

Los Angeles County Office of Education

Attachment E: Charter School Closure Procedures Checklist*

Closure Procedures: A charter school may close voluntarily, or through non-renewal or revocation. The procedures for charter school closure are guided by California Education Code (EC) sections [47604.32](#), [47605](#), [47605.6](#), and [47607](#) as well as the California Code of Regulations, Title 5 (5 CCR), sections [11962](#) and [11962.1](#). A charter school that is closing 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.

**The procedures presented below are not meant to be all inclusive but are suggestions that represent best practices and compliance with LACOE and state requirements. Check with your Legal and Financial Consultants to ensure that all closing procedures are met and completed in accordance with the CDE, Corporate Law, your Charter Petition, and any other requirements.*

General Information

School Name	
CDS Code	
State Charter Number	
Type of Closure	
Date of Board Resolution Approving Closure Action	
Anticipated/Actual 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 for Students/Educ. Rights Holders to Request Records from School	

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Item	Description	Due Date/To Whom	Responsible Party	Completion Date	Notes
Invoking Closure Procedure					
1	<p>When revocation, non-renewal, or appeal proceedings have been exhausted, LACOE shall provide the Charter School with written notification by certified mail/courier service, of the closure action.</p> <p>In the case of voluntary surrender of a charter, 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.</p> <p>In both instances, the dated notice shall be referred to as the “Closure Action.” The Closure Action date is (Date completed: 0/0/2025)</p> <p>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.</p>	<p>Due to LACOE CSO by 0/0/2025</p>	<p>LACOE CSO</p> <p>Charter School</p> <p>Charter School</p>	<p>0/0/2025</p> <p>Date of Post 0/0/2025</p>	
2	At all times, the Charter School shall grant LACOE CSO , Business Advisory Services (BAS) , and any other LACOE departments/units 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	<p>LACOE CSO shall, upon Closure Action, immediately notify the California Department of Education (CDE). The notice will include (but not be limited to):</p> <ul style="list-style-type: none"> • Charter School name, charter number, CDS Code • Reason for closure (revocation, non-renewal, other) • Effective date of closure • Description of the circumstances (reason) for the closure • Location of student and personnel records 	<p>LACOE CSO will send out by 0/0/2025</p>	LACOE CSO	0/0/2025	
4	The Charter School shall within two (2) business days of the Closure Action, <u>provide LACOE CSO</u> the location of all student and business records. No student or business	Due to LACOE	Charter School	0/0/2025	

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	records shall be disposed of, moved, or duplicated without the express written consent of the 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.	CSO by 0/0/2025			
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 closeout activities of the school, and the charter board-approved resolution appointing this person as the 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 0/0/2025	Charter School	0/0/2025	
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: <ul style="list-style-type: none"> • The Charter School shall provide LACOE CSO with a complete and accurate roster of all students enrolled in the Charter School including: <ul style="list-style-type: none"> ○ Student names ○ Parent(s)/guardian(s) names, addresses, phone numbers ○ Grade levels and grades completed ○ Each student's district of residence <p>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, Individualized Education Programs (IEPs), discipline records, and immunization records. High school charter schools will include verification of all UC/CSU approved courses, as well as all curriculum and standard syllabi, instructional materials, and one textbook for each subject.</p> <p>The date of this meeting shall be referred to as the "Closure Meeting." The Closure Meeting date is 0/0/2025.</p>	Due to LACOE CSO by 0/0/2025	Charter School	0/0/2025	DATE and TIME of retrieval of pupil records 0/0/2025

Students, Families, and other Educational Partners

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7	<p>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 parent(s)/guardian(s). The letter shall include:</p> <ul style="list-style-type: none"> • 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 parent(s)/guardian(s) may obtain copies of pupils' cumulative records, including but not limited to, specific information on completed courses, credits or grade level, report cards, IEPs, discipline records, immunization records • List of public schools in the districts of residence of Charter School students <p>*Upon <u>LACOE's CSO</u> approval, the Charter School shall mail the letter to parent(s)/guardian(s) within three (3) business days. The Charter School shall ensure that the letter is translated, if applicable</p>	<p>Due to <u>LACOE CSO</u> 0/0/2025</p> <p>Mailed to Parent(s)/Guardian(s) within 3 days of LACOE approval</p>	Charter School	0/0/2025	
8	<p>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 and the Charter School personnel to whom requests for records can be made.</p> <p>*Upon approval by LACOE, the Charter School will mail the letter to the districts within three (3) business days.</p>	<p>Due to <u>LACOE CSO</u> 0/0/2025</p> <p>Mailed to Districts within 3 days of LACOE approval</p>	Charter School	0/0/2025	
9	<p>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, <u>notify</u> 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 LACOE CSO</u> with a copy of the notification.</p>	<p>Due to <u>LACOE CSO</u> 0/0/2025</p>	Charter School	0/0/2025	

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	<ul style="list-style-type: none"> If the last date of instruction is ten (10) or more days from the Closure Action, the Charter School must mail parent(s)/guardian(s) 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. 				
10	The Charter School shall, within five (5) business days of the Closure Action, notify all contractors (e.g., 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 as part of the school's closeout process. 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 0/0/2025	Charter School	0/0/2025	
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 0/0/2025	Charter School	0/0/2025	
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 0/0/2025	Charter School	0/0/2025	
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 <u>provide</u> LACOE CSO a copy of this notification.	Due to LACOE CSO 0/0/2025	Charter School	0/0/2025	
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		

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16	Provided that LACOE CSO has possession of pupil records, LACOE CSO shall, within five (5) business days , respond to parent(s)/guardian(s) written requests for a copy of their child’s cumulative file, ensuring that the documents are given to the parent(s)/guardian(s) 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 0/0/2025	Charter School	0/0/2025	
Enrollment and Attendance					
19	The Charter School shall, within fourteen (14) days of the Closure Action , <u>submit to LACOE CSO</u> an updated list of students (names, addresses, and phone numbers) in each grade level and the classes that they 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	0/0/2025	
20	<p>20a. The Charter School shall, within five (5) business days of the last date of instruction, submit an enrollment update to the CDE California School Information Services (CSIS) Program and provide a copy to LACOE CSO.</p> <p>20b. The Charter School shall, within twenty (20) business days of the last date of instruction, provide LACOE’s Accounting and Budget Development (ABD), Pupil Attendance & Accounting unit (PAAC) 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.</p> <p>20c. The Charter School shall provide closing State Attendance Report (SAR) with original signatures as well as the electronic file on a flash drive either hand-delivered or certified/return receipt mail to LACOE ABD, Pupil Attendance & Accounting unit, within ten (10) business days of the above.</p>	<p>Due to CDE and copy to LACOE CSO 0/0/2024</p> <p>Due to LACOE ABD/PAAC 0/0/2025</p> <p>Due to LACOE ABD/PAAC 0/0/2025</p>	<p>Charter School</p> <p>Charter School</p> <p>Charter School</p>	<p>0/0/2025</p> <p>0/0/2025</p> <p>0/0/2025</p>	

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Ongoing Activities

21	The Charter School must maintain the same insurance coverage for the period following the dissolution and winding up of the corporation or entity.	Ongoing	Charter School		
22	<p>The Charter School shall continue to protect assets against misappropriation, theft, and deterioration.</p> <p>Insurance coverage must be maintained until assets are properly disposed of in accordance with the distribution plan.</p> <p>All materials/inventory purchased with federal dollars and subject to federal restrictions must be disposed of in accordance with applicable federal law.</p> <p>No assets may be liquidated, disposed of, moved, or transferred in accordance with this proposed plan until LACOE has been notified and the final closure audit has been concluded.</p>	Ongoing	Charter School		
23	The Charter School shall, within ten (10) business days of the Closure Action, in writing <u>notify</u> LACOE CSO of all pending lawsuits or legal claims to which the school is a party. The Charter School shall immediately notify LACOE CSO if litigation or claims are filed thereafter until the school is formally dissolved. LACOE BAS shall be <u>copied</u> on all correspondences.	Due to CSO 0/0/2025	Charter School	0/0/2025	

Finance and Business Closing Procedures

24	The Charter School shall, within ten (10) business days of the Closure Action, produce for LACOE BAS a comprehensive list of 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 0/0/2025	Charter School	0/0/2025	
25	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 BAS shall be <u>copied</u> on all correspondences.	Due to LACOE BAS 0/0/2025	Charter School	0/0/2025	
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.	Due to LACOE	Charter School	0/0/2025	

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		BAS 0/0/2025			
27	<p>The Charter School shall, within ten (10) business days of the Closure Action, provide the LACOE BAS with a closeout budget that includes the following:</p> <p>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.</p> <p>27b. A projection of the funds necessary to complete all administrative closure-related tasks.</p> <p>27c. Prepare and submit to LACOE BAS a comprehensive list of all creditors and debtors.</p>	Due to LACOE BAS 0/0/2025	Charter School	0/0/2025	
28	<p>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 filing 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.</p>	Due to LACOE BAS 0/0/2025	Charter School	0/0/2025	
29	<p>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.</p> <p>The Charter School will submit any required year-end financial reports (i.e., Unaudited Actuals, Audit Report) to the CDE and LACOE BAS in the form and time frame required.</p>	Due to LACOE BAS 0/0/2025	Charter School	0/0/2025	
30	<p>The Charter School shall, within twenty (20) business days from the Closure Action, prepare and <u>submit to</u> LACOE BAS 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 the law, payment of any and all liabilities and the disbursement of any remaining assets of the school and liquidation of assets to pay off any and all outstanding liabilities.</p>	Due to LACOE BAS 0/0/2025	Charter School	0/0/2025	
31	<p>The Charter School shall arrange for a final closure audit no more than 120 calendar days from the last date of instruction; the cost of the audit will be considered a liability of the Charter School. This audit may coincide with the regular required annual audit.</p>	Due to LACOE	Charter School	0/0/2025	

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	<p>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. The independent auditor will conduct a final audit of the Charter School, including but not limited to the following task(s):</p> <ul style="list-style-type: none"> • 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 due to 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. • Verification of school's comprehensive list of creditors and debtors • <u>Provide LACOE BAS</u> with a copy of the audit contract within ten (10) business days upon execution. 	BAS 0/0/2025			
32	<p>The Charter School shall, within ten (10) business days following the audit report issuance date, <u>submit</u> a corrective action plan with an implementation timeline to address all audit findings and submit the plan to <u>LACOE BAS</u>.</p>	Due to <u>LACOE BAS</u> 0/0/2025	Charter School	0/0/2025	
33	<p>On the dissolution date, the Charter School shall perform all of the following on behalf of the faculty and staff:</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 941 and State Form DE6); • File the final return with the IRS (Form 990 and Schedule). <p>The Charter School will submit any required year-end financial reports to the CDE and <u>LACOE BAS</u> in the form and time frame required and provide copies of all items above to the <u>LACOE BAS</u> within twenty (20) business days of the dissolution date.</p>	Due to <u>LACOE BAS</u> 0/0/2025 Ongoing	Charter School	0/0/2025	
Faculty and Staff					
34	<p>The Charter School shall, within thirty (30) calendar days of the Closure Action, <u>submit</u> to <u>LACOE CSO</u> a written accounting of all its current and former faculty and staff with verification of each individual's dates of employment with the Charter School up to,</p>	Due to <u>LACOE</u>	Charter School	0/0/2025	

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	<p>and including, the individual's last day of service. Copies of the verification shall include verification letters, personnel files for all employees and 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 an Excel spreadsheet containing all pertinent information.</p>	<p style="text-align: center;">CSO 0/0/2025</p>			
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