



SAN MATEO
COUNTY
OFFICE OF
EDUCATION

Excellence and Equity in Education

Nancy Magee • County Superintendent of Schools

October 15, 2020

Marc Friedman
President, Governing Board
San Mateo Union High School District
650 North Delaware Street
San Mateo, CA 94401

RE: 2019-20 Unaudited Actuals Financial Reports

Dear Mr. Friedman:

The County Superintendent of Schools Office has reviewed the 2019-20 Unaudited Actuals Financial Reports of the San Mateo Union High School District and Design Tech High School in accordance with Education Code Section 42100 and transmitted the reports to the California Department of Education.

As authorizing agency for Design Tech High School, the District is encouraged to continue to exercise its due diligence in monitoring the budget and financial reports of the charter school.

Enclosed is a copy of the signed School District and Charter School Certifications for your records. We are also providing you with the District's Financial Profile which is updated with the 2019-20 Unaudited Actuals and 2020-21 Adopted Budget data.

If you have any questions, please do not hesitate to contact me at (650) 802-5511 or dporterfield@smcoe.org.

Sincerely,

Denise Porterfield
Deputy Superintendent, Business Services Division

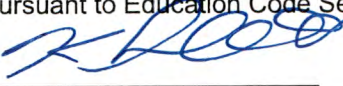
Attachments

c: Dr. Kevin Skelly, Superintendent, San Mateo UHSD
Elizabeth McManus, Deputy Superintendent Business Services, San Mateo UHSD
Nancy Magee, San Mateo County Superintendent of Schools, SMCOE
Wendy Richard, Executive Director, District Business Services, SMCOE

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

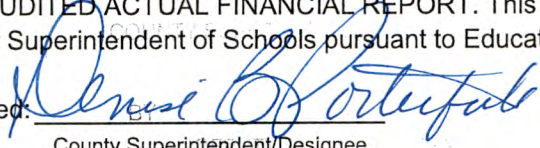
2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: 
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep 10, 2020

To the Superintendent of Public Instruction:

2019-20 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: 
County Superintendent/Designee
(Original signature required)

Date: 10/14/2020

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Denise Porterfield
Name
Assistant Superintendent Business Services
Title
(650)802-5511
Telephone
dporterfield@smcoe.org
E-mail Address

For School District:

Valerie Miller
Name
Director of Budget and Fiscal
Title
(650)558-2223
Telephone
vmiller@smuhdsd.org
E-mail Address

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BUSINESS SERVICES

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RECEIVED

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**
July 1, 2019 to June 30, 2020

CHARTER SCHOOL CERTIFICATION

Charter School Name: Design Tech High School
CDS #: 41690470129759
Charter Approving Entity: San Mateo Union High School District
County: San Mateo
Charter #: 1647

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Doris Kwok</u> Name	<u>Elizabeth McManus</u> Name	<u>Ken Montgomery</u> Name
<u>Director, Business Services</u> Title	<u>Deputy Superintendent</u> Title	<u>Executive Director</u> Title
<u>650-802-5541</u> Telephone	<u>650-558-2203</u> Telephone	<u>650-231-2701</u> Telephone
<u>dkwok@smcoe.org</u> Email address	<u>emcmanus@smuhdsd.org</u> Email address	<u>kmontgomery@dtchhs.org</u> Email address

To the entity that approved the charter school:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Ken Montgomery Date: 9.2.2020
Charter School Official
(Original signature required)

Printed Name: Ken Montgomery Title: Executive Director

To the County Superintendent of Schools:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature] Date: 9/10/20
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

(X) 2019-20 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Denise B. Portuful Date: 10/14/2020
County Superintendent/Designee
(Original signature required)
 SAN MATEO COUNTY

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San Mateo Union High School District
FINANCIAL PROFILE
FY 2019-20 Unaudited Actuals

GENERAL FUND	Object Code	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Unaudited Actuals	2020-21 Projection	2021-22 Projection	2022-23 Projection
REVENUES								
Revenue Limit/LCFF Sources	8010-8099	130,593,649	140,020,947	150,189,707	159,888,558	167,549,025	172,963,710	178,475,141
Federal Revenue	8100-8299	2,584,465	2,778,826	2,931,665	2,422,948	3,117,490	2,867,490	2,867,490
Other State Revenue	8300-8599	9,815,246	9,966,094	17,423,573	10,357,615	9,908,659	9,697,311	9,697,311
Other Local Revenue	8600-8799	6,495,855	7,974,737	8,875,118	6,844,001	2,628,414	2,779,434	3,779,503
Total Revenues		\$149,489,215	\$160,740,604	\$179,420,063	\$179,513,122	\$183,203,588	\$188,307,945	\$194,819,445
EXPENDITURES								
Certificated Salaries	1000-1999	59,636,214	62,337,301	65,659,412	69,398,031	71,385,209	70,359,254	71,215,440
Classified Salaries	2000-2999	25,541,967	26,891,382	29,409,969	30,683,160	30,967,138	31,263,526	31,469,236
Employee Benefits	3000-3999	32,679,247	36,395,980	46,557,611	45,534,257	45,535,218	46,206,447	48,761,244
Books & Supplies	4000-4999	7,157,738	8,133,547	6,488,733	5,745,781	8,491,148	6,267,717	6,258,046
Svcs & Oth Oper Exp	5000-5999	16,403,753	16,923,557	17,650,064	19,353,817	20,289,645	20,660,230	21,280,892
Capital Outlay	6000-6999	536,158	238,954	1,560,326	554,122	550,000	550,000	550,000
Other Outgo (excluding Transfers of Indirect/Direct Support Cost)	7100-7299							
	7400-7499	3,577,830	4,106,665	4,384,520	4,489,839	4,788,171	5,027,080	5,277,934
Direct Support/Indirect Cost 73xx	7300-7399	(94,168)	(111,099)	(116,122)	(80,193)	(120,000)	(120,000)	(120,000)
Total Expenditures		\$145,438,739	\$154,916,287	\$171,594,513	\$175,678,814	\$181,886,530	\$180,214,254	\$184,692,792
REVENUES LESS EXPENDITURES		\$4,050,476	\$5,824,317	\$7,825,550	\$3,834,308	\$1,317,058	\$8,093,691	\$10,126,653
OTHER SOURCES AND USES								
Interfnd Transfers In	8900-8929	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfnd Transfers Out	7600-7629	\$3,425,000	\$5,373,855	\$6,700,757	\$4,255,261	\$3,841,048	\$3,516,048	\$3,516,048
Other Sources	8930-8979	\$0	\$0	\$385,372	\$21,506	\$0	\$0	\$0
Other Uses	7630-7699	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contrib to Restr Prog	8980-8999	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER SOURCES AND USES		(\$3,425,000)	(\$5,373,855)	(\$6,315,385)	(\$4,233,755)	(\$3,841,048)	(\$3,516,048)	(\$3,516,048)
CHANGE IN FUND BALANCE		\$625,476	\$450,462	\$1,510,165	(\$399,447)	(\$2,523,990)	\$4,577,643	\$6,610,605
Beginning Fund Balance								
a) As of July 1 - Unaudited (F1c)	9791	21,714,882	22,340,358	22,790,820	24,300,986	23,568,700	21,044,710	25,622,353
b) Aud Adj/Restatements (F1d)	9793-9795	0	0	0	(332,839)			
ENDING FUND BALANCE, June 30		\$22,340,358	\$22,790,820	\$24,300,986	\$23,568,700	\$21,044,710	\$25,622,353	\$32,232,958
COMPONENTS OF ENDING FUND BALANCE								
a) Nonspendable								
Revolving Cash	9711	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Stores	9712	\$49,202	\$46,569	\$45,997	\$44,276	\$35,000	\$35,000	\$35,000
Prepaid Expenditures	9713	\$685,183	\$765,508	\$748,100	\$1,348,556			
All Others	9719							
b) Restricted		1,632,110	\$1,525,149	\$510,649	\$179,583	\$179,583		
c) Committed								
Stabilization Arrangements	9750							
Other Commitments		15,487,950	\$15,624,890	\$17,627,382	\$17,241,249	\$15,901,287	\$18,027,795	\$24,504,044
d) Assigned								
Other Assignments	9780		\$0					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	\$4,465,913	\$4,808,704	\$5,348,858	\$5,398,022	\$5,571,827	\$5,511,909	\$5,646,265
Unassigned/Unappropriated	9790		\$0	\$0	(\$662,986)	(\$662,987)	\$2,027,649	\$2,027,649
Fund 17, REU and Unassigned/Unappropriated		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Enrollment (excl independent charter schools)		8,735	8,979	9,067	9,359	9,234	9,263	9,147
Actual ADA (excl ADA for independent charter schools)		8,342.59	8,452.41	8,541.83	8,787.97	8,787.97	8,928.80	8,817.44
Total Expenditures per ADA (incl trfs out & uses)		\$ 17,844	\$ 18,964	\$ 20,873	\$ 20,475	\$ 21,134	\$ 20,577	\$ 20,946
Total Revenues Per ADA		\$ 17,919	\$ 19,017	\$ 21,050	\$ 20,430	\$ 20,847	\$ 21,090	\$ 22,095

OTHER COMMENTS: 2019-20 Unaudited Actuals Reviewed and Transmitted to California Department of Education