Stockton Unified School District

Marivic Fortes, Budget Analyst
Business Services
56 S. Lincoln Street
Stockton, CA 95203
(209) 933-7010 x2010

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Good afternoon Team,

The Dr. Lewis Stallworth Sr. Charter 2025–26 Unaudited Actuals has been submitted to the San Joaquin County Office of Education. The District has completed its review and requests clarification on the following items:

• **State Aid** decreased by ($459,621.00) from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this decrease.

• **Education Protection Account** increased by $460,469.00 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

• **State Aid – Prior Years** increased by $240,335.00 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

•**Special Education – Federal Revenue** increased by $5,220.65 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

• **Local Revenues** increased by $228,814.60 from Estimated Actuals compared to Unaudited Actuals. Please provide the source of this additional revenue.

• **Certificated Pupil Support Salaries** increased by $34,399.35 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

• **Certificated Supervisors' and Administrators' Salaries** increased by $93,830.95 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

• **Total Employee Benefits** decreased by ($83,785.68) from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

• **Total Books and Supplies** increased by $170,633.05 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

•**Subagreements** increased by $59,498.75 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

•**Travel and Conferences** increased by $17,131.50 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

•**Dues and Memberships** increased by $8,517.89 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

•**Insurance** increased by $15,365.01 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

•**Operations and Housekeeping Services** increased by $21,016.11 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

•**Professional/Consulting Services and Operating Expenditures** increased by $114,296.46 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

•**Communications** increased by $29,630.73 from Estimated Actuals compared to Unaudited Actuals. Please provide an explanation for this increase.

•**Depreciation Expense** decreased by ($13,029.79) from Estimated Actuals compared to Unaudited Actuals. Please provide the details for this decrease.

• **Transfers of Direct costs** increased by $4,323.74 from Estimated Actuals compared to Unaudited Actuals. Please provide the details for this increase.

• **Beginning fund balance** adjustment of ($302,056.26) from Estimated Actuals compared to Unaudited Actuals. Please provide a detailed explanation and supporting documentation.

• Please include the amount of Reserve for Economic Uncertainties going forward in your Unaudited Actuals.

In addition, the District conducted a **90-day cash analysis** based on the information provided. We have included the results for your reference. If the school's available cash balance falls below the 90-day threshold, the District will require a **written plan outlining the actions the organization will take to address the shortfall and strengthen cash reserves**.

Maintaining adequate cash flow is critical to supporting the programs outlined in the Charter Petition and ensuring the continued academic success of your students.

Please provide your written response and any supporting documentation **no later than Wednesday September 30, at 4:00 p.m.**

Thank you for your attention to this matter and your continued cooperation.

Sincerely,

Marivic Fortes

Stockton Unified

Business Services-Budget Analyst