



UNIVERSITY BUDGET BOOK 2024-2025

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Chapter 1

BUDGET ADVISORY COMMITTEE (BAC) 2024-2025

- Committee Charter

Budget Advisory Committee

Revised 09-08-25

Intent

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

Purpose

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

Objective

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

Membership

The membership of the BAC shall consist of the following:

- | | |
|--|----------------------|
| 1. Vice President and Chief Financial Officer, chair | Dr. Kristen Watson |
| 2. Vice President for Academic Affairs and Provost, vice chair | Dr. Deborah Thien |
| 3. Vice President for Student Affairs and Strategic Enrollment Mgmt | Dr. Dwayne Cantrell |
| 4. Vice President for University Advancement | Heath Niemeyer |
| 5. Vice President for People and Culture | Lori Blodorn |
| 6. Associate Vice President for Faculty Affairs | Dr. Deborah Boschini |
| 7. Acting Athletic Director | Dr. Sarah Tuohy |
| 8. Chief Budget Officer | Natasha Hayes |
| 9. Chief Assessment Officer | Dr. Monica Malhotra |
| 10. Dean, Natural Sciences, Mathematics and Engineering | Dr. Jane Dong |
| 11. Dean, Antelope Valley Campus | Dr. Elizabeth Adams |
| 12. Academic Senate Chair | Dr. Melissa Danforth |
| 13. Academic Senate Budget and Planning Committee Chair | Amanda Grombly |
| 14. Associated Students, Inc. (ASI) President | Antonio Reyes |
| 15. Associated Students, Inc. Representative (selected by ASI) | Riley Gallego |
| 16. Faculty Representative #1 (selected by Academic Senate) | Dr. Jooanne Choi |
| 17. Faculty Representative #2 (selected by Academic Senate) | Dr. Dayanand Saini |
| 18. Faculty Representative – Alternate (selected by Academic Senate) | Dr. John Tarjan |
| 19. Staff Representative #1 (selected by staff) | Isabel Gonzalez |
| 20. Staff Representative #2 (selected by staff) | Tanya Snyder |

Meetings

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

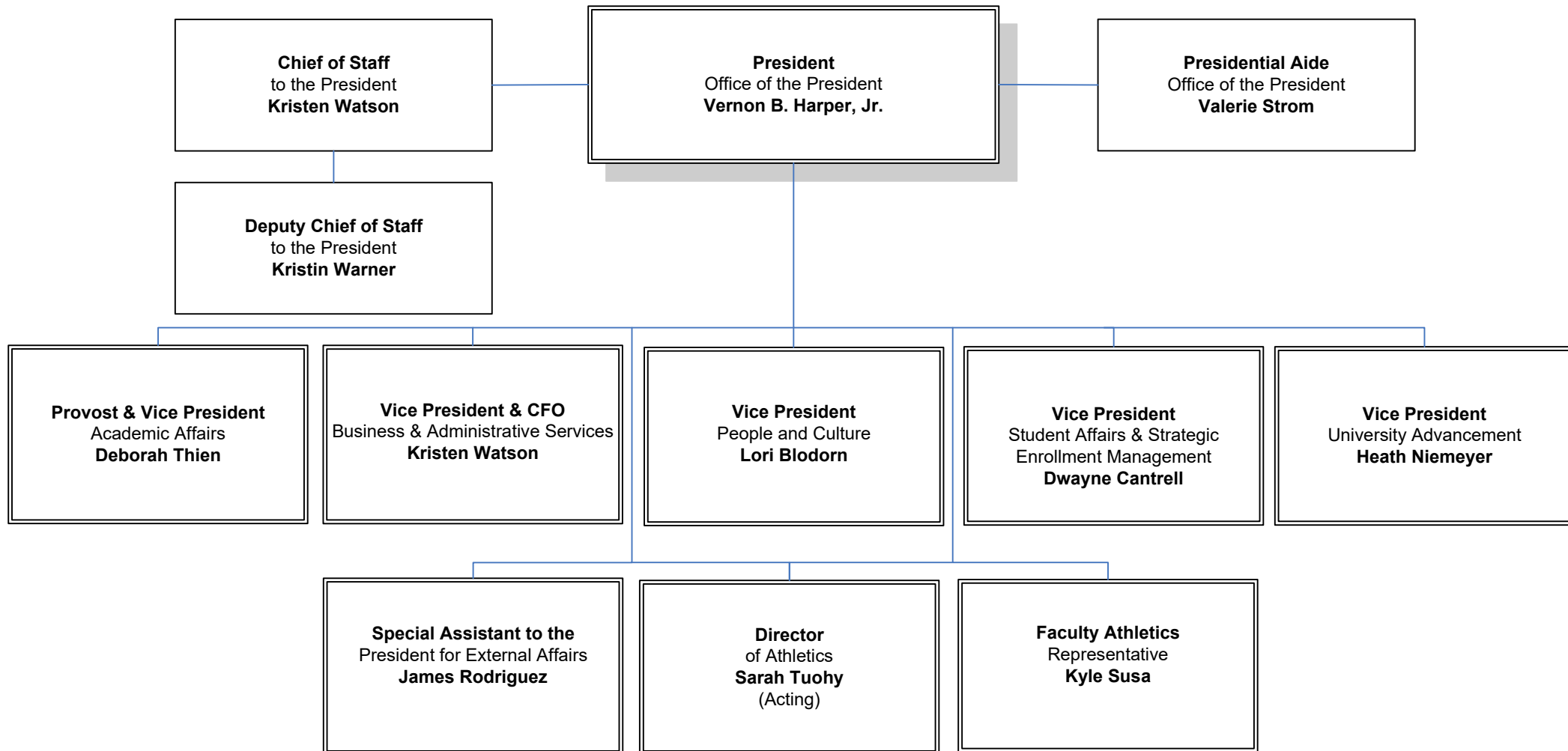


Chapter 2

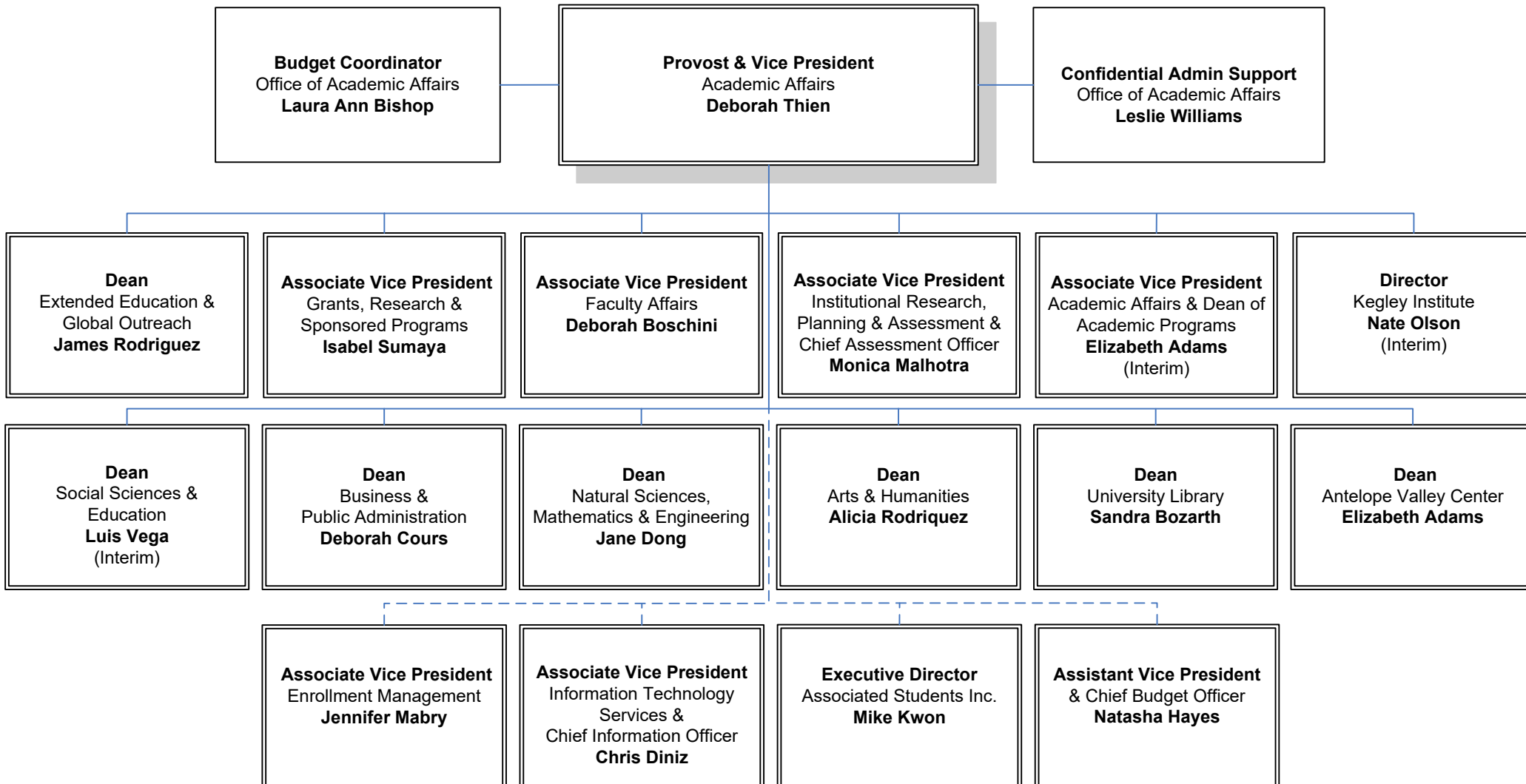
UNIVERSITY ORGANIZATION CHARTS

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

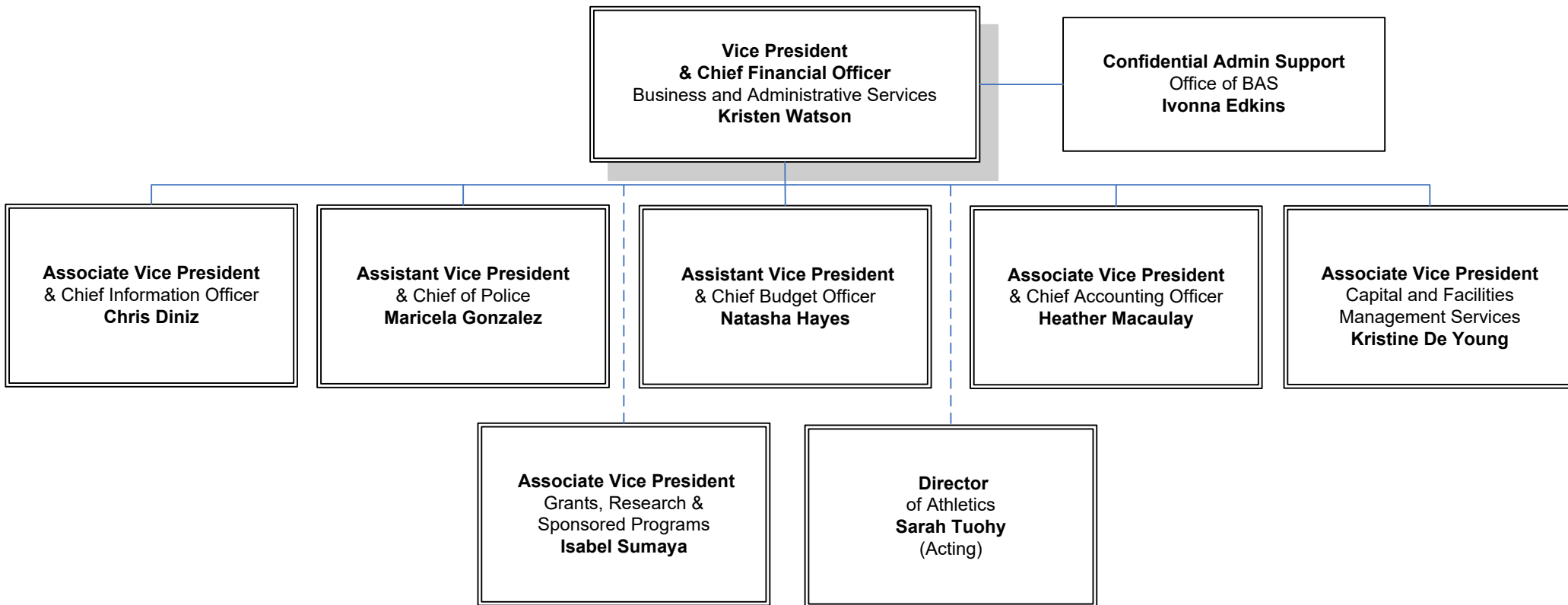
PRESIDENT ORGANIZATIONAL CHART



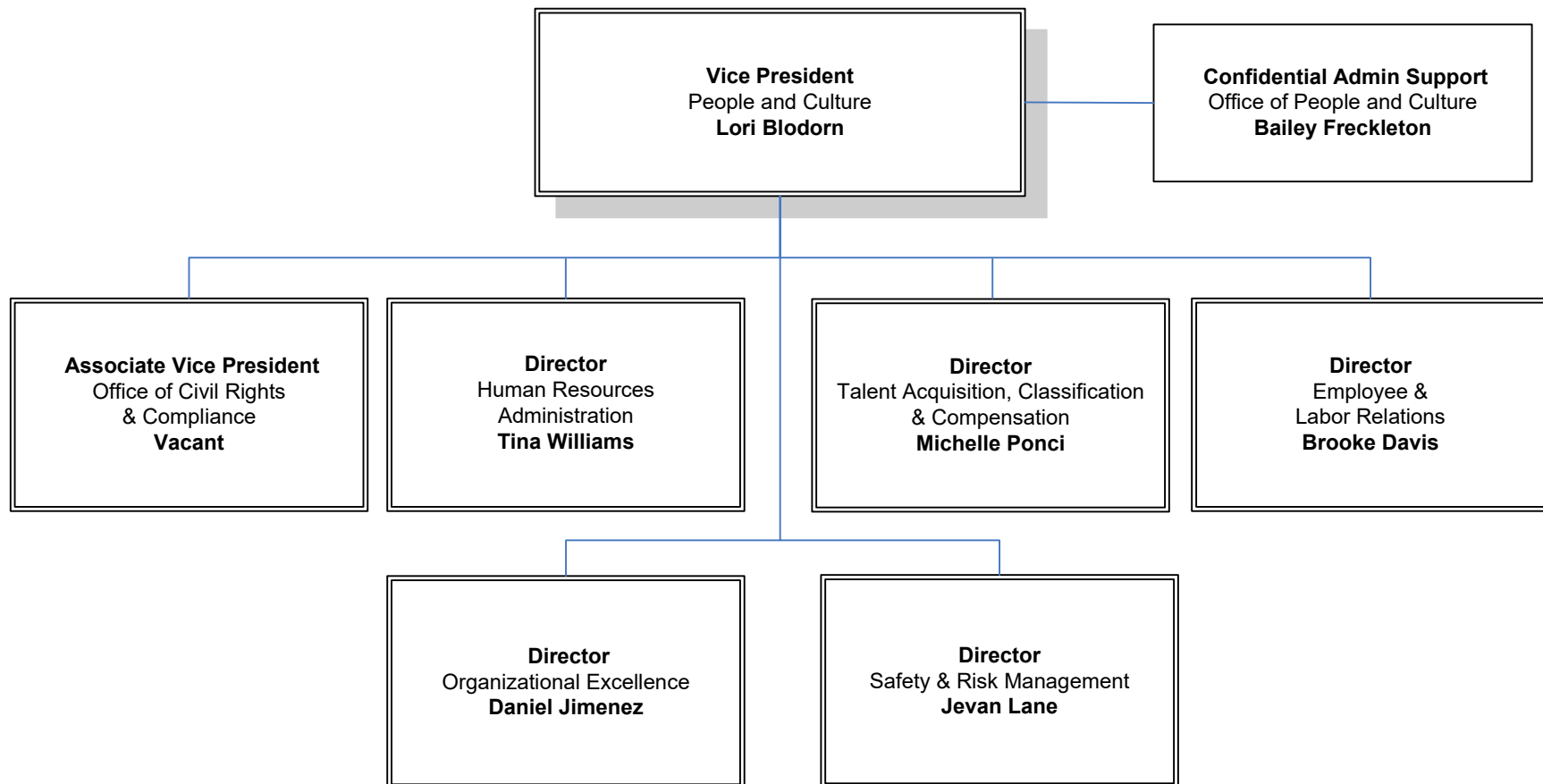
ACADEMIC AFFAIRS ORGANIZATIONAL CHART



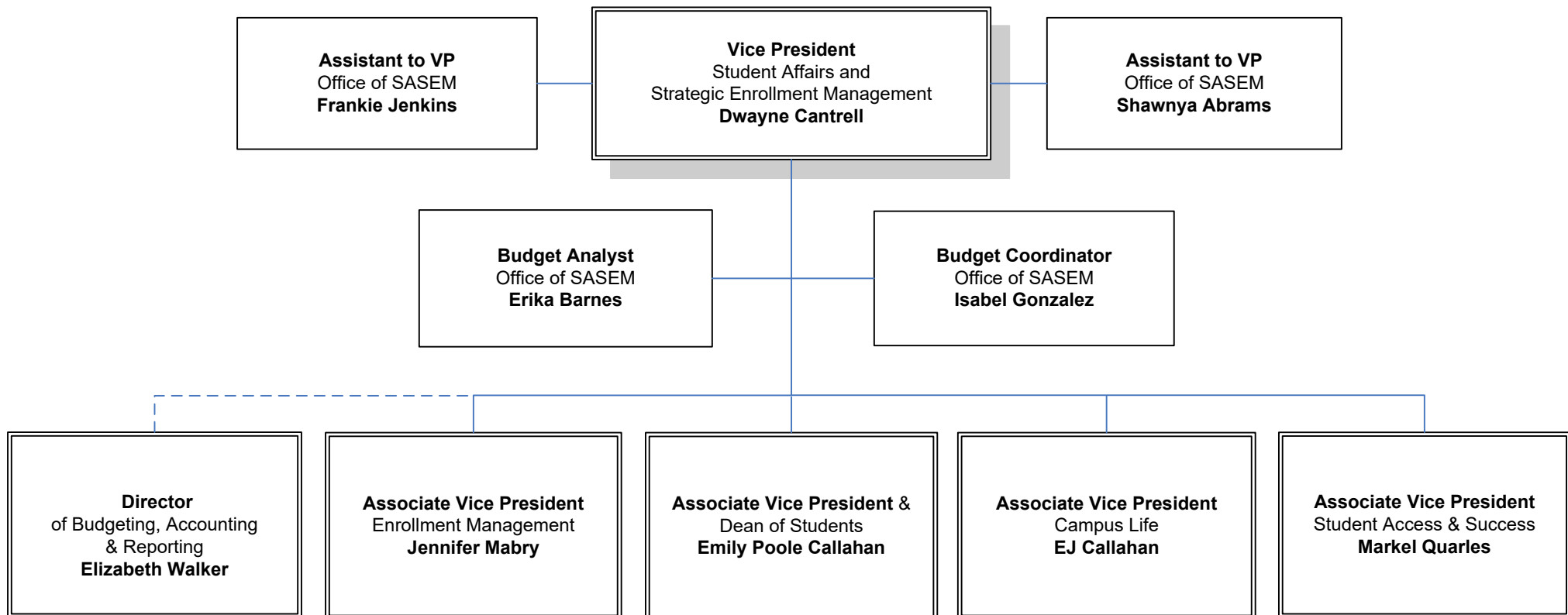
BUSINESS & ADMINISTRATIVE SERVICES (BAS) ORGANIZATIONAL CHART



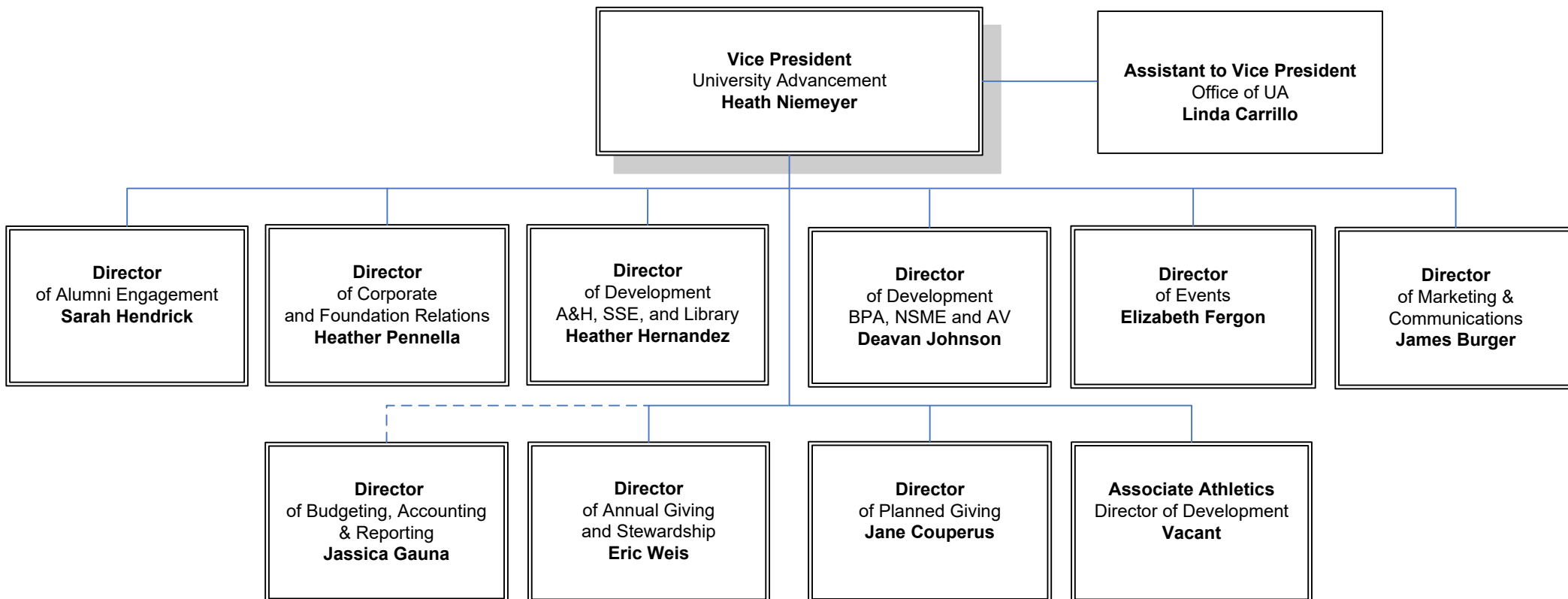
PEOPLE AND CULTURE ORGANIZATIONAL CHART



STUDENT AFFAIRS AND STRATEGIC ENROLLMENT MANAGEMENT (SASEM) ORGANIZATIONAL CHART



UNIVERSITY ADVANCEMENT (UA) ORGANIZATIONAL CHART





Chapter 3

UNIVERSITY BASE BUDGET 2024-2025

- Base Budget Definition
- Base Budget Shared Governance
- Base Budget Calendar/Cycle
- Base Budget Operating Fund Allocation
- Base Budget Salaries Allocation
- Base Budget Operating Reserves
- Base Budget CSU System Status 2025-26



BASE BUDGET DEFINITIONS

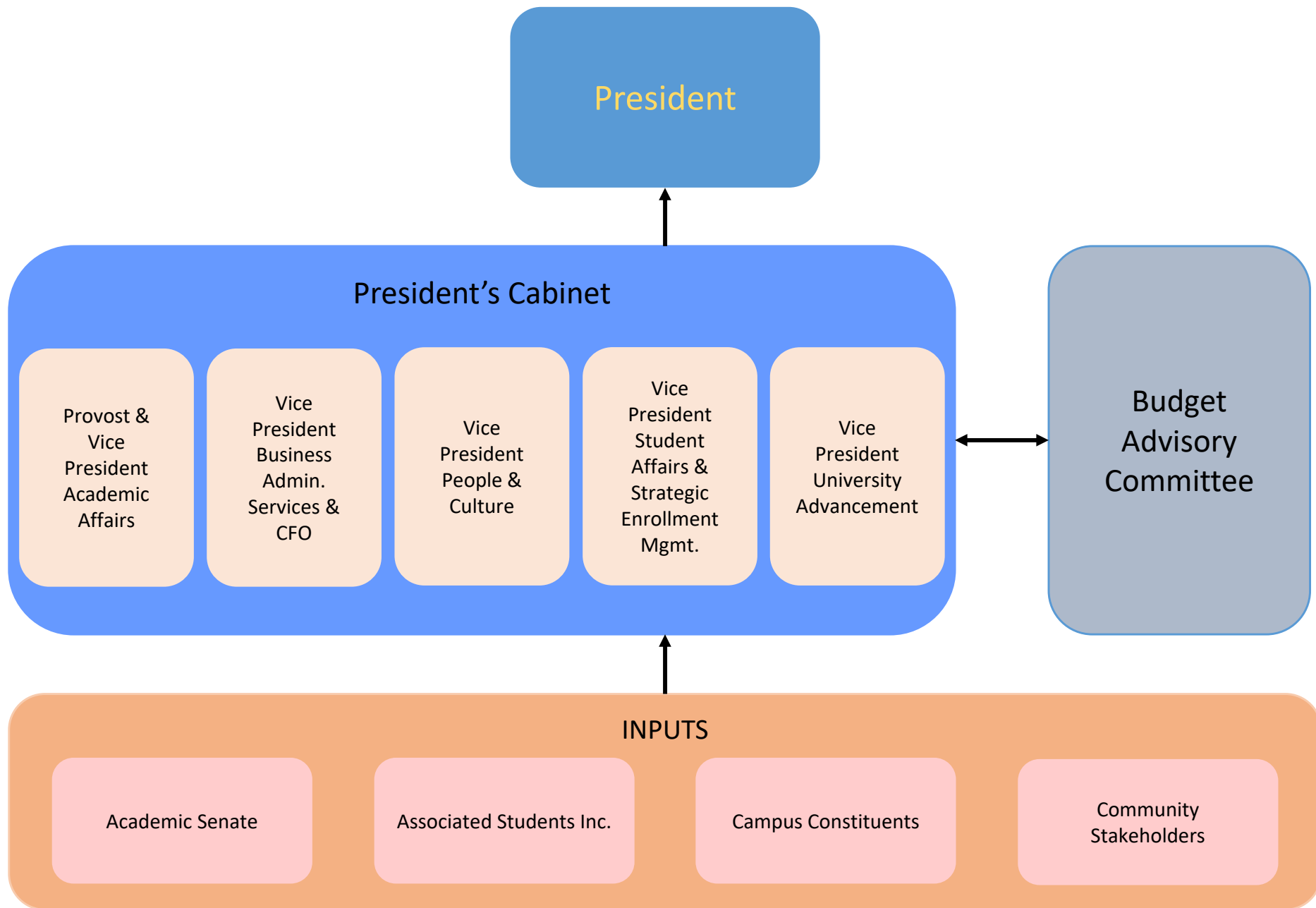
The Base Budget is the California State University, Bakersfield (CSUB) General Operating Fund (BK001) Budget. This budget includes sources of funds received annually from the state of California primarily from state general appropriations, state approved fees for tuition, and state university grant appropriations.

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



2025-2026 Budget Calendar

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

California State University											
25-26 CSU Budget Allocation Received from State	26-27 Board of Trustees Budget Planning	26-27 Board of Trustees Budget Adopted				26-27 Governor’s Budget Submitted to Legislature “January Proposal”	26-27 Legislature Analysis of the Budget	26-27 CSU Advocacy Day (All Universities)	26-27 Legislature Budget Hearings	26-27 Governor's Budget Revision “May Revise”	26-27 State Budget Adopted “Final Budget”

California State University Bakersfield											
25-26 CSUB Budget Allocation Received from CSU	25-26 Budget Allocation Established	25-26 Fall Budget Forum (CSUB Budget) Chair of BPC & University CFO		25-26 Fall Open Forum University President			25-26 Spring Budget Forum (CSU Budget) Chair of PBC & University President	25-26 Spring Open Forum University President	25-26 Spring Strategic Plan Forum		
25-26 Final Budget Requests Submitted by Divisions	25-26 Final “Approved” Budget Posted					Review 26-27 Governor’s Proposal, CSU Budget Plan, and CSUB Enrollment Projections		26-27 Budget Templates Distributed to Divisions	26-27 Preliminary Budget Requests Provided to Cabinet by Division Leads	Review 26-27 Governor’s Budget Revision	

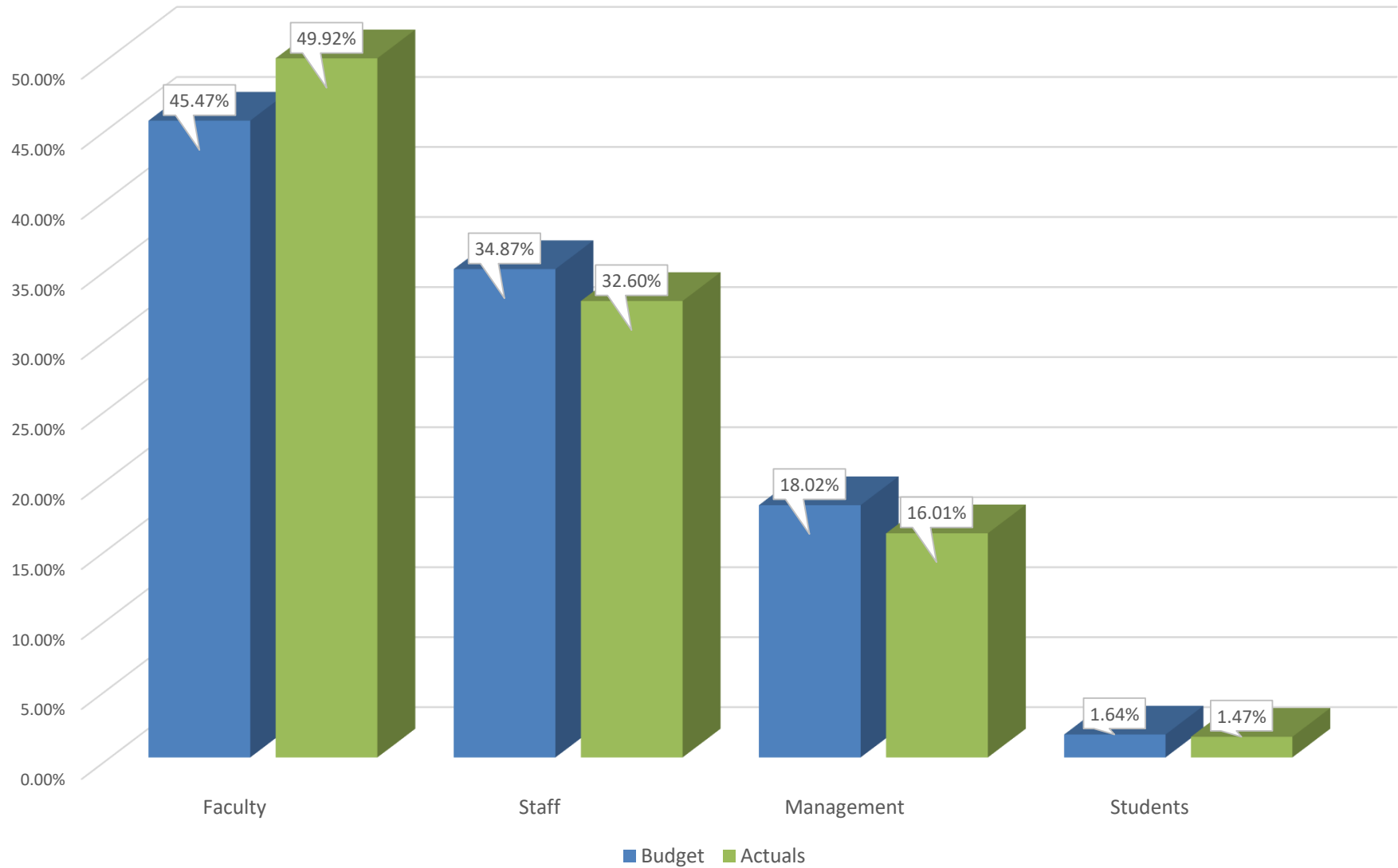
Budget Advisory Committee											
		Review 24-25 CSUB Budget to Actuals and 25-26 CSUB Budget	Discuss, Develop and /or Revise Policies, Systems, and Reporting				President Meets with BAC to Share 26-27 Preliminary Budget Forecast and Provide Direction/Charge			Review 26-27 CSUB Preliminary Budget and Make Recommendations to President	

California State University, Bakersfield
Base Budget Operating Fund Allocation
fiscal year 2024-2025

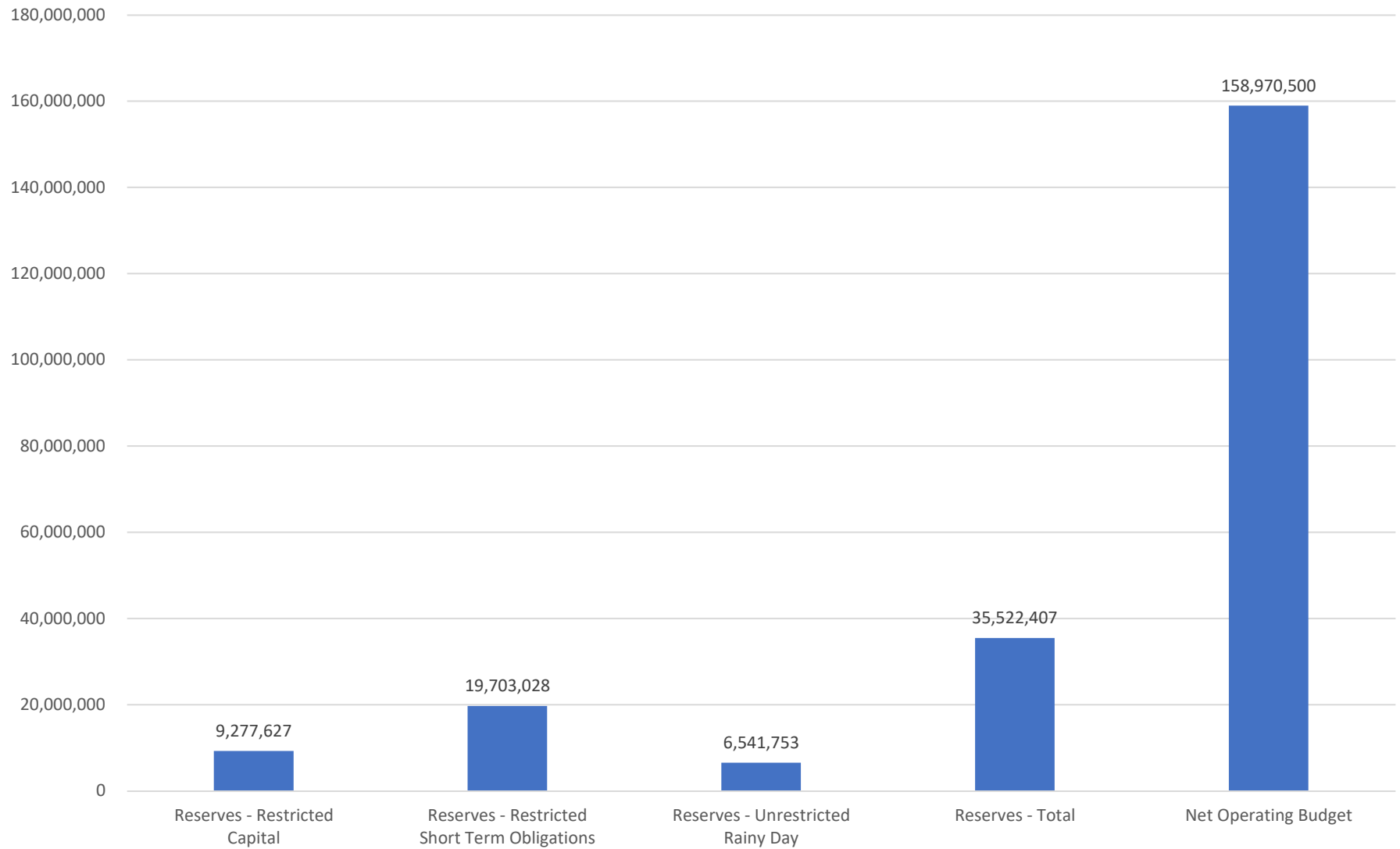
	BUDGET						ACTUALS			
	Base Budget Original	Base Budget Benefits	Base Budget w/ Benefits	Base Budget Percent	Net Operating Budget w/ Benefits	Net Operating Budget Percent	Actuals	Actuals Percent	Net Operating Budget Actuals	Net Operating Budget Actuals Percent
Full-time Equivalent Students (FTES)	8,542									
Source of Funds										
General Fund Appropriations	95,648,000		95,648,000	53.16%	95,648,000	60.17%	92,918,000	50.96%	92,918,000	57.58%
State University Tuition Fees	58,100,300		58,100,300	32.29%	58,100,300	36.55%	58,458,056	32.06%	58,458,056	36.22%
Other Revenue	0		0	0.00%	0	0.00%	2,233,942	1.23%	2,233,942	1.38%
State University Transfer From Reserves	5,222,200		5,222,200	2.90%	5,222,200	3.29%	7,765,233	4.26%	7,765,233	4.81%
Net Operating Budget	158,970,500	0	158,970,500	88.35%	158,970,500	100.00%	161,375,231	88.50%	161,375,231	100.00%
State University Grants	20,965,000		20,965,000	11.65%			20,965,000	11.50%		
Base Budget (Source of Funds)	179,935,500	0	179,935,500	100.00%			182,340,231	100.00%		
Use of Funds										
<i>Academic Affairs</i>										
Salaries and Benefits	58,325,340	31,787,310	90,112,650				93,916,367			
Operating Expenses	3,339,565		3,339,565				2,831,526			
Total Academic Affairs	61,664,905	31,787,310	93,452,215	51.94%	93,452,215	58.79%	96,747,894	53.06%	96,747,894	59.95%
<i>Business and Administrative Services</i>										
Salaries and Benefits	20,156,439	10,985,259	31,141,698				28,519,856			
Operating Expenses	5,572,415		5,572,415				5,768,027			
Total Business and Administrative Services	25,728,854	10,985,259	36,714,113	20.40%	36,714,113	23.09%	34,287,883	18.80%	34,287,883	21.25%
<i>President</i>										
Salaries and Benefits	1,721,983	938,481	2,660,464				2,224,484			
Operating Expenses	361,700		361,700				732,465			
Total President	2,083,683	938,481	3,022,164	1.68%	3,022,164	1.90%	2,956,949	1.62%	2,956,949	1.83%
<i>Student Affairs</i>										
Salaries and Benefits	4,699,460	2,561,206	7,260,666				6,969,982			
Operating Expenses	803,000		803,000				829,905			
Subtotal Athletics	5,502,460	2,561,206	8,063,666	4.48%	8,063,666	5.07%	7,799,887	4.28%	7,799,887	4.83%
Salaries and Benefits	3,131,270	1,706,542	4,837,812				4,997,733			
Operating Expenses	964,500		964,500				895,453			
Total Student Affairs	9,598,230	4,267,748	13,865,978	7.71%	13,865,978	8.72%	13,693,073	7.51%	13,693,073	8.49%
<i>University Advancement</i>										
Salaries and Benefits	2,331,623	1,270,735	3,602,358				3,157,329			
Operating Expenses	0		0				0			
Total University Advancement	2,331,623	1,270,735	3,602,358	2.00%	3,602,358	2.27%	3,157,329	1.73%	3,157,329	1.96%
Cabinet Budget	101,407,295	49,249,533	150,656,828	83.73%	150,656,828	94.77%	150,843,127	82.73%	150,843,127	93.47%
<i>Campuswide</i>										
Centralized Benefits	49,384,013	(49,384,013)	0				0			
Other Institutional Costs *	8,179,192		8,313,672				10,532,104			
Total Campuswide	57,563,205	(49,249,533)	8,313,672	4.62%	8,313,672	5.23%	10,532,104	5.78%	10,532,104	6.53%
Net Operating Budget	158,970,500	0	158,970,500	88.35%	158,970,500	100.00%	161,375,231	88.50%	161,375,231	100.00%
State University Grants	20,965,000	0	20,965,000	11.65%			20,965,000			
Base Budget (Use of Funds)	179,935,500	0	179,935,500	100.00%			182,340,231			
Total Salaries and Benefits	90,610,114	49,382,516	139,992,630	77.80%			140,116,329	76.84%		86.83%

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

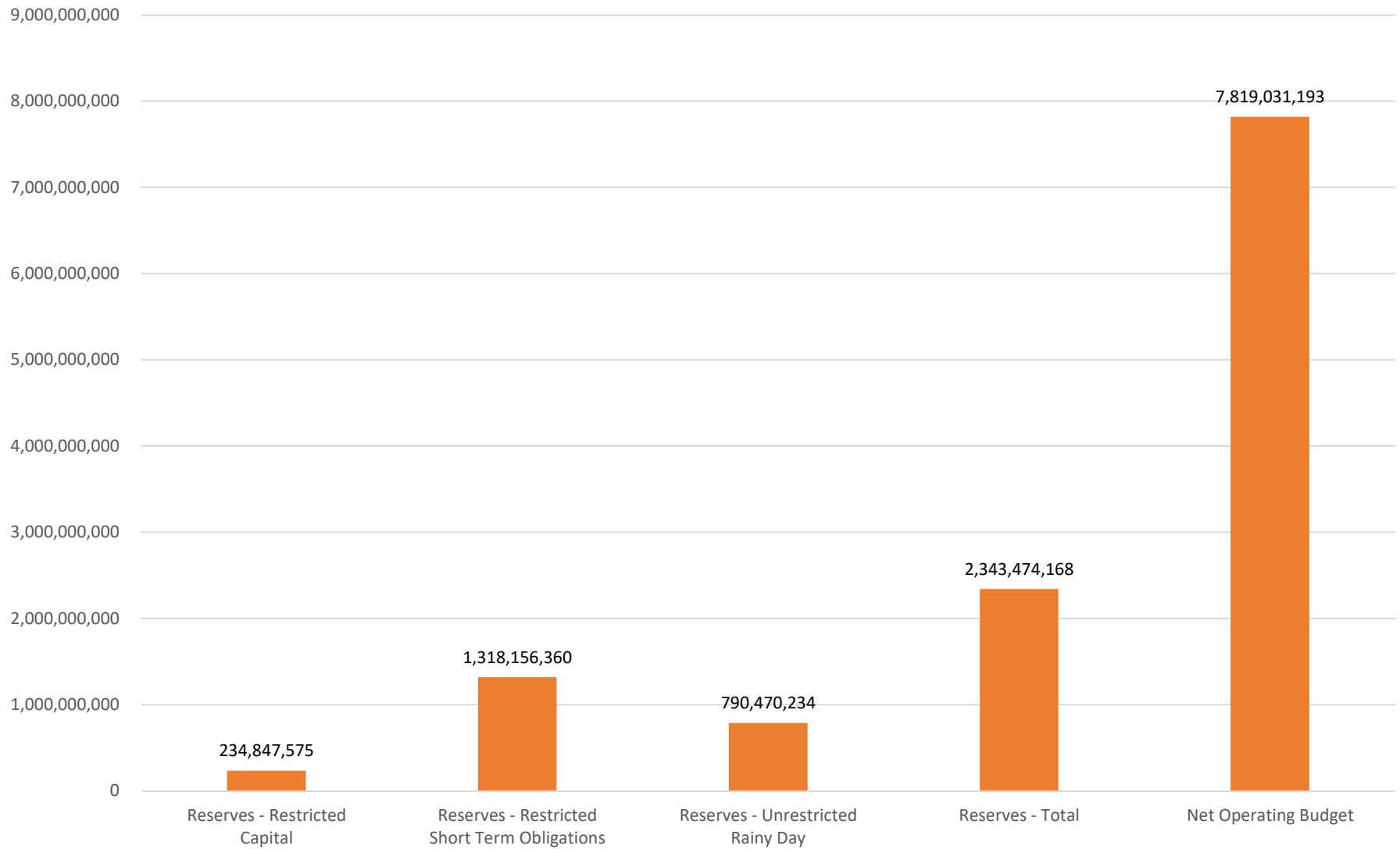
California State University, Bakersfield
Base Budget Operating Fund Budget and Actuals
2024-25 Salaries Allocation



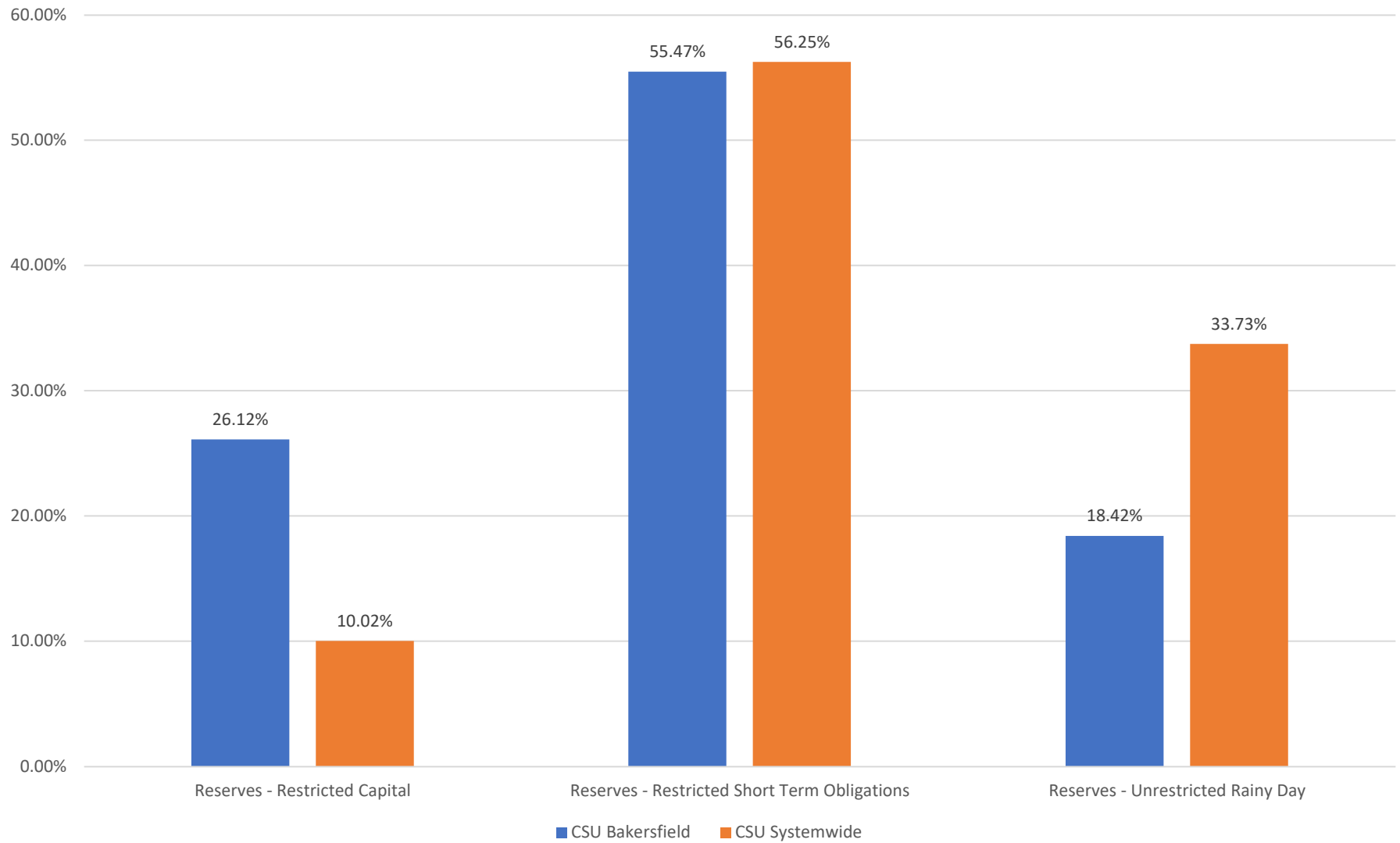
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2025
CSU Bakersfield



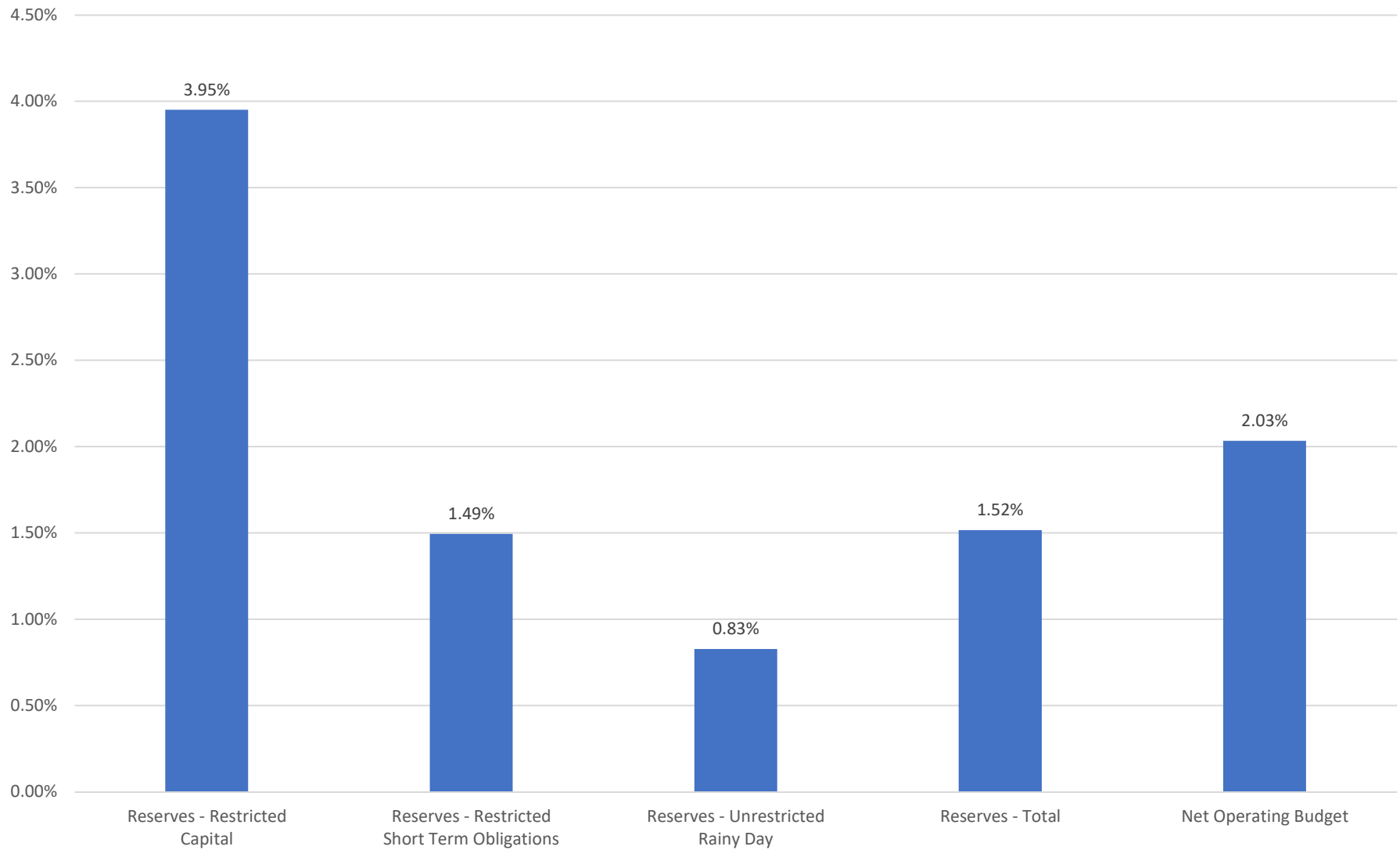
California State University
Operating Reserves and Net Operating Budget
As of June 30, 2025
CSU Systemwide



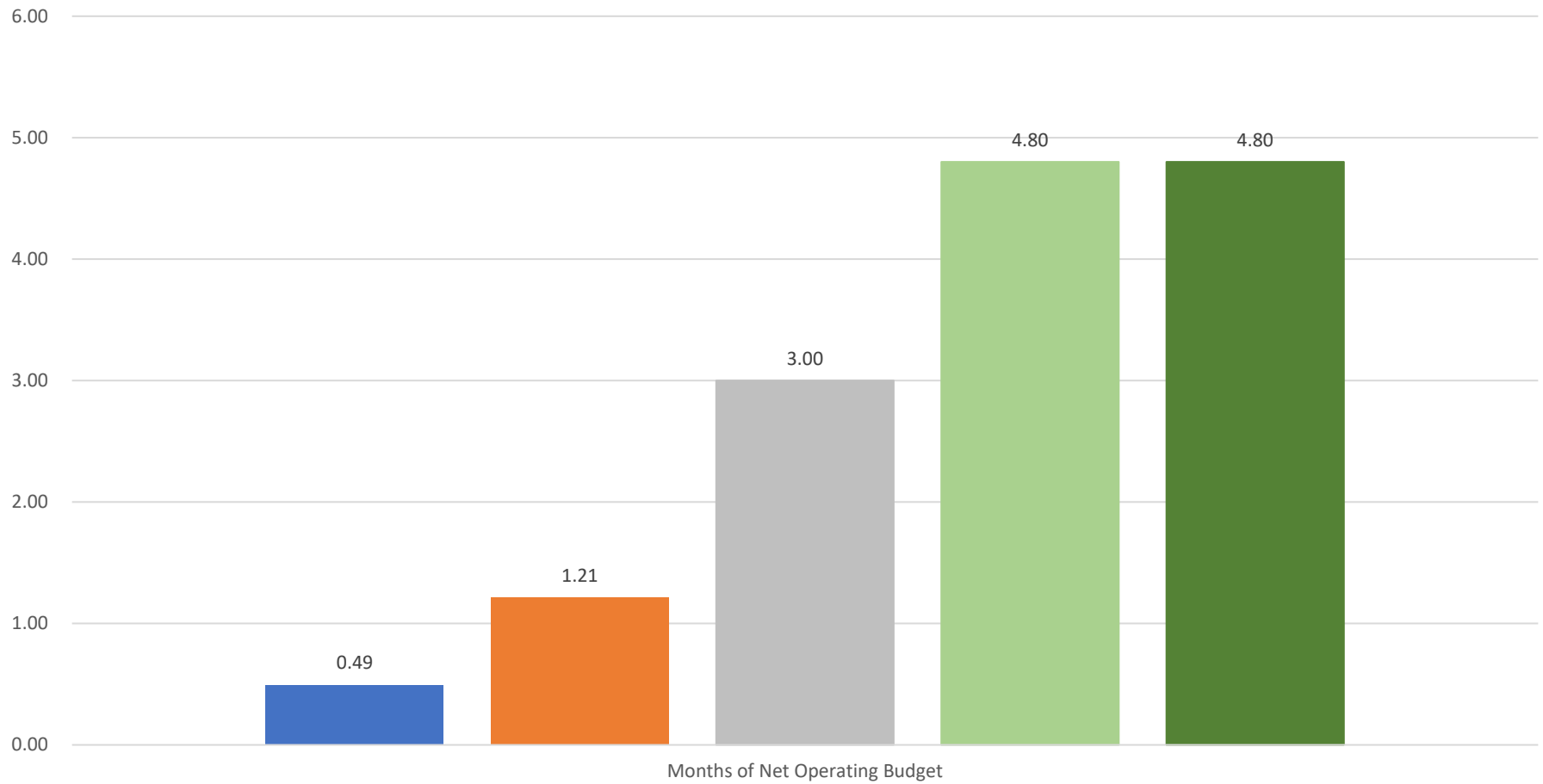
California State University
Operating Reserves Allocation
June 30, 2025
Percent of Reserves



California State University
Operating Reserves and Net Operating Budget
June 30, 2025
CSU Bakersfield percent of CSU Systemwide

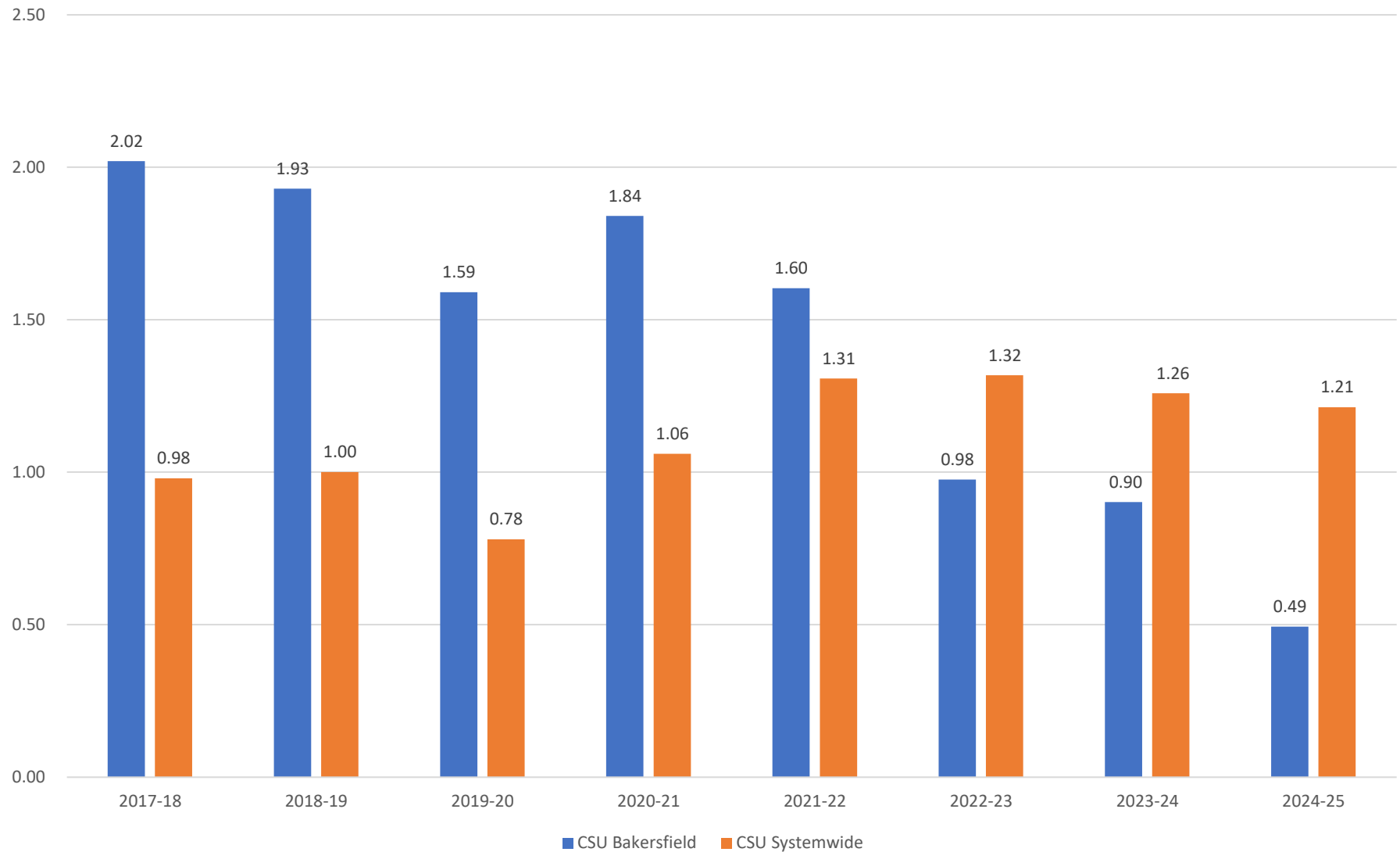


California State University
Operating Reserves Allocation
June 30, 2025
Months of Net Operating Budget

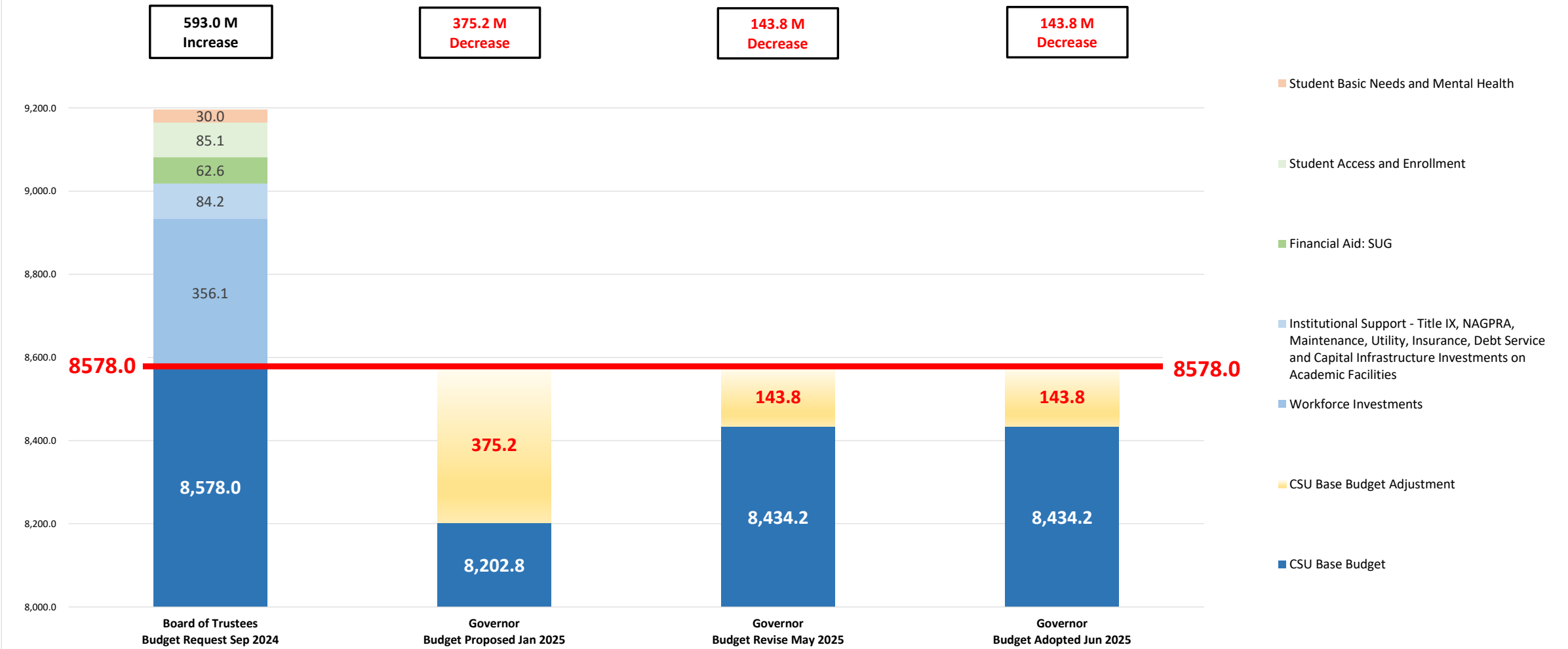


- CSU Bakersfield
- CSU Systemwide
- State University of New York System
- Council of Independent Colleges
- Strategic Financial Analysis for Higher Education primary reserve ratio benchmark

CSU Bakersfield and CSU Systemwide
Operating Reserves Allocation
Months of Net Operating Budget
fiscal years 2017-18 thru 2024-25



California State University System
Base Budget (Recurring) Funding 2025-26
status as of June 2025 (in millions)





Chapter 4

UNIVERSITY SELF SUPPORTING (ENTERPRISE) BUDGETS 2024-2025

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

CSU Bakersfield
Campus Programming Budget
2024-25

Sources of Funds

Campus Programming Fee	196,300
Interest Income	-
Other	-
Total Sources of Funds	196,300

Uses of Funds

Salaries and Benefits	111,900
Operating Expenses	63,600
Cost Recovery to the University	20,800
Transfer to Capital Projects	-
Transfer to Reserves	-
Total Uses of Funds	196,300

Cost Recovery to University

Institutional Support (EO 1000)	13,500
Utilities	-
Insurance	7,300
Total Cost Recovery to the University	20,800

CSU Bakersfield
Extended Education & Global Outreach Budget
2024-25

Sources of Funds

Program & Course Fees	5,091,000
Interest Income	218,600
Other	190,400
Total Sources of Funds	5,500,000

Uses of Funds

Salaries and Benefits	3,968,900
Operating Expenses	1,108,900
Cost Recovery to the University	422,200
Transfer to Capital Projects	-
Transfer to Reserves	-
Total Uses of Funds	5,500,000

Cost Recovery to University

Institutional Support (EO 1000)	359,000
Utilities	26,900
Insurance	36,300
Total Cost Recovery to the University	422,200

**CSU Bakersfield
Health Service Budget
2024-25**

	Health Center	Counseling Center
<u>Sources of Funds</u>		
Health Service Fee	3,585,100	415,400
Interest Income	109,000	-
Other	-	-
Total Sources of Funds	3,694,100	415,400
<u>Uses of Funds</u>		
Salaries and Benefits	3,352,000	348,800
Operating Expenses	185,100	37,100
Cost Recovery to the University	157,000	29,500
Transfer to Capital Projects	-	-
Transfer to Reserves	-	-
Total Uses of Funds	3,694,100	415,400
<u>Cost Recovery to University</u>		
Institutional Support (EO 1000)	129,100	26,000
Utilities	-	-
Insurance	27,900	3,500
Total Cost Recovery to the University	157,000	29,500

**CSU Bakersfield
Lottery Budget
2024-25**

Sources of Funds

Lottery Allocation	1,018,000
Total Sources of Funds	1,018,000

Uses of Funds

Teacher Recruitment	-
Instructional Equipment	841,100
Scholarships	170,000
Honors Program	-
Hispanic Association of Colleges & Universities	-
Cost Recovery to the University	6,900
Transfer to Capital Projects	-
Transfer to Reserves	-
Total Uses of Funds	1,018,000

Cost Recovery to University

Institutional Support (EO 1000)	5,000
Utilities	-
Insurance	1,900
Total Cost Recovery to the University	6,900

**CSU Bakersfield
Parking Budget
2024-25**

<u>Sources of Funds</u>	<u>Fees</u>	<u>Fines & Forfeitures</u>
Parking Fee	1,350,900	-
Parking Fines	-	24,100
Bus Passes	-	1,400
Guest Parking	193,200	-
Interest Income	171,200	36,200
Other	121,000	-
Total Sources of Funds	1,836,300	61,700
<u>Uses of Funds</u>		
Salaries and Benefits	1,458,000	-
Operating Expenses	238,600	61,800
Cost Recovery to the University	139,700	-
Transfer to Capital Projects	-	-
Transfer to Reserves	-	-
Total Uses of Funds	1,836,300	61,800
<u>Cost Recovery to University</u>		
Institutional Support (EO 1000)	110,300	-
Utilities	10,600	-
Insurance	18,800	-
Total Cost Recovery to the University	139,700	-



Chapter 5

UNIVERSITY BASE BUDGET (GENERAL) FUNDS 2024-2025

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

California State University, Bakersfield
2024-2025 Base Budget Operating Fund Budget and Actuals
by Division and College / Area

Division	College / Area	Original Budget	Current Budget	Actuals						
				Faculty	Staff	Management	Students	Benefits	Oper Exp	Totals
D10000 - Provost	D10010 - VP Academic Affairs			501,455	770,831	377,542	2,740	802,852	867,493	3,322,913
D10000 - Provost	D10020 - Faculty Affairs			0	169,068	246,081	0	215,889	7,563	638,601
D10000 - Provost	D10100 - Arts & Humanities			10,254,019	1,297,590	347,244	12,230	5,609,885	124,563	17,645,530
D10000 - Provost	D10200 - Antelope Valley			68,724	555,048	219,439	95,756	489,808	37,397	1,466,171
D10000 - Provost	D10300 - Nat Science Math & Engineer			12,078,904	1,780,369	531,697	186,139	7,074,500	307,322	21,958,931
D10000 - Provost	D10400 - Business & Public Admin			5,807,354	510,845	474,612	57,893	2,879,067	120,254	9,850,026
D10000 - Provost	D10500 - Social Sciences & Education			14,477,297	1,825,772	462,495	22,438	7,870,625	291,761	24,950,387
D10000 - Provost	D10600 - Academic Programs			92,781	401,105	156,948	7,525	373,538	38,204	1,070,102
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog			0	475,963	329,184	24,152	419,556	79,012	1,327,866
D10000 - Provost	D10900 - Extend Educ & Global Outreach			0	0	88,184	0	41,082	2,507	131,774
D10000 - Provost	D20020 - Inst Research Plan Assessment			0	510,701	220,836	0	329,913	15,594	1,077,045
D10000 - Provost	D22200 - Library			1,013,941	1,049,993	275,712	120,995	1,312,232	317,569	4,090,442
D10000 - Provost	D23100 - Enrollment Management			11,483	3,997,875	1,255,148	221,128	3,110,183	622,287	9,218,105
D10000 - Provost Total		61,664,905	92,286,437	44,305,958	13,345,159	4,985,124	750,996	30,529,131	2,831,526	96,747,894
D20000 - President	D10826 - Faculty Ath Representative			12,440	8,428	0	39	4,837	3,867	29,611
D20000 - President	D20010 - President Admin			0	242,229	759,296	3,616	439,891	109,972	1,555,004
D20000 - President	D20050 - Equity Inclusion & Compliance			0	46,927	486,845	0	219,937	618,625	1,372,334
D20000 - President Total		2,083,683	2,776,973	12,440	297,583	1,246,141	3,655	664,665	732,465	2,956,949
D21000 - Business Admin Services	D21010 - VP BAS			0	96,136	395,069	0	171,051	21,105	683,361
D21000 - Business Admin Services	D21100 - Financial Services			0	1,671,854	953,324	80,503	1,414,499	106,744	4,226,924
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services			0	147,299	188,988	0	180,261	12,889	529,437
D21000 - Business Admin Services	D21200 - Public Safety Services			0	1,613,799	495,663	0	1,010,641	236,115	3,356,218
D21000 - Business Admin Services	D21400 - Human Resource Services			0	1,444,935	721,541	22,775	1,209,902	95,204	3,494,357
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services			0	3,247,919	588,501	57,477	2,634,164	2,814,418	9,342,479
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction			0	0	86,243	0	1,348	12,104	99,695
D21000 - Business Admin Services	D21700 - Business Services			0	893,779	386,441	72,550	664,144	(5,320)	2,011,594
D21000 - Business Admin Services	D22000 - Information Tech Services			0	4,051,111	1,100,632	217,738	2,699,570	2,474,768	10,543,819
D21000 - Business Admin Services Total		25,728,854	36,248,297	0	13,166,831	4,916,402	451,042	9,985,580	5,768,027	34,287,883
D23000 - Student Affairs	D10800 - Athletics			2,451,223	1,063,819	1,153,923	32,794	2,268,223	829,905	7,799,887
D23000 - Student Affairs	D23000 - Student Affairs			0	113,787	87,858	0	149,999	50,511	402,155
D23000 - Student Affairs	D23010 - VP Student Affairs			0	173,289	418,847	545	251,991	140,772	985,443
D23000 - Student Affairs	D23020 - Student Life			27,504	604,196	206,755	13,746	440,326	69,619	1,362,145
D23000 - Student Affairs	D23030 - Student Success			0	32,466	86,360	0	86,755	96,664	302,245
D23000 - Student Affairs	D23240 - ASI - Associated Students			0	97,547	58,041	94,416	97,632	461,100	808,735
D23000 - Student Affairs	D23300 - Student Services			0	845,656	389,808	16,007	704,203	75,756	2,031,430
D23000 - Student Affairs	D24500 - Student Centered Enterprises			0	0	0	0	0	1,032	1,032
D23000 - Student Affairs Total		9,598,230	13,418,960	2,478,727	2,930,759	2,401,592	157,508	3,999,129	1,725,358	13,693,073
D24000 - University Advancement	D24100 - VP University Advancement			0	743,110	1,294,839	17,945	1,101,435	0	3,157,329
D24000 - University Advancement Total		2,331,623	3,433,058	0	743,110	1,294,839	17,945	1,101,435	0	3,157,329
D90000 - Campus Wide & Unallocated	D93010 - Institutional Costs			0	74,973	165,156	0	90,449	9,798,825	10,129,404
D90000 - Campus Wide & Unallocated Total		57,160,505	12,335,619	0	74,973	165,156	0	90,449	9,798,825	10,129,404
D25000 - Scholarships & Grants	D23170 - Scholarships & Grants			0	0	0	0	0	402,700	402,700
D25000 - Scholarships & Grants	D23170 - State University Grant			0	0	0	0	0	20,965,000	20,965,000
D25000 - Scholarships & Grants Total		21,367,700	21,367,700	0	0	0	0	0	21,367,700	21,367,700
Grand Total		179,935,500	181,867,043	46,797,125	30,558,416	15,009,254	1,381,145	46,370,389	42,223,902	182,340,231

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Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	601 - Regular Salaries and Wages	0	0	539,801
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	606 - Travel	145,840	145,840	103,906
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	613 - Contractual Services	67,100	67,100	92,994
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	616 - Information Technology Costs	311,500	313,087	255,010
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	617 - Services from Other Funds/Agencies Group	1,600	1,600	5,224
D10000 - Provost	D10010 - VP Academic Affairs	D10005 - Acad Affair Instruction	660 - Misc. Operating Expenses	407,679	406,562	200,214
		D10005 - Acad Affair Instruction Total		933,719	934,189	1,197,150
D10000 - Provost	D10010 - VP Academic Affairs	D10020 - Academic Senate	601 - Regular Salaries and Wages	66,150	66,150	66,654
D10000 - Provost	D10010 - VP Academic Affairs	D10020 - Academic Senate	604 - Communications	180	180	216
D10000 - Provost	D10010 - VP Academic Affairs	D10020 - Academic Senate	606 - Travel	0	0	401
D10000 - Provost	D10010 - VP Academic Affairs	D10020 - Academic Senate	660 - Misc. Operating Expenses	3,688	3,688	10,209
		D10020 - Academic Senate Total		70,018	70,018	77,480
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	601 - Regular Salaries and Wages	221,865	221,865	226,249
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	604 - Communications	50	50	0
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	606 - Travel	7,000	7,000	12,321
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	616 - Information Technology Costs	600	600	475
D10000 - Provost	D10010 - VP Academic Affairs	D10040 - Faculty Teach & Learn Center	660 - Misc. Operating Expenses	17,350	17,464	5,063
		D10040 - Faculty Teach & Learn Center Total		246,865	246,979	244,107
D10000 - Provost	D10010 - VP Academic Affairs	D10041 - FTLC Special Projects	601 - Regular Salaries and Wages	0	0	54,256
		D10041 - FTLC Special Projects Total		0	0	54,256
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	601 - Regular Salaries and Wages	64,512	64,512	44,220
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	604 - Communications	180	180	378
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	606 - Travel	0	0	920
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	616 - Information Technology Costs	0	0	19
D10000 - Provost	D10010 - VP Academic Affairs	D10050 - Kegley Institute	660 - Misc. Operating Expenses	32,320	32,320	25,408
		D10050 - Kegley Institute Total		97,012	97,012	70,945
D10000 - Provost	D10010 - VP Academic Affairs	D10060 - GrimmCtr forAgricultrlBusiness	601 - Regular Salaries and Wages	0	0	24,192
D10000 - Provost	D10010 - VP Academic Affairs	D10060 - GrimmCtr forAgricultrlBusiness	660 - Misc. Operating Expenses	0	0	452
		D10060 - GrimmCtr forAgricultrlBusiness Total		0	0	24,644
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	601 - Regular Salaries and Wages	772,432	772,432	697,196
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	604 - Communications	250	250	378
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	606 - Travel	11,400	11,400	20,526
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	613 - Contractual Services	85	85	0
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	616 - Information Technology Costs	2,000	2,000	8,737
D10000 - Provost	D10010 - VP Academic Affairs	D10091 - Provost	660 - Misc. Operating Expenses	11,342	11,342	124,641
		D10091 - Provost Total		797,509	797,509	851,479
		D10010 - VP Academic Affairs Total		2,145,123	2,145,707	2,520,061
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	601 - Regular Salaries and Wages	501,770	501,770	415,149
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	604 - Communications	150	150	351
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	606 - Travel	3,100	3,100	1,744
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	616 - Information Technology Costs	8,000	8,000	2,399
D10000 - Provost	D10020 - Faculty Affairs	D10010 - Faculty Affairs	660 - Misc. Operating Expenses	5,593	5,593	3,070
		D10010 - Faculty Affairs Total		518,613	518,613	422,712
		D10020 - Faculty Affairs Total		518,613	518,613	422,712
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	601 - Regular Salaries and Wages	581,048	581,048	554,477
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	604 - Communications	500	500	454
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	606 - Travel	18,075	18,075	9,547
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	613 - Contractual Services	0	930	1,185
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	616 - Information Technology Costs	12,000	12,000	14,014
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	619 - Equipment Group	1,000	9,081	8,227
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	660 - Misc. Operating Expenses	32,416	36,201	26,489
D10000 - Provost	D10100 - Arts & Humanities	D10110 - Arts & Humanities Admin	690 - Expenditure Adjustments	0	0	(686)
		D10110 - Arts & Humanities Admin Total		645,039	657,836	613,708
D10000 - Provost	D10100 - Arts & Humanities	D10116 - A&H Advising	601 - Regular Salaries and Wages	219,136	219,136	166,475
D10000 - Provost	D10100 - Arts & Humanities	D10116 - A&H Advising	604 - Communications	0	0	0
D10000 - Provost	D10100 - Arts & Humanities	D10116 - A&H Advising	660 - Misc. Operating Expenses	0	0	0
		D10116 - A&H Advising Total		219,136	219,136	166,475
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	601 - Regular Salaries and Wages	1,147,627	1,147,627	1,388,718
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	604 - Communications	200	200	5
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	606 - Travel	500	500	0
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	616 - Information Technology Costs	0	0	27
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	619 - Equipment Group	100	100	0
D10000 - Provost	D10100 - Arts & Humanities	D10120 - Art	660 - Misc. Operating Expenses	8,450	8,494	5,283
		D10120 - Art Total		1,156,877	1,156,921	1,394,033
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	601 - Regular Salaries and Wages	1,038,146	1,038,146	1,087,241
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	604 - Communications	220	220	144
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	606 - Travel	500	500	0
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	616 - Information Technology Costs	50	50	0
D10000 - Provost	D10100 - Arts & Humanities	D10130 - Music	660 - Misc. Operating Expenses	4,530	4,530	3,113
		D10130 - Music Total		1,043,446	1,043,446	1,090,498
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	601 - Regular Salaries and Wages	878,115	878,115	1,000,755
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	604 - Communications	220	220	291
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	606 - Travel	100	100	0
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	616 - Information Technology Costs	50	50	0
D10000 - Provost	D10100 - Arts & Humanities	D10135 - Theatre	660 - Misc. Operating Expenses	3,930	3,930	3,165
		D10135 - Theatre Total		882,415	882,415	1,004,210
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	601 - Regular Salaries and Wages	2,053,716	2,053,716	2,535,992
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	604 - Communications	0	0	4
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	606 - Travel	6,750	6,750	5,357

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Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	616 - Information Technology Costs	0	0	1,120
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	660 - Misc. Operating Expenses	10,300	10,300	12,258
D10000 - Provost	D10100 - Arts & Humanities	D10150 - English	690 - Expenditure Adjustments	0	0	(844)
		D10150 - English Total		2,070,766	2,070,766	2,553,886
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	601 - Regular Salaries and Wages	803,679	803,679	872,475
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	604 - Communications	66	66	61
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	606 - Travel	200	200	0
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	617 - Services from Other Funds/Agencies Group	135	135	135
D10000 - Provost	D10100 - Arts & Humanities	D10160 - Modern Languages & Lit	660 - Misc. Operating Expenses	3,051	3,051	3,218
		D10160 - Modern Languages & Lit Total		807,131	807,131	875,890
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	601 - Regular Salaries and Wages	1,114,003	1,114,003	1,343,419
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	604 - Communications	175	175	234
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	616 - Information Technology Costs	0	0	194
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	619 - Equipment Group	2,580	2,580	719
D10000 - Provost	D10100 - Arts & Humanities	D10170 - Communications	660 - Misc. Operating Expenses	10,070	10,070	9,945
		D10170 - Communications Total		1,126,828	1,126,828	1,354,510
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	601 - Regular Salaries and Wages	1,099,697	1,099,697	1,341,701
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	604 - Communications	0	0	1
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	606 - Travel	1,200	1,200	300
D10000 - Provost	D10100 - Arts & Humanities	D10190 - History	660 - Misc. Operating Expenses	8,790	8,790	8,381
		D10190 - History Total		1,109,687	1,109,687	1,350,383
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	601 - Regular Salaries and Wages	876,983	876,983	983,110
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	604 - Communications	0	0	54
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	606 - Travel	1,650	1,650	502
D10000 - Provost	D10100 - Arts & Humanities	D10210 - Philosophy	660 - Misc. Operating Expenses	7,980	8,039	7,132
		D10210 - Philosophy Total		886,613	886,672	990,799
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	601 - Regular Salaries and Wages	522,685	522,685	636,719
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	606 - Travel	700	700	1,347
D10000 - Provost	D10100 - Arts & Humanities	D10215 - Religious Studies	660 - Misc. Operating Expenses	5,060	5,060	3,188
		D10215 - Religious Studies Total		528,445	528,445	641,253
		D10100 - Arts & Humanities Total		10,476,383	10,489,283	12,035,645
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	601 - Regular Salaries and Wages	895,406	895,406	938,967
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	604 - Communications	6,624	6,624	12,481
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	606 - Travel	10,605	10,605	3,807
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	616 - Information Technology Costs	3,670	3,670	3,181
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	617 - Services from Other Funds/Agencies Group	0	0	1,750
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	660 - Misc. Operating Expenses	21,080	21,317	16,128
D10000 - Provost	D10200 - Antelope Valley	D10910 - Antelope Valley	690 - Expenditure Adjustments	0	0	50
		D10910 - Antelope Valley Total		937,385	937,622	976,364
		D10200 - Antelope Valley Total		937,385	937,622	976,364
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	601 - Regular Salaries and Wages	673,962	673,962	667,547
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	604 - Communications	525	525	155
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	606 - Travel	5,000	5,000	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	616 - Information Technology Costs	1,600	1,600	577
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	617 - Services from Other Funds/Agencies Group	0	0	360
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10301 - NSME Admin	660 - Misc. Operating Expenses	15,707	15,707	12,489
		D10301 - NSME Admin Total		696,794	696,794	681,128
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10302 - NSME Instruction Tech Support	601 - Regular Salaries and Wages	262,017	262,017	237,248
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10302 - NSME Instruction Tech Support	660 - Misc. Operating Expenses	1,200	1,200	1,652
		D10302 - NSME Instruction Tech Support Total		263,217	263,217	238,900
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctl & Rsrch Support	601 - Regular Salaries and Wages	172,517	172,517	5,214
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctl & Rsrch Support	606 - Travel	25,000	25,000	17,474
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctl & Rsrch Support	608 - Library Acquisitions	0	0	1,075
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctl & Rsrch Support	613 - Contractual Services	0	0	2,491
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctl & Rsrch Support	616 - Information Technology Costs	5,000	5,000	5,557
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctl & Rsrch Support	617 - Services from Other Funds/Agencies Group	0	0	1,750
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctl & Rsrch Support	619 - Equipment Group	17,000	17,000	4,132
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctl & Rsrch Support	660 - Misc. Operating Expenses	82,500	86,927	52,673
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10305 - NSME:Instrctl & Rsrch Support	690 - Expenditure Adjustments	0	0	(342)
		D10305 - NSME:Instrctl & Rsrch Support Total		302,017	306,444	90,024
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	601 - Regular Salaries and Wages	2,201,147	2,201,147	2,447,761
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	604 - Communications	250	250	221
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	605 - Utilities Grup	357	357	322
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	606 - Travel	0	0	2,187
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	613 - Contractual Services	0	0	6,644
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	619 - Equipment Group	0	0	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10310 - Biology	660 - Misc. Operating Expenses	46,242	47,556	36,823
		D10310 - Biology Total		2,247,996	2,249,310	2,493,958
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	601 - Regular Salaries and Wages	1,384,466	1,384,466	1,466,501
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	604 - Communications	3	3	1,229
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	605 - Utilities Grup	70	70	138
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	606 - Travel	500	500	1,931
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	616 - Information Technology Costs	200	200	4,177
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10320 - Chemistry & Biochemistry	660 - Misc. Operating Expenses	25,550	32,013	40,017
		D10320 - Chemistry & Biochemistry Total		1,410,789	1,417,252	1,513,992
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	601 - Regular Salaries and Wages	2,178,325	2,178,325	2,095,550
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	604 - Communications	0	0	700
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	606 - Travel	200	200	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	613 - Contractual Services	8,315	8,315	6,445

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D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	616 - Information Technology Costs	2,500	2,500	1,532
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	619 - Equipment Group	2,500	2,500	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10330 - Comp & Elect Eng/Comp Sci	660 - Misc. Operating Expenses	18,500	18,528	23,068
		D10330 - Comp & Elect Eng/Comp Sci Total		2,210,340	2,210,368	2,127,295
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	601 - Regular Salaries and Wages	120,985	120,985	119,077
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	604 - Communications	500	500	47
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	606 - Travel	2,000	2,000	1,265
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	619 - Equipment Group	0	0	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10340 - NSME Outreach & Grants Support	660 - Misc. Operating Expenses	0	0	81
		D10340 - NSME Outreach & Grants Support Total		123,485	123,485	120,470
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	601 - Regular Salaries and Wages	2,506,949	2,506,949	2,630,296
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	604 - Communications	700	700	616
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	606 - Travel	7,252	7,252	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	616 - Information Technology Costs	2,700	2,700	496
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10360 - Mathematics	660 - Misc. Operating Expenses	11,880	13,740	14,776
		D10360 - Mathematics Total		2,529,481	2,531,341	2,646,184
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	601 - Regular Salaries and Wages	294,299	294,299	230,587
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	604 - Communications	0	0	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	616 - Information Technology Costs	0	0	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10365 - NSME Advising	660 - Misc. Operating Expenses	0	0	1,307
		D10365 - NSME Advising Total		294,299	294,299	231,894
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	601 - Regular Salaries and Wages	2,346,571	2,346,571	2,159,841
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	604 - Communications	525	525	528
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	606 - Travel	4,456	4,456	2,788
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	613 - Contractual Services	20	20	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	616 - Information Technology Costs	1,000	1,000	585
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10370 - Nursing	660 - Misc. Operating Expenses	15,050	15,050	18,358
		D10370 - Nursing Total		2,367,622	2,367,622	2,182,100
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10375 - Public Health	601 - Regular Salaries and Wages	0	0	74,030
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10375 - Public Health	604 - Communications	0	100	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10375 - Public Health	616 - Information Technology Costs	0	3,000	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10375 - Public Health	660 - Misc. Operating Expenses	0	6,900	5,695
		D10375 - Public Health Total		0	10,000	79,725
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	601 - Regular Salaries and Wages	1,473,201	1,473,201	1,078,739
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	604 - Communications	1,200	1,200	875
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	606 - Travel	1,300	1,300	764
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	616 - Information Technology Costs	200	200	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	619 - Equipment Group	1,000	1,000	0
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10380 - Geological Sciences	660 - Misc. Operating Expenses	14,087	14,087	16,494
		D10380 - Geological Sciences Total		1,490,988	1,490,988	1,096,872
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	601 - Regular Salaries and Wages	976,067	976,067	1,346,942
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	604 - Communications	100	100	920
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	606 - Travel	2,000	2,000	744
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	616 - Information Technology Costs	3,500	3,846	604
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10390 - Physics and Engineering	660 - Misc. Operating Expenses	12,847	12,847	9,435
		D10390 - Physics and Engineering Total		994,514	994,860	1,358,644
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	601 - Regular Salaries and Wages	135,278	135,278	17,775
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	604 - Communications	0	0	1
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	606 - Travel	2,000	2,000	2,845
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	616 - Information Technology Costs	0	0	649
D10000 - Provost	D10300 - Nat Science Math & Engineer	D10393 - CA Energy Research Center	660 - Misc. Operating Expenses	3,000	3,000	1,976
		D10393 - CA Energy Research Center Total		140,278	140,278	23,247
		D10300 - Nat Science Math & Engineer Total		15,071,820	15,096,258	14,884,431
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	601 - Regular Salaries and Wages	634,095	634,095	714,032
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	604 - Communications	579	579	882
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	606 - Travel	0	0	4,285
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	613 - Contractual Services	18	18	0
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	616 - Information Technology Costs	8,000	8,981	1,317
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	660 - Misc. Operating Expenses	81,914	82,141	42,885
D10000 - Provost	D10400 - Business & Public Admin	D10401 - BPA-Admin	690 - Expenditure Adjustments	0	0	(401)
		D10401 - BPA-Admin Total		724,606	725,814	762,999
D10000 - Provost	D10400 - Business & Public Admin	D10405 - BPA Instruction	601 - Regular Salaries and Wages	867,639	867,639	0
		D10405 - BPA Instruction Total		867,639	867,639	0
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	601 - Regular Salaries and Wages	1,339,251	1,339,251	1,509,800
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	604 - Communications	0	0	538
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	616 - Information Technology Costs	4,800	5,505	976
D10000 - Provost	D10400 - Business & Public Admin	D10410 - Finance & Accounting	660 - Misc. Operating Expenses	13,314	13,773	10,152
		D10410 - Finance & Accounting Total		1,357,365	1,358,529	1,521,466
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	601 - Regular Salaries and Wages	838,982	838,982	896,478
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	604 - Communications	0	0	339
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	616 - Information Technology Costs	3,800	3,800	1,537
D10000 - Provost	D10400 - Business & Public Admin	D10420 - Applied Economics	660 - Misc. Operating Expenses	9,271	9,271	2,980
		D10420 - Applied Economics Total		852,053	852,053	901,333
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	601 - Regular Salaries and Wages	2,374,470	2,374,470	2,749,787
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	604 - Communications	0	0	724
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	616 - Information Technology Costs	6,700	6,700	5,013
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	617 - Services from Other Funds/Agencies Group	6,344	6,344	0
D10000 - Provost	D10400 - Business & Public Admin	D10430 - Management & Marketing	660 - Misc. Operating Expenses	21,606	22,219	12,269
		D10430 - Management & Marketing Total		2,409,120	2,409,733	2,767,792

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D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	601 - Regular Salaries and Wages	696,003	696,003	816,032
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	604 - Communications	0	0	336
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	606 - Travel	7,000	7,000	0
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	616 - Information Technology Costs	3,800	3,800	0
D10000 - Provost	D10400 - Business & Public Admin	D10450 - Public Administration	660 - Misc. Operating Expenses	6,764	6,764	3,236
		D10450 - Public Administration Total		713,567	713,567	819,604
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	601 - Regular Salaries and Wages	216,759	216,759	164,577
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	604 - Communications	0	0	72
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	616 - Information Technology Costs	0	0	0
D10000 - Provost	D10400 - Business & Public Admin	D10451 - BPA Advising	660 - Misc. Operating Expenses	0	0	154
		D10451 - BPA Advising Total		216,759	216,759	164,803
D10000 - Provost	D10400 - Business & Public Admin	D10452 - BPA Outreach	616 - Information Technology Costs	0	0	96
D10000 - Provost	D10400 - Business & Public Admin	D10452 - BPA Outreach	660 - Misc. Operating Expenses	48,414	48,414	32,866
		D10452 - BPA Outreach Total		48,414	48,414	32,962
		D10400 - Business & Public Admin Total		7,189,523	7,192,509	6,970,959
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	601 - Regular Salaries and Wages	1,154,053	1,154,053	1,367,208
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	604 - Communications	1,000	1,000	0
D10000 - Provost	D10500 - Social Sciences & Education	D10140 - Criminal Justice	660 - Misc. Operating Expenses	14,480	14,480	7,029
		D10140 - Criminal Justice Total		1,169,533	1,169,533	1,374,237
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	601 - Regular Salaries and Wages	257,521	257,521	344,084
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	604 - Communications	0	0	345
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	606 - Travel	300	300	0
D10000 - Provost	D10500 - Social Sciences & Education	D10200 - Liberal Studies	660 - Misc. Operating Expenses	2,325	2,325	81
		D10200 - Liberal Studies Total		260,146	260,146	344,510
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	601 - Regular Salaries and Wages	726,817	726,817	802,296
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	604 - Communications	12	12	2
D10000 - Provost	D10500 - Social Sciences & Education	D10220 - Political Science	660 - Misc. Operating Expenses	4,420	4,420	1,678
		D10220 - Political Science Total		731,249	731,249	803,976
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	601 - Regular Salaries and Wages	1,733,034	1,733,034	2,321,520
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	604 - Communications	500	500	178
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	606 - Travel	4,000	4,000	600
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	616 - Information Technology Costs	3,000	4,705	2,188
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	660 - Misc. Operating Expenses	6,150	6,150	11,281
D10000 - Provost	D10500 - Social Sciences & Education	D10230 - Psychology	690 - Expenditure Adjustments	0	0	(294)
		D10230 - Psychology Total		1,746,684	1,748,389	2,335,473
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	601 - Regular Salaries and Wages	917,182	917,182	863,569
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	604 - Communications	100	100	1,198
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	606 - Travel	600	600	0
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	616 - Information Technology Costs	0	0	238
D10000 - Provost	D10500 - Social Sciences & Education	D10240 - Social Work	660 - Misc. Operating Expenses	4,855	4,855	4,765
		D10240 - Social Work Total		922,737	922,737	869,770
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	601 - Regular Salaries and Wages	1,263,058	1,263,058	1,592,136
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	604 - Communications	500	500	185
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	606 - Travel	3,700	3,700	1,810
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	616 - Information Technology Costs	3,500	3,500	0
D10000 - Provost	D10500 - Social Sciences & Education	D10250 - Sociology	660 - Misc. Operating Expenses	10,950	10,950	15,645
		D10250 - Sociology Total		1,281,708	1,281,708	1,609,776
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	601 - Regular Salaries and Wages	225,114	225,114	298,494
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	604 - Communications	100	100	0
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	606 - Travel	800	800	200
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	616 - Information Technology Costs	250	250	0
D10000 - Provost	D10500 - Social Sciences & Education	D10255 - Anthropology	660 - Misc. Operating Expenses	1,867	1,867	767
		D10255 - Anthropology Total		228,131	228,131	299,461
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	601 - Regular Salaries and Wages	686,889	686,889	661,256
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	604 - Communications	300	300	424
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	606 - Travel	9,500	9,500	2,893
D10000 - Provost	D10500 - Social Sciences & Education	D10501 - SSE Admin	660 - Misc. Operating Expenses	16,450	16,450	10,580
		D10501 - SSE Admin Total		713,139	713,139	675,152
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	601 - Regular Salaries and Wages	657,368	657,368	414,531
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	604 - Communications	0	0	0
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	606 - Travel	60,000	60,000	39,679
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	616 - Information Technology Costs	29,484	32,035	9,828
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	619 - Equipment Group	0	0	3,882
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	660 - Misc. Operating Expenses	88,080	87,738	92,252
D10000 - Provost	D10500 - Social Sciences & Education	D10505 - SSE Instruction	690 - Expenditure Adjustments	0	0	(561)
		D10505 - SSE Instruction Total		834,932	837,141	559,611
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	601 - Regular Salaries and Wages	761,331	761,331	806,531
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	604 - Communications	400	400	182
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	606 - Travel	4,000	4,000	2,648
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	616 - Information Technology Costs	500	2,173	4,097
D10000 - Provost	D10500 - Social Sciences & Education	D10510 - Advanced Education	660 - Misc. Operating Expenses	6,521	6,521	2,755
		D10510 - Advanced Education Total		772,752	774,425	816,215
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	601 - Regular Salaries and Wages	1,828,634	1,828,634	3,527,992
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	604 - Communications	500	500	835
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	606 - Travel	25,500	25,500	21,422
D10000 - Provost	D10500 - Social Sciences & Education	D10520 - Teacher Education	660 - Misc. Operating Expenses	8,700	8,700	10,401
		D10520 - Teacher Education Total		1,863,334	1,863,334	3,560,649
D10000 - Provost	D10500 - Social Sciences & Education	D10521 - Master Teacher	660 - Misc. Operating Expenses	0	0	22,950
D10000 - Provost	D10500 - Social Sciences & Education	D10521 - Master Teacher	690 - Expenditure Adjustments	0	0	(250)

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		D10521 - Master Teacher Total		0	0	22,700
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	601 - Regular Salaries and Wages	599,481	599,481	807,186
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	604 - Communications	10	10	5
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	604 - Travel	2,600	2,600	3,694
D10000 - Provost	D10500 - Social Sciences & Education	D10525 - Child, Adolesc, Family Study	660 - Misc. Operating Expenses	4,516	4,516	3,649
		D10525 - Child, Adolesc, Family Study Total		606,607	606,607	814,533
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	601 - Regular Salaries and Wages	1,053,709	1,053,709	1,157,474
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	604 - Communications	20	20	7
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	606 - Travel	500	500	398
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	613 - Contractual Services	30	30	0
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	616 - Information Technology Costs	1,000	1,000	0
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	660 - Misc. Operating Expenses	9,806	9,806	7,735
D10000 - Provost	D10500 - Social Sciences & Education	D10530 - Kinesiology	690 - Expenditure Adjustments	0	0	(384)
		D10530 - Kinesiology Total		1,065,065	1,065,065	1,165,230
D10000 - Provost	D10500 - Social Sciences & Education	D10540 - Special Education	601 - Regular Salaries and Wages	613,815	613,815	795,270
D10000 - Provost	D10500 - Social Sciences & Education	D10540 - Special Education	604 - Communications	0	0	3
D10000 - Provost	D10500 - Social Sciences & Education	D10540 - Special Education	660 - Misc. Operating Expenses	0	0	86
		D10540 - Special Education Total		613,815	613,815	795,359
D10000 - Provost	D10500 - Social Sciences & Education	D10550 - Credentials/Grad.Studies	660 - Misc. Operating Expenses	0	0	431
		D10550 - Credentials/Grad.Studies Total		0	0	431
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	601 - Regular Salaries and Wages	507,004	507,004	414,000
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	604 - Communications	0	0	57
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	616 - Information Technology Costs	0	0	0
D10000 - Provost	D10500 - Social Sciences & Education	D10555 - SSE Advising	660 - Misc. Operating Expenses	0	0	53
		D10555 - SSE Advising Total		507,004	507,004	414,110
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	601 - Regular Salaries and Wages	540,624	540,624	614,455
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	604 - Communications	0	0	0
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	606 - Travel	0	0	1,020
D10000 - Provost	D10500 - Social Sciences & Education	D10622 - Ethnic Studies	660 - Misc. Operating Expenses	2,396	2,484	3,093
		D10622 - Ethnic Studies Total		543,020	543,108	618,569
		D10500 - Social Sciences & Education Total		13,859,856	13,865,531	17,079,762
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	601 - Regular Salaries and Wages	3,438	3,438	34,457
D10000 - Provost	D10600 - Academic Programs	D10161 - Interdisciplinary	660 - Misc. Operating Expenses	1,000	1,000	706
		D10161 - Interdisciplinary Total		4,438	4,438	35,163
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	601 - Regular Salaries and Wages	261,692	261,692	176,363
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	604 - Communications	0	0	0
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	606 - Travel	0	0	0
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	616 - Information Technology Costs	0	0	48
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	619 - Equipment Group	0	0	0
D10000 - Provost	D10600 - Academic Programs	D10610 - Academics Program Advising	660 - Misc. Operating Expenses	0	0	0
		D10610 - Academics Program Advising Total		261,692	261,692	176,412
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	601 - Regular Salaries and Wages	333,903	333,903	378,735
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	604 - Communications	432	432	225
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	606 - Travel	6,000	6,000	3,498
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	616 - Information Technology Costs	0	2,518	2,525
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	619 - Equipment Group	1,000	1,000	0
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	660 - Misc. Operating Expenses	9,704	9,704	1,455
D10000 - Provost	D10600 - Academic Programs	D10630 - Academic Programs Admin	690 - Expenditure Adjustments	0	0	25,347
		D10630 - Academic Programs Admin Total		351,039	353,557	411,785
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	601 - Regular Salaries and Wages	71,807	71,807	68,805
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	604 - Communications	756	756	219
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	606 - Travel	4,000	4,000	1,222
D10000 - Provost	D10600 - Academic Programs	D10640 - Graduate Student Advising	660 - Misc. Operating Expenses	5,244	5,244	2,958
		D10640 - Graduate Student Advising Total		81,807	81,807	73,204
		D10600 - Academic Programs Total		698,976	701,494	696,564
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	601 - Regular Salaries and Wages	921,138	921,138	829,298
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	604 - Communications	1,450	1,450	2,042
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	606 - Travel	1,700	1,700	2,546
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	613 - Contractual Services	0	0	2,925
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	616 - Information Technology Costs	1,950	1,950	167
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	617 - Services from Other Funds/Agencies Group	0	0	100
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10710 - GRASP Admin	660 - Misc. Operating Expenses	11,082	11,082	8,073
		D10710 - GRASP Admin Total		937,320	937,320	845,151
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10720 - Research & Creative Activity	604 - Communications	1	1	0
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10720 - Research & Creative Activity	606 - Travel	29,000	29,000	35,434
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10720 - Research & Creative Activity	613 - Contractual Services	3,000	3,000	0
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10720 - Research & Creative Activity	660 - Misc. Operating Expenses	37,999	37,999	27,637
		D10720 - Research & Creative Activity Total		70,000	70,000	63,070
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10730 - GRASP	601 - Regular Salaries and Wages	0	0	0
D10000 - Provost	D10700 - Graduate Res & Sponsor Prog	D10730 - GRASP	660 - Misc. Operating Expenses	0	0	89
		D10730 - GRASP Total		0	0	89
		D10700 - Graduate Res & Sponsor Prog Total		1,007,320	1,007,320	908,310
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - EE-Global Outreach	601 - Regular Salaries and Wages	0	0	88,184
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - EE-Global Outreach	606 - Travel	6,000	6,000	2,316
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - EE-Global Outreach	619 - Equipment Group	1,000	1,000	0
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - EE-Global Outreach	660 - Misc. Operating Expenses	3,859	3,859	0
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10931 - EE-Global Outreach	690 - Expenditure Adjustments	0	0	(757)
		D10931 - EE-Global Outreach Total		10,859	10,859	89,743
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10942 - EE-Degree Programs	606 - Travel	0	0	868

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		D10942 - EE-Degree Programs Total		0	0	868
D10000 - Provost	D10900 - Extend Educ & Global Outreach	D10950 - EE-Extended Education	660 - Misc. Operating Expenses	0	0	80
		D10950 - EE-Extended Education Total		0	0	80
	D10900 - Extend Educ & Global Outreach Total			10,859	10,859	90,692
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	601 - Regular Salaries and Wages	760,864	760,864	731,537
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	604 - Communications	2,050	2,050	218
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	606 - Travel	2,850	2,850	3,797
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	616 - Information Technology Costs	150	150	8,487
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	617 - Services from Other Funds/Agencies Group	7,400	7,400	0
D10000 - Provost	D20020 - Inst Research Plan Assessment	D20020 - Inst Research Plan Assessment	660 - Misc. Operating Expenses	2,246	2,246	3,092
		D20020 - Inst Research Plan Assessment Total		775,560	775,560	747,131
	D20020 - Inst Research Plan Assessment Total			775,560	775,560	747,131
D10000 - Provost	D22200 - Library	D22200 - Library Admin	601 - Regular Salaries and Wages	2,449,271	2,449,271	2,339,646
D10000 - Provost	D22200 - Library	D22200 - Library Admin	604 - Communications	4,800	4,800	1,342
D10000 - Provost	D22200 - Library	D22200 - Library Admin	606 - Travel	18,074	18,074	12,875
D10000 - Provost	D22200 - Library	D22200 - Library Admin	613 - Contractual Services	200	200	0
D10000 - Provost	D22200 - Library	D22200 - Library Admin	616 - Information Technology Costs	3,000	13,479	13,161
D10000 - Provost	D22200 - Library	D22200 - Library Admin	619 - Equipment Group	0	0	3,858
D10000 - Provost	D22200 - Library	D22200 - Library Admin	660 - Misc. Operating Expenses	8,600	8,990	62,487
		D22200 - Library Admin Total		2,483,945	2,494,814	2,433,369
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	601 - Regular Salaries and Wages	0	0	71,818
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	616 - Information Technology Costs	2,893	2,893	1,014
D10000 - Provost	D22200 - Library	D22210 - Library Circulation	660 - Misc. Operating Expenses	7,500	7,500	12,527
		D22210 - Library Circulation Total		10,393	10,393	85,359
D10000 - Provost	D22200 - Library	D22220 - Library General	601 - Regular Salaries and Wages	0	0	0
D10000 - Provost	D22200 - Library	D22220 - Library General	608 - Library Acquisitions	56,782	56,782	56,263
D10000 - Provost	D22200 - Library	D22220 - Library General	613 - Contractual Services	15,442	15,442	11,294
D10000 - Provost	D22200 - Library	D22220 - Library General	616 - Information Technology Costs	53,706	53,980	53,636
D10000 - Provost	D22200 - Library	D22220 - Library General	660 - Misc. Operating Expenses	10,800	10,800	14,130
		D22220 - Library General Total		136,730	137,004	135,323
D10000 - Provost	D22200 - Library	D22230 - Library Tech Services	660 - Misc. Operating Expenses	2,000	2,000	97
		D22230 - Library Tech Services Total		2,000	2,000	97
D10000 - Provost	D22200 - Library	D22240 - Library Books	608 - Library Acquisitions	394,789	400,539	65,481
D10000 - Provost	D22200 - Library	D22240 - Library Books	617 - Services from Other Funds/Agencies Group	5,381	5,381	5,466
		D22240 - Library Books Total		400,170	405,920	70,947
D10000 - Provost	D22200 - Library	D22250 - Library Research	616 - Information Technology Costs	100	100	0
D10000 - Provost	D22200 - Library	D22250 - Library Research	660 - Misc. Operating Expenses	100	100	158
		D22250 - Library Research Total		200	200	158
D10000 - Provost	D22200 - Library	D22260 - Library Arch &Special Collectns	601 - Regular Salaries and Wages	0	0	35,354
D10000 - Provost	D22200 - Library	D22260 - Library Arch &Special Collectns	606 - Travel	100	100	0
D10000 - Provost	D22200 - Library	D22260 - Library Arch &Special Collectns	613 - Contractual Services	0	0	835
D10000 - Provost	D22200 - Library	D22260 - Library Arch &Special Collectns	660 - Misc. Operating Expenses	5,300	5,300	413
		D22260 - Library Arch &Special Collectns Total		5,400	5,400	36,602
D10000 - Provost	D22200 - Library	D22270 - Library Resource Sharing	601 - Regular Salaries and Wages	0	0	13,823
D10000 - Provost	D22200 - Library	D22270 - Library Resource Sharing	660 - Misc. Operating Expenses	2,500	2,500	2,532
		D22270 - Library Resource Sharing Total		2,500	2,500	16,355
		D22200 - Library Total		3,041,338	3,058,231	2,778,210
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	601 - Regular Salaries and Wages	134,896	134,896	151,879
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	604 - Communications	900	900	398
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	606 - Travel	12,250	12,250	10,149
D10000 - Provost	D23100 - Enrollment Management	D10650 - International Students	660 - Misc. Operating Expenses	10,850	15,145	18,365
		D10650 - International Students Total		158,896	163,191	180,791
D10000 - Provost	D23100 - Enrollment Management	D10680 - Academic Operations & Support	604 - Communications	1,080	1,080	195
D10000 - Provost	D23100 - Enrollment Management	D10680 - Academic Operations & Support	606 - Travel	1,500	1,500	3,916
D10000 - Provost	D23100 - Enrollment Management	D10680 - Academic Operations & Support	613 - Contractual Services	3,600	3,600	0
D10000 - Provost	D23100 - Enrollment Management	D10680 - Academic Operations & Support	616 - Information Technology Costs	2,000	2,000	27
D10000 - Provost	D23100 - Enrollment Management	D10680 - Academic Operations & Support	660 - Misc. Operating Expenses	2,817	2,817	4,280
D10000 - Provost	D23100 - Enrollment Management	D10680 - Academic Operations & Support	690 - Expenditure Adjustments	0	0	(993)
		D10680 - Academic Operations & Support Total		10,997	10,997	7,424
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	601 - Regular Salaries and Wages	468,367	468,367	536,426
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	604 - Communications	3,000	3,000	3,101
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	606 - Travel	24,000	24,000	16,562
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	616 - Information Technology Costs	4,000	4,550	2,210
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	660 - Misc. Operating Expenses	36,486	36,486	38,048
D10000 - Provost	D23100 - Enrollment Management	D23100 - Enrollment Mgmt. Admin	690 - Expenditure Adjustments	0	0	1,150
		D23100 - Enrollment Mgmt. Admin Total		535,853	536,403	597,497
D10000 - Provost	D23100 - Enrollment Management	D23105 - Enrollment Mgmt Special Proj	601 - Regular Salaries and Wages	151,973	151,973	31,994
D10000 - Provost	D23100 - Enrollment Management	D23105 - Enrollment Mgmt Special Proj	606 - Travel	0	0	5,281
D10000 - Provost	D23100 - Enrollment Management	D23105 - Enrollment Mgmt Special Proj	616 - Information Technology Costs	0	0	20,507
D10000 - Provost	D23100 - Enrollment Management	D23105 - Enrollment Mgmt Special Proj	660 - Misc. Operating Expenses	0	0	96,075
		D23105 - Enrollment Mgmt Special Proj Total		151,973	151,973	153,856
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	601 - Regular Salaries and Wages	480,441	480,441	504,739
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	604 - Communications	1,920	1,920	1,905
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	606 - Travel	3,000	3,000	2,972
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	616 - Information Technology Costs	1,500	1,500	46
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	619 - Equipment Group	0	0	0
D10000 - Provost	D23100 - Enrollment Management	D23110 - Educational Opportunity Progra	660 - Misc. Operating Expenses	6,580	6,580	8,570
		D23110 - Educational Opportunity Progra Total		493,441	493,441	518,232
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	601 - Regular Salaries and Wages	738,356	738,356	641,568

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	Actuals
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	604 - Communications	0	0	1,111
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	606 - Travel	6,600	6,600	4,501
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	616 - Information Technology Costs	1,500	1,500	2,174
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	660 - Misc. Operating Expenses	6,900	6,900	3,628
D10000 - Provost	D23100 - Enrollment Management	D23120 - Enrollment Systems	690 - Expenditure Adjustments	0	0	(733)
		D23120 - Enrollment Systems Total		753,356	753,356	652,250
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	601 - Regular Salaries and Wages	40,012	40,012	39,795
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	604 - Communications	0	0	1
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	606 - Travel	4,000	4,000	4,320
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	609 - Financial Aid	1,000	1,000	1,775
D10000 - Provost	D23100 - Enrollment Management	D23130 - Summer Bridge	660 - Misc. Operating Expenses	45,000	86,991	90,372
		D23130 - Summer Bridge Total		90,012	132,003	136,262
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	601 - Regular Salaries and Wages	115,133	115,133	160,153
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	604 - Communications	500	500	2,569
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	606 - Travel	10,000	10,000	4,779
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	616 - Information Technology Costs	4,000	4,000	0
D10000 - Provost	D23100 - Enrollment Management	D23140 - Outreach	660 - Misc. Operating Expenses	32,400	32,673	40,082
		D23140 - Outreach Total		162,033	162,306	207,583
D10000 - Provost	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	601 - Regular Salaries and Wages	306,173	306,173	179,163
D10000 - Provost	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	604 - Communications	200	200	108
D10000 - Provost	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	606 - Travel	8,500	8,500	2,856
D10000 - Provost	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	616 - Information Technology Costs	19,500	19,500	2,763
D10000 - Provost	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	619 - Equipment Group	7,000	7,000	0
D10000 - Provost	D23100 - Enrollment Management	D23145 - EM-Student Access & Support	660 - Misc. Operating Expenses	138,100	138,100	150,578
		D23145 - EM-Student Access & Support Total		479,473	479,473	335,468
D10000 - Provost	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	601 - Regular Salaries and Wages	388,360	388,360	348,544
D10000 - Provost	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	604 - Communications	300	300	1,790
D10000 - Provost	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	606 - Travel	3,500	3,500	1,409
D10000 - Provost	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	660 - Misc. Operating Expenses	6,200	6,200	6,737
D10000 - Provost	D23100 - Enrollment Management	D23150 - EM-Spcl Populatns&Univ Outrch	690 - Expenditure Adjustments	0	0	(3,945)
		D23150 - EM-Spcl Populatns&Univ Outrch Total		398,360	398,360	354,535
D10000 - Provost	D23100 - Enrollment Management	D23160 - Financial Aid	601 - Regular Salaries and Wages	938,803	938,803	975,810
		D23160 - Financial Aid Total		938,803	938,803	975,810
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	601 - Regular Salaries and Wages	1,221,944	1,221,944	1,345,331
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	604 - Communications	6,950	6,950	10,892
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	606 - Travel	6,000	6,000	2,157
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	616 - Information Technology Costs	2,000	2,000	6,433
D10000 - Provost	D23100 - Enrollment Management	D23180 - Enrollment Services	660 - Misc. Operating Expenses	22,050	22,050	16,597
		D23180 - Enrollment Services Total		1,258,944	1,258,944	1,381,410
D10000 - Provost	D23100 - Enrollment Management	D23320 - Testing	601 - Regular Salaries and Wages	102,035	102,035	102,274
D10000 - Provost	D23100 - Enrollment Management	D23320 - Testing	660 - Misc. Operating Expenses	0	0	120
		D23320 - Testing Total		102,035	102,035	102,394
D10000 - Provost	D23100 - Enrollment Management	D26070 - Undergraduate Advising	601 - Regular Salaries and Wages	361,147	361,147	467,961
D10000 - Provost	D23100 - Enrollment Management	D26070 - Undergraduate Advising	604 - Communications	2,750	2,750	2,087
D10000 - Provost	D23100 - Enrollment Management	D26070 - Undergraduate Advising	616 - Information Technology Costs	8,300	8,300	8,841
D10000 - Provost	D23100 - Enrollment Management	D26070 - Undergraduate Advising	660 - Misc. Operating Expenses	25,776	26,083	25,522
		D26070 - Undergraduate Advising Total		397,973	398,280	504,410
		D23100 - Enrollment Management Total		5,932,149	5,979,565	6,107,922
D10000 - Provost Total				61,664,905	61,778,551	66,218,763
D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	601 - Regular Salaries and Wages	0	0	20,907
D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	606 - Travel	2,250	2,250	2,700
D20000 - President	D10826 - Faculty Ath Representative	D10826 - Faculty Ath Representative	660 - Misc. Operating Expenses	350	350	1,167
		D10826 - Faculty Ath Representative Total		2,600	2,600	24,774
		D10826 - Faculty Ath Representative Total		2,600	2,600	24,774
D20000 - President	D20010 - President Admin	D20010 - President Administration	601 - Regular Salaries and Wages	965,607	965,607	1,005,141
D20000 - President	D20010 - President Admin	D20010 - President Administration	604 - Communications	7,700	7,700	6,275
D20000 - President	D20010 - President Admin	D20010 - President Administration	606 - Travel	42,000	42,000	40,863
D20000 - President	D20010 - President Admin	D20010 - President Administration	613 - Contractual Services	250	250	0
D20000 - President	D20010 - President Admin	D20010 - President Administration	616 - Information Technology Costs	5,300	5,368	5,742
D20000 - President	D20010 - President Admin	D20010 - President Administration	660 - Misc. Operating Expenses	81,650	81,702	53,930
D20000 - President	D20010 - President Admin	D20010 - President Administration	690 - Expenditure Adjustments	0	0	3,163
		D20010 - President Administration Total		1,102,507	1,102,628	1,115,113
		D20010 - President Admin Total		1,102,507	1,102,628	1,115,113
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	601 - Regular Salaries and Wages	756,376	756,376	533,771
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	604 - Communications	1,000	1,000	2,205
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	606 - Travel	18,000	18,000	14,909
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	613 - Contractual Services	128,465	128,465	508,100
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	616 - Information Technology Costs	26,166	29,618	35,448
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	660 - Misc. Operating Expenses	48,569	49,352	43,678
D20000 - President	D20050 - Equity Inclusion & Compliance	D20050 - Civil Rights & Compliance	690 - Expenditure Adjustments	0	0	14,286
		D20050 - Civil Rights & Compliance Total		978,576	982,811	1,152,397
		D20050 - Equity Inclusion & Compliance Total		978,576	982,811	1,152,397
D20000 - President Total				2,083,683	2,088,038	2,292,284
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	601 - Regular Salaries and Wages	408,315	408,315	491,205
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	604 - Communications	2,800	2,800	1,390
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	606 - Travel	30,000	30,000	10,417
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	616 - Information Technology Costs	1,000	1,000	0
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	619 - Equipment Group	2,000	2,000	0
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	660 - Misc. Operating Expenses	112,420	112,420	8,233

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Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D21000 - Business Admin Services	D21010 - VP BAS	D21010 - VP Business Admin.Svcs.	690 - Expenditure Adjustments	0	0	940
		D21010 - VP Business Admin.Svcs. Total		556,535	556,535	512,185
D21000 - Business Admin Services	D21010 - VP BAS	D21011 - Campus Dining Experience	606 - Travel	0	0	125
		D21011 - Campus Dining Experience Total		0	0	125
		D21010 - VP BAS Total		556,535	556,535	512,310
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	601 - Regular Salaries and Wages	260,618	260,618	272,332
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	604 - Communications	1,500	1,500	658
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	606 - Travel	8,500	8,500	5,248
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	613 - Contractual Services	2,000	2,000	1,075
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	616 - Information Technology Costs	2,000	3,864	2,087
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	617 - Services from Other Funds/Agencies Group	1,500	1,500	1,500
D21000 - Business Admin Services	D21100 - Financial Services	D21100 - Controller's Office	660 - Misc. Operating Expenses	13,000	13,000	6,975
		D21100 - Controller's Office Total		289,118	290,982	289,874
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	601 - Regular Salaries and Wages	529,604	529,604	514,949
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	604 - Communications	2,200	2,200	1,429
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	606 - Travel	5,550	5,550	3,535
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	616 - Information Technology Costs	4,000	4,000	5,254
D21000 - Business Admin Services	D21100 - Financial Services	D21130 - Actg Rptg Svcs University	660 - Misc. Operating Expenses	6,250	6,250	2,699
		D21130 - Actg Rptg Svcs University Total		547,604	547,604	527,865
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	601 - Regular Salaries and Wages	466,566	466,566	526,690
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	604 - Communications	1,300	1,300	1,703
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	606 - Travel	1,600	1,600	0
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	616 - Information Technology Costs	2,100	2,100	0
D21000 - Business Admin Services	D21100 - Financial Services	D21131 - Actg Rptg Svcs GRASP	660 - Misc. Operating Expenses	7,500	7,500	4,678
		D21131 - Actg Rptg Svcs GRASP Total		479,066	479,066	533,070
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	601 - Regular Salaries and Wages	322,194	322,194	319,078
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	604 - Communications	1,800	1,800	1,157
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	606 - Travel	5,300	5,300	3,445
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	616 - Information Technology Costs	2,000	2,000	0
D21000 - Business Admin Services	D21100 - Financial Services	D21132 - Actg Rptg Svcs Student Affairs	660 - Misc. Operating Expenses	6,900	6,900	4,234
		D21132 - Actg Rptg Svcs Student Affairs Total		338,194	338,194	327,914
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	601 - Regular Salaries and Wages	648,732	648,732	644,240
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	604 - Communications	3,000	3,000	2,923
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	606 - Travel	12,000	12,000	3,316
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	613 - Contractual Services	100	100	9,450
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	616 - Information Technology Costs	8,190	8,190	2,555
D21000 - Business Admin Services	D21100 - Financial Services	D21140 - Student Financial Services	660 - Misc. Operating Expenses	17,650	17,650	26,603
		D21140 - Student Financial Services Total		689,672	689,672	689,087
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	601 - Regular Salaries and Wages	438,644	438,644	428,392
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	604 - Communications	900	900	616
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	606 - Travel	7,000	7,000	4,979
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	616 - Information Technology Costs	2,500	2,500	4,658
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	619 - Equipment Group	500	500	0
D21000 - Business Admin Services	D21100 - Financial Services	D21180 - Actg Rptg Svcs Univ Advance	660 - Misc. Operating Expenses	5,100	5,100	5,969
		D21180 - Actg Rptg Svcs Univ Advance Total		454,644	454,644	444,613
		D21100 - Financial Services Total		2,798,298	2,800,162	2,812,424
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	601 - Regular Salaries and Wages	365,992	365,992	336,287
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	604 - Communications	700	700	918
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	606 - Travel	8,900	8,900	48
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	616 - Information Technology Costs	1,000	1,000	1,441
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	660 - Misc. Operating Expenses	4,400	4,400	804
D21000 - Business Admin Services	D21110 - Budget & Res Plan Services	D21110 - Budget & Res Plan Services	690 - Expenditure Adjustments	0	0	9,677
		D21110 - Budget & Res Plan Services Total		380,992	380,992	349,176
		D21110 - Budget & Res Plan Services Total		380,992	380,992	349,176
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	601 - Regular Salaries and Wages	2,081,441	2,081,441	2,046,984
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	604 - Communications	15,400	15,400	20,298
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	606 - Travel	15,000	15,000	9,472
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	613 - Contractual Services	19,500	19,500	0
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	616 - Information Technology Costs	14,500	14,500	29,870
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	619 - Equipment Group	10,500	40,167	29,899
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	660 - Misc. Operating Expenses	117,100	127,178	125,318
D21000 - Business Admin Services	D21200 - Public Safety Services	D21200 - Public Safety-Spt	690 - Expenditure Adjustments	0	0	(5,404)
		D21200 - Public Safety-Spt Total		2,273,441	2,313,186	2,256,437
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	601 - Regular Salaries and Wages	2,082	2,082	0
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	604 - Communications	0	0	175
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	606 - Travel	3,000	3,000	1,505
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	613 - Contractual Services	1,000	1,000	0
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	619 - Equipment Group	4,000	6,554	16,470
D21000 - Business Admin Services	D21200 - Public Safety Services	D21210 - Emergency Management	660 - Misc. Operating Expenses	16,500	16,500	8,512
		D21210 - Emergency Management Total		26,582	29,136	26,662
D21000 - Business Admin Services	D21200 - Public Safety Services	D21220 - Student Events	601 - Regular Salaries and Wages	59,022	59,022	62,478
		D21220 - Student Events Total		59,022	59,022	62,478
		D21200 - Public Safety Services Total		2,359,045	2,401,344	2,345,577
D21000 - Business Admin Services	D21400 - Human Resource Services	D21120 - Payroll Services	601 - Regular Salaries and Wages	345,856	345,856	364,726
D21000 - Business Admin Services	D21400 - Human Resource Services	D21120 - Payroll Services	604 - Communications	1,000	1,000	1,477
D21000 - Business Admin Services	D21400 - Human Resource Services	D21120 - Payroll Services	616 - Information Technology Costs	0	0	295
D21000 - Business Admin Services	D21400 - Human Resource Services	D21120 - Payroll Services	660 - Misc. Operating Expenses	10,700	10,700	7,607
		D21120 - Payroll Services Total		357,556	357,556	374,105
D21000 - Business Admin Services	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	601 - Regular Salaries and Wages	590,349	590,349	483,386

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D21000 - Business Admin Services	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	604 - Communications	3,500	3,500	2,918
D21000 - Business Admin Services	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	606 - Travel	5,000	5,000	8,008
D21000 - Business Admin Services	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	613 - Contractual Services	4,000	4,000	0
D21000 - Business Admin Services	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	616 - Information Technology Costs	1,375	1,375	4,916
D21000 - Business Admin Services	D21400 - Human Resource Services	D21300 - Safety & Risk Managment	660 - Misc. Operating Expenses	18,025	20,025	11,846
		D21300 - Safety & Risk Managment Total		622,249	624,249	511,073
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	601 - Regular Salaries and Wages	1,438,959	1,438,959	1,341,139
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	604 - Communications	4,800	4,800	6,798
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	606 - Travel	5,000	5,000	2,921
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	613 - Contractual Services	0	0	0
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	616 - Information Technology Costs	15,305	15,305	12,364
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	660 - Misc. Operating Expenses	41,245	42,138	36,006
D21000 - Business Admin Services	D21400 - Human Resource Services	D21400 - Human Resources	690 - Expenditure Adjustments	0	0	49
		D21400 - Human Resources Total		1,505,309	1,506,202	1,399,276
	D21400 - Human Resource Services Total			2,485,114	2,488,007	2,284,455
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	601 - Regular Salaries and Wages	121,149	121,149	110,306
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	604 - Communications	2,300	2,300	32
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	606 - Travel	2,000	2,000	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	616 - Information Technology Costs	1,000	1,000	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D20070 - Environmental Sustainability	660 - Misc. Operating Expenses	13,300	19,287	6,315
		D20070 - Environmental Sustainability Total		139,749	145,736	116,653
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21500 - FM-Director Facilities Mgmt.	604 - Communications	0	0	29
		D21500 - FM-Director Facilities Mgmt. Total		0	0	29
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	601 - Regular Salaries and Wages	120,128	120,128	138,937
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	604 - Communications	2,725	2,725	1,594
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	616 - Information Technology Costs	750	750	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21510 - Facilities Mgmt Svcs Admin	660 - Misc. Operating Expenses	4,875	4,875	2,457
		D21510 - Facilities Mgmt Svcs Admin Total		128,478	128,478	142,989
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	601 - Regular Salaries and Wages	1,689,415	1,689,415	1,353,954
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	604 - Communications	8,400	8,400	6,430
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	606 - Travel	1,000	1,000	992
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	613 - Contractual Services	98,000	99,200	32,480
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	616 - Information Technology Costs	11,500	11,500	8,388
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	617 - Services from Other Funds/Agencies Group	1,900	1,900	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	619 - Equipment Group	10,000	10,000	436
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21520 - Facilities Operations	660 - Misc. Operating Expenses	466,000	573,800	654,958
		D21520 - Facilities Operations Total		2,286,215	2,395,215	2,057,638
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	601 - Regular Salaries and Wages	675,461	675,461	655,680
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	604 - Communications	3,526	3,526	1,841
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	606 - Travel	0	0	48
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	613 - Contractual Services	1,067,771	1,145,684	1,013,983
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	616 - Information Technology Costs	1,500	1,500	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21530 - Custodial	660 - Misc. Operating Expenses	242,003	242,003	252,078
		D21530 - Custodial Total		1,990,261	2,068,174	1,923,630
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21535 - FM-Moving Services and Events	601 - Regular Salaries and Wages	54,029	54,029	13,990
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21535 - FM-Moving Services and Events	604 - Communications	900	900	225
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21535 - FM-Moving Services and Events	660 - Misc. Operating Expenses	500	500	524
		D21535 - FM-Moving Services and Events Total		55,429	55,429	14,739
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	601 - Regular Salaries and Wages	1,106,112	1,106,112	1,074,812
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	604 - Communications	2,807	2,807	1,884
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	606 - Travel	0	0	524
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	613 - Contractual Services	90,000	104,838	106,873
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	616 - Information Technology Costs	4,000	4,000	2,507
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	619 - Equipment Group	5,000	5,000	19,417
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	660 - Misc. Operating Expenses	254,093	253,939	368,534
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21540 - Roads & Grounds	690 - Expenditure Adjustments	0	0	(17)
		D21540 - Roads & Grounds Total		1,462,012	1,476,696	1,574,535
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	601 - Regular Salaries and Wages	161,798	161,798	158,778
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	604 - Communications	391	391	175
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	613 - Contractual Services	150	150	195
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21550 - Vehicle Operations	660 - Misc. Operating Expenses	54,184	54,184	79,135
		D21550 - Vehicle Operations Total		216,523	216,523	238,283
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	601 - Regular Salaries and Wages	376,088	376,088	387,439
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	604 - Communications	1,682	1,682	350
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	606 - Travel	1,800	1,800	378
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	613 - Contractual Services	60,000	60,000	35,402
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	616 - Information Technology Costs	3,000	3,000	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	619 - Equipment Group	10,000	10,000	0
D21000 - Business Admin Services	D21500 - Facilities Mgmt Services	D21600 - Engineering & Energy Mgmt.	660 - Misc. Operating Expenses	143,543	160,081	216,249
		D21600 - Engineering & Energy Mgmt. Total		596,113	612,651	639,819
	D21500 - Facilities Mgmt Services Total			6,874,780	7,098,902	6,708,315
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	601 - Regular Salaries and Wages	366,997	366,997	86,243
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	604 - Communications	4,305	4,305	3,001
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	606 - Travel	4,000	4,000	1,332
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	616 - Information Technology Costs	2,000	2,000	369
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	660 - Misc. Operating Expenses	2,500	2,500	7,363
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21590 - Cap Plan Design Construction	690 - Expenditure Adjustments	0	0	27
		D21590 - Cap Plan Design Construction Total		379,802	379,802	98,334
D21000 - Business Admin Services	D21590 - Cap Plan Design Construction	D21595 - Capital Projects	660 - Misc. Operating Expenses	0	2	12

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		D21595 - Capital Projects Total		0	2	12
	D21590 - Cap Plan Design Construction Total			379,802	379,804	98,346
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	601 - Regular Salaries and Wages	735,812	735,812	673,343
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	604 - Communications	1,800	1,800	275
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	606 - Travel	5,675	5,675	3,196
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	616 - Information Technology Costs	5,100	5,138	2,987
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	660 - Misc. Operating Expenses	7,225	7,271	5,064
D21000 - Business Admin Services	D21700 - Business Services	D21150 - Contract & Procurement Svcs	690 - Expenditure Adjustments	0	0	(19)
		D21150 - Contract & Procurement Svcs Total		755,612	755,696	684,845
D21000 - Business Admin Services	D21700 - Business Services	D21160 - Reprographics & Print Shop	606 - Travel	0	0	42
D21000 - Business Admin Services	D21700 - Business Services	D21160 - Reprographics & Print Shop	660 - Misc. Operating Expenses	0	604	2,612
		D21160 - Reprographics & Print Shop Total		0	604	2,654
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	601 - Regular Salaries and Wages	527,549	527,549	465,641
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	604 - Communications	2,000	2,000	1,731
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	606 - Travel	2,000	2,000	2,389
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	616 - Information Technology Costs	9,300	9,300	9,623
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	617 - Services from Other Funds/Agencies Group	1,500	1,500	1,500
D21000 - Business Admin Services	D21700 - Business Services	D21170 - Payment Services	660 - Misc. Operating Expenses	8,050	8,050	6,754
		D21170 - Payment Services Total		550,399	550,399	487,638
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	601 - Regular Salaries and Wages	184,149	184,149	193,467
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	604 - Communications	648	648	90
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	606 - Travel	0	0	1,409
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	613 - Contractual Services	500	500	5,693
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	616 - Information Technology Costs	2,195	2,195	0
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	619 - Equipment Group	0	3,347	507
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	660 - Misc. Operating Expenses	6,657	6,657	7,235
D21000 - Business Admin Services	D21700 - Business Services	D21560 - Distribution Services	690 - Expenditure Adjustments	0	0	(58,898)
		D21560 - Distribution Services Total		194,149	197,496	149,503
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	601 - Regular Salaries and Wages	57,065	57,065	20,319
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	604 - Communications	500	500	348
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	606 - Travel	1,500	1,500	0
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	616 - Information Technology Costs	1,500	1,500	0
D21000 - Business Admin Services	D21700 - Business Services	D21700 - Business Services Admin	660 - Misc. Operating Expenses	5,350	5,350	2,143
		D21700 - Business Services Admin Total		65,915	65,915	22,810
	D21700 - Business Services Total			1,566,075	1,570,110	1,347,450
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technology Svcs	601 - Regular Salaries and Wages	828,374	828,374	437,764
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technology Svcs	604 - Communications	5,500	5,500	2,300
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technology Svcs	613 - Contractual Services	20,000	20,000	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technology Svcs	616 - Information Technology Costs	77,698	77,698	132,020
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technology Svcs	619 - Equipment Group	10,000	10,000	18,013
D21000 - Business Admin Services	D22000 - Information Tech Services	D22010 - Information Technology Svcs	660 - Misc. Operating Expenses	164,325	164,335	83,071
		D22010 - Information Technology Svcs Total		1,105,897	1,105,907	673,169
D21000 - Business Admin Services	D22000 - Information Tech Services	D22015 - Photo ID Office	660 - Misc. Operating Expenses	100	100	0
		D22015 - Photo ID Office Total		100	100	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS-Support Services	601 - Regular Salaries and Wages	255,364	255,364	173,049
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS-Support Services	604 - Communications	900	900	675
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS-Support Services	616 - Information Technology Costs	2,200	2,200	2,943
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS-Support Services	619 - Equipment Group	1,000	1,000	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22300 - ITS-Support Services	660 - Misc. Operating Expenses	700	700	0
		D22300 - ITS-Support Services Total		260,164	260,164	176,667
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	601 - Regular Salaries and Wages	952,748	952,748	667,745
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	604 - Communications	900	900	900
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	606 - Travel	0	0	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	616 - Information Technology Costs	0	0	162
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	619 - Equipment Group	500	500	175
D21000 - Business Admin Services	D22000 - Information Tech Services	D22305 - ITS-Application Support	660 - Misc. Operating Expenses	1,800	1,800	294
		D22305 - ITS-Application Support Total		955,948	955,948	669,276
D21000 - Business Admin Services	D22000 - Information Tech Services	D22306 - ITS-Desktop Support	601 - Regular Salaries and Wages	0	0	127,814
D21000 - Business Admin Services	D22000 - Information Tech Services	D22306 - ITS-Desktop Support	616 - Information Technology Costs	0	0	715
D21000 - Business Admin Services	D22000 - Information Tech Services	D22306 - ITS-Desktop Support	619 - Equipment Group	1,000	1,000	350
D21000 - Business Admin Services	D22000 - Information Tech Services	D22306 - ITS-Desktop Support	660 - Misc. Operating Expenses	6,550	6,550	4,351
		D22306 - ITS-Desktop Support Total		7,550	7,550	133,230
D21000 - Business Admin Services	D22000 - Information Tech Services	D22307 - ITS-Service Center	601 - Regular Salaries and Wages	0	0	64,905
D21000 - Business Admin Services	D22000 - Information Tech Services	D22307 - ITS-Service Center	604 - Communications	900	900	675
D21000 - Business Admin Services	D22000 - Information Tech Services	D22307 - ITS-Service Center	616 - Information Technology Costs	3,400	3,400	4,938
D21000 - Business Admin Services	D22000 - Information Tech Services	D22307 - ITS-Service Center	619 - Equipment Group	1,000	1,000	175
D21000 - Business Admin Services	D22000 - Information Tech Services	D22307 - ITS-Service Center	660 - Misc. Operating Expenses	4,100	4,100	1,859
		D22307 - ITS-Service Center Total		9,400	9,400	72,552
D21000 - Business Admin Services	D22000 - Information Tech Services	D22308 - ITS-Specialized Services	601 - Regular Salaries and Wages	0	0	81,497
D21000 - Business Admin Services	D22000 - Information Tech Services	D22308 - ITS-Specialized Services	604 - Communications	900	900	900
D21000 - Business Admin Services	D22000 - Information Tech Services	D22308 - ITS-Specialized Services	660 - Misc. Operating Expenses	200	200	0
		D22308 - ITS-Specialized Services Total		1,100	1,100	82,397
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	601 - Regular Salaries and Wages	1,180,354	1,180,354	992,505
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	604 - Communications	3,240	3,240	2,516
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	613 - Contractual Services	0	0	4,150
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	616 - Information Technology Costs	3,530	3,530	708
D21000 - Business Admin Services	D22000 - Information Tech Services	D22310 - ITS-Infrastructure Services	660 - Misc. Operating Expenses	7,630	7,630	3,229
		D22310 - ITS-Infrastructure Services Total		1,194,754	1,194,754	1,003,109
D21000 - Business Admin Services	D22000 - Information Tech Services	D22312 - ITS-Network & Telecom	601 - Regular Salaries and Wages	0	0	12,381

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		D22312 - ITS-Network & Telecom Total		0	0	12,381
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrctnl Tech	601 - Regular Salaries and Wages	492,161	492,161	612,831
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrctnl Tech	604 - Communications	2,475	2,475	2,502
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrctnl Tech	606 - Travel	0	0	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrctnl Tech	616 - Information Technology Costs	0	0	988
D21000 - Business Admin Services	D22000 - Information Tech Services	D22315 - ITS-Academic & Instrctnl Tech	660 - Misc. Operating Expenses	2,200	2,200	229
		D22315 - ITS-Academic & Instrctnl Tech Total		496,836	496,836	616,551
D21000 - Business Admin Services	D22000 - Information Tech Services	D22316 - ITS-Events	601 - Regular Salaries and Wages	0	0	(18,989)
D21000 - Business Admin Services	D22000 - Information Tech Services	D22316 - ITS-Events	660 - Misc. Operating Expenses	1,950	1,950	212
		D22316 - ITS-Events Total		1,950	1,950	(18,777)
D21000 - Business Admin Services	D22000 - Information Tech Services	D22320 - Media & Network Svcs.	601 - Regular Salaries and Wages	0	0	5,102
		D22320 - Media & Network Svcs. Total		0	0	5,102
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - ITS-Web Services	601 - Regular Salaries and Wages	455,541	455,541	463,609
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - ITS-Web Services	616 - Information Technology Costs	550	550	1,027
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - ITS-Web Services	619 - Equipment Group	1,500	1,500	873
D21000 - Business Admin Services	D22000 - Information Tech Services	D22340 - ITS-Web Services	660 - Misc. Operating Expenses	602	602	493
		D22340 - ITS-Web Services Total		458,193	458,193	466,001
D21000 - Business Admin Services	D22000 - Information Tech Services	D22360 - Project Management	601 - Regular Salaries and Wages	8,461	8,461	0
		D22360 - Project Management Total		8,461	8,461	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - ITS-Information Security	601 - Regular Salaries and Wages	142,303	142,303	208,131
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - ITS-Information Security	604 - Communications	900	900	675
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - ITS-Information Security	616 - Information Technology Costs	1,700	1,700	141
D21000 - Business Admin Services	D22000 - Information Tech Services	D22370 - ITS-Information Security	660 - Misc. Operating Expenses	300	300	1,303
		D22370 - ITS-Information Security Total		145,203	145,203	210,250
D21000 - Business Admin Services	D22000 - Information Tech Services	D22380 - ITS-Campus Training	601 - Regular Salaries and Wages	83,765	83,765	83,760
D21000 - Business Admin Services	D22000 - Information Tech Services	D22380 - ITS-Campus Training	660 - Misc. Operating Expenses	500	500	0
		D22380 - ITS-Campus Training Total		84,265	84,265	83,760
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	601 - Regular Salaries and Wages	1,368,924	1,368,924	1,018,221
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	604 - Communications	3,100	3,100	2,620
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	606 - Travel	0	0	27
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	616 - Information Technology Costs	1,000	1,000	2,772
D21000 - Business Admin Services	D22000 - Information Tech Services	D22410 - ITS-Enterprise Applications	660 - Misc. Operating Expenses	6,250	6,250	2,013
		D22410 - ITS-Enterprise Applications Total		1,379,274	1,379,274	1,025,653
D21000 - Business Admin Services	D22000 - Information Tech Services	D22411 - ITS-Digital Transformation	601 - Regular Salaries and Wages	254,318	254,318	252,478
		D22411 - ITS-Digital Transformation Total		254,318	254,318	252,478
D21000 - Business Admin Services	D22000 - Information Tech Services	D22412 - ITS-Data & Business Analytics	601 - Regular Salaries and Wages	0	0	186,678
D21000 - Business Admin Services	D22000 - Information Tech Services	D22412 - ITS-Data & Business Analytics	616 - Information Technology Costs	800	800	677
		D22412 - ITS-Data & Business Analytics Total		800	800	187,355
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	604 - Communications	135,000	135,000	215,995
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	606 - Travel	30,000	30,000	9,036
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	613 - Contractual Services	130,000	171,676	60,475
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	616 - Information Technology Costs	1,387,000	1,599,747	1,672,668
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	619 - Equipment Group	120,000	120,000	0
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	660 - Misc. Operating Expenses	162,000	166,213	148,462
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	680 - Operating Transfer Out	0	0	90,000
D21000 - Business Admin Services	D22000 - Information Tech Services	D93007 - ITS Roadmap	690 - Expenditure Adjustments	0	0	(3,540)
		D93007 - ITS Roadmap Total		1,964,000	2,222,636	2,193,096
		D22000 - Information Tech Services Total		8,328,213	8,586,859	7,844,249
D21000 - Business Admin Services Total				25,728,854	26,262,717	24,302,303
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	601 - Regular Salaries and Wages	1,680,129	1,680,129	1,579,988
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	604 - Communications	6,800	6,800	4,095
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	606 - Travel	0	0	12,284
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	613 - Contractual Services	5,000	5,000	4,543
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	616 - Information Technology Costs	10,500	10,500	522
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	619 - Equipment Group	9,500	9,500	845
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	660 - Misc. Operating Expenses	180,100	181,481	277,518
D23000 - Student Affairs	D10800 - Athletics	D10801 - Ath-Athletics	680 - Operating Transfer Out	0	0	1,853
		D10801 - Ath-Athletics Total		1,892,029	1,893,410	1,881,648
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	601 - Regular Salaries and Wages	609,062	609,062	586,408
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	604 - Communications	1,500	1,500	1,350
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	609 - Financial Aid	50,000	50,000	550
D23000 - Student Affairs	D10800 - Athletics	D10802 - Ath-Men's Basketball	660 - Misc. Operating Expenses	70,500	70,500	70,194
		D10802 - Ath-Men's Basketball Total		731,062	731,062	658,502
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	601 - Regular Salaries and Wages	497,722	497,722	504,333
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	604 - Communications	1,000	1,000	1,745
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	609 - Financial Aid	50,000	50,000	1,000
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	616 - Information Technology Costs	0	0	1,180
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	619 - Equipment Group	0	0	838
D23000 - Student Affairs	D10800 - Athletics	D10803 - Ath-Women's Basketball	660 - Misc. Operating Expenses	58,500	58,500	50,951
		D10803 - Ath-Women's Basketball Total		607,222	607,222	560,047
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	604 - Communications	1,800	1,800	575
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	606 - Travel	0	0	735
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	616 - Information Technology Costs	25,000	25,000	26,500
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	619 - Equipment Group	0	0	1,542
D23000 - Student Affairs	D10800 - Athletics	D10804 - Ath-Compliance	660 - Misc. Operating Expenses	1,000	1,000	9,709
		D10804 - Ath-Compliance Total		27,800	27,800	39,060
D23000 - Student Affairs	D10800 - Athletics	D10805 - Ath-Creative Svc & Broadcast	660 - Misc. Operating Expenses	0	0	854
		D10805 - Ath-Creative Svc & Broadcast Total		0	0	854
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	601 - Regular Salaries and Wages	164,369	164,369	168,665

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2024-2025

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	604 - Communications	500	500	0
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	606 - Travel	0	0	0
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	619 - Equipment Group	3,000	3,000	2,706
D23000 - Student Affairs	D10800 - Athletics	D10806 - Ath-Men's Soccer	660 - Misc. Operating Expenses	31,000	31,000	41,370
		D10806 - Ath-Men's Soccer Total		198,869	198,869	212,740
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	601 - Regular Salaries and Wages	143,137	143,137	156,770
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	606 - Travel	0	0	0
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	619 - Equipment Group	3,000	3,000	4,339
D23000 - Student Affairs	D10800 - Athletics	D10807 - Ath-Women's Soccer	660 - Misc. Operating Expenses	31,000	31,000	33,200
		D10807 - Ath-Women's Soccer Total		177,137	177,137	194,308
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	601 - Regular Salaries and Wages	240,085	240,085	268,883
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	606 - Travel	0	0	1,933
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	619 - Equipment Group	3,000	3,000	2,931
D23000 - Student Affairs	D10800 - Athletics	D10808 - Ath-Women's Softball	660 - Misc. Operating Expenses	36,800	36,800	45,051
		D10808 - Ath-Women's Softball Total		279,885	279,885	318,798
D23000 - Student Affairs	D10800 - Athletics	D10809 - Ath-Men's Swimming	601 - Regular Salaries and Wages	84,288	84,288	96,707
D23000 - Student Affairs	D10800 - Athletics	D10809 - Ath-Men's Swimming	619 - Equipment Group	0	6,610	6,586
D23000 - Student Affairs	D10800 - Athletics	D10809 - Ath-Men's Swimming	660 - Misc. Operating Expenses	11,600	11,600	10,581
		D10809 - Ath-Men's Swimming Total		95,888	102,498	113,873
D23000 - Student Affairs	D10800 - Athletics	D10810 - Ath-Women's Swimming	601 - Regular Salaries and Wages	84,288	84,288	96,707
D23000 - Student Affairs	D10800 - Athletics	D10810 - Ath-Women's Swimming	619 - Equipment Group	0	6,610	7,535
D23000 - Student Affairs	D10800 - Athletics	D10810 - Ath-Women's Swimming	660 - Misc. Operating Expenses	18,300	18,300	4,971
		D10810 - Ath-Women's Swimming Total		102,588	109,198	109,213
D23000 - Student Affairs	D10800 - Athletics	D10811 - Ath-Strength & Conditioning	619 - Equipment Group	0	0	13,120
D23000 - Student Affairs	D10800 - Athletics	D10811 - Ath-Strength & Conditioning	660 - Misc. Operating Expenses	0	0	560
		D10811 - Ath-Strength & Conditioning Total		0	0	13,680
D23000 - Student Affairs	D10800 - Athletics	D10812 - Ath-Men's Track & Field	601 - Regular Salaries and Wages	44,894	44,894	47,049
D23000 - Student Affairs	D10800 - Athletics	D10812 - Ath-Men's Track & Field	606 - Travel	0	0	2,827
D23000 - Student Affairs	D10800 - Athletics	D10812 - Ath-Men's Track & Field	660 - Misc. Operating Expenses	13,000	13,000	6,992
		D10812 - Ath-Men's Track & Field Total		57,894	57,894	56,867
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	601 - Regular Salaries and Wages	118,908	118,908	124,626
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	604 - Communications	1,500	1,500	450
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	606 - Travel	0	0	2,654
D23000 - Student Affairs	D10800 - Athletics	D10813 - Ath-Women's Track & Field	660 - Misc. Operating Expenses	19,000	19,000	11,373
		D10813 - Ath-Women's Track & Field Total		139,408	139,408	139,102
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	601 - Regular Salaries and Wages	255,326	255,326	256,662
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	606 - Travel	0	0	1,358
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	619 - Equipment Group	0	0	3,339
D23000 - Student Affairs	D10800 - Athletics	D10814 - Ath-Women's Volleyball	660 - Misc. Operating Expenses	21,400	21,400	15,106
		D10814 - Ath-Women's Volleyball Total		276,726	276,726	276,464
D23000 - Student Affairs	D10800 - Athletics	D10816 - Ath-Men's Wrestling	601 - Regular Salaries and Wages	49,707	49,707	51,030
		D10816 - Ath-Men's Wrestling Total		49,707	49,707	51,030
D23000 - Student Affairs	D10800 - Athletics	D10817 - Ath-Sports Medicine	604 - Communications	0	0	337
D23000 - Student Affairs	D10800 - Athletics	D10817 - Ath-Sports Medicine	660 - Misc. Operating Expenses	4,600	4,600	5,755
		D10817 - Ath-Sports Medicine Total		4,600	4,600	6,092
D23000 - Student Affairs	D10800 - Athletics	D10818 - Ath-Marketing	604 - Communications	0	0	167
		D10818 - Ath-Marketing Total		0	0	167
D23000 - Student Affairs	D10800 - Athletics	D10819 - Ath-Sports Information	604 - Communications	1,800	1,800	1,564
		D10819 - Ath-Sports Information Total		1,800	1,800	1,564
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	601 - Regular Salaries and Wages	293,458	293,458	269,546
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	604 - Communications	1,500	1,500	729
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	606 - Travel	0	0	302
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	616 - Information Technology Costs	0	0	9,910
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	619 - Equipment Group	3,000	3,000	0
D23000 - Student Affairs	D10800 - Athletics	D10821 - Ath-Men's Baseball	660 - Misc. Operating Expenses	78,800	91,175	77,969
		D10821 - Ath-Men's Baseball Total		376,758	389,133	358,456
D23000 - Student Affairs	D10800 - Athletics	D10822 - Ath-Women's Golf	601 - Regular Salaries and Wages	78,456	78,456	80,532
D23000 - Student Affairs	D10800 - Athletics	D10822 - Ath-Women's Golf	660 - Misc. Operating Expenses	0	0	438
		D10822 - Ath-Women's Golf Total		78,456	78,456	80,970
D23000 - Student Affairs	D10800 - Athletics	D10824 - Ath-Beach Volleyball	601 - Regular Salaries and Wages	80,472	80,472	80,472
D23000 - Student Affairs	D10800 - Athletics	D10824 - Ath-Beach Volleyball	606 - Travel	0	0	11,155
D23000 - Student Affairs	D10800 - Athletics	D10824 - Ath-Beach Volleyball	660 - Misc. Operating Expenses	7,400	7,400	3,578
		D10824 - Ath-Beach Volleyball Total		87,872	87,872	95,205
D23000 - Student Affairs	D10800 - Athletics	D10825 - Ath-Roadrunner Club	680 - Operating Transfer Out	0	0	296
		D10825 - Ath-Roadrunner Club Total		0	0	296
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	601 - Regular Salaries and Wages	275,159	275,159	333,382
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	604 - Communications	1,000	1,000	1,207
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	606 - Travel	0	0	429
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	609 - Financial Aid	5,000	5,000	1,080
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	616 - Information Technology Costs	1,000	1,000	1,318
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	619 - Equipment Group	1,700	1,700	0
D23000 - Student Affairs	D10800 - Athletics	D10827 - Ath-Academic Enhancement	660 - Misc. Operating Expenses	31,900	31,900	19,438
		D10827 - Ath-Academic Enhancement Total		315,759	315,759	356,854
D23000 - Student Affairs	D10800 - Athletics	D10828 - Ath-External Operations	660 - Misc. Operating Expenses	1,000	1,000	0
		D10828 - Ath-External Operations Total		1,000	1,000	0
D23000 - Student Affairs	D10800 - Athletics	D10899 - Ath-Athletics Admin 19-20	616 - Information Technology Costs	0	0	3,000
		D10899 - Ath-Athletics Admin 19-20 Total		0	0	3,000
D23000 - Student Affairs	D10800 - Athletics	D21591 - Ath-Custodial	660 - Misc. Operating Expenses	0	0	2,872
		D21591 - Ath-Custodial Total		0	0	2,872

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	Actuals
	D10800 - Athletics Total			5,502,460	5,529,437	5,531,664
D23000 - Student Affairs	D23000 - Student Affairs	D23024 - New Student Program	606 - Travel	0	0	498
		D23024 - New Student Program Total		0	0	498
D23000 - Student Affairs	D23000 - Student Affairs	D23028 - Project Rebound	601 - Regular Salaries and Wages	195,540	195,540	201,645
D23000 - Student Affairs	D23000 - Student Affairs	D23028 - Project Rebound	606 - Travel	2,500	2,500	1,534
D23000 - Student Affairs	D23000 - Student Affairs	D23028 - Project Rebound	609 - Financial Aid	4,000	4,000	0
D23000 - Student Affairs	D23000 - Student Affairs	D23028 - Project Rebound	660 - Misc. Operating Expenses	94,100	94,208	48,479
D23000 - Student Affairs	D23000 - Student Affairs	D23028 - Project Rebound	680 - Operating Transfer Out	0	0	0
		D23028 - Project Rebound Total		296,140	296,248	251,657
	D23000 - Student Affairs Total			296,140	296,248	252,155
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	601 - Regular Salaries and Wages	578,702	578,702	592,680
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	604 - Communications	3,100	3,100	4,339
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	606 - Travel	23,000	23,000	31,182
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	609 - Financial Aid	0	0	1,604
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	613 - Contractual Services	24,400	24,400	1,400
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	616 - Information Technology Costs	0	0	256
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	617 - Services from Other Funds/Agencies Group	0	0	1,000
D23000 - Student Affairs	D23010 - VP Student Affairs	D23010 - VP Student Affairs	660 - Misc. Operating Expenses	151,700	155,777	101,008
		D23010 - VP Student Affairs Total		780,902	784,979	733,469
D23000 - Student Affairs	D23010 - VP Student Affairs	D23330 - Health Center	601 - Regular Salaries and Wages	0	0	0
D23000 - Student Affairs	D23010 - VP Student Affairs	D23330 - Health Center	606 - Travel	0	0	(16)
D23000 - Student Affairs	D23010 - VP Student Affairs	D23330 - Health Center	660 - Misc. Operating Expenses	0	0	0
		D23330 - Health Center Total		0	0	(16)
	D23010 - VP Student Affairs Total			780,902	784,979	733,453
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	601 - Regular Salaries and Wages	164,146	164,146	209,180
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	604 - Communications	700	700	0
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	606 - Travel	2,000	2,000	1,933
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	613 - Contractual Services	0	738	0
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	616 - Information Technology Costs	1,000	1,000	0
D23000 - Student Affairs	D23020 - Student Life	D23020 - Dean of Students Office	660 - Misc. Operating Expenses	500	500	976
		D23020 - Dean of Students Office Total		168,346	169,084	212,089
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	601 - Regular Salaries and Wages	38,260	38,260	51,399
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	604 - Communications	505	505	582
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	606 - Travel	2,000	2,000	965
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	616 - Information Technology Costs	1,000	1,000	1,259
D23000 - Student Affairs	D23020 - Student Life	D23021 - Dream Center	660 - Misc. Operating Expenses	11,995	11,995	27,484
		D23021 - Dream Center Total		53,760	53,760	81,688
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	601 - Regular Salaries and Wages	684,223	684,223	591,622
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	604 - Communications	5,700	5,700	4,732
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	606 - Travel	5,500	5,500	8,700
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	616 - Information Technology Costs	2,500	2,500	3,673
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	619 - Equipment Group	10,000	10,000	0
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	660 - Misc. Operating Expenses	31,200	31,200	19,316
D23000 - Student Affairs	D23020 - Student Life	D23310 - Counseling	680 - Operating Transfer Out	0	0	0
		D23310 - Counseling Total		739,123	739,123	628,042
	D23020 - Student Life Total			961,229	961,967	921,819
D23000 - Student Affairs	D23030 - Student Success	D23023 - Early Assessment Program	660 - Misc. Operating Expenses	150	150	0
		D23023 - Early Assessment Program Total		150	150	0
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	601 - Regular Salaries and Wages	84,899	84,899	86,360
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	604 - Communications	350	350	331
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	606 - Travel	4,750	4,750	35
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	616 - Information Technology Costs	2,250	2,250	0
D23000 - Student Affairs	D23030 - Student Success	D23027 - Student Success	660 - Misc. Operating Expenses	3,650	3,650	7,333
		D23027 - Student Success Total		95,899	95,899	94,059
D23000 - Student Affairs	D23030 - Student Success	D23031 - Special Prgrms/StudentRetention	601 - Regular Salaries and Wages	51,228	51,228	32,466
D23000 - Student Affairs	D23030 - Student Success	D23031 - Special Prgrms/StudentRetention	604 - Communications	0	1,000	234
D23000 - Student Affairs	D23030 - Student Success	D23031 - Special Prgrms/StudentRetention	606 - Travel	0	4,000	6,928
D23000 - Student Affairs	D23030 - Student Success	D23031 - Special Prgrms/StudentRetention	616 - Information Technology Costs	0	0	0
D23000 - Student Affairs	D23030 - Student Success	D23031 - Special Prgrms/StudentRetention	660 - Misc. Operating Expenses	0	65,000	37,803
D23000 - Student Affairs	D23030 - Student Success	D23031 - Special Prgrms/StudentRetention	680 - Operating Transfer Out	0	0	44,000
		D23031 - Special Prgrms/StudentRetention Total		51,228	121,228	121,431
	D23030 - Student Success Total			147,277	217,277	215,490
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Essential Needs	601 - Regular Salaries and Wages	211,926	211,926	250,003
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Essential Needs	604 - Communications	0	0	132
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Essential Needs	606 - Travel	9,500	9,500	1,767
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Essential Needs	609 - Financial Aid	28,800	28,800	17,191
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Essential Needs	616 - Information Technology Costs	6,000	6,000	0
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Essential Needs	660 - Misc. Operating Expenses	452,600	453,350	441,930
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23029 - Essential Needs	680 - Operating Transfer Out	0	0	0
		D23029 - Essential Needs Total		708,826	709,576	711,023
D23000 - Student Affairs	D23240 - ASI - Associated Students	D23240 - Associated Students	660 - Misc. Operating Expenses	0	0	80
		D23240 - Associated Students Total		0	0	80
	D23240 - ASI - Associated Students Total			708,826	709,576	711,103
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	601 - Regular Salaries and Wages	75,839	75,839	78,350
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	604 - Communications	2,000	2,000	0
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	606 - Travel	3,700	3,700	0
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	613 - Contractual Services	500	500	0
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	616 - Information Technology Costs	0	0	525
D23000 - Student Affairs	D23300 - Student Services	D23026 - Veteran's Center	660 - Misc. Operating Expenses	18,800	19,389	20,607

California State University, Bakersfield
Base Budget Operating Fund - by Department and Account Category
fiscal year 2024-2025

Division	College / Area	Department	Account Category	Original Budget	Current Budget	Actuals
		D23026 - Veteran's Center Total		100,839	101,428	99,483
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	601 - Regular Salaries and Wages	589,646	589,646	592,687
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	604 - Communications	1,000	1,000	2,093
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	606 - Travel	2,000	2,000	382
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	613 - Contractual Services	13,000	13,000	9,116
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	616 - Information Technology Costs	0	0	9
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	619 - Equipment Group	0	0	70
D23000 - Student Affairs	D23300 - Student Services	D23220 - Ctr Comm Engagemnt & Career Ed	660 - Misc. Operating Expenses	2,900	2,900	4,278
		D23220 - Ctr Comm Engagemnt & Career Ed Total		608,546	608,546	608,635
D23000 - Student Affairs	D23300 - Student Services	D23340 - Center for Accessibility	601 - Regular Salaries and Wages	456,861	456,861	580,434
D23000 - Student Affairs	D23300 - Student Services	D23340 - Center for Accessibility	604 - Communications	3,500	3,500	2,773
D23000 - Student Affairs	D23300 - Student Services	D23340 - Center for Accessibility	606 - Travel	1,000	1,000	1,538
D23000 - Student Affairs	D23300 - Student Services	D23340 - Center for Accessibility	613 - Contractual Services	3,400	3,400	825
D23000 - Student Affairs	D23300 - Student Services	D23340 - Center for Accessibility	616 - Information Technology Costs	3,000	4,736	9,940
D23000 - Student Affairs	D23300 - Student Services	D23340 - Center for Accessibility	660 - Misc. Operating Expenses	24,100	71,122	23,599
		D23340 - Center for Accessibility Total		491,861	540,620	619,110
		D23300 - Student Services Total		1,201,246	1,250,594	1,327,227
D23000 - Student Affairs	D24500 - Student Centered Enterprises	D23210 - Student Involvement & Leadership	660 - Misc. Operating Expenses	150	150	0
		D23210 - Student Involvement & Leadership Total		150	150	0
D23000 - Student Affairs	D24500 - Student Centered Enterprises	D23230 - Housing	604 - Communications	0	0	312
		D23230 - Housing Total		0	0	312
D23000 - Student Affairs	D24500 - Student Centered Enterprises	D24510 - Student Union Administration	660 - Misc. Operating Expenses	0	0	600
		D24510 - Student Union Administration Total		0	0	600
D23000 - Student Affairs	D24500 - Student Centered Enterprises	D24550 - Campus Recreation & Wellbeing	660 - Misc. Operating Expenses	0	0	120
		D24550 - Campus Recreation & Wellbeing Total		0	0	120
		D24500 - Student Centered Enterprises Total		150	150	1,032
		D23000 - Student Affairs Total		9,598,230	9,750,227	9,693,944
D24000 - University Advancement	D24100 - VP University Advancement	D20030 - Marketing and Communications	601 - Regular Salaries and Wages	425,628	425,628	386,921
		D20030 - Marketing and Communications Total		425,628	425,628	386,921
D24000 - University Advancement	D24100 - VP University Advancement	D20040 - Corp & Foundation Relations	601 - Regular Salaries and Wages	161,610	161,610	127,866
		D20040 - Corp & Foundation Relations Total		161,610	161,610	127,866
D24000 - University Advancement	D24100 - VP University Advancement	D20060 - Conferences & Events	601 - Regular Salaries and Wages	239,274	239,274	240,288
D24000 - University Advancement	D24100 - VP University Advancement	D20060 - Conferences & Events	660 - Misc. Operating Expenses	0	0	0
		D20060 - Conferences & Events Total		239,274	239,274	240,288
D24000 - University Advancement	D24100 - VP University Advancement	D24100 - VP UNIVERSITY ADVANCEMENT	601 - Regular Salaries and Wages	342,245	342,245	324,086
D24000 - University Advancement	D24100 - VP University Advancement	D24100 - VP UNIVERSITY ADVANCEMENT	660 - Misc. Operating Expenses	0	0	0
		D24100 - VP UNIVERSITY ADVANCEMENT Total		342,245	342,245	324,086
D24000 - University Advancement	D24100 - VP University Advancement	D24120 - Development	601 - Regular Salaries and Wages	605,774	605,774	430,821
		D24120 - Development Total		605,774	605,774	430,821
D24000 - University Advancement	D24100 - VP University Advancement	D24194 - Annual Giving & Stewardship	601 - Regular Salaries and Wages	165,438	165,438	159,456
		D24194 - Annual Giving & Stewardship Total		165,438	165,438	159,456
D24000 - University Advancement	D24100 - VP University Advancement	D24195 - Alumni Engagement	601 - Regular Salaries and Wages	227,062	227,062	228,563
		D24195 - Alumni Engagement Total		227,062	227,062	228,563
D24000 - University Advancement	D24100 - VP University Advancement	D24196 - UA Athletics Development	601 - Regular Salaries and Wages	164,592	164,592	157,892
		D24196 - UA Athletics Development Total		164,592	164,592	157,892
		D24100 - VP University Advancement Total		2,331,623	2,331,623	2,055,894
		D24000 - University Advancement Total		2,331,623	2,331,623	2,055,894
D90000 - Campuswide & Unallocated	D90000 - Campuswide & Unallocated	D93010 - Centralized Benefits	603 - Benefits	49,384,013	49,384,013	46,370,389
D90000 - Campuswide & Unallocated	D90000 - Campuswide & Unallocated	D93010 - Institutional Costs	660 - Misc. Operating Expenses	7,776,492	8,904,174	10,038,954
		D90000 - Campuswide & Unallocated Total		57,160,505	58,288,187	56,409,343
		D90000 - Campus Wide & Unallocated Total		57,160,505	58,288,187	56,409,343
D25000 - Scholarships & Grants	D25000 - Scholarships & Grants	D23170 - Scholarships and Grants	680 - Operating Transfers Out	402,700	402,700	402,700
D25000 - Scholarships & Grants	D25000 - Scholarships & Grants	D23170 - State University Grant	680 - Operating Transfers Out	20,965,000	20,965,000	20,965,000
		D25000 - Scholarships & Grants Total		21,367,700	21,367,700	21,367,700
		D25000 - Scholarships & Grants Total		21,367,700	21,367,700	21,367,700
Grand Total				179,935,500	181,867,043	182,340,231



Chapter 6

UNIVERSITY STUDENT ENROLLMENT AND FEES 2024-2025

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

CSU Bakersfield
10 - Year History Headcount by Term

		<u>Summer</u>	<u>Fall</u>	<u>Winter*</u>	<u>Spring</u>	<u>Academic Year</u>	<u>College Year</u>
FY 24-25	Resident	1,629.00	9,797.00	N/A	10,066.00	9,931.50	10,746.00
FY 24-25	Total	1,660.00	10,036.00	N/A	10,273.00	10,154.50	10,984.50
FY 23-24	Resident	1,486.00	9,169.00	N/A	9,435.00	9,302.00	10,045.00
FY 23-24	Total	1,532.00	9,399.00	N/A	9,654.00	9,526.50	10,292.50
FY 22-23	Resident	332.00	9,031.00	N/A	9,536.00	9,283.50	9,449.50
FY 22-23	Total	340.00	9,261.00	N/A	9,751.00	9,506.00	9,676.00
FY 21-22	Resident	399.00	10,396.00	N/A	9,450.00	9,923.00	10,122.50
FY 21-22	Total	405.00	10,624.00	N/A	9,652.00	10,138.00	10,340.50
FY 20-21	Resident	197.00	11,152.00	N/A	10,233.00	10,692.50	10,791.00
FY 20-21	Total	199.00	11,397.00	N/A	10,450.00	10,923.50	11,023.00
FY 19-20	Resident	673.00	10,943.00	N/A	10,021.00	10,482.00	10,818.50
FY 19-20	Total	679.00	11,199.00	N/A	10,254.00	10,726.50	11,066.00
FY 18-19	Resident	712.00	10,136.00	N/A	10,286.00	10,211.00	10,567.00
FY 18-19	Total	732.00	10,467.00	N/A	10,554.00	10,510.50	10,876.50
FY 17-18	Resident	1,831.00	9,509.00	N/A	9,759.00	9,634.00	10,549.50
FY 17-18	Total	1,988.00	9,863.00	N/A	10,071.00	9,967.00	10,961.00
FY 16-17	Resident	1,884.00	8,994.00	N/A	9,304.00	9,149.00	10,091.00
FY 16-17	Total	2,056.00	9,326.00	N/A	9,655.00	9,490.50	10,518.50
FY 15-16	Resident	2,030.00	8,957.00	8,512.00	8,233.00	8,595.00	9,610.00
FY 15-16	Total	2,125.00	9,228.00	8,789.00	8,525.00	8,876.50	9,939.00

*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 24-25	Resident	640.50	8,328.00	N/A	7,991.80	8,159.90	8,480.15
FY 24-25	Total	651.00	8,542.80	N/A	8,182.60	8,362.70	8,688.20
FY 23-24	Resident	596.80	7,888.60	N/A	7,651.40	7,770.00	8,068.40
FY 23-24	Total	611.50	8,106.90	N/A	7,861.30	7,984.10	8,289.85
FY 22-23	Resident	112.60	7,741.60	N/A	7,534.30	7,637.80	7,694.10
FY 22-23	Total	115.10	7,956.80	N/A	7,740.00	7,848.30	7,905.80
FY 21-22	Resident	136.92	8,827.68	N/A	7,735.15	8,281.40	8,349.80
FY 21-22	Total	139.27	9,049.62	N/A	7,922.13	8,485.80	8,555.40
FY 20-21	Resident	80.00	9,957.63	N/A	8,999.63	9,478.60	9,518.60
FY 20-21	Total	80.75	10,186.23	N/A	9,209.13	9,697.60	9,738.00
FY 19-20	Resident	153.65	9,678.30	N/A	8,913.95	9,296.10	9,372.90
FY 19-20	Total	154.30	9,919.55	N/A	9,132.53	9,526.00	9,603.10
FY 18-19	Resident	164.20	8,911.30	N/A	8,635.70	8,773.50	8,855.60
FY 18-19	Total	167.00	9,215.90	N/A	8,887.30	9,051.60	9,135.10
FY 17-18	Resident	665.80	8,279.60	N/A	8,110.30	8,195.00	8,527.80
FY 17-18	Total	739.10	8,613.00	N/A	8,412.00	8,512.50	8,882.00
FY 16-17	Resident	545.50	7,719.40	N/A	7,697.80	7,708.60	7,981.30
FY 16-17	Total	628.60	8,036.80	N/A	8,035.80	8,036.30	8,350.60
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

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

Summer 2024 Registration Fees

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

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

Payment Deadlines

For class registration between April 10, 2024, and May 22, 2024, fees are **due by May 23, 2024**.

For class registration after May 23, 2024, your fees are **due the business day following registration (within 24 hours of registration)**.

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

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

YOU ARE RESPONSIBLE FOR YOUR FEE PAYMENT

PAYMENT MUST BE RECEIVED BY THE STATED DEADLINES.

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

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

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

Summer 2024 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		EDUCATION DOCTORAL STUDENTS
	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0.0 and Above
Tuition Fee	\$1,665.00	\$2,871.00	\$1,932.00	\$3,330.00	\$2,082.00	\$3,588.00	\$5,919.00
ASB Fee	132.40	132.40	132.40	132.40	132.40	132.40	132.40
Health Facility Fee	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Health Service Fee	111.70	111.70	111.70	111.70	111.70	111.70	111.70
IRA Fee	54.70	54.70	54.70	54.70	54.70	54.70	54.70
Runner Card Fee	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Student Body Fee*	266.80	266.80	266.80	266.80	266.80	266.80	266.80
Campus Programming Fee	15.00	15.00	15.00	15.00	15.00	15.00	15.00
TOTAL FEES	\$2,251.00	\$3,457.00	\$2,518.00	\$3,916.00	\$2,668.00	\$4,174.00	\$6,505.00

*Student Body Fee includes: Student Union Fee of \$129.75 and Student Recreation Center Fee of \$137.05.

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 2024 Registration Fees

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

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

Payment Deadlines

For class registration between April 08, 2024, and August 21, 2024, fees are **due by August 22, 2024**.

For class registration after August 22, 2024, your fees are **due the business day following registration (within 24 hours of registration)**.

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

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

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 ****

Fall 2024 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		EDUCATION DOCTORAL STUDENTS
	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0.0 and Above
Tuition Fee	\$1,764.00	\$3,042.00	\$2,049.00	\$3,531.00	\$2,208.00	\$3,804.00	\$6,273.00
ASB Fee	229.35	229.35	229.35	229.35	229.35	229.35	229.35
Health Facility Fee	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Service Fee	193.80	193.80	193.80	193.80	193.80	193.80	193.80
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*	452.60	452.60	452.60	452.60	452.60	452.60	452.60
Campus Programming Fee/Spirit 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	\$2,767.00	\$4,045.00	\$3,052.00	\$4,534.00	\$3,211.00	\$4,807.00	\$7,276.00

*Student Body Fee includes Student Union Fee of \$216 and Student Recreation Center Fee of \$236.60.

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

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

Spring 2025 Registration Fees

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

Students who are participating in the Department of Defense Tuition Assistance program may find additional information about tuition rates here:

<https://calstate.policystat.com/policy/6657197/latest/> [calstate.policystat.com]

Payment Deadlines

For class registration between October 21, 2024, and January 16, 2025, fees are **due by January 17, 2025**.

For class registration after January 17, 2025, your fees are **due the business day following registration (within 24 hours of registration)**.

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

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

YOU ARE RESPONSIBLE FOR YOUR FEE PAYMENT

PAYMENT MUST BE RECEIVED BY THE STATED DEADLINES.

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

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

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

Spring 2025 Registration Fees

MANDATORY TUITION AND FEES	UNDERGRADUATE STUDENTS		TEACHER CREDENTIAL STUDENTS		GRADUATE STUDENTS		EDUCATION DOCTORAL STUDENTS
	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0 to 6.0 Units	6.1 and Above	0.0 and Above
Tuition Fee	\$1,764.00	\$3,042.00	\$2,049.00	\$3,531.00	\$2,208.00	\$3,804.00	\$6,273.00
ASB Fee	229.35	229.35	229.35	229.35	229.35	229.35	229.35
Health Facility Fee	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Health Service Fee	193.80	193.80	193.80	193.80	193.80	193.80	193.80
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*	452.60	452.60	452.60	452.60	452.60	452.60	452.60
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	\$2,767.00	\$4,045.00	\$3,052.00	\$4,534.00	\$3,211.00	\$4,807.00	\$7,276.00

*Student Body Fee includes Student Union Fee of \$216 and Student Recreation Center Fee of \$236.60.

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

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

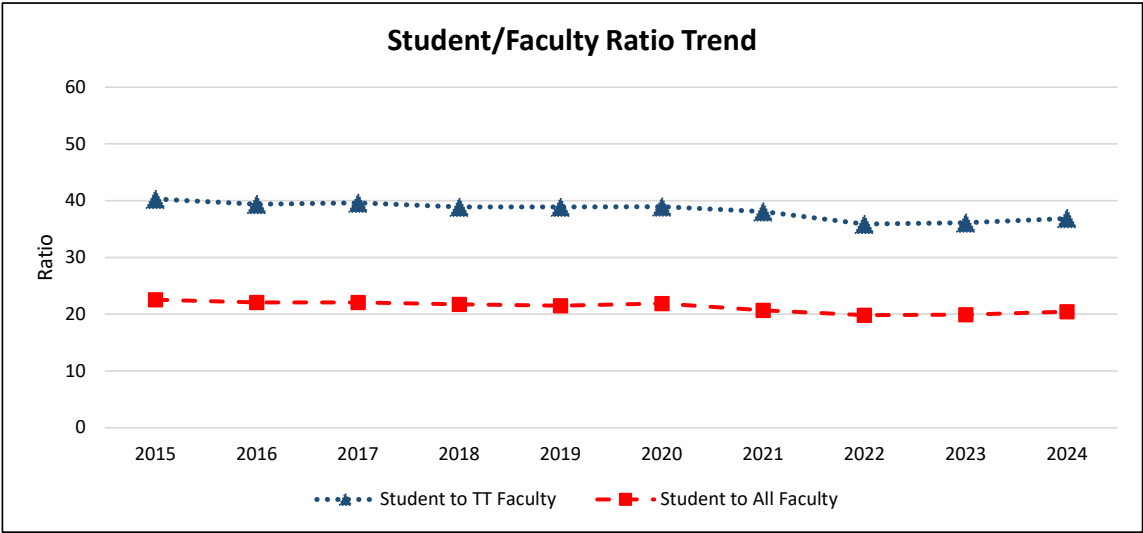
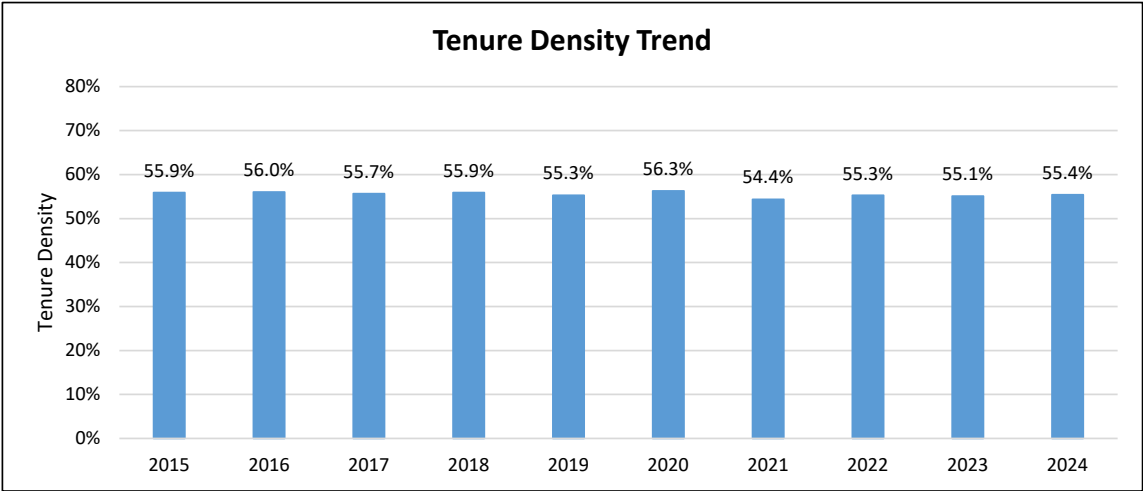


Chapter 7

UNIVERSITY FACULTY, STAFF, AND MANAGEMENT STATISTICS 2024-2025

- Total Faculty Profile - 10 year
- Total Faculty Tenure Density Trend - 10 year
- Total Faculty Tenure Density Trend Position Control - 4 year
- Total Staff by Position Control - 10 year
- Total Management by Position Control - 10 year

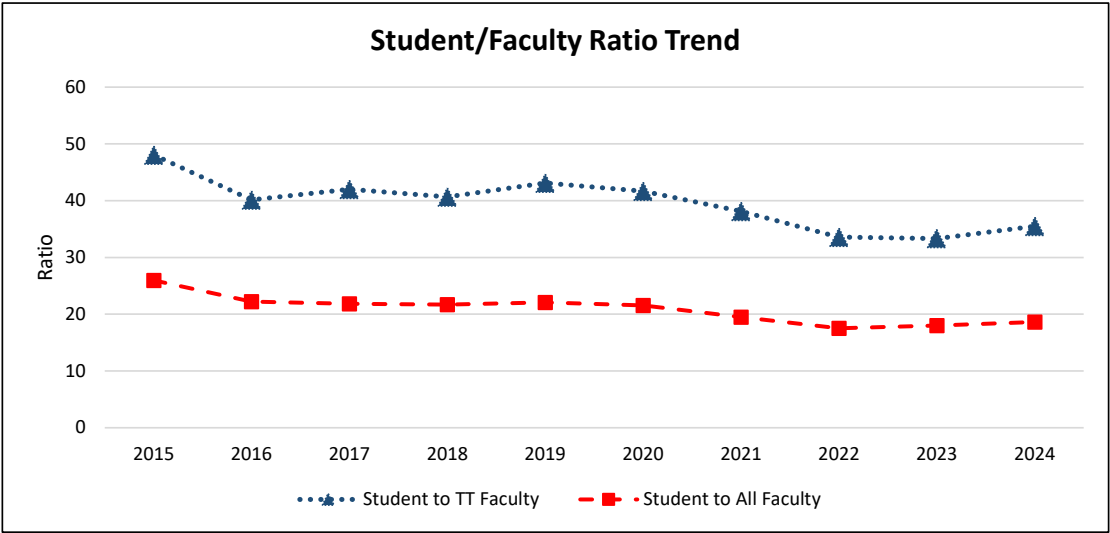
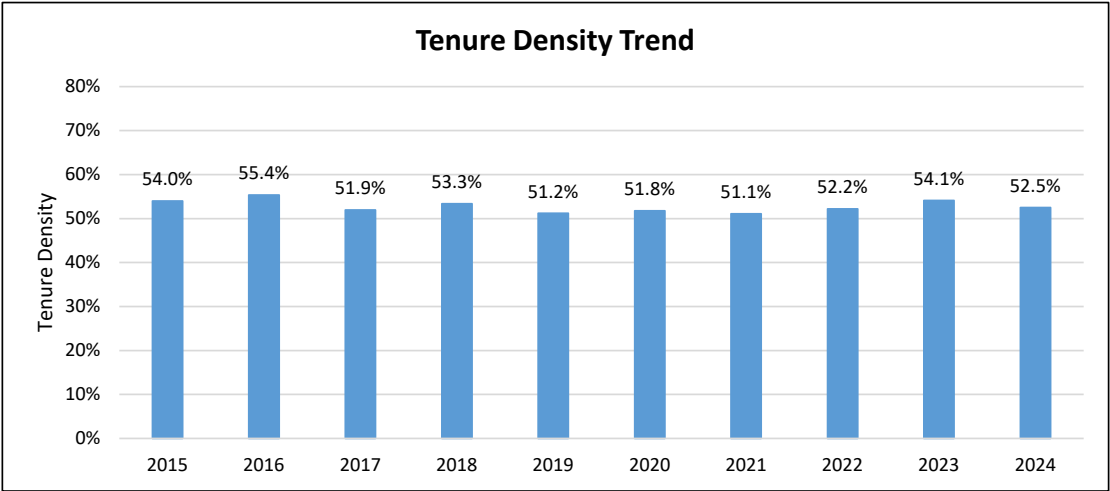
Faculty Profile: Systemwide Total



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)
2015	404,746.3	7,909.9	10,042.9	17,952.7	40.3	22.5	55.9%
2016	409,382.1	8,156.6	10,394.3	18,550.8	39.4	22.1	56.0%
2017	419,518.1	8,429.0	10,586.0	19,015.0	39.6	22.1	55.7%
2018	418,062.1	8,464.1	10,745.6	19,209.7	38.9	21.8	55.9%
2019	422,219.9	8,768.0	10,853.8	19,621.8	38.9	21.5	55.3%
2020	425,797.7	8,497.9	10,940.0	19,437.9	38.9	21.9	56.3%
2021	410,236.8	9,036.6	10,775.3	19,811.9	38.1	20.7	54.4%
2022	391,390.8	8,822.1	10,907.9	19,730.0	35.9	19.8	55.3%
2023	392,152.7	8,840.7	10,858.8	19,699.5	36.1	19.9	55.1%
2024	400,813.90	8,748.30	10,874.00	19,622.3	36.9	20.4	55.4%

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

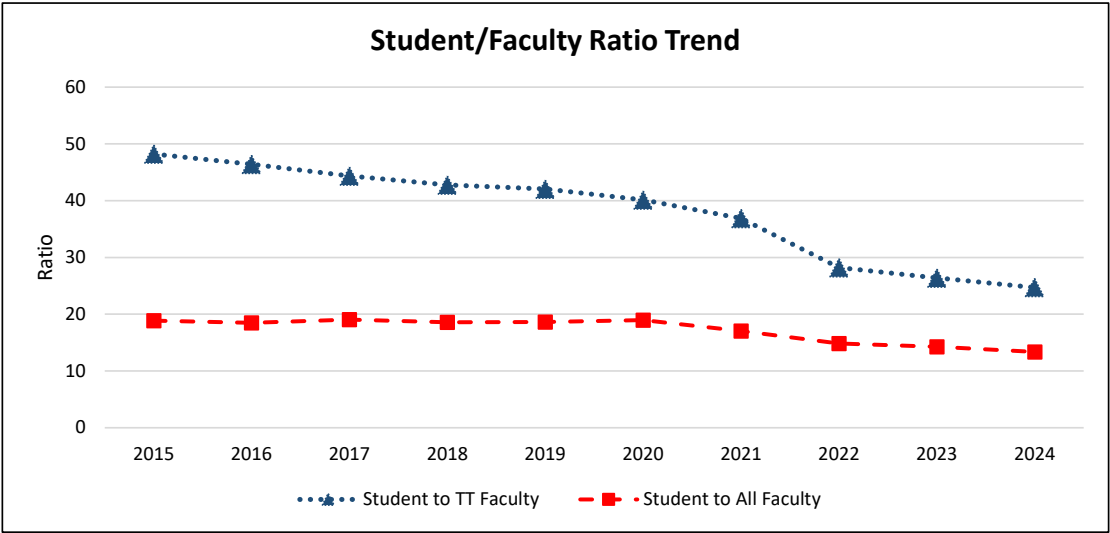
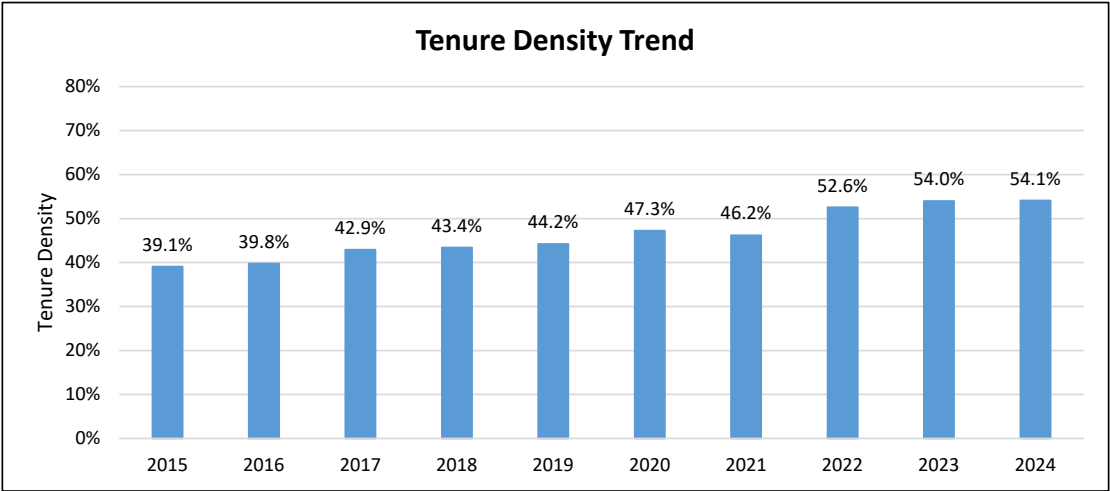
Faculty Profile: Bakersfield



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)
2015	8,936.5	158.2	185.9	344.2	48.1	26.0	54.0%
2016	8,051.8	161.7	200.7	362.4	40.1	22.2	55.4%
2017	8,612.9	189.7	205.0	394.7	42.0	21.8	51.9%
2018	9,211.6	198.1	226.5	424.6	40.7	21.7	53.3%
2019	9,919.5	219.5	230.1	449.6	43.1	22.1	51.2%
2020	10,186.2	227.8	244.4	472.3	41.7	21.6	51.8%
2021	9,049.6	227.1	237.3	464.4	38.1	19.5	51.1%
2022	7,956.8	217.2	236.9	454.1	33.6	17.5	52.2%
2023	8,106.9	206.4	243.3	449.7	33.3	18.0	54.1%
2024	8,542.8	217.5	240.7	458.2	35.5	18.6	52.5%

- 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: Channel Islands

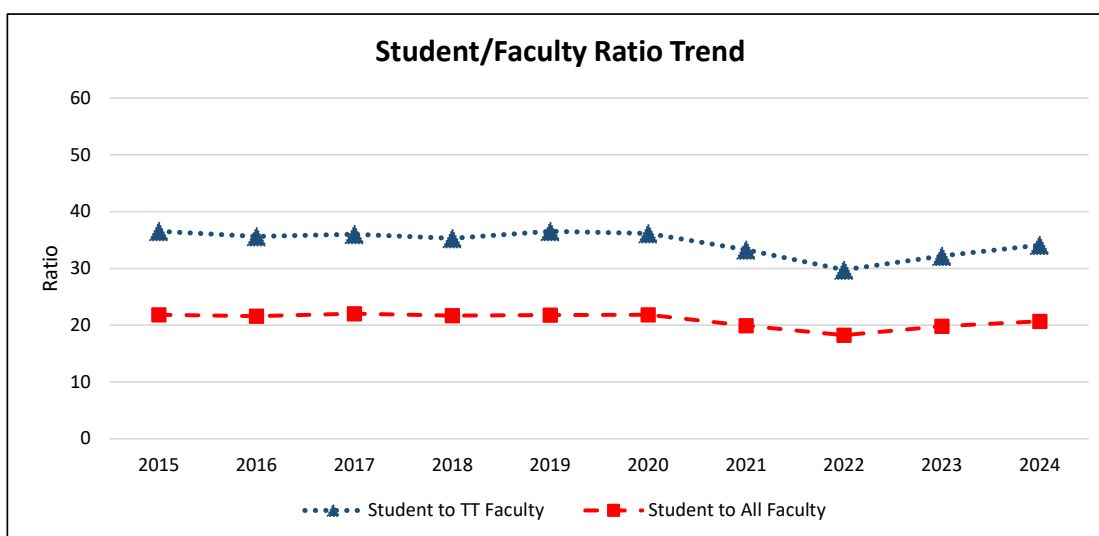
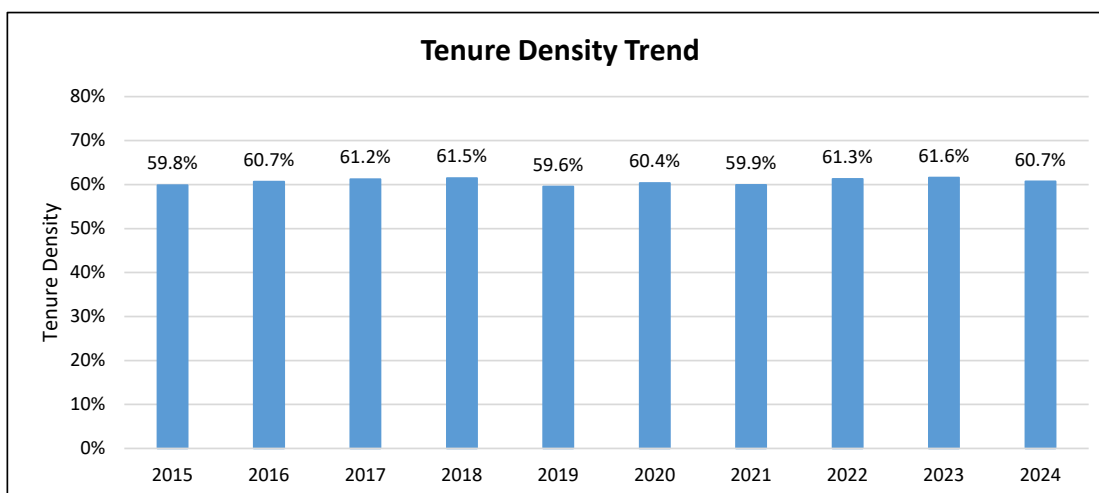


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	5,448.6	176.1	113.0	289.1	48.2	18.8	39.1%
2016	5,816.8	189.7	125.4	315.0	46.4	18.5	39.8%
2017	6,186.1	185.4	139.4	324.8	44.4	19.0	42.9%
2018	6,277.3	191.4	146.7	338.1	42.8	18.6	43.4%
2019	6,405.9	191.9	152.3	344.2	42.1	18.6	44.2%
2020	6,194.7	172.1	154.3	326.4	40.2	19.0	47.3%
2021	5,580.7	176.3	151.4	327.7	36.9	17.0	46.2%
2022	4,768.2	152.6	169.1	321.7	28.2	14.8	52.6%
2023	4,385.9	141.4	166.1	307.5	26.4	14.3	54.0%
2024	4,153.5	142.7	168.2	310.9	24.7	13.4	54.1%

Notes:

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

Faculty Profile: Chico

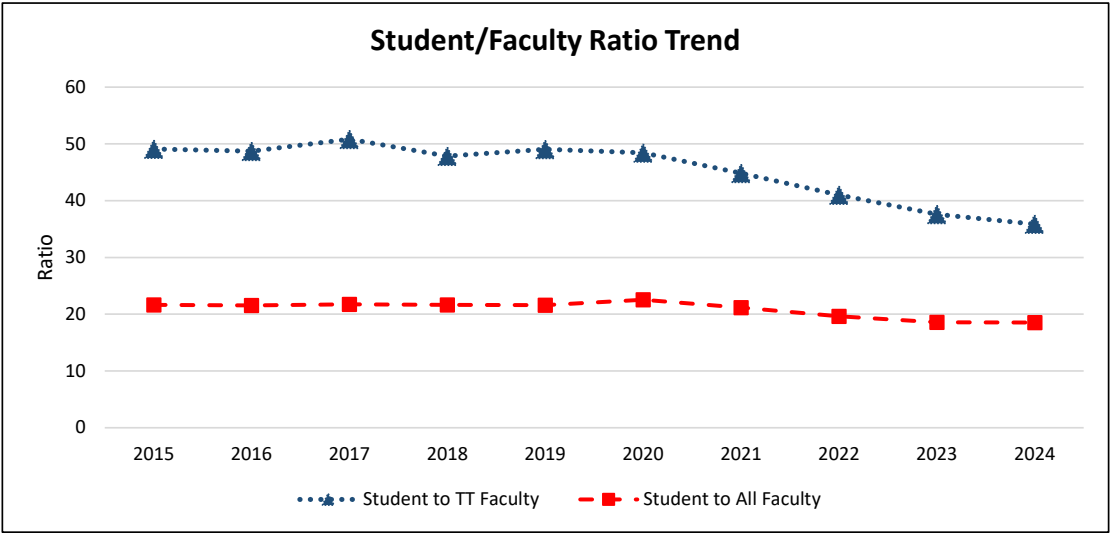
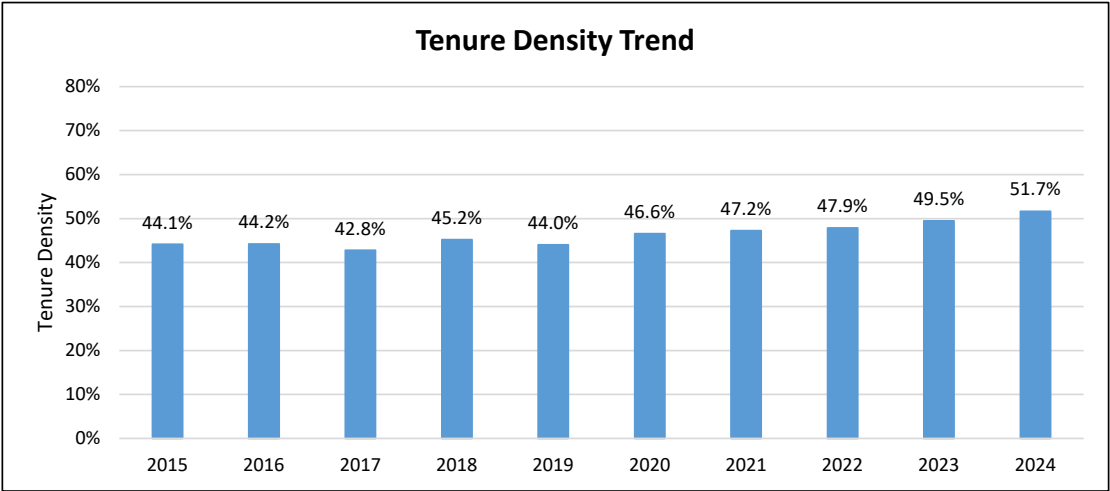


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	16,140.3	296.5	441.9	738.3	36.5	21.9	59.8%
2016	16,343.4	297.2	458.9	756.0	35.6	21.6	60.7%
2017	16,647.2	293.0	462.5	755.5	36.0	22.0	61.2%
2018	16,437.3	291.9	465.9	757.8	35.3	21.7	61.5%
2019	16,181.2	300.6	442.8	743.4	36.5	21.8	59.6%
2020	15,607.9	283.3	431.4	714.8	36.2	21.8	60.4%
2021	14,231.3	286.1	427.8	713.9	33.3	19.9	59.9%
2022	12,869.4	272.9	432.5	705.4	29.8	18.2	61.3%
2023	13,012.5	252	404	656.0	32.2	19.8	61.6%
2024	13,504.4	256.2	396.0	652.2	34.1	20.7	60.7%

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.
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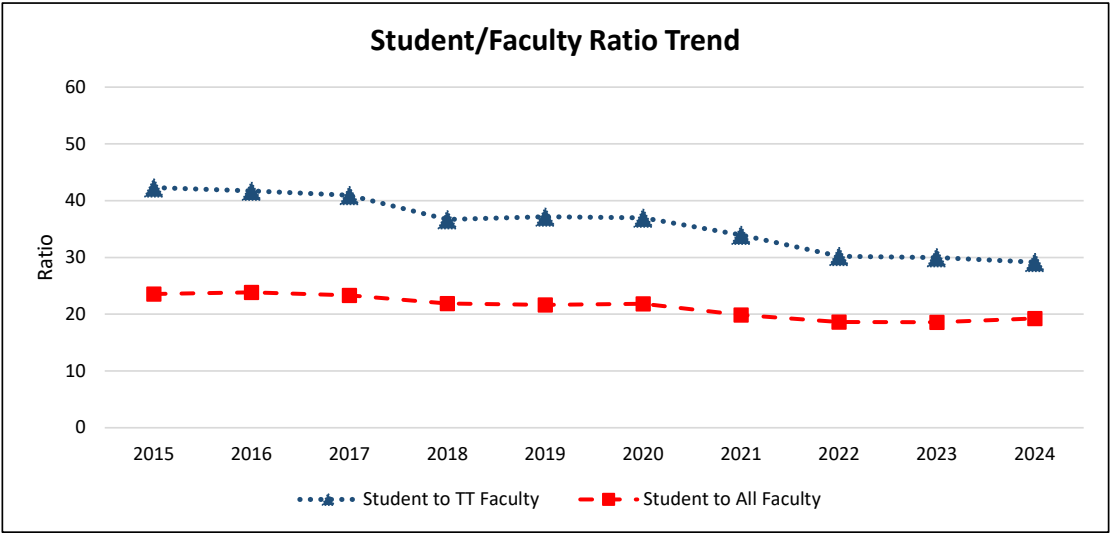
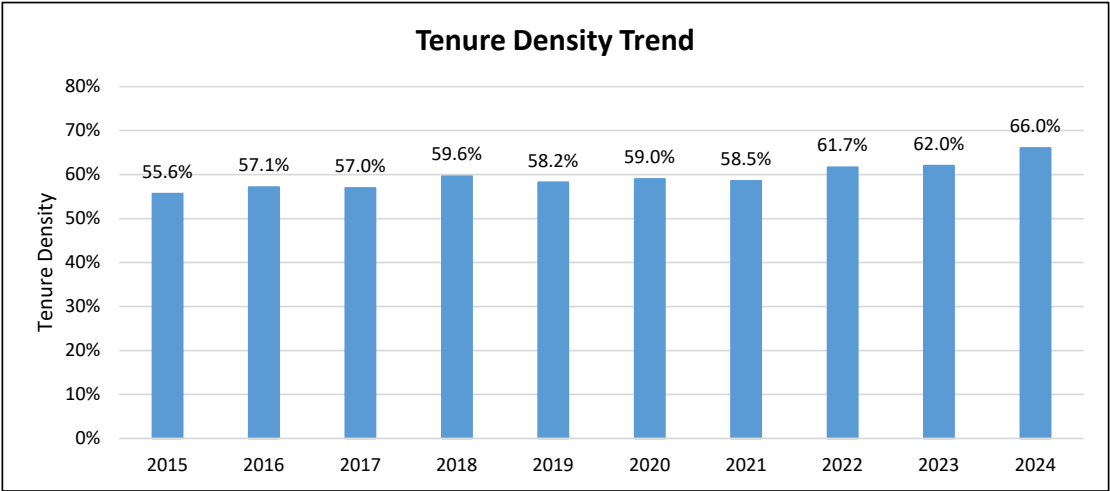
Faculty Profile: Dominguez Hills



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)
2015	11,325.3	292.1	230.7	522.8	49.1	21.7	44.1%
2016	11,533.1	298.7	236.8	535.5	48.7	21.5	44.2%
2017	12,168.4	320.2	239.4	559.6	50.8	21.7	42.8%
2018	12,711.4	321.7	265.8	587.5	47.8	21.6	45.2%
2019	13,947.8	361.1	284.3	645.4	49.1	21.6	44.0%
2020	14,574.5	345.4	301.1	646.5	48.4	22.5	46.6%
2021	13,678.7	340.8	305.2	646.0	44.8	21.2	47.2%
2022	12,455.5	331	303.8	634.8	41.0	19.6	47.9%
2023	11,568.6	314.5	307.7	622.2	37.6	18.6	49.5%
2024	11,550.9	301.2	322.1	623.3	35.9	18.5	51.7%

- 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
 - Student data includes students at all levels; excludes CalStateTEACH and International Programs.
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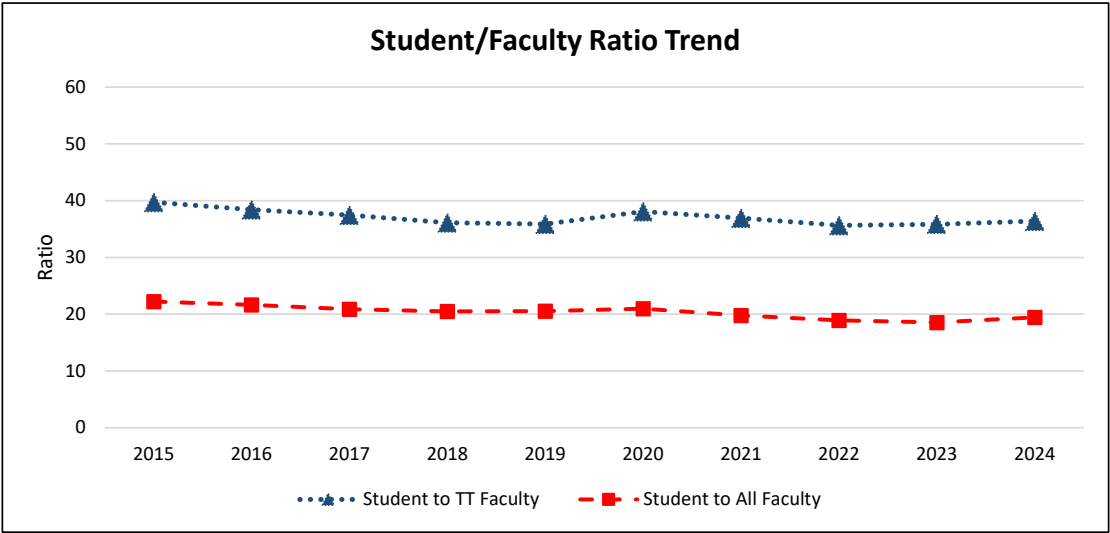
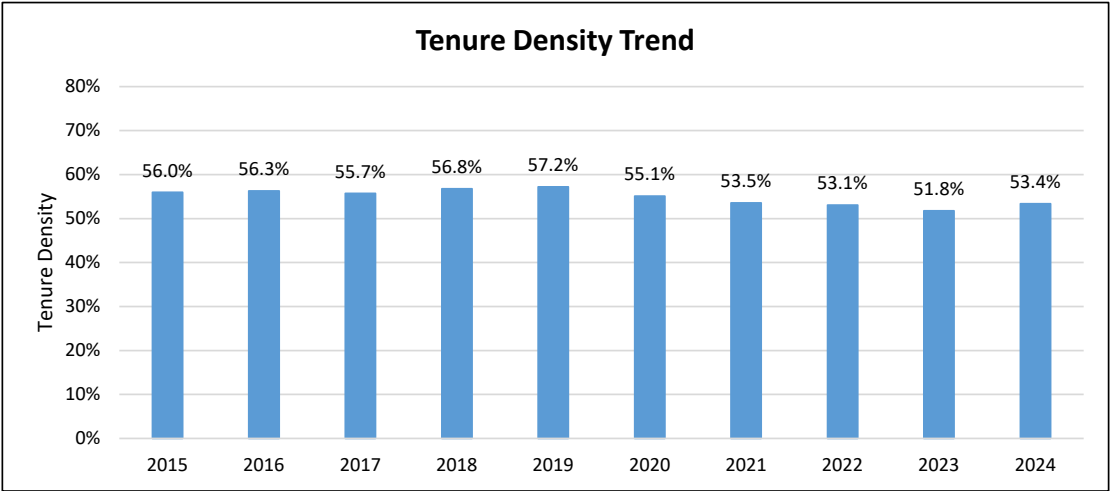
Faculty Profile: East Bay



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)
2015	13,538.7	255.1	320.0	575.1	42.3	23.5	55.6%
2016	13,904.5	249.9	333.1	583.0	41.7	23.9	57.1%
2017	13,730.8	253.2	335.2	588.5	41.0	23.3	57.0%
2018	12,371.1	228.2	337.4	565.6	36.7	21.9	59.6%
2019	12,805.4	247.0	344.4	591.4	37.2	21.7	58.2%
2020	12,910.2	242.4	349.0	591.4	37.0	21.8	59.0%
2021	11,757.4	245.1	346.1	591.2	34.0	19.9	58.5%
2022	10,321.7	212.3	341.7	554.0	30.2	18.6	61.7%
2023	10,100.5	206.4	337	543.4	30.0	18.6	62.0%
2024	9,348.9	164.8	320.5	485.4	29.2	19.3	66.0%

- 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.
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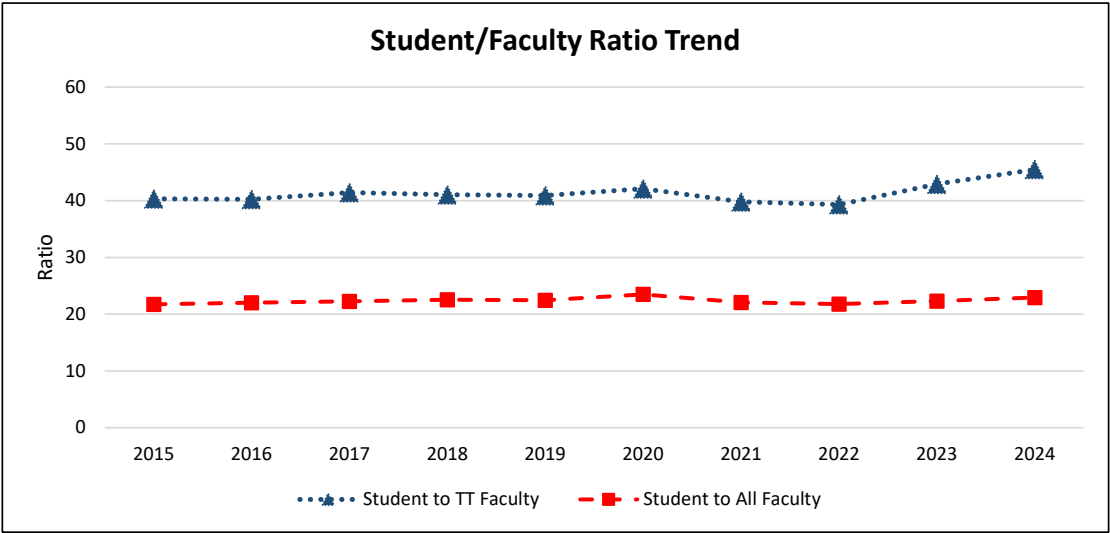
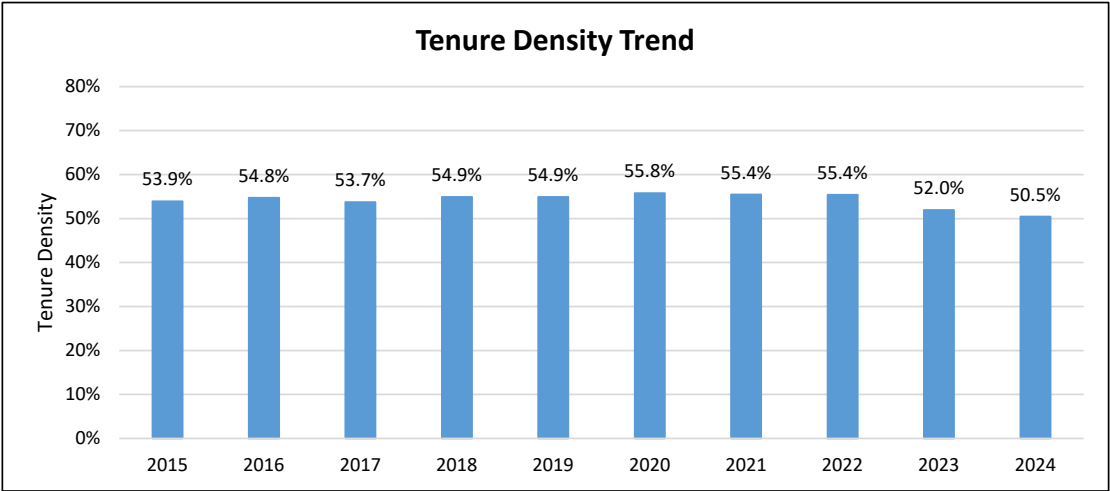
Faculty Profile: Fresno



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)
2015	21,051.9	417.0	529.9	947.0	39.7	22.2	56.0%
2016	21,587.4	436.0	561.8	997.8	38.4	21.6	56.3%
2017	22,349.8	473.6	596.6	1,070.3	37.5	20.9	55.7%
2018	22,236.0	468.2	615.7	1,083.8	36.1	20.5	56.8%
2019	21,640.6	451.1	603.3	1,054.4	35.9	20.5	57.2%
2020	22,412.7	480.2	588.9	1,069.1	38.1	21.0	55.1%
2021	21,772.6	511.6	589.7	1,101.3	36.9	19.8	53.5%
2022	20,691.7	513.1	580.5	1,093.6	35.6	18.9	53.1%
2023	20,811.3	540.9	580.8	1,121.7	35.8	18.6	51.8%
2024	21,270.3	509.8	584.2	1,094.0	36.4	19.4	53.4%

- Notes:
- Data as of Fall snapshots (employee and student) for each year.
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 - Student data includes students at all levels; excludes CalStateTEACH and International Programs.
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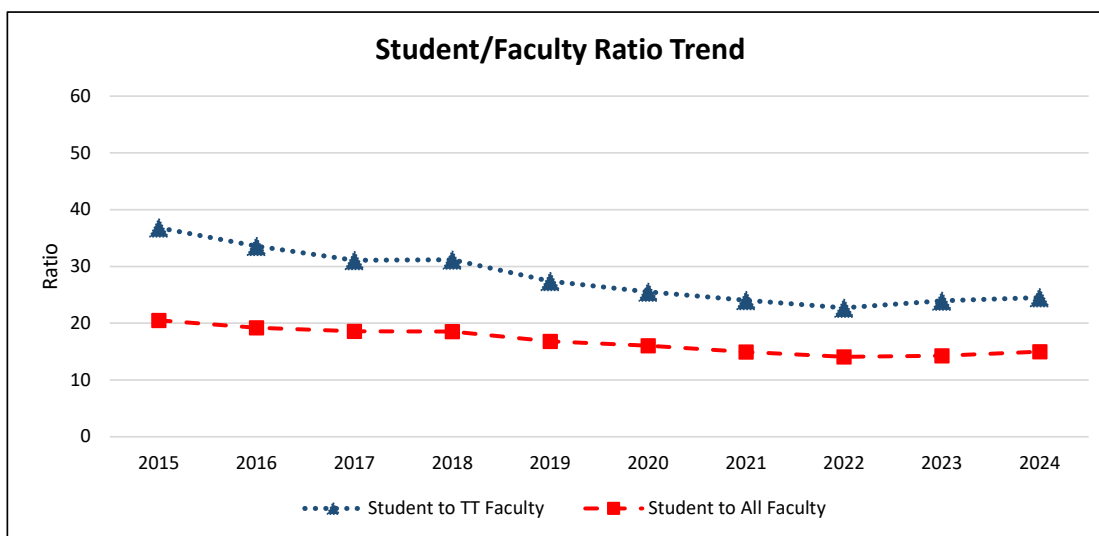
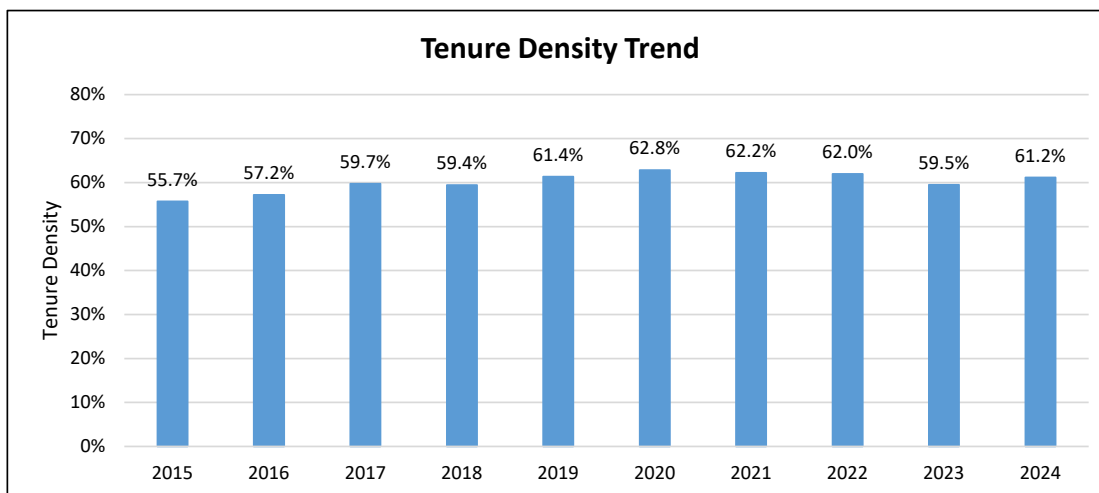
Faculty Profile: Fullerton



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)
2015	31,405.1	665.2	779.1	1,444.3	40.3	21.7	53.9%
2016	32,306.1	663.9	803.3	1,467.2	40.2	22.0	54.8%
2017	33,066.6	687.0	798.0	1,484.9	41.4	22.3	53.7%
2018	32,529.7	650.0	792.3	1,442.3	41.1	22.6	54.9%
2019	33,202.2	666.7	811.6	1,478.3	40.9	22.5	54.9%
2020	34,563.3	650.5	820.8	1,471.3	42.1	23.5	55.8%
2021	32,731.5	660.8	822.4	1,483.2	39.8	22.1	55.4%
2022	32,498.2	665.7	826.8	1,492.5	39.3	21.8	55.4%
2023	34,385.3	740.4	800.9	1,541.3	42.9	22.3	52.0%
2024	36,156.5	780.6	795.0	1,575.6	45.5	22.9	50.5%

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

Faculty Profile: Humboldt

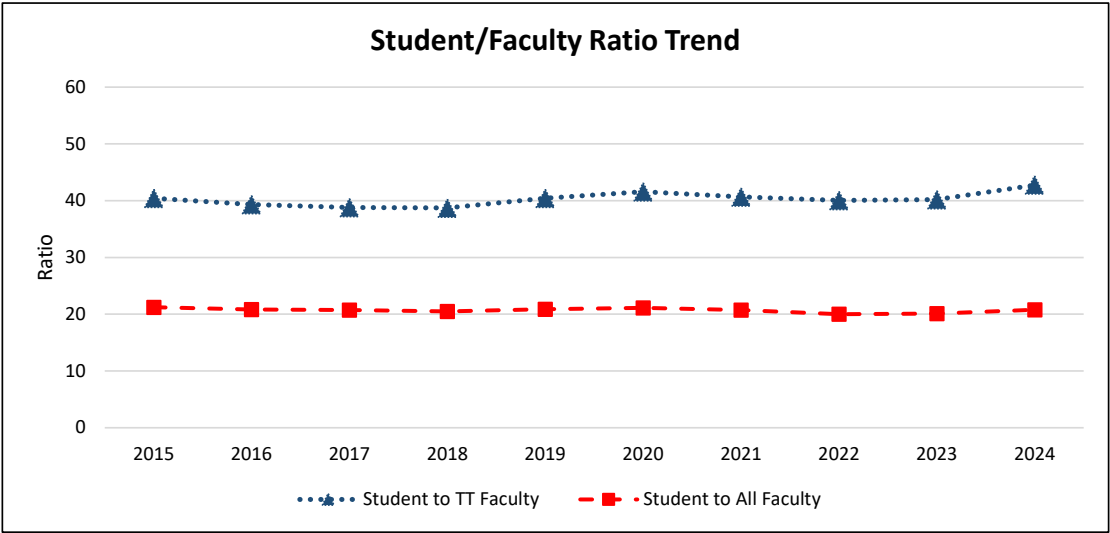
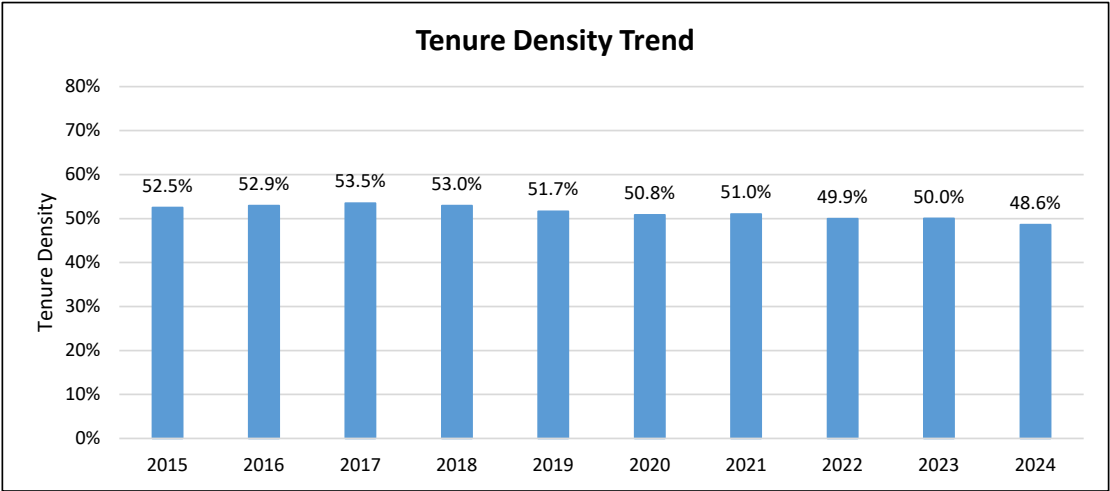


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	8,227.9	177.6	223.5	401.1	36.8	20.5	55.7%
2016	8,020.5	178.8	238.8	417.6	33.6	19.2	57.2%
2017	7,934.4	172.2	255.3	427.5	31.1	18.6	59.7%
2018	7,362.0	161.3	236.3	397.5	31.2	18.5	59.4%
2019	6,658.2	152.9	242.9	395.8	27.4	16.8	61.4%
2020	5,941.6	137.6	232.7	370.4	25.5	16.0	62.8%
2021	5,285.2	133.5	220.0	353.5	24.0	15.0	62.2%
2022	5,280.0	142.5	232.5	375.0	22.7	14.1	62.0%
2023	5,449.1	155	227.5	382.5	24.0	14.2	59.5%
2024	5,524.8	143.1	225.4	368.5	24.5	15.0	61.2%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
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- Lecturer totals include visiting professors; tenure-track totals include grant-related instructional faculty
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- FTEF reflects the sum of all appointments per campus for each included faculty member.

Faculty Profile: Long Beach

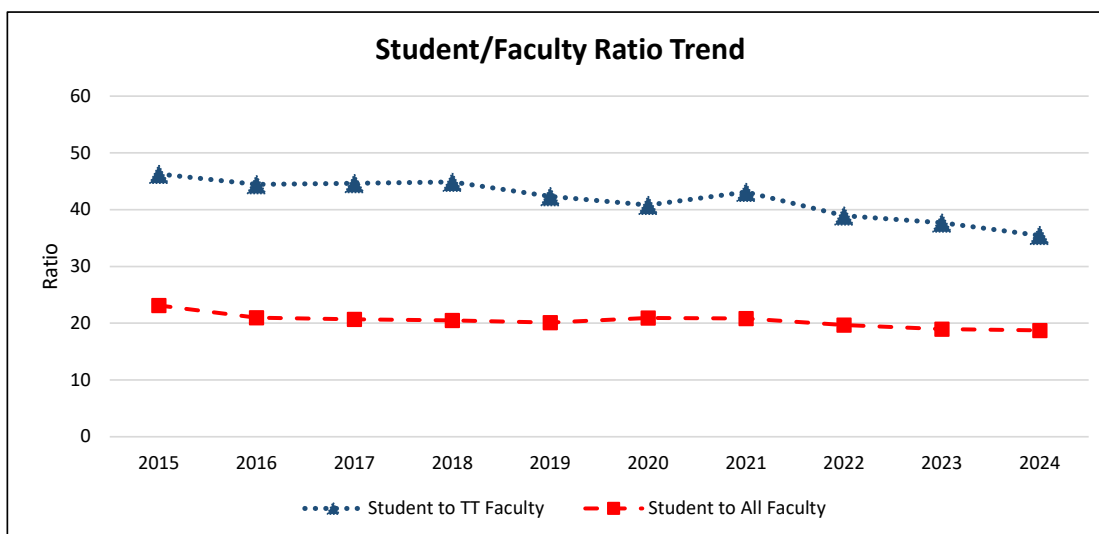
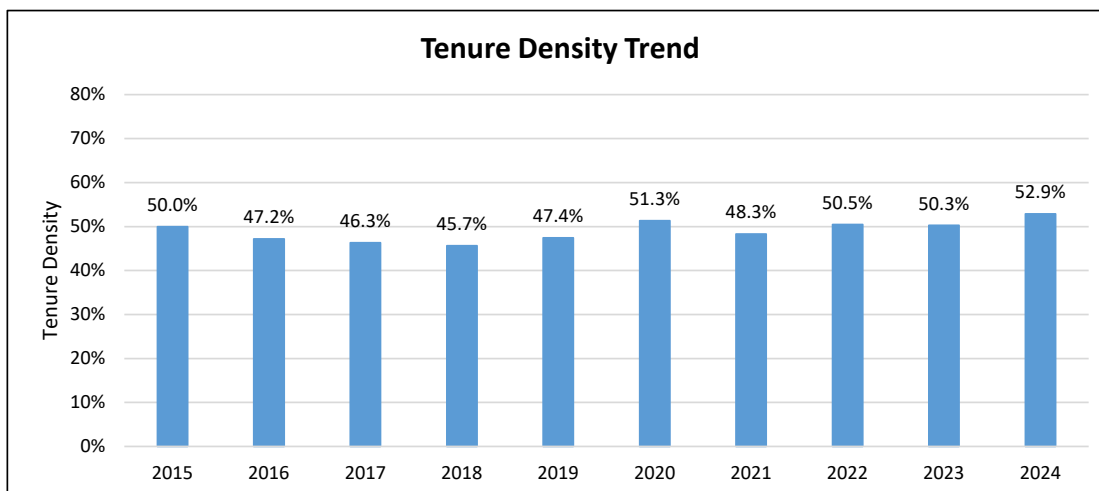


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	31,199.5	697.4	772.0	1,469.4	40.4	21.2	52.5%
2016	31,598.5	714.7	803.3	1,518.0	39.3	20.8	52.9%
2017	31,729.1	711.4	817.8	1,529.2	38.8	20.7	53.5%
2018	31,571.1	723.8	815.3	1,539.1	38.7	20.5	53.0%
2019	32,673.0	756.1	808.0	1,564.1	40.4	20.9	51.7%
2020	33,836.8	787.1	814.3	1,601.4	41.6	21.1	50.8%
2021	33,336.0	786.9	819.7	1,606.6	40.7	20.7	51.0%
2022	32,410.8	811.1	809.3	1,620.4	40.0	20.0	49.9%
2023	33,506.1	833.2	833.4	1,666.6	40.2	20.1	50.0%
2024	35,069.2	868.1	820.7	1,688.8	42.7	20.8	48.6%

Notes:

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

Faculty Profile: Los Angeles

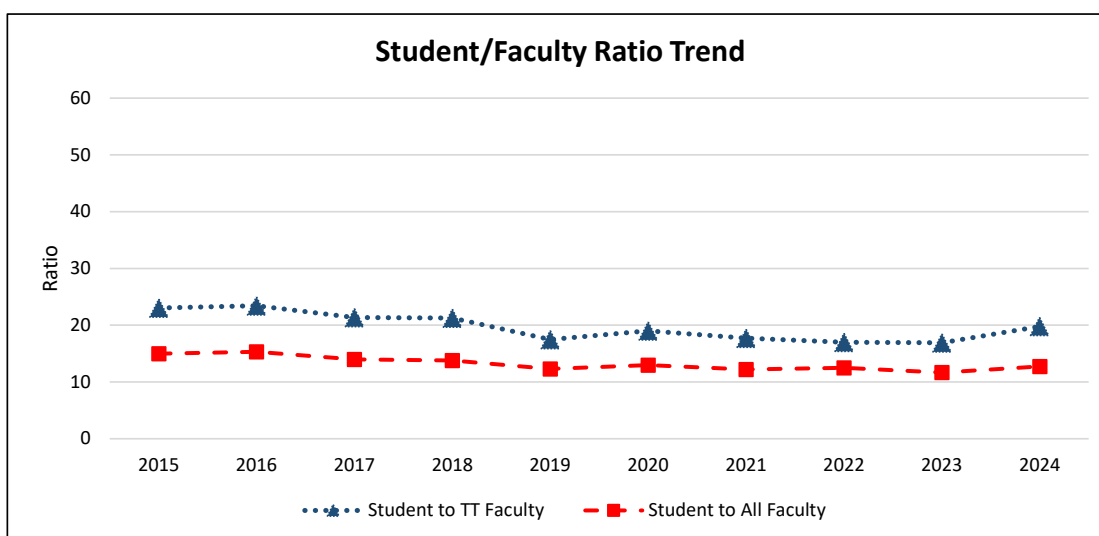
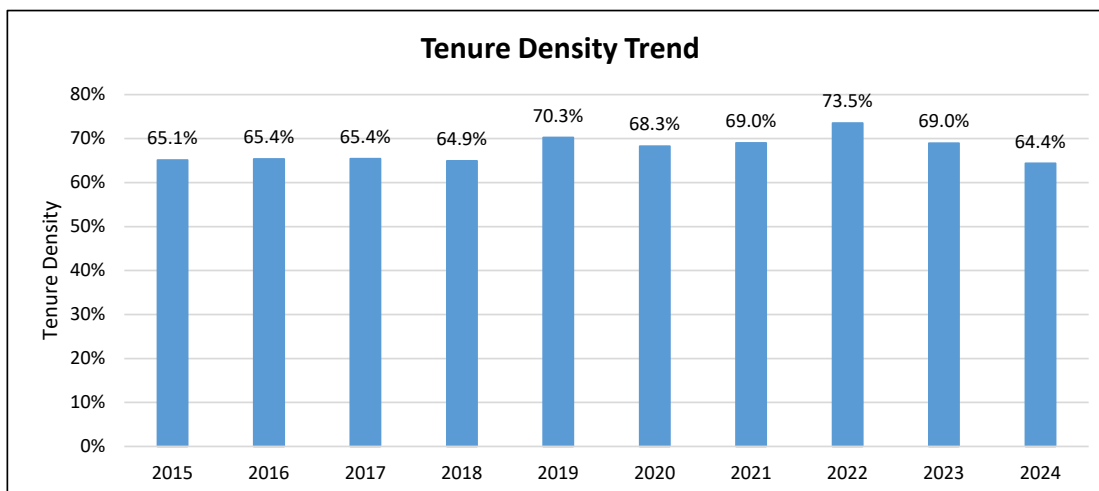


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	23,251.9	502.9	502.3	1,005.3	46.3	23.1	50.0%
2016	22,855.7	576.1	514.4	1,090.5	44.4	21.0	47.2%
2017	23,742.7	616.8	531.7	1,148.5	44.7	20.7	46.3%
2018	23,605.6	626.3	526.2	1,152.5	44.9	20.5	45.7%
2019	22,678.0	593.4	535.4	1,128.8	42.4	20.1	47.4%
2020	22,746.0	528.7	557.1	1,085.9	40.8	20.9	51.3%
2021	22,885.2	568.4	530.6	1,099.0	43.1	20.8	48.3%
2022	21,909.9	552	562.3	1,114.3	39.0	19.7	50.5%
2023	20,931.4	549.3	555.3	1,104.6	37.7	18.9	50.3%
2024	19,260.7	484.4	543.3	1,027.7	35.5	18.7	52.9%

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

Faculty Profile: Maritime Academy

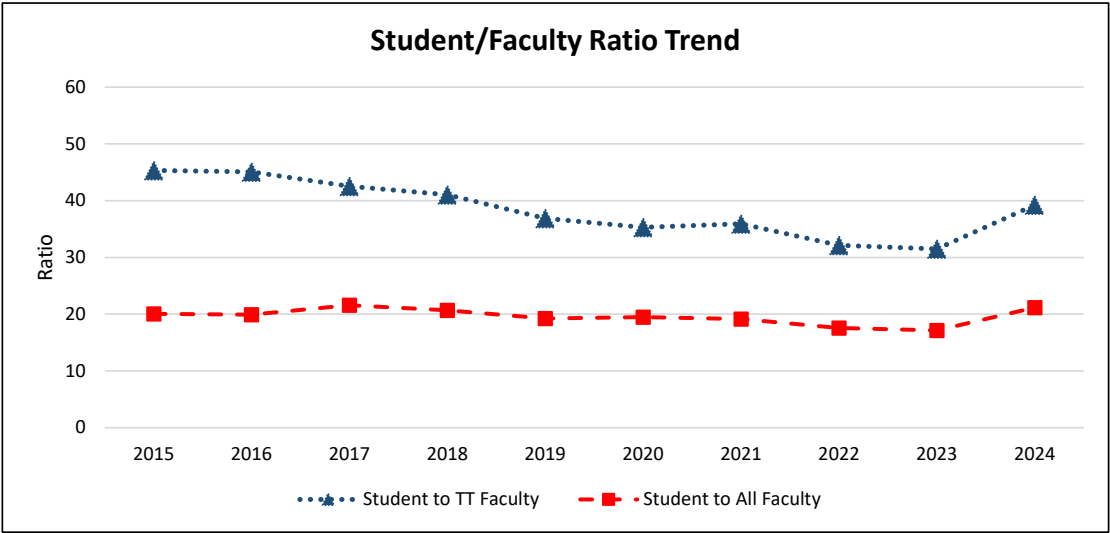
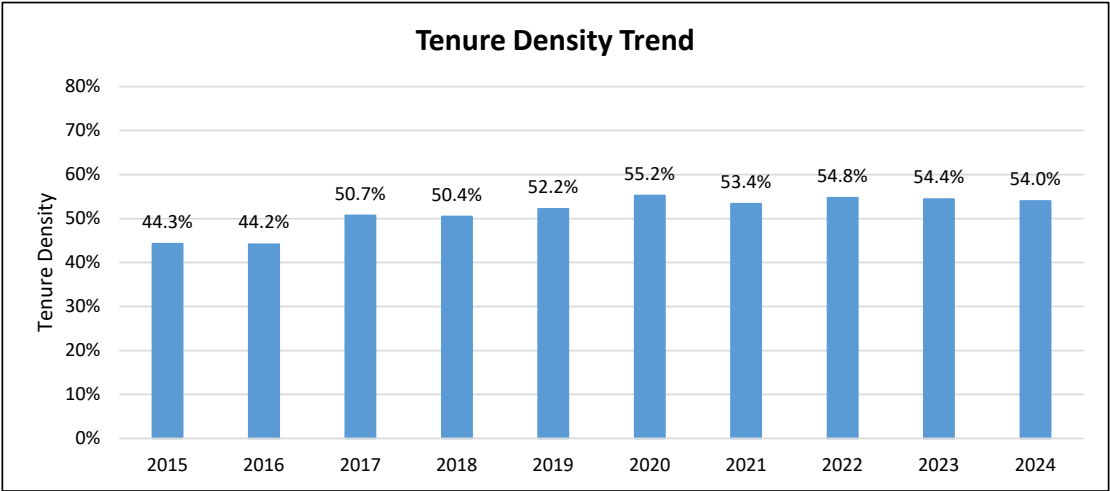


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	1,173.1	27.3	50.9	78.2	23.0	15.0	65.1%
2016	1,197.3	27.1	51.1	78.2	23.4	15.3	65.4%
2017	1,133.0	28.1	53.1	81.2	21.3	14.0	65.4%
2018	1,106.5	28.1	52.1	80.2	21.2	13.8	64.9%
2019	989.6	24.0	56.6	80.6	17.5	12.3	70.3%
2020	971.8	23.8	51.1	74.9	19.0	13.0	68.3%
2021	938.0	23.8	53.0	76.8	17.7	12.2	69.0%
2022	867.6	18.4	51.1	69.5	17.0	12.5	73.5%
2023	811.6	21.6	48	69.6	16.9	11.7	69.0%
2024	850.3	23.8	43	66.8	19.8	12.7	64.4%

Notes:

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

Faculty Profile: Monterey Bay

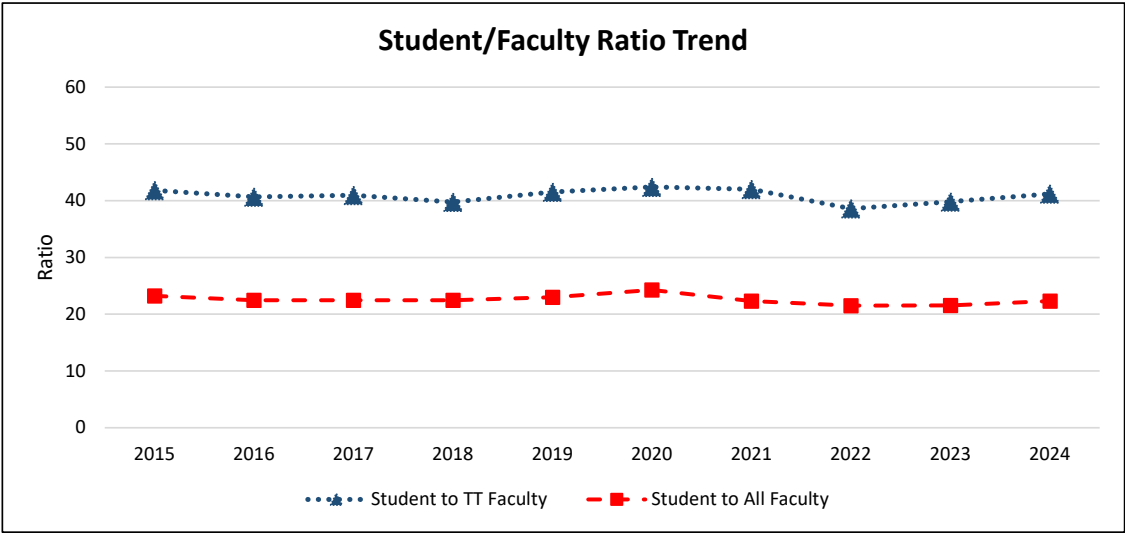
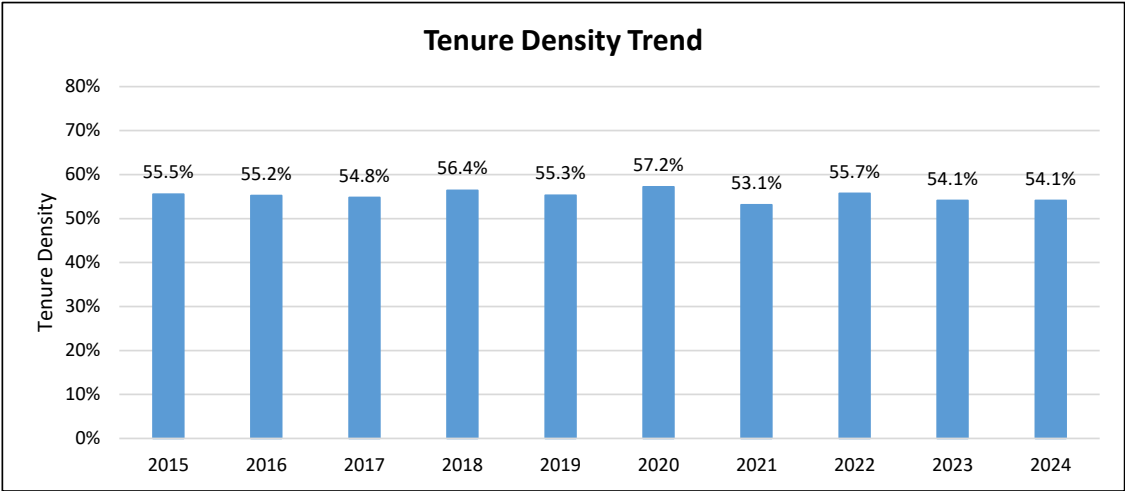


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	6,731.4	187.1	148.5	335.6	45.3	20.1	44.3%
2016	6,886.1	193.1	152.7	345.8	45.1	19.9	44.2%
2017	6,796.8	155.2	159.7	314.9	42.6	21.6	50.7%
2018	6,700.7	160.3	163.2	323.5	41.1	20.7	50.4%
2019	6,604.6	163.9	179.0	342.9	36.9	19.3	52.2%
2020	6,380.4	146.6	180.7	327.3	35.3	19.5	55.2%
2021	6,419.2	156.3	178.8	335.1	35.9	19.2	53.4%
2022	6,012.4	154.7	187.2	341.9	32.1	17.6	54.8%
2023	5,819.9	154.6	184.8	339.4	31.5	17.1	54.4%
2024	6,710.0	145.8	171.1	316.8	39.2	21.2	54.0%

Notes:

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

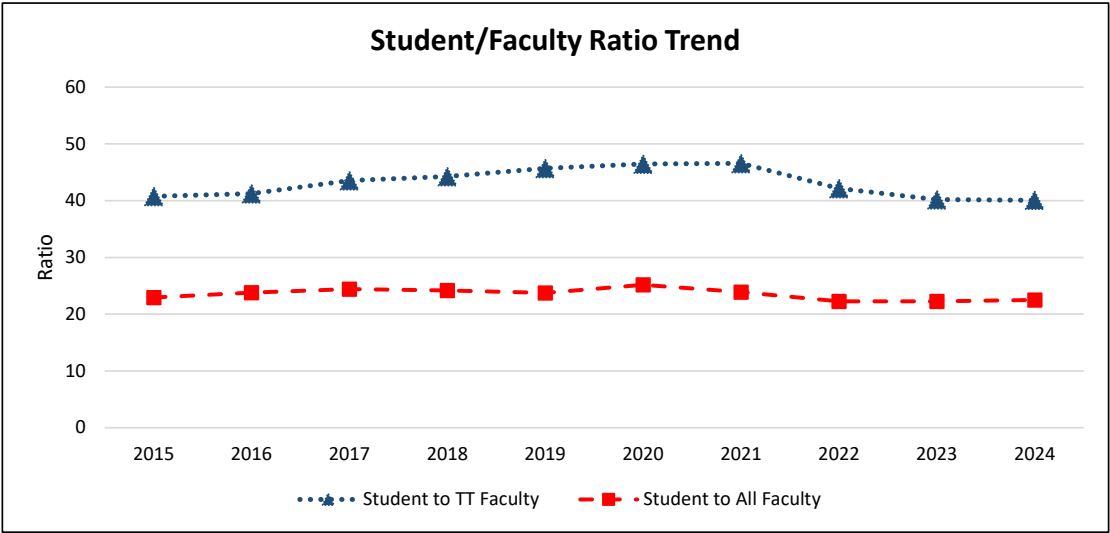
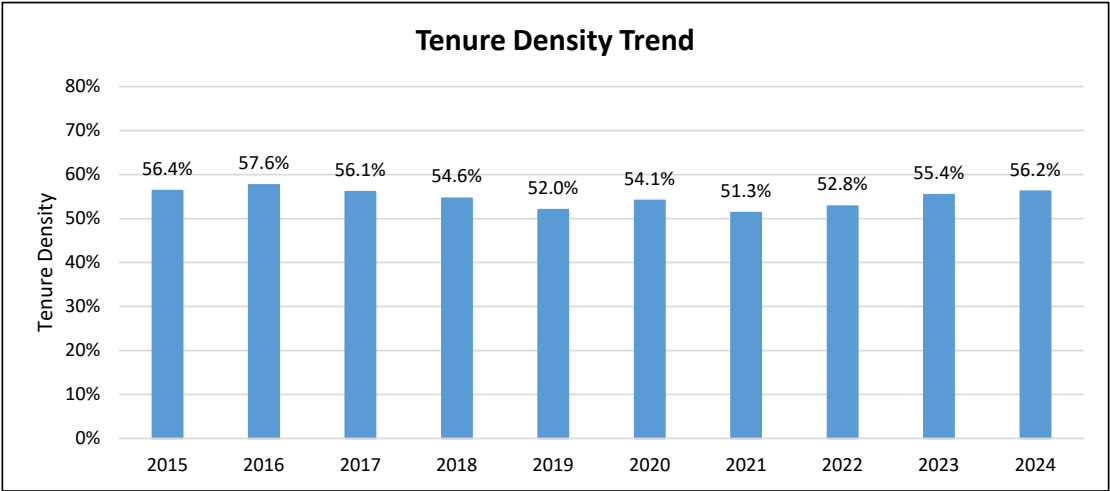
Faculty Profile: Northridge



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)
2015	33,501.8	641.8	801.3	1,443.1	41.8	23.2	55.5%
2016	32,255.4	643.9	793.4	1,437.2	40.7	22.4	55.2%
2017	32,801.3	659.8	800.7	1,460.5	41.0	22.5	54.8%
2018	32,409.0	629.3	815.1	1,444.4	39.8	22.4	56.4%
2019	32,470.8	631.6	781.7	1,413.3	41.5	23.0	55.3%
2020	33,092.6	583.3	780.2	1,363.5	42.4	24.3	57.2%
2021	32,214.1	677.0	766.5	1,443.5	42.0	22.3	53.1%
2022	29,866.3	614.5	773.8	1,388.3	38.6	21.5	55.7%
2023	30,277.5	644.6	760.2	1,404.8	39.8	21.6	54.1%
2024	31,190.9	641.4	757.2	1,398.5	41.2	22.3	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
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Faculty Profile: Pomona

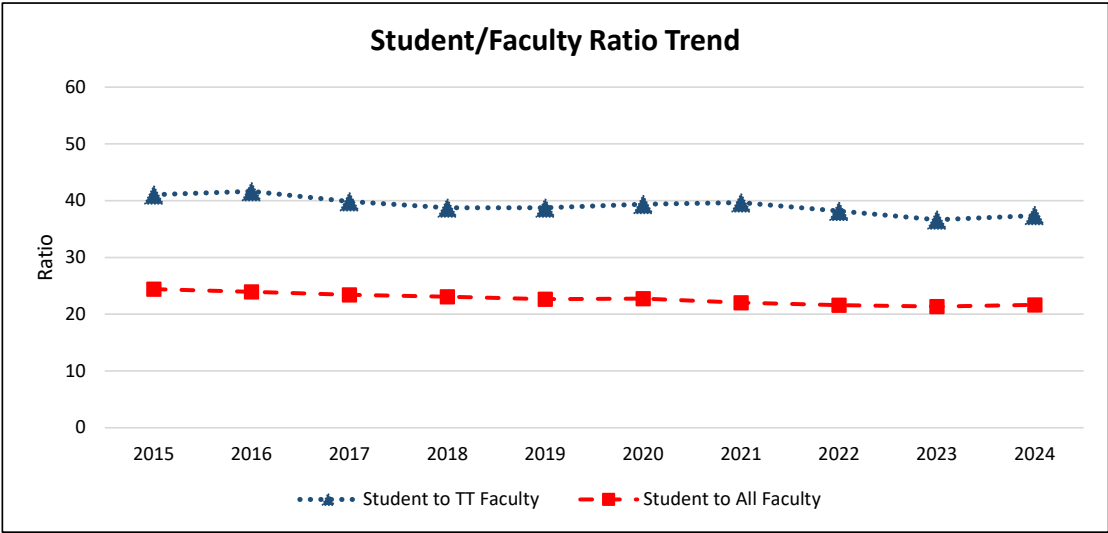
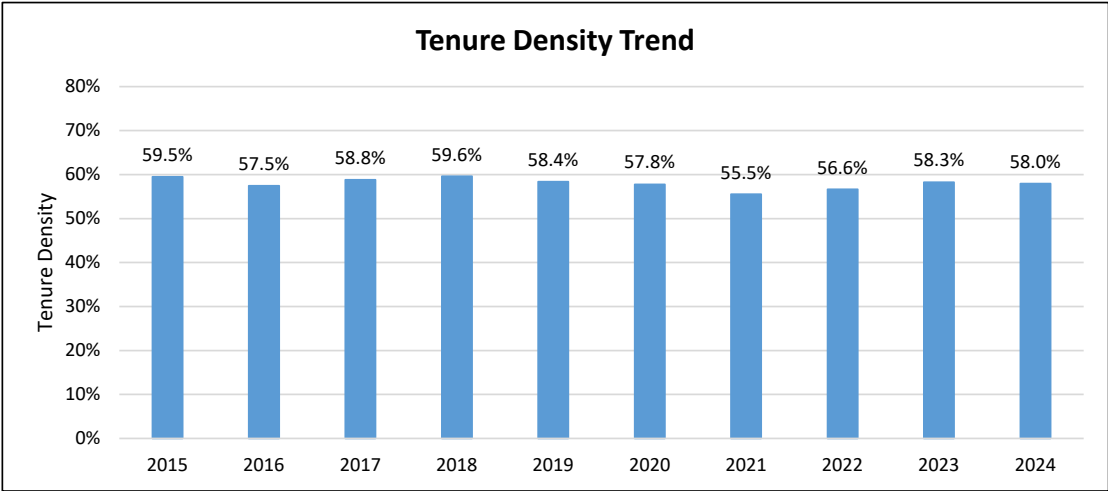


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	20,702.4	393.5	508.1	901.7	40.7	23.0	56.4%
2016	22,077.9	393.0	535.0	928.0	41.3	23.8	57.6%
2017	22,975.9	413.0	527.7	940.7	43.5	24.4	56.1%
2018	23,078.2	432.9	521.4	954.2	44.3	24.2	54.6%
2019	24,783.7	500.6	542.5	1,043.1	45.7	23.8	52.0%
2020	26,202.5	477.4	563.6	1,041.0	46.5	25.2	54.1%
2021	25,135.5	511.8	539.7	1,051.5	46.6	23.9	51.3%
2022	23,387.2	495.7	554.6	1,050.3	42.2	22.3	52.8%
2023	22,847.0	457	568.3	1,025.3	40.2	22.3	55.4%
2024	23,838.6	463.8	595.1	1,058.9	40.1	22.5	56.2%

Notes:

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Faculty Profile: Sacramento

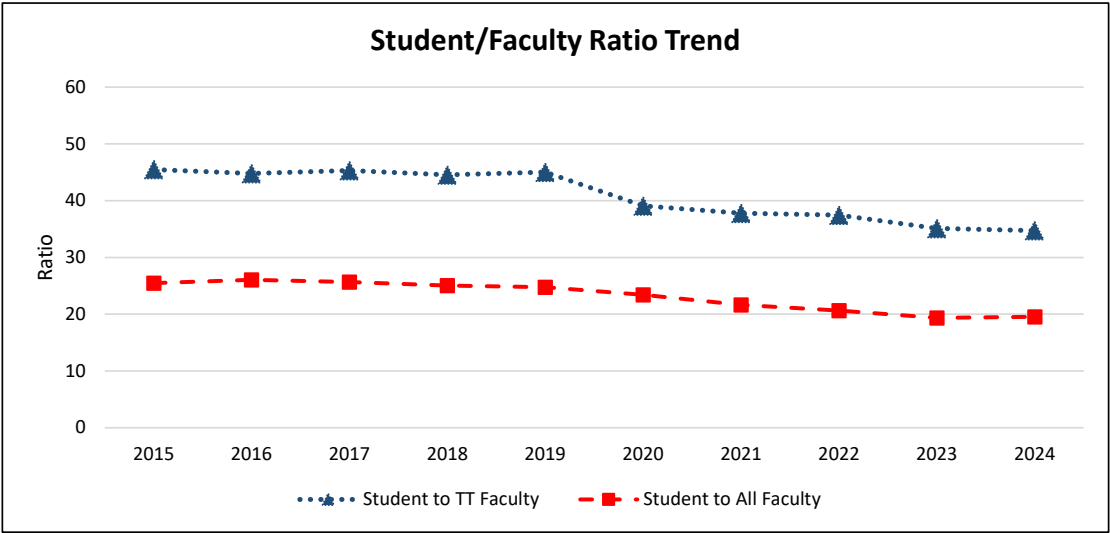
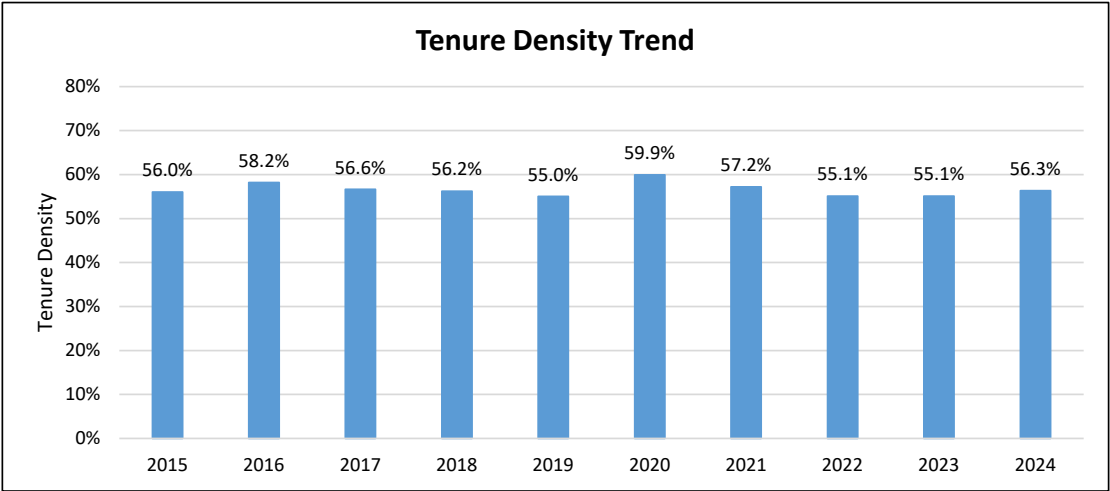


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	25,173.2	417.9	613.2	1,031.1	41.0	24.4	59.5%
2016	26,094.2	463.9	626.5	1,090.5	41.6	23.9	57.5%
2017	26,413.8	464.3	662.6	1,126.8	39.9	23.4	58.8%
2018	26,719.4	467.2	689.2	1,156.4	38.8	23.1	59.6%
2019	27,144.0	498.7	700.4	1,199.1	38.8	22.6	58.4%
2020	27,534.9	510.6	699.2	1,209.8	39.4	22.8	57.8%
2021	27,182.4	549.1	685.2	1,234.3	39.7	22.0	55.5%
2022	26,253.6	526.8	687.7	1,214.5	38.2	21.6	56.6%
2023	25,872.3	505.5	706.1	1,211.6	36.6	21.4	58.3%
2024	26,659.6	517.5	713.5	1,231.0	37.4	21.7	58.0%

Notes:

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Faculty Profile: San Bernardino

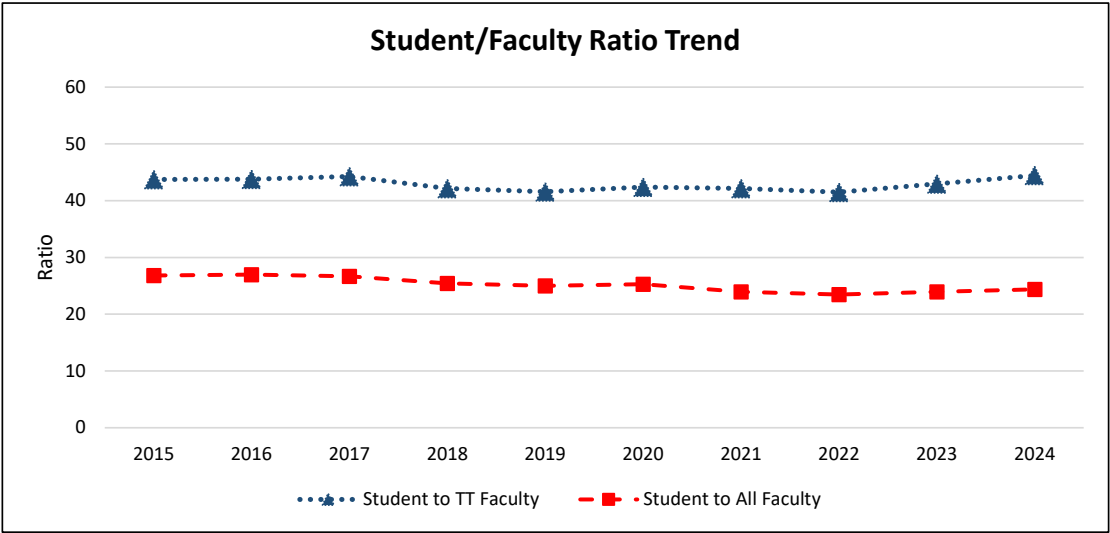
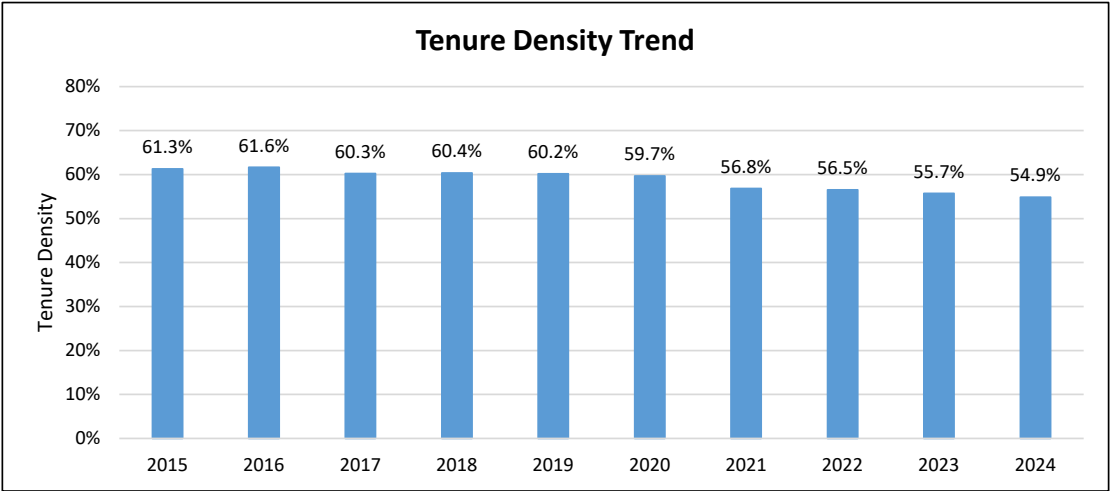


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	17,465.3	301.5	384.0	685.5	45.5	25.5	56.0%
2016	18,069.8	289.8	403.7	693.5	44.8	26.1	58.2%
2017	17,966.6	303.5	396.4	699.9	45.3	25.7	56.6%
2018	17,748.7	309.8	398.2	708.0	44.6	25.1	56.2%
2019	18,319.5	332.4	406.8	739.2	45.0	24.8	55.0%
2020	16,756.8	286.6	428.9	715.4	39.1	23.4	59.9%
2021	16,057.4	317.6	424.8	742.4	37.8	21.6	57.2%
2022	16,146.4	351.2	430.9	782.1	37.5	20.6	55.1%
2023	15,498.6	359.2	441.3	800.5	35.1	19.4	55.1%
2024	15,168.8	338.8	436.9	775.6	34.7	19.6	56.3%

Notes:

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Faculty Profile: San Diego

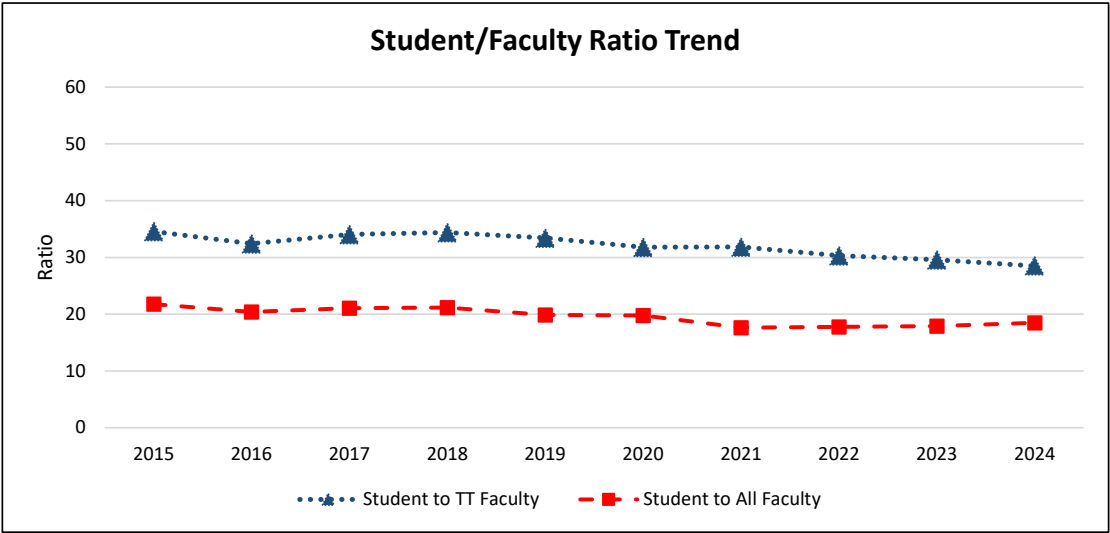
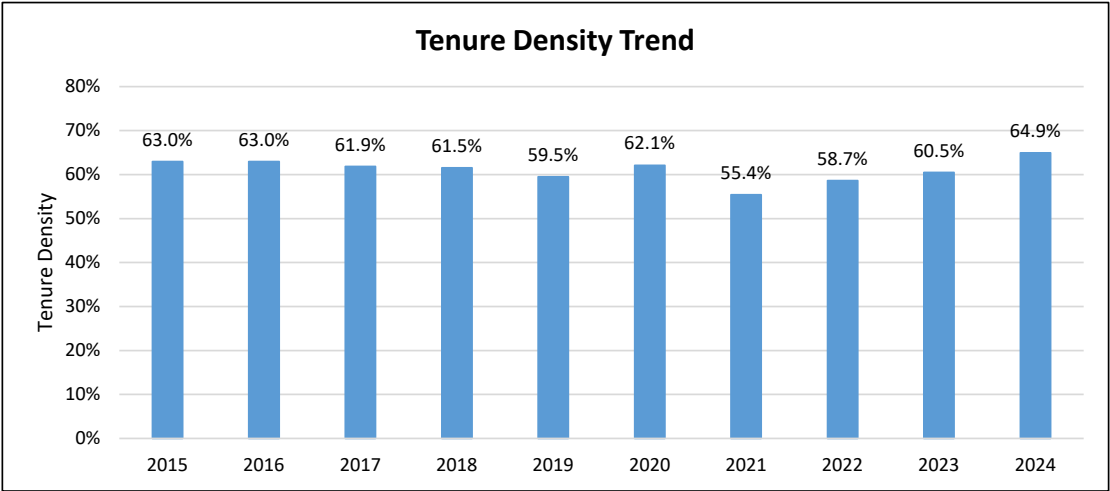


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	30,764.7	443.6	703.1	1,146.7	43.8	26.8	61.3%
2016	31,527.4	448.2	720.5	1,168.7	43.8	27.0	61.6%
2017	31,811.9	473.9	718.5	1,192.4	44.3	26.7	60.3%
2018	31,987.8	497.9	758.9	1,256.8	42.1	25.5	60.4%
2019	32,169.2	512.2	774.1	1,286.3	41.6	25.0	60.2%
2020	32,943.1	525.3	777.5	1,302.7	42.4	25.3	59.7%
2021	32,540.1	586.7	772.3	1,359.0	42.1	23.9	56.8%
2022	33,402.2	618.5	804.9	1,423.4	41.5	23.5	56.5%
2023	34,354.8	635.4	799.7	1,435.1	43.0	23.9	55.7%
2024	36,459.0	674.8	820.6	1,495.4	44.4	24.4	54.9%

Notes:

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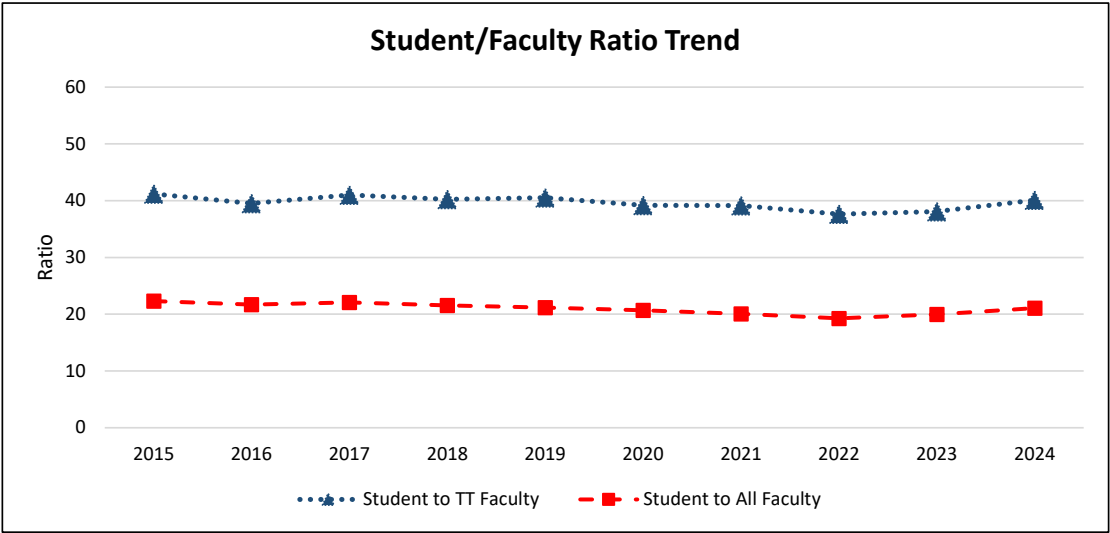
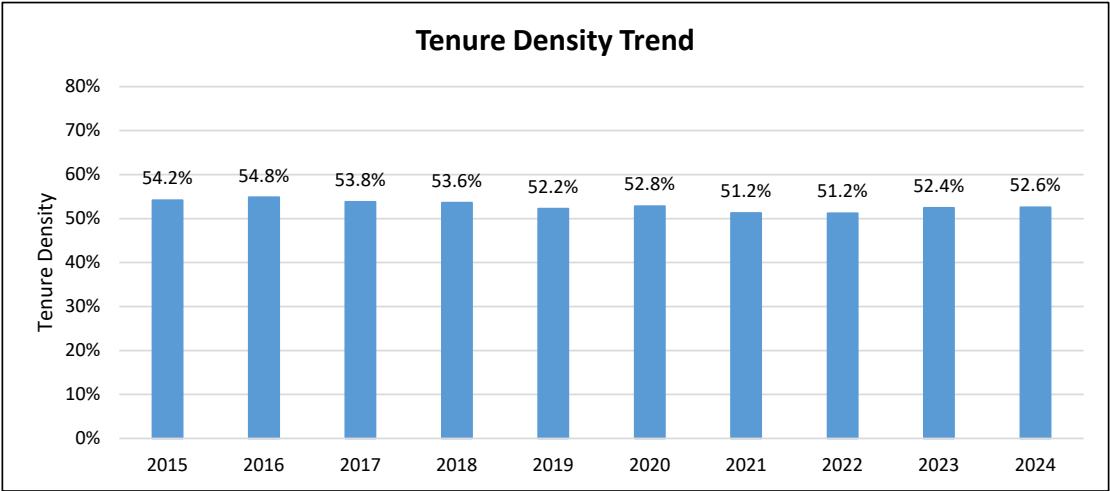
Faculty Profile: San Francisco



Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	24,850.0	422.6	719.0	1,141.6	34.6	21.8	63.0%
2016	24,107.5	437.5	743.3	1,180.8	32.4	20.4	63.0%
2017	24,887.7	450.3	730.3	1,180.6	34.1	21.1	61.9%
2018	25,093.6	456.2	730.1	1,186.2	34.4	21.2	61.5%
2019	24,582.9	500.8	735.2	1,236.0	33.4	19.9	59.5%
2020	23,178.7	444.0	728.3	1,172.3	31.8	19.8	62.1%
2021	22,120.6	559.7	695.0	1,254.7	31.8	17.6	55.4%
2022	20,849.8	484.6	687.6	1,172.2	30.3	17.8	58.7%
2023	19,953.9	440	674.4	1,114.4	29.6	17.9	60.5%
2024	18,737.9	355.1	657.4	1,012.5	28.5	18.5	64.9%

- Notes:
- Data as of Fall snapshots (employee and student) for each year.
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Faculty Profile: San José

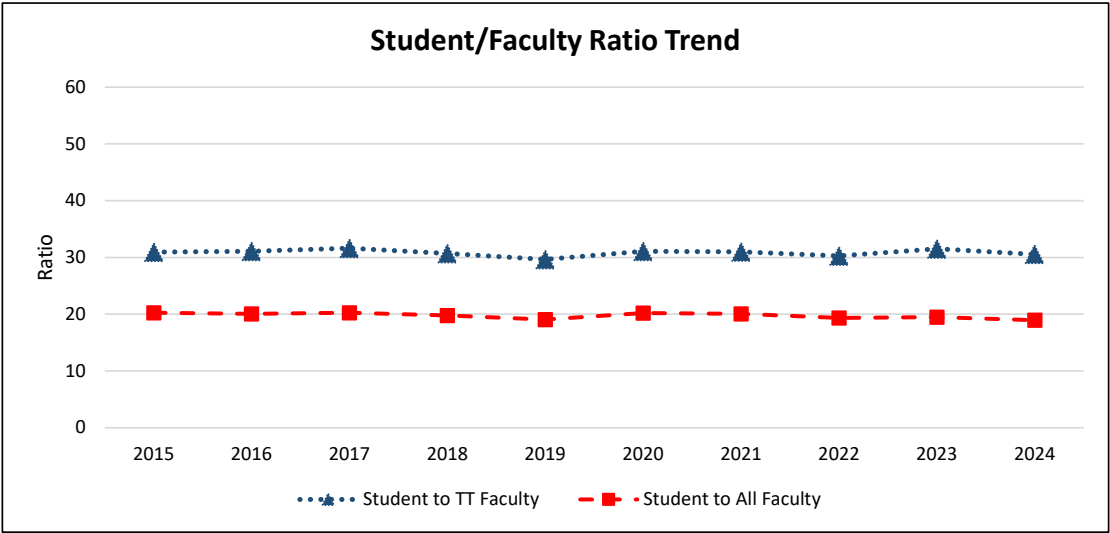
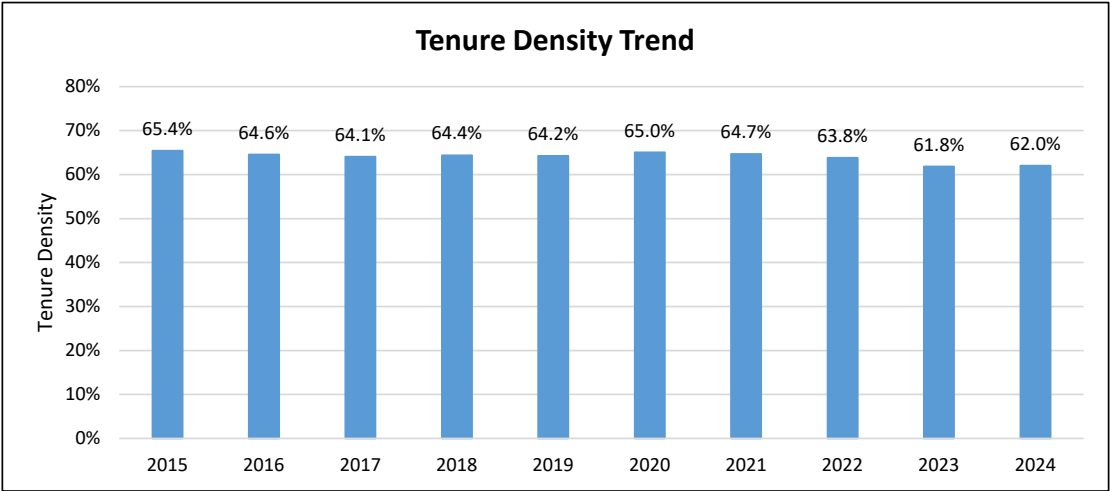


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	26,569.0	545.7	645.0	1,190.8	41.2	22.3	54.2%
2016	26,659.8	555.6	674.3	1,229.9	39.5	21.7	54.8%
2017	28,196.1	590.6	687.3	1,278.0	41.0	22.1	53.8%
2018	27,978.8	602.1	695.8	1,297.9	40.2	21.6	53.6%
2019	28,490.3	642.7	703.2	1,345.9	40.5	21.2	52.2%
2020	28,599.2	652.5	729.7	1,382.2	39.2	20.7	52.8%
2021	28,608.8	695.6	731.2	1,426.8	39.1	20.1	51.2%
2022	27,164.2	687.5	721.9	1,409.4	37.6	19.3	51.2%
2023	27,186.4	647.7	713.5	1,361.2	38.1	20.0	52.4%
2024	28,201.3	634.2	703.5	1,337.6	40.1	21.1	52.6%

Notes:

- Data as of Fall snapshots (employee and student) for each year.
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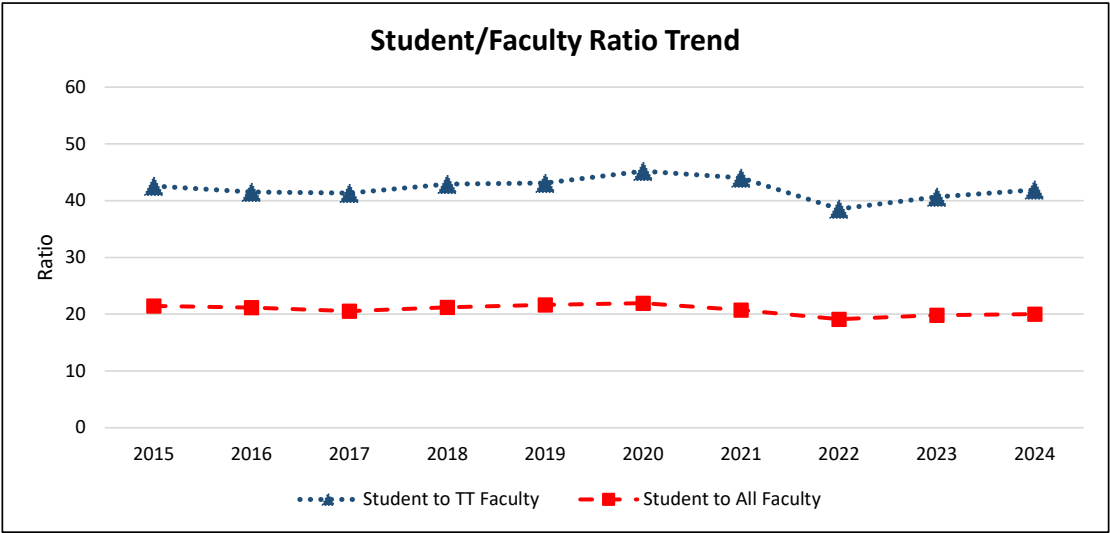
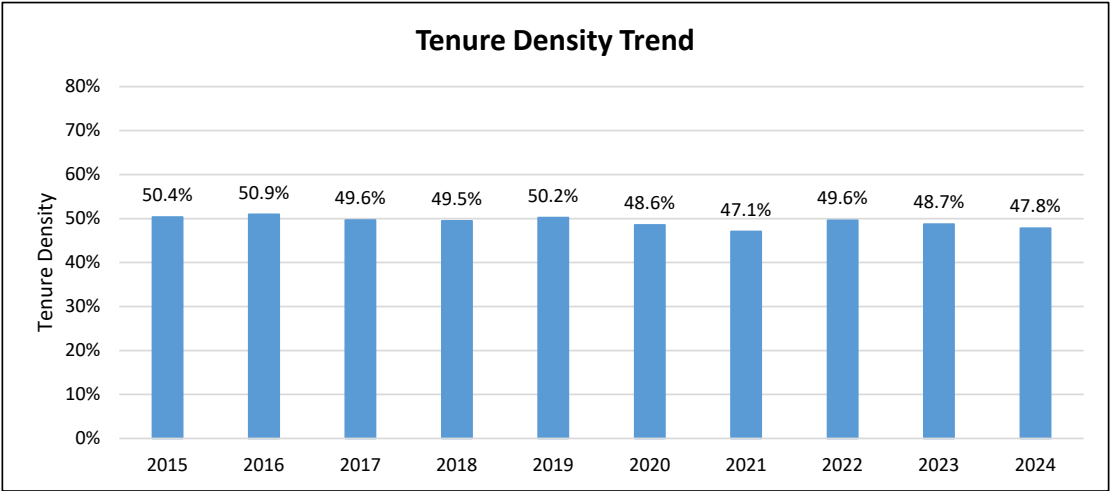
Faculty Profile: San Luis Obispo



Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	20,240.6	345.6	654.5	1,000.1	30.9	20.2	65.4%
2016	20,717.8	366.0	666.9	1,032.9	31.1	20.1	64.6%
2017	21,527.6	381.6	680.6	1,062.3	31.6	20.3	64.1%
2018	21,204.2	381.6	690.4	1,071.9	30.7	19.8	64.4%
2019	20,697.6	388.4	697.9	1,086.3	29.7	19.1	64.2%
2020	21,674.0	374.9	697.5	1,072.4	31.1	20.2	65.0%
2021	21,180.4	372.4	683.0	1,055.4	31.0	20.1	64.7%
2022	20,892.0	391.1	689.7	1,080.8	30.3	19.3	63.8%
2023	21,870.5	428.1	693.7	1,121.8	31.5	19.5	61.8%
2024	22,657.3	454.1	742.1	1,196.2	30.5	18.9	62.0%

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

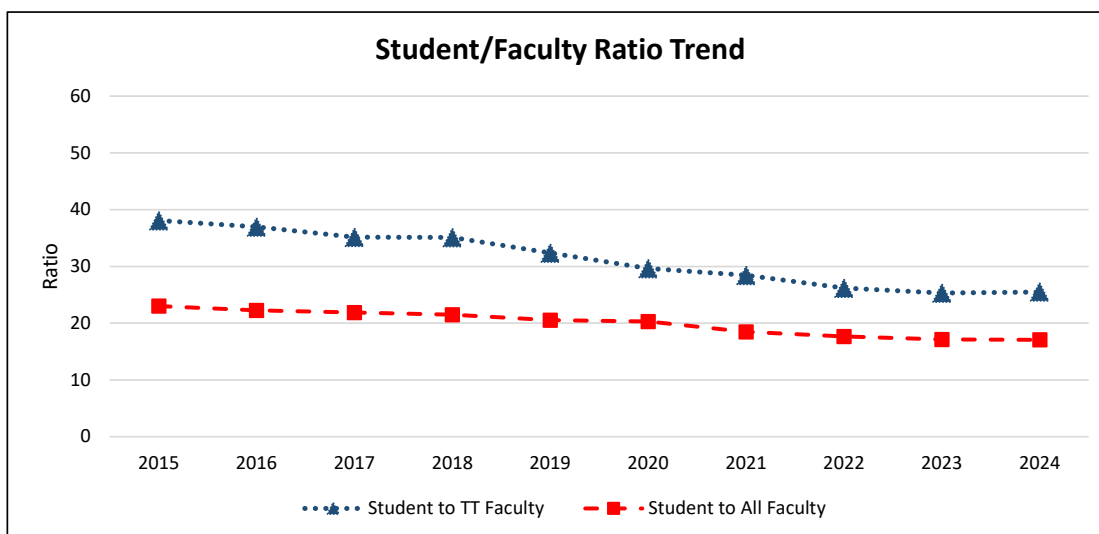
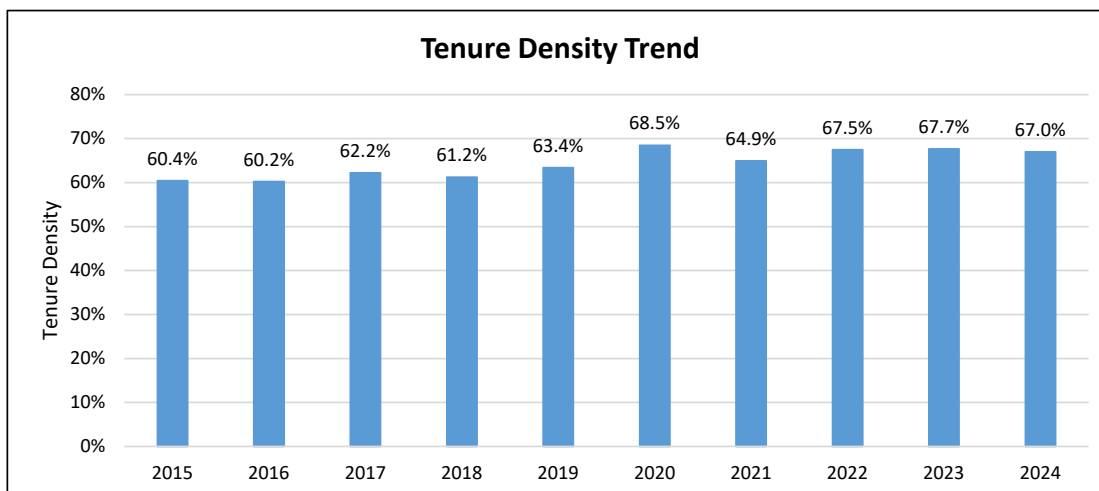
Faculty Profile: San Marcos



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)
2015	10,709.0	248.0	251.6	499.6	42.6	21.4	50.4%
2016	10,924.4	253.3	262.9	516.2	41.6	21.2	50.9%
2017	11,671.7	286.4	282.2	568.6	41.4	20.5	49.6%
2018	12,288.4	292.5	286.4	578.9	42.9	21.2	49.5%
2019	12,389.2	285.0	287.5	572.5	43.1	21.6	50.2%
2020	12,687.6	297.5	280.7	578.2	45.2	21.9	48.6%
2021	12,427.3	317.3	282.3	599.6	44.0	20.7	47.1%
2022	11,465.1	302	297.5	599.5	38.5	19.1	49.6%
2023	12,136.7	314.2	298.5	612.7	40.7	19.8	48.7%
2024	12,852.6	334.7	306.8	641.4	41.9	20.0	47.8%

- 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: Sonoma

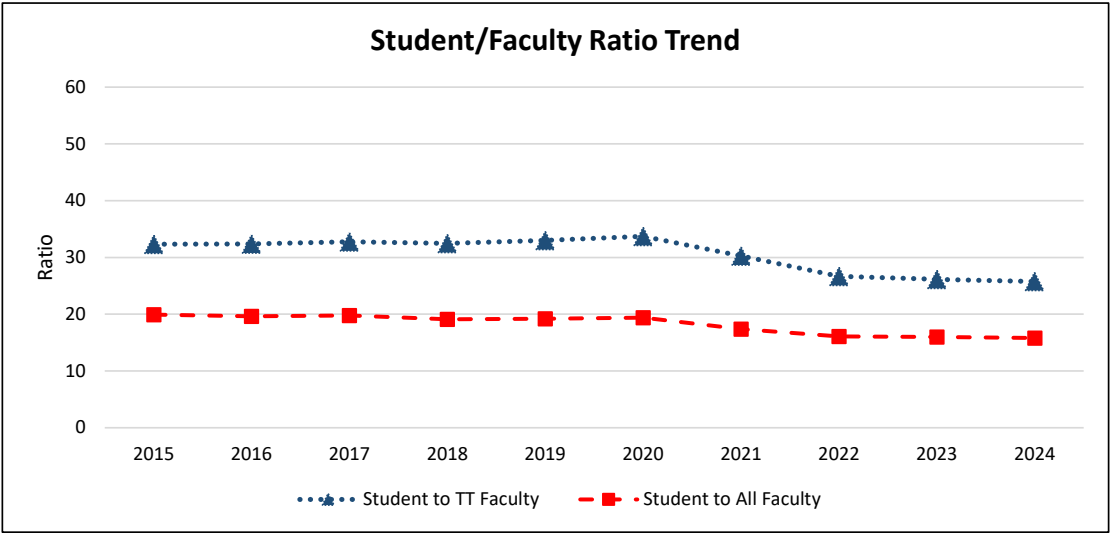
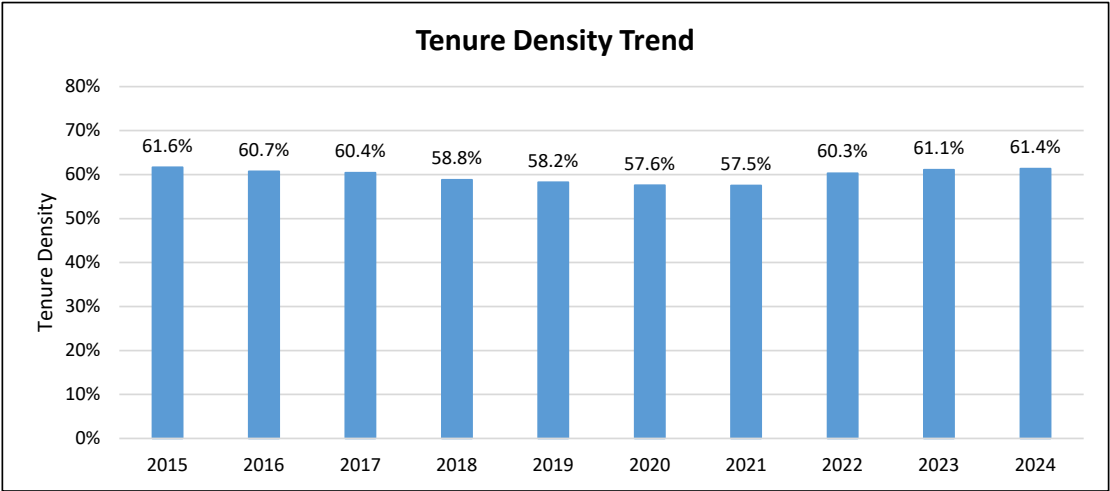


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	8,563.4	147.3	224.8	372.1	38.1	23.0	60.4%
2016	8,605.4	153.7	232.8	386.6	37.0	22.3	60.2%
2017	8,646.2	149.3	245.9	395.2	35.2	21.9	62.2%
2018	8,673.5	156.5	247.1	403.6	35.1	21.5	61.2%
2019	8,250.1	147.2	254.7	401.9	32.4	20.5	63.4%
2020	7,428.6	115.3	250.6	365.9	29.6	20.3	68.5%
2021	6,629.6	125.8	232.9	358.7	28.5	18.5	64.9%
2022	5,849.1	107.6	223.3	330.9	26.2	17.7	67.5%
2023	5,387.6	101.6	212.8	314.4	25.3	17.1	67.7%
2024	5,313.5	102.8	208.5	311.3	25.5	17.1	67.0%

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: Stanislaus

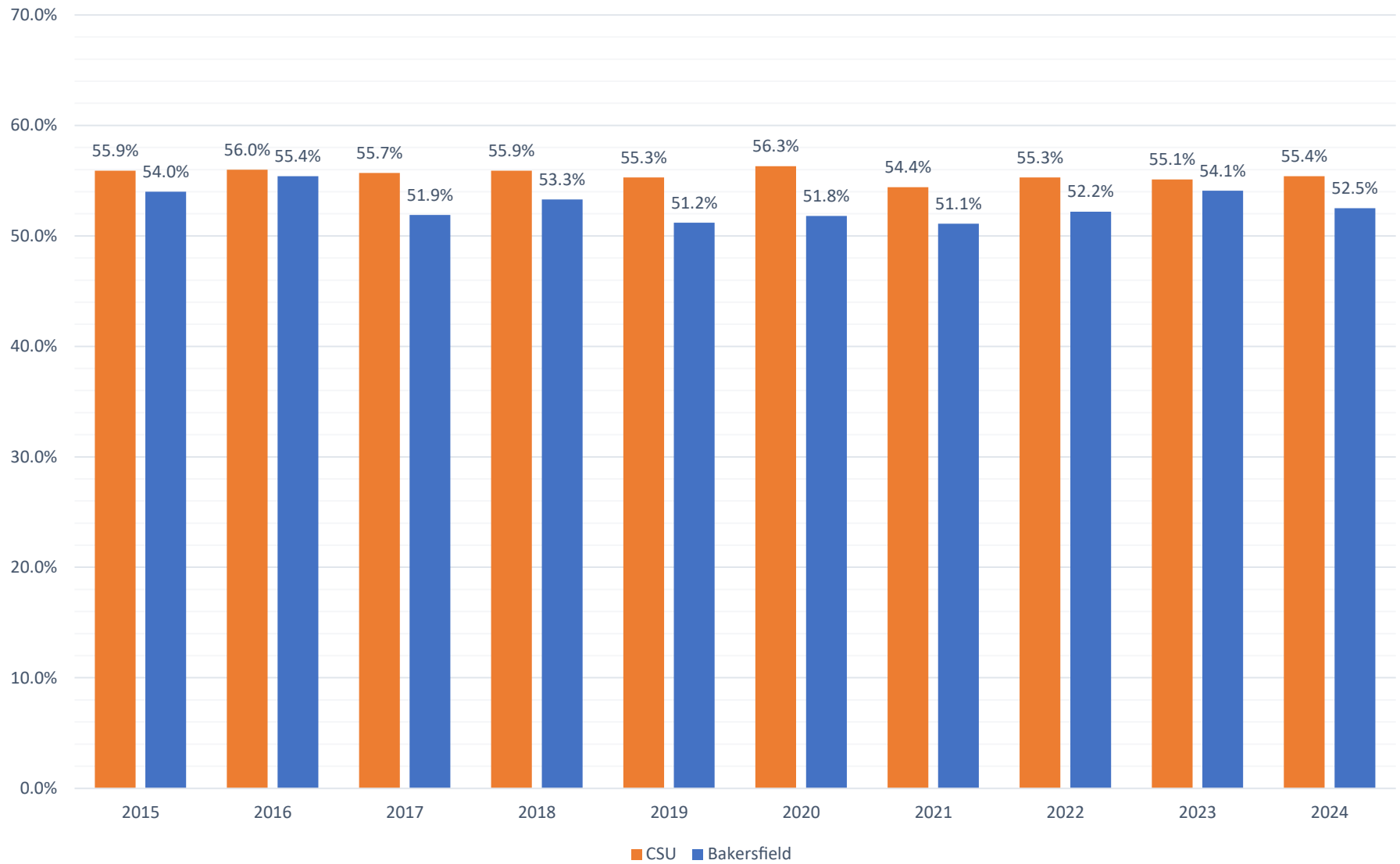


Fall Term	Full-Time Equivalents (FTE)				Ratios		
	Students	Lecturers	Tenure-Track	All Faculty (Lect + TT)	Student to TT Faculty	Student to All Faculty	Tenure Density (TT/All Fac)
2015	7,776.6	149.7	240.6	390.3	32.3	19.9	61.6%
2016	8,241.2	164.7	254.7	419.4	32.4	19.7	60.7%
2017	8,521.0	170.5	259.9	430.4	32.8	19.8	60.4%
2018	8,760.2	188.8	269.9	458.6	32.5	19.1	58.8%
2019	9,216.5	200.3	279.3	479.6	33.0	19.2	58.2%
2020	9,373.8	205.0	278.0	483.0	33.7	19.4	57.6%
2021	8,475.4	206.8	280.2	487.0	30.2	17.4	57.5%
2022	8,072.8	199.1	302.5	501.6	26.7	16.1	60.3%
2023	7,878.5	191.7	301.5	493.2	26.1	16.0	61.1%
2024	7,792.2	190.3	302.5	492.8	25.8	15.8	61.4%

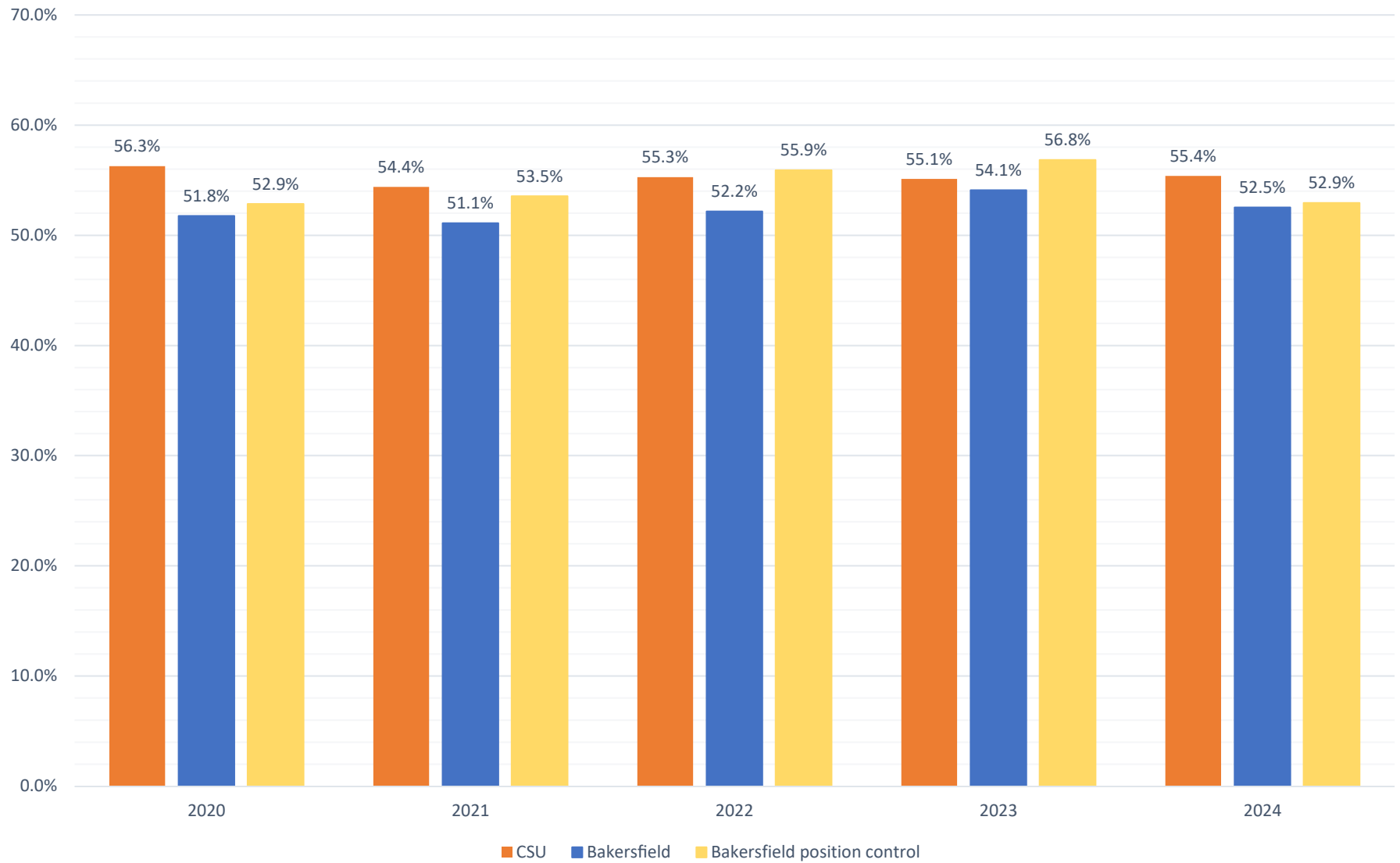
Notes:

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

CSU Bakersfield
Faculty Tenure Density Trend
Fall 2015 - Fall 2024



CSU Bakersfield
Faculty Tenure Density Trend Position Control
Fall 2020 - Fall 2024



CSU Bakersfield Staff Employment Trends

Headcount by Division - Fall 2015 through Spring 2025

Data includes all Permanent and Temporary Staff for all Funds

(Does not include MPPs/Administrators)

Following count Includes Unfilled, Approved Staff Positions as of 6/30/25

Division	2015	2016	2017	2018	2019	2020*	2021*	2022*	2023*	2024*
Academic Affairs (Provost)	194	210	227	215	220	224	231	244	243	241
Business & Admin Services	146	147	156	174	175	183	213	210	214	191
President	4	4	4	4	4	4	4	4	6	5
Student Affairs	68	71	76	72	76	88	94	92	93	91
University Advancement	1	4	10	10	11	12	14	14	13	12
Grand Total	413	436	473	475	486	511	556	564	569	540

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

* Business & Admin Services includes Campuswide data

CSU Bakersfield Management Employment Trends

Headcount by Division - Fall 2015 through Spring 2025

Data includes all MPP Administrator positions for all Funds

Division	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Academic Affairs (Provost)	34	36	35	34	34	34	35	38	37	33
Business & Admin Services	23	26	32	36	36	37	44	44	46	38
President	4	3	4	5	5	5	5	5	7	9
Student Affairs	24	26	26	26	26	26	29	29	30	21
University Advancement	2	4	9	9	10	10	10	12	12	11
Grand Total	87	95	106	110	111	112	123	128	132	112

** Business & Admin Services includes Campuswide data*



Chapter 8

UNIVERSITY AUXILIARY ORGANIZATION AUDITED FINANCIAL STATEMENTS 2024-2025

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

Associated Students, California State University, Bakersfield, Inc.

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

Years Ended June 30, 2025 and 2024



ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Financial Statements and Supplemental Information

Years Ended June 30, 2025 and 2024

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Associated Students, California State University, Bakersfield, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Associated Students, California State University, Bakersfield, Inc. as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT, CONTINUED

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

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

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

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

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information shown on pages 13-23 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2025, on our consideration of Associated Students, California State University, Bakersfield, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Associated Students, California State University, Bakersfield, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Associated Students, California State University, Bakersfield, Inc.'s internal control over financial reporting and compliance.

Aldrich CPAs + Advisors LLP

San Diego, California
September 12, 2025

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Statements of Financial Position**June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
ASSETS		
Current Assets:		
Cash	\$ 3,219,207	\$ 3,370,406
Due from related parties	<u>410,146</u>	<u>246,429</u>
 Total Assets	 \$ <u>3,629,353</u>	 \$ <u>3,616,835</u>
 LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 23,980	\$ 44,490
Due to related parties	<u>883,960</u>	<u>117,978</u>
 Total Current Liabilities	 907,940	 162,468
 Net Assets - Without Donor Restrictions	 <u>2,721,413</u>	 <u>3,454,367</u>
 Total Liabilities and Net Assets	 \$ <u>3,629,353</u>	 \$ <u>3,616,835</u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Statements of Activities**Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Revenue and Support Without Donor Restrictions:		
Associated student body fees	\$ 4,112,082	\$ 3,794,120
University contract services (Note 5)	531,900	552,682
Miscellaneous	<u>113,549</u>	<u>89,161</u>
 Total Revenue and Support Without Donor Restrictions	 4,757,531	 4,435,963
 Expenses:		
Program services - student services	5,124,328	3,868,281
Supporting services - general and administrative	<u>366,157</u>	<u>428,324</u>
 Total Expenses	 <u>5,490,485</u>	 <u>4,296,605</u>
 Change in Net Assets	 (732,954)	 139,358
 Net Assets - Without Donor Restrictions, beginning	 <u>3,454,367</u>	 <u>3,315,009</u>
 Net Assets - Without Donor Restrictions, ending	 \$ <u><u>2,721,413</u></u>	 \$ <u><u>3,454,367</u></u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Statements of Functional Expenses**Year Ended June 30, 2025

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

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Statements of Functional Expenses**Year Ended June 30, 2024

	<u>Student Services</u>	<u>General and Administrative</u>	<u>Total</u>
Scholarships	\$ 2,781,375	\$ -	\$ 2,781,375
University contract expenses (Note 5)	181,129	371,553	552,682
Supplies and contract services	466,114	8,199	474,313
Travel	193,476	15,952	209,428
Insurance	73,710	1,406	75,116
Event programming	68,969	-	68,969
Minor equipment	31,442	-	31,442
Space rental	22,237	5,496	27,733
Office expense	26,608	173	26,781
Accounting	-	19,500	19,500
Information technology	17,900	-	17,900
Conference, conventions, and meetings	4,071	-	4,071
Utilities	-	4,063	4,063
Dues and subscriptions	110	1,497	1,607
Advertising and promotion	609	465	1,074
Bank fees	406	-	406
Repairs and maintenance	125	-	125
Miscellaneous	-	20	20
Total Expenses	<u>\$ 3,868,281</u>	<u>\$ 428,324</u>	<u>\$ 4,296,605</u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Statements of Cash Flows**Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ (732,954)	\$ 139,358
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Changes in operating assets and liabilities:		
Due from related parties	(163,717)	(81,685)
Accounts payable and accrued expenses	(20,510)	1,079
Due to related parties	<u>765,982</u>	<u>67,029</u>
Net Cash Provided (Used) by Operating Activities	<u>(151,199)</u>	<u>125,781</u>
Net Increase (Decrease) in Cash	(151,199)	125,781
Cash, beginning	<u>3,370,406</u>	<u>3,244,625</u>
Cash, ending	\$ <u><u>3,219,207</u></u>	\$ <u><u>3,370,406</u></u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities

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

Financial Statement Presentation

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

- Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.
- Net assets with donor restrictions - Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization did not have any donor restrictions that were temporary or perpetual in nature for the years ended June 30, 2025 and 2024.

Use of Estimates

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

Income Taxes

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

The Organization follows U.S. GAAP related to the recognition of uncertain tax positions. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the statement of activities, when applicable. Management has determined that the Organization has no uncertain tax positions at June 30, 2025 and 2024, and therefore, no amounts have been accrued.

Accounts Receivable

Accounts receivable arise in the normal course of operations. Accounts receivable are recorded at unpaid balances, less any allowance for credit losses using a forward-looking expected credit loss model. The expected credit loss model requires management to estimate current expected credit losses over the lifetime of the assets by considering all reasonable and supportable information, including historical experience, current conditions, and reasonable and supportable forecasts affecting collectability. Based on this review, management has determined that an allowance for credit loss is not necessary for the years ended June 30, 2025 and 2024.

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

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

Property and Equipment

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

Revenue Recognition

Each matriculated student of the University was required to pay associated student body fees of \$229 per Fall and Spring semester and \$143 per Summer semester for the year ended June 30, 2025, and \$221 per Fall and Spring semester and \$132 per Summer semester for the year ended June 30, 2024. Fees are due and collectible prior to the first day of the academic semester. These payments, collected by the University then transferred to the Organization, support the Organization's program activities and are recognized by the Organization when cash receipts are received on a ratable basis over the academic semester, which is when the program services are delivered. The Organization may not receive the full amount of fees charged to students if amounts remain uncollected.

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

Advertising

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

Functional Expense Allocations

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

Reclassification

Certain items in the 2024 financial statements have been reclassified to conform to current year classifications, specifically the natural classifications of event programming, supplies, and miscellaneous in the statement of functional expenses. Such reclassifications have had no effect on total previously reported changes in net assets.

Subsequent Events

The Organization has evaluated subsequent events through September 12, 2025, which is the date the financial statements were available to be issued.

Note 2 - Liquidity and Availability

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

	2025	2024
Cash	\$ 3,219,207	\$ 3,370,406
Due from related parties	410,146	246,429
Financial assets available to meet cash needs for general expenditures within one year	\$ 3,629,353	\$ 3,616,835

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 2 – Liquidity and Availability, continued

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

Note 3 - Concentrations of Credit Risk

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

Note 4 - Revenue Recognition

Significant Judgments

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

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

Note 5 - University Contract Services

For the years ended June 30, 2025 and 2024, contributed nonfinancial assets in the form of university contract services recognized within the statement of activities include:

	2025	2024
University employee services:		
Programming services	\$ 165,209	\$ 151,829
General and administrative services	333,651	371,553
Rent of University facilities	33,040	29,300
Total University contract services	\$ 531,900	\$ 552,682

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

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 5 - University Contract Services, continued

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

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

Note 6 - Related Party Transactions

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

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

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

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

Related party transactions as of and for the years ended June 30, 2025 and 2024, are as follows:

	2025	2024
Payments received from:		
University	\$ 4,112,103	\$ 3,794,120
Foundation	1,929	8,797
Student-centered Enterprises	8,500	9,000
	<u>\$ 4,122,532</u>	<u>\$ 3,811,917</u>
Payments to:		
University	\$ 4,056,602	\$ 3,381,878
Foundation	28,063	1,595
Student-centered Enterprises	12,930	16,298
	<u>\$ 4,097,595</u>	<u>\$ 3,399,771</u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Notes to Financial Statements**Years Ended June 30, 2025 and 2024

Note 6 - Related Party Transactions, continued

	2025	2024
Due from related parties:		
University	\$ 409,646	\$ 246,429
Student-centered Enterprises	500	-
	<u>\$ 410,146</u>	<u>\$ 246,429</u>
Due to related parties:		
University	\$ 854,562	\$ 115,160
Foundation	25,501	-
Student-centered Enterprises	3,897	2,818
	<u>\$ 883,960</u>	<u>\$ 117,978</u>

For the years ended June 30, 2025 and 2024, the Foundation reimbursed the Organization's scholarship payments of \$119,321 and \$360,364, respectively. The reimbursement is reported in program services – student services on the statement of activities and netted against scholarships expense on the statement of functional expenses.

For the years ended June 30, 2025 and 2024, the Organization also recorded University contract services revenue and expense in the amount of \$531,900 and \$552,682, respectively (see Note 5).

Note 7 - Contingency

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

SUPPLEMENTAL INFORMATION

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Schedules of Activities by Student Service**

Year Ended June 30, 2025

	Student Government & Leadership	Children's Center	Intercollegiate Athletics	Student Club Administration	Antelope Valley	Chartered Student Clubs	Total
Revenue and Support Without Donor Restrictions:							
Associated student body fees	\$ 357,707	\$ 164,847	\$ 3,483,156	\$ 20,452	\$ 85,920	\$ -	\$ 4,112,082
University contract services	231,167	28,052	50,704	182,404	39,573	-	531,900
Miscellaneous	-	-	-	-	8,000	105,549	113,549
Total Revenue and Support Without Donor Restrictions	588,874	192,899	3,533,860	202,856	133,493	105,549	4,757,531
Expenses:							
Program services - student services	346,098	313,969	4,084,319	96,027	172,351	111,564	5,124,328
Supporting services - general and administrative	122,226	28,848	66,533	108,277	40,273	-	366,157
Total Expenses	468,324	342,817	4,150,852	204,304	212,624	111,564	5,490,485
Change in Net Assets	120,550	(149,918)	(616,992)	(1,448)	(79,131)	(6,015)	(732,954)
Net Assets - Without Donor Restrictions, beginning	1,326,254	497,095	1,170,042	155,987	244,587	60,402	3,454,367
Net Assets - Without Donor Restrictions, ending	\$ 1,446,804	\$ 347,177	\$ 553,050	\$ 154,539	\$ 165,456	\$ 54,387	\$ 2,721,413

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Schedules of Activities by Student Service**

Year Ended June 30, 2024

	Student Government & Leadership	Children's Center	Intercollegiate Athletics	Student Club Administration	Antelope Valley	Chartered Student Clubs	Total
Revenue and Support Without Donor Restrictions:							
Associated student body fees	\$ 386,782	\$ 144,864	\$ 3,178,893	\$ 18,110	\$ 65,471	\$ -	\$ 3,794,120
University contract services	226,218	37,628	58,856	193,352	36,628	-	552,682
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>81,161</u>	<u>89,161</u>
 Total Revenue and Support Without Donor Restrictions	 613,000	 182,492	 3,237,749	 211,462	 110,099	 81,161	 4,435,963
Expenses:							
Program services - student services	330,416	4,984	3,297,335	89,280	46,688	99,578	3,868,281
Supporting services - general and administrative	<u>152,902</u>	<u>38,397</u>	<u>74,136</u>	<u>125,873</u>	<u>37,016</u>	<u>-</u>	<u>428,324</u>
 Total Expenses	 <u>483,318</u>	 <u>43,381</u>	 <u>3,371,471</u>	 <u>215,153</u>	 <u>83,704</u>	 <u>99,578</u>	 <u>4,296,605</u>
 Change in Net Assets	 129,682	 139,111	 (133,722)	 (3,691)	 26,395	 (18,417)	 139,358
 Net Assets - Without Donor Restrictions, beginning	 <u>1,196,572</u>	 <u>357,984</u>	 <u>1,303,764</u>	 <u>159,678</u>	 <u>218,192</u>	 <u>78,819</u>	 <u>3,315,009</u>
 Net Assets - Without Donor Restrictions, ending	 <u>\$ 1,326,254</u>	 <u>\$ 497,095</u>	 <u>\$ 1,170,042</u>	 <u>\$ 155,987</u>	 <u>\$ 244,587</u>	 <u>\$ 60,402</u>	 <u>\$ 3,454,367</u>

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

June 30, 2025

(for inclusion in the California State University)

Assets:**Current assets:**

Cash and cash equivalents	3,219,207
Short-term investments	—
Accounts receivable, net	410,146
Lease receivable, current portion	—
P3 receivable, current portion	—
Notes receivable, current portion	—
Pledges receivable, net	—
Prepaid expenses and other current assets	—
Total current assets	3,629,353

Noncurrent assets:

Restricted cash and cash equivalents	—
Accounts receivable, net	—
Lease receivable, net of current portion	—
P3 receivable, net of current portion	—
Notes receivable, net of current portion	—
Student loans receivable, net	—
Pledges receivable, net	—
Endowment investments	—
Other long-term investments	—
Capital assets, net	—
Other assets	—
Total noncurrent assets	—
Total assets	3,629,353

Deferred outflows of resources:

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

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

June 30, 2025

(for inclusion in the California State University)

Liabilities:**Current liabilities:**

Accounts payable	907,940
Accrued salaries and benefits	—
Accrued compensated absences, current portion	—
Unearned revenues	—
Lease liabilities, current portion	—
SBITA liabilities - current portion	—
P3 liabilities - current portion	—
Long-term debt obligations, current portion	—
Claims liability for losses and loss adjustment expenses, current portion	—
Depository accounts	—
Other liabilities	—
Total current liabilities	907,940

Noncurrent liabilities:

Accrued compensated absences, net of current portion	—
Unearned revenues	—
Grants refundable	—
Lease liabilities, net of current portion	—
SBITA liabilities, net of current portion	—
P3 liabilities, net of current portion	—
Long-term debt obligations, net of current portion	—
Claims liability for losses and loss adjustment expenses, net of current portion	—
Depository accounts	—
Net other postemployment benefits liability	—
Net pension liability	—
Other liabilities	—
Total noncurrent liabilities	—
Total liabilities	907,940

Deferred inflows of resources:

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

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Schedule of Net Position, continued

June 30, 2025

(for inclusion in the California State University)

Net position:

Net investment in capital assets	—
Restricted for:	
Nonexpendable – endowments	—
Expendable:	
Scholarships and fellowships	—
Research	—
Loans	—
Capital projects	—
Debt service	—
Others	—
Unrestricted	<u>2,721,413</u>
Total net position	<u>2,721,413</u>

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

Year Ended June 30, 2025

(for inclusion in the California State University)

Revenues:**Operating revenues:**

Student tuition and fees, gross	—
Scholarship allowances (enter as negative)	—

Grants and contracts, noncapital:

Federal	—
State	—
Local	—
Nongovernmental	—
Sales and services of educational activities	—
Sales and services of auxiliary enterprises, gross	—
Scholarship allowances (enter as negative)	—
Other operating revenues	4,757,531

Total operating revenues4,757,531**Expenses:****Operating expenses:**

Instruction	—
Research	—
Public service	—
Academic support	—
Student services	2,400,203
Institutional support	—
Operation and maintenance of plant	—
Student grants and scholarships	3,090,282
Auxiliary enterprise expenses	—
Depreciation and amortization	—

Total operating expenses	<u>5,490,485</u>
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Operating income (loss)	<u>(732,954)</u>
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ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.**Schedule of Revenues, Expenses, and Changes in Net Position, continued**

Year Ended June 30, 2025

(for inclusion in the California State University)

Nonoperating revenues (expenses):

State appropriations, noncapital	—
Federal financial aid grants, noncapital	—
State financial aid grants, noncapital	—
Local financial aid grants, noncapital	—
Nongovernmental and other financial aid grants, noncapital	—
Other federal nonoperating grants, noncapital	—
Gifts, noncapital	—
Investment income (loss), net	—
Endowment income (loss), net	—
Interest expense	—
Other nonoperating revenues (expenses)	—
Net nonoperating revenues (expenses)	<u>—</u>
Income (loss) before other revenues (expenses)	<u>(732,954)</u>
State appropriations, capital	—
Grants and gifts, capital	—
Additions (reductions) to permanent endowments	—
Increase (decrease) in net position	<u>(732,954)</u>
Net position:	
Net position at beginning of year, as previously reported	3,454,367
Restatements	—
Net position at beginning of year, as restated	<u>3,454,367</u>
Net position at end of year	<u>2,721,413</u>

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Other Information

June 30, 2025

(for inclusion in the California State University)

1 Cash and cash equivalents:

Portion of restricted cash and cash equivalents related to endowments	-
All other restricted cash and cash equivalents	-
Noncurrent restricted cash and cash equivalents	-
Current cash and cash equivalents	3,219,207
Total	\$ 3,219,207

2.1 Composition of investments: Not Applicable

2.2 Fair value hierarchy in investments: Not Applicable

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

3.1 Capital Assets, excluding ROU assets:

Composition of capital assets, excluding ROU assets:

	Balance June 30, 2024	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2024 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2025
Non-depreciable/Non-amortizable capital assets:									
Land and land improvements	\$ -	-	-	-	-	-	-	-	-
Works of art and historical treasures	-	-	-	-	-	-	-	-	-
Construction work in progress (CWIP)	-	-	-	-	-	-	-	-	-
Intangible assets:		-	-	-	-				
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Intangible assets in progress (PWIP)	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:		-	-	-	-	-	-	-	-
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable capital assets	\$ -	-	-	-	-	-	-	-	-

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Other Information, continued

June 30, 2025

(for inclusion in the California State University)

3.1 Capital Assets, excluding ROU assets, Continued:

Depreciable/Amortizable capital assets:

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

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

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

Capital Assets, Right of Use: Not Applicable

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Other Information, continued

June 30, 2025

(for inclusion in the California State University)

3.2 Detail of depreciation and amortization expense: Not Applicable

4 Long-term liabilities: Not Applicable

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

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

7 Transactions with related entities:

Payments to University for salaries of University personnel working on contracts, grants, and other programs	-
Payments to University for other than salaries of University personnel	4,056,602
Payments received from University for services, space, and programs	4,112,103
Gifts-in-kind to the University from discretely presented component units	-
Gifts (cash or assets) to the University from discretely presented component units	-
Accounts (payable to) University	(854,562)
Other amounts (payable to) University	-
Accounts receivable from University	409,646
Other amounts receivable from University	-

8 Restatements: Not Applicable

ASSOCIATED STUDENTS, CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, INC.

Other Information, continued

June 30, 2025

(for inclusion in the California State University)

9 Natural classifications of operating expenses:

	Salaries	Benefits - Other	Benefits - Pension	Benefits - OPEB	Scholarships and fellowships	Supplies and other services	Depreciation and amortization	Total operating expenses
Instruction	-	-	-	-	-	-	-	-
Research	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Academic support	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	2,400,203	-	2,400,203
Institutional support	-	-	-	-	-	-	-	-
Operation and maintenance of plant	-	-	-	-	-	-	-	-
Student grants and scholarships	-	-	-	-	3,090,282	-	-	3,090,282
Auxiliary enterprise expenses	-	-	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-	-	-
Total operating expenses	\$ -	-	-	-	3,090,282	2,400,203	-	5,490,485

No pension plan reported N/A

10 Deferred outflows/inflows of resources: Not Applicable

11 Other nonoperating revenues (expenses): Not Applicable

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Associated Students, California State University, Bakersfield, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 12, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

Purpose of This Report

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

Aldrich CPAs + Advisors LLP

San Diego, California
September 12, 2025

California State University, Bakersfield, Auxiliary for Sponsored Programs Administration

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

Years Ended June 30, 2025 and 2024



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Financial Statements and Supplemental Information

Years Ended June 30, 2025 and 2024

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration (a nonprofit organization), which comprise the statements of net position as of June 30, 2025 and 2024, the related statements of revenues, expenses, and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration as of June 30, 2025 and 2024, and the changes in its net position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT, CONTINUED

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information included on pages 17-28 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2025, on our consideration of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control over financial reporting and compliance.

Aldrich CPAs + Advisors LLP

San Diego, California
September 16, 2025

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Management's Discussion and Analysis (Unaudited)

Years Ended June 30, 2025 and 2024

This section of the California State University, Bakersfield, Auxiliary for Sponsored Programs Administration (the Organization) annual financial report includes management's discussion and analysis (MD&A). As management of the Organization, we offer this narrative overview and analysis of the financial activities of the Organization for the year ended June 30, 2025 with comparative analysis for prior years. The MD&A should be read in conjunction with the audited financial statements and accompanying notes, which follow this section.

Introduction to the Financial Statements

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

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

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

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

Notes to the Financial Statements: The notes to the financial statements provide additional information that is essential to the full understanding of the data provided in the financial statements. The notes to the financial statements can be found beginning on page 12 of this report.

In addition to the basic financial statements and accompanying notes, this report presents supplemental information including the schedules of expenses by natural classification and supplemental information for inclusion in the California State University. These supplementary schedules and information can be found beginning on page 17 of this report.

Financial Highlights

The following discussion highlights management's understanding of the key financial aspects of the Organization's financial activities for the years ended June 30, 2025 and 2024.

The Organization continued to effectively manage its grants and strengthen its financial position by growing the grant portfolio. During the reporting period, the Organization generated and submitted 84 proposals requesting approximately \$26 million, with about \$6.9 million in anticipated indirect costs – the major source of unrestricted revenue. It is important to note that although the federal negotiated F&A rate is 48% of modified total direct costs, many funding opportunities offer a lower rate and certain categories of expenses may not be used when calculating the actual cost recovery.

Other financial highlights as of June 30, 2025 and 2024 include:

- Total assets exceeded total liabilities by \$2.6 million as of June 30, 2025. Total assets exceeded total liabilities by \$1.5 million as of June 30, 2024.
- During the years ended June 30, 2025, and 2024, total net position increased \$1.0 million and \$291 thousand, respectively.
- During the years ended June 30, 2025, and 2024, capital assets increased \$390 thousand and \$695 thousand, respectively.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Management's Discussion and Analysis (Unaudited)

Years Ended June 30, 2025 and 2024

Financial Highlights, continued

- Comparative to the prior year, operating revenue and other support increased by \$1.4 million in 2025 and by \$1.7 million in 2024.
- Comparative to the prior year, operating expenses increased by \$713 thousand in 2025 and by \$1.3 million in 2024.

Statements of Net Position

	2025	2024	2023
Assets:			
Current assets	\$ 4,499,205	\$ 4,064,496	\$ 4,049,185
Capital assets, net	1,451,767	1,061,493	366,983
Total Assets	<u>\$ 5,950,972</u>	<u>\$ 5,125,989</u>	<u>\$ 4,416,168</u>
Liabilities and Net Position:			
Liabilities	\$ 3,381,603	\$ 3,586,193	\$ 3,167,283
Net Position	2,569,369	1,539,796	1,248,885
Total Liabilities and Net Position	<u>\$ 5,950,972</u>	<u>\$ 5,125,989</u>	<u>\$ 4,416,168</u>

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

Assets

Total assets increased by \$825 thousand to \$6.0 million at June 30, 2025, from \$5.1 million at June 30, 2024. The change in assets is attributed to an increase in cash and cash equivalents of \$404 thousand and an increase in net capital assets of \$390 thousand. The increase in cash and cash equivalents was driven by an increase in the change in net position of \$739 thousand, offset by changes in cash flows correlated to a year-to-year increase in receivables of \$112 thousand and a decrease in payables of \$207 thousand. The increase in net capital assets was due to major equipment grant purchase, an X-ray Fluorescence Spectrometer, and other equipment to support the University's undergraduate education and STEM degree programs. The remaining increase is attributed to medical equipment purchases to support the University's nursing program.

Comparatively, total assets increased by \$710 thousand to \$5.1 million at June 30, 2024, from \$4.4 million at June 30, 2023. The change in assets was due to an increase in net capital assets of \$695 thousand resulting from major equipment grant purchases including the acquisition of an emission scanning electron microscope, nursing equipment to support the University's nursing program, and other equipment to support the University's STEM degree program.

Liabilities and Net Position

The \$825 thousand increase in total liabilities and net position is due to a \$1.0 million increase in net position, which was offset by a \$205 thousand decrease in total liabilities as of June 30, 2025. The decrease in total liabilities was due to a decrease in amounts due to related parties of \$231 thousand. The change in year-end related parties' payables will vary year to year depending on the timing of transactions with the University. See Note 5 on page 14 for further information regarding the nature of amounts due to related parties. See the following statements of revenues, expenses, and changes in net position for discussion related to the change in net position.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Management's Discussion and Analysis (Unaudited)

Years Ended June 30, 2025 and 2024

Liabilities and Net Position, continued

The change in total liabilities and net position as of June 30, 2024, compared to June 30, 2023, is due to a \$539 thousand increase in unearned revenue as well as a \$291 thousand increase in net position as of June 30, 2024. The increases were offset by a decrease in amounts due to related parties of \$163 thousand. Increase in unearned revenue is due to an increase in grant payments received that cannot be recognized until grant contractual obligations are fulfilled. As noted above, the change in year-end related parties payables will vary year to year. See the following statements of revenues, expenses and changes in net position for discussion related to the prior year change in net position.

Statements of Revenues, Expenses, and Changes in Net Position

	2025	2024	2023
Operating Revenue and Other Support:			
Grants	\$ 14,146,477	\$ 12,538,123	\$ 11,069,840
University contract services	2,250,518	2,420,132	2,227,782
Total Operating Revenue and Other Support	16,396,995	14,958,255	13,297,622
Operating Expenses:			
Program services	13,065,028	12,251,534	11,410,658
General and administrative	2,303,594	2,403,977	1,953,530
Total Operating Expenses	15,368,622	14,655,511	13,364,188
Non-Operating Revenues:			
Other	1,200	2,656	-
Total Non-Operating Revenues	1,200	2,656	-
Change in Net Position	1,029,573	305,400	(66,566)
Net Position, beginning as originally stated	1,539,796	1,248,885	1,315,451
Restatement	-	(14,489)	-
Net Position, beginning as restated	1,539,796	1,234,396	1,315,451
Net Position, ending	\$ 2,569,369	\$ 1,539,796	\$ 1,248,885

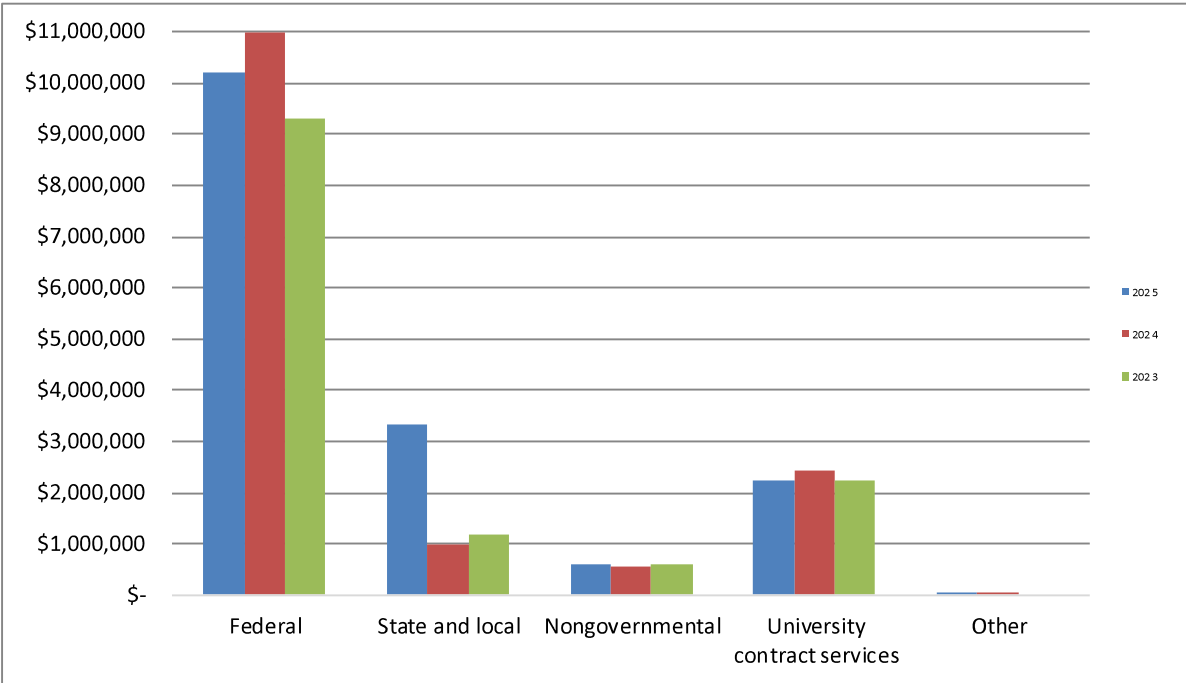
While the statements of net position show the change in financial position of the Organization, the statements of revenues, expenses, and changes in net position provide answers to the nature and sources of these changes.

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

Management’s Discussion and Analysis (Unaudited)

Years Ended June 30, 2025 and 2024

Revenues



During the year ended June 30, 2025, revenues increased by \$1.4 million, or 10%, to \$16.4 million, from \$15.0 million during the year ended June 30, 2024. The increase was primarily attributed to an increase in state grant revenue, which increased by \$2.4 million, or 284%, when compared to fiscal year 2024. During the year ended June 30, 2025, State grant revenue includes 28 active and operational grants compared to 19 active and operational grants awarded during the year ended June 30, 2024. Of the 28 active and operational state awarded grants, 17 were new awards. In addition to new state grants, the Organization also received several new non-governmental grant awards.

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

Expenses

Total operating expenses in the current year increased \$713 thousand, or 5%, to \$15.4 million during the year ended June 30, 2025, from \$14.7 million during the year ended June 30, 2024. The increase is largely attributed to an increase in program service expenses. Program service expenses represent costs related to administering the grants awarded. These expenses can be classified into payroll and non-payroll related expenses (i.e., supplies and services, contractual services, travel, etc.). During the year ended June 30, 2025, payroll expenses totaled \$6.5 million as compared to non-payroll expenses of \$8.9 million. Comparatively, during the year ended June 30, 2024, payroll expenses totaled \$6.5 million and non-payroll expenses totaled \$8.2 million. The increase in non-payroll expenses was primarily due to an increase in participant support costs (stipends). During the year ended June 30, 2025, stipend disbursements were approximately \$3 million comparative to the previous fiscal year in which total stipend disbursements were approximately \$2 million.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Management's Discussion and Analysis (Unaudited)

Years Ended June 30, 2025 and 2024

Expenses, continued

During the previous fiscal year, total operating expenses increased \$1.3 million, or 10%, to \$14.7 million during the year ended June 30, 2024, from \$13.4 million during the year ended June 30, 2023. The change was attributed to an increase in payroll and non-payroll expenses. The increase in payroll expenses was primarily due to the need for an increase in staff support time including faculty engagement (one - time payments) to fulfill contractual grant obligations. Additionally, all eligible staff and faculty received a 5% salary increase effective July 1, 2023. The increase in non-payroll expenses is due to an overall increase in spending across the grant portfolio. The increase in federal awards year-to-year drove an increase in travel, programmatic events, and participant support costs.

Change in Accounting Principle

The comparative financial information presented in this Management's Discussion and Analysis includes fiscal years 2025, 2024, and 2023. During fiscal year 2025, the Organization adopted GASB Statement No. 101, *Compensated Absences*, which changed the method of recognizing liabilities and expenses for employee leave benefits. As a result of this change, the fiscal year 2023 amounts presented in this Management's Discussion and Analysis are not fully consistent with the current-period information. Specifically, the 2023 amounts reflect the accounting standards in effect at that time and have not been restated to conform with GASB 101.

Accordingly, comparisons of 2023 with subsequent years should be made with caution. Further details regarding the adoption of GASB 101, including the cumulative effect of the change and the restatement of prior year financial statements, are provided in Note 1, Implementation of New Accounting Standard, to the basic financial statements.

Request for Information and Contacting the Organization's Financial Management

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

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

Statements of Net Position

June 30, 2025 and 2024

	2025	2024
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 1,616,360	\$ 1,212,430
Accounts receivable	2,815,146	2,703,523
Due from related parties	2,140	13,686
Prepaid expenses	65,559	134,857
Total Current Assets	4,499,205	4,064,496
Non-Current Assets:		
Capital assets, net	1,451,767	1,061,493
Total Assets	\$ 5,950,972	\$ 5,125,989
LIABILITIES AND NET POSITION		
Current Liabilities:		
Accounts payable	\$ 64,180	\$ 40,189
Due to related parties	976,684	1,208,409
Accrued expenses	978,991	960,761
Unearned revenue	1,272,172	1,292,620
Compensated absences	89,576	84,214
Total Liabilities	3,381,603	3,586,193
Net Position:		
Net investment in capital assets	1,451,767	1,061,493
Unrestricted	1,117,602	478,303
Total Net Position	2,569,369	1,539,796
Total Liabilities and Net Position	\$ 5,950,972	\$ 5,125,989

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

Statements of Revenues, Expenses, and Changes in Net Position

Years Ended June 30, 2025 and 2024

	2025	2024
Operating Revenue and Other Support:		
Grants:		
Federal	\$ 10,211,197	\$ 10,976,651
State	3,260,809	849,288
Nongovernmental	614,471	556,890
Local	60,000	155,294
University contract services	2,250,518	2,420,132
Total Operating Revenue and Other Support	16,396,995	14,958,255
Operating Expenses:		
Program services	13,065,028	12,251,534
General and administrative	2,303,594	2,403,977
Total Operating Expenses	15,368,622	14,655,511
Non-Operating Revenues:		
Other	1,200	2,656
Change in Net Position	1,029,573	305,400
Net Position, beginning as originally stated	1,539,796	1,248,885
Restatement	-	(14,489)
Net Position, beginning as restated	1,539,796	1,234,396
Net Position, ending as restated	\$ 2,569,369	\$ 1,539,796

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

Statements of Cash Flows

Years Ended June 30, 2025 and 2024

	2025	2024
Cash Flows from Operating Activities:		
Grant revenue receipts	\$ 14,027,152	\$ 12,944,092
University contract services	2,250,518	2,420,132
Payments to suppliers	(8,667,689)	(8,453,352)
Payments to employees	(6,568,807)	(6,295,435)
Net Cash Provided by Operating Activities	1,041,174	615,437
Cash Flows from Capital and Related Financing Activities:		
Acquisitions of capital assets	(637,244)	(800,381)
Net Cash Used in Capital and Related Financing Activities	(637,244)	(800,381)
Net Increase (Decrease) in Cash and Cash Equivalents	403,930	(184,944)
Cash and Cash Equivalents, beginning of year	1,212,430	1,397,374
Cash and Cash Equivalents, end of year	\$ 1,616,360	\$ 1,212,430
Reconciliation of Change in Net Position to Net Cash Provided by Operating Activities:		
Change in net position	\$ 1,029,573	\$ 305,400
Adjustments to reconcile change in net position to net cash provided by operating activities:		
Depreciation	152,111	65,071
Transfer of capital assets to a related party	94,859	40,800
Changes in operating assets and liabilities:		
Accounts receivable	(111,623)	(125,575)
Due from related parties	11,546	(10,283)
Prepaid expenses	69,298	(64,397)
Accounts payable	23,991	(16,686)
Due to related parties	(231,725)	(162,597)
Accrued expenses	18,230	22,475
Unearned revenue	(20,448)	539,171
Compensated absences	5,362	22,058
Net Cash Provided by Operating Activities	\$ 1,041,174	\$ 615,437

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities

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

Basis of Presentation

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

Reclassifications

Certain prior year amounts have been reclassified for consistency with the current year presentation, specifically, \$653,691 was reclassified from program services expenses to general and administrative expenses in the statement of revenues, expenses, and changes in net position. These reclassifications had no effect on previously reported changes in net position.

Use of Estimates

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

Income Taxes

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

The Organization follows U.S. GAAP related to the recognition of uncertain tax positions. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the statements of revenues, expenses, and changes in net position, when applicable. Management has determined that the Organization has no uncertain tax positions at June 30, 2025 and 2024, therefore no amounts have been accrued.

Cash and Cash Equivalents

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

Accounts Receivable

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

Capital Assets

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

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

Unearned Revenue

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

Compensated Absences

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

Vacation

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

Sick Leave

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

Net Position

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

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

Advertising

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

Subsequent Events

The Organization has evaluated subsequent events through September 16, 2025, which is the date the financial statements were available to be issued and has determined that there were no subsequent events to recognize in these financial statements.

Implementation of New Accounting Standard

During the current year, the Organization implemented GASB Statement No. 101, *Compensated Absences*. In addition to the value of unused vacation time owed to employees upon separation of employment, the Organization now recognizes the amount of sick leave earned as of year-end that is estimated to be used by employees as time off in future years as part of the liability for compensated absences. The effects of the change in accounting principle are summarized in Note 7 in the "Restatement - GASB 101 implementation" column.

Note 2 - Concentration of Credit Risk

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 3 - Capital Assets

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

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

Changes in capital assets consist of the following as of June 30, 2024:

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

Note 4 - University Contract Services

The Organization utilizes University employees to provide direct programming and supporting services for the Organization including managing and overseeing grant activities. Additionally, University employees provide indirect services on behalf of the Organization including accounting, human resources, facility management, information technology, and other administrative services as appropriate. Services provided to the Organization by employees of the University are recognized as revenue equal to the University's estimate of the employee cost incurred to provide those services. The total estimated employee cost for the years ended June 30, 2025 and 2024 was \$2,093,918 and \$2,263,532, respectively, and has been recognized as University contract services revenue and as an operating expense in the statements of revenues, expenses, and changes in net position.

The Organization utilizes University facilities to conduct its services. The Organization has recognized revenue equal to the fair value of this rent for similar facilities. The total estimated fair value of this rent for the years ended June 30, 2025 and 2024 was \$156,600 and has been recognized as University contract services revenue and as an operating expense in the statements of revenues, expenses, and changes in net position.

Note 5 - Related Party Transactions

The Organization functions to benefit the University by accomplishing certain objectives, including faculty and staff research and educational projects, that require financial support not provided by the State. The University collects funds on behalf of the Organization related to draw downs on their various grants. These amounts are reported as payments received from the University. The University incurs payroll and other administrative cost to support the Organization's program services which are reimbursed by the Organization and included as payments to the University.

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 5 - Related Party Transactions, continued

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

Related party transactions as of and for the years ended June 30, 2025 and 2024 are as follows:

	<u>2025</u>	<u>2024</u>
Payments received from:		
University	\$ 12,850	\$ 102,020
Foundation	<u>755</u>	<u>7,032</u>
	\$ <u><u>13,605</u></u>	\$ <u><u>109,052</u></u>
Payments to:		
University	\$ 6,083,713	\$ 5,874,493
Foundation	<u>8,024</u>	<u>53,124</u>
Student-centered Enterprises	<u>13,783</u>	<u>58,600</u>
	\$ <u><u>6,105,520</u></u>	\$ <u><u>5,986,217</u></u>
Due from:		
University	\$ 2,140	\$ 13,336
Foundation	<u>-</u>	<u>350</u>
	\$ <u><u>2,140</u></u>	\$ <u><u>13,686</u></u>
Due to:		
University	\$ 971,888	\$ 1,201,313
Foundation	<u>2,927</u>	<u>946</u>
Student-centered Enterprises	<u>1,869</u>	<u>6,150</u>
	\$ <u><u>976,684</u></u>	\$ <u><u>1,208,409</u></u>

Note 6 - Compensated Absences

A summary of the changes in compensated absences as of June 30, 2025 and 2024 are as follows:

	<u>Balance</u> <u>June 30, 2024</u>	<u>Net</u> <u>Additions</u>	<u>Balance</u> <u>June 30, 2025</u>	<u>Current</u> <u>Portion</u>
Compensated absences	\$ <u><u>84,214</u></u>	\$ <u><u>5,362</u></u>	\$ <u><u>89,576</u></u>	\$ <u><u>89,576</u></u>

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

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 6 - Compensated Absences, continued

	Balance June 30, 2023 as Restated	Net Additions as Restated	Balance June 30, 2024 as Restated	Current Portion as Restated
Compensated absences	\$ <u>62,156</u>	\$ <u>22,058</u>	\$ <u>84,214</u>	\$ <u>84,214</u>

Note 7 – Restatement of Beginning Balances

	Net Position Balance June 30, 2023 as Originally Stated	Restatement - GASB 101 Implementation	Net Position Balance June 30, 2023 as Restated
Net investment in capital assets	\$ 366,983	\$ -	\$ 366,983
Unrestricted	<u>881,902</u>	<u>(14,489)</u>	<u>867,413</u>
Total net position	\$ <u>1,248,885</u>	\$ <u>(14,489)</u>	\$ <u>1,234,396</u>

SUPPLEMENTAL INFORMATION

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

Schedule of Expenses by Natural Classification

Year Ended June 30, 2025

	Program Services	General and Administrative	Total
Salaries	\$ 5,302,900	\$ -	\$ 5,302,900
Stipends	3,036,366	-	3,036,366
University contract services	582,834	1,667,684	2,250,518
Supplies and contract services	1,405,776	4,806	1,410,582
Payroll taxes and benefits	1,174,434	-	1,174,434
Services from other agencies	485,699	450,474	936,173
Small equipment	310,353	65,190	375,543
Travel	353,250	1,485	354,735
Depreciation	152,111	-	152,111
Conference and meetings	84,511	5,253	89,764
Printing and publications	74,233	960	75,193
Professional fees	8,946	52,615	61,561
Insurance	80	45,013	45,093
Dues and subscriptions	28,537	8,401	36,938
Miscellaneous	28,392	486	28,878
Space rental	16,053	1,032	17,085
Telephone	9,734	-	9,734
Postage	9,242	8	9,250
Parking	1,577	187	1,764
Total Expenses	\$ 13,065,028	\$ 2,303,594	\$ 15,368,622

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

Schedule of Expenses by Natural Classification

Year Ended June 30, 2024

	Program Services	General and Administrative	Total
Salaries	\$ 5,188,910	\$ -	\$ 5,188,910
University contract services	728,544	1,691,588	2,420,132
Stipends	1,985,097	-	1,985,097
Supplies and contract services	1,258,570	5,680	1,264,250
Payroll taxes and benefits	1,258,808	-	1,258,808
Services from other agencies	555,556	560,567	1,116,123
Small equipment	429,250	62,683	491,933
Travel	316,033	-	316,033
Conference and meetings	168,368	621	168,989
Printing and publications	93,188	852	94,040
Dues and subscriptions	93,266	-	93,266
Professional fees	12,659	53,200	65,859
Depreciation	65,071	-	65,071
Space rental	57,142	-	57,142
Insurance	180	28,201	28,381
Miscellaneous	24,497	545	25,042
Telephone	9,622	-	9,622
Parking	4,583	40	4,623
Postage	2,190	-	2,190
Total Expenses	\$ 12,251,534	\$ 2,403,977	\$ 14,655,511

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

Schedule of Net Position

June 30, 2025

(for inclusion in the California State University)

Assets:

Current assets:

Cash and cash equivalents	1,616,360
Short-term investments	—
Accounts receivable, net	2,817,286
Lease receivable, current portion	—
P3 receivable, current portion	—
Notes receivable, current portion	—
Pledges receivable, net	—
Prepaid expenses and other current assets	65,559

Total current assets

4,499,205

Noncurrent assets:

Restricted cash and cash equivalents	—
Accounts receivable, net	—
Lease receivable, net of current portion	—
P3 receivable, net of current portion	—
Notes receivable, net of current portion	—
Student loans receivable, net	—
Pledges receivable, net	—
Endowment investments	—
Other long-term investments	—
Capital assets, net	1,451,767
Other assets	—

Total noncurrent assets

1,451,767

Total assets

5,950,972

Deferred outflows of resources:

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

Total deferred outflows of resources

—

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Schedule of Net Position

June 30, 2025

(for inclusion in the California State University)

Liabilities:

Current liabilities:

Accounts payable	1,040,864
Accrued salaries and benefits	310,756
Accrued compensated absences, current portion	89,576
Unearned revenues	1,272,172
Lease liabilities, current portion	—
SBITA liabilities - current portion	—
P3 liabilities - current portion	—
Long-term debt obligations, current portion	—
Claims liability for losses and loss adjustment expenses, current portion	—
Depository accounts	—
Other liabilities	668,235
Total current liabilities	3,381,603

Noncurrent liabilities:

Accrued compensated absences, net of current portion	—
Unearned revenues	—
Grants refundable	—
Lease liabilities, net of current portion	—
SBITA liabilities, net of current portion	—
P3 liabilities, net of current portion	—
Long-term debt obligations, net of current portion	—
Claims liability for losses and loss adjustment expenses, net of current portion	—
Depository accounts	—
Net other postemployment benefits liability	—
Net pension liability	—
Other liabilities	—
Total noncurrent liabilities	—
Total liabilities	3,381,603

Deferred inflows of resources:

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

See independent auditor's report.

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

Schedule of Net Position

June 30, 2025

(for inclusion in the California State University)

Net position:

Net investment in capital assets	1,451,767
Restricted for:	
Nonexpendable – endowments	—
Expendable:	
Scholarships and fellowships	—
Research	—
Loans	—
Capital projects	—
Debt service	—
Others	—
Unrestricted	<u>1,117,602</u>
Total net position	<u><u>2,569,369</u></u>

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

Schedule of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2025

(for inclusion in the California State University)

Revenues:

Operating revenues:

Student tuition and fees, gross	—
Scholarship allowances (enter as negative)	—

Grants and contracts, noncapital:

Federal	10,211,197
State	3,260,809
Local	60,000
Nongovernmental	614,471
Sales and services of educational activities	—
Sales and services of auxiliary enterprises, gross	—
Scholarship allowances (enter as negative)	—
Other operating revenues	2,250,518
Total operating revenues	16,396,995

Expenses:

Operating expenses:

Instruction	1,683,412
Research	4,592,742
Public service	1,580,362
Academic support	579,045
Student services	3,799,702
Institutional support	2,886,428
Operation and maintenance of plant	94,820
Student grants and scholarships	—
Auxiliary enterprise expenses	—
Depreciation and amortization	152,111
Total operating expenses	15,368,622
Operating income (loss)	1,028,373

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Schedule of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2025

(for inclusion in the California State University)

Nonoperating revenues (expenses):

State appropriations, noncapital	—
Federal financial aid grants, noncapital	—
State financial aid grants, noncapital	—
Local financial aid grants, noncapital	—
Nongovernmental and other financial aid grants, noncapital	—
Other federal nonoperating grants, noncapital	—
Gifts, noncapital	—
Investment income (loss), net	—
Endowment income (loss), net	—
Interest expense	—
Other nonoperating revenues (expenses)	1,200
Net nonoperating revenues (expenses)	1,200

Income (loss) before other revenues (expenses)

1,029,573

State appropriations, capital	—
Grants and gifts, capital	—
Additions (reductions) to permanent endowments	—
Increase (decrease) in net position	1,029,573

Net position:

Net position at beginning of year, as previously reported	1,554,202
Restatements	(14,406)
Net position at beginning of year, as restated	1,539,796
Net position at end of year	2,569,369

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Other Information

June 30, 2025

(for inclusion in the California State University)

1 Cash and cash equivalents:

Portion of restricted cash and cash equivalents related to endowments

All other restricted cash and cash equivalents

Noncurrent restricted cash and cash equivalents

Current cash and cash equivalents

Total

	-
	1,616,360
\$	1,616,360

2.1 Composition of investments: Not Applicable

2.2 Fair value hierarchy in investments: Not Applicable

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

3.1 Capital Assets, excluding ROU assets:

Composition of capital assets, excluding ROU assets:

	Balance June 30, 2024	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2024 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2025
Non-depreciable/Non-amortizable capital assets:									
Land and land improvements	\$ -	-	-	-	-	-	-	-	-
Works of art and historical treasures	-	-	-	-	-	-	-	-	-
Construction work in progress (CWIP)	-	-	-	-	-	-	-	-	-
Intangible assets:									
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Intangible assets in progress (PWIP)	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:	-	-	-	-	-	-	-	-	-
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable capital assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable capital assets:									
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	1,187,532	-	-	-	1,187,532	637,244	(104,424)	-	1,720,352
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:	-	-	-	-	-	-	-	-	-
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable capital assets	1,187,532	-	-	-	1,187,532	637,244	(104,424)	-	1,720,352
Total capital assets	1,187,532	-	-	-	1,187,532	637,244	(104,424)	-	1,720,352

See independent auditor's report.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Other Information

June 30, 2025

(for inclusion in the California State University)

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

Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	(126,039)	-	-	-	(126,039)	(152,111)	9,565	-	(268,585)
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	(126,039)	-	-	-	(126,039)	(152,111)	9,565	-	(268,585)
Total capital assets, net excluding ROU assets	\$ 1,061,493	-	-	-	1,061,493	485,133	(94,859)	-	1,451,767

Capital Assets, Right of Use

Composition of capital assets - Lease ROU, net:	Balance June 30, 2024	Prior Period Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2024 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2025
Non-depreciable/Non-amortizable lease assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable lease assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable lease assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable lease assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization: (enter as negative number, except for reductions enter as positive number)									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - lease ROU, net	-	-	-	-	-	-	-	-	-

See independent auditor's report.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Other Information

June 30, 2025

(for inclusion in the California State University)

	Balance June 30, 2024	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2024 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2025
Composition of capital assets - SBITA ROU, net									
Depreciable/Amortizable SBITA assets:									
Software	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable SBITA assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Software	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - SBITA ROU, net	-	-	-	-	-	-	-	-	-
Composition of capital assets - P3 ROU, net:	Balance June 30, 2024	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2024 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2025
Non-depreciable/Non-amortizable P3 assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable P3 assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable P3 assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable P3 assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - P3 ROU, net	-	-	-	-	-	-	-	-	-
Total capital assets, net including ROU assets									1,451,767
3.2 Detail of depreciation and amortization expense:									
Depreciation and amortization expense - capital assets, excluding ROU assets	\$ 152,111								
Amortization expense - Leases ROU	-								
Amortization expense - SBITA ROU	-								
Amortization expense - P3 ROU	-								
Depreciation and Amortization expense - Others	-								
Total depreciation and amortization	\$ 152,111								

See independent auditor's report.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Other Information

June 30, 2025

(for inclusion in the California State University)

4 Long-term liabilities:

	Balance June 30, 2024	Prior Period Adjustments/Reclassifications	Balance June 30, 2024 (Restated)	Additions	Reductions	Balance June 30, 2025	Current Portion	Noncurrent Portion
1. Accrued compensated absences	69,808	14,406	84,214	5,362	-	89,576	89,576	-
2. Claims liability for losses and loss adjustment expenses	-	-	-	-	-	-	-	-
3. Capital lease obligations (pre-ASC 842):								
Gross balance	-	-	-	-	-	-	-	-
Unamortized net premium/(discount)	-	-	-	-	-	-	-	-
Total capital lease obligations (pre ASC 842)	-	-	-	-	-	-	-	-
4. Long-term debt obligations:								
4.1 Auxiliary revenue bonds (non-SRB related)	-	-	-	-	-	-	-	-
4.2 Commercial paper	-	-	-	-	-	-	-	-
4.3 Notes payable (SRB related)	-	-	-	-	-	-	-	-
4.4 Finance purchase of capital assets	-	-	-	-	-	-	-	-
4.5 Others:								
Total others	-	-	-	-	-	-	-	-
Sub-total long-term debt	-	-	-	-	-	-	-	-
4.6 Unamortized net bond premium/(discount)	-	-	-	-	-	-	-	-
Total long-term debt obligations	-	-	-	-	-	-	-	-

	Balance June 30, 2024	Prior Period Adjustments/Reclassifications	Additions	Remeasurements	Reductions	Balance June 30, 2025	Current Portion	Noncurrent Portion
5. Lease, SBITA, P3 liabilities:								
Lease liabilities	-	-	-	-	-	-	-	-
SBITA liabilities	-	-	-	-	-	-	-	-
P3 liabilities - SCA	-	-	-	-	-	-	-	-
P3 liabilities - non-SCA	-	-	-	-	-	-	-	-
Sub-total P3 liabilities	-	-	-	-	-	-	-	-
Total Lease, SBITA, P3 liabilities	\$ -	-	-	-	-	-	-	-
Total long-term liabilities						\$ 89,576	\$ 89,576	\$ -

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

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

Other Information

June 30, 2025

(for inclusion in the California State University)

7 Transactions with related entities:

Payments to University for salaries of University personnel working on contracts, grants, and other programs	2,545,589
Payments to University for other than salaries of University personnel	3,538,124
Payments received from University for services, space, and programs	12,850
Gifts-in-kind to the University from discretely presented component units	-
Gifts (cash or assets) to the University from discretely presented component units	-
Accounts (payable to) University	(971,888)
Other amounts (payable to) University	-
Accounts receivable from University	2,140
Other amounts receivable from University	-

8 Restatements

Provide a detailed breakdown of the journal entries (at the financial statement line items level) booked to record each restatement:

Note: Additional account details can be found in the Table of Object Codes and CSU

Fund Definitions

Restatement #1	Enter transaction description	Debit/(Credit)
FY24 SPA Sick Bal Restatement due to the implementation of GASB 101	Restatements - Unrestricted - Auxiliary enterprise	14,406
FY24 SPA Sick Bal Restatement due to the implementation of GASB 101	Restatements - Unrestricted - Auxiliary enterprise	(14,406)
		<u>-</u>

9 Natural classifications of operating expenses:

	Salaries	Benefits - Other	Benefits - Pension	Benefits - OPEB	Scholarships and fellowships	Supplies and other services	Depreciation and amortization	Total operating expenses
Instruction	614,592	137,408	-	-	-	931,412	-	1,683,412
Research	2,174,982	433,094	-	-	-	1,984,666	-	4,592,742
Public service	553,829	136,643	-	-	-	889,890	-	1,580,362
Academic support	200,873	39,657	-	-	-	338,513	-	579,045
Student services	1,758,624	427,632	-	-	-	1,613,446	-	3,799,702
Institutional support	1,355,988	737,930	-	-	-	792,510	-	2,886,428
Operation and maintenance of plant	-	-	-	-	-	94,820	-	94,820
Student grants and scholarships	-	-	-	-	-	-	-	-
Auxiliary enterprise expenses	-	-	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-	152,111	152,111
Total operating expenses	\$ 6,658,888	1,912,364	-	-	-	6,645,259	152,111	15,368,622

No pension plan reported

N/A

10 Deferred outflows/inflows of resources: Not Applicable

11 Other nonoperating revenues (expenses)

Other nonoperating revenues	1,200
Other nonoperating (expenses)	-
Total other nonoperating revenues (expenses)	<u>1,200</u>

See independent auditor's report.

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

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

We have audited, in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration (a nonprofit organization), which comprise the statement of net position as of June 30, 2025, the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 16, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

Purpose of this Report

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

Aldrich CPAs + Advisors LLP

San Diego, California
September 16, 2025

California State University, Bakersfield Foundation

FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

Years Ended June 30, 2025 and 2024



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Financial Statements and Supplemental Information

Years Ended June 30, 2025 and 2024

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INDEPENDENT AUDITOR'S REPORT

To the Audit Committee
California State University, Bakersfield Foundation

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of California State University, Bakersfield Foundation (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of California State University, Bakersfield Foundation as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT, CONTINUED

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

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

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

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

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information shown on pages 30-40 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 17, 2025, on our consideration of California State University, Bakersfield Foundation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of California State University, Bakersfield Foundation's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering California State University, Bakersfield Foundation's internal control over financial reporting and compliance.

Aldrich CPAs + Advisors LLP

San Diego, California
September 17, 2025

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

June 30, 2025 and 2024

	2025	2024
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 17,356,052	\$ 16,893,869
Current portion of promises to give, net of allowance for doubtful promises	736,455	2,258,348
Due from related parties	33,381	15,862
Accounts receivable, net of allowance for credit losses	708	1,430
Other current assets	100	3,503
Total Current Assets	18,126,696	19,173,012
Non-Current Assets:		
Investments	46,041,535	42,008,842
Promises to give, net of discount and current portion	1,107,661	966,321
Property and equipment, net of accumulated depreciation	21,542	28,294
Collections	82,170	82,170
Total Non-Current Assets	47,252,908	43,085,627
Total Assets	\$ 65,379,604	\$ 62,258,639
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 190,271	\$ 192,518
Due to related parties	150,342	265,548
Deposits, events	9,187	11,285
Revenue collected in advance	5,617	5,600
Current portion of accrued post-employment benefits other than pensions	72,134	63,325
Total Current Liabilities	427,551	538,276
Non-Current Liabilities:		
Accrued post-employment benefits other than pensions, net of current portion	831,110	715,341
Total Liabilities	1,258,661	1,253,617
Net Assets:		
Without donor restrictions:		
Operating	(1,749,872)	(1,611,909)
Board designated endowments	5,508,507	4,965,707
	3,758,635	3,353,798
With donor restrictions:		
Purpose restricted	19,361,217	19,881,702
Endowments - accumulated investment gains	9,693,401	6,984,246
Endowments - perpetual in nature	31,307,690	30,785,276
	60,362,308	57,651,224
Total Net Assets	64,120,943	61,005,022
Total Liabilities and Net Assets	\$ 65,379,604	\$ 62,258,639

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

Year Ended June 30, 2025

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

See accompanying notes to financial statements.

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

Year Ended June 30, 2024

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Statement of Functional Expenses

Year Ended June 30, 2025

	Program Services				Supporting Services			Total
	Alumni Engagement	Athletics	Scholarships and Academic Support	Total Program Services	General and Administrative	Fundraising	Total Supporting Services	
Operating Expenses:								
University contract expenses (Note 11)	\$ 112,925	\$ -	\$ -	\$ 112,925	\$ 1,235,840	\$ 1,223,649	\$ 2,459,489	\$ 2,572,414
Scholarships	-	456,511	1,032,393	1,488,904	-	-	-	1,488,904
Salaries and wages	-	463,108	595,279	1,058,387	3,055	-	3,055	1,061,442
Transfers to related parties (Note 12)	-	73,994	587,385	661,379	19,110	-	19,110	680,489
Travel	555	416,504	83,487	500,546	7,830	31,152	38,982	539,528
Supplies and contract services	1,227	83,502	308,525	393,254	87,339	38,950	126,289	519,543
Employee benefits	-	47,598	109,596	157,194	306,708	-	306,708	463,902
Office expense	21,455	25,224	154,846	201,525	28,055	96,255	124,310	325,835
Events	-	-	5,460	5,460	-	254,811	254,811	260,271
Information technology	-	756	51,535	52,291	29,166	148,828	177,994	230,285
Other professional fees	-	-	122,748	122,748	6,750	10,225	16,975	139,723
Conference, conventions, and meetings	5,135	31,895	54,095	91,125	3,769	44,319	48,088	139,213
Miscellaneous	-	49,945	9,364	59,309	-	-	-	59,309
Dues and subscriptions	-	5,218	28,588	33,806	20,977	4,483	25,460	59,266
Accounting	-	-	-	-	53,700	-	53,700	53,700
Minor equipment	-	29,934	19,249	49,183	614	-	614	49,797
Advertising and promotion	59	2,554	2,001	4,614	39,757	5,284	45,041	49,655
Bad debt	-	-	-	-	38,441	-	38,441	38,441
Occupancy	4,388	81	26,698	31,167	5,285	1,155	6,440	37,607
Contributed nonfinancial asset expenses	-	19,425	17,645	37,070	-	-	-	37,070
Insurance	3,083	3,860	14,198	21,141	14,254	335	14,589	35,730
Depreciation	-	3,050	-	3,050	3,702	-	3,702	6,752
Legal	-	-	-	-	3,108	-	3,108	3,108
Total operating expenses	\$ 148,827	\$ 1,713,159	\$ 3,223,092	\$ 5,085,078	\$ 1,907,460	\$ 1,859,446	\$ 3,766,906	\$ 8,851,984

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Statement of Functional Expenses

Year Ended June 30, 2024

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

See accompanying notes to financial statements.

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

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ 3,115,921	\$ 5,369,005
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	6,752	6,752
Gain on investments	(5,072,183)	(4,402,065)
Endowment contributions	(522,414)	(2,847,871)
Changes in operating assets and liabilities:		
Promises to give	1,380,553	2,344,411
Accounts receivable	(16,797)	502,769
Other current assets	3,403	(872)
Life insurance policy	-	861
Accounts payable and accrued expenses	(117,453)	116,835
Other current liabilities	(2,081)	(66,179)
Accrued post-employment benefits other than pensions	124,578	(24,729)
Net Cash Provided (Used) by Operating Activities	(1,099,721)	998,917
Cash Flows from Investing Activities:		
Purchases of investments	(18,618,950)	(16,131,876)
Proceeds from sale of investments	19,658,440	14,485,521
Net Cash Provided (Used) by Investing Activities	1,039,490	(1,646,355)
Cash Flows Provided by Financing Activities:		
Endowment contributions	522,414	2,847,871
Net Increase in Cash and Cash Equivalents	462,183	2,200,433
Cash and Cash Equivalents, beginning	16,893,869	14,693,436
Cash and Cash Equivalents, ending	\$ <u>17,356,052</u>	\$ <u>16,893,869</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities

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

Financial Statement Presentation

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

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

Use of Estimates

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

Income Taxes

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

The Foundation follows U.S. GAAP related to the recognition of uncertain tax positions. The Foundation recognizes accrued interest and penalties associated with uncertain tax positions as part of the statements of activities, when applicable. Management has determined that the Foundation has no uncertain tax positions at June 30, 2025 and 2024, and therefore, no amounts have been accrued.

Cash and Cash Equivalents

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

Promises to Give

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

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

Accounts Receivable

Accounts receivable arise in the normal course of operations. Accounts receivable are recorded at unpaid balances, less any allowance for credit losses using a forward-looking expected credit loss model. The expected credit loss model requires management to estimate current expected credit losses over the lifetime of the assets by considering all reasonable and supportable information, including historical experience, current conditions, and forecasts affecting collectability. For the years ended June 30, 2025 and 2024, the allowance for credit losses was \$8,425.

Investments

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

Property and Equipment

The Foundation capitalizes all expenditures for property and equipment in excess of \$5,000. Equipment and improvements are recorded at cost or at estimated fair value at date of gift, if donated. Expenditures for maintenance and repairs are charged against operations. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets of 3 to 30 years.

Collections

The Foundation capitalizes its collections at cost, if purchased, and at appraised or fair value at the date of acquisition, if donated. There were no acquisitions for the years ended June 30, 2025 and 2024. Capitalized collections are not depreciated. The University Policy on the Collection and Installation of Art requires funds realized from deaccession sales be used to benefit the University art collection. In the event that the Foundation disposed of collection items, proceeds could be used for the acquisition of new collection items or direct care of existing collections. Direct care of existing collections includes, but is not limited to, costs that enhance the life, usefulness, or quality of the collection.

Revenue Recognition

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

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

Revenue Recognition, continued

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

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

Functional Allocation of Expenses

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

Advertising

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

Fair Value Measurements

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

The three levels are defined as follows:

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

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

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

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

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

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

Fair Value Measurements, continued

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025 and 2024.

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

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

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

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

Subsequent Events

The Foundation has evaluated subsequent events through September 17, 2025, which is the date the financial statements were available to be issued and has determined there were no subsequent events to recognize in these financial statements.

Note 2 - Liquidity and Availability

The following reflects the Foundation's financial assets plus amounts anticipated to be distributed within one year of the statement of financial position date, reduced by amounts not available for general use because of contractual obligations within one year of the statement of financial position date.

	<u>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 17,356,052	\$ 16,893,869
Promises to give, net	1,844,116	3,224,669
Due from related parties	33,381	15,862
Accounts receivable, net	708	1,430
Other current assets	100	3,503
Investments	46,041,535	42,008,842
Anticipated distributions from endowments	<u>1,601,104</u>	<u>1,448,504</u>
Total financial assets	66,876,996	63,596,679
Less amounts not available to be used within one year:		
Restricted by donor with time or purpose restrictions	(60,362,308)	(57,651,224)
Board designations: quasi-endowment fund, primarily for long-term investing	<u>(5,508,507)</u>	<u>(4,965,707)</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u><u>1,006,181</u></u>	\$ <u><u>979,748</u></u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 2 - Liquidity and Availability, continued

The Foundation is substantially supported by donor-restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Foundation must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Foundation's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. At June 30, 2025, the Foundation had a quasi-endowment of \$5,508,507, of which \$2,507,538 was designated for general operations. At June 30, 2024, the Foundation had a quasi-endowment of \$4,965,707, of which \$2,341,741 was designated for general operations. Although the Foundation does not intend to spend from its quasi-endowment other than amounts appropriated for general expenditure as part of its annual appropriation process, amounts from its quasi-endowment could be made available, if necessary, by an action voted on by the board of directors.

Note 3 - Concentrations of Credit Risk

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

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

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

Four donors comprised 62% and three donors comprised 41% of promises to give at June 30, 2025 and 2024, respectively. Two donors comprised 35% and two donors comprised 59% of contributions for the years ended June 30, 2025 and 2024, respectively.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 4 - Investments and Fair Value Measurement

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

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

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

	Fair Value June 30, 2025	Unfunded Commitment	Redemption Frequency	Redemption Notice Period
Ironwood Inst MS Hedge Fund [a]	\$ 863,552	none	semi-annually	95 calendar days
Hamilton Lane PMOF I [b]	1,219,248	211,039	none	none
Blackstone BREIT [c]	876,325	none	monthly	T-3 business days
Coatue Offshore Fund, Ltd. [d]	680,891	none	quarterly	45 calendar days
Starboard Value and Opportunity Fund [e]	28,825	none	quarterly	90 days
Schonfeld Fundamental Equity Fund [f]	1,135,977	none	none	45 days
HarbourVest Co-Investment VI LP [g]	696,631	97,500	none	none
Bridge Workforce & Affordable Housing [h]	511,510	60,194	none	none
PE Premier Lexington CP X Offshore [i]	368,234	316,076	none	none
Collier International Partners IX - F, LP [j]	209,382	451,392	quarterly	none
Apollo Debt Solutions BDC [k]	864,501	none	quarterly	tender window
KKR Infrastructure Conglomerate LLC [l]	864,921	none	none	purchase date
AlpInvest Co-Investment IX [m]	229,351	760,492	none	none
Clearlake Capital Partners VIII Offshore [n]	24,907	424,000	quarterly	none
Verition International Multi-Strategy Fund [o]	1,103,545	none	quarterly	45 days

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 4 - Investments and Fair Value Measurement, continued

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 4 - Investments and Fair Value Measurement, continued

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

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

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

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

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

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 4 - Investments and Fair Value Measurement, continued

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

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

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

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 4 - Investments and Fair Value Measurement, continued

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

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

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

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

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

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

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

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

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

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

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

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

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 5 - Promises to Give

Promises to give consist of the following:

	2025	2024
Due in less than one year	\$ 736,455	\$ 2,333,983
Due in one to five years	533,250	466,317
Due in more than five years	766,000	670,000
Gross promises to give	2,035,705	3,470,300
Less:		
Allowance for doubtful promises to give	-	(75,635)
Discount on promises to give (average imputed rate of 3%)	(191,589)	(169,996)
Promises to give, net	\$ 1,844,116	\$ 3,224,669

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

	2025	2024
Current	\$ 736,455	\$ 2,258,348
Non-current	1,107,661	966,321
	\$ 1,844,116	\$ 3,224,669

Note 6 - Property and Equipment

Property and equipment consist of the following:

	2025	2024
Equipment	\$ 1,562,423	\$ 1,570,589
Leasehold improvements	232,323	232,323
Improvements, other than buildings	72,963	72,963
Buildings and building improvements	12,127	12,127
	1,879,836	1,888,002
Less accumulated depreciation	(1,861,433)	(1,862,847)
	18,403	25,155
Land	3,139	3,139
	\$ 21,542	\$ 28,294

Note 7 - Defined Benefit Pension Plan

In previous years, the Foundation contributed to the Public Employees' Retirement System of the State of California (CalPERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for participating public agencies in California. During the years ended June 30, 2025 and 2024, the benefit obligation contribution was made by CSU Bakersfield.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION**Notes to Financial Statements**

Years Ended June 30, 2025 and 2024

Note 8 - Post-Employment Benefits Other Than Pensions

The Foundation no longer has direct employees that qualify for postretirement health care benefits through CalPERS and instead utilizes services from the University to fulfill its needs. However, these benefits are provided to previous direct employees of the Foundation who retired prior to this operational change. Continued participation in the existing health and dental plans is offered. Once the individual is eligible for Medicare, coverage may be continued in the CalPERS health plan by enrolling in a supplement to Medicare or a Managed Medicare Plan. The following information is based on actuarial studies performed as of June 30, 2025 and 2024:

Net periodic postretirement benefit cost included the following components:

	<u>2025</u>	<u>2024</u>
Service cost	\$ -	\$ -
Interest cost	39,196	36,544
Amortization net gain	<u>(105,150)</u>	<u>(108,336)</u>
Net periodic postretirement benefit cost / (income)	\$ <u><u>(65,954)</u></u>	\$ <u><u>(71,792)</u></u>

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

	<u>2025</u>	<u>2024</u>
Discount rate	5.25%	4.75%
Expected long-term rate of return	N/A	N/A
Health care cost trend rate:		
Present rate before 65	8.00%	6.50%
Present rate 65 and older	6.50%	6.50%
Ultimate rate before age 65 (year reached)	4.50%	5.00%
Ultimate rate age 65 and older (year reached)	4.50%	5.00%

	<u>2025</u>	<u>2024</u>
Total accumulated postretirement and projected benefit obligation:	\$ <u><u>903,244</u></u>	\$ <u><u>778,666</u></u>

Changes in the total postretirement benefit obligation:

	<u>2025</u>	<u>2024</u>
Beginning accrued postretirement benefit obligation	\$ 778,666	\$ 803,395
Actuarial loss	257,032	114,781
Retiree contributions:		
Net periodic postretirement cost	(65,954)	(71,792)
Estimated benefit payments	<u>(66,500)</u>	<u>(67,718)</u>
Ending accrued postretirement benefit obligation	\$ <u><u>903,244</u></u>	\$ <u><u>778,666</u></u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION**Notes to Financial Statements**Years Ended June 30, 2025 and 2024

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

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

	<u>2025</u>	<u>2024</u>
Discount rate	5.25%	5.25%
Health care cost trend rate:		
Present rate before 65	8.00%	8.00%
Present rate 65 and older	6.50%	6.50%
Ultimate rate before age 65 (year reached)	4.50%	4.50%
Ultimate rate age 65 and older (year reached)	4.50%	4.50%

The expected net periodic postretirement benefit cost for fiscal year ending June 30, 2026:

Service cost	\$	-
Interest cost		45,503
Amortization of unrecognized net gain		<u>(79,393)</u>
Net periodic postretirement benefit costs	\$	<u><u>(33,890)</u></u>

The expected contribution for the next 10 years:

2026	\$	74,003
2027		76,533
2028		78,758
2029		68,654
2030		69,238
2031-2035		340,014

An actuarial study is completed annually. The schedule presented above is based on the study completed on July 21, 2025, as of and for the year then ended June 30, 2025.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION**Notes to Financial Statements**

Years Ended June 30, 2025 and 2024

Note 9 - Net Assets

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

Net assets with donor restrictions consist of the following:

	<u>2025</u>	<u>2024</u>
Purpose restrictions:		
Promises to give:		
Academic programs	\$ 528,728	\$ 1,515,622
Athletic programs	381,128	122,800
Scholarships	131,611	320,090
Academic programs	15,878,051	14,961,692
Athletic programs	1,269,005	1,692,813
Scholarships	<u>1,172,694</u>	<u>1,268,685</u>
	19,361,217	19,881,702
Endowments:		
Promises to give:		
Academic programs	503,802	892,682
Athletic programs	207,523	204,478
Scholarships	91,324	168,997
Academic programs	21,757,490	19,381,979
Scholarships	17,641,151	16,362,596
Athletic programs	<u>799,801</u>	<u>758,790</u>
	<u>41,001,091</u>	<u>37,769,522</u>
	<u>\$ 60,362,308</u>	<u>\$ 57,651,224</u>

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

	<u>2025</u>	<u>2024</u>
Satisfaction of time and purpose restrictions:		
Academic programs	\$ 2,666,921	\$ 1,702,939
Scholarships	1,324,721	1,798,946
Athletic programs	<u>1,150,063</u>	<u>807,502</u>
	5,141,705	4,309,387
Satisfaction of time restrictions:		
General use	<u>2,000</u>	<u>-</u>
	<u>\$ 5,143,705</u>	<u>\$ 4,309,387</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 10 - Endowments

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

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

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

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

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

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

The policy also ensures that the competing needs of current and future generations of students and faculty are in financial equilibrium. The Foundation has adopted an annual spend amount equal to 4.00% based upon the spend formula, in addition to the Foundation's 1.00% investment management fee. The spend formula is computed based on the historical three year rolling-average of the endowment's fiscal year-end market value, one year before the fiscal year in which the spend is available commencing July 1.

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION**Notes to Financial Statements**

Years Ended June 30, 2025 and 2024

Note 10 - Endowments, continued

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

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

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

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

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

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, beginning of year	\$ 4,965,707	\$ 37,769,522	\$ 42,735,229
Contributions	19,218	522,414	541,632
Appropriated expenditures	(113,240)	(1,543,041)	(1,656,281)
Investment return, net	636,822	4,252,196	4,889,018
Endowment net assets, end of year	<u>\$ 5,508,507</u>	<u>\$ 41,001,091</u>	<u>\$ 46,509,598</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 10 - Endowments, continued

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

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

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or UPMIFA requires the Foundation to retain as a fund of perpetual duration. These deficiencies result from unfavorable market fluctuations. Deficiencies of this nature exist in one donor designated endowment fund, which has an original gift value of \$160,550, a current fair value of \$157,837, and a deficiency of \$2,713 as of June 30, 2025. Deficiencies of this nature exist in one donor designated endowment fund, which has an original gift value of \$160,550, a current fair value of \$150,246, and a deficiency of \$10,304 as of June 30, 2024.

The Foundation has interpreted UPMIFA to permit spending from underwater donor-restricted endowment funds in accordance with prudent measures required under law. The governing board appropriated for expenditure \$5,795 and \$5,587 from underwater endowment funds during the years ended June 30, 2025 and 2024, respectively.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 11 - Contributed Nonfinancial Assets

For the years ended June 30, 2025 and 2024, contributed nonfinancial assets recognized within the statements of activities include:

	2025	2024
University contract services:		
University employee services:		
General and administrative services	\$ 1,205,213	\$ 1,052,829
Fundraising services	1,193,325	1,149,247
Alumni	110,127	107,789
Rent of University facilities:		
General and administrative services	30,626	28,390
Fundraising services	30,325	30,990
Alumni	2,798	2,906
	2,572,414	2,372,151
Other supplies and services:		
Supplies	63,930	5,920
Services	12,000	30,000
Maintenance	11,276	-
Auction items	8,598	20,595
Gift cards	1,600	200
	97,404	56,715
Total contributed nonfinancial assets	\$ 2,669,818	\$ 2,428,866

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

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

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

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 12 - Transactions with Related Parties

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

California State University, Bakersfield Auxiliary for Sponsored Programs Administration (Sponsored Programs Administration) functions to benefit the student body of the University by operating various grant and research programs. Payments received from Sponsored Programs Administration include reimbursements to Foundation for expenses paid on behalf of Sponsored Programs Administration. Payments to Sponsored Programs Administration are for the reimbursement of expenses incurred by Sponsored Programs Administration on behalf of the Foundation.

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

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

Transfers with related parties for the years ended June 30, 2025 and 2024, are reflected in the accompanying financial statements as follows:

	<u>2025</u>	<u>2024</u>
Transfers from:		
University	\$ <u>1,354,635</u>	\$ <u>4,839</u>
Transfers to:		
University	\$ 680,251	\$ 266,759
Sponsored Programs Administration	-	2,500
Associated Students	<u>238</u>	<u>5,700</u>
	\$ <u>680,489</u>	\$ <u>274,959</u>

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION**Notes to Financial Statements**Years Ended June 30, 2025 and 2024

Note 12 - Transactions with Related Parties, continued

Total payments to and from related parties for the years ended June 30, 2025 and 2024 are reflected in the schedule below. The above transfers with related parties are included in the following schedule unless the activity is a result of a non-exchange capital asset transfer.

	<u>2025</u>	<u>2024</u>
Payments from:		
University	\$ 1,455,019	\$ 105,613
Sponsored Programs Administration	8,024	53,124
Associated Students	28,063	1,595
Student-centered Enterprises	<u>2,810</u>	<u>7,006</u>
	<u>\$ 1,493,916</u>	<u>\$ 167,338</u>
Payments to:		
University	\$ 3,673,600	\$ 2,706,381
Sponsored Programs Administration	755	7,032
Associated Students	121,250	369,161
Student-centered Enterprises	<u>18,458</u>	<u>15,739</u>
	<u>\$ 3,814,063</u>	<u>\$ 3,098,313</u>

For the years ended June 30, 2025 and 2024, the Foundation also recorded University contract services revenue and expense in the amount of \$2,572,414 and \$2,372,151, respectively (see Note 11).

Amounts reported in the statements of financial position at June 30, 2025 and 2024 as due from and due to related parties include the following:

	<u>2025</u>	<u>2024</u>
Due from related parties:		
University	\$ 4,953	\$ 14,916
Sponsored Programs Administration	2,927	946
Associated Students	<u>25,501</u>	<u>-</u>
	<u>\$ 33,381</u>	<u>\$ 15,862</u>
Due to related parties:		
University	\$ 138,235	\$ 256,696
Sponsored Programs Administration	-	350
Student-centered Enterprises	<u>12,107</u>	<u>8,502</u>
	<u>\$ 150,342</u>	<u>\$ 265,548</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 13 - Conditional Contributions

Conditional contributions consisted of the following at June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Other programs	\$ <u>781,344</u>	\$ <u>796,305</u>

Conditional contributions received for other programs are conditional on the substantial completion of various program objectives.

A conditional contribution does not meet the standard for revenue recognition. As such, collectively, the \$781,344 and \$796,305 conditional portions of contributions have not been recognized in the statements of activities for the years ended June 30, 2025 and 2024, respectively.

As of June 30, 2025 and 2024, \$5,617 and \$5,600, respectively, of conditional contributions have been collected in advance, and are reported as revenue collected in advance on the statements of financial position. The Foundation expects all conditions to be met within the next fiscal year.

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

SUPPLEMENTAL INFORMATION

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Schedule of Net Position

June 30, 2025

(for inclusion in the California State University)

Assets:

Current assets:

Cash and cash equivalents	17,356,052
Short-term investments	—
Accounts receivable, net	34,089
Lease receivable, current portion	—
P3 receivable, current portion	—
Notes receivable, current portion	—
Pledges receivable, net	736,455
Prepaid expenses and other current assets	100
Total current assets	18,126,696

Noncurrent assets:

Restricted cash and cash equivalents	—
Accounts receivable, net	—
Lease receivable, net of current portion	—
P3 receivable, net of current portion	—
Notes receivable, net of current portion	—
Student loans receivable, net	—
Pledges receivable, net	1,107,661
Endowment investments	44,755,796
Other long-term investments	1,285,739
Capital assets, net	103,712
Other assets	—
Total noncurrent assets	47,252,908
Total assets	65,379,604

Deferred outflows of resources:

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION**Schedule of Net Position, continued**

June 30, 2025

(for inclusion in the California State University)

Liabilities:**Current liabilities:**

Accounts payable	340,613
Accrued salaries and benefits	—
Accrued compensated absences, current portion	—
Unearned revenues	5,617
Lease liabilities, current portion	—
SBITA liabilities - current portion	—
P3 liabilities - current portion	—
Long-term debt obligations, current portion	—
Claims liability for losses and loss adjustment expenses, current portion	—
Depository accounts	—
Other liabilities	9,187
Total current liabilities	355,417

Noncurrent liabilities:

Accrued compensated absences, net of current portion	—
Unearned revenues	—
Grants refundable	—
Lease liabilities, net of current portion	—
SBITA liabilities, net of current portion	—
P3 liabilities, net of current portion	—
Long-term debt obligations, net of current portion	—
Claims liability for losses and loss adjustment expenses, net of current portion	—
Depository accounts	—
Net other postemployment benefits liability	903,244
Net pension liability	—
Other liabilities	—
Total noncurrent liabilities	903,244
Total liabilities	1,258,661

Deferred inflows of resources:

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Schedule of Net Position, continued

June 30, 2025

(for inclusion in the California State University)

Net position:

Net investment in capital assets	103,712
Restricted for:	
Nonexpendable – endowments	31,307,690
Expendable:	
Scholarships and fellowships	6,523,220
Research	—
Loans	—
Capital projects	—
Debt service	—
Others	22,524,319
Unrestricted	<u>3,662,002</u>
Total net position	<u><u>64,120,943</u></u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION**Schedule of Revenues, Expenses, and Changes in Net Position**

Year Ended June 30, 2025

(for inclusion in the California State University)

Revenues:**Operating revenues:**

Student tuition and fees, gross —

Scholarship allowances (enter as negative) —

Grants and contracts, noncapital:

Federal —

State —

Local —

Nongovernmental —

Sales and services of educational activities —

Sales and services of auxiliary enterprises, gross —

Scholarship allowances (enter as negative) —

Other operating revenues 3,515,186

Total operating revenues 3,515,186**Expenses:****Operating expenses:**

Instruction —

Research —

Public service —

Academic support 2,190,699

Student services 1,445,064

Institutional support 3,912,031

Operation and maintenance of plant —

Student grants and scholarships 1,488,904

Auxiliary enterprise expenses —

Depreciation and amortization 6,752

Total operating expenses 9,043,450**Operating income (loss)** (5,528,264)

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION
Schedule of Revenues, Expenses, and Changes in Net Position, continued
Year Ended June 30, 2025
(for inclusion in the California State University)

Nonoperating revenues (expenses):

State appropriations, noncapital	—
Federal financial aid grants, noncapital	—
State financial aid grants, noncapital	—
Local financial aid grants, noncapital	—
Nongovernmental and other financial aid grants, noncapital	—
Other federal nonoperating grants, noncapital	—
Gifts, noncapital	2,928,161
Investment income (loss), net	478,170
Endowment income (loss), net	4,889,017
Interest expense	—
Other nonoperating revenues (expenses)	(173,577)
Net nonoperating revenues (expenses)	8,121,771
Income (loss) before other revenues (expenses)	2,593,507

State appropriations, capital	—
Grants and gifts, capital	—
Additions (reductions) to permanent endowments	522,414
Increase (decrease) in net position	3,115,921

Net position:

Net position at beginning of year, as previously reported	61,005,022
Restatements	—
Net position at beginning of year, as restated	61,005,022
Net position at end of year	64,120,943

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information

June 30, 2025

(for inclusion in the California State University)

1 Cash and cash equivalents:

Portion of restricted cash and cash equivalents related to endowments	-
All other restricted cash and cash equivalents	-
Noncurrent restricted cash and cash equivalents	-
Current cash and cash equivalents	17,356,052
Total	\$ 17,356,052

2.1 Composition of investments:

Investment Type	Current	Noncurrent	Total
Money market funds	-	-	-
Repurchase agreements	-	-	-
Certificates of deposit	-	-	-
U.S. agency securities	-	425,063	425,063
U.S. treasury securities	-	1,732,284	1,732,284
Municipal bonds	-	-	-
Corporate bonds	-	1,158,756	1,158,756
Asset backed securities	-	-	-
Mortgage backed securities	-	-	-
Commercial paper	-	-	-
Supranational	-	-	-
Mutual funds	-	3,610,465	3,610,465
Exchange traded funds	-	17,381,320	17,381,320
Equity securities	-	11,692,547	11,692,547
Alternative investments:			
Private equity (including limited partnerships)	-	2,747,753	2,747,753
Hedge funds	-	4,744,357	4,744,357
Managed futures	-	-	-
Real estate investments (including REITs)	-	2,493,639	2,493,639
Commodities	-	-	-
Derivatives	-	-	-
Other alternative investment types	-	-	-
Other external investment pools	-	-	-
CSU Consolidated Investment Pool (formerly SWIFT)	-	-	-
State of California Local Agency Investment Fund (LAIF)	-	-	-
State of California Surplus Money Investment Fund (SMIF)	-	-	-
Other investments:			
Sovereign securities	-	55,351	55,351
Total Other investments	-	55,351	55,351
Total investments	-	46,041,535	46,041,535
Less endowment investments (enter as negative number)	-	(44,755,796)	(44,755,796)
Total investments, net of endowments	-	1,285,739	1,285,739

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information, continued

June 30, 2025

(for inclusion in the California State University)

2.2 Fair value hierarchy in investments:

Investment Type	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Net Asset Value (NAV)
Money market funds	\$ -	-	-	-	-
Repurchase agreements	-	-	-	-	-
Certificates of deposit	-	-	-	-	-
U.S. agency securities	425,063	-	425,063	-	-
U.S. treasury securities	1,732,284	1,732,284	-	-	-
Municipal bonds	-	-	-	-	-
Corporate bonds	1,158,756	-	1,158,756	-	-
Asset backed securities	-	-	-	-	-
Mortgage backed securities	-	-	-	-	-
Commercial paper	-	-	-	-	-
Supranational	-	-	-	-	-
Mutual funds	3,610,465	3,610,465	-	-	-
Exchange traded funds	17,381,320	17,381,320	-	-	-
Equity securities	11,692,547	11,692,547	-	-	-
Alternative investments:					
Private equity (including limited partnerships)	2,747,753	-	-	-	2,747,753
Hedge funds	4,744,357	-	-	-	4,744,357
Managed futures	-	-	-	-	-
Real estate investments (including REITs)	2,493,639	-	-	-	2,493,639
Commodities	-	-	-	-	-
Derivatives	-	-	-	-	-
Other alternative investment types	-	-	-	-	-
Other external investment pools	-	-	-	-	-
CSU Consolidated Investment Pool (formerly SWIFT)	-	-	-	-	-
State of California Local Agency Investment Fund (LAIF)	-	-	-	-	-
State of California Surplus Money Investment Fund (SMIF)	-	-	-	-	-
Other investments:					
Sovereign securities	55,351	-	55,351	-	-
Total other investments:	55,351	-	55,351	-	-
Total investments	\$ 46,041,535	\$ 34,416,616	\$ 1,639,170	\$ -	\$ 9,985,749

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

3.1 Capital Assets, excluding ROU assets:

Composition of capital assets, excluding ROU assets:

	Balance June 30, 2024	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2024 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2025
Non-depreciable/Non-amortizable capital assets:									
Land and land improvements	3,139	-	-	-	3,139	-	-	-	3,139
Works of art and historical treasures	76,170	-	-	-	76,170	-	-	-	76,170
Construction work in progress (CWIP)	-	-	-	-	-	-	-	-	-
Intangible assets:									
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Intangible assets in progress (PWIP)	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Other intangible assets	6,000	-	-	-	6,000	-	-	-	6,000
Total Other intangible assets	6,000	-	-	-	6,000	-	-	-	6,000
Total intangible assets	6,000	-	-	-	6,000	-	-	-	6,000
Total non-depreciable/non-amortizable capital assets	85,309	-	-	-	85,309	-	-	-	85,309

See independent auditor's report.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information, continued

June 30, 2025

(for inclusion in the California State University)

Depreciable/Amortizable capital assets:

Buildings and building improvements	12,127	-	-	-	12,127	-	-	-	12,127
Improvements, other than buildings	72,963	-	-	-	72,963	-	-	-	72,963
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	232,323	-	-	-	232,323	-	-	-	232,323
Personal property:									
Equipment	1,570,589	-	-	-	1,570,589	-	(8,166)	-	1,562,423
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Exhaustible Art	129,093	-	-	-	129,093	-	-	-	129,093
Total Other intangible assets	129,093	-	-	-	129,093	-	-	-	129,093
Total intangible assets	129,093	-	-	-	129,093	-	-	-	129,093
Total depreciable/amortizable capital assets	2,017,095	-	-	-	2,017,095	-	(8,166)	-	2,008,929
Total capital assets	2,102,404	-	-	-	2,102,404	-	(8,166)	-	2,094,238

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

Buildings and building improvements	(12,127)	-	-	-	(12,127)	-	-	-	(12,127)
Improvements, other than buildings	(55,482)	-	-	-	(55,482)	(3,648)	-	-	(59,130)
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	(232,323)	-	-	-	(232,323)	-	-	-	(232,323)
Personal property:									
Equipment	(1,562,915)	-	-	-	(1,562,915)	(3,104)	8,166	-	(1,557,853)
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Exhaustible Art	(129,093)	-	-	-	(129,093)	-	-	-	(129,093)
Total Other intangible assets	(129,093)	-	-	-	(129,093)	-	-	-	(129,093)
Total intangible assets	(129,093)	-	-	-	(129,093)	-	-	-	(129,093)
Total accumulated depreciation/amortization	(1,991,940)	-	-	-	(1,991,940)	(6,752)	8,166	-	(1,990,526)
Total capital assets, net excluding ROU assets	\$ 110,464	-	-	-	110,464	(6,752)	-	-	103,712

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information, continued

June 30, 2025

(for inclusion in the California State University)

Capital Assets, Right of Use

Composition of lease assets:	Balance June 30, 2024	Prior Period Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2024 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2025
Non-depreciable/Non-amortizable lease assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable lease assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable lease assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable lease assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization: (enter as negative number, except for reductions enter as positive number)									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - lease ROU, net	-	-	-	-	-	-	-	-	-

Composition of capital assets - SBITA ROU, net	Balance June 30, 2024	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2024 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2025
Depreciable/Amortizable SBITA assets:									
Software	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable SBITA assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Software	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - SBITA ROU, net	-	-	-	-	-	-	-	-	-

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information, continued

June 30, 2025

(for inclusion in the California State University)

Composition of capital assets - P3 ROU, net:	Balance June 30, 2024	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2024 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2025
Non-depreciable/Non-amortizable P3 assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable P3 assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable P3 assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable P3 assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - P3 ROU, net	-	-	-	-	-	-	-	-	-
Total capital assets, net including ROU assets									103,712

3.2 Detail of depreciation and amortization expense:

Depreciation and amortization expense - capital assets, excluding ROU assets	\$	6,752
Amortization expense - Leases ROU		-
Amortization expense - SBITA ROU		-
Amortization expense - P3 ROU		-
Total depreciation and amortization	\$	6,752

4 Long-term liabilities: Not Applicable

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

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD FOUNDATION

Other Information, continued

June 30, 2025

(for inclusion in the California State University)

7 Transactions with related entities:

Payments to University for salaries of University personnel working on contracts, grants, and other programs	1,014,830
Payments to University for other than salaries of University personnel	2,658,770
Payments received from University for services, space, and programs	1,455,019
Gifts-in-kind to the University from discretely presented component units	-
Gifts (cash or assets) to the University from discretely presented component units	-
Accounts (payable to) University	(138,235)
Other amounts (payable to) University	-
Accounts receivable from University	4,953
Other amounts receivable from University	-

8 Restatements: Not Applicable

9 Natural classifications of operating expenses:

	Salaries	Benefits - Other	Benefits - Pension	Benefits - OPEB	Scholarships and fellowships	Supplies and other services	Depreciation and amortization	Total operating expenses
Instruction	—	—	—	—	—	—	—	-
Research	—	—	—	—	—	—	—	-
Public service	—	—	—	—	—	—	—	-
Academic support	595,279	109,596	—	—	—	1,485,824	—	2,190,699
Student services	463,108	47,598	—	191,466	—	742,892	—	1,445,064
Institutional support	3,055	306,708	—	—	—	3,602,268	—	3,912,031
Operation and maintenance of plant	—	—	—	—	—	—	—	-
Student grants and scholarships	—	—	—	—	1,488,904	—	—	1,488,904
Auxiliary enterprise expenses	—	—	—	—	—	—	—	-
Depreciation and amortization	—	—	—	—	—	—	6,752	6,752
Total operating expenses	\$ 1,061,442	463,902	-	191,466	1,488,904	5,830,984	6,752	9,043,450

No pension plan reported

N/A

10 Deferred outflows/inflows of resources: Not Applicable

11 Other nonoperating revenues (expenses)

Other nonoperating revenues	1,326,423
Other nonoperating (expenses)	(1,500,000)
Total other nonoperating revenues (expenses)	(173,577)

See independent auditor's report.

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

To the Audit Committee
California State University, Bakersfield Foundation

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of California State University, Bakersfield Foundation (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 17, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

Purpose of this Report

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

Aldrich CPAs + Advisors LLP

San Diego, California
September 17, 2025

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

FINANCIAL STATEMENTS WITH SUPPLEMENTAL INFORMATION

Years Ended June 30, 2025 and 2024



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.
Financial Statements with Supplemental Information
Years Ended June 30, 2025 and 2024

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of California State University, Bakersfield Student-centered Enterprises, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of California State University, Bakersfield Student-centered Enterprises, Inc. as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT, CONTINUED

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

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

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

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

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplemental information shown on pages 15-23 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 16, 2025, on our consideration of California State University, Bakersfield Student-centered Enterprises, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of California State University, Bakersfield Student-centered Enterprises, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering California State University, Bakersfield Student-centered Enterprises, Inc.'s internal control over financial reporting and compliance.

Aldrich CPAs + Advisors LLP

San Diego, California
September 16, 2025

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

June 30, 2025 and 2024

ASSETS	<u>2025</u>	<u>2024</u>
Current Assets:		
Cash	\$ 3,880,830	\$ 3,554,610
Accounts receivable	10,351	9,200
Due from related parties	<u>61,340</u>	<u>49,703</u>
Total Current Assets	3,952,521	3,613,513
Non-Current Assets:		
Property and Equipment, net of accumulated depreciation	484,670	557,875
Right-of-Use Assets, net of accumulated amortization	<u>930</u>	<u>11,445</u>
Total Non-Current Assets	<u>485,600</u>	<u>569,320</u>
Total Assets	<u>\$ 4,438,121</u>	<u>\$ 4,182,833</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 112,292	\$ 137,540
Due to related parties	90,688	86,297
Current portion of operating lease liabilities	<u>1,012</u>	<u>10,549</u>
Total Current Liabilities	203,992	234,386
Operating Lease Liabilities, net of current portion	<u>-</u>	<u>896</u>
Total Liabilities	203,992	235,282
Net Assets - Without Donor Restrictions	<u>4,234,129</u>	<u>3,947,551</u>
Total Liabilities and Net Assets	<u>\$ 4,438,121</u>	<u>\$ 4,182,833</u>

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

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Revenue and Support Without Donor Restrictions:		
University contract services (Note 6)	\$ 4,731,283	\$ 4,599,422
Program activity fees	1,435,500	1,423,200
Facility rental	194,152	181,589
Membership fees	99,352	89,610
Other operating revenues	<u>71,443</u>	<u>67,902</u>
 Total Revenue and Support Without Donor Restrictions	 6,531,730	 6,361,723
 Expenses:		
Program services:		
Student Union	1,091,283	1,022,267
Campus Recreation and Wellbeing	3,641,285	3,631,600
Student Housing and Residential Life	864,288	976,640
Supporting services - general and administrative	<u>648,296</u>	<u>479,507</u>
 Total Expenses	 <u>6,245,152</u>	 <u>6,110,014</u>
 Change in Net Assets	 286,578	 251,709
 Net Assets - Without Donor Restrictions, beginning	 <u>3,947,551</u>	 <u>3,695,842</u>
 Net Assets - Without Donor Restrictions, ending	 <u>\$ 4,234,129</u>	 <u>\$ 3,947,551</u>

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

Statement of Functional Expenses

Year Ended June 30, 2025

	Program Services				General and Administrative	
	Student Union	Campus Recreation and Wellbeing	Student Housing and Residential Life	Total		Total
University contract expenses (Note 6)	\$ 933,934	\$ 2,799,675	\$ 548,474	\$ 4,282,083	\$ 449,200	\$ 4,731,283
Utilities	48,795	503,985	268,120	820,900	90,014	910,914
Supplies and contract services	98,582	134,823	23,868	257,273	13,180	270,453
Depreciation	-	120,602	-	120,602	-	120,602
Insurance	-	-	-	-	45,688	45,688
Information technology	-	27,909	4,388	32,297	9,197	41,494
Accounting	-	-	-	-	24,785	24,785
Advertising and promotion	-	20,484	-	20,484	-	20,484
Minor equipment	-	11,675	3,515	15,190	2,295	17,485
Office expense	4,191	3,855	3,873	11,919	-	11,919
Travel	2,527	8,740	-	11,267	-	11,267
Amortization, ROU Asset - lease expense	-	-	11,202	11,202	-	11,202
Bank fees	-	-	-	-	9,711	9,711
Miscellaneous	3,254	2,968	848	7,070	108	7,178
Dues and subscriptions	-	2,955	-	2,955	3,393	6,348
Conference, conventions, and meetings	-	3,614	-	3,614	725	4,339
Total Expenses	\$ <u>1,091,283</u>	\$ <u>3,641,285</u>	\$ <u>864,288</u>	\$ <u>5,596,856</u>	\$ <u>648,296</u>	\$ <u>6,245,152</u>

See accompanying notes to financial statements.

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

Statement of Functional Expenses

Year Ended June 30, 2024

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

See accompanying notes to financial statements.

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

Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash Flows from Operating Activities:		
Change in net assets	\$ 286,578	\$ 251,709
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	120,602	151,445
Noncash operating lease expense	82	-
Changes in operating assets and liabilities:		
Accounts receivable	(1,151)	(6,082)
Due from related parties	(11,637)	(15,524)
Accounts payable and accrued expenses	(25,248)	(167,489)
Due to related parties	<u>4,391</u>	<u>(47,669)</u>
Net Cash Provided by Operating Activities	373,617	166,390
Cash Flows Used by Investing Activities:		
Purchases of property and equipment	<u>(47,397)</u>	<u>(63,651)</u>
Net Increase in Cash	326,220	102,739
Cash, beginning	<u>3,554,610</u>	<u>3,451,871</u>
Cash, ending	<u>\$ 3,880,830</u>	<u>\$ 3,554,610</u>

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

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities

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

Financial Statement Presentation

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

- Net assets without donor restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.
- Net assets with donor restrictions – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization did not have any donor restrictions that were temporary or perpetual in nature for the years ended June 30, 2025 and 2024.

Use of Estimates

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

Income Taxes

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

The Organization follows U.S. GAAP related to the recognition of uncertain tax positions. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the statement of activities, when applicable. Management has determined that the Organization has no uncertain tax positions at years ended June 30, 2025 and 2024, and therefore, no amounts have been accrued.

Accounts Receivable

Accounts receivable arise in the normal course of operations. Accounts receivable are recorded at unpaid balances less any allowance for credit losses using a forward-looking expected credit loss model. The expected credit loss model requires management to estimate current expected credit losses over the lifetime of the assets by considering all reasonable and supportable information, including historical experience, current conditions, and reasonable and supportable forecasts affecting collectability. Based on this review, management has determined that an allowance for credit loss is not necessary for years ended June 30, 2025 and 2024.

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

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

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

Property and Equipment

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

Leases

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

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

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

Revenue Recognition

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

Advertising

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

Functional Expense Allocations

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

Subsequent Events

The Organization has evaluated subsequent events through September 16, 2025, which is the date the financial statements were available to be issued and has determined that there were no subsequent events to recognize in these financial statements.

Note 2 - Liquidity and Availability

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

	2025	2024
Cash	\$ 3,880,830	\$ 3,554,610
Accounts receivable	10,351	9,200
Due from related parties	61,340	49,703
Financial assets available to meet cash needs for general expenditures within one year	\$ 3,952,521	\$ 3,613,513

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

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 2 - Liquidity and Availability, continued

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

Note 3 - Concentration of Credit Risk

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

Note 4 - Property and Equipment

Property and equipment consist of the following as of June 30, 2025 and 2024:

	2025	2024
Equipment	\$ 1,306,260	\$ 1,258,863
Improvements, other than buildings	424,297	424,297
	1,730,557	1,683,160
Less accumulated depreciation	(1,245,887)	(1,125,285)
	<u>\$ 484,670</u>	<u>\$ 557,875</u>

Note 5 - Revenue Recognition

Significant Judgments

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

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

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

Notes to Financial Statements

Years Ended June 30, 2025 and 2024

Note 6 - University Contract Services

For the years ended June 30, 2025 and 2024, contributed nonfinancial assets in the form of university contract services recognized within the statement of activities include:

	2025	2024
University employee services:		
Programming services	\$ 2,832,330	\$ 2,820,377
General and administrative services	449,200	324,784
University supplies	36,553	41,061
Rent of University facilities	1,413,200	1,413,200
Total University contract services	<u>\$ 4,731,283</u>	<u>\$ 4,599,422</u>

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

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

The Organization valued supplies based on comparable sales prices.

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

Note 7 - Related Party Transactions

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

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

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

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

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.**Notes to Financial Statements**Years Ended June 30, 2025 and 2024

Note 7 - Related Party Transactions, continued

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

Related party transactions as of and for the years ended June 30, 2025 and 2024, are as follows:

	<u>2025</u>	<u>2024</u>
Payments received from:		
University	\$ 1,551,829	\$ 1,512,679
Sponsored Programs Administration	13,782	58,600
Foundation	18,458	15,739
Associated Students	<u>12,930</u>	<u>16,298</u>
	<u>\$ 1,596,999</u>	<u>\$ 1,603,316</u>
Payments to:		
University	\$ 1,080,160	\$ 890,068
Foundation	2,810	7,006
Associated Students	<u>8,500</u>	<u>9,000</u>
	<u>\$ 1,091,470</u>	<u>\$ 906,074</u>
Due from related parties:		
University	\$ 43,467	\$ 32,233
Sponsored Programs Administration	1,869	6,150
Foundation	12,107	8,502
Associated Students	<u>3,897</u>	<u>2,818</u>
	<u>\$ 61,340</u>	<u>\$ 49,703</u>
Due to related parties:		
University	\$ 90,188	\$ 86,297
Associated Students	<u>500</u>	<u>-</u>
	<u>\$ 90,688</u>	<u>\$ 86,297</u>

In addition to the related party transactions noted above, the Organization also recorded University contract services revenue and expense in the amount of \$4,731,283 and \$4,599,422 at June 30, 2025 and 2024, respectively (see Note 6).

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.**Notes to Financial Statements**Years Ended June 30, 2025 and 2024

Note 8 - Leasing Arrangements

The Organization leases equipment under a long-term noncancelable operating lease agreement. Base monthly rental payments were \$1,015 as of June 30, 2025.

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

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

Operating right-of-use assets as of June 30 2025, and 2024, are as follows:

	2025	2024
<u>Operating Leases</u>		
Operating lease right-of-use assets	\$ 930	\$ 11,445
Current portion of operating lease liabilities	\$ 1,012	\$ 10,549
Operating lease liabilities, net of current portion	-	896
Total operating lease liabilities	\$ 1,012	\$ 11,445

The amounts contractually due on lease liabilities were as follows as of June 30, 2025:

Year Ending June 30,	Operating
2026	\$ 1,015
Total lease payments	1,015
Less amount representing imputed interest	(3)
Present value of lease liabilities	\$ 1,012

Lease expense for the years ended June 30, 2025 and 2024, was \$11,202 and \$10,788, respectively.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.
Notes to Financial Statements
Years Ended June 30, 2025 and 2024

Note 8 - Leasing Arrangements, continued

As of June 30, 2025 and 2024, supplemental cash flow information was as follows:

	<u>2025</u>	<u>2024</u>
Cash paid for amounts included in measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 11,679	\$ 10,176

Supplemental statement of financial position information as of June 30 2025 and 2024, were as follows:

	<u>2025</u>	<u>2024</u>
Weighted average remaining lease term - Operating leases	0.1	1.1
Weighted average discount rate - Operating leases	3.61%	3.61%

Note 9 - Contingency

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

SUPPLEMENTAL INFORMATION

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD STUDENT-CENTERED ENTERPRISES, INC.**Schedule of Activities by Enterprise**

Year Ended June 30, 2025

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

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

Schedule of Activities by Enterprise

Year Ended June 30, 2024

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

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

June 30, 2025

(for inclusion in the California State University)

Assets:**Current assets:**

Cash and cash equivalents	3,880,830
Short-term investments	-
Accounts receivable, net	71,691
Lease receivable, current portion	-
P3 receivable, current portion	-
Notes receivable, current portion	-
Pledges receivable, net	-
Prepaid expenses and other current assets	-

Total current assets3,952,521**Noncurrent assets:**

Restricted cash and cash equivalents	-
Accounts receivable, net	-
Lease receivable, net of current portion	-
P3 receivable, net of current portion	-
Notes receivable, net of current portion	-
Student loans receivable, net	-
Pledges receivable, net	-
Endowment investments	-
Other long-term investments	-
Capital assets, net	485,600
Other assets	-

Total noncurrent assets485,600**Total assets**4,438,121**Deferred outflows of resources:**

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

Total deferred outflows of resources-

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

June 30, 2025

(for inclusion in the California State University)

Liabilities:**Current liabilities:**

Accounts payable	202,980
Accrued salaries and benefits	-
Accrued compensated absences, current portion	-
Unearned revenues	-
Lease liabilities, current portion	1,012
SBITA liabilities - current portion	-
P3 liabilities - current portion	-
Long-term debt obligations, current portion	-
Claims liability for losses and loss adjustment expenses, current portion	-
Depository accounts	-
Other liabilities	-

Total current liabilities203,992**Noncurrent liabilities:**

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

Total noncurrent liabilities-**Total liabilities**203,992**Deferred inflows of resources:**

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

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

Net investment in capital assets	484,670
Restricted for:	
Nonexpendable – endowments	-
Expendable:	
Scholarships and fellowships	-
Research	-
Loans	-
Capital projects	-
Debt service	-
Others	-
Unrestricted	3,749,459
Total net position	<u><u>4,234,129</u></u>

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

Year Ended June 30, 2025

(for inclusion in the California State University)

Revenues:**Operating revenues:**

Student tuition and fees, gross	-
Scholarship allowances (enter as negative)	-

Grants and contracts, noncapital:

Federal	-
State	-
Local	-
Nongovernmental	-
Sales and services of educational activities	-
Sales and services of auxiliary enterprises, gross	-
Scholarship allowances (enter as negative)	-
Other operating revenues	6,531,730

Total operating revenues6,531,730**Expenses:****Operating expenses:**

Instruction	-
Research	-
Public service	-
Academic support	-
Student services	5,082,886
Institutional support	-
Operation and maintenance of plant	-
Student grants and scholarships	-
Auxiliary enterprise expenses	1,041,664
Depreciation and amortization	120,602

Total operating expenses6,245,152**Operating income (loss)**286,578**Nonoperating revenues (expenses):**

State appropriations, noncapital	-
Federal financial aid grants, noncapital	-
State financial aid grants, noncapital	-
Local financial aid grants, noncapital	-
Nongovernmental and other financial aid grants, noncapital	-
Other federal nonoperating grants, noncapital	-
Gifts, noncapital	-
Investment income (loss), net	-
Endowment income (loss), net	-
Interest expense	-
Other nonoperating revenues (expenses)	-

Net nonoperating revenues (expenses)-**Income (loss) before other revenues (expenses)**286,578

State appropriations, capital	-
Grants and gifts, capital	-
Additions (reductions) to permanent endowments	-

Increase (decrease) in net position286,578**Net position:**

Net position at beginning of year, as previously reported	3,947,551
Restatements	-
Net position at beginning of year, as restated	<u>3,947,551</u>
Net position at end of year	<u>4,234,129</u>

See independent auditor's report.

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

Other Information

June 30, 2025

(for inclusion in the California State University)

1 Cash and cash equivalents:

Portion of restricted cash and cash equivalents related to endowments	-
All other restricted cash and cash equivalents	-
Noncurrent restricted cash and cash equivalents	-
Current cash and cash equivalents	3,880,830
Total	\$ 3,880,830

2.1 Composition of investments: Not Applicable

Not Applicable

2.2 Fair value hierarchy in investments: Not Applicable

Not Applicable

Investments held by the University under contractual agreements: Not

2.3 Applicable

Not Applicable

3.1 Composition of capital assets:

Composition of capital assets, excluding ROU assets:	Balance June 30, 2024	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2024 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2025
Non-depreciable/Non-amortizable capital assets:									
Land and land improvements	\$ -	-	-	-	-	-	-	-	-
Works of art and historical treasures	-	-	-	-	-	-	-	-	-
Construction work in progress (CWIP)	-	-	-	-	-	-	-	-	-
Intangible assets:									
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Intangible assets in progress (PWIP)	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable capital assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable capital assets:									
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	379,360	-	-	-	379,360	-	-	-	379,360
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	44,937	-	-	-	44,937	-	-	-	44,937
Personal property:									
Equipment	1,258,863	-	-	-	1,258,863	47,397	-	-	1,306,260
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable capital assets	1,683,160	-	-	-	1,683,160	47,397	-	-	1,730,557
Total capital assets	1,683,160	-	-	-	1,683,160	47,397	-	-	1,730,557
Less accumulated depreciation/amortization:									
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	(379,360)	-	-	-	(379,360)	-	-	-	(379,360)
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	(33,019)	-	-	-	(33,019)	(4,689)	-	-	(37,708)
Personal property:									
Equipment	(712,906)	-	-	-	(712,906)	(115,913)	-	-	(828,819)
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:									
Total Other intangible assets	-	-	-	-	-	-	-	-	-
Total intangible assets	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	(1,125,285)	-	-	-	(1,125,285)	(120,602)	-	-	(1,245,887)
Total capital assets, net excluding ROU assets	\$ 557,875	-	-	-	\$ 557,875	(73,205)	-	-	484,670

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

Other Information

June 30, 2025

(for inclusion in the California State University)

Capital Assets, Right of Use

Composition of capital assets - Lease ROU, net:	Balance June 30, 2024	Prior Period Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2024 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2025
Non-depreciable/Non-amortizable lease assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable lease assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable lease assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	31,437	-	-	-	31,437	-	1,159	-	32,596
Total depreciable/amortizable lease assets	31,437	-	-	-	31,437	-	1,159	-	32,596
Less accumulated depreciation/amortization:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	(19,992)	-	-	-	(19,992)	(10,933)	(741)	-	(31,666)
Total accumulated depreciation/amortization	(19,992)	-	-	-	(19,992)	(10,933)	(741)	-	(31,666)
Total capital assets - lease ROU, net	11,445	-	-	-	11,445	(10,933)	418	-	930

Composition of capital assets - SBTA ROU, net	Balance June 30, 2024	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2024 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2025
Depreciable/Amortizable SBTA assets:									
Software	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable SBTA assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Software	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - SBTA ROU, net	-	-	-	-	-	-	-	-	-

Composition of capital assets - P3 ROU, net:	Balance June 30, 2024	Reclassifications	Prior Period Additions	Prior Period Reductions	Balance June 30, 2024 (Restated)	Additions	Remeasurements	Reductions	Balance June 30, 2025
Non-depreciable/Non-amortizable P3 assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Total non-depreciable/non-amortizable P3 assets	-	-	-	-	-	-	-	-	-
Depreciable/Amortizable P3 assets:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total depreciable/amortizable P3 assets	-	-	-	-	-	-	-	-	-
Less accumulated depreciation/amortization:									
Land and land improvements	-	-	-	-	-	-	-	-	-
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	-	-	-	-	-	-	-	-	-
Total accumulated depreciation/amortization	-	-	-	-	-	-	-	-	-
Total capital assets - P3 ROU, net	-	-	-	-	-	-	-	-	-

Total capital assets, net including ROU assets 485,600

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

Other Information

June 30, 2025

(for inclusion in the California State University)

3.2 Detail of depreciation and amortization expense:

Depreciation and amortization expense - capital assets, excluding ROU assets	\$ 120,602
Amortization expense - Leases ROU	10,933
Amortization expense - SBTA ROU	-
Amortization expense - P3 ROU	-

Depreciation and Amortization expense - Others	(10,933)	Lease exp included in Student
Total depreciation and amortization	<u>\$ 120,602</u>	Provide explanation for others: Housing Supp & Svcs

4 Long-term liabilities:

	Balance June 30, 2024	Prior Period Adjustments/Reclassifications	Balance June 30, 2024 (Restated)	Additions	Reductions	Balance June 30, 2025	Current Portion	Noncurrent Portion
1. Accrued compensated absences	-	-	-	-	-	-	-	-
2. Claims liability for losses and loss adjustment expenses	-	-	-	-	-	-	-	-
3. Capital lease obligations (pre-ASC 842):								
Gross balance	-	-	-	-	-	-	-	-
Unamortized net premium/(discount)	-	-	-	-	-	-	-	-
Total capital lease obligations (pre ASC 842)	-	-	-	-	-	-	-	-
4. Long-term debt obligations:								
4.1 Auxiliary revenue bonds (non-SRB related)	-	-	-	-	-	-	-	-
4.2 Commercial paper	-	-	-	-	-	-	-	-
4.3 Notes payable (SRB related)	-	-	-	-	-	-	-	-
4.4 Finance purchase of capital assets	-	-	-	-	-	-	-	-
4.5 Others:	-	-	-	-	-	-	-	-
Total others	-	-	-	-	-	-	-	-
Sub-total long-term debt	-	-	-	-	-	-	-	-
4.6 Unamortized net bond premium/(discount)	-	-	-	-	-	-	-	-
Total long-term debt obligations	-	-	-	-	-	-	-	-

5. Lease, SBTA, P3 liabilities:

	Balance June 30, 2024	Prior Period Adjustments/Reclassifications	Additions	Remeasurements	Reductions	Balance June 30, 2025	Current Portion	Noncurrent Portion
Lease liabilities	11,445	-	-	1,246	(11,679)	1,012	1,012	-
SBTA liabilities	-	-	-	-	-	-	-	-
P3 liabilities - SCA	-	-	-	-	-	-	-	-
P3 liabilities - non-SCA	-	-	-	-	-	-	-	-
Sub-total P3 liabilities	-	-	-	-	-	-	-	-
Total Lease, SBTA, P3 liabilities	<u>\$ 11,445</u>	-	-	<u>1,246</u>	<u>(11,679)</u>	<u>1,012</u>	<u>1,012</u>	<u>-</u>
Total long-term liabilities						<u>\$ 1,012</u>	<u>\$ 1,012</u>	<u>-</u>

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

Year ending June 30:	Lease Liabilities			SBTA liabilities			Public-Private or Public-Public Partnerships (P3)			Total Leases, SBTA, P3 liabilities		
	Principal Only	Interest Only	Principal and Interest	Principal Only	Interest Only	Principal and Interest	Principal Only	Interest Only	Principal and	Principal Only	Interest Only	Principal and
2026	\$ 1,012	-	3	1,015	-	-	-	-	-	1,012	3	1,015
2027	-	-	-	-	-	-	-	-	-	-	-	-
2028	-	-	-	-	-	-	-	-	-	-	-	-
2029	-	-	-	-	-	-	-	-	-	-	-	-
2030	-	-	-	-	-	-	-	-	-	-	-	-
2031 - 2035	-	-	-	-	-	-	-	-	-	-	-	-
2036 - 2040	-	-	-	-	-	-	-	-	-	-	-	-
2041 - 2045	-	-	-	-	-	-	-	-	-	-	-	-
2046 - 2050	-	-	-	-	-	-	-	-	-	-	-	-
2051 - 2055	-	-	-	-	-	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-	-	-	-	-	-
Total minimum lease payments	<u>\$ 1,012</u>	<u>3</u>	<u>1,015</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,012</u>	<u>3</u>	<u>1,015</u>
Less: amounts representing interest												(3)
Present value of future minimum lease payments												<u>1,012</u>
Total Leases, SBTA, P3 liabilities												<u>1,012</u>
Less: current portion												<u>(1,012)</u>
Leases, SBTA, P3 liabilities, net of current portion												<u>\$ -</u>

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

Other Information

June 30, 2025

(for inclusion in the California State University)

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

Not Applicable

7 Transactions with related entities:

Payments to University for salaries of University personnel working on contracts,	-
Payments to University for other than salaries of University personnel	\$ 1,080,160
Payments received from University for services, space, and programs	1,551,829
Gifts-in-kind to the University from discretely presented component units	-
Gifts (cash or assets) to the University from discretely presented component units	-
Accounts (payable to) University (enter as negative number)	(90,188)
Other amounts (payable to) University (enter as negative number)	-
Accounts receivable from University (enter as positive number)	43,467
Other amounts receivable from University (enter as positive number)	-

8 Restatements:

Not Applicable

9 Natural classifications of operating expenses:

	Salaries	Benefits - Other	Benefits - Pension	Benefits - OPEB	Scholarships and	Supplies and other services	Depreciation and	Total operating expenses
Instruction	-	-	-	-	-	-	-	-
Research	-	-	-	-	-	-	-	-
Public service	-	-	-	-	-	-	-	-
Academic support	-	-	-	-	-	-	-	-
Student services	-	-	-	-	-	5,082,886	-	5,082,886
Institutional support	-	-	-	-	-	-	-	-
Operation and maintenance of plant	-	-	-	-	-	-	-	-
Student grants and scholarships	-	-	-	-	-	-	-	-
Auxiliary enterprise expenses	-	-	-	-	-	1,041,664	-	1,041,664
Depreciation and amortization	-	-	-	-	-	-	120,602	120,602
Total operating expenses	\$ -	-	-	-	-	6,124,550	120,602	6,245,152

No pension plan reported

N/A

10 Deferred outflows/inflows of resources:

Not Applicable

11 Other nonoperating revenues (expenses):

Not Applicable

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of California State University, Bakersfield Student-centered Enterprises, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 16, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

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

Purpose of This Report

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

Aldrich CPAs + Advisors LLP

San Diego, California
September 16, 2025



Chapter 9

GLOSSARY

GLOSSARY

A

Academic Affairs Committee

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

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

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

Academic Senate

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

Academic Support & Student Services Committee

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

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

Academic Year (AY)

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

Account Category

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

Allocation

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

Annualized Full Time Equivalent Students (FTES)

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

Appropriation

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

Audited Financial Statements

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

Auxiliary Enterprises / Funds or Special Funds

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

B

Benefits

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

Budget and Planning Committee (BPC)

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

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

C

California State University (CSU)

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

Centralized Costs

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

Capital Projects/Capital Outlay Program

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

Campus Programming Fees

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

Campus Reserves

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

Chief Financial Officer (CFO)

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

Cost Recovery

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

Course Fees

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

D

Deferred Maintenance

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

Department

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

Division / School/ Area

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

E

Encumbrance

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

Enrollment Growth

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

Enrollment Growth Tuition

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

Executive Order (EO)

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

F

Faculty Affairs Committee

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

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

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

Final Budget

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

Fiscal Year (FY)

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

Foundation

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

Full-Time Equivalent Employee (FTEE)

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

Full-Time Equivalent Students (FTES)

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

Fund

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

G

General Fund (GF)

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

Graduation Initiative 2025

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

Gross Operating Budget

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

Guest Parking

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

H

Headcount

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

Health Service Fee

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

Housing Rent

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

I

Information Technology Advisory Council (ITAC)

Information Technology Advisory Council (ITAC) supports the IT governance, planning and priority setting for CSU Bakersfield. This body provides recommendations to the Cabinet to best align IT direction and management efforts within the University's operational and strategic objectives.

Information Technology Council (ITC)

The Information Technology Committee is the working committee charged by the Information Technology Advisory Council with establishing and sustaining an IT Roadmap for the University and making recommendations to ITAC.

Information Technology Services (ITS) Roadmap

Information Technology Services Roadmap (ITS Roadmap) refers to the outcome of the work by the ITC and approval by the ITAC committee. The purpose of the ITS Roadmap is to ensure the information technology required to support the University's operational and strategic objective is identified, funded, acquired, and implemented.

Interest Income

Interest Income refers to funds received from the investment of cash of fund balances.

L

Lottery Fund (LF)

Funds received from the California State Lottery, which are allocated to the CSU and then distributed to CSU Bakersfield as one of the CSU System's 23 campuses.

M

Marginal Costs (of Instruction)

The calculation for general fund dollars needed to support enrollment growth is based on the marginal cost formula developed at the request of the state legislature in cooperation and agreement with the Department of Finance and California State University and the Legislative Analyst Office. Marginal Cost is a negotiated funding standard used to quantify the incremental cost of adding one new full-time equivalent student at CSU.

N

Net Operating Budget

Net Operating Budget represents funds available for the fiscal year to operate the campus. Net Operating Budget excludes state university grants appropriation funds, which are restricted for student financial aid. The Net Operating Budget, in addition to the state university grants, is known as the Original Base Budget.

O

One-Time Funding

Funds allocated on a one-time basis, often for a designated project or use. Funds may be allocated in subsequent fiscal years, but the funds are not intended to become a permanent addition to the original base budget. This is different than original base budget.

Operating Expense (OE)

An operating expense is an expenditure of items related to the operation of University business. These expenses include, but are not limited to, travel, communication costs, supplies and services, etc.

Original Base Budget

Original Base Budget refers to the initial permanent base budget allocated to the Division level in expenditure lines (Salaries & Wages, Benefits, Operating and Designated Line Items, Mandatory Cost Line Items, etc.). Divisions then allocate budgets to schools or areas, which in turn allocate budgets to Departments. Original Base Budget is allocated for the continuous carry out of basic ongoing costs from one fiscal year to another. Any adjustments or additions to the base allocations are not reflected in this total. Additionally, one-time funds are not included in this total.

P

Parking Fees

Parking Fees refers to the fees collected from Staff, Faculty, Students, and Visitors for parking permits.

Parking Fines & Forfeitures

Parking fines and forfeitures refers to the funds collected from violations of parking regulations established by the CSU and state.

Position Control

Position Control refers to the management and process of budgeting employee positions and employee compensation.

Program Fees

Programs fees are the funds collected from students enrolled in specific programs. For example, some advanced degree programs, such as the Master's in Business Administration (MBA) and Doctoral in Educational Leadership (EdD) may charge a program fee to defray operational costs.

R

Revenues

Funds received from external sources to the CSU, for example, student fees and off campus entities.

S

Shared Governance

Shared Governance refers to the collaborative process used to inform and affect decisions related to the campus budget and strategic planning.

Source of Funds

Source of funds typically refers to revenues received from fees, services, and off campus entities.

State University Fee

The fee charged to all matriculated students by the California State University system. The amount paid by the student is dependent upon their unit load, less than or equal to six units or greater than six units, as well as their classification, undergraduate or graduate.

State University Grants

A financial aid program unique to the CSU which provides grants to offset the impact of fee increases for eligible students. The CSU sets aside one-third of incremental State University Fee revenue from enrollment growth and fee increases to address a continuing shortfall in student financial aid.

T

Tenure Density

Tenure density is defined as tenure-track faculty FTE divided by total instructional FTE. It includes instructional faculty and active faculty; it excludes faculty on leave, coaches, counselors, and librarians.

U

University Auxiliary Organizations

University Auxiliary Organizations generate or collect revenues from the enterprise operations of the institution that exist to furnish a service to students, faculty, or staff, and that charge a fee that is directly related to, although not necessarily equal to, the cost of the service. The University Auxiliary Organizations are managed as essentially self-supporting activities. Examples include Associated Students, Incorporated (ASI), Auxiliary for Sponsored Programs Administration, Foundation, and Student Union.

University Strategic Planning and Budget Advisory Committee

The University Strategic Planning (USP) and Budget Advisory (UBA) Committee (USP&BAC) is intended to monitor the progress towards the achievement of the University's strategic plan and related goals and objectives. Its purpose is to review institutional metrics and data, and to provide input on the budgetary strategy to support the plan. Additionally, the committee advises the President on the campus strategic plan and makes budget priority recommendations to support the strategic plan and academic mission, as well as maintains institutional viability in light of fiscal challenges and opportunities.



Utilities

Utilities refers to expenditure payments for utilities, such as electricity, water, gas, etc.

Use of Funds

Use of Funds refers to expenditures of sources of funds, such as salaries, benefits and operating expenses.





CALIFORNIA STATE UNIVERSITY
BAKERSFIELD

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