

**Oakland Unified School District
Office of Charter Schools
School Closure Procedures Checklist**

Item	Description	Responsible Party	Completion Date	Verification	
Invoking Closure Procedures					
1	<p>In the case of revocation or non-renewal, the OUSD shall notify the charter school in writing within 5 school days that the closure procedures have been invoked.</p> <p>In the case of voluntary surrender, the charter school shall notify the OUSD in writing within 5 school days that the closure procedures have been invoked.</p>				
Immediate Actions					
2	<p>The charter school shall immediately notify the OUSD of the location of all student and business records. Following that notification, no student or business records shall be disposed of, moved, or duplicated without the express written consent of the OUSD, except that student records may be copied for students' families or transferred to other schools, provided a notation is kept of the records copied or transferred.</p>				
3	<p>The charter school and the OUSD shall each immediately identify an individual who will serve as the single point of contact for the entity regarding the school's close out activities.</p>				

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4	The OUSD shall immediately notify the charter school in writing whether, on behalf of the State Administrator, it is taking over immediate and direct control of all the school's student and business records.				
Students and Families					
5	The charter school shall notify the family of each student enrolled of the school's closure. Unless the OUSD otherwise directs, the notification shall be immediate in the case of a revocation (that takes immediate effect) or shall occur within fourteen calendar days of the invocation of the closure procedures in the case of closure at the end of current academic year.				
6	The charter school shall continue instruction until the end of the current academic year (unless a revocation takes immediate effect). The charter school shall publicly announce cancellation of all future classes within <u>5</u> school days of revocation or voluntary surrender.				
7	If the charter school continues instruction to the end of the current academic year, report cards shall be issued within seven school days of the end of classes.				
8	The charter school shall notify surrounding school districts and the county office of education within fourteen days of the school's forthcoming closure (or immediate closure if a revocation takes immediate effect).				
9	The charter school shall provide information to students and families regarding alternative public school placements within 30 days of the announcement of the school's forthcoming closure, or immediately in the case of a revocation that takes immediate effect.				

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10	The charter school shall offer to provide a copy of each student's cumulative file upon request of the student's family. The school shall provide the copy within seven school days of a request being received, ensuring that the documents are given to the family member identified as having legal custody or guardianship of the student.				
11	The charter school shall comply within seven school days of requests for the transfer of students' cumulative files to other public or private schools in which the students enroll.				
12	The charter school shall respond within seven school 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 placement available to the students.				
13	The charter school shall provide the OUSD within fourteen calendar days with a list of students (names, addresses and phone numbers) in each grade level and the classes they have completed. Identify each student's district of residence, and a notation of where the student's records have been transferred.				
14	The charter school, if an LEA in a SELPA, shall notify the SELPA within fourteen calendar days of the closure, complete all documentation necessary for special education students and transfer copies of the student's records to the SELPA.				
15	The OUSD shall respond promptly to inquiries from students and their families and from the media as necessary.				
Student and Business Records					
16	Once the closure procedures have been invoked, no student or business records shall be disposed of, moved, or duplicated without the express written consent of the OUSD, except for the duplication or transfer of student cumulative files as noted.				

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17	At the point the charter school is dissolved, the student and business records shall come under the exclusive control of the OUSD which shall distribute, maintain, or dispose of the records as it determines appropriate.				
18	The charter school shall terminate all present leases, service agreements and other contracts not necessary 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.				
19	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 within fourteen calendar days. Federal grants must be closed out, including the filing of the required Final Expenditure Reports 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.				
20	Close all financial records of the school as of revocation or closure date				
Faculty and Staff					
21	The charter school shall immediately notify its 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.				
22	The charter school will provide assistance to its faculty and staff in searching for and securing other employment.				

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23	The charter school shall provide the OUSD within fourteen calendar days with a description of current and projected payroll and payroll benefits commitments through closure, including a list of each employee, and their job duties, and a projection of the funds necessary to: (1) transition the students and records; (2) complete all administrative closure related tasks; and (3) complete contracts and grants.				
24	The charter school shall provide OUSD within fourteen calendar days with notice of any outstanding payments to staff and the method by which the school will make the payments.				
25	The charter school will within fourteen calendar days contact the State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), and the county office of education and follow their procedures for dissolving contracts and reporting. Copy the OUSD on all correspondence.				
26	<p>Prior to final closeout, the charter school shall do all of the following on behalf of the school's employees:</p> <ul style="list-style-type: none"> 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 165). File the final return with the IRS (Form 990 and Schedule). 				
Assets and Liabilities					
27	The charter school shall notify all funding sources (including charitable partners) of the school's closure within fourteen calendar days.				
28	The charter school shall immediately 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.				

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29	If the charter school has any agreements with organizations representing employees, the charter school shall notify the organizations of the school's closure as may be specified in the agreements.				
30	The charter school shall notify the OUSD within seven calendar days of all pending litigation to which the school is a party. The charter school shall immediately notify the OUSD if litigation is filed thereafter up to the point that the school is formally dissolved.				
31	The charter school, within 30 calendar days, shall prepare and deliver to the OUSD a comprehensive list of creditors and debtors. The charter school shall remain solely responsible for all liabilities arising from the operation of the school.				
32	The charter school, within 30 calendar days, shall prepare and deliver to the OUSD a comprehensive inventory of all assets.				
33	The charter school, within 30 calendar days shall prepare and deliver to the OUSD a plan for the proposed 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, bearing in mind that assets paid for by state funds may be transferred in accordance with the nonprofit corporation's bylaws to another public agency such as another charter school. Assets donated to the school may be returned to donors or disposed of in accordance with donor's wishes. Net assets, (after the payment of outstanding liabilities), if any, may be transferred to another public agency such as another charter school.				

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34	The charter school shall arrange for preliminary (if necessary) and final closure audits to be paid for from the special reserve or bond revenue. 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 the OUSD. The audit(s) at a minimum shall determine the disposition of all assets and liabilities of the charter school and shall verify the school's comprehensive list of creditors and debtors, and the amounts owed or owing, as well as verify the school's comprehensive list of all assets by source, noting any restrictions on each asset's use.				
35	Based on the audit findings, and with the approval of the OUSD, the charter school shall expend any identified assets to liquidate any identified liabilities.				
Dissolution of the School (Corporate) Entity					
36	Following the resolution of all outstanding assets and liabilities, the charter school shall be dissolved. If established as a nonprofit public benefit corporation pursuant to Education Code Section 47604, the corporation shall be dissolved.				