

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

December 9, 2021  
2 PM – 4 PM

**Members:** Linda Allen, Arianna Avendano, Tania Farjat, Stephen Heath, Steven Lehigh, Micaela Ochoa, Andreas Wolf

**Staff:** Jia Chung and Luz Román-Amaro

**Invited Guests:** Fauzi Hamadeh, Aaron Schaefer

**MEETING AGENDA**

<b>Item #</b>	<b>Item</b>	<b>Lead(s)</b>	<b>Time</b>	<b>Documents</b>	<b>Action</b>
1.	Welcome and Review Agenda	Micaela Ochoa & Steven Lehigh	5 Minutes	None	Action
2.	Review and Approve Minutes from October 14, 2021	Micaela Ochoa	5 Minutes	<a href="#">Attached</a>	Action
3.	Report out: October 20, 2021 IPC Meeting	Members present at October 10 IPC	15 Minutes	<a href="#">Attached</a>	Information
4.	New State Funding <ul style="list-style-type: none"> <li>▪ Faculty</li> <li>▪ Basic Needs</li> <li>▪ Mental Health</li> <li>▪ Student Retention and Enrollment</li> </ul>	Micaela Ochoa	15 Minutes	<a href="#">Attached</a>	Information
5.	HEERF III and HyFlex Project and Spaces <ul style="list-style-type: none"> <li>▪ 28 Spaces</li> <li>▪ Estimated amount per space, \$35-\$40K</li> <li>▪ Project being rebid</li> </ul>	Micaela Ochoa	15 Minutes	<a href="#">Attached</a>	Information
6.	Tentative 22-23 Meeting Dates <ul style="list-style-type: none"> <li>▪ Please review the proposed meeting dates. We will take action on calendar in February/March 2022</li> </ul>	Micaela Ochoa	2 minutes	<a href="#">Attached</a>	Information
7.	Review Items for January 13, 2022 Meeting <ul style="list-style-type: none"> <li>▪ 2021-22 Fund 1 Estimated Ending Balances</li> <li>▪ Strong Workforce Funding and Program</li> <li>▪ Resource Request</li> <li>▪ Other items?</li> </ul>	Micaela Ochoa & Steven Lehigh	15 Minutes	None	Information Discussion
8.	Adjourn	Micaela Ochoa	2 Minutes	None	Action

College of San Mateo

**Finance Committee Meeting Minutes**

Thursday, October 14, 2021

2:00 PM – 4:00 PM

Via Zoom

**Members Present:** Arianna Avendano, Tania Farjat, Arielle Smith, Stephen Heath, Teresa Morris, Linda Allen Micaela Ochoa, Andreas Wolf, Steven Lehigh and Jia Chung

**Staff:** Stephanie Martinez and Luz Román-Amaro

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

Andreas Wolf	Micaela Ochoa
Arianna Avendano	Stephen Heath
Arielle Smith	Steven Lehigh
Jia Chung	Tania Farjat
Linda Allen	Teresa Morris

**Welcome and Review Agenda**

Micaela introduced the new members of the Finance Committee, congratulated Jia Chung, Acting Business Officer, welcomed her new Executive Assistant, Luz Román-Amaro and thanked Stephanie Martinez for supporting the Finance Committee during the absence of the Executive Assistant.

Micaela presented the agenda and the minutes from September 9, 2021.

Linda Allen asked for information about the HEERF.

Micaela explained that HEERF (Higher Education Emergency Relief Fund) are federal dollars allocated to institutions of higher education for direct student aid and college institutional needs as a result of the pandemic. HEERF requires that a minimum of 50% be allocated for direct student aid and 50% for college institutional purposes directly related to the pandemic. Three HEERF rounds have been granted (HEERF I, HEERF II and HEERF III). Micaela mentioned that HEERF is an item later on the agenda when she will explain it in further detail.

Micaela welcomed Linda Allen and explained that we had a vacancy from IPC and Linda Allen, who is a member of IPC, was appointed as the IPC representative on the Finance Committee.

### **Review and Approval of September 9, 2021 Minutes**

The group reviewed the minutes from the September 9, 2021 meeting. After review, the September 9, 2021 minutes were approved as presented.

### **Report from October 6, 2021 IPC Meeting**

Micaela provided a report about the two items presented at the IPC meeting on October 6, 2021. The first was an action item for the appointment from IPC to the Finance Committee. Linda Allen was appointed as the IPC representative on the Finance Committee. She replaces Jose Rocha, who has one year left on the committee. The second was an informational item related to the changes made to the membership section of the bylaws.

Micaela explained that the updates were presented to IPC as an informational item to see if there were any questions and to get any feedback. The item was reviewed and there were no questions. Micaela indicated that the updated bylaws would be an action item on the agenda of the next IPC meeting in November.

### **Report for October 11, 2021 Management Council Meeting**

Micaela explained that we also had a vacancy from Management Council. Andreas Wolf had been serving as the appointee on the Finance Committee for the past two years.

Micaela presented the vacancy at Management Council on October 11 and mentioned that Andreas Wolf was willing to continue to serve as the appointee. Management Council appointed Andreas Wolf to the Finance Committee for a 2-year term.

Micaela thanked Andreas Wolf for willing to continue to serve on the FC.

Micaela explained to the new members that the Finance Committee would like to ensure some committee continuity. With these two new appointments, we have addressed one of those concerns. Arianna Avendano was also appointed for another 2-year term. We now have continuity.

### **Review and Approve Updated Committee Bylaws, Membership, and Required committee Replacements**

Micaela stated that this is an action item for the Finance Committee. Previously, the committee included two members of IPC (Arielle Smith and Jose Rocha), 1 Faculty member (Steven Lehigh), 1 Classified member (Arianna Avendano), 1 student (Anthony Frangos) and 1 administrator (Andreas Wolf).

Micaela explained that the following changes were made to the Finance Committee's membership schedule and by laws:

- 1 member from IPC (Linda Allen),
- 2 Faculty members (Steven Lehigh & Stephen Heath),

- 2 classified staff members (Arianna Avendano & 1 staff to be determined),
- 1 Student member (Tania Farjat) and
- 1 Administrator (Andreas Wolf).

Stephen Heath will follow up with Teresa Morris to confirm that he is the academic senate appointee.

Arianna will follow up with Fauzi Hamadeh to get the appointment of the additional classified staff member.

Micaela will add Andreas to the 21-22 schedule.

Micaela added a side-note for historical reference to show the history of the membership.

The updated by laws and membership schedule changes were approved and will be presented as an action item at the next IPC meeting.

### **Review Items for October 20 or November 3 IPC Meeting**

Micaela mentioned that this will be the opportunity to review items to present at the next IPC meeting either on October 20 or November 3.

Micaela reminded the committee that at the last FC meeting it was suggested that an onboarding or a general overview report about budget concepts and one about 21-22 Year-End Expenditures could be presented at the next IPC meeting. She asked the committee for suggestions about additional items to present.

Andreas Wolf asked if the additional funds provided by the state for faculty are a one-time or ongoing funds. Micaela responded that we confirmed the amount and it is ongoing.

Micaela communicated that staff are working in an updated list of total number of budgeted and vacant positions so that as we go through the resource request process we can differentiate between new and existing positions.

Micaela confirmed with the committee the information that they would like to present to IPC, and confirmed with Steven Lehigh if he would be willing to present it. Micaela has another commitment at the same time, but communicated she would provide Steven Lehigh with a PowerPoint. The committee agreed to the items, and Steven Lehigh agreed to present the report to IPC as discussed and approved.

### **Provide Update on HEERF III College Institutional Expenditures Budgets**

Micaela explained that she would focus on HEERF III college institutional budgets.

Micaela reminded the committee that at the last meeting they talked about the HEERF III dollars focused on direct student aid. We increased the amount since the first allocation. HEERF I was received in Spring 2020, then we received HEERF II and HEERF III in

subsequent semesters. In total as a district, we have received close to \$50 M, one-time HEERF funds. HEERF I has been entirely spent. HEERF II and III balances need to be spent by May 2022.

A portion of HEERF II and III funds have been allocated to the district office to help offset the revenue lost from early withdrawal and reduced enrollment.

Micaela proceeded to give an update on the College Institutional Technology piece that is being funded by HEERF III funds. She stated that we are using \$447,000 for technology for students and staff.

Micaela shared that we also allocated approximately \$900 K for Hyflex classrooms and spaces; about \$30 K per space. In total, between the two projects, we have about 1.3 million of HEERF III funds allocated to technology purchases. Micaela communicated that Administration would present the classrooms that will be receiving Hyflex technology at a future IPC meeting [after the item is presented to the Finance Committee].

Linda Allen asked how the web cameras are going to be assigned.

Micaela explained that the web cams will be received, inventoried, and can be checked out through the library. Twenty cameras have been assigned, and the balance are available for check out. If all the web cameras were checked-out, we will order more for staff. She also mentioned that in parallel, as we replace desktop computers, they will be replaced with laptops that have cameras.

#### **Agenda Items for November 18**

- Fund 1: Current Year and Multi Year Projections
- HEERF III Update

The meeting was adjourned at 2:57 PM

The next meeting will be on Thursday, November 18, 2021 at 2 PM

# College of San Mateo

## ONBOARDING INSTITUTIONAL PLANNING COMMITTEE MEMBERS FINANCE COMMITTEE

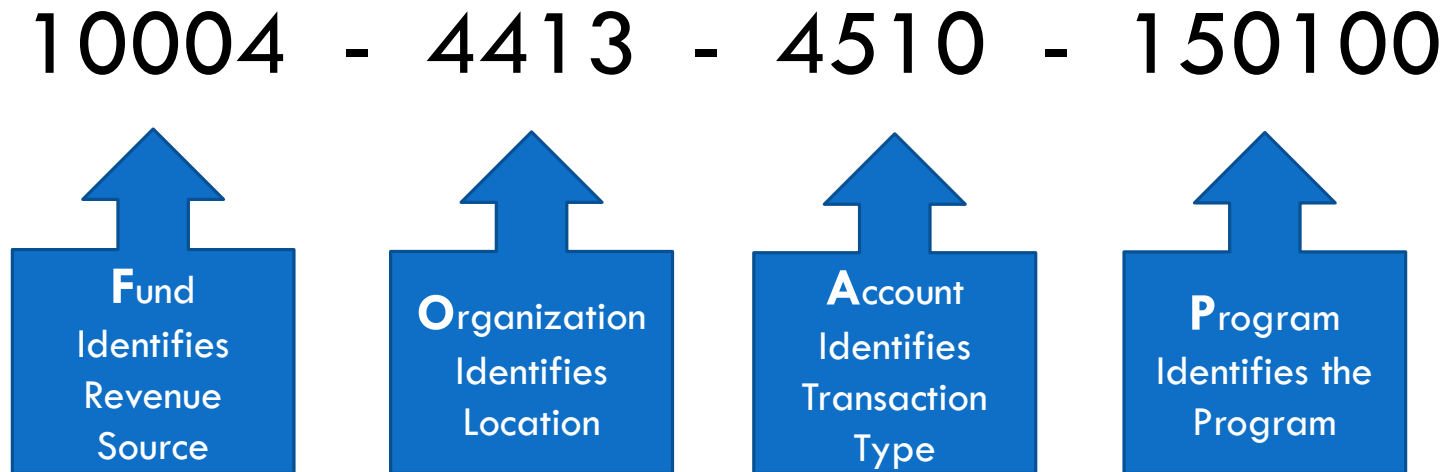
October 20, 2021

# PRESENTATION ITEMS

- Fund, Organization, Account, Program
- 2021-22 Budget and Resource Request Lifecycle
- 2020-21 Expenditure Breakdown
- Update Regarding Additional State Funding for Faculty Positions

# FUND, ORGANIZATION, ACCOUNT, PROGRAM

FOAP is California Community College system's method of classification for accounting transactions within college's accounting software, and reporting systems. The following provides the FOAP structure:





# FUND TYPES: REVENUE SOURCE

## **Governmental Funds**

Fund 1: General Fund – Unrestricted

Fund 2: Self-Insurance Fund - Restricted

Fund 3: General Fund - Restricted

Fund 4: Capital Projects Fund

Fund 6: Special Revenue – Child Development

## **Proprietary Funds**

Fund 5: Enterprise (Bookstore, Food Services, Associated Students, etc.)

## **Fiduciary Funds**

Fund 7: Expendable Trust (Financial Aid)

Fund 8: Expendable Trust (Reserve for Post-Retirement Benefits/Housing Loan Program)

# FUND TYPES: REVENUE SOURCE

## Fund 1—General Fund Unrestricted

### 10000's—General District Funds

- 10000-Central Services
- 10001-Chancellor's Office
- 10002-Skyline College
- 10003-Cañada College
- **10004-College of San Mateo**

### 17000's—Summer School Funds

- 17001-Chancellor's Office
- 17002-Skyline College
- 17003-Cañada College
- **17004-College of San Mateo**

# 2021-22 BUDGET AND RESOURCE REQUEST CYCLE

September - October 2021

November - December 2021

January - June 2022

District 2021-22 Budget is presented and approved by Board of Trustees  
\* \* \*

Resource Requests for 2022-23 are submitted, reviewed, and prioritized based on CSM Mission, Vision, and equity lens  
\* \* \*

Administrators' Council (AC) meets to review, prioritize and make recommendations to Cabinet. Senate Presidents join meetings as observers of the process.

Cabinet reviews AC's recommendations and approves based on CSM Mission, Vision, equity, ongoing uncertainty related to COVID, latest budget projections, and other fiscal considerations  
\* \* \*

President communicates approvals related to positions  
\* \* \*

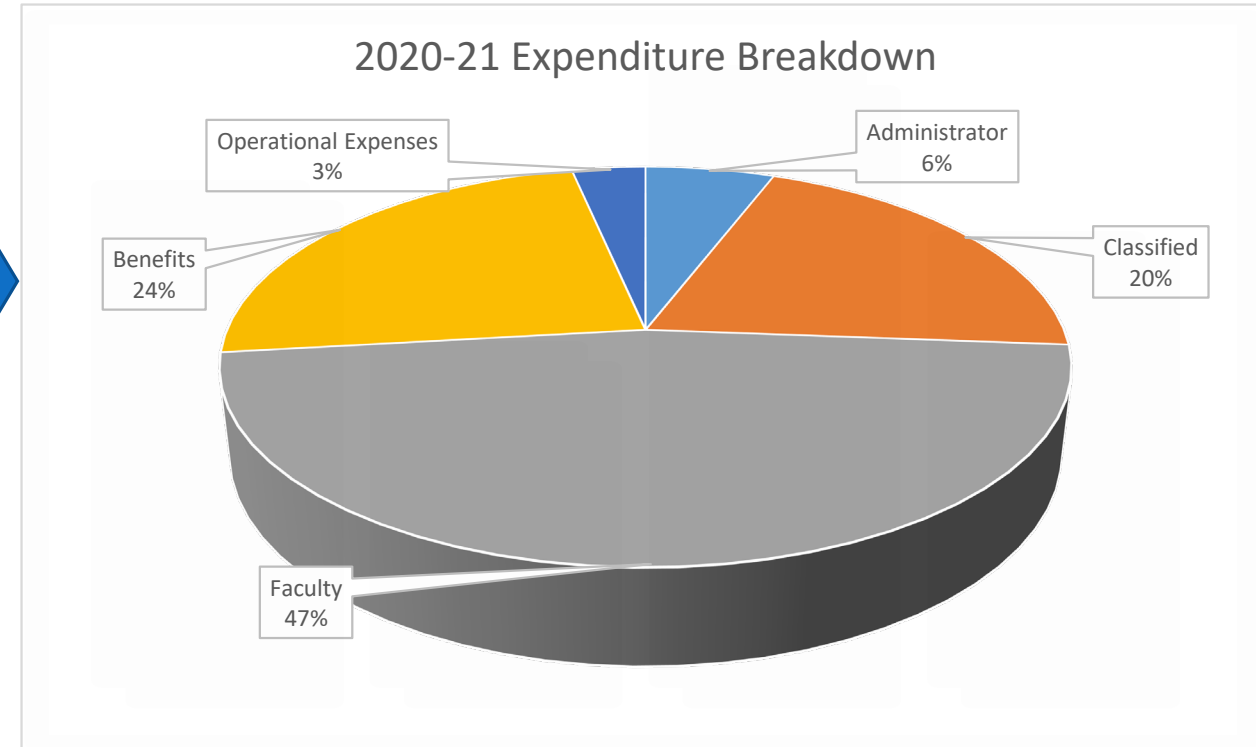
Final decisions regarding Resource Requests are presented to Institutional Planning Committee (IPC)

Administrative Services conducts budget review updates with divisions and departments  
\* \* \*

Recruitment for positions that are approved through Resource Request process begins

# 2020-21 EXPENDITURE BREAKDOWN

	FY 1819 Actual Revenue and Expenses	FY 1920 Actual Revenue and Expenses	FY 2021 Actual Revenue and Expenses
<b>Revenues</b>	<i>as of 06/30/2019</i>	<i>as of 06/30/2020</i>	<i>as of 06/30/2021</i>
<b>Total Revenues (Accounted Budget )</b>	<b>\$ 52,076,611</b>	<b>\$ 58,110,616</b>	<b>\$ 62,316,878</b>
<b>Expenses</b>			
Administrator	\$ 2,704,985	\$ 2,699,803	\$ 2,853,872
Classified	\$ 8,799,151	\$ 9,332,449	\$ 9,936,413
Faculty	\$ 20,743,532	\$ 21,097,478	\$ 22,932,320
Benefits	\$ 10,731,952	\$ 11,248,720	\$ 11,459,280
Operational Expenses^	\$ 1,362,709	\$ 1,254,654	\$ 1,631,950
<b>Total Expenses</b>	<b>\$ 44,342,329</b>	<b>\$ 45,633,103</b>	<b>\$ 48,813,835</b>
<b>Subtotal (Revenues-Expenses)</b>	<b>\$ 7,734,282</b>	<b>\$ 12,477,513</b>	<b>\$ 13,503,043</b>
Encumbrances/Projected Other Expenses	\$ (42,988)	\$ (20,020)	\$ (70,019)
<b>Subtotal (Revenue-Expenses-Encumbrance)</b>	<b>\$ 7,691,295</b>	<b>\$ 12,457,493</b>	<b>\$ 13,433,024</b>
<b>Transfers Out of CSM Fund 1</b>			
Projected Expenses-COVID-19 Related Expe	\$ (567,344)	\$ (914,379)	\$ -
Fund 1-District Office/Facilities			\$ (1,768,348)
Fund 2-Insurance			\$ (90,711)
Fund 3-Promise			\$ (500,000)
Fund 3-Health Services			\$ (44,563)
Fund 4-College Contingency	\$ (2,831,244)	\$ (3,200,122)	\$ -
Fund 4-CSM B19 Project			\$ (310,106)
Fund 4-CIP Capital Outaly Projects			\$ (1,000,000)
Fund 4-CSM Small Projects			\$ (1,000,000)
Fund 6-Child Development Services			\$ (57,938)
<b>Subtotal Transfers In/Out of CSM fund 1</b>	<b>\$ (3,398,588)</b>	<b>\$ (4,114,501)</b>	<b>\$ (4,771,666)</b>
<b>Ending Balance</b>	<b>\$ 4,292,707</b>	<b>\$ 8,363,012</b>	<b>\$ 8,661,358</b>
40001 Contingency Ending Balance	\$ 12,161,783.91	\$ 15,361,906.34	\$ 15,361,906



# UPDATE REGARDING ADDITIONAL STATE FUNDING

The 2021 Budget Act includes \$100 M to hire additional new full-time faculty. Of the \$100 M, SMCCCD received approximately \$1.58M. SMCCCD college distribution breakdown is:

CSM	Cañada	Skyline	Total
36.9%	24.0%	39.1%	<b>100%</b>
\$ 581,771	\$ 378,546	\$ 616,299	<b>\$ 1,576,616</b>

<b>CSM's New State Categorical Funding</b>	<b>Amount</b>
Basic Needs	\$ 187,378
Mental Health Services	\$ 176,257
Student Retention & Enrollment	\$ 369,668
New Faculty	\$ 581,771
<b>Total New Funding</b>	<b>\$ 1,315,075</b>

**Allocations for Basic Needs: to establish/expand Basic Need**

Cañada	\$ 170,724
CSM	\$ 187,378
Skyline	\$ 201,805
Total SMCCCD Allocation	\$ 559,907

**2021-22 Mental Health Services Support Allocations**

Cañada	\$ 233,527
CSM	\$ 176,257
Skyline	\$ 205,657
	\$ 615,441

**Student Retention and Enrollment Outreach**

Total Allocation 1,109,008

	Total Site Allocation
Canada	\$ 356,700
CSM	\$ 369,668
Skyline	\$ 382,639
	\$ 1,109,008

Cañada	Skyline	CSM	Total
24%	39%	37%	100%
378,545.50	616,299.19	581,771.30	1,576,616

### Cañada

	Cost	Number of faculty	Total Cost
Adjunt conversion(PT to FT)	80,000		-
New FT faculty	138,000		-
Total			-
College Allocation			<b>378,546</b>
Variance			<b>378,546</b>

### Skyline

	Cost	Number of faculty	Total Cost
Adjunt conversion(PT to FT)	80,000		-
New FT faculty	138,000		-
Total			-
College Allocation			<b>616,299</b>
Variance			<b>616,299</b>

### CSM

	Cost	Number of faculty	Total Cost
Adjunt conversion(PT to FT)	80,000		-
New FT faculty	138,000		-
Total			-
College Allocation			<b>581,771</b>
Variance			<b>581,771</b>

### Districtwide

	Cost	Number of faculty	Total Cost
Adjunt conversion(PT to FT)	80,000	-	-
New FT faculty	138,000	-	-
Total			-
Total Colleges Allocation			<b>1,576,616</b>

**CSM Spaces Receiving HyFlex**

4-135*	10-220 (LC)*	10-163*	10-195*	10-194*	10-193*	10-192*	10-191*
14-213*	14-215*	14-205*	16-111*	16-107*	16-209*	16-140*	
18-206*	18-204*	18-207*	18-205*	18-203*	18-201*	18-302	
18-301	18-306	18-303	18-304	18-305	18-307		



# DRAFT

## 2022-2023 Finance Committee Meeting Schedule

Occurs on the 2<sup>th</sup> Thursday of every month, 2pm-4pm

### Meeting Dates

July 14, 2022

August 11, 2022

September 8, 2022

October 13, 2022

November 10, 2022

December 8, 2022

January 12, 2023

February 9, 2023

March 9, 2023

April 13, 2023

May 11, 2023

June 8, 2023