

Los Angeles County Office of Education

Attachment D: Charter School Closure Procedures Checklist

Closure Procedures: The procedures for charter school closure are guided by California Education Code sections [47604.32](#), [47605](#), [47605.6](#), and [47607](#) as well as California Code of Regulations, Title 5 (5 CCR), sections [11962](#) and [11962.1](#). A closed charter school must designate a responsible entity to conduct closure activities and identify how these activities will be funded. The procedures outlined below are based on Charter School Closures (Revised July 14, 2023 – which is subject to change and this checklist may be adjusted to align itself with the state’s guidance) as posted on the California Department of Education website (<https://www.cde.ca.gov/sp/ch/csclosurerules.asp>). References to “Charter School” apply to the charter school’s nonprofit corporation and/or governing board.

General Information	
School Name	
CDS Code	
Charter Number	
Type of Closure	
Date of Board Resolution Approving Closure Action	
School Closure Date	
Grade Levels Served	
Charter School Designee	
Name & Title of Designee	
Phone Number (active after closure)	
Email Address (active after closure)	
Charter Board Member Designee	
Phone Number (active after closure)	
Email Address (active after closure)	
Student Records Designee & Location at Charter School	
Name of Designee & Title	
Phone Number	
Email Address	
Last Day to Request Records from School	

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Item	Description	Due Date/To Whom	Responsible Party(ies)	Completion Date	Notes
Invoking Closure Procedure					
1	When revocation, non-renewal, or proceedings have been exhausted, LACOE shall provide the Charter School with written notification by certified mail/courier service, of the closure action. In the case of voluntary surrender, the Charter School Board shall, within three (3) business days of the decision to close, provide LACOE Charter School Office (CSO) with written notification by registered mail that closure procedures have been invoked. In both instances, the dated notice shall be referred to as the "Closure Action." The Closure Action date is (Date completed: 0/0/2024) The Charter School shall post, in public view at each site and on the school's website, a copy of the Closure Action upon receipt/issuance whether it originates with LACOE or the Charter School.	Due to LACOE CSO by 0/0/2024	Charter School Charter School	0/0/2024 Date of Post 0/0/2024	
2	At all times, the Charter School shall grant LACOE CSO and BAS, and any other LACOE departments immediate access to, inspection of, and the ability to copy school records, including, but not limited to, financial and attendance records, upon LACOE's request.	Ongoing	Charter School	Ongoing	
Immediate Actions					
3	LACOE CSO shall, upon Closure Action, immediately notify the California Department of Education (CDE). The notice will include (but not limited to): • Charter School name, charter number, CDS Code; • Reason for closure (revocation, non-renewal, other); • Effective date of closure. • Description of the circumstances (reason) of the closure. • Location of student and personnel records.	LACOE CSO will send out by 0/0/2024	LACOE CSO	0/0/2024	.

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4	The Charter School shall within two (2) business days of the Closure Action, provide LACOE CSO of the location of all student and business records. No student or business records shall be disposed of, moved, or duplicated without the express written consent of LACOE CSO, except that student records may be copied for students' families or for the purpose of sending them to a receiving school. A record must be kept of all files copied and/or sent; the record must be provided to LACOE. The Charter School shall immediately ensure that all student and business records are organized, current, accurate, and maintained in a secure location.	Due to LACOE CSO by 0/0/2024	Charter School	0/0/2024	
5	The Charter School shall, within two (2) business days of the Closure Action, provide LACOE CSO with the name, address, and contact information of the individual designated as the primary contact for all close out activities of the school, and the board approved resolution appointing the person as primary contact. LACOE's single point contact is [COORDINATOR NAME]. [She/He] can be reached via email at [EMAIL ADDRESS] and by phone at 562-922-8806.	Due to LACOE CSO by 0/0/2024	Charter School	0/0/2024	
6	The Charter School primary contact and a member of the Charter School's governing board shall meet with the LACOE Superintendent or designee within five (5) business days of the Closure Action to review the orderly closing of the Charter School. At this meeting: - The Charter School shall provide LACOE CSO with a complete and accurate roster of all students enrolled in the Charter School including: - Student names; - Parent(s)/guardian(s) names, addresses, phone numbers; - Grade levels and grades completed; - Each student's district of residence. LACOE CSO will determine the date and time when LACOE CSO will retrieve all pupil cumulative records, including, but not limited to, specific information on completed courses, credit or grade levels, report cards, IEPs, discipline records, and immunization records. High school charters will include all	Due to LACOE CSO by 0/0/2024	Charter School	0/0/2024	DATE and TIME of retrieval of pupil records

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	curriculum and standard syllabus, instructional materials, and one textbook for each subject. The date of this meeting shall be referred to as the "Closure Meeting." The Closure Meeting date is 0/0/2024.				0/0/2024
Students, Families, and other Educational Partners					
7	The Charter School shall, within five (5) business days of the Closure Action, <u>submit to LACOE CSO</u> for approval a draft of a notification letter* to parents. The letter shall include: • Reason for closure; • Date of closure; • Process for the transfer of student records; • Current list of local public and Charter Schools; • Name(s) and contact information of the Charter School personnel to whom inquiries may be made; • The manner in which parents/guardians may obtain copies of pupils' cumulative records, including but not limited to, specific information on completed courses, credits or grade level, report cards, Individualized Education Program (IEP), discipline records, immunization records; • List of public schools in the districts of residence of Charter School students. *Upon LACOE's CSO approval, the Charter School shall mail the letter to parents within three (3) business days.	Due to LACOE CSO 0/0/2024 Mailed to Parents within 3 days of LACOE approval	Charter School	0/0/2024	
8	The Charter School shall, within five (5) business days of the Closure Action, draft a notification letter to the districts of residence for all its students and <u>submit to LACOE CSO</u> for approval; the letter will include the date of closure, Charter School personnel to whom requests for records can be made. Upon approval by LACOE, the Charter School will mail the letter to the districts within three (3) business days.	Due to LACOE CSO 0/0/2024 Mailed to Districts within 3 days of LACOE approval	Charter School	0/0/2024	

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9	The Charter School, if a Local Education Agency (LEA) in a Special Education Local Plan Area (SELPA), shall within five (5) business days of the Closure Action, notify the SELPA of the Closure Action and complete all documentation necessary to comply with requirements of the SELPA for transferring and storing copies of student records. The Charter School shall <u>provide</u> LACOE CSO with a copy of the notification. • If the last date of instruction is ten (10) or more days from the Closure Action, the Charter School must mail parents/guardians copies of their child's current IEP within five (5) business days of the last date of instruction. • If the last date of instruction is less than ten (10) days from the Closure Action, the Charter School shall mail copies of all student IEPs to the SELPA within 10 days of the Closure Action.	Due to LACOE CSO 0/0/2024	Charter School	0/0/2024	
10	The Charter School shall, within five (5) business days of the Closure Action, notify all contractors (such as a charter management organization, education management organization, food service provider, instructional service provider, or transportation service provider) of the school's closure. The Charter School shall terminate all existing leases, service agreements, and other contracts for the close out of the school. Leases, service agreements and contracts should be terminated in a cost-effective manner in order to minimize expenses. LACOE CSO shall be <u>copied</u> on all correspondence.	Due to LACOE CSO 0/0/2024	Charter School	0/0/2024	
11	The Charter School shall, within five (5) business days of the Closure Action, provide written notification to the State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), or other retirement benefit administration systems, and follow their procedures for dissolving contracts and reporting. LACOE CSO shall be <u>copied</u> on all correspondence.	Due to LACOE CSO 0/0/2024	Charter School	0/0/2024	
12	The Charter School shall, within five (5) business days of the Closure Action, notify all faculty and staff of the school's closure, providing each with necessary information related to compensation and retirement, including, but not limited to, any optional benefits that they may continue after the school closes. LACOE CSO shall be <u>copied</u> on all correspondence.	Due to LACOE CSO 0/0/2024	Charter School	0/0/2024	

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13	The Charter School shall notify the CDE CALPADS office within fourteen (14) days of the closure action and comply with any requirements of that office. The Charter School shall provide LACOE CSO a copy of this notification.	Due to LACOE CSO 0/0/2024	Charter School	0/0/2024	
14	The Charter School shall respond within seven (7) days to inquiries from students and their families and from the media regarding the school's closure, the disposition of student and business records, and the alternative placements available.	Ongoing	Charter School and LACOE CSO	Ongoing	
15	LACOE CSO shall respond promptly to inquiries from students, their families, Charter School faculty and staff, the community/public, and the media.		LACOE CSO		
16	Provided that LACOE CSO has possession of pupil records, LACOE CSO shall, within five (5) business days , respond to parent/guardian written requests for a copy of their child's cumulative file ensuring that the documents are given to the parent/guardian identified as having legal custody/guardianship of the student with regard to educational placement.		LACOE CSO		
17	LACOE CSO shall, within ten (10) business days , respond to requests for the transfer of students' cumulative files to other public or private schools in which students enroll.		LACOE CSO		
18	If the Charter School continues instruction to the end of the current academic year, it shall issue report cards within five (5) business days of the last date of instruction.	Due to LACOE CSO 0/0/2024	Charter School	0/0/2024	
Enrollment and Attendance					
19	The Charter School shall, within fourteen (14) days of the Closure Action , submit to LACOE CSO an updated list of students (Names, addresses, and phone numbers) in each grade level and the classes that completed. The list shall identify each student's district of residence and include a notation of where the student's records have been transferred.	Due to LACOE CSO 0/0/2024	Charter School	0/0/2024	
20	20a. The Charter School shall, within five (5) days of the last date of instruction, submit an enrollment update to the CDE California School Information Services (CSIS) Program and deposit a copy with http://lacoemis.org	Due to CDE 0/0/2024	Charter School	0/0/2024	
	20b. The Charter School shall, within twenty (20) business days of the last date of instruction, provide the LACOE's Business Advisory Services (BAS) ,	Due to LACOE BAS and PA 0/0/2024	Charter School	0/0/2024	

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	Pupil Attendance (PA) with the final monthly student attendance registers, signed by teachers and certified by the designated administrator; all teacher contemporaneous records (daily class lists/rosters); and all absence logs, sign-in/out sheets and other supporting documentation for attendance accounting. 20c. The Charter School shall provide closing State Attendance Report (SAR) with original signatures as well as the electronic file on compact disk either hand delivered or certified/return receipt mail to LACOE BAS, Pupil Attendance within ten (10) business days of the above.	Due to LACOE BAS and PA 0/0/2024	Charter School	0/0/2024	
Ongoing Activities					
21	The Charter School must continue to maintain the same insurance coverage for the period following dissolution and winding up of the corporation or entity.	Ongoing	Charter School		
22	The Charter School shall continue to ensure that assets are protected against misappropriation, theft, and deterioration. Assets shall not be disposed of or moved without the express written consent of LACOE's BAS. Insurance must be maintained until assets are properly disposed of in accordance with the distribution plan. All materials/inventory purchased with federal dollars and subject to federal restrictions must be disposed in accordance with applicable federal law.	Ongoing	Charter School		
Finance and Business Closing Procedures					
23	The Charter School shall, within ten (10) business days of the Closure Action, produce for LACOE's BAS , a comprehensive list of and copies of all existing leases, service agreements, and other contracts. LACOE BAS shall be <u>copied</u> on all correspondences with identified contractors.	Due to LACOE BAS 0/0/2024	Charter School	0/0/2024	
24	The Charter School shall, within ten (10) business days of the Closure Action, notify all funding sources (including charitable partners) of the school's closure. LACOE'S BAS shall be <u>copied</u> on all correspondences.	Due to LACOE BAS 0/0/2024	Charter School	0/0/2024	

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25	The Charter School shall, within ten (10) business days of the Closure Action, in writing will <u>notify</u> LACOE BAS and CSO of all pending lawsuits or legal claims to which the school is a party. The Charter School shall immediately notify LACOE BAS and CSO if litigation or claims are filed thereafter until the school is formally dissolved.	Due to LACOE BAS and CSO 0/0/2024	Charter School	0/0/2024	
26	The Charter School shall, within ten (10) business days of the Closure Action, prepare and <u>submit to</u> LACOE BAS a comprehensive inventory of all assets. These assets may not be disposed of, moved, transferred, or liquidated without express written consent from LACOE.	Due to LACOE BAS 0/0/2024	Charter School	0/0/2024	
27	The Charter School shall, within ten (10) business days of the Closure Action, provide the LACOE BAS with a close- out budget that includes the following: 27a. A description of current and outstanding projected payroll and payroll benefits commitments through closure, including a list of each employee, and their job duties; and 27b. A projection of the funds necessary to complete all administrative closure related tasks.	Due to LACOE BAS 0/0/2024	Charter School	0/0/2024	
28	The Charter School shall, within ten (10) business days of the Closure Action, prepare and <u>submit to</u> LACOE BAS a comprehensive list of all creditors and debtors.	Due to LACOE BAS 0/0/2024	Charter School	0/0/2024	
29	The Charter School shall return grant funds and restricted categorical funds to their source in accordance with the terms of the grant or state and federal law as appropriate. Submit a final expenditure report for all grants to the granting agency within twenty (20) business days from the last date of instruction. Federal grants must be closed out, including the filing of the required Final Expenditure Report and Final Performance Reports. Federal Forms 269 and 269a may apply if the school was receiving funds directly from the U.S. Department of Education. LACOE BAS shall be copied on all correspondence.	Due to LACOE BAS 0/0/2024	Charter School	0/0/2024	
30	The Charter School shall, within twenty (20) business days of the Closure Action and monthly until dissolution, <u>submit to</u> LACOE BAS monthly accounts payable along with detailed payment schedules. (Expenditures must be strictly limited to only those that are reasonable and necessary for the on-going	Due to LACOE BAS 0/0/2024	Charter School	0/0/2024	

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	day-to-day operations of the Charter School. These expenditures are limited to salaries, benefits, utilities, rent, auditor /certified public accountant and insurance and must already be authorized in the budget.) Submit year-end financial reports to the LACOE BAS within twenty (20) business days of the last date of instruction.				
31	The Charter School shall, within twenty (20) business days from the Closure Action, prepare and <u>submit to LACOE BAS</u> a proposed plan and timeline for the disposal of all property owned by the school (and acquired with public funds) in order to maximize revenue in accordance with law, payment of any and all liabilities and the disbursement of any remaining assets of the school, liquidation of assets to pay off any and all outstanding liabilities. No assets may be liquidated, disposed of, moved, or transferred, in accordance with this proposed plan until LACOE has given approval and the final closure audit has been concluded.	Due to LACOE BAS 0/0/2024	Charter School	0/0/2024	
32	The Charter School shall arrange for a preliminary audit, if requested by LACOE. The Charter School shall arrange for a final closure audit no more than 120 calendar days from the last date of instruction; cost of the audit will be considered a liability of the Charter School. This audit may coincide with the regular required annual audit. The auditor engaged to perform the audit(s) shall be from the list of approved school auditors maintained by the California State Controller's Office and shall be approved by LACOE with the estimated start and completion date, and estimated cost of audit. The independent auditor will conduct a final audit of the Charter School, including but not limited to the following task(s): • An accounting of all financial assets, including cash and accounts receivable and an inventory of property, equipment, and other items of material value. • An accounting of the liabilities, including accounts payable and any reductions in apportionments as a result of audit findings or other investigations, loans, and unpaid staff compensation. • An assessment of the disposition of net assets including all unrestricted and restricted funds received by, or due to the Charter School.	Due to LACOE BAS 0/0/2024	Charter School	0/0/2024	

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	- Verification of school's comprehensive list of creditors and debtors and the amounts owed or owing. - The Charter School will provide copies of the final monthly student attendance registers to the independent auditor.				
33	Based on the audit findings, and with the written approval of LACOE BAS, the Charter School shall be authorized to: - Expend identified assets to liquidate appropriate identified liabilities, bearing in mind that assets paid for by state funds shall be transferred to another LACOE Charter School operated as or by nonprofit public benefit corporation pursuant to Education Code Section 47604. Assets donated to the school may be returned to donors or disposed of, in accordance with donor's wishes. - Return of any grant funds and restricted categorical funds to their source in accordance with the terms of the grant or state and federal law, as appropriate, which may include the submission of a final expenditure reports for entitlement grants and the filing of any required Final Expenditure Reports and Final Performance Report.	Due to LACOE BAS 0/0/2024	Charter School	0/0/2024	
34	At the conclusion of the final closure audit, all remaining assets shall be disposed of by the LACOE approved plan in accordance with the Education Code prior to any distribution of said assets. Following the resolution of all outstanding assets and liabilities, the Charter School shall be dissolved. If the Charter School is established as a nonprofit public benefit corporation pursuant to Education Code Section 47604 and does not have any functions other than the operation of the Charter School, the corporation shall be dissolved.	Due to LACOE BAS 0/0/2024	Charter School	0/0/2024	
35	On the dissolution date, the Charter School shall perform all of the following on behalf of the faculty and staff: - File all final federal, state, and local employer payroll tax returns and issue final W-2s and Form 1099s by the statutory deadlines; - File the Federal Notice of Discontinuance with the Department of Treasury (Treasury Form 63); - Make final federal tax payments (employee taxes, etc.); - File the final withholding tax return (Treasury Form 941 and State Form DE6); - File the final return with the IRS (Form 990 and Schedule).	Due to LACOE BAS 0/0/2024	Charter School	0/0/2024	

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	The Charter School will submit any required year-end financial reports to the CDE and LACOE BAS in the form and time frame required and provide copies of all items above to the LACOE BAS within twenty (20) business days of the dissolution date.				
Faculty and Staff					
36	Within thirty (30) calendar days from the Closure Action, the charter will <u>submit</u> to LACOE CSO all its faculty and staff with written verification of his/her employment with the Charter School no later than the individual's last day of service. Copies of the verification shall include verification letters, personnel files for all employees, along with documentation of sick leave balances as of the end of employment. The Charter School shall <u>provide</u> LACOE CSO with a copy of letters and excel spreadsheet containing all pertinent information.	Due to LACOE CSO 0/0/2024	Charter School	0/0/2024	