

Sponsor Supplemental Checklist for Community School Closure

1	Create “Community School Closure: Frequently Asked Questions” Document General document from sponsor outlining sponsors policies, commitment to quality authorizing through supporting the transition of students and staff to new settings, overview of transition steps, general time lines, checklist for parents transition to a new school in the next school year and sponsor contact information.	Sponsor Lead	Within 3 business days of the vote to close or suspend	
2	Establish Sponsor Closing Team and School Closing Team and Assign Roles A team dedicated to ensuring the smooth transition of students, staff, and close down of the school's business populated by the Sponsor staff in conjunction with board members and staff of the closing Community school.	Sponsor and Community School Board chair, and Lead Administrator, and Treasurer	Within 48 hours of the authorizing board's vote to close the Community school	
3	Assign Transition Team Action Item Responsibilities Distribute contact information to all closing team members, set calendar for meetings and assign dates for completion of each Community school closure action item.	Sponsor and Community School Board Chair, Treasurer, and Lead Administrator	Within 48 hours of the authorizing board's vote to close the Community school	
4	Initial Closure Notification Letter: Parents and School <ul style="list-style-type: none"> Closure decision; Distribute letter to faculty, staff, and parents; Help Line information. 	Community School Board Chair and Lead Administrator	Within 24 hours of the authorizing board's vote to close the Community school	
5	Initial Closure Notification Letter: State and Local Agencies Letter to ODE as well as to all others necessary by statute to inform local agencies.	Sponsor	Within 24 hours of the authorizing board's vote to close the Community school	
6	Continue Current Instruction Continue instruction under current education program per Community contract until the end of the school calendar for the regular school year.	Community School Administrator	Continuous after the authorizing board's closure vote until the end of classes as designated in authorizing board's closure resolution	
7	Terminate Summer Instruction Program Take appropriate action to terminate any summer instruction, such as canceling teaching contracts.	Community School Board Chair and Administrator Lead	Within 48 hours of the authorizing board's vote to close the Community school	
8	Secure Student Records Ensure all student records are organized, up to date and maintained in a secure location.	Community School Administrator Lead	Within 24 hours of the sponsoring board's vote to close the Community school	
9	Secure Financial Records Ensure all financial records are organized, up to date and maintained in a secure location.	Licensed School Treasurer	Within 24 hours of the authorizing board's vote to close the Community school, provide copies to Sponsor	
10	Parent Contact Information	Community School Administrator	Within 24 hours of the authorizing board's	

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	<p>Create Parent Contact List to include:</p> <ul style="list-style-type: none"> • Student name; • Address; • Telephone; • Email, if possible; • Student ID number. <p>Provide a copy of the parent contact information to the Sponsor.</p>		vote to close the Community school	
11	<p>Faculty Contact Information</p> <p>Create Faculty Contact List to include:</p> <ul style="list-style-type: none"> • Name; • Position; • Address; • Telephone; and • Email. <p>Provide a copy of the list to the Sponsor.</p>	Community School Administrator	Within 24 hours of the authorizing board's vote to close the Community school	
12	<p>Convene Parent Closure Meeting</p> <p>Plan and convene a parent closure meeting to include:</p> <ul style="list-style-type: none"> • Make copies of "Closure FAQ" document available; • Provide calendar of important dates for parents; • Provide specific remaining school vacation days and date for the end of classes; • Present information on home districts and other community schools; • Provide contact and Help Line information; • Explain how records are transferred; • Explain how graduation will be accomplished. 	Community School Administrator and Sponsor	Within 72 hours of the authorizing board's vote to close the Community school	
13	<p>Convene Faculty/Staff Meeting – Board Chair to Communicate:</p> <ul style="list-style-type: none"> • Communicate to continuing coherent school operations throughout the closure transition; • Plan to assist students and staff by making closing as smooth as possible; • Reasons for closure; • Timeline for transition details; • Compensation and benefits timeline; • Contact information for ongoing questions; • Provide information on PD, Licenses, Job Openings, if known; • Provide LPDC and Resident Educator materials. <p>Provide the Sponsor copies of all materials distributed at the faculty/staff meeting.</p>	Community School Board Chair and Community School Administrator	Within 72 hours of the authorizing board's vote to close the Community school	
14	Establish Use of Reserve Funds	Sponsor, Community School Board Chair,	Within one week of the authorizing board's	

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	If the school is required to maintain closure reserve funds, identify acceptable use of such funds to support the orderly closure of the school.	and Community School Licensed Treasurer	vote to close the Community school	
15	<p style="text-align: center;">Maintenance of Location and Communication</p> <p>Establish if the school will maintain the current facility as its locus for the duration of closing out the school's business, regulatory and legal obligations. In the event the facility is sold or otherwise vacated before concluding the school's affairs, the school must relocate its business records and remaining assets to a secure location (not someone's home) where School Closing Team is available to assist with closure operations. The school must maintain custody of business records until all business and transactions are completed and legal obligations are satisfied. The school must immediately inform the Sponsor if any change in location or contact information occurs. Sponsor must be able to have full access to the temporary closing quarters.</p>	Community School Board Chair	Ongoing until closure complete	
16	<p style="text-align: center;">Insurance</p> <p>The school's assets and any assets in the school that belong to others must be protected against theft, misappropriation, and deterioration. The school should:</p> <ul style="list-style-type: none"> • Maintain existing insurance coverage until the disposal of such assets under the school closure action plan; • Continue existing insurance for the facility, vehicles and other assets until 1) disposal or transfer of real estate or termination of lease, and 2) disposal, transfer or sale of vehicles and other assets; • Negotiate facility insurance with entities that may take possession of school facility (lenders, mortgagors, bond holders, etc.); • Continue or obtain appropriate security services; • Plan to move assets to secure storage after closure of the school facility; and • The school should maintain existing directors and officers liability (D & O) insurance, if any, until final dissolution of the school. 	Community School Board Chair and Community School Financial Lead	Ongoing until all business related closure is completed	
17	<p style="text-align: center;">Staff Assistance Letter</p> <p>Outline transition plans and timelines for staff, including but not limited to:</p> <ul style="list-style-type: none"> • Commitment of school's board to transitioning staff; • Commitment to positive transition of children into new educational settings; 	Community School Board Chair	Within 10 days of the authorizing board's vote to close the Community school	

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	<ul style="list-style-type: none"> Any transition to new employment assistance; Timelines for compensation and benefits; COBRA information; Pertinent licensure information; Administrative lead contact information. <p>Provide the Sponsor with a copy of the letter and any accompanying materials.</p>			
18	<p style="text-align: center;">Agency Notifications</p> <p>The school must satisfy statutory and regulatory obligations to ensure a smooth transition for students. Check requirements under state statute and regulation. Agency notification may include:</p> <ul style="list-style-type: none"> State Community School Oversight Department School Finance Grants Management; Federal Programs Office; Non-instructional staff retirement system; State Teacher Retirement System; Local School District Superintendent; State Auditor office; Assessment and Testing; Child Nutrition; Date Reporting (student information); Transportation. 	Community School Administrator with Sponsor Assistance	Within 30 days of the authorizing board's vote to close the Community school or if 60 days are not available before the last day of the school, then in 10 days from the Sponsor's vote to close the school within	
19	<p style="text-align: center;">Union Notification Pursuant to any Collective Bargaining Agreement</p> <p>If applicable, the school should contact legal counsel and work with them to notify any unions of termination of collective bargaining agreements (CBAs) and the pending cessation of instruction, pursuant to the notice requirements set forth in any existing CBA or notice requirements of applicable federal, state, and local law. The school should:</p> <ul style="list-style-type: none"> Consult with legal counsel with respect to notice requirements for terminating the CBA and the legal implications with respect to termination of CBAs and the termination of employees connected to the CBAs; Provide a copy of the latest CBA to the Sponsor; Provide a copy of the notice to the Sponsor; and Keep the Sponsor informed of the implications, penalties and damages in connection with any termination of a CBA and ongoing discussions and negotiations with 	Community School Board Chair	Within one week of the sponsoring board's vote to close the Community school	

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	the union in connection with termination.			
20	Notification of Vendors and Contractors and Creditors to Termination of Contract <ul style="list-style-type: none"> Request final invoice and accounting to include accounting of retained school funds and grant fund status. <p>Provide a copy of these notifications to the Sponsor.</p>	Community School Board Chair and Licensed School Treasurer	Within three weeks of the authorizing vote to close the Community school	
21	Notification to Creditors <p>Solicit from each creditor a final accounting of the school's accrued and unpaid debt. Compare the figures provided with the school's calculation of the debt and reconcile. Where possible, negotiate a settlement of debts consummated by a settlement agreement reflecting satisfaction and release of the existing obligations.</p> <p>Provide the Sponsor a written summary of this activity.</p>	Community School Financial Lead	Within three weeks of the authorizing board's vote to close the Community school	
22	Notification to Debtors <p>Contact all debtors and demand payment. If collection efforts are unsuccessful, consider turning the debt over to a commercial debt collection agency. All records regarding such collection or disputes by debtors regarding amounts owed must be retained.</p> <p>Provide the Sponsor a written summary of this activity.</p>	Community School Licensed School Treasurer	Within three weeks of the sponsoring board's vote to close the Community school	
23	Disposition of Records <p>If the school's board has a record retention policy, or if records retention of the Community school are governed by state law, follow the appropriate policy and/or law.</p> <p>In cases, the school board shall maintain all corporate records related to:</p> <ul style="list-style-type: none"> Loans, bonds, mortgages, and other financing; Contracts; Leases; Assets and asset sales; Grants (records relating to federal grants must be kept in accordance with 34 CF 80.42); Governance (minutes, by-laws, policies); Employees (background checks, personnel files); Accounting/audit, taxes and tax status; Employee benefit programs and benefits; and Any items provided for in the closure action plan. 	Community School Board Chair, Licensed School Treasurer, and Community School Administrator	Within two months of the end of classes and ongoing	See ODE Closing Procedures

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	<p>If the Community School Board abdicates its responsibilities then the Sponsor shall take control of student records and may use the Closing Fund for purposes of storing, retention, or disposal, or clarifying its responsibilities or obligations to take any other records.</p>			
24	<p>Final Report Cards and Student Records Notice</p> <p>The school must ensure that:</p> <ul style="list-style-type: none"> • All student records and report cards are accurate, complete and up to date; • All graduation lists are accurate, complete and up to date; • Parents/guardians are provided copies of final report cards and notice of where student records will be sent (specific contact information). <p>Provide the Sponsor with a written notice of these tasks being completed with evidence of completion.</p>	Community School Administrative Lead	One week after the end of classes	
25	<p>Transfer of Student Records</p> <p>As required by state statute, the school must transfer all student records to students' new schools, a state agency or another entity. Student records include:</p> <ul style="list-style-type: none"> • Grades and any evaluation; • All materials associated with Individual Education Plans; • Immunization records; and • Parent/guardian information. <p>The school must contact the relevant districts of residence for students and notify districts of how (and when) records, including special education records, will be transferred. In addition, the school must create a master list of all records to be transferred and state their destination(s).</p>	Community School Lead Administrative Team	Within the statutory deadline or as agreed to with the Sponsor in writing or on the State Closing Procedures	See ODE Closing Procedures
26	<p>Documenting Transfer of Records</p> <p>Written documentation of the transfer of records must accompany the transfer of all student materials. The written verification must include:</p> <ul style="list-style-type: none"> • The number of general education records transferred; • The number of special education records transferred; • The date of the transfer; • The signature and printed name of the Community school representative releasing the records; and 	Community School Board Chair and Community School Administrative Lead	Within one month of end of classes	

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	<ul style="list-style-type: none"> The signature and printed name of the district (or other entity) recipient(s) of the records. <p>Provide copies of all materials documenting the transfer of student records to the Sponsor.</p>			
27	<p>Notify parents of special education students of extra procedure to follow up on where they enroll.</p>	Sponsor Lead after receipt of lists and contact information from Community School Administrative Lead	Within 45 days of Sponsor's vote to close	
28	<p>U.S. Department of Education Filings</p> <p>File Federal form 269 or 269a if the school was receiving funds directly from the United States Department of Education. See 34CFR 80.41</p>	Community School Financial Lead	One week after the end of class	
29	<p>IRS Status</p> <p>If the school had 501(c)(3) status, it must take steps to maintain that status including, but not limited, to the following:</p> <ul style="list-style-type: none"> Notification to IRS regarding any address change of the School Corporation; and Filing of required tax returns or reports (e.g., IRS form 990). <p>If the school corporation proceeds to dissolution, notify the IRS of dissolution of the education corporation and its 501(c)(3) Status, and provide a copy to the Sponsor.</p>	Community School Board Chair and Community School Financial Lead	Date to be determined depending on 501(c)(3)	
30	<p>UCC Search</p> <p>If required under state statute, the school should perform a Uniform Commercial Code (UCC) search to determine if there are any perfected security interests and to what assets security interests attached.</p> <p>Provide a copy of the search to the Sponsor.</p>	Financial Lead	Within 30 days of the authorizing board's vote to close the Community school	
31	<p>Audit</p> <p>The school must establish a date by which to complete a final close-out audit by an independent firm or state auditor as determined by statute.</p> <p>Provide a copy of the final audit to the Sponsor.</p>	Community School Board Chair and Community School Financial Lead	Within	
32	<p>Inventory</p> <p>The school must:</p> <ul style="list-style-type: none"> Create a fixed asset list segregating state and federal dollars; Include which federal program as applicable Separate by type of asset, (i.e. equipment, materials, furniture, software, hardware, etc.); 	Community School Financial Lead	Within 30 days of Sponsor's vote to close the school	See ODE Closing Procedures

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	<ul style="list-style-type: none"> Note source codes for funds and price for each purchase; and Establish fair market value, initial and amortized for all fixed assets. <p>Provide the Sponsor with a copy of all documents.</p>			
33	<p style="text-align: center;">Disposition of Property</p> <p>Check with the state department of education regarding proper procedures for the disposition of property purchased with federal funds.</p>	Sponsor and Community School Financial Lead	Within 30 days of the sponsoring board's vote to close the Community school	
34	<p style="text-align: center;">Record of and Disposition of Inventory</p> <p>Establish a disposition plan (e.g., auction), and establish a payment process for any remaining items.</p> <p>Provide the Sponsor with a copy of all documents and receipts.</p>	Community School Licensed Treasurer and Administrative Lead	Within 45 days of the authorizing board's vote to close the Community school	
35	<p style="text-align: center;">Property Purchased with public Community School Program (PCSP) Funds</p> <p>Establish under state or individual school agreements required disposition of property purchased with PCSP funds. Generally, property purchased with PCSP funds must first be offered to other Community schools within the same region in which the closing school is located, with requisite board resolutions consistent with the purpose of the PCSP. If no schools want the property, an auction must be held to dispose of the PCSP assets. The school must:</p> <ul style="list-style-type: none"> Ensure public notice of the auction is made widely; Price items at fair market value, as determined from inventory and fixed assets policy; and Determine with the state education department how to return funds if any remain. <p>Provide the Sponsor board resolutions and minutes of any transfer of assets with a dollar value of zero (0) to another school.</p>	Community School Licensed Treasurer, Lead Administrator, Board Representative assigned to this role	Within 30 days of the end of classes	See ODE Closing Procedures
36	<p style="text-align: center;">Disposition of Real Property (i.e. Facilities)</p> <p>Determine state requirements for real property acquired from a public school district to determine right of first offer and other applicable requirements for disposition.</p>	Community School Financial Lead	Within 45 days of authorizing board's vote to close the Community school	
37	<p style="text-align: center;">Payment of Funds</p> <p>The school should work with the Sponsor to prioritize payment.</p> <p>The priority of distributing funds may need legal, court, or other assistance.</p>	Sponsor and Community School Financial Lead	As soon as possible after all assets are disposed, unless interim disbursements are made	See ODE Closing Procedures
38	<p style="text-align: center;">Expenditure Reporting</p>	Community School Licensed Treasurer	Within 45 days of the end of classes	See ODE Closing Procedures

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	<p>Ensure that Federal Expenditure Reports (FER) and the Annual Performance Report (APR) are completed.</p> <p>Provide the Sponsor a copy of all materials.</p>			
39	<p style="text-align: center;">Itemized Financials</p> <p>Review, prepare and make available:</p> <ul style="list-style-type: none"> • Fiscal year-end financial statements; • Cash analysis; • List of compiled bank statements for the year; • List of investments; • List of payables (and determinations of when a check used to pay the liability will clear the bank); • List of all unused checks; • List of petty cash; and • List of bank accounts. <p>Additionally, collect and void all unused checks as well as close accounts once transactions have cleared.</p>	Community School Licensed Treasurer	Within 30 days of the end of classes	
40	<p style="text-align: center;">Payroll Reports</p> <p>The school must generate a list of all payroll reports including taxes, retirement or adjustments on employee contracts.</p>	Community School Licensed Treasurer	Within 30 days of the end of classes	
41	<p style="text-align: center;">Other:</p>			