



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.

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 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 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 If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 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 Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	4.85%

1/15/2021

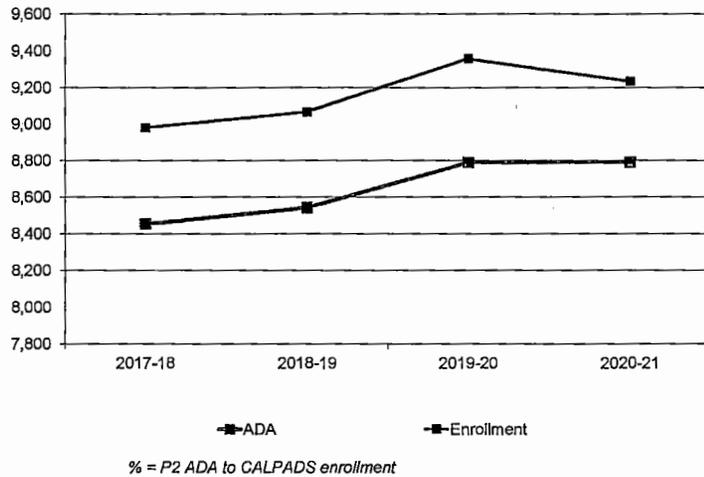
**San Mateo Union High School District
FINANCIAL PROFILE
FY 2020-21 Unaudited Actuals**

GENERAL FUND	Object Code	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Unaudited Actuals	2021-22 Adopted Budget	2022-23 Projection	2023-24 Projection
REVENUES								
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	17,905,179	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
Total Revenues		\$160,740,604	\$179,420,063	\$179,513,122	\$199,974,002	\$194,338,436	\$196,930,272	\$202,476,150
EXPENDITURES								
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 of Indirect/Direct Support Cost)	7100-7299							
Direct Support/Indirect Cost 73xx	7400-7499	4,106,665	4,384,520	4,489,839	4,265,907	4,770,348	5,008,365	5,258,283
	7300-7399	(111,099)	(116,122)	(80,193)	(47,979)	(120,000)	(120,000)	(120,000)
Total Expenditures		\$154,916,287	\$171,594,513	\$175,678,814	\$179,480,149	\$199,413,209	\$194,166,806	\$196,035,057
REVENUES LESS EXPENDITURES		\$5,824,317	\$7,825,550	\$3,834,308	\$20,493,853	(\$5,074,773)	\$2,763,466	\$6,441,093
OTHER SOURCES AND USES								
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
TOTAL OTHER SOURCES AND USES		(\$5,373,855)	(\$6,315,385)	(\$4,233,755)	(\$6,002,324)	(\$3,766,198)	(\$3,678,435)	(\$3,692,239)
CHANGE IN FUND BALANCE		\$450,462	\$1,510,165	(\$399,447)	\$14,491,529	(\$8,840,971)	(\$914,969)	\$2,748,854
Beginning Fund Balance								
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			
ENDING FUND BALANCE, June 30		\$22,790,820	\$24,300,986	\$23,568,700	\$38,060,229	\$29,219,258	\$28,304,289	\$31,053,143
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	\$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) Restricted		\$1,525,149	\$510,649	\$179,583	\$3,399,367	\$311,486	\$0	\$0
c) Committed								
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
d) Assigned								
Other Assignments	9780	\$0						
e) Unassigned/Unappropriated								
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:		\$4,808,704	\$5,348,858	\$5,398,022	\$5,564,474	\$6,095,382	\$7,532,365	\$7,588,827
Total Reserves and Unassigned (F01 & F17) by Percent		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
Required Reserves Standard by Amount:		\$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
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
Total Expenditures per ADA (incl trfs out & uses)		\$18,964	\$20,873	\$20,475	\$21,101	\$22,940	\$22,251	\$22,750
Total Revenues Per ADA		\$19,017	\$21,050	\$20,430	\$22,750	\$21,942	\$22,148	\$23,063

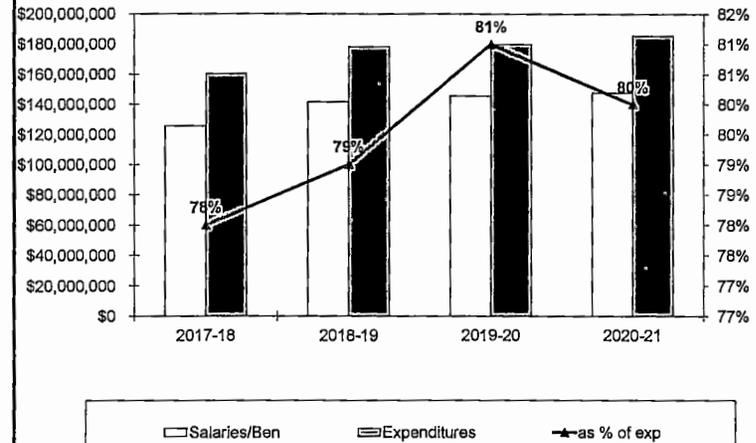
OTHER COMMENTS: 2020-21 Unaudited Actuals Reviewed and Transmitted to California Department of Education

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

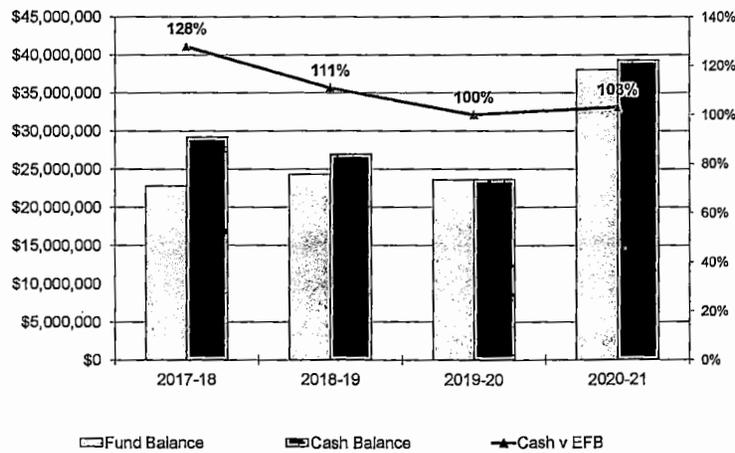
Enrollment vs Average Attendance



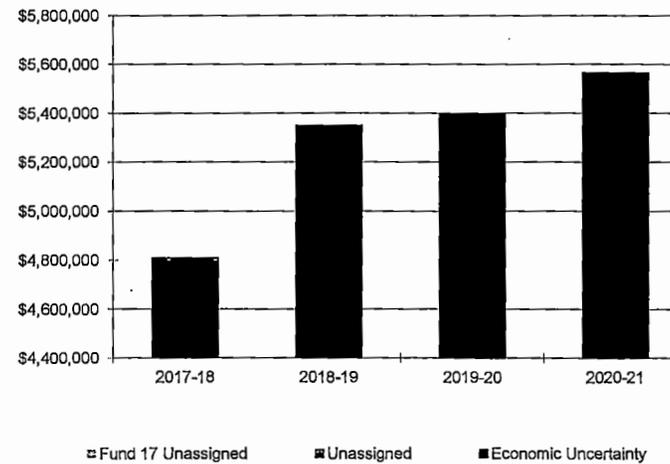
Salaries & Benefits as % of Expenditures



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

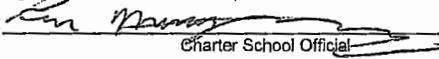
NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

<u>For County Fiscal Contact:</u>	<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Doris Kwok</u> Name	Elizabeth Momenus <u>Nancy Hawkins</u> Name	<u>Ken Montgomery</u> Name
<u>Director, Business Services</u> Title	Deputy <u>Associate</u> Superintendent 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	emomenus@smuhdsd.org <u>nhawkins</u> Email address	<u>kmontgomery@dtchhs.org</u> Email address

To the entity that approved the charter school:

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: 
Charter School Official
(Original signature required)

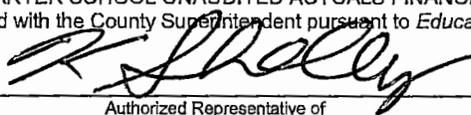
Date: 8.31.21

Printed Name: Ken Montgomery

Title: Executive Director

To the County Superintendent of Schools:

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: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

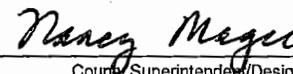
Date: 9/8/21

Printed Name: Kevin Skelly

Title: Sup't

To the Superintendent of Public Instruction:

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: 
County Superintendent/Designee
(Original signature required)

Date: 10.15.21

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