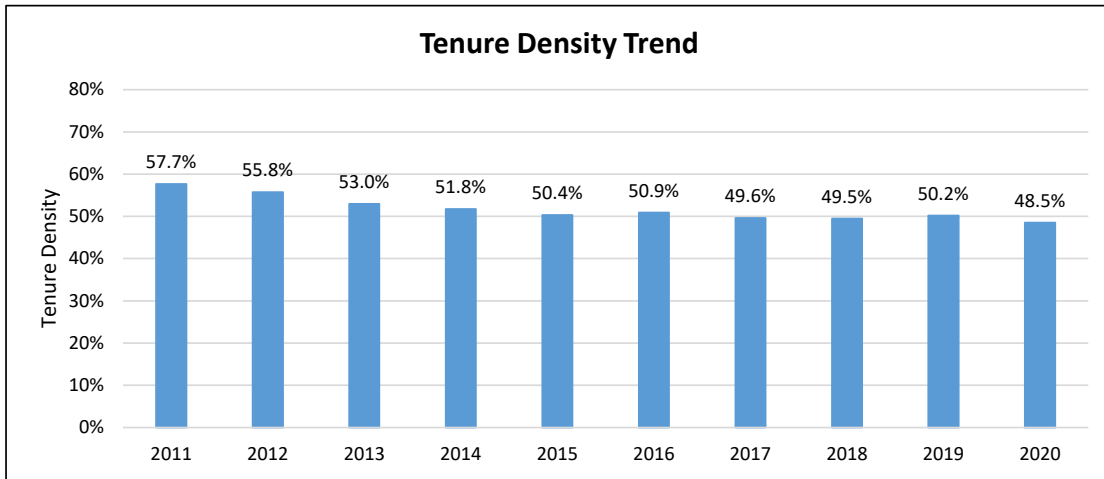


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	17,952.1	262.8	630.5	893.3	28.5	20.1	70.6%
2012	18,074.0	254.9	631.1	886.0	28.6	20.4	71.2%
2013	19,006.9	288.3	623.6	911.9	30.5	20.8	68.4%
2014	19,625.8	315.2	635.4	950.6	30.9	20.6	66.8%
2015	20,240.6	345.6	654.5	1,000.1	30.9	20.2	65.4%
2016	20,717.8	366.0	666.9	1,032.9	31.1	20.1	64.6%
2017	21,527.6	381.6	680.6	1,062.2	31.6	20.3	64.1%
2018	21,204.2	381.6	690.4	1,072.0	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%

**Notes:**

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

### Faculty Profile: San Marcos



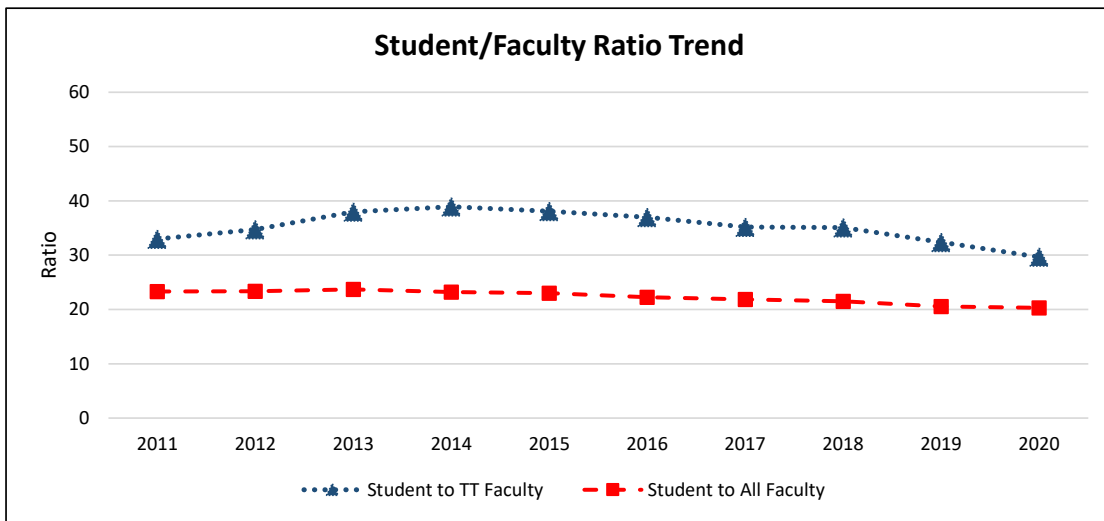
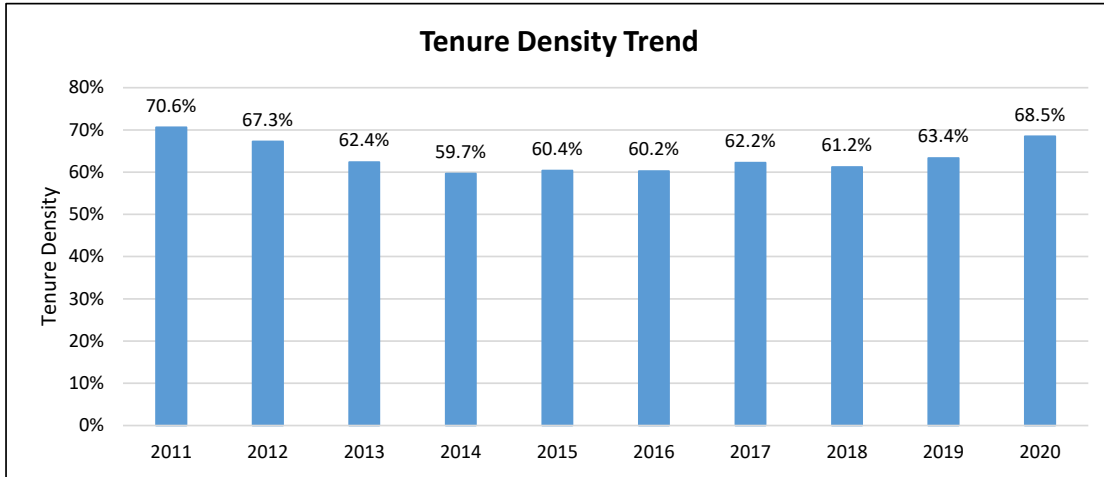
Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	8,336.2	170.4	232.2	402.6	35.9	20.7	57.7%
2012	8,613.4	181.7	229.0	410.7	37.6	21.0	55.8%
2013	9,395.1	203.9	229.8	433.7	40.9	21.7	53.0%
2014	10,154.6	223.0	239.5	462.5	42.4	22.0	51.8%
2015	10,709.0	248.0	251.6	499.6	42.6	21.4	50.4%
2016	10,924.4	253.3	262.9	516.2	41.6	21.2	50.9%
2017	11,671.7	286.4	282.2	568.6	41.4	20.5	49.6%
2018	12,288.4	292.5	286.4	578.9	42.9	21.2	49.5%
2019	12,389.2	285.0	287.5	572.5	43.1	21.6	50.2%
2020	12,687.6	297.5	280.7	578.2	45.2	21.9	48.5%

**Notes:**

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



### Faculty Profile: Sonoma

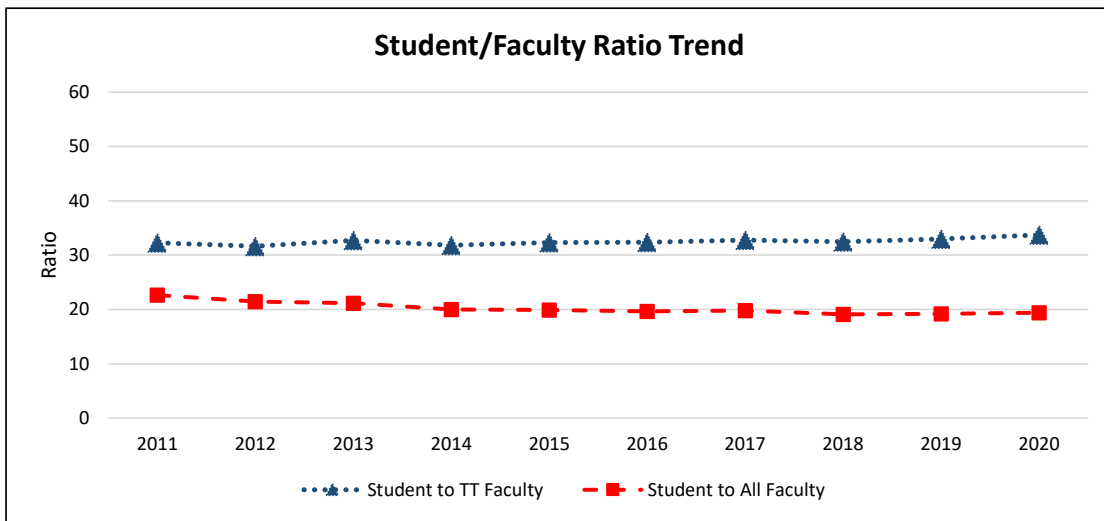
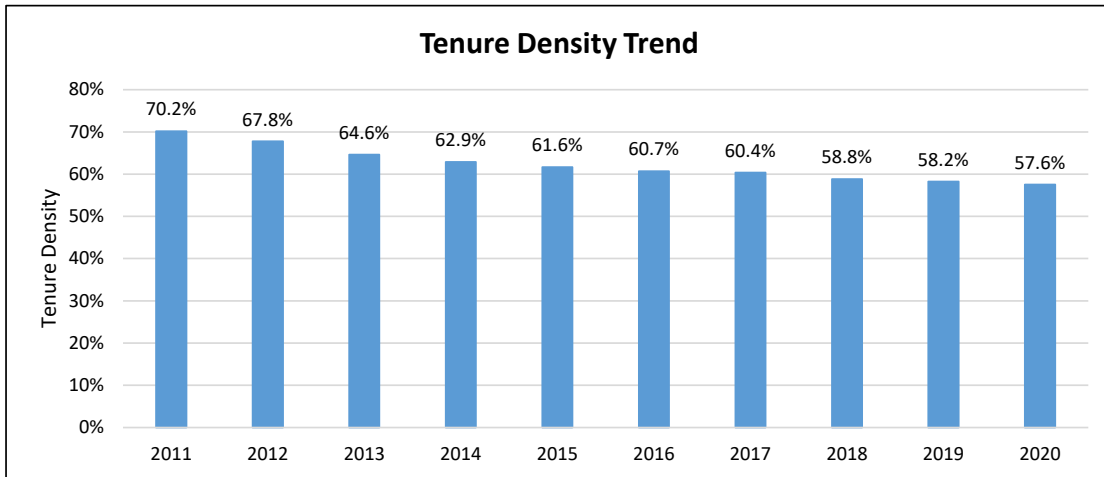


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	8,075.7	101.9	244.8	346.7	33.0	23.3	70.6%
2012	8,133.4	114.0	234.2	348.2	34.7	23.4	67.3%
2013	8,378.2	133.1	220.5	353.6	38.0	23.7	62.4%
2014	8,468.9	147.1	217.6	364.7	38.9	23.2	59.7%
2015	8,563.4	147.3	224.8	372.1	38.1	23.0	60.4%
2016	8,605.4	153.7	232.8	386.5	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%

**Notes:**

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

### Faculty Profile: Stanislaus

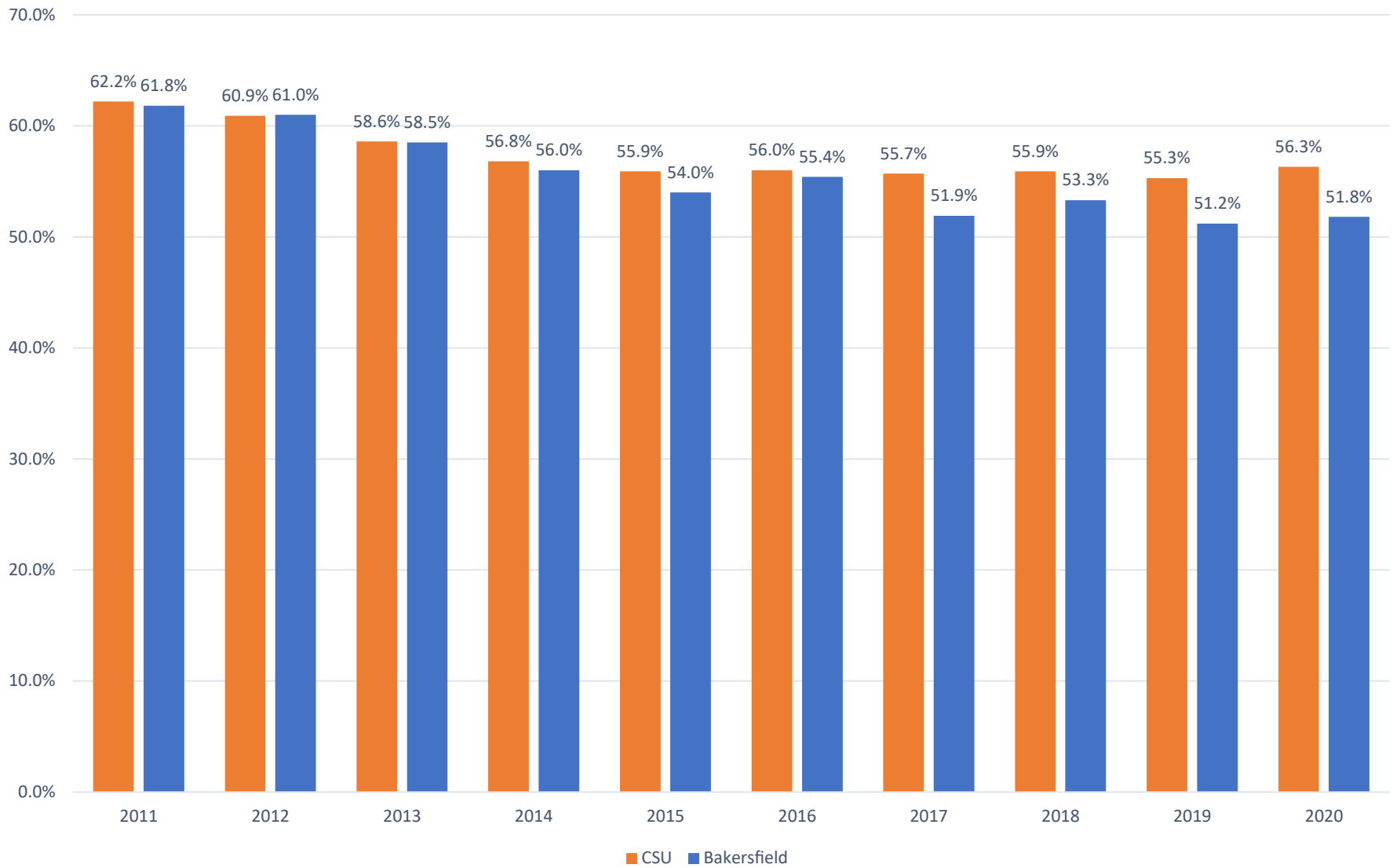


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2011	7,656.2	100.8	237.4	338.2	32.3	22.6	70.2%
2012	7,351.8	110.5	232.3	342.8	31.6	21.4	67.8%
2013	7,608.2	127.3	232.5	359.8	32.7	21.1	64.6%
2014	7,709.8	142.9	242.3	385.2	31.8	20.0	62.9%
2015	7,776.6	149.7	240.6	390.3	32.3	19.9	61.6%
2016	8,241.2	164.7	254.7	419.4	32.4	19.6	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	458.7	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%

**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.

# CSU Bakersfield Faculty Tenure Density Trend Fall 2011 - Fall 2020



## CSU Bakersfield Staff Employment Trends

### Headcount by Division

Data includes Permanent and Temporary Staff (all funds)

Division	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020 *
Academic Affairs (Provost)	174	186	188	196	194	210	227	215	220	224
Business & Admin Services	145	143	135	134	146	147	156	174	175	183
President	3	3	3	4	4	4	4	4	4	4
Student Affairs	53	61	58	58	68	71	76	72	76	89
University Advancement	3	3	2	2	1	4	10	10	11	12
Grand Total	378	396	386	394	413	436	473	475	486	512

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

## CSU Bakersfield Management Employment Trends Headcount by Division

*Data includes all MPP Administrator positions for all Funds*

Division	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Academic Affairs (Provost)	27	25	25	28	34	36	35	34	34	34
Business & Admin Services	22	21	20	22	23	26	32	36	36	37
President	2	2	3	4	4	3	4	5	5	5
Student Affairs	17	17	17	23	24	26	26	26	26	26
University Advancement	2	2	4	3	2	4	9	9	10	10
<b>Grand Total</b>	<b>70</b>	<b>67</b>	<b>69</b>	<b>80</b>	<b>87</b>	<b>95</b>	<b>106</b>	<b>110</b>	<b>111</b>	<b>112</b>



## Chapter 9

# GLOSSARY

# GLOSSARY

## A

### **Academic Affairs Council**

The Academic Affairs Council consists of personnel with direct reporting responsibilities to the Provost and Vice President for Academic Affairs.

### **Academic Senate**

The 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 Senate - Academic Affairs Committee**

The Academic Senate - Academic Affairs Committee 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.

### **Academic Senate - Academic Support and Student Services Committee**

The Academic Senate - Academic Support and Student Services Committee make 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.

### **Academic Senate - Budget and Planning Committee**

The Academic Senate - Budget and Planning Committee make 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 shall monitor the University's planning processes and coordinate revisions to the Mission and Goals Statement.

### **Academic Senate - Faculty Affairs Committee**

The Academic Senate - Faculty Affairs Committee (1) make recommendations to the Academic Senate on all policies and procedures concerning appointment, promotion, tenure, retention, evaluation, and other closely related matters; (2) review and propose revisions to all sections of the Handbook; and (3) review and prepare recommendations concerning policies on faculty development, such as the University Research Council.

### **Account**

Account represents the third of three segments (Fund-Department-Account) that make up the chart field string required to record university transactions.

For assets and expenses, Account answers the question: What is the money being spent on? For example, assets include investments, buildings, furniture, equipment, etc.; and expenses include salaries, benefits, and operating expenses (i.e. printing, supplies, etc.).

For liabilities and revenues, Account answers the question: What is the money being generated from? For example, liabilities include borrowing from a vendor (accounts payable), borrowing from a bank (loan), etc.; and revenues include general appropriations, tuition fees, and other revenues (i.e. interest income, rents, etc.).

## **Audited Financial Statements**

The Audited Financial Statements represent the examination of an entity's financial statements and accompanying disclosures by an independent Certified Public Accountant (the auditor). The result of this examination is a report by the auditor, attesting to the fairness of the presentation of the financial statements and related disclosures.

## **Auxiliary Organization**

An Auxiliary Organization is a non-profit organization which is a separate legal entity that operates pursuant to a written agreement with the university, have a separate governing board with close campus linkage, and follow all legal and policy rules established by the California State University System and the university. The university has a written agreement with four separate auxiliary organization's including: Associated Students, California State University, Bakersfield, Inc. (student self-governance); California State University, Bakersfield Auxiliary for Sponsored Programs Administration (externally-supported research and sponsored programs); California State University, Bakersfield Foundation (philanthropic activities); and California State University, Bakersfield Student Union (student union and student recreation center).

## **B**

### **Base Budget**

The Base Budget represents the total source of funds and total use of funds that are received and distributed on an annual and recurring basis. The total source of funds is primarily from state general appropriations, state approved fees for tuition, and state university grant appropriations. The total use of funds is primarily for division operations, campus wide expenditures, and state university grant distributions.

### **Base Budget Operating Fund Allocation**

The Base Budget Operating Fund Allocation represents the Base Budget allocation of the total source of funds and the total use of funds. The total source of funds allocation is determined by state funding allocations and projections. The total use of funds allocation is determined by university existing commitments, state directives, and university strategic plan priorities.

### **Base Budget Salaries Allocation**

The Base Budget Salaries Allocation represents the percentage of the Base Budget salaries allocated to Faculty, Staff, Management, and Student employees, respectively.

## **C**

### **Capital Project**

Capital Project refers to construction activities that have a distinct beginning and end, exceed a specific dollar amount, and create a new asset or renovate an existing asset upon the project's completion. For example, both the construction of the Humanities Office Building and the renovation of the Runner Café represent a capital project.

## **CO**

CO is the acronym for the California State University Chancellor's Office.

### **College or Area**

College or Area represents one of many organizational activities of the university that is led by a direct report to the president or a vice president of the university. College or Area also represents the second tier of a three-tier organization structure consisting of the Division, College or Area, and Department.

### **Cost Recovery**

Cost Recovery refers to reimbursements to the university for services provided to a self-supporting (enterprise) activity or Auxiliary Organization for indirect internal costs (i.e. utilization of university buildings and personnel) and/



or direct costs (i.e. utilities and insurance).

## **CSU**

CSU is the acronym for The California State University. CSU is currently made up of 23 campuses overseen by the Chancellor's Office and governed by its Board of Trustees. The Chancellor's Office is located in Long Beach.

## **D**

### **Deferred Maintenance**

Deferred Maintenance represents university facility repairs and maintenance that have been deferred due to insufficient funding received from the state. The university allocates a modest amount of its Base Budget towards addressing critical unmet repairs and maintenance to continue the usefulness of a facility at its current or originally designed level of service.

### **Department**

Department represents the second of three segments (Fund-Department-Account) that make up the chart field string required to record university transactions. Department also represents the third tier of a three-tier organization structure consisting of the Division, College or Area, and Department.

Department answers the question: Who is spending the money? For reporting purposes, each Department reports to a College or Area that reports to a Division within the university, for example:

Economics (department) -> Business and Public Administration (college) -> Provost (division)

Accounting Services (department) -> Financial Services (area) -> Business & Admin Services (division)

Men's Basketball (department) -> Athletics (area) -> Student Affairs (division)

### **Division**

Division represents one of the five major organizational activities of the university that is led by either the president or a vice president for the designated division. The university divisions consist of the following: Office of the President, Academic Affairs, Business and Administrative Services, Student Affairs, and University Advancement. Division also represents the first tier of a three-tier organization structure consisting of the Division, College or Area, and Department.

## **E**

### **EO**

EO is the acronym for Executive Order, which is an order issued by the Chancellor to a CSU campus or campuses based on the authority specifically granted to the Chancellor.

## **F**

### **Fees**

Fees charged to students are set by the CSU Board of Trustees including the delegation to the campus the authority to purpose and establish other mandatory fees (collected at the time of registration from all enrolled students who do not have a fee waiver) and non-mandatory fees (collected from students who use the service, i.e., course fees, parking fees).

### **Final Budget**

Final Budget represents the Base Budget Operating Fund Allocation plus adjustments for prior year encumbrances and one-time allocations to be spent in the current year.

## **FTES**

FTES is the acronym for Full-time Equivalent Students, a measure of student enrollment derived by taking the total student units enrolled per semester and dividing it by 15 units for undergraduate students or 12 units for graduate students.

## **Fund**

Fund represents the first of three segments (Fund-Department-Account) that make up the chart field string required to record university transactions. Fund provides for the segregation of money for obligations in accordance with restrictions, if any, or limitations; and requires a separate set of Accounts to show its assets, liabilities, reserves and balance, as well as revenues and expenses.

Fund answers the question: Where is the money coming from and are there any restrictions? For example, a BK fund represents stateside money that may not be spent on alcohol, whereas a MX fund represents non-stateside money that may, or may not, be spent on alcohol depending upon the fund definition.

## **G**

### **GI 2025**

GI 2025 is the acronym for the Graduation Initiative 2025, a CSU initiative to increase graduation rates for all CSU students while eliminating student opportunity and achievement gaps.

### **GSI**

GSI is the acronym for General Salary Increase, an increase in salary communicated to the campus by the Chancellor's Office.

## **H**

### **Headcount**

Headcount refers to the number of physical people, such as students, faculty, management, and staff.

## **I**

### **ITAC**

ITAC is the acronym for the Information Technology Advisory Council that provides Information Technology governance, planning and priority setting for the university. ITAC provides recommendations to the Cabinet on Information Technology initiatives in alignment with the university's strategic plan.

### **ITC**

ITC is the acronym for the Information Technology Committee, a committee charged by the Information Technology Advisory Council with establishing and championing an Information Technology direction consistent with the university's strategic plan and making recommendations to the ITAC regarding initiatives to achieve the stated direction.

### **ITS Roadmap**

ITS Roadmap is the acronym for the Information Technology Services Roadmap, the plan/map implemented by the university to ensure a "best in class" information technology services area in support of the university's strategic plan.

### **Institutional Support (EO 1000)**

Institutional Support (EO 1000) refers to reimbursements to the university by self-supporting (enterprise) activities and Auxiliary Organizations pursuant to Executive Order 1000 that in part, ensures that costs incurred by the university for services, products, and facilities provided to such self-supporting (enterprise) activities and Auxiliary Organizations are properly and consistently recovered by the university.

## **L**

### **Lottery Funds**

A portion of the California State Lottery given to the CSU and is then distributed to campuses and available for use for certain types of expenditures.

## **M**

### **MOU**

MOU is the acronym for Memorandum of Understanding, an expression of the terms of agreement and responsibilities of the parties to a written contract.

## **N**

### **Net Operating Budget**

The Net Operating Budget represents the total source of funds and total use of funds that are received and distributed on an annual and recurring basis exclusive of the state university grant appropriation funds, which are not available for general appropriations/expenditures but are restricted to student financial aid allocations/expenditures based on specified criteria.

## **O**

### **OE**

OE is an acronym for Operating Expense(s) and represents the portion of the expenditure activity, exclusive of salary and benefits, incurred on campus and recorded to an Account, i.e., supplies, travel, etc.

### **One-time Funds**

One-time Funds are funds allocated on a one-time basis, typically for projects or other activities subject to certain restrictions on the use of the funds. One-time funds are not intended to be allocated on a recurring basis, and, therefore are not part of the Base Budget.

### **Original Base Budget**

Original Base refers to the Base Budget Operating Fund Allocation exclusive of adjustments for prior year encumbrances and one-time allocations to be spent in the current year.

## **P**

### **Position Control**

Position Control represents the identification of an employee position, by assigning a position number, on either on a one-to-one basis or on a one-to-many basis (i.e. lectures, student assistants, etc.) and establishing a budget for the position control number based on the budgeted salaries plus related benefits assigned to such position number.

## **S**

### **S&B**

S&B is an acronym for Salaries and Benefits and represents the portion of the expenditure activity, exclusive of Operating Expenses, incurred on campus and recorded to an Account, i.e. salaries and benefits.

### **Self-Supporting (Enterprise) activities**

Self-supporting (enterprise) activities represents activities that are not part of an Auxiliary Organization but generate revenues in support of their budget, i.e., campus programming, extended university and global outreach, housing, etc.



## **Shared Governance**

Shared Governance refers to the collaborative process used to inform and affect decisions related to the university strategic planning and budget advisory committee process and recommendations to the president on the prioritization of available budget resources.

## **Source of Funds**

Source of Funds identifies where funding is derived from in support of program activities of the university, i.e., the Base Budget source of funds include general fund appropriations, state university tuition and fees, etc.

## **SUG**

SUG is the acronym for State University Grants and represents funding received that are not available for general appropriations/expenditures but are restricted to student financial aid allocations/expenditures based on specified criteria.

## **T**

### **Temporary Funds**

Temporary Funds are funds allocated on a temporary basis, typically for projects or other activities subject to certain time limits on the use of the funds. Temporary funds, like one-time funds, are not intended to be allocated on a recurring basis, and, therefore are not part of the Base Budget.

## **U**

### **USP&BAC**

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

### **Use of Funds**

Use of Funds identifies where funding is planned to be expended in support of program activities of the university, i.e., the Base Budget use of funds include expenditures for academic affairs, student affairs, etc.



## CSU Bakersfield

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