



SAN MATEO  
COUNTY  
OFFICE OF  
EDUCATION

Excellence and Equity in Education

Nancy Magee - County Superintendent of Schools

Received

OCT 18 2021

Office of the  
Superintendent

October 15, 2021

Robert H. Griffin  
President, Governing Board  
San Mateo Union High School District  
650 North Delaware Street  
San Mateo, CA 94401

RE: 2020-21 Unaudited Actuals Financial Reports

Dear Mr. Griffin:

The County Superintendent of Schools Office has reviewed the 2020-21 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 2020-21 Unaudited Actuals and 2021-22 Adopted Budget data.

If you have any questions, please do not hesitate to contact Kevin Bultema, Deputy Superintendent, Business Services Division at (650) 802-5511 or [kbultema@smcoe.org](mailto:kbultema@smcoe.org).

Sincerely,

Nancy Magee  
San Mateo County Superintendent of Schools

Attachments

c: Dr. Kevin Skelly, Superintendent, San Mateo UHSD  
Yancy Hawkins, Associate Superintendent and Chief Business Officer, San Mateo UHSD  
Kevin Bultema, Deputy Superintendent, Business Services Division, SMCOE  
Wendy Richard, Executive Director, District Business Services, SMCOE

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2020-21 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 09, 2021

To the Superintendent of Public Instruction:

2020-21 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: 10.15.21

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

For County Office of Education:

Nancy Magee

Name

County Superintendent of Schools

Title

(650)802-5554

Telephone

nmagee@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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Unaudited Actuals  
FINANCIAL REPORTS  
2020-21 Unaudited Actuals  
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

| Form  | Description   | Value            |
|-------|---|------------------|
| CEA   | Percent of Current Cost of Education Expended for Classroom Compensation<br>Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)  | 52.14%           |
|       | CEA Deficiency Amount<br>Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.  | \$0.00           |
|       |   |                  |
| ESMOE | Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination<br>If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages:<br>MOE Deficiency Percentage - Based on Total Expenditures<br>MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met          |
|       |   |                  |
|       |   |                  |
| GANN  | Adjustments to Appropriations Limit Per Government Code Section 7902.1<br>If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.  | \$5,118,800.89   |
|       | Adjusted Appropriations Limit   | \$164,191,270.55 |
|       | Appropriations Subject to Limit   | \$164,191,270.55 |
|       | These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.  |                  |
| ICR   | Preliminary Proposed Indirect Cost Rate<br>Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.   | 4.85%            |
|       |   |                  |

1/15/2021

San Mateo Union High School District  
FINANCIAL PROFILE  
FY 2020-21 Unaudited Actuals

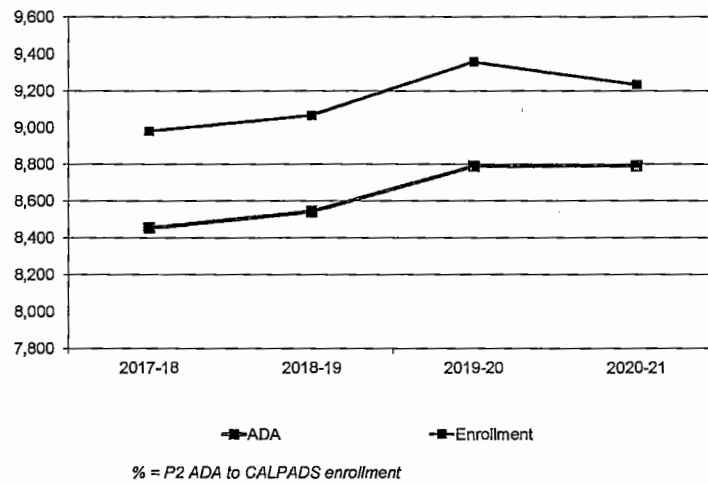
| GENERAL FUND   | Object Code | 2017-18<br>Actuals   | 2018-19<br>Actuals   | 2019-20<br>Actuals   | 2020-21<br>Unaudited Actuals | 2021-22<br>Adopted Budget | 2022-23<br>Projection | 2023-24<br>Projection |
|--|-------------|----------------------|----------------------|----------------------|------------------------------|---------------------------|-----------------------|-----------------------|
| <b>REVENUES</b>  |             |                      |                      |                      |                              |                           |                       |                       |
| Revenue Limit/LCFF Sources   | 8010-8099   | 140,020,947          | 150,189,707          | 159,888,558          | 171,945,803                  | 174,909,421               | 180,309,265           | 185,837,068           |
| Federal Revenue  | 8100-8299   | 2,778,826            | 2,931,665            | 2,422,948            | 6,863,997                    | 5,517,251                 | 2,949,063             | 2,949,063             |
| Other State Revenue  | 8300-8599   | 9,966,094            | 17,423,573           | 10,357,615           | 17,865,179                   | 11,723,481                | 10,948,126            | 10,965,706            |
| Other Local Revenue  | 8600-8799   | 7,974,737            | 8,875,118            | 6,844,001            | 3,259,023                    | 2,188,283                 | 2,723,818             | 2,724,313             |
| <b>Total Revenues</b>  |             | <b>\$160,740,604</b> | <b>\$179,420,063</b> | <b>\$179,513,122</b> | <b>\$199,974,002</b>         | <b>\$194,338,436</b>      | <b>\$196,930,272</b>  | <b>\$202,476,150</b>  |
| <b>EXPENDITURES</b>  |             |                      |                      |                      |                              |                           |                       |                       |
| Certificated Salaries  | 1000-1999   | 62,337,301           | 65,659,412           | 69,398,031           | 71,487,498                   | 73,052,368                | 73,471,910            | 74,294,931            |
| Classified Salaries  | 2000-2999   | 26,891,382           | 29,409,969           | 30,683,160           | 32,009,953                   | 34,572,517                | 33,710,993            | 33,906,046            |
| Employee Benefits  | 3000-3999   | 36,395,980           | 46,557,611           | 45,534,257           | 44,231,246                   | 50,098,841                | 51,990,717            | 51,959,513            |
| Books & Supplies   | 4000-4999   | 8,133,547            | 6,488,733            | 5,745,781            | 7,507,808                    | 15,207,197                | 6,638,762             | 6,629,188             |
| Svcs & Oth Oper Exp  | 5000-5999   | 16,923,557           | 17,650,064           | 19,353,817           | 19,188,462                   | 21,281,938                | 22,916,059            | 23,557,096            |
| Capital Outlay   | 6000-6999   | 238,954              | 1,560,326            | 554,122              | 837,254                      | 550,000                   | 550,000               | 550,000               |
| Other Outgo (excluding Transfers<br>of Indirect/Direct Support Cost) | 7100-7299   |                      |                      |                      |                              |                           |                       |                       |
|  | 7400-7499   | 4,106,665            | 4,384,520            | 4,489,839            | 4,265,907                    | 4,770,348                 | 5,008,365             | 5,258,283             |
| Direct Support/Indirect Cost 73xx                                    | 7300-7399   | (111,099)            | (116,122)            | (80,193)             | (47,979)                     | (120,000)                 | (120,000)             | (120,000)             |
| <b>Total Expenditures</b>  |             | <b>\$154,916,287</b> | <b>\$171,594,513</b> | <b>\$175,678,814</b> | <b>\$179,480,149</b>         | <b>\$199,413,209</b>      | <b>\$194,166,806</b>  | <b>\$196,035,057</b>  |
| <b>REVENUES LESS EXPENDITURES</b>                                    |             | <b>\$5,824,317</b>   | <b>\$7,825,550</b>   | <b>\$3,834,308</b>   | <b>\$20,493,853</b>          | <b>(\$5,074,773)</b>      | <b>\$2,763,466</b>    | <b>\$6,441,093</b>    |
| <b>OTHER SOURCES AND USES</b>  |             |                      |                      |                      |                              |                           |                       |                       |
| Interfund Transfers In   | 8900-8929   | \$0                  | \$0                  | \$0                  | \$0                          | \$0                       | \$0                   | \$0                   |
| Interfund Transfers Out  | 7600-7629   | \$5,373,855          | \$6,700,757          | \$4,255,261          | \$6,002,324                  | \$3,766,198               | \$3,678,435           | \$3,692,239           |
| Other Sources  | 8930-8979   | \$0                  | \$385,372            | \$21,506             | \$0                          | \$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                   |
| <b>TOTAL OTHER SOURCES AND USES</b>                                  |             | <b>(\$5,373,855)</b> | <b>(\$6,315,385)</b> | <b>(\$4,233,755)</b> | <b>(\$6,002,324)</b>         | <b>(\$3,766,198)</b>      | <b>(\$3,678,435)</b>  | <b>(\$3,692,239)</b>  |
| <b>CHANGE IN FUND BALANCE</b>  |             | <b>\$450,462</b>     | <b>\$1,510,165</b>   | <b>(\$399,447)</b>   | <b>\$14,491,529</b>          | <b>(\$8,840,971)</b>      | <b>(\$914,969)</b>    | <b>\$2,748,854</b>    |
| <b>Beginning Fund Balance</b>  |             |                      |                      |                      |                              |                           |                       |                       |
| a) As of July 1 - Unaudited (F1c)                                    | 9791        | 22,340,358           | 22,790,820           | 24,300,986           | 23,568,700                   | 38,060,229                | 29,219,258            | 28,304,289            |
| b) Aud Adj/Restatements (F1d)  | 9793-9795   | 0                    | 0                    | (332,839)            | 0                            | 0                         | 0                     | 0                     |
| <b>ENDING FUND BALANCE, June 30</b>                                  |             | <b>\$22,790,820</b>  | <b>\$24,300,986</b>  | <b>\$23,568,700</b>  | <b>\$38,060,229</b>          | <b>\$29,219,258</b>       | <b>\$28,304,289</b>   | <b>\$31,053,143</b>   |
| <b>COMPONENTS OF ENDING FUND BALANCE</b>                             |             |                      |                      |                      |                              |                           |                       |                       |
| <b>a) Nonspendable</b>   |             |                      |                      |                      |                              |                           |                       |                       |
| Revolving Cash   | 9711        | \$20,000             | \$20,000             | \$20,000             | \$20,000                     | \$20,000                  | \$20,000              | \$20,000              |
| Stores   | 9712        | \$46,569             | \$45,997             | \$44,276             | \$38,192                     | \$35,000                  | \$35,000              | \$35,000              |
| Prepaid Expenditures   | 9713        | \$765,508            | \$748,100            | \$1,348,556          | \$133,840                    |                           |                       |                       |
| All Others   | 9719        |                      |                      |                      |                              |                           |                       |                       |
| <b>b) Restricted</b>   |             | <b>\$1,525,149</b>   | <b>\$510,649</b>     | <b>\$179,583</b>     | <b>\$3,399,367</b>           | <b>\$311,486</b>          | <b>\$0</b>            | <b>\$0</b>            |
| <b>c) Committed</b>  |             |                      |                      |                      |                              |                           |                       |                       |
| Stabilization Arrangements   | 9750        |                      |                      |                      |                              |                           |                       |                       |
| Other Commitments  |             | \$15,624,890         | \$17,627,382         | \$16,578,263         | \$28,904,356                 | \$22,757,390              | \$20,716,924          | \$23,409,316          |
| <b>d) Assigned</b>   |             |                      |                      |                      |                              |                           |                       |                       |
| Other Assignments  | 9780        | \$0                  |                      |                      |                              |                           |                       |                       |
| <b>e) Unassigned/Unappropriated</b>                                  |             |                      |                      |                      |                              |                           |                       |                       |
| Reserve for Economic Uncertainties                                   | 9789        | \$4,808,704          | \$5,348,858          | \$5,398,022          | \$5,564,474                  | \$6,095,382               | \$6,356,397           | \$6,412,859           |
| Unassigned/Unappropriated  | 9790        | \$0                  | \$0                  | \$0                  | \$0                          | \$0                       | \$1,175,968           | \$1,175,968           |

|   |              |              |              |              |              |              |              |              |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Fund 17, REU and Unassigned/Unappropriated:           | \$           | \$           | \$           | \$           | \$           | \$           | \$           | \$           |
| Total Reserves and Unassigned (F01 & F17) by Percent  | 3.00%        | 3.00%        | 3.00%        | 3.00%        | 3.00%        | 3.00%        | 3.81%        | 3.80%        |
| Total Reserves and Unassigned (F01 & F17) by Amount   | \$ 4,808,704 | \$ 5,348,858 | \$ 5,398,022 | \$ 5,564,474 | \$ 6,095,382 | \$ 7,532,365 | \$ 7,588,827 | \$ 7,588,827 |
| Required Reserves Standard by Amount:                 | 3%           | \$ 4,808,704 | \$ 5,348,858 | \$ 5,398,022 | \$ 5,564,474 | \$ 6,095,382 | \$ 5,935,357 | \$ 5,991,819 |
| Enrollment (excl independent charter schools)         | 8,980        | 9,067        | 9,359        | 9,235        | 9,173        | 9,209        | 9,092        | 9,092        |
| Actual ADA (excl ADA for independent charter schools) | 8,452.41     | 8,541.83     | 8,787.97     | 8,790.16     | 8,857.07     | 8,891.83     | 8,779.31     | 8,779.31     |
| Total Expenditures per ADA (incl trfs out & uses)     | \$ 18,964    | \$ 20,873    | \$ 20,475    | \$ 21,101    | \$ 22,940    | \$ 22,251    | \$ 22,750    | \$ 22,750    |
| Total Revenues Per ADA                                | \$ 19,017    | \$ 21,050    | \$ 20,430    | \$ 22,750    | \$ 21,942    | \$ 22,148    | \$ 23,063    | \$ 23,063    |

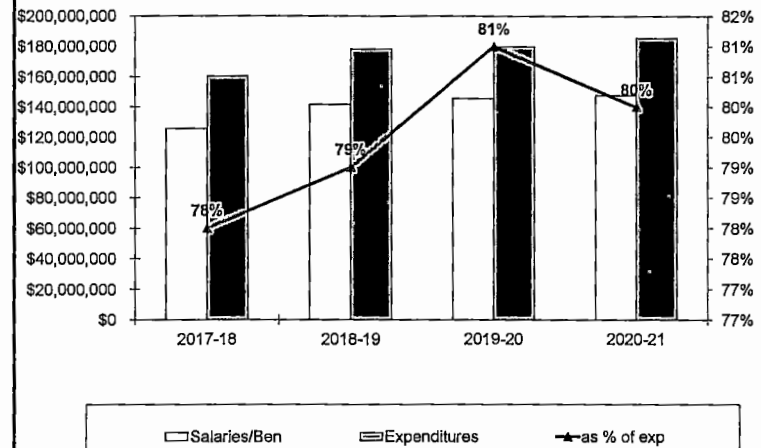
OTHER COMMENTS: 2020-21 Unaudited Actuals Reviewed and Transmitted to California Department of Education

**San Mateo Union High School District  
FINANCIAL PROFILE  
FY 2020-21 Unaudited Actuals**

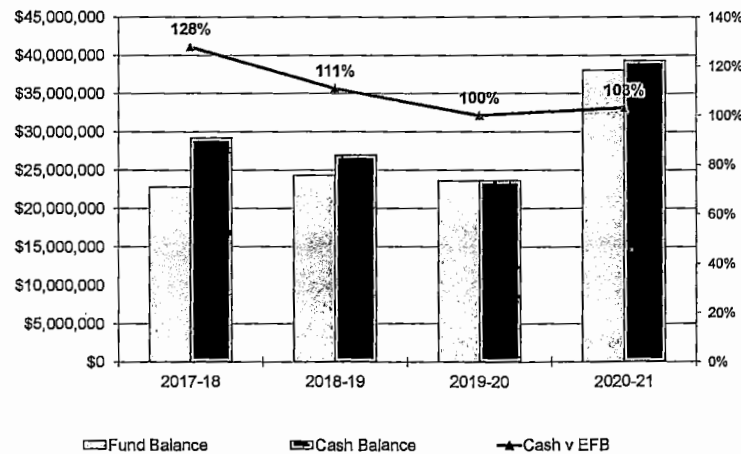
**Enrollment vs Average Attendance**



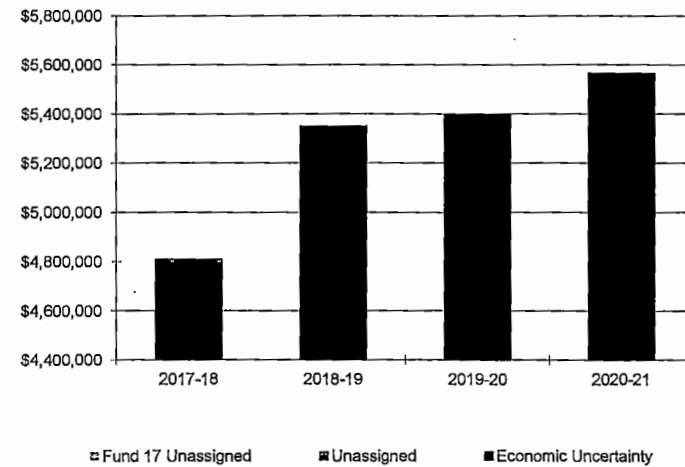
**Salaries & Benefits as % of Expenditures**



**Ending Fund Balance vs Cash Balance**



**Available Reserves - Funds 01 & 17**



CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2020 to June 30, 2021

CHARTER SCHOOL CERTIFICATION

Charter School Name: Design Tech High School  
CDS #: 41690470129759 (12)  
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:

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

To the entity that approved the charter school:

- ( X ) 2020-21 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  
Charter School Official  
(Original signature required)

Date: 8.31.21

Printed  
Name: Ken Montgomery

Title: Executive Director

To the County Superintendent of Schools:

- ( X ) 2020-21 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: Kevin Skelly  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: 9/8/21

Printed  
Name: Kevin Skelly

Title: Superintendent

To the Superintendent of Public Instruction:

- ( X ) 2020-21 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: Nancy Meyer  
County Superintendent/Designee  
(Original signature required)

Date: 10.15.21

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