

**College of San Mateo
Finance Committee
College of San Mateo**

Thursday, March 11, 2021
2 PM – 4 PM

Members:

Arianna Avendano, Anthony Frangos, Steven Lehigh, Micaela Ochoa, Arielle Smith, Andreas Wolf

Staff:

Ludmila Prisecar
Stephanie Martinez

Invited Guests:

Fauzi Hamadeh, Aaron Schaefer

MEETING AGENDA

Item #	Item	Lead(s)	Time	Documents	Action
1.	Welcome and Review Agenda	Micaela Ochoa & Steven Lehigh	5 Minutes	None	Action
2.	Review and Approve Minutes from January 28, 2021	Micaela Ochoa	5 Minutes	Attached	Action
3.	Provide Update on 2021-22 Resource Requests <ul style="list-style-type: none">▪ Personnel and Position Control▪ Non-Position Control▪ Facilities	Micaela Ochoa & Ludmila Prisecar	30 Minutes	Attached	Update Information Discussion
4.	Provide Update on HEERF II Funds	Micaela Ochoa	20 Minutes	Attached	Update Information Discussion
5.	Review Expenditures Funds 17000 & 18035: Why the large increase in Q1 2019 vs. Q1 2020?	Ludmila Prisecar	20 Minutes	Attached	Update Information Discussion
6.	Agenda Items for April 8, 2021	Micaela Ochoa & Steven Lehigh	5 Minutes	None	Discussion
7.	Adjourn	Micaela Ochoa	1 Minute	None	Action

College of San Mateo

Finance Committee Meeting Minutes

Thursday, January 28, 2021

2:00 PM – 4:00 PM

Via Zoom

Members Present: Arianna Avendano, Anthony Frangos, Steven Lehigh, Micaela Ochoa, Ludmila Prisecar, Jose Rocha, Arielle Smith, Andreas Wolf

Staff: Jane Wong, Stephanie Martinez

Micaela called the meeting to order at 2:05 PM. The following members and support staff were present:

Arianna Avendano
Anthony Frangos
Steven Lehigh
Stephanie Martinez
Micaela Ochoa
Ludmila Prisecar
Jose Rocha
Arielle Smith
Andreas Wolf
Jane Wong

Welcome and Review Agenda

The members present approved the agenda as presented.

Review and Approval of December 10, 2020 Minutes

The group reviewed the minutes from the December 10, 2020 meeting. After review, the December 10, 2020 minutes were approved as presented.

Provide 2020-21 Budget Update

Micaela and Ludmila presented the 2020-21 Budget Update showing the difference between the projected and actual expenditures as of December 31, 2020. Micaela noted that the FY2021 projected and actual budget had increased from the previously reported budget in the fall 2020, and Ludmila explained that the increase was due to a missed payment to the Apprenticeship Program in FY1920, therefore, two payments were made in FY2021 to catchup.

Present Governor's 2021-22 Budget Update

The Joint Analysis: Governor's January Budget, page 13 lists the categorical programs and impacts as a result of the Governor's budget. Micaela noted that, for the most part, categorical funding remains untouched; however, there is a proposed reduction to AB-19 as a result of lower enrollment. All other programs received either no reductions, remained flat, or received a cost of living adjustment (COLA). In anticipation of potential categorical reductions last fall, there was a projected contribution of \$4M in FY 2021-22, and \$3.6M in FY 2022-23. This has since been removed from the multiyear projections as the reduction was not in the Governor's January budget proposal. SMCCCD received approximately \$13M in HEERF II Funding. The District is in discussions with the colleges about how to distribute the funding across the campuses, and how to use the funds. Micaela anticipates a decision sometime in February. The Governor's Budget does not include HEERF II Funding. Micaela anticipates potential changes to the January budget proposal in the Governor's May Revise.

Review Resource Allocation Model Updates

The District is no longer using the three COVID Scenarios (Grimmest, Gimmer, Grim), and has moved to using only one scenario. All budgets have been updated to reflect the one scenario.

Present Updated Multi-Year Projections

Ludmila presented the updated CSM multi-year revenue projections showing an increase in projected revenue for FYs 2020-21, 2021-22, and 2022-23.

Micaela presented the multi-year budget assumptions. FY 2019-20 saw no changes as actual revenues and actual expenses were included in the fall budget presentation. FY 2020-21 saw no reductions to the categorical budget. The CY International Student Enrollment was higher than expected, and was increased to 305. The additional revenue from International Students Enrollment will be reflected in the 2021-22 budget.

A 5% increase over FY 2019-20 expenditures was added for FY 2020-21. FY 2021-22 and FY 2022-23 categorical budget reductions were removed as the Governor's Budget made no changes to categorical funding. However, potential contributions from Fund 1 were added for categorical programs and/or expiring grants. A 5% increase over FY 2020-21 expenditures was added for FY 2021-22, and over FY 2021-22 for FY 2022-23.

Jose shared that HSI Grant ends September 2021. There is an application for a new grant in process. Ludmila shared that there is a potential reduction to Strong Workforce Program, and SEA Program funding. MESA funding expires 2021 and the funding may not be renewed.

Micaela notified the committee that the Resource Allocation Requests would be presented at IPC.

February 11, 2021 Meeting

Micaela explained that there are currently no items to address for the February 11 meeting. The group agreed to cancel the meeting. Should any significant updates, or updates regarding HEERF II Funding distributions become available between January 28 and March 11 meetings, a new meeting will be scheduled.

Winter 2021 Budget Updates

The Winter 2021 Budget Updates will be presented to different groups, including:

- CSM Town Hall, February 5
- IPC, February 17
- Management Council, February 8
- Senates, tbd
- Others

She reminded the group that the purpose of the presentation is to provide an update on the budget and additional information that is learned.

Micaela adjourned the meeting at 2:55 p.m.
Next meeting date: Thursday, March 11, 2021

February 5, 2021

Dear Colleagues,

I hope your Spring 2021 semester is going well. At the end of last semester, I informed the Institutional Planning Committee (IPC) that all resource request decisions would be delayed until early February. Due to the uncertainty of the pandemic and current economic recession, I wanted to wait until Governor Newsom released his proposed budget for the 2021-22 fiscal year and for 2021-22 Joint Analysis of the Governor's Budget Proposal by the California Community College Chancellor's Office. The [State Budget and the Joint Analysis](#) were released in mid-January, and we are relieved to see that our categorical programs are not targeted for deep cuts at this point. In addition, we have updated our [multi-year college budget](#) to reflect a better than expected economic outlook for San Mateo County.

Therefore, I want to share with you the decisions I have made regarding new faculty and staff hires for the 2021-2022 academic year as well as one-time funding for instructional equipment and instructional material allocations. On February 3, 2021, the Institutional Planning Committee reviewed the resource request process and verified that the appropriate participatory governance process was followed.

Our starting point for all of these final decisions are the resource requests that each program submitted in October 2020. In November 2020, all of the requests were reviewed and prioritized by the Administrators Council, which included participation from the Academic Senate (for faculty prioritization) and the Classified Senate (for staff prioritization). Formal recommendations were put forward to me and I have accepted them in my role as interim president. I have also taken into consideration our five goals outlined in our [Education Master Plan](#), the three collegewide initiatives identified in the [EMP's Implementation Plan](#), and adherence to state and federal rules and accreditation mandates.

This spring 2021, we will begin the hiring process for faculty and staff (for a start date of July 1, 2021, at the earliest) and finalize the budgets for 2021-2022 equipment and instructional material requests.

The information below includes all resource request categories, except for facilities, student assistants, and budget augmentations. These requests are currently being evaluated and will be communicated to the appropriate divisions/departments this semester. If you made equipment or materials request through the resource request process, please check with your dean to determine if your request will be funded at the division level. Please note that the faculty and staff positions listed below are in alphabetical order.



FACULTY POSITIONS

New positions:

- **Cosmetology (1)**
- **Counselor (Promise) (currently FT temporary, these positions will be recruited as tenure-track) (5)**
- **Instructional Designer (currently FT temporary, this position will be recruited as tenure-track) (1)**

Vacated positions to be replaced:

- **Director of Nursing (1)**
- **Nursing (2)**

STAFF

New positions:

- **Academic & Career Communities/Promise Director (currently an interim position, will be recruited as permanent director) (1)**
- **Instructional Technologist (1)**
- **Planning & Research Analyst (move from grant to general fund) (.5)**

**2020-21 CSM PROGRAM REVIEW RESOURCE REQUESTS
APPROVED ALLOCATION**

ORG	DIVISION	INSTRUCTIONAL EQUIPMENT ALLOCATION	INSTRUCTIONAL MATERIALS ALLOCATION
4333	Enrollment Services	\$ -	\$ -
4340	Counseling	\$ -	\$ 20,034.12
4345	Student Services	\$ -	\$ -
4411	Business & Technology	\$ 23,721.34	\$ 7,051.66
4413	Language Arts	\$ 8,375.72	\$ 3,306.10
4414	Math & Science	\$ -	\$ 530.88
4416	Kinesiology, Athletics & Dance	\$ 9,703.69	\$ 4,599.00
4418	Creative Arts & Social Science	\$ 23,746.53	\$ 7,603.06
4421	Academic Support & Learning Technologies*	\$ 2,080.50	\$ 1,237.35
	TOTAL APPROVED ALLOCATION	\$ 67,627.78	\$ 44,362.17

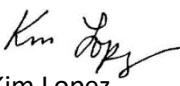
*Includes the Library and Learning Center

These allocations do not include items funded by either grants or categorical funding.

I want to thank you all for the time and effort you put into submitting a request this year. As always, we have many more requests than we are able to fund.

Please follow-up with your dean or vice president if you have any questions or want feedback on a request you submitted!

Sincerely,


 Kim Lopez
 Interim President
 College of San Mateo

Higher Education Emergency Relief Funds II

Update to Finance Committee
March 11, 2021

College of San Mateo

HEERF II Allocation

The Higher Education Emergency Relief Fund (HEERF II)* provides San Mateo County Community College District \$13.4 M. Of this amount, \$3 M, or 22%, will be managed by the District Office and \$10.4 M, or 78%, will remain at the colleges as noted in the table below.

College	Total Allocation	DO Institutional 22%	Colleges 78%
CAN	\$ 2,937,222	646,189	2,291,033
CSM	\$ 4,571,602	1,005,752	3,565,850
SKY	\$ 5,852,939	1,287,647	4,565,292
Total	\$ 13,361,763	\$ 2,939,588	\$ 10,422,175

* Fact Sheet attached.

Breakdown by College

Of the \$10.4 M:

- \$1 M is set aside to address non-resident fees for students w/fewer than 6 units, ESL and undocumented.
- \$2.1 M is dedicated to college institutional expenses such as technology for remote learning for students, MOUs with AFT and CSEA, and the estimated Child Development Center deficit.
- \$7.3 M is dedicated to direct student aid for Pell and Non-Pell students according to the number of units in which students are enrolled.

	Colleges 78%	Non-resident fees for students w/ fewer than 6 units, ESL and undocumented	College Institutional	Direct Student Aid
CAN	2,291,033	\$ 229,103	\$ 453,625	\$ 1,608,305
CSM	3,565,850	\$ 356,585	\$ 706,038	\$ 2,503,226
SKY	4,565,292	\$ 456,529	\$ 903,928	\$ 3,204,835
Total	\$ 10,422,175	\$ 1,042,218	\$ 2,063,591	\$ 7,316,367

Student Allocations

Similar to the methodology applied with HEERF I / CARES, the three colleges will allocate HEERF II funds to Pell and Non-Pell students according to the number of units in which they are enrolled. HEERF II allocations are 50% more than the HEERF I / CARES amounts.

HEERF I / CARES		HEERF II	
Spring and Fall 2020	\$ / Student	Spring and Fall 2021	\$ / Student
Non Pell Students		Non Pell Students	
6-11 Units	\$ 500	6-11 Units	\$ 750
12 + Units	\$ 650	12 + Units	\$ 975
Pell Students		Pell Students	
6-11 Units	\$ 800	6-11 Units	\$ 1,200
12 + Units	\$ 1,100	12 + Units	\$ 1,650

College Institutional

- The table to the right provides the estimated HEERF II college institutional allocations, by college.
- These figures are only estimates and may change.
- For CSM, technology for remote learning continues to be a need, including student access to hotspots and calculators.

	Unfunded One-Time Expenses Related to COVID	HEERF II Allocation*	Estimated Expenditure Allocation*
CAN		\$ 453,625	
	MOUs		\$ 315,000
	Technology for Remote Learning		\$ 93,625
	Substitutes for Leaves		\$ 45,000
	CAN Total	\$ 453,625	\$ 453,625
CSM		\$ 706,038	
	Estimated CDC deficit (based on 2020-21)		\$ 230,000
	MOUs		\$ 400,000
	Technology for Remote Learning		\$ 76,038
	CSM Total	\$ 706,038	\$ 706,038
SKY		\$ 903,928	
	Estimated CDC/Passport Office deficit		\$ 238,928
	MOUs		\$ 400,000
	Technology for Remote Learning		\$ 265,000
	SKY Total	\$ 903,928	\$ 903,928
	CAN, CSM, SKY Total	\$ 2,063,591	\$ 2,063,591

*Actual expenditures exceed available HEERF II funds. Other sources are being used to cover the differences.

Fact Sheet - Higher Education Emergency Relief Fund (HEERF) II

Coronavirus Response and Relief Supplemental Appropriations Act, 2021

Published January 14, 2021

This chart outlines the main differences between the Higher Education Emergency Relief Fund (HEERF) under the Coronavirus Aid, Relief, and Economic Security (CARES) Act and HEERF II under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA).¹

Topic	Section 18004(a)(1) HEERF (CARES Act)	Section 314(a)(1), (a)(4) HEERF II (CRRSAA)
Authorizing Legislation	Section 18004 of the CARES Act	Section 314 of the CRRSAA
Period of Funds Availability	Institutions of higher education (IHEs) have one calendar year from the date of their award to expend funds unless the institution receives a no-cost extension. Funds may be used for pre-award costs, dating back to March 13, 2020, when the National Emergency was declared.	IHEs have one calendar year from the date of their award to expend funds unless the institution receives a no-cost extension. Funds may be used for pre-award costs incurred on or after December 27, 2020, the date of the enactment of the CRRSAA.
Eligible Institutions	IHEs as defined in title I of the Higher Education Act of 1965, as amended (HEA) (20 U.S.C. 1001 et seq.).	<ul style="list-style-type: none"> Section 314(a)(1) Programs (CFDAs 84.425E and 84.425F): Public and Private Nonprofit IHEs, as defined in section 101 and section 102(c) of the HEA. Section 314(a)(4) Program (CFDA 84.425Q): Proprietary IHEs, as defined in section 102(b) of the HEA, now are eligible only under this new program.
Application Process	Institutions were required to submit applications to receive emergency relief funds for the CARES Act Student Aid Portion and/or Institutional Portion awards. The Department is no longer accepting applications for this program.	<ul style="list-style-type: none"> Section 314(a)(1): CARES Act HEERF grantees who received Institutional Portion and/or Student Aid Portion funds will receive a supplemental CRRSAA HEERF II grant award automatically. Eligible institutions that did not receive a CARES Act Student Aid Portion and/or Institutional Portion grant must submit an application no later than April 15, 2021. Section 314(a)(4): Proprietary institutions must submit an application under this new program no later than April 15, 2021.
Deadline to apply for funds	The CRRSAA repurposed remaining CARES Act section 18004(a)(1) funds and the Department no longer is accepting applications for this program.	Applications are not required to receive supplemental awards under the CRRSAA; new applications for CRRSAA Student Aid Portion and Institutional Portion and Section 314(a)(4) awards must be submitted no later than April 15, 2021.

¹ This factsheet addresses the differences between the grant programs under Section 18004(a)(1) of the CARES Act and Sections 314(a)(1) and (a)(4) of the CRRSAA. It does not address the differences between the grant programs under Section 18004(a)(2) and (a)(3) of the CARES Act and Sections 314(a)(2) and (a)(3) of the CRRSAA.

Topic	Section 18004(a)(1) HEERF (CARES Act)	Section 314(a)(1), (a)(4) HEERF II (CRRSAA)
Uses of Student Aid Portion Funds (CFDA 84.425E) or Proprietary Institution Grant Funds for Students (CFDA 84.425Q)	<p>Institutions must make emergency financial aid grants to in-person students, provided that such emergency financial aid grants are for expenses related to the disruption of campus operations due to coronavirus.</p> <p>Institutions with unexpended (as of December 27, 2020) Student Aid Portion CARES Act funds may use those funds to provide financial aid grants in the same way they are allowed to use their Student Aid Portion funds under the CRRSAA, including by providing such grants to students exclusively enrolled in distance education.</p>	<p>Institutions must make financial aid grants to students, which can be used for any component of the student’s cost of attendance or for emergency costs that arise due to coronavirus, such as tuition, food, housing, health care (including mental health care), or child care. Unlike the CARES Act, the CRRSAA requires that institutions prioritize students with <i>exceptional need</i>, such as students who receive Pell Grants, and authorizes grants to students exclusively enrolled in distance education.</p>
Uses of Institutional Portion Funds (CFDA 84.425F)	<p>Institutional Portion funds may be used for those costs that have a clear nexus to significant changes to the delivery of instruction due to the coronavirus.</p> <p>Institutions with unexpended (as of December 27, 2020) Institutional Portion CARES Act funds may use those funds in the same way they are allowed to use their Institutional Portion funds under the CRRSAA.</p>	<p>Institutional portion funds may be used to defray expenses associated with coronavirus (including lost revenue, reimbursement for expenses already incurred, technology costs associated with a transition to distance education, faculty and staff trainings, and payroll), and to carry out student support activities authorized by the HEA that address needs related to coronavirus. Institutional funds may also be used to make additional financial aid grants to students.</p>
Student Eligibility	<p>On the June 17, 2020, the Department adopted an Interim Final Rule (IFR) (85 FR 36494) limiting student eligibility for emergency financial aid grants under the CARES Act to students who are or could be eligible to participate in the Department’s Title IV Federal student financial aid programs under HEA Section 484.</p>	<p>The IFR and its implementing regulation, 34 CFR § 668.2, apply only to funds made available under the CARES Act and not to funds made available under the CRRSAA.</p>
Quarterly Public Reporting	<p>Recipients report publicly on their primary websites on a quarterly basis for both student portion and institutional portion funds. For more information on student portion reporting, see our August 31, 2020 notice here. Our institutional quarterly reporting form is available here.</p>	<p>Reporting requirements will be specified in forthcoming announcements. Note that CRRSAA awards may be delayed or subject to drawdown restrictions for IHEs that have failed to meet CARES Act reporting requirements.</p>
Annual Reporting to the Department	<p>Institutions are required to submit an annual report to the Department by February 1, 2021 covering CARES Act HEERF grant expenditures in calendar year 2020. More information is available at our reporting website here and the Portal website here.</p>	<p>Reporting requirements will be specified in forthcoming announcements. Note that CRRSAA awards may be delayed or subject to drawdown restrictions for IHEs that have failed to meet CARES Act reporting requirements.</p>

More information regarding these topics can be found on our CRRSAA HEERF II website here: <https://www2.ed.gov/about/offices/list/ope/crrsaa.html>.

	Acct	19/20	20/21	Difference	
Skyline	1110	TEACHING SALARY	1,732,012.31	1,750,560.51	18,548.20
	1120	TEACH SAL/UNIT BANKING LEAVE	25,293.08	0	(25,293.08)
	1251	COUNSELORS SAL	173,853.78	209,024.04	35,170.26
	1252	LIBRARIANS SAL	76,281.60	78,182.40	1,900.80
	1255	PSYCHOL SAL	17,899.20	18,597.60	698.40
	1258	COORDINATORS	259,313.39	266,144.82	6,831.43
	1259	OTHER CERT SAL	43,735.20	87,705.60	43,970.40
	1270	CERT SUPV SAL	220,827.60	234,796.70	13,969.10
	1274	CERT SUPV SAL VAC PAY	-	31,871.85	31,871.85
	1310	TEACH SAL/VAR	2,143,242.75	2,105,110.57	(38,132.18)
	1311	TCH SAL VAR/FLX	4,715.64	2,595.78	(2,119.86)
	1320	SUB TEACH SAL	33,607.97	70,929.82	37,321.85
	1380	MASTR STDT TCHR	-	641.98	641.98
	1390	TEACH SAL/OFFICE HOURS	256,685.00	258,777.43	2,092.43
	1395	TEACH SAL/VAR LARGE CLASSES	106,347.27	205,030.84	98,683.57
	1411	OTHER SAL VAR/FLEX	1,094.72	1,300.07	205.35
	1416	OTHER SAL/UNIT BANKING	8,918.94	7,755.60	(1,163.34)
	1451	COUNSELORS SAL	45,060.28	31,376.70	(13,683.58)
	1452	LIBRARIAN VAR	40,275.44	42,421.90	2,146.46
	1458	COORDINATOR VAR	49,561.85	43,177.70	(6,384.15)
	1459	OTHER SUB SAL VAR	683.46	590.60	(92.86)
	1490	OTHR FAC SAL	1,916.14	12,977.82	11,061.68
	1494	NONTCH POST-RET	-	738.06	738.06
	1495	OTHR CERT SAL	79,007.85	161,684.85	82,677.00
			5,320,333.47	5,621,993.24	301,659.77
Canada	1110	TEACHING SALARY	1,097,027.95	1,067,765.22	(29,262.73)
	1120	TEACH SAL/UNIT BANKING LEAVE	55,239.60	28,128.86	(27,110.74)
	1251	COUNSELORS SAL	97,657.67	92,311.20	(5,346.47)
	1252	LIBRARIANS SAL	25,926.94	29,434.34	3,507.40
	1258	COORDINATORS	77,632.80	82,368.48	4,735.68
	1259	OTHER CERT SAL	53,193.12	46,144.45	(7,048.67)
	1270	CERT SUPV SAL	55,335.68	157,474.00	102,138.32
	1310	TEACH SAL/VAR	1,010,633.78	992,932.08	(17,701.70)
	1311	TCH SAL VAR/FLX	4,735.26	3,083.09	(1,652.17)
	1316	TEACH SAL/UNIT BANKING	9,567.84	24,504.00	14,936.16
	1320	SUB TEACH SAL	65,019.21	58,066.42	(6,952.79)
	1326	UNIT BANKING SUBSTITUTE	27,273.10	4,249.25	(23,023.85)
	1329	SUB TCH PR DEV	10,340.56	1,522.98	(8,817.58)
	1390	TEACH SAL/OFFICE HOURS	135,175.87	120,921.94	(14,253.93)
	1395	TEACH SAL/VAR LARGE CLASSES	18,880.38	52,801.81	33,921.43
	1411	OTHER SAL VAR/FLEX	-	430.05	430.05
	1451	COUNSELORS SAL	11,289.18	49,392.39	38,103.21
	1452	LIBRARIAN VAR	38,779.77	39,209.04	429.27
	1454	TESTING SAL/VAR	23,537.05	17,092.95	(6,444.10)
	1458	COORDINATOR VAR	3,682.60	27,595.86	23,913.26

	1495	OTHR CERT SAL	21,728.66	115,088.65	93,359.99
			2,842,657.02	3,010,517.06	167,860.04
CSM	1110	TEACHING SALARY	1,963,226.41	1,983,710.83	20,484.42
	1120	TEACH SAL/UNIT BANKING LEAVE	35,764.48	51,087.54	15,323.06
	1251	COUNSELORS SAL	160,945.92	184,140.62	23,194.70
	1252	LIBRARIANS SAL	45,462.89	38,593.92	(6,868.97)
	1255	PSYCHOL SAL	22,296.00	23,232.00	936.00
	1258	COORDINATORS	83,472.80	58,598.11	(24,874.69)
	1259	OTHER CERT SAL	79,849.07	115,676.74	35,827.67
	1270	CERT SUPV SAL	114,206.14	104,946.66	(9,259.48)
	1310	TEACH SAL/VAR	1,976,929.74	2,240,217.32	263,287.58
	1311	TCH SAL VAR/FLX	7,106.69	3,651.67	(3,455.02)
	1316	TEACH SAL/UNIT BANKING	46,175.63	24,136.56	(22,039.07)
	1320	SUB TEACH SAL	23,988.38	11,639.78	(12,348.60)
	1326	UNIT BANKING SUBSTITUTE	6,212.43	-	(6,212.43)
	1329	SUB TCH PR DEV	6,774.07	8,397.08	1,623.01
	1390	TEACH SAL/OFFICE HOURS	214,579.71	230,544.04	15,964.33
	1395	TEACH SAL/VAR LARGE CLASSES	17,552.40	44,661.53	27,109.13
	1411	OTHER SAL VAR/FLEX	258.83	184.95	(73.88)
	1416	OTHER SAL/UNIT BANKING	2,585.20	-	(2,585.20)
	1451	COUNSELORS SAL	-	3,917.34	3,917.34
	1452	LIBRARIAN VAR	60,478.19	55,888.75	(4,589.44)
	1455	PSYCHOL SAL/VAR	7,145.32	13,701.44	6,556.12
	1458	COORDINATOR VAR	21,420.79	30,700.50	9,279.71
	1495	OTHR CERT SAL	56,008.70	151,709.96	95,701.26
			4,952,439.79	5,379,337.34	426,897.55

Summer 2019 vs Summer 2020 Analysis

Fund (1700x)	Expenses			FTES*			LOAD		
	Q1 FY1920	Q1 FY2021	Difference	Summer 2019	Summer 2020	% Change	Summer 2019	Summer 2020	% Change
17002-Skyline College	\$ 1,715,166.48	\$ 1,914,810.11	\$ 199,643.63	843.00	1,106.00	0.31	532.00	669.00	25.80%
17003-Canada College	\$ 883,608.23	\$ 968,613.96	\$ 85,005.73	460.00	538.00	16.88%	541.00	595.00	10.00%
17004-College of San Mateo	\$ 1,547,665.59	\$ 1,898,274.63	\$ 350,609.04	684.00	956.00	39.70%	461.00	507.00	10.03%
Total DW	\$ 4,146,440.30	\$ 4,781,698.70	\$ 635,258.40	1,987.00	2,600.00	30.81	507.00	585.00	15.45%

COVID-19 Expenses

Fund (18035)	Expenses		
	Q1 FY1920	Q1 FY2021	Difference
Skyline College	\$ 25.17	\$ 128,975.43	\$ 128,950.26
Canada College	\$ 7,055.71	\$ 36,520.08	\$ 29,464.37
College of San Mateo	\$ 1,598.58	\$ 144,818.85	\$ 143,220.27
Total DW	\$ 8,679.46	\$ 310,314.36	\$ 301,634.90