SAN MATEO COUNTY OFFICE OF EDUCATION
Excellence and Equity in Education
Marco A. Chávez • County Superintendent of Schools

August 11, 2026

TO: School District Chief Business Official

FROM: Doris Kwok, Director, District Business Services

SUBJECT: Fiscal Year 2025-26 Accruals

We provide the following documents for accrual purposes only. All documents have been posted to the SMCOE website:

https://www.smcoe.org/business-services/district-business-services/district-budgets-and-financial-reporting/fy-2025-26-fiscal-year-end-accruals

If you have any questions, please contact the Financial Analyst assigned to your school district or the contact person listed below.

1. **Principal Apportionment – June Deferrals:**
   Contact: Doris Kwok

2. **4th Quarter Lottery:**
   Contact: Doris Kwok

   The fourth quarter accrual spreadsheet has been prepared based on the California Department of Education (CDE) letter dated July 14, 2026. School districts should accrue fourth quarter revenues at $34.86 per ADA for the unrestricted lottery apportionment and $33.98 per ADA for the Proposition 20 apportionment.

3. **4th Quarter Interest:**
   Contact: Doris Kwok

   District Funds: Frontline CT27-00122
   Frontline CT27-00123 - TRANs

   AP/Payroll Revolving Funds: Frontline CT27-00120

4. **Attendance District Funded County Program:**
   Contact: Minette Manio

   FY 2025-26 Annual

5. **Special Education Instructional Programs:**
   Contact: Erik Arteaga

6. **Special Education Transportation Costs:**
   Contact: Minette Manio

7. **Community Schools:**
   Contact: Erik Arteaga

8. **Frontline Costs:**
   Contact: Allen Co

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