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*Richard Woods, Georgia's School Superintendent*  
*"Educating Georgia's Future"*

To: Charter School Leaders  
From: GaDOE District Flexibility and Charter Schools Division  
Date: June 5, 2019  
Re: Locally-Approved Charter School Closure Protocol

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Within thirty (30) days of a locally-approved charter school ceasing operations for any reason, the charter school and its governing board will be responsible for concluding the school's business and affairs, and must cooperate with the local Board of Education (LBOE) and the State Board of Education (SBOE) to the extent necessary to provide an orderly return of students to their local school(s) and to redistribute any property purchased with public funds and assets.

Upon LBOE and SBOE approval of the closure, the charter school must complete the following list of deliverables in cooperation with the local school district and Georgia Department of Education District Flexibility and Charter School Division (GaDOE) (as needed) by the established deadlines.

**Deliverable 1: School Closure Transition Team**

1. Identify school closure transition team members and assign roles and responsibilities by the deadline set by the district.
  - Team members must include: Governing Board Chair, Principal/School Leader, CFO/Financial Representative, Legal Representative, Board Trustee.
  - These individuals will be responsible for gathering and disseminating the information outlined further in this closure protocol.
  - The Board Trustee will be responsible for the final repository of school business and personnel records for a minimum of 5 years.
  - Send the transition team contact information to your district contact person and GaDOE.
  
2. Conduct initial transition team meeting.
  - Required attendees must include: Governing Board Chair, Principal/School Leader, District Leadership
  - Determine meeting schedule and location. The transition team must actively meet from the time the school closure is approved to within 30 days of the school ceasing operations.
  - Finalize team assignments and review roles and responsibilities.
  - Distribute and review closure plan. The plan must include the timeline for the remaining deliverables outlined further in this closure protocol.

3. Meet according to approved meeting schedule.

## **Deliverable 2: Parent/Guardian Notification and Student School Assignments**

1. Identify students enrolled in the school.
  - The school must complete a student enrollment file that includes the following information:
    - Student name
    - Identification number
    - Grade
    - Contact information
    - Parent/Guardian
    - Home school
    - If applicable, an indication of whether the student falls into a special population (special education, English Learner, students in temporary living situations, etc.)
  - Send the complete student enrollment file to the local district contact person by the deadline set by the district.
2. Identify several dates and times for parent/guardian community meetings re: the school closure decision and student options for neighborhood schools.
  - The meetings should take place at the school.
  - There must be more than one meeting to accommodate parent/guardian schedules (weeknight/evening and weekend/day).
3. Notify parents/guardians of the school's closure.
  - A closure letter must be sent to parents/guardians by the deadline set by the district.
  - A copy of the closure letter must be sent to GaDOE.
  - The letter must include the following information:
    - Confirmed dates and times for parent/guardian community meetings. Inform parents/guardians that district leadership will be present at these meetings to answer questions about transitioning students back to their neighborhood schools.
    - The name and contact information of who to contact for student record information.
    - A request to re-confirm student contact information (i.e., update phone numbers, addresses).
    - A list of other educational options students may be eligible for including traditional public schools and private schools.
  - The school must maintain its website for a minimum of six (6) months from the date the school ceases operations. On its website, the school must post the following information:
    - The meeting dates and times of parent/guardian community meetings.
    - A list of other educational options students may be eligible for including traditional public schools and private schools.
    - The name and contact information for the person(s) responsible for collecting the student record information and how student record information can be obtained.
4. Conduct parent/guardian community meeting at the school by the deadline set by the district.
  - Review school closure decision with attendees.
  - Discuss student education options with attendees, including traditional public schools and other charter schools. Discussion should also include options for special student populations.
  - District leadership should answer questions regarding the student transfer process.
5. When notified by parent/guardian, verify student's new school assignment and send copy of complete student file to new school. If student does not identify a new school by May 1, identify student's home school and send copy of complete student file to home school.

### **Deliverable 3: Student Records**

1. Ensure that final report cards are given to parents/guardians by the deadline set by the district and copies are mailed to them prior to the last day of school.
2. Locate and prepare originals of all students' permanent and temporary records to give to the local school district.
  - For special education students, ensure Individualized Education Programs (IEPs) are all finalized and in compliance with updated benchmarks and IEP report cards.
  - For English Learner (EL) students, ensure student files include a copy of the Home Language Survey, screener test, ACCESS reports, and/or other documentation required by the EL program.
  - District leadership will contact the designated transition team member to schedule a time to collect all student records.

### **Deliverable 4: Faculty/Staff Notification and Employee Records**

1. Notify faculty/staff of the school's closure.
  - A closure letter must be given to all school staff by the deadline set by the district.
  - The notification must include the following information:
    - Address faculty/staff concerns about the closure.
    - Employee benefits.
    - Name and contact information of who to contact for employee records.
    - An official separation letter.A copy of the closure letter must be sent to the local district and GaDOE.
2. Locate and prepare originals of all employee records to give to the local school district. District leadership will contact the designated transition team member to schedule a time to collect all employee records.

### **Deliverable 5: Financial Records and Obligations**

1. Provide local school district and GaDOE with a complete analysis of remaining school funds at the time of the school closure decision.
  - The analysis must include identification of remaining funds originating from the local district, state agency and/or a federal agency.
  - Pending steps identified below, any public funds surplus remaining at the time the charter schools ceases operation shall be remitted to the local district or GaDOE, whichever is appropriate, within 30 days of ceasing operations.
  - Any unspent funds received from any local, state or federal agency must be refunded to that local, state, or federal agency within 30days of ceasing operations unless another date is agreed upon in writing by the applicable local, state or federal agency. Proof of funds refunded to the appropriate local, state or federal agency must be sent to GaDOE within 10days of submission.
2. Provide local school district with a complete list of creditors, utility providers, and/or independent contractors by the deadline set by the district.
  - This list must include vendor name, contact information, outstanding amount due, and any vendor credits. Also include any outstanding contracts (leasing, equipment service agreements).
  - Contact vendors and request invoices to be sent with, or immediately after, receipt of goods and services.
  - Contact utility providers and provide a cut-off date for utility services.
  - Terminate/cancel any outstanding contracts.
  - All outstanding payments must be paid by the deadline set by the district. Neither the LBOE nor the SBOE will be responsible for the school's unpaid debts in the event the school does not have sufficient funds to pay all of its debts at the time it ceases operation.

3. If the school has internal accounts, all internal accounts must be recorded, balanced, and verified. Provide internal account supporting documentation to the local school district.
4. Inform any 501(c)(3) and/or any organization that conducts fundraising efforts on the school's behalf of the school's closure. Confirm with district that the organization is no longer raising money on the school's behalf.
5. Deposit all funds with the school Treasurer. The transition team's financial representative must reconcile the Treasurer's receipts with the bank deposits to ensure proper accounting of all funds. Confirm with district that funds were deposited and reconciled.
6. Close the school's checking account and any investment account(s). Provide bank documentation (written, signed notice) to the district to prove that the account(s) has been closed.
7. Process all payroll adjustments prior to the last day of employment, including any deferred payments for teachers.
  - Acceptable documentation must be available to support adjustment/overtime and include proper authorization/approval.
  - Provide documentation of payment of payroll taxes and that relevant federal and state tax returns have been filed.
8. Pack and transfer all school business records (including legal, food service records) to the Board Trustee. The school must clearly mark all files and ensure all supporting documentation for financial transactions are included in the files.

#### **Deliverable 6: School Asset Inventory**

1. Provide an asset inventory to the district and GaDOE that documents all assets purchased by the school.
  - Inventory includes (but is not limited to) A/V equipment, white boards, computers, telephones, LCD TVs, projectors, furniture, equipment, and instructional materials.
  - The asset inventory list must include the following information:
    - Item description
    - Serial or tag number
    - Model or style
    - Make or vendor
    - Date purchased
    - Asset cost
    - Funding source (must specify if asset was purchased with funds originating from a local, federal and/or state agency)
    - Location of assets within the school
2. Provide the district and GaDOE with the school's plans for use of Title funds and other grant funds, including Charter Schools Program (CSP) Federal Planning, Implementation, and Substantial Expansion Grant funds. Plans will be used to validate assets purchased using Title/grant funds and determine how assets will be handled.
3. District and/or GaDOE representatives will contact the designated transition team members to schedule a visit to the school to validate the asset inventory. There may be several visits to the school during the asset inventory process.
  - The school must inform all employees to bring all technological devices to the school for the asset inventory.

- The school must not dispose of broken equipment until after asset inventory has been validated by the district and/or GaDOE.
4. Assets purchased with CSP grant funds must be redistributed to other charter schools by GaDOE pursuant to federal regulations (34 C.F.R. § 74.34). Assets purchased with public funds or funds originating from the local district, state agency or federal agency must be delivered to the local school district and/or GaDOE, whichever is appropriate, within 30 days of the school ceasing operations. District and/or GaDOE representatives will contact the designated transition team member with instructions on how to handle all identified assets.

**Deliverable 7: Annual Report and Financial Audit**

1. Conduct a final school financial audit after the school is closed by November 1.
2. Submit a final Annual Report Form to GaDOE no later than November 1.

**A copy of all correspondence to staff, parents, creditors, the local school district, and GaDOE related to the locally-approved charter school closure protocol outlined above must be maintained by the charter school's transition team members.**