



Chapter 5

UNIVERSITY BASE BUDGET (GENERAL) FUNDS 2018-2019

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

California State University, Bakersfield
Net Operating Budget - by Department and Account Category
for the period ending June 30, 2019

Division	College/Area	Department	Account Category	Original Base	Final Budget		
D10000 - Provost	D10010 - Academic Affairs	D10005 - Instruction	601 - Regular Salaries and Wages	510,000	510,000		
			660 - Misc. Operating Expenses	1,038,396	978,396		
		D10005 - Instruction Total		1,548,396	1,488,396		
		D10010 - Faculty Affairs	601 - Regular Salaries and Wages	311,784	321,138		
			660 - Misc. Operating Expenses	16,843	16,843		
		D10010 - Faculty Affairs Total		328,627	337,981		
		D10020 - Academic Senate	601 - Regular Salaries and Wages	46,968	48,372		
			660 - Misc. Operating Expenses	3,868	3,868		
		D10020 - Academic Senate Total		50,836	52,240		
		D10050 - Kegley Institute	601 - Regular Salaries and Wages	44,880	46,224		
		D10050 - Kegley Institute Total		44,880	46,224		
		D10680 - Academic Operations & Support	601 - Regular Salaries and Wages	373,752	384,960		
			660 - Misc. Operating Expenses	10,997	10,997		
		D10680 - Academic Operations & Support Total		384,749	395,957		
		D10910 - Antelope Valley	601 - Regular Salaries and Wages	566,140	584,438		
			660 - Misc. Operating Expenses	37,979	40,465		
		D10910 - Antelope Valley Total		604,119	624,903		
		D10010 - Academic Affairs Total		2,961,607	2,945,701		
		D10040 - Fac Teaching & Learning Ctr	D10040 - FTLC	601 - Regular Salaries and Wages	281,041	289,153	
				660 - Misc. Operating Expenses	15,072	15,072	
				D10040 - FTLC Total	296,113	304,225	
				D10041 - FTLC Special Projects	601 - Regular Salaries and Wages	27,570	27,570
				D10041 - FTLC Special Projects Total		27,570	27,570
		D10040 - Fac Teaching & Learning Ctr		323,683	331,795		
		D10091 - Provost	D10091 - Provost	601 - Regular Salaries and Wages	379,399	456,930	
	660 - Misc. Operating Expenses			25,077	25,077		
	D10091 - Provost Total			404,476	482,007		
	D10091 - Provost Total		404,476	482,007			
	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	601 - Regular Salaries and Wages	604,407	625,547		
			660 - Misc. Operating Expenses	57,331	48,956		
			D10110 - Arts & Humanities Admin Total	661,738	674,503		
			D10115 - Arts & Humanities Instruction	601 - Regular Salaries and Wages	25,309	25,309	
			D10115 - Arts & Humanities Instruction Total		25,309	25,309	
			D10115 - Arts & Humanities Student Center	601 - Regular Salaries and Wages	-	3,085	
			D10115 - Arts & Humanities Student Center Total		-	3,085	
			D10120 - Art Dept	601 - Regular Salaries and Wages	972,997	1,007,829	
				660 - Misc. Operating Expenses	8,370	12,882	
			D10120 - Art Dept Total		981,367	1,020,711	
			D10130 - Music	601 - Regular Salaries and Wages	699,191	721,054	
				660 - Misc. Operating Expenses	4,140	8,550	
			D10130 - Music Total		703,331	729,604	
			D10135 - Theatre	601 - Regular Salaries and Wages	691,554	717,363	
				660 - Misc. Operating Expenses	4,500	9,327	
			D10135 - Theatre Total		696,054	726,690	
			D10150 - English	601 - Regular Salaries and Wages	1,604,191	1,678,954	
				660 - Misc. Operating Expenses	19,480	22,320	
			D10150 - English Total		1,623,671	1,701,274	
			D10155 - Developmental English	601 - Regular Salaries and Wages	63,944	63,944	
			D10155 - Developmental English Total		63,944	63,944	
			D10160 - Modern Languages & Lit	601 - Regular Salaries and Wages	585,478	605,602	
				660 - Misc. Operating Expenses	1,720	2,200	
			D10160 - Modern Languages & Lit Total		587,198	607,802	
			D10161 - Interdisciplinary	601 - Regular Salaries and Wages	174,602	179,174	
				660 - Misc. Operating Expenses	600	1,760	
			D10161 - Interdisciplinary Total		175,202	180,934	
			D10170 - Communications	601 - Regular Salaries and Wages	1,132,980	1,174,625	
				660 - Misc. Operating Expenses	15,120	14,360	
			D10170 - Communications Total		1,148,100	1,188,985	
			D10190 - History	601 - Regular Salaries and Wages	898,102	930,976	
				660 - Misc. Operating Expenses	11,960	11,440	
			D10190 - History Total		910,062	942,416	
			D10210 - Philosophy	601 - Regular Salaries and Wages	745,587	771,818	
				660 - Misc. Operating Expenses	7,360	8,680	
			D10210 - Philosophy Total		752,947	780,498	
			D10215 - Religious Studies	601 - Regular Salaries and Wages	309,623	322,985	
				660 - Misc. Operating Expenses	5,720	5,680	
			D10215 - Religious Studies Total		315,343	328,665	
			D10100 - Arts & Humanities Total		8,644,266	8,974,420	

California State University, Bakersfield
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Division	College/Area	Department	Account Category	Original Base	Final Budget	
	D10300 - NS&M - Dean	D10301 - NSME Admin	601 - Regular Salaries and Wages	454,572	468,204	
			660 - Misc. Operating Expenses	22,832	22,832	
			680 - Operating Transfers Out		667	
		D10301 - NSME Admin Total		477,404	491,703	
		D10302 - NSME Tech Support	601 - Regular Salaries and Wages	136,464	140,616	
			660 - Misc. Operating Expenses	1,200	1,200	
		D10302 - NSME Tech Support Total		137,664	141,816	
		D10305 - NSME Inst Support	601 - Regular Salaries and Wages	3,164,384	3,299,148	
			613 - Contractual Services Group		7,000	
			619 - Equipment Group		46,231	
			660 - Misc. Operating Expenses	69,500	134,500	
		D10305 - NSME Inst Support Total		3,233,884	3,486,879	
		D10310 - Biology	601 - Regular Salaries and Wages	1,401,936	1,448,280	
			660 - Misc. Operating Expenses	41,442	44,424	
		D10310 - Biology Total		1,443,378	1,492,704	
		D10320 - NSME Chemistry & Biochemistry	601 - Regular Salaries and Wages	805,784	832,640	
			660 - Misc. Operating Expenses	24,200	22,729	
		D10320 - NSME Chemistry & Biochemistry Total		829,984	855,369	
		D10330 - Comp & Elect Eng/Comp Sci	601 - Regular Salaries and Wages	1,132,876	1,170,905	
			660 - Misc. Operating Expenses	27,031	29,172	
		D10330 - Comp & Elect Eng/Comp Sci Total		1,159,907	1,200,077	
		D10340 - NSME Internal Grants Center	660 - Misc. Operating Expenses	2,500	2,500	
		D10340 - NSME Internal Grants Center Total		2,500	2,500	
		D10360 - Mathematics	601 - Regular Salaries and Wages	1,403,811	1,445,456	
			660 - Misc. Operating Expenses	24,085	24,272	
			680 - Operating Transfers Out		667	
		D10360 - Mathematics Total		1,427,896	1,470,395	
		D10365 - NSME Student Center	601 - Regular Salaries and Wages		3,008	
			660 - Misc. Operating Expenses	5,000	5,000	
		D10365 - NSME Student Center Total		5,000	8,008	
		D10370 - Nursing	601 - Regular Salaries and Wages	794,228	822,269	
			660 - Misc. Operating Expenses	22,788	23,310	
		D10370 - Nursing Total		817,016	845,579	
		D10380 - Geological Sciences	601 - Regular Salaries and Wages	706,644	729,432	
			660 - Misc. Operating Expenses	15,511	15,023	
		D10380 - Geological Sciences Total		722,155	744,455	
		D10390 - Physics and Engineering	601 - Regular Salaries and Wages	970,684	1,001,260	
			660 - Misc. Operating Expenses	21,276	20,296	
		D10390 - Physics and Engineering Total		991,960	1,021,556	
		D10393 - NSME CERC CA Energy Research	601 - Regular Salaries and Wages	110,004	113,856	
			660 - Misc. Operating Expenses	5,000	5,000	
		D10393 - NSME CERC CA Energy Research Total		115,004	118,856	
		D10300 - NS&M - Dean Total		11,363,752	11,879,897	
		D10400 - BPA - Dean	D10401 - BPA-Admin	601 - Regular Salaries and Wages	448,296	461,808
				616 - Information Technology Costs	36,689	37,952
			D10401 - BPA-Admin Total		484,985	499,760
			D10405 - BPA Instruction	601 - Regular Salaries and Wages	762,994	762,994
				660 - Misc. Operating Expenses	5,725	5,725
			D10405 - BPA Instruction Total		768,719	768,719
			D10410 - FINANCE/ACCOUNTING	601 - Regular Salaries and Wages	1,089,475	1,126,934
	660 - Misc. Operating Expenses		20,592			
D10410 - FINANCE/ACCOUNTING Total			1,110,067	1,147,526		
D10420 - APPLIED ECONOMICS	601 - Regular Salaries and Wages		604,204	629,725		
	660 - Misc. Operating Expenses		18,711	18,711		
D10420 - APPLIED ECONOMICS Total			622,915	648,436		
D10430 - Management/Marketing	601 - Regular Salaries and Wages		1,972,551	2,054,025		
	660 - Misc. Operating Expenses		44,540			
D10430 - Management/Marketing Total			2,017,091	2,098,565		
D10450 - Public Adm	601 - Regular Salaries and Wages		720,268	743,572		
	660 - Misc. Operating Expenses		6,712	6,712		
D10450 - Public Adm Total		726,980	750,284			
D10451 - BPA ADVISING	601 - Regular Salaries and Wages	212,174	219,055			
	660 - Misc. Operating Expenses	5,804	5,804			
D10451 - BPA ADVISING Total		217,978	224,859			
D10452 - BPA-Outreach	601 - Regular Salaries and Wages	40,572	41,784			
	660 - Misc. Operating Expenses	36,998	36,998			
D10452 - BPA-Outreach Total		77,570	78,782			
D10400 - BPA - Dean Total		6,026,305	6,216,931			
D10500 - Social Sciences & Education	D10140 - Criminal Justice	601 - Regular Salaries and Wages	852,495	887,202		
		660 - Misc. Operating Expenses	11,077	11,077		
	D10140 - Criminal Justice Total		863,572	898,279		
	D10200 - Liberal Studies	601 - Regular Salaries and Wages	165,939	171,693		
		660 - Misc. Operating Expenses	2,500	2,500		
	D10200 - Liberal Studies Total		168,439	174,193		
	D10220 - Political Science	601 - Regular Salaries and Wages	544,079	562,530		
		660 - Misc. Operating Expenses	5,096	5,096		
	D10220 - Political Science Total		549,175	567,626		
	D10230 - Psychology	601 - Regular Salaries and Wages	1,426,853	1,478,061		
	660 - Misc. Operating Expenses	11,753				
D10230 - Psychology Total		1,438,606	1,489,814			
D10240 - Social Work	601 - Regular Salaries and Wages	738,266	771,149			
	660 - Misc. Operating Expenses	5,064	5,064			
D10240 - Social Work Total		743,330	776,213			

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Division	College/Area	Department	Account Category	Original Base	Final Budget
		D10250 - Sociology	601 - Regular Salaries and Wages	1,067,966	1,116,021
			660 - Misc. Operating Expenses	12,613	12,613
		D10250 - Sociology Total		1,080,579	1,128,634
		D10255 - Anthropology	601 - Regular Salaries and Wages	277,128	287,071
			660 - Misc. Operating Expenses	4,013	4,013
		D10255 - Anthropology Total		281,141	291,084
		D10501 - SS & Education-Admin	601 - Regular Salaries and Wages	592,651	610,573
			660 - Misc. Operating Expenses	20,000	20,000
		D10501 - SS & Education-Admin Total		612,651	630,573
		D10505 - SS & Education Instruction	601 - Regular Salaries and Wages	290,892	303,560
			660 - Misc. Operating Expenses	209,848	209,848
		D10505 - SS & Education Instruction Total		500,740	513,408
		D10510 - Advanced Education	601 - Regular Salaries and Wages	642,497	664,149
			660 - Misc. Operating Expenses	11,115	11,115
		D10510 - Advanced Education Total		653,612	675,264
		D10516 - Doctorate in Education	601 - Regular Salaries and Wages	90,432	94,872
		D10516 - Doctorate in Education Total		90,432	94,872
		D10520 - Teacher Education	601 - Regular Salaries and Wages	1,461,171	1,530,370
			660 - Misc. Operating Expenses	19,236	19,236
		D10520 - Teacher Education Total		1,480,407	1,549,606
		D10525 - Child, Adolesc, Family Study	601 - Regular Salaries and Wages	504,746	523,692
			660 - Misc. Operating Expenses	5,892	5,892
		D10525 - Child, Adolesc, Family Study Total		510,638	529,584
		D10530 - Kinesiology	601 - Regular Salaries and Wages	888,696	922,070
			660 - Misc. Operating Expenses	7,740	7,740
		D10530 - Kinesiology Total		896,436	929,810
		D10540 - Special Education	601 - Regular Salaries and Wages	482,440	496,762
		D10540 - Special Education Total		482,440	496,762
		D10555 - SSE Advising Center	601 - Regular Salaries and Wages	328,653	333,411
			660 - Misc. Operating Expenses	4,500	4,500
		D10555 - SSE Advising Center Total		333,153	337,911
		D10500 - Social Sciences & Education Total		10,685,351	11,083,633
	D10600 - Undergrad Studies - Dean	D10630 - Academic Programs	601 - Regular Salaries and Wages	482,256	496,740
			660 - Misc. Operating Expenses	12,564	12,564
		D10630 - Academic Programs Total		494,820	509,304
		D10640 - Graduate Student Center	660 - Misc. Operating Expenses	-	10,000
		D10640 - Graduate Student Center Total		-	10,000
		D10600 - Undergrad Studies - Dean Total		494,820	519,304
	D10700 - Graduate Studies & Res - Dean	D10710 - Grants & Contracts Admin	601 - Regular Salaries and Wages	782,736	800,049
			613 - Contractual Services Group	5,957	5,957
			660 - Misc. Operating Expenses	7,332	7,332
		D10710 - Grants & Contracts Admin Total		790,068	813,338
		D10720 - Research & Creative Activ.	606 - Travel	6,800	6,800
			660 - Misc. Operating Expenses	18,200	18,200
		D10720 - Research & Creative Activ. Total		25,000	25,000
		D10730 - Grants Res & Sponsored Program	680 - Operating Transfers Out	-	18,800
		D10730 - Grants Res & Sponsored Program Total		-	18,800
		D10700 - Graduate Studies & Res - Dean Total		815,068	857,138
	D10900 - Extended University - Dean	D10931 - EE-Global Outreach	601 - Regular Salaries and Wages	48,684	103,230
		D10931 - EE-Global Outreach Total		48,684	103,230
		D10900 - Extended University - Dean Total		48,684	103,230
	D20020 - Planning	D20020 - IRPA	601 - Regular Salaries and Wages	512,448	527,826
			660 - Misc. Operating Expenses	14,696	14,696
		D20020 - IRPA Total		527,144	542,522
		D20020 - Planning Total		527,144	542,522
	D22200 - Library	D22200 - Library Administration	601 - Regular Salaries and Wages	1,853,435	1,910,080
			604 - Communications	800	800
			606 - Travel	-	25,440
			616 - Information Technology Costs	-	2,500
			619 - Equipment Group	-	460
			660 - Misc. Operating Expenses	392,067	26,000
		D22200 - Library Administration Total		2,245,502	1,965,280
		D22210 - Library Circulation	616 - Information Technology Costs	-	2,500
			660 - Misc. Operating Expenses	-	7,000
		D22210 - Library Circulation Total		-	9,500
		D22220 - Library General	606 - Travel	-	500
			613 - Contractual Services Group	-	93,200
			616 - Information Technology Costs	-	6,213
			619 - Equipment Group	-	2,000
			660 - Misc. Operating Expenses	-	32,978
		D22220 - Library General Total		-	134,891
		D22230 - Library Tech Services	616 - Information Technology Costs	-	2,000
			660 - Misc. Operating Expenses	-	2,000
		D22230 - Library Tech Services Total		-	4,000
		D22240 - Library Books	608 - Library Acquisitions	200,000	392,017
			660 - Misc. Operating Expenses	-	100
		D22240 - Library Books Total		200,000	392,117
		D22250 - Library Reference	660 - Misc. Operating Expenses	-	350
		D22250 - Library Reference Total		-	350
		D22270 - Lib. Interlibrary Loan	613 - Contractual Services Group	-	500
			660 - Misc. Operating Expenses	-	1,600
		D22270 - Lib. Interlibrary Loan Total		-	2,100
		D22200 - Library Total		2,445,502	2,508,238

California State University, Bakersfield
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Division	College/Area	Department	Account Category	Original Base	Final Budget		
	D23100 - AVP Enrollment Management	D10610 - Advising Center	601 - Regular Salaries and Wages	474,051	352,156		
			660 - Misc. Operating Expenses		10,390		
		D10610 - Advising Center Total			474,051	362,546	
		D10650 - International Students	601 - Regular Salaries and Wages	141,036	115,900		
		D10650 - International Students Total			141,036	115,900	
		D23100 - AVP of Enrollment Services	601 - Regular Salaries and Wages	438,768	566,692		
			619 - Equipment Group		20,582.00		
			660 - Misc. Operating Expenses	259,286	249,601		
		D23100 - AVP of Enrollment Services Total			698,054	836,875	
		D23105 - Enrollment Mgmt Special Proj	601 - Regular Salaries and Wages	120,392	120,392		
		D23105 - Enrollment Mgmt Special Proj Total			120,392	120,392	
		D23110 - Educational Opportunity Progra	601 - Regular Salaries and Wages	280,152	293,192		
		D23110 - Educational Opportunity Progra Total			280,152	293,192	
		D23130 - Summer Bridge	601 - Regular Salaries and Wages	19,620	19,620		
			660 - Misc. Operating Expenses		24,048		
		D23130 - Summer Bridge Total			19,620	43,668	
		D23140 - Outreach	601 - Regular Salaries and Wages	292,140	305,248		
		D23140 - Outreach Total			292,140	305,248	
		D23160 - Financial Aid	601 - Regular Salaries and Wages	809,231	840,963		
		D23160 - Financial Aid Total			809,231	840,963	
		D23180 - Admissions	601 - Regular Salaries and Wages	1,136,508	1,188,249		
		D23180 - Admissions Total			1,136,508	1,188,249	
		D23320 - Testing	601 - Regular Salaries and Wages	81,420	84,242		
		D23320 - Testing Total			81,420	84,242	
		D23100 - AVP Enrollment Management Total			4,052,604	4,191,275	
		D10000 - Provost Total				48,793,262	50,636,091
		D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	601 - Regular Salaries and Wages	35,030	35,194
					660 - Misc. Operating Expenses	1,745	1,745
				D10826 - Faculty Ath Representative Total			36,775
			D10826 - Faculty Ath Representative Total			36,775	36,939
D20010 - President Administration	D20010 - President Administration		601 - Regular Salaries and Wages	826,309	1,026,203		
			660 - Misc. Operating Expenses	82,255	82,255		
	D20010 - President Administration Total			908,564	1,108,458		
D20010 - President Administration Total			908,564	1,108,458			
D20050 - Equity Inclusion & Compliance	D20050 - Equity Inclusion & Compliance		601 - Regular Salaries and Wages	228,761	233,464		
			613 - Contractual Services Group	58,200	95,859		
			660 - Misc. Operating Expenses	80,300	45,025		
			D20050 - Equity Inclusion & Compliance Total			367,261	374,348
D20050 - Equity Inclusion & Compliance Total			367,261	374,348			
D20000 - President Total				1,312,600	1,519,745		
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	601 - Regular Salaries and Wages	339,008	348,618		
			660 - Misc. Operating Expenses	85,594	86,420		
		D21010 - VP Business Admin.Svcs. Total			424,602	435,038	
	D21010 - VP BAS Total			424,602	435,038		
	D21100 - Financial Services	D21100 - Controller's Office	601 - Regular Salaries and Wages	263,040	270,924		
			660 - Misc. Operating Expenses	10,000	10,000		
		D21100 - Controller's Office Total			273,040	280,924	
		D21130 - Accounting & Reporting Svcs	601 - Regular Salaries and Wages	420,471	429,603		
			660 - Misc. Operating Expenses	9,000	9,000		
		D21130 - Accounting & Reporting Svcs Total			429,471	438,603	
		D21131 - GRaSP Accounting & Reporting	601 - Regular Salaries and Wages	292,572	295,164		
			660 - Misc. Operating Expenses		3,555		
		D21131 - GRaSP Accounting & Reporting Total			292,572	298,719	
		D21140 - Student Financial Services	601 - Regular Salaries and Wages	553,243	568,267		
	660 - Misc. Operating Expenses		11,300	11,300			
	D21140 - Student Financial Services Total			564,543	579,567		
	D21180 - Auxiliary Services	601 - Regular Salaries and Wages	371,623	378,379			
		616 - Information Technology Costs		2,184			
	D21180 - Auxiliary Services Total			371,623	380,563		
	D21100 - Financial Services Total			1,931,249	1,978,376		
	D21110 - Budget & User Support Services	D21110 - Budget Office	601 - Regular Salaries and Wages	251,713	259,249		
			660 - Misc. Operating Expenses	29,080	29,080		
		D21110 - Budget Office Total			280,793	288,329	
D21110 - Budget & User Support Services Total			280,793	288,329			
D21200 - Public Safety	D21200 - Public Safety-Spt	601 - Regular Salaries and Wages	1,533,407	1,546,537			
		616 - Information Technology Costs		5,877			
		619 - Equipment Group		2,348			
		660 - Misc. Operating Expenses	134,500	134,500			
	D21200 - Public Safety-Spt Total			1,667,907	1,689,262		
	D21210 - Emergency Management	601 - Regular Salaries and Wages	1,765	1,765			
		660 - Misc. Operating Expenses	55,000	55,000			
	D21210 - Emergency Management Total			56,765	57,065		
D21220 - Special Events Personnel	601 - Regular Salaries and Wages	37,726	38,592				
	D21220 - Special Events Personnel Total			37,726	38,592		
D21200 - Public Safety Total			1,762,398	1,784,919			

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Division	College/Area	Department	Account Category	Original Base	Final Budget	
	D21400 - Human Resources	D20070 - Environmental Sustainability	601 - Regular Salaries and Wages	61,087	61,087	
			660 - Misc. Operating Expenses	17,700	17,700	
		D20070 - Environmental Sustainability Total			78,787	78,787
		D21120 - Payroll Services	601 - Regular Salaries and Wages	235,776	241,812	
			660 - Misc. Operating Expenses	6,728	6,728	
		D21120 - Payroll Services Total			242,504	248,540
		D21150 - Procurement & Contract Svcs.	601 - Regular Salaries and Wages	355,059	365,595	
			660 - Misc. Operating Expenses	21,000	22,910	
		D21150 - Procurement & Contract Svcs. Total			376,059	388,505
		D21170 - Payment Services	601 - Regular Salaries and Wages	336,088	345,256	
			660 - Misc. Operating Expenses	9,700	9,700	
		D21170 - Payment Services Total			345,788	354,956
		D21300 - Safety & Risk Svcs.	601 - Regular Salaries and Wages	280,302	288,366	
			660 - Misc. Operating Expenses	20,946	20,946	
		D21300 - Safety & Risk Svcs. Total			301,248	309,312
	D21400 - Human Resources	601 - Regular Salaries and Wages	838,606	860,050		
		660 - Misc. Operating Expenses	46,305	46,305		
	D21400 - Human Resources Total			884,911	906,355	
	D21400 - Human Resources Total				2,229,297	2,286,455
	D21590 - FACIL PLANG DEV & OPER. MGR	D21520 - FM-Facilities Operations	601 - Regular Salaries and Wages	1,041,473	1,068,693	
			613 - Contractual Services Group		3,575	
			660 - Misc. Operating Expenses	381,570	402,330	
		D21520 - FM-Facilities Operations Total			1,423,043	1,474,598
		D21530 - FM-Custodial	601 - Regular Salaries and Wages	632,795	649,055	
			660 - Misc. Operating Expenses	499,849	499,849	
		D21530 - FM-Custodial Total			1,132,644	1,148,904
		D21540 - FM-Roads & Grounds	601 - Regular Salaries and Wages	691,753	712,219	
660 - Misc. Operating Expenses			322,088	322,088		
D21540 - FM-Roads & Grounds Total			1,013,841	1,034,307		
D21550 - FM-Vehicle Operations		601 - Regular Salaries and Wages	64,936	66,868		
		660 - Misc. Operating Expenses	61,000	61,000		
D21550 - FM-Vehicle Operations Total			125,936	127,868		
D21560 - Campus Support Services		601 - Regular Salaries and Wages	161,280	165,120		
		660 - Misc. Operating Expenses	9,981	9,981		
D21560 - Campus Support Services Total			171,261	175,101		
D21590 - Facilities Planning & Development		601 - Regular Salaries and Wages	178,800	178,800		
		660 - Misc. Operating Expenses	35,533	41,009		
D21590 - FPDO Total			214,333	219,809		
D21600 - Engineering & Energy Mgmt.		601 - Regular Salaries and Wages	311,765	320,813		
		613 - Contractual Services Group		16,982		
		660 - Misc. Operating Expenses	280,000	280,000		
D21600 - Engineering & Energy Mgmt. Total			591,765	617,795		
D21590 - FACIL PLANG DEV & OPER. MGR Total				4,672,823	4,798,382	
D21700 - Business Services		D21700 - Business Services	601 - Regular Salaries and Wages	180,000	180,000	
			660 - Misc. Operating Expenses	20,000	20,000	
		D21700 - Business Services Total			200,000	200,000
D21700 - Business Services Total				200,000	200,000	

California State University, Bakersfield
Net Operating Budget - by Department and Account Category
for the period ending June 30, 2019

Division	College/Area	Department	Account Category	Original Base	Final Budget
D22000 - VP Information Resources		D21160 - Reprographics/Print Shop	601 - Regular Salaries and Wages	24,312	24,312
		D21160 - Reprographics/Print Shop Total		24,312	24,312
		D22010 - Information Technolgy Serv AVP	601 - Regular Salaries and Wages	380,898	390,372
			613 - Contractual Services Group		37,082
			619 - Equipment Group		26,839
			616 - Information Technology Costs		5,547
			660 - Misc. Operating Expenses	453,500	487,593
		D22010 - Information Technolgy Serv AVP Total		834,398	947,433
		D22300 - ITS - Support Services	601 - Regular Salaries and Wages	361,725	365,157
			660 - Misc. Operating Expenses	10,000	10,000
		D22300 - ITS - Support Services Total		371,725	375,157
		D22305 - Client Services	601 - Regular Salaries and Wages	977,883	998,055
			660 - Misc. Operating Expenses	10,000	10,000
		D22305 - Client Services Total		987,883	1,008,055
		D22310 - ITS - Infrastructure Services	601 - Regular Salaries and Wages	785,027	802,379
			660 - Misc. Operating Expenses	10,000	10,000
		D22310 - ITS - Infrastructure Services Total		795,027	812,379
		D22315 - Hardware & Events	601 - Regular Salaries and Wages	418,438	429,634
			660 - Misc. Operating Expenses	10,000	22,787
		D22315 - Hardware & Events Total		428,438	452,421
		D22340 - Web Services	601 - Regular Salaries and Wages	281,616	287,832
		D22340 - Web Services Total		281,616	287,832
		D22360 - Project Management	601 - Regular Salaries and Wages	243,048	248,292
			660 - Misc. Operating Expenses	5,000	5,000
		D22360 - Project Management Total		248,048	253,292
		D22370 - Information Security	601 - Regular Salaries and Wages	181,823	184,253
			660 - Misc. Operating Expenses	2,500	2,500
		D22370 - Information Security Total		184,323	186,753
		D22380 - Campus Training	601 - Regular Salaries and Wages	113,484	116,892
			660 - Misc. Operating Expenses	3,500	3,500
		D22380 - Campus Training Total		116,984	120,392
		D22410 - Enterprise Applications	601 - Regular Salaries and Wages	864,658	883,740
			660 - Misc. Operating Expenses	10,000	10,000
		D22410 - Enterprise Applications Total		874,658	893,740
		D93007 - ITS-Roadmap	601 - Regular Salaries and Wages	80,000	80,000
			613 - Contractual Services Group		5,000
			616 - Information Technology Costs		27,414
			660 - Misc. Operating Expenses	1,476,500	1,491,100
		D93007 - ITS-Roadmap Total		1,556,500	1,603,514
		D22000 - VP Information Resources Total		6,703,912	6,965,280
		D21000 - Business Admin Services Total		18,205,074	18,736,779
D23000 - VP Student Affairs	D10800 - Athletics	D10801 - ATHLETICS-GENERAL	601 - Regular Salaries and Wages	1,342,440	1,379,899
			613 - Contractual Services Group		4,200
			619 - Equipment Group		11,409
			660 - Misc. Operating Expenses	550,000	550,000
		D10801 - ATHLETICS-GENERAL Total		1,892,440	1,945,508
		D10802 - Ath-Men's Basketball	601 - Regular Salaries and Wages	517,656	533,112
		D10802 - Ath-Men's Basketball Total		517,656	533,112
		D10803 - Ath-Women's Basketball	601 - Regular Salaries and Wages	290,996	300,020
		D10803 - Ath-Women's Basketball Total		290,996	300,020
		D10804 - Ath-Compliance	660 - Misc. Operating Expenses		20,000
		D10804 - Ath-Compliance Total		-	20,000
		D10806 - Ath-Men's Soccer	601 - Regular Salaries and Wages	131,688	135,866
		D10806 - Ath-Men's Soccer Total		131,688	135,866
		D10807 - Ath-Women's Soccer	601 - Regular Salaries and Wages	119,088	123,205
		D10807 - Ath-Women's Soccer Total		119,088	123,205
		D10808 - Ath-Softball	601 - Regular Salaries and Wages	116,164	120,185
		D10808 - Ath-Softball Total		116,164	120,185
		D10809 - Ath-Men's Swimming	601 - Regular Salaries and Wages	59,425	61,531
		D10809 - Ath-Men's Swimming Total		59,425	61,531
		D10810 - Ath-Women's Swimming	601 - Regular Salaries and Wages	59,425	61,531
		D10810 - Ath-Women's Swimming Total		59,425	61,531
		D10812 - Ath-Men's Track & Field	601 - Regular Salaries and Wages	34,432	36,205
		D10812 - Ath-Men's Track & Field Total		34,432	36,205
		D10813 - Ath-Women's Track & Field	601 - Regular Salaries and Wages	91,335	93,966
		D10813 - Ath-Women's Track & Field Total		91,335	93,966
		D10814 - Ath-Volleyball	601 - Regular Salaries and Wages	166,032	171,846
		D10814 - Ath-Volleyball Total		166,032	171,846
		D10817 - Ath-Sports Medicine	601 - Regular Salaries and Wages	50,000	50,000
		D10817 - Ath-Sports Medicine Total		50,000	50,000
		D10821 - Ath-Baseball	601 - Regular Salaries and Wages	198,336	205,284
		D10821 - Ath-Baseball Total		198,336	205,284
		D10824 - Ath-Beach Volleyball	601 - Regular Salaries and Wages	50,478	52,248
		D10824 - Ath-Beach Volleyball Total		50,478	52,248
D10827 - Ath-Academic Enhancement	601 - Regular Salaries and Wages	466,483	479,341		
	660 - Misc. Operating Expenses	153,000	133,000		
D10827 - Ath-Academic Enhancement Total		619,483	612,341		
D10800 - Athletics Total		4,396,978	4,522,848		

California State University, Bakersfield
Net Operating Budget - by Department and Account Category
for the period ending June 30, 2019

Division	College/Area	Department	Account Category	Original Base	Final Budget	
D23000 - VP Student Affairs	D23000 - VP Student Affairs	D10899 - Ath-Campus Enhancements	601 - Regular Salaries and Wages	82,476	83,532	
			660 - Misc. Operating Expenses	100,000	100,000	
		D10899 - Ath-Campus Enhancements Total			182,476	183,532
		D23220 - Ctr Comm Engagemnt & Career Ed	601 - Regular Salaries and Wages	379,716	392,824	
			660 - Misc. Operating Expenses	22,600	22,600	
		D23220 - Ctr Comm Engagemnt & Career Ed Total			402,316	415,424
	D23340 - Disabled Services	601 - Regular Salaries and Wages	570,776	589,401		
		660 - Misc. Operating Expenses	25,000	25,000		
	D23340 - Disabled Services Total			595,776	614,401	
	D23000 - VP Student Affairs Total			1,180,568	1,213,357	
	D23010 - VP Student Affairs - Admin	D23010 - VP Student Affairs	601 - Regular Salaries and Wages	435,253	462,088	
				604 - Communications	1,250	1,250
			606 - Travel	15,000	15,000	
			613 - Contractual Services Group	6,000	6,000	
			660 - Misc. Operating Expenses	154,000	144,146	
			D23010 - VP Student Affairs Total			611,503
		D23310 - Counseling	601 - Regular Salaries and Wages	479,227	495,319	
		660 - Misc. Operating Expenses	1,000	1,000		
	D23310 - Counseling Total			480,227	496,319	
	D23010 - VP Student Affairs - Admin Total			1,091,730	1,124,803	
	D23020 - Dean of Student Life	D23020 - Student Right's & Responsibili	601 - Regular Salaries and Wages	174,017	177,612	
			660 - Misc. Operating Expenses	15,350	15,350	
		D23020 - Student Right's & Responsibili Total			189,367	192,962
D23020 - Dean of Student Life Total			189,367	192,962		
D94000 - CW Student Affairs	D94000 - CW Student Affairs	601 - Regular Salaries and Wages	20,135	20,739		
		660 - Misc. Operating Expenses	2,000	2,000		
	D94000 - CW Student Affairs Total			22,135	22,739	
D94000 - CW Student Affairs Total			22,135	22,739		
D23000 - VP Student Affairs Total				6,880,778	7,076,709	
D24000 - University Advancement	D20060 - Conference & Events	D20060 - Conferences & Events	601 - Regular Salaries and Wages	181,776	187,224	
		D20060 - Conferences & Events Total			181,776	187,224
	D20060 - Conference & Events Total			181,776	187,224	
	D24100 - VP University Advancement	D20030 - Public Affairs & Communications	601 - Regular Salaries and Wages	224,284	229,011	
			D20030 - Public Affairs & Communications Total			224,284
		D20040 - Corporate & Foundtn Relations	601 - Regular Salaries and Wages	95,400	98,268	
			D20040 - Corporate & Foundtn Relations Total			95,400
		D24100 - VP UNIVERSITY ADVANCEMENT	601 - Regular Salaries and Wages	262,672	270,280	
			D24100 - VP UNIVERSITY ADVANCEMENT Total			262,672
		D24120 - Development	601 - Regular Salaries and Wages	208,200	214,452	
			D24120 - Development Total			208,200
		D24191 - UNIV ADVANCEMENT ADMIN	601 - Regular Salaries and Wages	48,312	48,312	
			D24191 - UNIV ADVANCEMENT ADMIN Total			48,312
		D24194 - Annual Giving & Stewardship	601 - Regular Salaries and Wages	123,242	123,242	
			D24194 - Annual Giving & Stewardship Total			123,242
		D24195 - Alumni Engagement	601 - Regular Salaries and Wages	186,012	190,272	
			D24195 - Alumni Engagement Total			186,012
		D24196 - UA Athletics Development	601 - Regular Salaries and Wages	77,724	80,052	
	D24196 - UA Athletics Development Total			77,724	80,052	
	D24100 - VP University Advancement Total			1,225,846	1,253,889	
	D24000 - University Advancement Total				1,407,622	1,441,113
	D90000 - Campus Wide	D90000 - Campus Wide	D93010 -Centralized Benefits	34,033,899	34,612,715	
			D93010 -Institutional Costs	7,834,465	9,171,646	
D90000 - Campus Wide Total			41,868,364	43,784,361		
D90000 - Campus Wide & Unallocated Total				41,868,364	43,784,361	
D25000 - Scholarships & Grants	D25000 - Scholarships & Grants	D23170 - Scholarships and Grants	609 - Financial Aid	18,351,496	18,351,496	
				D25000 - Scholarships & Grants Total		
D25000 - Scholarships & Grants Total				18,351,496	18,351,496	
Grand Total				136,819,196	141,546,293	

California State University, Bakersfield
Base Budget Operating Fund - Direct Institutional Support for Athletics
for the year ended June 30, 2019

<u>Division</u>	<u>College/Area</u>	<u>Account Category</u>	<u>Original Base</u>	<u>Adjustment</u>	<u>Audit Report/ Final Budget</u>	<u>Adjustment</u>	<u>Base Budget</u>
D23000 - Student Affairs	D10800 - Athletics	601 - Salaries and Wages	3,693,978	110,261	3,804,239	(2,239)	3,802,000
		660 - Operating Expenses	<u>703,000</u>	<u>15,609</u> (3)	<u>718,609</u>	<u>(15,609)</u>	<u>703,000</u>
			<u>4,396,978</u> (1)	<u>125,870</u>	<u>4,522,848</u> (1)	<u>(17,848)</u>	<u>4,505,000</u>
D90000 - Campus Wide	D900000 - Campus Wide	603 - Benefits	<u>1,808,941</u>	<u>172,372</u> (4)	<u>1,981,313</u>	<u>(141,980)</u>	<u>1,839,333</u>
			6,205,919	298,242	6,504,161	(159,828)	<u>6,344,333</u> (7)
D90000 - Campus Wide	D900000 - Campus Wide	660 - Operating Expenses	351,627 (2)	0	351,627		
		Non-general Operating Funds	0	880,000 (5)	880,000		
		Direct Institutional Support	<u>6,557,546</u>	<u>1,178,242</u>	<u>7,735,788</u> (6)		

Notes:

- (1) Agrees with Athletics as reported on FY18 Base Budget Operating Fund - by Department and Account Category
- (2) Athletics portion of campus wide insurance (219,827) and memberships (131,800)
- (3) Athletics outstanding purchase orders from prior year
- (4) Athletics portion of campus wide increased cost of benefits
- (5) Athletics funding provided by non-general operating funds
- (6) Agrees with Independent Auditor's Report, Statement of Revenues and Expenses, Page 2 Line 4 - Direct Institutional Support
- (7) Agrees with Athletics as reported on Base Budget Operating Fund Allocation

California State University, Bakersfield

Financial Statement of the Intercollegiate Athletics
Department

Year Ended June 30, 2019



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Financial Statement

Year Ended June 30, 2019

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INDEPENDENT AUDITORS' 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 comprises the statement of revenues and expenses for the year ended June 30, 2019 and the related notes.

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 financial statement that are 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. 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, 2019 in accordance with accounting principles generally accepted in the United States of America.

Aldrich CPAs + Advisors LLP

San Diego, California
January 13, 2020

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses

Year Ended June 30, 2019

Revenues	Football*	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
Operating Revenues:						
1 Ticket Sales	\$ -	\$ 256,139	\$ 32,419	\$ 124,238	\$ -	\$ 412,796
2 Student Fees	-	-	-	-	4,075,627	4,075,627
3 Direct State or Other Government Support	-	-	-	-	-	-
4 Direct Institutional Support	-	-	-	-	7,735,788	7,735,788
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	800,884	800,884
6a Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	-	-	-
7 Guarantees	-	270,000	67,000	38,500	-	375,500
8 Contributions	-	41,470	82,670	608,933	1,137,021	1,870,094
9 In-Kind	-	700	-	13,500	166,133	180,333
10 Compensation and Benefits Provided by a Third Party	-	8,500	8,500	-	18,765	35,765
11 Media Rights	-	-	-	-	-	-
12 NCAA Distributions	-	-	-	-	454,901	454,901
13 Conference Distributions (Non Media or Bowl)	-	-	-	-	125,000	125,000
13a Conference Distributions of Bowl Generated Revenue	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	-	-	-	-	-
15 Royalties, Licensing Advertisements and Sponsorships	-	7,500	-	134,000	181,350	322,850
16 Sports Camp Revenues	-	71,216	11,544	117,326	3,095	203,181
17 Athletics Restricted Endowment and Investments Income	-	-	-	1,766	35,677	37,443
18 Other Operating Revenue	-	47,209	-	148,962	491,885	688,056
19 Bowl Revenues	-	-	-	-	-	-
Subtotal Operating Revenues	<u>\$ -</u>	<u>\$ 702,734</u>	<u>\$ 202,133</u>	<u>\$ 1,187,225</u>	<u>\$ 15,226,126</u>	<u>\$ 17,318,218</u>

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses

Year Ended June 30, 2019

Expenses	Football*	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
Operating Expenses:						
20 Athletic Student Aid	\$ -	\$ 449,438	\$ 452,231	\$ 2,003,092	\$ 60,329	\$ 2,965,090
21 Guarantees	-	45,500	3,500	11,150	-	60,150
22 Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	-	912,357	439,240	1,942,023	2,000	3,295,620
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	-	89,394	30,489	-	3,169,568	3,289,451
25 Support Staff/Administrative Compensation Benefits and Bonuses Paid by a Third-Party	-	-	-	-	18,765	18,765
26 Severance Payments	-	-	-	-	-	-
27 Recruiting	-	82,057	46,057	94,964	12,589	235,667
28 Team Travel	-	429,679	290,066	1,064,623	2,303	1,786,671
29 Sports Equipment, Uniforms, and Supplies	-	66,914	50,463	284,545	19,145	421,067
30 Game Expenses	-	82,000	57,975	143,355	156,991	440,321
31 Fund Raising, Marketing, and Promotion	-	26,068	416	152,797	321,976	501,257
32 Sports Camp Expenses	-	52,564	11,865	74,800	23,725	162,954
33 Spirit Groups	-	-	-	-	291,462	291,462
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	4,916	38,389	43,305
35 Direct Overhead and Administrative Expenses	-	5,351	4,127	60,631	185,722	255,831
36 Indirect Institutional Support	-	-	-	-	800,884	800,884
37 Medical Expenses and Insurance	-	5,601	205	63,207	231,641	300,654
38 Memberships and Dues	-	2,122	2,223	6,793	143,174	154,312
39 Other Operating Expenses	-	65,691	44,823	226,991	2,891,591	3,229,096
40 Student-Athlete Meals	-	21,056	13,214	38,768	9,247	82,285
41 Bowl Expenses	-	-	-	-	-	-
41a Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-
Total Operating Expenses	-	2,344,292	1,455,394	6,172,655	8,379,501	18,351,842
Excess (Deficiency) of Revenues Over (Under) Expenses	\$ -	\$ (1,641,558)	\$ (1,253,261)	\$ (4,985,430)	\$ 6,846,625	\$ (1,033,624)

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2019

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.

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 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

All contributions are considered available for Athletics' general programs unless specifically restricted by the donor and may be restricted by purpose, timing, or perpetual in nature.

Student Fees

Each matriculated student of the University was required to pay student fees, of which \$201 per student was allocated to Athletics per semester, for the year ended June 30, 2019. 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 no net effect of the changes in the allowance for uncollectible student accounts for the year ended June 30, 2019.

Contributions

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 a decrease of \$55,466 for the year ended June 30, 2019 and is included in contributions in the statement of revenues and expenses. Promises to give are discounted using an average imputed interest rate of 3%.

In-Kind

Contributions of tangible assets are recognized at fair market value 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.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2019

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

Athletics Restricted Endowment and Investments Income, continued

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.

Depreciation Expense

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 totaled \$4,862 for the year ended June 30, 2019. Depreciation expense is included in Other Operating Expenses in the statement of revenues and expenses.

Advertising

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

Subsequent Events

The Entities have evaluated subsequent events through January 13, 2020, which is the date the financial statement was available to be issued.

Note 2 – Concentrations

During the year ended June 30, 2019, approximately 49% of the Entities' total revenue was received from the University, including Direct Institutional Support (4) and Indirect Institutional Support (6). In addition, 43% of Contribution (8) revenue was received from two donors. Management believes that the Entities are not exposed to any significant concentration risk in the near term.

Note 3 – 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 4 – Guarantees (7)

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 5 – Contributions (8) – Conditional Promises to Give

Athletics received a \$1,000,000 gift during the year ended June 30, 2019 to make improvements at the Icardo Center. Of that amount, \$600,000 is unconditional and the remaining \$400,000 is conditional on the initial improvements being substantially completed. A conditional promise to give does not meet the standard for revenue recognition, as such, the \$400,000 conditional portion of the promise to give has not recognized in the statement of revenues and expenses for the year ended June 30, 2019.

Note 6 – NCAA Distributions (12)

Distributions are provided to Athletics by the National Collegiate Athletics Association (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, 2019

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 State Prudent Management of Institutional Funds Act (SPMIFA) 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 accounting principles generally accepted in the United States of America, net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Foundation has interpreted SPMIFA 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 classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent 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 classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Foundation in a manner that is consistent with the standard of prudence prescribed by SPMIFA.

In accordance with SPMIFA, 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 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 investments
- 6) Other resources of the Foundation
- 7) The investment policies 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 spending rate target of 4% of the Endowment's Fair Market Value (FMV), computed based on the December 31 FMV and available for the next academic year 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 minimum total-return objective for the full portfolio shall be inflation plus 5%.

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 results from unfavorable market fluctuations. In accordance with generally accepting accounting principles deficits of this nature are reported as unrestricted net assets.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Financial Statement

Year Ended June 30, 2019

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

Endowment activities for the year ended June 30, 2019 consisted of the following:

Investment return:		
Interest	\$	58,736
Realized gains		62,257
Unrealized losses		(5,650)
Investment fees		<u>(77,900)</u>
	\$	<u>37,443</u>

Contributions to endowment funds are recorded in Contributions (8) and totaled \$30,480 for the year ended June 30, 2019.

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 2018-19 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 pension expense for employees covered by PERS for the year ended June 30, 2019 was \$1,148,657.

Note 10 – Post-Employment Benefits Other Than Pensions

In addition to the pension benefits described in Note 8, 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 – Risks and Uncertainties

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.