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**STAFF ANALYSIS, RECOMMENDATIONS, AND RECOMMENDED FINDINGS OF FACT
REGARDING
KIPP STOCKTON HIGH SCHOOL CHARTER PETITION APPEAL**

PROCEDURAL STATUS

The San Joaquin County Office of Education (“SJCOE”) received a charter petition (“Petition” or “Charter”) on appeal, from the KIPP Stockton High School (“KIPP High” or “Charter School”) on or about March 12, 2026, seeking approval of the Charter by the San Joaquin County Board of Education (“SJCBOE”) for a term of July 1, 2026, through June 30, 2031. KIPP High is appealing the Stockton Unified School District’s (“SUSD”) denial of the Charter. KIPP High has specified that due to the time required for this appeal of the Charter, KIPP High will not open to students until the 2027-2028 school year. The San Joaquin County Board of Education’s (“SJCBOE”) consideration and action on the Charter is governed by the standards, criteria, and procedures set forth in Education Code Section 47605.

KIPP High is proposed to be operated and governed by a California nonprofit public benefit corporation, KIPP Bay Area Schools, reportedly doing business as KIPP Public Schools Northern California (“KIPP NorCal”), a charter management organization. KIPP NorCal currently operates KIPP Stockton K-12 (“KIPP Stockton”), which is authorized by SUSD to offer grades Transitional Kindergarten (TK)-12 within SUSD’s boundaries. The SUSD recently renewed KIPP Stockton’s charter for a period of five years, through June 30, 2031. KIPP Stockton currently offers grades TK-9, and it plans to expand to offer grade 10 in 2026-2027. KIPP NorCal has indicated the facilities at which KIPP Stockton operates are not ideal or adequate to house any additional grades beyond grade 8. KIPP Stockton initially sought a material revision to add a site to house its high school program but withdrew that request when the SUSD staff recommended denial of the material revision. KIPP Stockton then sought to include the proposed site for its high school grades as part of its renewal petition, and SUSD denied the separate high school site, asserting it was a material revision to the charter, but that KIPP Stockton had not properly requested the material revision.

While the KIPP Stockton renewal petition was pending, KIPP NorCal also submitted to SUSD the present Charter for KIPP High. While not specified in the Charter, KIPP NorCal has explicitly stated in communications with the SJCOE that it is seeking approval of KIPP High as an alternative to offering grades 9-12 at KIPP Stockton, and that it will not offer two separate high school programs pursuant to the KIPP Stockton and KIPP High charters. Instead, KIPP NorCal will offer only a single high school program serving grades 9-12. The KIPP High Charter, including its financial and enrollment projections, is premised on KIPP Stockton not offering the same grade levels as will be offered at KIPP High.

All public school agencies – including county offices of education, school districts, and charter schools – must prioritize the best interests of students. Consistent with prioritizing students, the SJCOE believes that best practice is for charter schools to be authorized and overseen by the local school district in which

the charter school will be located and operated, in order to best serve all students. The SJCOE encourages persons interested in forming a charter school to endeavor to work with and attempt to form a partnership with the local school district well ahead of submitting a charter petition to gain as much understanding as possible about the community's and students' needs and how traditional and charter schools together can meet those needs. Notwithstanding the SJCOE's preference for charter schools to be authorized by local school districts, the SJCOE and the SJCBOE understand and carry out their roles and responsibilities in considering and acting on charter petitions, including appeals of charter petitions that have been denied by school districts in San Joaquin County, in full accordance with the standards and requirements of the Charter Schools Act.

The SJCOE also notes that on February 19, 2026, the County Superintendent sent correspondence to KIPP NorCal and SUSD (attached as Exhibit 1) expressing concern that the ongoing issues between KIPP NorCal and SUSD were causing uncertainty for students related to KIPP NorCal's efforts to offer all of grades TK-12 at KIPP Stockton. As noted by the County Superintendent, this uncertainty does not benefit the students and community that SJCOE, SUSD, and KIPP NorCal serve. The letter encouraged both KIPP NorCal and SUSD to consider appropriate solutions that serve students. The SJCOE appreciates indicators that KIPP NorCal and SUSD received and responded to that correspondence in the spirit it was intended, to serve the best interests of students.

That same student-oriented prioritization has driven the SJCOE's review, analysis, and recommendations regarding the KIPP High Charter. The SJCOE recognizes that KIPP Stockton is currently serving a number of students in the local community who plan to attend KIPP Stockton through high school, including students who are matriculating to grade 10 for 2026-2027 and beyond, but that KIPP Stockton does not currently have a site to adequately serve grades 9 and higher. KIPP NorCal's history of success, the needs of the current and projected KIPP Stockton students, and the related practical implications of the KIPP High Charter, have informed the SJCOE's consideration of and recommendations regarding this Charter. As such, the SJCOE sought to work cooperatively with the KIPP High petitioners to obtain clarifying information regarding its plans for KIPP High, and the SJCOE's recommendation that the KIPP High Charter be granted with conditions (detailed below) reflects the need to hold KIPP High firmly accountable for compliance with the SJCOE's standards and best practices for charter schools under its oversight while serving the needs of KIPP Stockton's current and upcoming high school students and bringing certainty regarding the grades available to current and potential local students who desire to commence and/or continue their education within the KIPP NorCal educational program.

As detailed below, the SJCOE's recommendation that the Charter be approved with conditions requires KIPP High and KIPP NorCal to comply with each of the conditions identified herein. The conditions will be implemented primarily through KIPP High and KIPP NorCal entering into a Memorandum of Understanding ("MOU") with the SJCOE to address each of the issues and concerns noted herein and as otherwise determined by the SJCOE and/or the SJCBOE, as well as addressing the general operational relationship between KIPP High, KIPP NorCal, and the SJCOE. This MOU is consistent with best practices in charter authorization and oversight and is anticipated in the Charter. A failure to comply with the recommended conditions and remediate the concerns detailed throughout this Staff Analysis would establish that KIPP High is demonstrably unlikely to successfully implement the program set forth in the Charter for the reasons detailed relative to each such concern and condition. On April 15, 2026, the SJCBOE held a public hearing on the KIPP High Charter, consistent with the requirement to do so within 60 days of receipt of the submission of the appeal Charter. KIPP High and the SJCOE agreed to an extension of time for the SJCBOE to act on the Charter appeal. Action on the Charter will be on the County Board's June 18, 2026, agenda.

The complete Charter that the SJCBOE is acting on is available for review at:
bit.ly/kipphighcharterpetition

CRITERIA FOR A CHARTER PETITION APPEAL

In considering charter petitions on appeal from district denials, the county board “shall be guided by the intent of the Legislature that charter schools are and should become an integral part of the California educational system and that the establishment of charter schools should be encouraged.” The SJCBOE is to grant a charter if doing so is consistent with sound educational practice and the interests of the community where the Charter School will locate and is to consider the academic needs of the students the Charter School proposes to serve. (Education Code Section 47605(c).)

Education Code Section 47605(k)(1)(A)(ii) provides that a county board of education shall review the petition pursuant to Education Code Section 47605(c), which is the same provision that governs review of the petition by the school district governing board. Additionally, if the district denied the petition on the basis that it is not positioned to absorb the fiscal impact of the charter school, the county board must also review the school district’s finding supporting that determination, but SUSD did not deny the KIPP High Charter on that basis, so there is no such SUSD finding for the SJCBOE to consider. (Education Code Section 47605(k)(1)(A)(ii).)

Pursuant to Education Code Section 47605:

- I. The county board must hold a public hearing on the provisions of the charter at which it considers the level of support for the charter by teachers, other employees, and parents/guardians. (Education Code Section 47605(b).)
- II. The county board shall grant a charter appeal if it is satisfied that granting the charter is consistent with sound educational practice and with the interests of the community in which the school proposes to locate. The county board shall consider the academic needs of the pupils the school proposes to serve. The county board shall not deny the charter appeal unless it makes written factual findings, specific to the particular charter, setting forth specific facts to support one or more of the following findings (Education Code Section 47605(c)(1)-(8)):
 - A. The charter school presents an unsound educational program for the pupils to be enrolled in the charter school.
 - B. The petitioners are demonstrably unlikely to successfully implement the program set forth in the petition.
 - C. The petition does not contain the number of signatures required by Education Code Section 47605(a).
 - D. The petition does not contain an affirmation of each of the conditions described in Education Code Section 47605(e).
 - E. The petition does not contain reasonably comprehensive descriptions of all the required elements.

- F. The petition does not contain a declaration of whether or not the charter school shall be deemed the exclusive public employer of the employees of the charter school for purposes of the Educational Employees Relations Act (EERA).
 - G. The charter school is demonstrably unlikely to serve the interests of the entire community in which the school proposes to locate.
 - H. The school district is not positioned to absorb the fiscal impact of the proposed charter school
- III. The county board is to require charter petitioner(s) to provide information regarding the proposed operation and potential effects of the proposed school, including but not limited to:
- A. The facilities to be used by the school, including specifying where the charter school intends to locate.
 - B. The manner in which administrative services of the school are to be operated.
 - C. Potential civil liability effects, if any, upon the school and upon the county board of education.
 - D. Financial statements that include a first-year operational budget, including startup costs, and cash flow and financial projections for the first three years of operation.
 - E. The names and relevant qualifications of all persons whom the petitioner nominates to serve on the charter school nonprofit corporation's board of trustees.

REVIEW OF THE CHARTER PETITION

The SJCOE staff reviewed the Charter using the criteria established in California Education Code Section 47605, as described above. The SJCOE's recommendations and recommended findings are set forth below.

- I. The SJCBOE must hold a public hearing on the provisions of the Charter at which it considers the level of support for the charter by teachers, other employees, and parents/guardians. (Education Code Section 47605(b).)

The SJCBOE held a public hearing on the provisions of the KIPP High Charter. During the public hearing, a number of people spoke in support of the KIPP High Charter, including current KIPP Stockton students and parents, KIPP NorCal employees, and community members. There were two speakers in opposition to the KIPP High Charter.

- II. The SJCBOE shall grant the KIPP High appeal Charter if it is satisfied that granting the Charter is consistent with sound educational practice and with the interests of the community in which KIPP High proposes to locate. The SJCBOE shall consider the academic needs of the pupils KIPP High proposes to serve. The SJCBOE shall not deny the Charter unless it makes written factual findings, specific to the Charter, setting forth specific facts to support one or more of the findings set forth in Education Code Section 47605(c)(1)-(8):

- A. KIPP High does not present an unsound educational program for the pupils to be enrolled in the school.

In addition to a careful review of the Charter, the SJCOE conducted capacity meetings with KIPP High representatives to obtain further understanding of KIPP High's educational program and model and KIPP High/KIPP NorCal's capacity to implement the proposed educational program, which provided additional clarity about curriculum, instruction, educational program, and plans and capacity for implementation.

The Charter presents an educationally sound, standards-aligned instructional framework across all core subjects and includes an English Language Development ("ELD") program that meets the minimum requirements for English learners. KIPP High ensures that student groups are regularly monitored to ensure growth is occurring. KIPP High's math and science programs show a clear, logical scope and sequence with assessment pacing that aligns well to course expectations. KIPP High's science curriculum development team will be emphasizing locally relevant phenomena to spark students' interest and show the relevance of STEM in everyday lives. Based on the materials shared with the SJCOE, content-focused professional learning is primarily dependent on the Professional Learning Community ("PLC") model. The SJCOE recommends, if the Charter is approved, that KIPP High continue leveraging the SJCOE's internal professional development to expand content-specific learning opportunities for KIPP High staff.

Course Transferability: The Charter specifies that no course credit will be provided to any student seeking to transfer into KIPP High for any course at any previous school in which the student received a grade of D plus or lower. This is inconsistent with the typical granting of course credit to pupils transferring into California public high schools, which include charter schools, in which students are granted credit for grades of D minus or above. As such, KIPP High's proposal to deny transfer credit to students who would generally receive credit from the school at which they took the course and/or at another California public school to which the student transferred based on that student's academic performance (grade) has the impermissible result of discouraging such pupils from enrolling or seeking to enroll in KIPP High based on the pupil's academic performance. This directly violates Education Code Section 47605(e)(4)(A) and will not be permitted. The SJCOE recommends that as a condition of approval of the Charter, KIPP High be required through the MOU to modify its standards for course transferability to provide credit for grades of D minus or above, and if KIPP High declines to do so, that the Charter be denied for violating the mandates of the Charter Schools Act.

A-G Approval: KIPP NorCal uses the same course syllabi at all its high schools, so the SJCOE is confident KIPP High will obtain approval of its A-G courses.

Students with Special Needs: The Charter specifies KIPP High's plan to be its own local educational agency ("LEA") member of a special education local plan area ("SELPA") for purposes of compliance with the Individuals with Disabilities Education Act ("IDEA"). Specifically, KIPP High plans to apply to be a member of the El Dorado County Charter SELPA ("El Dorado"). Other KIPP NorCal schools are LEA members of El Dorado, so the SJCOE anticipates KIPP High would also be accepted as an LEA member. Additionally, because KIPP High would not open until 2027-2028, it has adequate time to

pursue such membership. However, pursuant to Education Code Section 47641, if a charter school does not provide verifiable written assurances that it will participate as an LEA member of a SELPA, it shall be a school of the chartering authority for IDEA compliance. As such, it is necessary that, adequately in advance of opening, KIPP High provide verifiable written assurances of its acceptance as a member of a SELPA or seek material revision to the Charter and/or revisions to its MOU with the SJCOE (whichever method is determined necessary by the SJCOE) to provide services as a school of SJCOE for IDEA compliance. If the Charter is approved, the MOU should specify the deadline for KIPP High's compliance with one of these options.

The Charter's description of how KIPP High will comply with the requirements of state and federal law in serving students with disabilities, including pursuant to the Americans with Disabilities Act, Section 504 of the Rehabilitation Act of 1973, and the IDEA, along with information shared by KIPP High representatives through capacity meetings, indicate KIPP High's understanding of its responsibilities in providing these services, including in operating as an independent LEA. KIPP High representatives were able to describe clearly the planned staffing model, service delivery approach, and how KIPP High would support students across the full continuum of placements and services, including those with more intensive needs. KIPP High also demonstrated a solid understanding of its role relative to the SELPA and did not defer responsibility in areas in which it is expected to lead. KIPP High representatives were able to speak to how individualized education programs ("IEP"s) will be implemented, how compliance will be monitored, and how student transitions will be handled. The information provided during capacity meetings demonstrated an understanding of the operational systems necessary to implement special education services as an independent LEA. If the Charter is granted, key operational components discussed during capacity meetings must be memorialized through the MOU process, including staffing structure, service delivery systems, compliance oversight, and coordination with the SELPA.

The Charter presents a sound educational program if, as a condition of approval, the various issues noted throughout this Staff Analysis are addressed, clarified, and supplemented through an MOU.

B. The Petitioners are not demonstrably unlikely to successfully implement the program set forth in the Petition.

The concerns and conditions detailed throughout this Staff Analysis are hereby incorporated into this section by reference. As noted above, a failure by KIPP High to comply with the conditions and remediate the concerns described herein, KIPP High would establish that KIPP High is demonstrably unlikely to successfully implement the program set forth in the Charter for the reasons detailed herein regarding each condition.

KIPP High must comply with its commitment to operate KIPP High instead of offering the high school grades through KIPP Stockton and it may not attempt to simultaneously operate one or more of grades 9-12 at both KIPP High and KIPP Stockton. There is not adequate demand, and it would be contrary to the KIPP High Charter and plan, to operate high school grades at both schools simultaneously, and any such effort is demonstrably unlikely to succeed. As such, a condition of any approval is agreement by KIPP NorCal

and KIPP High pursuant to an MOU with the SJCOE that under no circumstances shall it simultaneously offer one or more of grades 9-12 at both KIPP High and KIPP Stockton unless and until it obtains approval through a material revision to both of those charters explicitly authorizing KIPP Stockton and KIPP High both to offer those grades simultaneously.

Additionally, KIPP High has expressly stated it will not open to students until the 2027-2028 school year. KIPP High does not have adequate time or facilities to successfully enroll and serve students for the 2026-2027 school year, so it is not authorized to do so pursuant to any approval of the Charter.

C. The Petition contains the number of signatures required by Education Code Section 47605(a).

KIPP High submitted teacher signatures in support of its Charter. While not clearly stated in the Charter, KIPP High has specified that it plans to employ 12 teachers (nine core and three elective teachers) in its first year of operation, so KIPP High was required to submit signatures from at least six teachers who are meaningfully interested in being employed by KIPP High in its first year of operation. KIPP High submitted what it identified as 12 teacher signatures, which is double the minimum required to support submission of the Charter.

However, the SJCOE's review of the credential status of each of the signatories to the Charter established that three hold only multiple subject credentials and a fourth could not be located in the California Commission on Teacher Credentialing ("CTC") database. The requirement is that the signature page include "a prominent statement that a signature ... in the case of a teacher's signature, means that the teacher is meaningfully interested in teaching at the charter school." The Charter Schools Act requires, and this Charter acknowledges, that charter school teachers must hold the CTC certificate, permit, or other document required for the teacher's certificated assignment. As such, in order for a person to be "meaningfully interested" in teaching at KIPP High, that person must necessarily hold the CTC authorization required to teach at KIPP High; interest in teaching at the Charter School by any other person, by definition, is not meaningful. The four teachers who signed the Charter who do not have appropriate CTC certification qualifications to teach at KIPP High are not meaningfully interested in teaching there and their signatures do not count toward the minimum requirement for signatures in order to submit the Charter. However, KIPP High submitted eight signatures from qualified teachers, so met the minimum signatures requirement.

The SJCOE notes that SUSL expressed concern that two of the teachers who signed this Charter are currently employed at KIPP Stockton, so may not be meaningfully interested in teaching at KIPP High and/or would potentially create a problem because it would leave KIPP Stockton with two fewer teachers. However, because KIPP High will not offer the high school grades at KIPP Stockton if it operates this Charter (and the SJCOE staff are recommending this be a condition of approval), the SJCOE does not have concerns in these circumstances with the fact that KIPP Stockton teachers signed this Charter Petition. Furthermore, even without counting those two signatures, KIPP High met the minimum signature requirement.

D. The Petition contains an affirmation of each of the conditions described in Education Code Section 47605(e).

The Charter includes the required affirmations.

E. The Petition contains reasonably comprehensive descriptions of all the required elements.

This section of the Staff Analysis includes highlights regarding the various required charter elements. In order for the description of each element to be considered “reasonably comprehensive,” it is not enough that the Charter includes a description, but, rather, the description should set forth plans or proposals that are acceptable to the SJCOE and be consistent with and not contrary to the SJCOE’s standards and expectations for charter schools under its oversight. The SJCOE’s indication that the description of an element is “reasonably comprehensive” should not be interpreted to mean the SJCOE does not believe additional or different terms relating to an element would need to be agreed to by KIPP High through an MOU. Further, while the SJCOE may make recommendations for remediation in an area or specify issues or terms that will need to be clarified or resolved through an MOU, this does not mean other areas may not need additional correction to be included in the MOU. Further, the SJCOE’s determination to an element is reasonably comprehensive may be premised on noted issues being remediated through the MOU process.

The SJCOE staff found, as detailed below, additional specificity and requirements governing KIPP High’s educational program, governance, and operations, including its compliance with the required charter elements, will need to be addressed through an MOU among KIPP High, KIPP NorCal, and the SJCOE. The SJCOE staff recommend the SJCBOE, as a condition of approval, require KIPP High to address, to the SJCOE’s satisfaction, the SJCOE’s various concerns through such an MOU.

1. Element One: Description of the Educational Program/Plan for Student Academic Achievement

The discussion regarding the educational program set forth above is hereby incorporated herein by this reference.

The SJCOE staff believe this element includes a reasonably comprehensive description if the issues described above are supplemented and refined through an MOU.

2. Element Two: Measurable Student Outcomes

The Charter provides a reasonably comprehensive description of the outcomes KIPP High intends to achieve, establishing a clear baseline for student success. While the SJCOE staff acknowledge the framework is sound, they recommend that specific performance targets and outcome definitions be further refined through an MOU to ensure they align with the SJCOE’s high standards for accountability. By

agreeing to supplement these measurable goals through the MOU process, the petitioners demonstrate a commitment to maintaining rigorous, transparent academic expectations.

The SJCOE staff believe this element includes a reasonably comprehensive description if the issues described above are supplemented and refined through an MOU.

3. Element Three: Method by Which Pupil Progress in Meeting Outcomes will be Measured

The petitioners have outlined a methodology for tracking pupil progress that the SJCOE staff deems reasonably comprehensive and consistent with sound educational practice. This assessment framework is supported by KIPP NorCal's existing operational capacity and its use of data-driven instructional models, review of local data, and statewide assessments. Regular review of classroom-based measures and teacher evaluation of student progress supports ongoing monitoring of growth. KIPP High's monitoring of student groups on a consistent basis will further help ensure progress is occurring across all student groups. To ensure the highest level of oversight, the Charter's measurement tools will be further detailed in the MOU, specifically addressing how progress data will be reported to the SJCOE to verify that students are meeting the prescribed outcomes across all student groups.

The SJCOE staff believe this element includes a reasonably comprehensive description if the issues described above are supplemented and refined through an MOU.

4. Element Four: Governance Structure

The Charter is to be operated by a California nonprofit public benefit corporation governed by a Board of Directors. The name of the nonprofit corporation is KIPP Bay Area Schools, which is reportedly registered to do business as KIPP Public Schools Northern California, though these names and authority are not noted or explained in the Charter. If the Charter is approved, the SJCOE staff recommends that KIPP NorCal be required to clarify its corporate identity and structure through an MOU. The Board of Directors consists of between 15 and 27 members, and it currently is comprised of 18 Directors. The Charter acknowledges the SJCOE's right to appoint a representative (which may result in the increase of the authorized number of Directors to maintain an odd number, though the SJCOE notes the Board currently has an even number of Directors).

The Charter notes that two parents were recently added to the KIPP NorCal Board of Directors, and it plans to continue having parents serve on the Board. However, neither the Charter nor the Bylaws specifically reserve a seat(s) for a parent(s) or require parent membership on the Board of Directors. The remainder of the Charter's discussion of parent/guardian involvement appears related to involvement in their students' educational experience and general community

involvement at school, rather than the required involvement in governance of KIPP High. There is a proposed KIPP Family Council, but, again, the limited description in the Charter does not appear to include information about or a focus on parent/guardian involvement in governance. If the Charter is approved, through an MOU, KIPP High should be required as a condition of approval to provide further information about how parents/guardians are involved in school governance.

While acknowledging the SJCBOE's legal right to appoint a representative to the Board of Directors, the Charter and corporate governance documents fail to acknowledge that the authority to appoint, remove, and determine the length and terms of service by such a representative are in the sole discretion of the SJCBOE or its designee. Rather, the Bylaws specify, in contravention of the SJCBOE's rights, "The term, removal and replacement of such a director [serving as a representative of a chartering authority] shall be governed by applicable provisions of these Bylaws, the Nonprofit Corporation Law and other applicable laws." This is incorrect and, as a condition of any approval of the KIPP High Charter, the Bylaws must be revised to ensure any representative of the SJCBOE is appointed, removed, and serves (including number of consecutive terms) solely in the discretion of the SJCBOE or its designee, and KIPP High and/or KIPP NorCal and its Board of Directors shall have no authority over such appointment, removal, or service.

The Bylaws provide for action by a majority of a quorum, rather than a majority of all Directors, thus providing for action by less than a majority of the Board of Directors. The Bylaws do specify that certain actions require a majority of the entire Board. These exceptions include, but are not limited to, amendments to the Bylaws or Articles of Incorporation, entering into a financial commitment, submission of a charter petition for a new school, closing a school, and appointment and removal of Directors.

The Bylaws provide that every Director has the right to inspect and copy all books, records, and documents and inspect the physical properties of the corporation. This broad discretion conflicts with student and employee privacy rights – individual Directors do not have the right to review and/or copy student and personnel records, and even the Board of Directors as a whole may only inspect or receive copies of such records when there is a lawful and appropriate basis for reviewing the particular confidential records. Similarly, school site premises are not always open to inspection by members of the Board of Directors depending on how they are being used at any given time (e.g., for confidential student services). The Bylaws must be revised to limit these inspection rights properly.

An SJCBOE approved charter would require compliance with additional best practices and the SJCBOE oversight standards related to charter school governance, including appropriate updates to KIPP NorCal's governance documents. Examples of these best practices include, but are not limited to, the following:

- a. Requiring KIPP NorCal to provide evidence that it has been granted tax exempt status and to commit to maintaining that status throughout the term of its Charter.
- b. Requiring that, prior to any proposed revisions to the corporate Articles of Incorporation and/or Bylaws, the Charter School shall provide at least three weeks' prior notice to the SJCOE of the proposed revision(s). Should the SJCOE indicate that the SJCOE considers the proposed revision(s) a material revision to the Charter, the Charter School may not adopt such revision(s) unless and until it first obtains approval of a material revision. Additionally, the discussion of revisions in the Bylaws must be updated to be consistent with these requirements.
- c. Expanding the discussion of training for the Board of Directors and leadership to specify that all members of the Board of Directors and senior administrators must undergo training on the Brown Act, the Political Reform Act, Government Code Section 1090, and the Public Records Act at least annually and within 90 days of taking the position with KIPP High/KIPP NorCal. This training shall be conducted by an individual or entity with professional knowledge and expertise in the law, regulations, and rules governing these provisions and not by the Charter School's own Board of Directors or administrators.
- d. Requiring KIPP NorCal always to maintain its conflict of interest code in conformance with the Fair Political Practices Commission's ("FPPC") Model Conflict of Interest Code and the related designation of employees and the formulation of disclosure categories that KIPP NorCal has adopted.
- e. The SJCOE staff believe this element includes a reasonably comprehensive description of the issues described above and SJCOE's other standards and best practices regarding charter governance are supplemented and refined through an MOU.

5. Element Five: Employee Qualifications

The Charter sets forth minimum and preferred qualifications for KIPP High employees.

The Charter specifies all teachers are required to hold a California CTC certificate, permit, or other document required for the teacher's certificated assignment. It also notes that for special education teachers, certification to teach English learners is highly desirable, though it does not include the same provision for general education teachers and other staff or school leadership. KIPP High is required to use staff who have appropriate authorization to teach any English learners, and the MOU should memorialize KIPP High's understanding of that requirement.

The School Leader and the Assistant Principal are appropriately required to hold a valid California teaching credential or a transferrable credential from another state,

which the SJCOE staff believes is essential to the proper conduct of their assigned job duties.

KIPP NorCal has a “talent team” of seven full-time staff who focus on teacher recruitment. The Charter further provides an overview of professional development, evaluation, and compensation for its teaching staff.

The Charter does not include much detail concerning qualifications, descriptions, or staffing allocations for non-certificated support staff, which should be expanded through an MOU.

A specific commitment to comply with Assembly Bill (“AB”) 2534 and Senate Bill (“SB”) 848 concerning potential employee egregious misconduct checks, mandated reporting, and pupil safety should be included in any MOU.

While not specified in the Charter, pursuant to law, credentialing documents must be maintained at KIPP High and are subject to periodic inspection by the SJCOE if the Charter is approved.

The SJCOE staff believe this element includes a reasonably comprehensive description.

6. Element Six: Health and Safety Procedures

The legal requirements in the Charter Schools Act governing this element were revised, effective September 20, 2025, specifically relative to the requirements related to a school safety plan and the addition of Education Code Section 47606.3 governing annual review and update of that plan, but KIPP High’s Charter did not include revisions specifically to acknowledge that change. This change should be memorialized pursuant to an MOU if the Charter is approved.

The SJCOE notes that the Charter refers to “classified” employees, but that is a term defined in Education Code Section 45103(a), which does not apply to KIPP High employees. These references should be to “non-credentialed” employees and are interpreted as such.

The Charter specifies KIPP High will adopt and implement full health and safety procedures and risk management policies in consultation with its risk management experts and insurance carriers. The Charter also provides an appropriate overview of KIPP High’s health and safety procedures, including for employee background checks and the school site safety plan. Any MOU should specify that KIPP High will regularly review and update as necessary its health and safety policies.

As noted by SUSD, the Charter does not contain an assurance that KIPP High will comply with the Asbestos Hazard Emergency Response Act (“AHERA”), as it is required to do. While not every law with which a charter school must comply must be listed in the Charter, compliance with AHERA should be memorialized in an MOU.

The SJCOE staff believe this element includes a reasonably comprehensive description.

7. Element Seven: Racial, Ethnic, English Learner, and Special Education Balance

The Charter specifies KIPP High's commitment to serving a wide cross section of students, including the pupil balance provided for in the Charter Schools Act in addition to other demographics, including students who qualify for free or reduced-price meals. The Charter identifies a variety of recruitment and marketing techniques KIPP High may use in order to achieve this balance. Additionally, the Charter specifies KIPP High will annually evaluate its student balance and adjust recruitment practices as needed to build a school community reflective of the balance of the general population residing within SUSD's geographic boundaries.

The SJCOE staff believe this element includes a reasonably comprehensive description,

8. Element Eight: Admission Policy and Procedures

In the event there are more applicants than spaces at a particular grade level, the Charter specifies KIPP High will determine admission using a public random drawing. Pursuant to law, current students of the Charter School are entitled to remain enrolled and are exempt from the drawing process. In the event a public random drawing is required, KIPP High specifies its intent to implement the following preferences in the following order:

- a. Students who are currently enrolled in a KIPP school AND have a sibling currently enrolled at KIPP Stockton High School
- b. Students who are currently enrolled in a KIPP school but do not have a sibling currently attending KIPP Stockton High School
- c. Children of current KIPP employees
- d. Siblings (who are not currently enrolled in a KIPP school) of current KIPP Stockton High School students
- e. Students who are eligible for Free and Reduced Price Meals AND reside in Conway Homes, operated by the Housing Authority of San Joaquin County
- f. Students who are eligible for Free and Reduced Price Meals
- g. Students who reside in the elementary school attendance area of the public elementary school(s) in which KIPP Stockton High School is located (for purposes of the Charter School Facility Grant Program)
- h. Students who reside in the Stockton Unified School District

i. All other applicants

Other than the preferences for residents of SUSD and for residents/students of the unnamed elementary school if KIPP High is receiving Charter School Facility Grant Program SB 740 funds, whether to permit the proposed preferences is within the discretion of the SJCBOE. The SJCOE expresses no opinion on whether the proposed preference for students/residents of the elementary school in which KIPP High is located complies with the requirements of SB 740.

The Charter specifies that “KIPP Employees” as used in the proposed admission preferences means “those employed to serve KIPP Stockton and regional support staff serving the Stockton area.” Presumably, the reference here to “KIPP Stockton” was a clerical error and it should instead refer to “KIPP Stockton High School,” so any approval by SJCBOE of the requested preferences should be based on that clarification, which should be memorialized in an MOU.

Given the need for this Charter and the commitment and necessity that KIPP Stockton does not offer any of grades 9-12, if KIPP High is operating and offering those grades, the SJCOE staff believe the first level of preference for admission to KIPP High should be for students who currently attend KIPP Stockton or KIPP University Park in order to provide continuity for those programs and the long standing intent that those students would be able to attend the high school grades at KIPP Stockton, and compliance with KIPP NorCal’s overall commitment in serving these students. As such, as a condition of approval, KIPP High should be required to submit to the SJCBOE by December 1, 2026, a request to modify the approved admission preferences by adding a preference for students who currently attend KIPP Stockton or KIPP University Park as the first level of preference. Any such request must be processed in accordance with Education Code Section 47605(e) and the SJCBOE would make a determination whether to grant or deny that additional preference at that time.

The Charter specifies, “Families” inability to pay for materials or activities does not preclude students from being admitted to the Charter School or participating in these activities.” While this is no doubt intended as an assurance of compliance with the prohibition against pupil fees, it could be read to imply that families are expected to pay for materials and activities and are excused based on an inability to pay, which would run afoul of the Free Schools Guarantee and pupil fees prohibitions. If approved, the MOU should explicitly clarify KIPP High’s compliance with those mandates.

The Charter now specifies information that will be required on the admissions application. To ensure students are not improperly discouraged from attending or that families are not requested to provide protected information, and to be consistent with the prohibition against requesting pupil records before enrollment, if the Charter is approved, the MOU should specify that the application is limited only to specified information. Additional clarification of waitlist and public random drawing procedures, and related information consistent with the SJCOE’s standards and best practices, should also be included in the MOU.

The SJCOE staff believe this element includes a reasonably comprehensive description if the issues described above are addressed and refined through the MOU.

9. Element Nine: Annual Financial Audit

The Charter includes appropriate information about the manner in which annual independent financial audits will be conducted. However, the Charter incorrectly states, “Any disagreement between the County and the Charter School concerning the resolution of audit exceptions or deficiencies shall be referred to the dispute resolution process described in Element 9, herein.” The Charter Schools Act specifies that audit exceptions and deficiencies must “be resolved to the satisfaction of the chartering authority.” As such, KIPP High is required to resolve exceptions and deficiencies to the SJCOE’s satisfaction and any disputes over such resolution would only be submitted to the dispute resolution procedures in the SJCOE’s sole discretion.

The SJCOE staff believe this element includes a reasonably comprehensive description with the clarification through an MOU regarding the mandate that audit exceptions and deficiencies must be resolved to the SJCOE’s satisfaction and disputes on these topics are not subject to the dispute resolution procedures unless the SJCOE so chooses in its discretion.

10. Element Ten: Student Suspension/Expulsion Procedures

The Charter commits to the implementation of restorative justice practices and social emotional learning as it relates to KIPP High’s retention and disciplinary methods. KIPP High stated its commitment to reducing suspension and protecting student learning.

The Charter refers to its “Pupil Suspension and Expulsion Policy and Procedures,” including specifying that these procedures are “largely consistent with the language of Education Code Section 48900 *et seq.*,” which governs suspension and expulsion from California non-charter public schools. However, KIPP High did not include the actual policies and procedures in or with the Charter. Further, based on the name attributed to its policies and procedures, it appears the referenced policies and procedures do not include other potential involuntary removal from KIPP High, which would not comport with due process as students need to be given notice (as well as procedures to be “heard”) prior to involuntary removal, so the causes must be specifically established and disseminated. The Charter Schools Act requires the Charter to provide a reasonably comprehensive description of the procedures for suspension and expulsion or other involuntary removal from KIPP High, and alluding to policies without providing the actual causes and procedures is not reasonably comprehensive. As such, as a condition of any approval of the Charter, the actual policies and procedures (including for any potential involuntary removal other than suspension or expulsion) must be incorporated into an MOU.

The Charter asserts that KIPP High’s policy and procedures for student suspension, expulsion, and involuntary removal may be amended “without the need to seek a material revision of the charter so long as the amendments comport with legal requirements.” The causes for suspension, expulsion, and other involuntary removal and the procedures to be followed by KIPP High as set forth in the Charter (and, in this case, an MOU) govern these procedures at KIPP High. The Charter School may not substantively revise the causes and/or procedures, except to comport with requirements of law or to track revisions to the causes and procedures applicable to non-charter California public schools, without KIPP High first obtaining a determination from the SJCOE whether the proposed revision(s) is a material revision to the Charter. The statement in the Charter to the contrary, claiming authority for KIPP High unilaterally to amend these policies and procedures, is incorrect and inconsistent with the law. As a condition of approval of the Charter, through an MOU this provision must be revised and KIPP High must acknowledge the need to obtain a prior determination from the SJCOE whether any proposed revision(s) is a material revision to the Charter.

The Charter also does not articulate procedures for the development, implementation, and periodic review of rehabilitation plans for expelled students, nor does it establish a process for evaluating and determining eligibility for readmission in a manner consistent with the requirements of AB 1230, which became effective January 1, 2026. AB 1230 amended provisions of the Education Code governing student discipline – specifically, Education Code sections 48916, 48916.1, and 48926 – to impose additional obligations related to individualized rehabilitation planning, ongoing progress monitoring, and equitable access to readmission.

Because KIPP High implements student discipline and expulsion procedures in alignment with Education Code Section 48900 *et seq.*, and is required to afford students due process in the suspension, expulsion, and involuntary removal processes, it should update its procedures to be consistent with these amended statutory requirements applicable to non-charter public schools and to protect student’s educational rights. Accordingly, the MOU should incorporate compliant procedures that ensure expelled students are provided with individualized rehabilitation plans, opportunities for periodic review of progress, and fair and accessible processes for readmission.

The SJCOE staff believe this element includes a reasonably comprehensive description only if the actual suspension, expulsion, and involuntary removal policies and procedures (including causes and procedures) are incorporated into an MOU and KIPP High agrees through the MOU to comply with student protections consistent with AB 1230 and addresses the other issues noted above. Moreover, notwithstanding the language in the Charter to the contrary, KIPP High may not substantively revise those policies and procedures without first obtaining a determination from the SJCOE whether the proposed revision constitutes a material revision to the Charter, and, if so, complying with the material revision process.

11. Element Eleven: Employee Retirement Systems

The Charter specifies that all staff participate in social security and have the option to participate in a KIPP NorCal-sponsored 401(k) retirement savings plan. The Retirement Administrative Committee and the Human Resources Department of KIPP NorCal are responsible for ensuring compliance. The Charter states “[p]olicies may change during the term of the charter.” While it is not clear precisely what “policies” KIPP High is asserting may change, the SJCOE notes KIPP NorCal may not either eliminate or materially reduce the 401(k) option and the stated benefits without first obtaining a determination from the SJCOE as to whether the proposed change is a material revision to the Charter.

The SJCOE staff believe this element includes a reasonably comprehensive description, but the MOU would need to include clarification about potential changes to the retirement options consistent with the above discussion.

12. Element Twelve: Public School Attendance Alternatives

The Charter specifies, “A student who resides within the District who chooses not to attend KIPP Stockton High School, or whose conduct requires that student’s involuntary removal from the Charter School, may attend school within the District according to District policy or at another school district or school within the District through the District’s intra- and inter-district transfer policies.” While accurate as to attendance alternatives for SUSD resident students who choose not to attend KIPP High, this statement is inaccurate regarding students who are involuntarily removed from KIPP High. If a student is expelled from KIPP High, that student does not have the right to attend regular SUSD schools in accordance with usual SUSD attendance policies. KIPP High should clarify this language to avoid misleading families.

The SJCOE staff believe this element includes a reasonably comprehensive description, but KIPP High needs to correct the inaccurate information regarding involuntarily removed students.

13. Element Thirteen: Description of the Rights of An Employee of the County Superintendent of Schools, Upon Leaving the Employment of the County Superintendent of Schools to be Employed by the Charter School

The Charter correctly specifies that employees of SUSD or the County who leave their employment positions at SUSD or SJCOE to work at KIPP High have no automatic rights to return unless specifically granted by SUSD or SJCOE. The SJCOE notes that the County Superintendent is the employer of all employees at the SJCOE.

The SJCOE staff believe this element includes a reasonably comprehensive description.

14. Element Fourteen: Dispute Resolution

The Charter sets forth a proposed dispute resolution procedure for disputes between KIPP High and the SJCOE, including the use of binding or nonbinding mediation. KIPP High cannot bind the SJCOE to this proposed procedure, and the proposed procedure is not consistent with the SJCOE's best practices and oversight requirements. KIPP High would have to agree through the MOU to comply with the SJCOE's dispute resolution procedures. Additionally, the Charter's discussion of "internal disputes" purports to limit and mandate how the SJCOE carries out its oversight functions and responds to complaints/concerns related to KIPP High in a manner that improperly limits the SJCOE's discretion and authority in serving as a chartering authority, so are not acceptable or agreed to by the SJCOE. KIPP High would be required to agree through the MOU to comply with the SJCOE's requirements regarding internal disputes.

The SJCOE staff believe this element technically includes a description, but the proposed means of resolving disputes between KIPP High and the SJCOE as well as the SJCOE's response to disputes related to KIPP High are not to the standard of the SJCOE and would not be approved or agreed to by the SJCOE. As a condition of approval of the Charter, the actual dispute resolution procedures would need to be revised through the MOU to comport with the SJCOE best practices.

15. Element Fifteen: Closure Protocol

The Charter describes closure procedures. Additional specificity regarding closure procedures and the handling and transfer of records consistent with the SJCOE's standards and best practices should be included in an MOU.

The Charter specifies "all ADA apportionments and other revenues generated by students attending the Charter School, remain the sole property of the nonprofit public benefit corporation and, upon the dissolution of the non-profit public benefit corporation, all net assets shall be distributed in accordance with the Articles of Incorporation." ADA and other student-generated revenue need to be committed (and transferred if necessary) to another public school or educational entity operating in San Joaquin County upon closure of KIPP High (which could be another KIPP NorCal school). If KIPP NorCal is not providing such services, it should not retain those funds. This should be addressed through an MOU.

The SJCOE staff believe this element includes a reasonably comprehensive description if supplemented and refined through the MOU in accordance with the above discussion.

F. A declaration of whether or not KIPP High shall be deemed the exclusive public employer of the employees of KIPP High for purposes of the EERA.

The Charter includes the required statement that KIPP NorCal will be deemed the exclusive public employer of the employees of KIPP High for purposes of the EERA.

G. KIPP High is not demonstrably unlikely to serve the interests of the entire community in which it is proposing to locate.

The Charter Schools Act specifies analysis of this issue must include consideration of the fiscal impact of the charter school. This finding must detail specific facts and circumstances that analyze and consider both (a) the extent to which the proposed school would substantially undermine SUSD's existing services and academic and programmatic offerings and (b) whether the school would duplicate a program SUSD currently offers, which SUSD program has sufficient capacity for the pupils proposed to be served within a reasonable proximity of where the charter school plans to locate. (Education Code Section 47605(c)(7).)

"Demonstrably" is defined, in Merriam-Webster, as (1) capable of being demonstrated, (2) apparent, evident. The definition of demonstrate is to prove or make clear by reasoning or evidence. As noted, the statute also requires the written finding to "detail specific facts and circumstances that analyze and consider..." It also must show "[t]he extent to which the proposed charter school would substantially undermine existing services..." Thus, such a finding must be more than conclusory statements but, rather, should include details and specific facts as evidence to support the conclusion. Additionally, the evidence should persuasively show that existing services will be substantially undermined.

To analyze this standard, the SJCOE reviewed the potential financial loss to SUSD caused by the loss of ADA for students who enroll in KIPP High instead of SUSD. This figure was then considered in context with the amount of funds SUSD is estimated to receive over the same period to gauge if the proposed school would substantially undermine SUSD's existing services and academic and programmatic offerings and whether the school would duplicate a program SUSD currently offers. While not legally required, the SJCOE also reviewed and considered SUSD's reasons for denying the Charter on this basis to determine if the SJCOE should make this finding, but the SJCOE did not find SUSD's reasons and finding persuasive.

The Charter states enrollment will draw upon the rising grade 9 students matriculating from both KIPP University Park Middle School and KIPP Stockton. The cohort movement shows no additional increases in grade levels other than that of the movement from the prior grade level year over year. The key question is whether those two schools have enough grade 8 students to meet the projected grade 9 enrollment at KIPP High. While the Charter does not address this directly, it is possible that additional students could enroll from other districts, charter schools, private schools, or homeschool settings.

The SJCOE's analysis assumes half of the students in grade 9 would come from SUSD and half from the KIPP NorCal schools. This established SUSD's potential loss of funding in the first three years of KIPP High's operation would be 2.9 million dollars in Local Control Funding Formula ("LCFF") funding. Although there is no disagreement that the loss of 2.9 million dollars over three years might require budget changes (noting that SUSD would also save the expenses of educating students who chose to attend the Charter School), considering the amount in the context of SUSD's overall budget (approximately 2 billion dollars over three years), this funding reduction does not support a finding that the operation of KIPP High would substantially undermine SUSD's existing services and academic or programmatic offerings or that this fiscal impact demonstrates that the Charter School will not serve the interests of the entire community. The SJCOE also notes this proposed KIPP High program is effectively a

replacement for the high school program SUS D authorized pursuant to the KIPP Stockton Charter, so, as a practical matter, KIPP High is unlikely to have a noticeable fiscal impact on SUS D as the same impact would otherwise result from KIPP Stockton’s ongoing high school operations.

The SUS D spent considerable time discussing the potential duplication of services if KIPP High were to operate simultaneously with the KIPP Stockton high school grades program with both schools offering duplicative programs and drawing from the same pool of rising KIPP Stockton and KIPP University Park grade 9 students. KIPP High has specified it will not operate two high school programs under the two charters, so those concerns are not applicable.

The SUS D speculated that KIPP High might in future desire to “duplicate” SUS D’s Health Careers Academy (“HCA”) program and/or impede the Stockton Early College Academy (“SECA”) or Weber Institute of Technology Health Academy (“Weber”). As an initial matter, while SUS D’s findings indicate HCA has 98 open seats, historically it has been enrolled at capacity with a small wait list, and in any case, those 98 open seats would not make it an existing SUS D program with sufficient capacity to absorb the proposed KIPP High students as it is substantially lower than KIPP High’s projected enrollment. Moreover, KIPP High is not a health academy nor is it an early college program, so it is not duplicating the HCA, SECA, or Weber programs.

KIPP High has indicated some interest in establishing a health program or pathway, which in the future could be duplicative of SUS D’s existing HCA. The SJCOE specifically finds that the addition of any such health program/pathway would constitute a material revision to the KIPP High Charter and is not authorized pursuant to the Charter on which the SJCOE is currently acting. As such, KIPP High could not implement any type of substantive health program or CTE pathway without first seeking and obtaining a material revision to its Charter, at which time this finding regarding serving the interests of the entire community would be considered and applied to the proposed material revision. Nothing in this provision is intended to limit KIPP High’s authority to offer general, basic health instruction at appropriate grade levels.

Finally, SUS D expressed concern that “dual enrollment is a logical component of any partnership with a university or community college.” The SUS D indicated KIPP High could in future pursue a dual enrollment partnership that SUS D stated would compete with SUS D’s six high school programs (including HCA, SECA, and Weber) within 3.7 miles of KIPP High’s proposed location that offer dual enrollment and combined have adequate space to serve the proposed KIPP High students. KIPP High is not proposed as a dual enrollment program, but even were it to enter into a dual enrollment partnership, the SJCOE does not find that the general concept of potential dual enrollment is the “duplication” of any or all of SUS D’s existing secondary programs that offer dual enrollment given the other differences between KIPP High and these SUS D high school offerings.

H. SUS D is positioned to absorb the fiscal impact of KIPP High.

The SUS D did not, itself, make a factual finding or provide evidence that it is not positioned to absorb the fiscal impact of KIPP High. The SUS D may experience a potential loss of revenue due to a decline in ADA or enrollment due to enrollment at KIPP High, which is

potentially true for all charter petitions. However, the law requires the impacted district to go beyond stating that there will be a loss and to show the specific impacts and why the particular district cannot absorb that fiscal impact. As noted above, the SJCOE's analysis indicated a potential loss of funding for SUS D in the first three years of KIPP High's operation would be 2.9 million dollars in LCFF funding. The loss of 2.9 million dollars over three years (even with the corresponding reduction in the number of students SUS D needs to serve) might require budget changes, but considering the amount in context with SUS D's overall budget, the evidence does not establish that SUS D could not absorb this fiscal impact. The SJCOE also notes this proposed KIPP High program is effectively a replacement for the high school program SUS D authorized pursuant to the KIPP Stockton Charter, so, as a practical matter, KIPP High is unlikely to have a noticeable fiscal impact on SUS D as the same impact would otherwise result from KIPP Stockton's ongoing high school operations.

III. Additional Required Information: The petitioner(s) are required to provide information regarding the proposed operation and potential effects of the school including but not limited to:

A. The facilities to be used by KIPP High, specifying where KIPP High proposes to locate.

KIPP NorCal has a Facilities Advisory Council that assists and supports staff with KIPP NorCal facility needs, operations, and planning. The Charter includes information about the minimum requirements for facilities to be utilized by KIPP High. KIPP High anticipates operating in a newly constructed facility on the vacant property located at the intersection of East Acacia Street and North Aurora Street, in University Park, depicted in Appendix 15 of the Charter. KIPP High anticipates moving into the new facility on or about July 1, 2027. The Charter specifies that KIPP High will not occupy the space for instructional purposes until it obtains the appropriate occupancy permit or equivalent. KIPP High commits to comply with the facilities requirements of Education Code Section 47610. KIPP High and its facility will need to comply with all applicable legal requirements, including fire life safety requirements, and compliance with the Americans with Disabilities Act.

Securing adequate, appropriate facilities for operating the proposed school in a safe manner consistent with the Charter is essential to the student educational experience and compliance with the terms of the Charter. As such, the SJCOE staff recommends the SJCBOE impose as conditions of approval that the MOU include a requirement that KIPP High must secure facilities and obtain all authorizations for use – including certificates of occupancy and all safety clearances (including fire life safety clearances) and compliance with the Americans with Disabilities Act – by no later than June 30, 2027, for the 2027-2028 school year unless the deadline is extended in the SJCOE's discretion in accordance with the requirements of the MOU. Should KIPP High not open to students by the 2027-2028 school year, the Charter School will no longer be authorized to open pursuant to this Charter. It is impermissible for KIPP High to open pursuant to this Charter any later than 2027-2028 pursuant to this Charter. Any further delay in opening would impede proper consideration of any subsequent request for charter renewal due to a lack of operational data and outcomes. The length of a charter school's initial term is important to allow the school to have sufficient opportunity to implement its educational program and have indicators of how it is performing. The deadline for acquiring authorization to use the facility is necessary in order to ensure that potential students have the information necessary to plan for school attendance, including seeking

admission to other schools of choice should they so desire. The MOU will need to include this requirement and timeline for opening pursuant to this Charter. Additionally, given the tight timeline for constructing the proposed site and the uncertainties inherent in construction projects, the MOU must include KIPP High's contingency plan for opening in 2027-2028 should the anticipated site not be finalized and ready for occupancy on the above schedule. That contingency plan must include a detailed timeline for implementation and a budget (including any budget impacts on KIPP High's operations).

Should the Charter be approved, it would be necessary for KIPP High to understand that it must notify the SJCOE in advance of any proposed change to the site it will acquire or use in order for the County Superintendent or designee to determine whether the proposed change is a material revision to its Charter, and, if so, it must follow the material revision procedures prior to implementing the contemplated change.

B. The manner in which administrative services of KIPP High are to be operated.

KIPP NorCal will provide or procure most of KIPP High's administrative services, including but not limited to financial management, personnel, and instructional program development, either through its own staff or appropriately qualified contractors. The Charter includes an overview of KIPP NorCal's policies and practices regarding a variety of administrative services. The Charter specifies KIPP High's commitment to enter into an MOU with the SJCOE to further define the legal and operational relationship, which MOU will also need to include KIPP NorCal as a party.

C. Potential civil liability effects, if any, upon KIPP High and upon the SJCBOE/SJCOE.

The Charter includes a commitment to indemnify and hold harmless the SJCOE from liabilities, claims, and demands arising from KIPP High's operations. The Charter also specifies that KIPP High and KIPP NorCal will have in place liability insurance for KIPP High that will name the SJCBOE as an additional insured, but it includes no specifics regarding the particular types and levels of insurance. As a condition of any approval of the Charter, it would be essential that KIPP NorCal and KIPP High be required to carry out those intentions and commitments and enter into an MOU with the SJCOE fully committing to the SJCOE's required insurance and indemnification, defense, and hold harmless requirements consistent with the SJCOE's risk management standards.

D. Financial statements that include a first-year operational budget, including startup costs, and cash flow, and financial projections for the first three years of operation.

Background:

State law requires every charter school petition to include financial statements that present a proposed first-year operating budget, including startup costs, along with cash-flow and financial projections for the first three years. The SJCOE reviewed this information to ensure it aligns with the commitments made in the petition and to determine whether the proposed

school is financially viable. For these purposes, a charter school is financially viable when it can cover planned expenditures with available revenue, maintain a reserve of at least five percent of total expenditures, and hold sufficient cash to meet its financial obligations. If a school cannot meet these standards, the SJCOE concludes the petitioner is demonstrably unlikely to implement the program described in the petition.

KIPP High submitted the required financial information; however, the material was highly summarized and did not provide enough detail to confirm alignment with the Charter. Because statute does not specify the level of detail required, the SJCOE allowed the petitioner to submit a less-summarized version of the same information. That additional detail is included as Exhibit 2 to this analysis.

KIPP NorCal operates a network of 17 charter schools, a regional office, and a nonprofit corporation, KIPP Bay Area Real Estate (“KBARE”), the latter of which finances, develops, leases, and maintains certain school facilities. KIPP High would become the 18th school in this network. If authorized, the SJCOE’s expectation is that KIPP High will be financially self-sustaining. This means it must maintain a positive financial position and adequate reserves without relying on the assets of the other 17 schools, which are authorized by 10 different LEAs and fall outside the SJCOE’s oversight.

Although the SJCOE assumes the assets of other KIPP NorCal schools are not available to KIPP High, the financial strength of the broader organization remains relevant. It provides context for KIPP High’s ability to meet short-term cash needs without external borrowing and supports the likelihood that startup funds included in the budget assumptions will materialize. Based on the financial statements submitted, KIPP NorCal appears to be in strong financial condition. As of June 30, 2024, it reported 156.8 million dollars in current assets (after removing intercompany items), including 53.3 million dollars in cash, compared to 148.4 million dollars in operating expenses. Current assets therefore represent approximately 106 percent of annual operating costs.

The organization’s structure also affects how KIPP High records revenue and expenditures. Several services are centralized at the regional level, which explains why certain revenues and costs that typically appear in charter school budgets are not included in KIPP High’s budget. For example, special education services are provided through the regional office, so the financial plan does not show special education revenue or certain special education expenditures. KIPP High also reports minimal startup costs for facilities, even though it plans to construct a new school. This is because KBARE will develop the facility using its own resources and borrowed funds. According to the petitioner, KBARE will lease the space to KIPP High at a rate structured to be affordable within the Charter School's projected budget, consistent with KIPP NorCal's regional model for facility development.

Analysis:

The Charter includes a financial projection in which revenues and expenditures are balanced each year. According to the petitioner, this occurs in start-up years because KIPP NorCal has fundraised all the dollars the Charter School requires for start-up, and then allocates those dollars annually to ensure the Charter School maintains a flat cash balance year over year during growth. Overall, the financial information is consistent with the major components of

the Charter and appears reasonable. However, several assumptions differ from current guidance. The financial plan assumes a lower LCFF Cost Of Living Adjustment (“COLA”) than recommended, which understates revenue, and a higher concentration grant cap than the SJCOE believes the Charter School qualifies for, which overstates revenue. It also includes some first-year funding that the SJCOE believes will not be available until the second year of operation. Additionally, the SJCOE notes costs for staff such as substitute teachers, office support and nutrition staff, and athletic stipends were not included. These discrepancies do not materially affect KIPP High’s overall financial viability.

It is important to note that because the budget is balanced so precisely, adding new services could lead to deficit spending unless revenue increases or other costs are reduced. For example, the Charter states that the Charter School “may” provide summer school, but the budget does not include the costs required to do so. During the public hearing, the petitioner also stated that KIPP High intends to offer transportation for high school students who matriculated from KIPP Stockton Middle School, live in Conway Homes, and require transportation to reach the University Park campus. These costs are not currently built into the Petition financials (only 15,311 dollars are budgeted for transportation). The SJCOE raises this as it casts doubt on the likelihood the Charter School will provide those services that it indicates it “may” provide. According to the petitioner, transportation costs would be covered regionally — through direct regional funding or additional philanthropy allocated to the high school. They also anticipate that once KIPP High reaches full enrollment, the Charter School will be able to fund or make trade-offs to cover long-term transportation costs.

Summary:

Based on the SJCOE’s analysis of the financial information and assumptions provided by KIPP High, we do not conclude that the petitioner is demonstrably unlikely to implement the program described in the Charter Petition. However, KIPP High’s tight financial position causes doubt as to the likelihood the petitioner will provide services that the Charter indicates it “may” provide.

The SJCOE recommends that, as conditions of approval, through an MOU KIPP High be required to use the LCFF figures the SJCOE provides to the Charter School each reporting period as well as using and timely submitting SJCOE’s reporting and certification forms.

E. The names and relevant qualifications of all persons whom the petitioner nominates to serve on the charter school nonprofit corporation’s board of trustees.

KIPP High provided names and resumes for its proposed Board of Directors members.

IV. Miscellaneous

The Charter purports to require the SJCOE to provide “reasonable notice of at least three (3) working days” prior to inspecting or observing any part of KIPP High. This requirement is contrary to a chartering authority’s legal authority pursuant to Education Code Section 47607 to inspect or observe a charter school under its oversight at any time. KIPP High has no ability to impose such a notice obligation and the SJCOE will not agree to be bound thereby, so this would need to be corrected in the MOU.

The KIPP High Charter is a unique situation and the SJCOE wants to recognize that in November 2023, they heard the Stockton Unified Superintendent share that a new charter school could possibly deter enrollment and revenue from the district in which the new charter school would reside. Though a new charter petition, the students and families that would attend KIPP High would largely be the same as those currently enrolled in KIPP Stockton. Should the SJCBOE conditionally approve KIPP High, it would be the SJCOE's intent and desire that KIPP Stockton, KIPP NorCal, and KIPP High invest time over the next five years to mend their relationship with SUSD, with the intent that KIPP High would reapply for authorization directly through the district.

CONCLUSION

The SJCOE staff reviewed the Charter for KIPP High utilizing the criteria for consideration and action on an appeal of a denial by SUSD of the Charter, as set forth in Education Code Section 47605. It is the SJCOE staff's recommendation that the KIPP High Charter be approved with conditions to address all the SJCBOE and the SJCOE concerns, including those specified herein, and that the SJCBOE adopt proposed [Board Resolution #25-26-18](#) Approving the Charter for KIPP Stockton High School with Conditions and, Alternatively, Making Written Factual Findings Supporting Denial and Denying the Charter Petition if the Conditions Are Not Met. If, however, KIPP NorCal and/or KIPP High object to the imposition of conditions on charter approval or indicates an unwillingness to comply with the recommended conditions, the SJCOE recommends the KIPP High Charter be denied based on the findings in proposed Resolution #25-26-18 supporting denial for failure to comply with the conditions of approval.

PROPOSED MOTION

Motion to approve the KIPP Stockton High School Charter with conditions and adopt Resolution #25-26-18 Approving the Charter for KIPP Stockton High School with Conditions and, Alternatively, Making Written Factual Findings Supporting Denial and Denying the Charter Petition if the Conditions Are Not Met

OR

Motion to deny the KIPP Stockton High School Charter and adopt a revised version of Resolution #25-26-18 omitting the conditional approval and recommended conditions of approval and instead adopting the legal and factual findings supporting denial as set forth in this Staff Analysis and the proposed version of Resolution #25-26-18 and directing and delegating to the County Superintendent or designee responsibility to make the necessary revisions prior to execution of the adopted Resolution.

EXHIBIT 1



February 19, 2026

Via Email to MLRodriguez@stocktonusd.net

Dr. Michelle Rodriguez, Superintendent
Stockton Unified School District
56 S. Lincoln Street
Stockton, CA 95203

Via Email to beth.thompson@kippnorcal.org

Beth Thompson, Chief Executive Officer
KIPP Public Schools Northern California
1000 Boardway, Suite 460
Oakland, CA 94607

Re: KIPP Offering High School Grade Levels

Dear Superintendent Rodriguez and Ms. Thompson,

As the San Joaquin County Superintendent of Schools, the well-being of students has always been my utmost concern. I know that this is a priority that we all share. I am writing to you in regards to the ongoing matter between KIPP Public Schools Northern California/KIPP Stockton K-12 (KIPP) and the Stockton Unified School District (SUSD) relating to KIPP's efforts to offer all grade levels in its SUSD-authorized petition. This has caused uncertainty, which does not benefit the students and community we serve.

The SUSD has authorized and renewed KIPP Stockton K-12 to serve students in grades K-12; however, KIPP does not have space at its current site to offer each of the authorized grade levels. KIPP also submitted the KIPP Stockton High School petition to SUSD in an alternative effort to serve each of the high school grades, and SUSD has not yet acted on that petition. Education Code Section 47605(b) provides in pertinent part, "Following review of the petition and the public hearing, the governing board of the school district shall either grant or deny the charter within 90 days of receipt of the petition, provided, however, that the date may be extended by an additional 30 days if both parties agree to the extension." Yet, SUSD did not either grant or deny the KIPP Stockton High School petition. Instead, the SUSD Board voted 3-3-1 on a motion to deny the KIPP Stockton High School petition, which constitutes inaction. Education Code Section 35164 requires school district board actions be taken "by majority vote of all of the membership constituting the governing board." The SUSD should re-agendize action on the KIPP Stockton High School petition, and the SUSD Board should perform its statutory obligation to act.

KIPP has sought to appeal SUSD's inaction, interpreting it as a denial, on the KIPP Stockton High School petition to the San Joaquin County Board of Education. However, the appeal does not meet the requirements of Education Code Section 47605(k)(1)(A)(i) because the SUSD Board did not

February 19, 2026

Page 2

take action to deny the KIPP Stockton High School petition at its January 27, 2026, Board meeting. The statute does not contemplate or provide for a default of denial for inaction by a school district board.

I urge SUSD and KIPP to work through the pending issues and/or take appropriate action. The County Board of Education and my office will remain neutral unless and until these matters properly come before us on appeal. However, I do ask that you each look carefully at your organization's position and actions related to these matters, considering your respective roles as chartering authority and charter school and your obligations pursuant to the Charter Schools Act, and work together to find a lawful and appropriate solution that serves students. I hope you both receive this letter in the spirit of student-oriented outcomes in which it is sent.

I appreciate your continued service to the students and families of the Stockton area.

Sincerely,

 **REDACTED**

Troy A. Brown, Ed.D.
County Superintendent of Schools

cc: SUSD Governing Board c/o Superintendent Rodriguez
KIPP Board of Directors c/o CEO Thompson

EXHIBIT 2

KIPP NORTHERN CALIFORNIA SCHOOLS
KIPP Stockton High School

Forecast

Forecast

Forecast

INCOME STATEMENT
FY2027
FY2028
FY2029

2026-27

2027-28

2028-29

REVENUE
State Revenue
General Purpose

General Block Grant	3,043,875	5,230,374	7,610,825
Local Property Tax/In Lieu OF	35,394	60,818	88,498
Education Protection Account	460,121	790,639	1,150,474

Lottery

Lottery	57,674	99,100	144,211
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SB740 Facility Grant

State Facilities Grant	257,853	443,064	644,746
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Other State Block Grant(s)

Arts & Music Block	17,567	38,766	65,902
CA State Preschool Contractors	0	0	0
Prop 28: Arts and Music in Schools	0	0	0
Mandate Block Grant	5,386	12,016	20,646

Total State Revenue	3,877,871	6,674,776	9,725,303
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Federal Revenue
Title I/II/III/IV

Title I	76,036	129,261	188,101
Title IIa (Teacher Quality)	11,458	19,478	28,344
Title III (LEP)	6,769	11,508	16,746
Title IV	3,333	3,333	3,333

Other Federal

eRate Revenue	17,090	20,019	23,059
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Total Federal Revenue	114,687	183,599	259,583
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Total Local Revenue	0	0	0
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Other Local/Private Revenue

Grants and Philanthropy	1,177,696	1,149,776	0
School Based Revenue	32,080	54,536	79,361

Total Other Local/Private Revenue	1,209,776	1,204,312	79,361
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TOTAL REVENUE	5,202,333	8,062,688	10,064,247
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EXPENSES
Personnel
Teacher Salaries

Certificated Teachers	1,003,061	1,626,870	1,965,478
Bonus Pool	60,000	98,478	128,647

Administrative Salaries

Certificated Administrators - Supervisory	461,310	584,999	713,452
Other Certificated Administrators	73,950	169,187	306,673
Classified Employees	306,840	368,452	375,821

Employee Benefits

Payroll Taxes	155,727	232,627	284,567
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<i>Health Benefits</i>	272,536	422,404	527,564
<i>Workers Compensation</i>	20,210	30,816	38,518
<i>Retirement</i>	68,586	102,527	125,643
<i>Additional Benefits</i>	2,696	4,066	4,940
Total Personnel Expenses	2,424,915	3,640,426	4,471,302

Supplies and Materials

Curriculum, Materials, and Books

<i>Curriculum</i>	27,423	40,403	52,011
<i>Supplies and Materials</i>	167,020	246,077	316,773
<i>Books</i>	35,434	52,206	67,204
<i>Student Tech</i>	79,301	113,479	142,392

Staff Tech and Tech Infrastructure

<i>Staff Hardware</i>	60,611	56,054	77,918
<i>Tech Infrastructure</i>	10,870	14,131	17,518
<i>Furniture</i>	40,000	40,000	40,000
<i>Food Services</i>	2,164	2,208	2,252

Total Supplies and Materials Expenses	422,823	564,558	716,068
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Operating Services

<i>Professional Development & Travel</i>	46,201	46,925	61,436
<i>Staff Recruitment and Retention</i>	24,047	94,578	106,120
<i>Software, Systems, and Subscriptions</i>	78,770	114,099	147,634
<i>Communications</i>	27,511	34,938	39,484
<i>Rent</i>	881,019	1,450,000	1,479,000
<i>Occupancy</i>	213,173	296,893	387,863
<i>Marketing/Development</i>	3,531	6,002	8,735
<i>Special Education</i>	389,357	656,061	909,475

CMO and District Management Fees

<i>KIPP Bay Area Fees</i>	562,031	964,134	1,402,265
<i>KIPP License Fees</i>	10,000	10,000	10,000
<i>District/County Fees</i>	35,971	61,809	89,940
<i>Field Lessons</i>	49,738	73,281	94,333
<i>Student Transportation</i>	15,311	22,558	29,039
<i>Substitutes</i>	17,936	26,425	34,017

Total Operating Services Expenses	2,354,595	3,857,704	4,799,340
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Additional Expenses

<i>Depreciation and Amortization</i>	0	0	0
<i>Interest Expense</i>	0	0	0

Total Additional Expenses	0	0	0
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TOTAL EXPENSE	5,202,333	8,062,688	9,986,710
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Investment Income	0	0	0
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Net Income	(0)	(0)	77,537
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CASH FLOW	FY2027	FY2028	FY2029
Beginning Cash	2,191,421	2,191,421	2,191,421
Net Income	(0)	(0)	77,537
Depreciation	0	0	0

Intercompany Loans	0	0	0
Intracompany Loans	0	0	0
External Loan	0	0	0
Capital Expenditures	0	0	0
Other	0	0	0
Ending Cash	2,191,421	2,191,421	2,268,958

FUND BALANCE	FY2027	FY2028	FY2029
Beginning Fund Balance	3,897,015	3,897,015	3,897,015
Net Income	(0)	(0)	77,537
Ending Fund Balance	3,897,015	3,897,015	3,974,552

ENROLLMENT	FY2027	FY2028	FY2029
Pre-K	0	0	0
K	0	0	0
1st	0	0	0
2nd	0	0	0
3rd	0	0	0
4th	0	0	0
5th	0	0	0
6th	0	0	0
7th	0	0	0
8th	0	0	0
9th	125	150	175
10th	100	130	145
11th	0	95	125
12th	0	0	90
Total Enrollment	225	375	535

STAFFING	FY2027	FY2028	FY2029
Leadership			
School Leader	1	1	1
Assistant Principals	2	3	4
Content Specialists	1	1	1
Total	4	5	6
Instructional			
Core Teachers	12	19	22
Elective Teachers	2	3	4
Lead Substitute Teacher	0	0	0
Campus Substitute Teacher	0	0	0
College Counselors	0	1	2
Mental Health Clinician	1	1	2
Instructional Aides	0	0	0
Total	15	24	30
Operations			
Director of School Operations	1	1	1
Data & Student Information Manager	1	1	1
Business Operations Manager	1	1	1
Operations Associate	0	0	0

Operations Coordinator	0	1	1
Facilities Coordinator	0	0	0
Facilities Custodian	0	0	0
Food Service Admin	1	1	1
Campus Support Aides	0	0	0
Total	4	5	5
ELO			
ELO Program Site Director	0	0	0
ELO Site Assistant Director	0	0	0
ELO Program Associate	0	0	0
After School Instructor K-8	0	0	0
High School Athletic Director	0	0	0
Total	0	0	0
SpEd			
Ed Specialists	3	4	5
Total	3	4	5
Total FTEs	26	38	46

AVERAGE STAFFING SALARIES*	FY2027	FY2028	FY2029
Core Teachers	70,644	73,117	75,676
Elective Teachers	77,683	79,236	80,821
College Seminar Teacher	91,920	93,758	95,633
School Leader	142,800	145,656	148,569
Assistant Principals	112,061	114,302	116,588
Content Specialists	94,073	95,954	97,873
Mental Health Clinician - Associate	73,950	75,429	76,938
Mental Health Clinician - Licensed	97,484	99,434	101,423
Director of School Operations	111,958	114,197	116,481
Data & Student Information Manager	75,744	77,259	78,804
Business Operations Manager	79,973	81,572	83,203
Operations Coordinator	54,387	55,475	56,585
Food Service Admin	39,165	39,948	40,747
Ed Specialist	86,372	89,395	92,501

***Increasing by COLA year over year**

Benefits Assumptions	FY2027	FY2028	FY2029
GROWTH - Medical	5.00%	5.00%	5.00%
GROWTH - Dental & Vision	2.00%	2.00%	2.00%
Workmans Comp	1.06%	1.08%	1.10%
Employer OASDI (Payroll Taxes)	7.65%	7.65%	7.65%
State Unemployment Insurance (1st \$7,000 only)	6.20%	6.20%	6.20%
Retirement (401k)	3.60%	3.60%	3.60%
Medical Insurance Benefits	11,243	11,805	12,395
Dental Benefits	507	517	528
Vision Benefits	99	101	103

ASSUMPTIONS	FY2027	FY2028	FY2029
ADA %			
ADA %	93.0%	94.0%	94.0%
Intra-Year Enrollment Retention Rate	98.2%	98.2%	98.2%
ADA by Grade Band			
ADA TK	0.00	0.00	0.00
ADA K-3	0.00	0.00	0.00
ADA 4-6	0.00	0.00	0.00
ADA 7-8	0.00	0.00	0.00
ADA 9-12	205.48	346.16	493.85
Total	205.48	346.16	493.85
Unduplicated Factor %			
Total FRL %	77.5%	77.5%	77.5%
% of ELL Students - Limited English Proficiency LEP	23.0%	23.0%	23.0%
Federal Poverty %	57.0%	57.0%	57.0%
Unduplicated Factor Numbers			
Number Free Students Total	174	291	415
Number of ELL Students	52	86	123
Number of Federal Poverty Students	128	214	305
Unduplicated %			
District Unduplicated Pupil %	89.6%	89.6%	89.6%
School Unduplicated Annual %	84.2%	84.2%	84.2%
Number of Unduplicated Students	189	316	450

KIPP Stockton High School		2026/27 Projected Cash Flow												Total
Actuals through Month of	N/A	July	August	September	October	November	December	January	February	March	April	May	June	
A. BEGINNING CASH		2,191,421	3,023,240	2,706,852	2,274,925	2,848,904	2,617,368	2,413,797	2,587,175	2,399,378	2,381,907	2,468,642	2,480,308	
B. RECEIPTS SACS CODES														
LCFF Sources														
State Aid - Current Year	8011	-	57,483	-	844,937	103,468	103,468	456,229	103,468	292,001	292,001	292,001	498,822	3,043,875
Education Protection Account	8012	-	-	-	3,508	-	3,508	-	-	-	20,396	-	7,982	35,394
Transfers in Lieu of Property Taxes	8096	-	-	-	48,119	-	29,612	14,806	14,806	-	25,031	-	327,747	460,121
Federal Revenues														
Every Student Succeeds Act (Titles I - IV)	8290	-	-	-	-	10,504	-	26,713	-	3,543	35,140	-	21,697	97,596
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-	-	-	-	-	-	-	17,090	17,090
Other State Revenues	StateRevSE-AO	-	414	-	1,161	746	1,841	746	746	746	40,982	746	290,352	338,481
Other Local Revenues	LocalRevAO	1,135,999	-	-	660	182	100	-	8,405	10,708	12,579	41,143	-	1,209,776
TOTAL RECEIPTS		1,135,999	57,897	-	898,384	114,899	138,528	498,494	127,425	306,997	426,129	333,890	1,163,692	5,202,333
C. DISBURSEMENTS SACS CODES														
Certified Salaries	1000-1999	106,288	133,140	133,140	133,140	133,140	133,140	133,140	133,140	133,140	133,140	133,140	160,631	1,598,321
Non-certificated Salaries	2000-2999	20,405	25,560	25,560	25,560	25,560	25,560	25,560	25,560	25,560	25,560	25,560	30,837	306,840
Employee Benefits	3000-3999	34,564	43,296	43,296	43,296	43,296	43,296	43,296	43,296	43,296	43,296	43,296	52,235	519,755
Books and Supplies	4000-4999	90,885	105,662	114,504	9,235	21,826	14,434	6,667	12,807	10,474	6,457	5,210	59,763	457,924
Services and Other Operating Expenditures	5000-5999	52,037	66,627	115,427	113,175	122,614	125,670	116,453	100,419	111,999	130,941	115,019	759,755	1,930,137
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7999	-	-	-	-	-	-	-	-	-	-	-	389,357	389,357
TOTAL DISBURSEMENTS		304,180	374,285	431,927	324,405	346,435	342,099	325,116	315,222	324,469	339,393	322,224	1,452,579	5,202,333
D. CAPITAL EXPENDITURES														-
E. NET INCREASE/DECREASE (B-C+D)		831,819	(316,388)	(431,927)	573,979	(231,535)	(203,571)	173,378	(187,797)	(17,472)	86,736	11,666	(288,887)	(0)
F. ENDING CASH (A+E)		3,023,240	2,706,852	2,274,925	2,848,904	2,617,368	2,413,797	2,587,175	2,399,378	2,381,907	2,468,642	2,480,308	2,191,421	2,191,421

*Future cash flow projection timing on a monthly basis is informed by our historical monthly timing

KIPP Stockton High School		2027/28 Projected Cash Flow												Total
Actuals through Month of	N/A	July	August	September	October	November	December	January	February	March	April	May	June	
A. BEGINNING CASH		2,191,421	2,872,078	2,416,384	1,769,680	2,812,784	2,477,029	2,187,465	2,540,906	2,269,573	2,289,288	2,486,960	2,533,260	
B. RECEIPTS		SACS CODES												
LCFF Sources														
State Aid - Current Year	8011	-	98,774	-	1,451,879	177,791	177,791	783,950	177,791	501,753	501,753	501,753	857,140	5,230,375
Education Protection Account	8012	-	-	-	6,028	-	6,028	-	-	-	35,047	-	13,717	60,818
Transfers in Lieu of Property Taxes	8096	-	-	-	82,684	-	50,882	25,441	25,441	-	43,012	-	563,177	790,638
Federal Revenues														
Every Student Succeeds Act (Titles I - IV)	8290	-	-	-	-	17,605	-	44,774	-	5,938	58,897	-	36,366	163,580
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-	-	-	-	-	-	-	20,019	20,019
Other State Revenues	StateRevSE-AO	-	726	-	2,033	1,307	3,225	1,307	1,307	1,307	71,791	1,307	508,635	592,946
Other Local Revenues	LocalRevAO	1,130,868	-	-	657	181	100	-	8,367	10,659	12,522	40,958	-	1,204,312
TOTAL RECEIPTS		1,130,868	99,500	-	1,543,280	196,885	238,025	855,473	212,907	519,657	723,023	544,017	1,999,054	8,062,688
C. DISBURSEMENTS		SACS CODES												
Certified Salaries	1000-1999	164,889	206,545	206,545	206,545	206,545	206,545	206,545	206,545	206,545	206,545	206,545	249,193	2,479,534
Non-certificated Salaries	2000-2999	24,502	30,692	30,692	30,692	30,692	30,692	30,692	30,692	30,692	30,692	30,692	37,029	368,452
Employee Benefits	3000-3999	52,697	66,010	66,010	66,010	66,010	66,010	66,010	66,010	66,010	66,010	66,010	79,640	792,440
Books and Supplies	4000-4999	123,338	143,391	155,391	12,533	29,619	19,588	9,048	17,379	14,214	8,762	7,070	81,103	621,437
Services and Other Operating Expenditures	5000-5999	84,784	108,556	188,065	184,395	199,774	204,753	189,736	163,613	182,480	213,341	187,399	1,237,866	3,144,763
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7999	-	-	-	-	-	-	-	-	-	-	-	656,061	656,061
TOTAL DISBURSEMENTS		450,211	555,194	646,704	500,175	532,640	527,589	502,032	484,240	499,941	525,351	497,717	2,340,893	8,062,688
D. CAPITAL EXPENDITURES														-
E. NET INCREASE/DECREASE (B-C+D)		680,657	(455,694)	(646,704)	1,043,105	(335,756)	(289,563)	353,441	(271,333)	19,715	197,672	46,300	(341,839)	(0)
F. ENDING CASH (A+E)		2,872,078	2,416,384	1,769,680	2,812,784	2,477,029	2,187,465	2,540,906	2,269,573	2,289,288	2,486,960	2,533,260	2,191,421	2,191,421

*Future cash flow projection timing on a monthly basis is informed by our historical monthly timing

KIPP Stockton High School		2028/29 Projected Cash Flow												Total
Actuals through Month of	N/A	July	August	September	October	November	December	January	February	March	April	May	June	
A. BEGINNING CASH		2,191,421	1,710,110	1,169,792	372,900	2,005,283	1,638,756	1,338,998	1,968,922	1,673,880	1,803,012	2,195,855	2,321,419	
B. RECEIPTS	SACS CODES													
LCFF Sources														
State Aid - Current Year	8011	-	143,728	-	2,112,659	258,708	258,708	1,140,742	258,708	730,111	730,111	730,111	1,247,242	7,610,826
Education Protection Account	8012	-	-	-	8,771	-	8,771	-	-	-	50,997	-	19,959	88,498
Transfers in Lieu of Property Taxes	8096	-	-	-	120,315	-	74,040	37,020	37,020	-	62,588	-	819,490	1,150,474
Federal Revenues														
Every Student Succeeds Act (Titles I - IV)	8290	-	-	-	-	25,456	-	64,740	-	8,585	85,161	-	52,582	236,524
Other Federal Revenues	8110, 8260-8299	-	-	-	-	-	-	-	-	-	-	-	23,059	23,059
Other State Revenues	StateRevSE-AO	-	1,072	-	3,002	1,930	4,761	1,930	1,930	1,930	106,003	1,930	751,017	875,505
Other Local Revenues	LocalRevAO	74,521	-	-	43	12	7	-	551	702	825	2,699	-	79,361
TOTAL RECEIPTS		74,521	144,800	-	2,244,790	286,105	346,286	1,244,432	298,209	741,329	1,035,685	734,740	2,913,350	10,064,247
C. DISBURSEMENTS	SACS CODES													
Certified Salaries	1000-1999	207,098	259,417	259,417	259,417	259,417	259,417	259,417	259,417	259,417	259,417	259,417	312,982	3,114,250
Non-certificated Salaries	2000-2999	24,992	31,306	31,306	31,306	31,306	31,306	31,306	31,306	31,306	31,306	31,306	37,770	375,821
Employee Benefits	3000-3999	65,252	81,737	81,737	81,737	81,737	81,737	81,737	81,737	81,737	81,737	81,737	98,614	981,232
Books and Supplies	4000-4999	155,426	180,695	195,818	15,794	37,325	24,684	11,402	21,901	17,912	11,042	8,910	102,202	783,110
Services and Other Operating Expenditures	5000-5999	103,065	131,962	228,615	224,153	242,848	248,901	230,646	198,891	221,825	259,341	227,806	1,504,769	3,822,823
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7999	-	-	-	-	-	-	-	-	-	-	-	909,475	909,475
TOTAL DISBURSEMENTS		555,833	685,117	796,892	612,406	652,632	646,045	614,508	593,251	612,197	642,842	609,175	2,965,812	9,986,710
D. CAPITAL EXPENDITURES														-
E. NET INCREASE/DECREASE (B-C+D)		(481,311)	(540,317)	(796,892)	1,632,383	(366,527)	(299,758)	629,924	(295,042)	129,132	392,842	125,565	(52,462)	77,537
F. ENDING CASH (A+E)		1,710,110	1,169,792	372,900	2,005,283	1,638,756	1,338,998	1,968,922	1,673,880	1,803,012	2,195,855	2,321,419	2,268,958	2,268,958

*Future cash flow projection timing on a monthly basis is informed by our historical monthly timing

A. REVENUES

1. LCFF Sources

KIPP NORTHERN CALIFORNIA SCHOOLS			Forecast FY2027 2026-27			Forecast FY2028 2027-28			Forecast FY2029 2028-29		
KIPP Stockton High School			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
INCOME STATEMENT			Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Object Code											
A. REVENUES											
1.	LCFF Sources										
	State Aid - Current Year	8011	3,043,875		3,043,875	5,230,375		5,230,375	7,610,826		7,610,826
	Education Protection Account State Aid - Current Year	8012	35,394		35,394	60,818		60,818	88,498		88,498
	State Aid - Prior Years	8019	-		-	-		-	-		-
	Transfers to Charter Schools in Lieu of Property Taxes	8096	460,121		460,121	790,638		790,638	1,150,474		1,150,474
	Other LCFF Transfers	8091, 8097	-		-	-		-	-		-
	Total, LCFFSources		3,539,390	-	3,539,390	6,081,831	-	6,081,831	8,849,797	-	8,849,797
2.	Federal Revenues										
	No Child Left Behind/Every Student Succeeds Act	8290	-	97,596	97,596	-	163,580	163,580	-	236,524	236,524
	Special Education - Federal	8181, 8182	-	-	-	-	-	-	-	-	-
	Child Nutrition - Federal	8220	-	-	-	-	-	-	-	-	-
	Donated Food Commodities	8221	-	-	-	-	-	-	-	-	-
	Other Federal Revenues	8110, 8260-8299	-	17,090	17,090	-	20,019	20,019	-	23,059	23,059
	Total, Federal Revenues		-	114,687	114,687	-	183,599	183,599	-	259,583	259,583
3.	Other State Revenues										
	Special Education - State	StateRevSE	-	-	-	-	-	-	-	-	-
	All Other State Revenues	StateRevAO	57,674	280,807	338,481	99,100	493,845	592,946	144,211	731,295	875,505
	Total, Other State Revenues		57,674	280,807	338,481	99,100	493,845	592,946	144,211	731,295	875,505
4.	Other Local Revenues										
	All Other Local Revenues	LocalRevAO	1,209,776	-	1,209,776	1,204,312	-	1,204,312	79,361	-	79,361
	Total, Local Revenues		1,209,776	-	1,209,776	1,204,312	-	1,204,312	79,361	-	79,361
5.	TOTAL REVENUES		4,806,840	395,493	5,202,333	7,385,243	677,445	8,062,688	9,073,369	990,878	10,064,247
B. EXPENDITURES											
1.	Certificated Salaries										
	Certificated Teachers' Salaries	1100	826,288	310,723	1,137,011	1,270,797	529,980	1,800,777	1,436,103	773,429	2,209,532
	Certificated Pupil Support Salaries	1200	-	-	-	-	-	-	-	-	-
	Certificated Supervisors' and Administrators' Salaries	1300	461,310	-	461,310	584,999	-	584,999	713,452	-	713,452
	Other Certificated Salaries	1900	-	-	-	93,758	-	93,758	191,266	-	191,266
	Total, Certificated Salaries		1,287,598	310,723	1,598,321	1,949,554	529,980	2,479,534	2,340,821	773,429	3,114,250
2.	Non-certificated Salaries										
	Non-certificated Instructional Aides' Salaries	2100	-	-	-	-	-	-	-	-	-
	Non-certificated Support Salaries	2200	-	-	-	-	-	-	-	-	-
	Non-certificated Supervisors' and Administrators' Sal.	2300	306,840	-	306,840	368,452	-	368,452	375,821	-	375,821
	Clerical and Office Salaries	2400	-	-	-	-	-	-	-	-	-
	Other Non-certificated Salaries	2900	-	-	-	-	-	-	-	-	-
	Total, Non-certificated Salaries		306,840	-	306,840	368,452	-	368,452	375,821	-	375,821
3.	Employee Benefits										
	STRS	3101-3102	-	-	-	-	-	-	-	-	-
	PERS	3201-3202	-	-	-	-	-	-	-	-	-
	QASDI / Medicare / Alternative	3301-3302	121,974	23,770	145,745	177,327	40,543	217,871	207,823	59,167	266,990
	Health and Welfare Benefits	3401-3402	228,086	44,449	272,536	343,799	78,605	422,404	410,651	116,912	527,564
	Unemployment Insurance	3501-3502	8,354	1,628	9,982	12,010	2,746	14,756	13,682	3,895	17,577
	Workers' Compensation Insurance	3601-3602	16,914	3,296	20,210	25,081	5,734	30,816	29,982	8,536	38,518
	OPEB, Allocated	3701-3702	-	-	-	-	-	-	-	-	-
	OPEB, Active Employees	3751-3752	-	-	-	-	-	-	-	-	-
	Other Employee Benefits	3901-3902	59,656	11,626	71,282	86,757	19,836	106,593	101,644	28,938	130,582
	Total, Employee Benefits		434,985	84,770	519,755	644,975	147,465	792,440	763,783	217,449	981,232
4.	Books and Supplies										
	Approved Textbooks and Core Curricula Materials	4100	29,747	-	29,747	43,827	-	43,827	56,419	-	56,419
	Books and Other Reference Materials	4200	5,687	-	5,687	8,379	-	8,379	10,786	-	10,786
	Materials and Supplies	4300	198,849	-	198,849	293,969	-	293,969	379,682	-	379,682
	Noncapitalized Equipment	4400	221,477	-	221,477	273,054	-	273,054	333,972	-	333,972
	Food	4700	2,164	-	2,164	2,208	-	2,208	2,252	-	2,252
	Total, Books and Supplies		457,924	-	457,924	621,437	-	621,437	783,110	-	783,110
5.	Services and Other Operating Expenditures										
	Subagreements for Services	5100	-	-	-	-	-	-	-	-	-
	Travel and Conferences	5200	-	-	-	-	-	-	-	-	-
	Dues and Memberships	5300	-	-	-	-	-	-	-	-	-
	Insurance	5400	32,669	-	32,669	48,132	-	48,132	61,960	-	61,960
	Operations and Housekeeping Services	5500	180,072	-	180,072	240,622	-	240,622	305,977	-	305,977
	Rentals, Leases, Repairs, and Noncap. Improvements	5600	930,964	-	930,964	1,523,452	-	1,523,452	1,590,094	-	1,590,094
	Transfers of Direct Costs	5700-5799	-	-	-	-	-	-	-	-	-
	Professional/Consulting Services and Operating Expend.	5800	770,331	-	770,331	1,309,852	-	1,309,852	1,838,434	-	1,838,434
	Communications	5900	16,102	-	16,102	22,705	-	22,705	26,359	-	26,359
	Total, Services and Other Operating Expenditures		1,930,137	-	1,930,137	3,144,763	-	3,144,763	3,822,823	-	3,822,823
6.	Capital Outlay										
	Land and Land Improvements	6100-6170	-	-	-	-	-	-	-	-	-
	Buildings and Improvements of Buildings	6200	-	-	-	-	-	-	-	-	-
	Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	-	-	-	-	-	-	-
	Equipment	6400	-	-	-	-	-	-	-	-	-
	Equipment Replacement	6500	-	-	-	-	-	-	-	-	-
	Lease Assets	6600	-	-	-	-	-	-	-	-	-
	Subscription Assets	6700	-	-	-	-	-	-	-	-	-
	Depreciation Expense (for accrual basis only)	6900	-	-	-	-	-	-	-	-	-
	Amortization Expense-Lease Assets	6910	-	-	-	-	-	-	-	-	-
	Amortization Expense-Subscription Assets	6920	-	-	-	-	-	-	-	-	-
	Total, Capital Outlay		-	-	-	-	-	-	-	-	-
7.	Other Outgo										
	Tuition to Other Schools	7110-7143	-	-	-	-	-	-	-	-	-
	Transfers of Pass-through Revenues to Other LEAs	7211-7213	-	-	-	-	-	-	-	-	-
	Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	389,357	-	389,357	656,061	-	656,061	909,475	-	909,475
	Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	-	-	-	-	-	-	-	-	-
	All Other Transfers	7281-7299	-	-	-	-	-	-	-	-	-
	Transfers of Indirect Costs	7300-7399	-	-	-	-	-	-	-	-	-
	Debt Service:		-	-	-	-	-	-	-	-	-
	Interest	7438	-	-	-	-	-	-	-	-	-
	Principal (for modified accrual basis only)	7439	-	-	-	-	-	-	-	-	-
	Total, Other Outgo		389,357	-	389,357	656,061	-	656,061	909,475	-	909,475
8.	TOTAL EXPENDITURES		4,806,840	395,493	5,202,333	7,385,243	677,445	8,062,688	8,995,833	990,878	9,986,710
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND.			-	-	-	-	-	-	77,537	-	77,537
BFEORF OTHER FINANCING SOURCES AND USES (A5-BR)			-	-	-	-	-	-	-	-	-