



December 12, 2025

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sjusd.org
408-535-6000
855 Lenzen Avenue
San José, CA 95126

REQUEST FOR EXTENSION OF AUDITED FINANCIAL STATEMENTS FY2025-25

Dear County Superintendent of Schools, Dr. David M. Toston, Sr.,

San José Unified contracts for independent audits of its financial statements in accordance with Education Code 41020. These audits include San José Unified's overall financial statements.

Eide Bailly, LLP has notified San José Unified that it will not be able to issue audit reports on or before the due date of December 15, 2025. Eide Bailly, LLP cited that the reason for the delay is the late release of the Office of Management and Budget (OMB) 2025 Compliance Supplement, which is required for completion of the Federal Single Audit under Uniform Guidance. The Federal Single Audit report will be submitted as soon as practicable following the release of the final Supplement and completion of audit procedures, but no later than March 30, 2026, which is the current federal single audit deadline. The audited financial statements for San José Unified, exclusive of the Federal Single Audit, will be complete and ready for submission as originally planned. However, the State Controller's Office has indicated that submissions lacking the Federal Single Audit report will be rejected. Therefore, San José Unified is not able to submit the full annual report by December 15, 2025.

Eide Bailly, LLP has committed to completing the audit no later than March 30, 2026. However, due to the 45-day audit extension limit and to ensure completion of the audit and acceptance by the Board of Education at their regular meeting on Thursday, January 15, 2026, prior to filing with you, San José Unified is requesting that you grant an appropriate extension for the completion of its audit and the filing of its audited financial statements to Friday, January 16, 2026 in accordance with Education Code 41020.2.

If the auditors are still unable to complete the audit by the initial requested extension date of January 16, 2026 due to the unavailability of a final Federal Compliance Supplement, a second extension will be requested pursuant to Education Code Section 41020.

Please let me know if you need any additional information or if you have any questions.

Your consideration of this request is appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "Seth Reddy", with a long horizontal flourish extending to the right.

Seth Reddy
Chief Business Officer