

Appendix VIII: EastSide Charter School Closure Procedures

DDOE Charter School Closure Protocol

Notification and Initial Steps

Timeline from closure decision	Description of Expected Actions	Responsible Party	Completion Date	Status
	<p>Notify Parents/ Guardians of Closure Decision Charter School Authorizer staff and charter staff/board collaborate so that parents/guardians are notified regarding the closure decision. In the event that collaboration is not possible, DDOE will be solely responsible for this action. Such notification will include, but not be necessarily limited to:</p> <ol style="list-style-type: none"> 1. Assurance that instruction will continue through the end of the school year or the date when instruction will cease 2. Cancellation of any planned summer programs 3. Assurance that parents/students will be assisted in the registration process at a new school 4. Provision of an FAQ document about the charter closure process 5. Contact information for parents/guardians with questions 6. The schedule for a public meeting, to which all school stakeholders, including parents, students, teachers are invited, to provide clear information about the school's current operating status <p>DOE shall maintain a copy of this notice including a list of names/addresses of recipients, and verification that notifications were sent.</p>	DOE/Charter School Office		
	<p>Notify School Districts Materially Impacted Notify districts materially impacted by the closure decision including:</p> <ol style="list-style-type: none"> 1. Copy of the notification letter sent to parents 2. Copy of the Closure FAQ 3. Information about the plan being developed to ensure an orderly closure process 4. Contact information for questions <p>DOE shall maintain a copy of this notice including a list of names/addresses of recipients, and verification that notifications were sent.</p>	DOE/Charter School Office		
	<p>Review Budget</p> <ol style="list-style-type: none"> 1. Review budget to ensure that funds are sufficient to operate the school through the end of the school year, if applicable 2. Review the legal requirement to set aside sufficient funds to cover the salaries owed to those employees who are paid over a 12-month period, 14 Del. C. 	DOE/Financial Reform and Resource Management		

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	<p>§512(16), and to limit expenditures to only those in the approved budget, while delaying approved expenditures that might no longer be necessary until a revised budget is approved.</p> <p>3. Ensure that the school continues to collect revenues included in the school's budget, if applicable.</p>			
	<p>Meet with Parents and Families DOE shall meet with parents and families to discuss:</p> <ol style="list-style-type: none"> 1. such topics as choice options, transcript requests and other student/family concerns 	DOE		
	<p>Meet with Charter School Faculty and Staff Principal and charter board chair meet with the faculty and staff to:</p> <ol style="list-style-type: none"> 1. Discuss reasons for the closure decision 2. Emphasize importance of maintaining continuity of instruction through the end of the school year 3. Discuss plans for helping students find new schools 4. Identify date when last salary check will be issued, when benefits terminate, and last day of work 5. Describe assistance, if any, that might be provided to faculty and staff to find new positions (for example, making arrangements with Department of Labor (a) to help employees with unemployment forms; and (b) holding workshops on resumes, interviewing, etc.) 6. Upon closure, provide each employee a printed record of accumulated sick leave. 	Charter Board and School Leader (with DOE Technical Assistance)		
	<p>Send Additional and Final Notifications Notify parents of the following:</p> <ol style="list-style-type: none"> 1. The last day of instruction 2. Any end-of-the-year activities that are planned to make the transition to closure easier for parents and students 3. Assistance that will be provided to families in identifying new schools. This may include a list of school options, choice fairs, and individual meetings with families <p>Provide DOE with a copy of this notice including a list of names/addresses of recipients</p>	Charter Board and School Leader		

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Develop/Monitor Implementation of the Closure Plan

Timeline	Description of Expected Actions	Responsible Party	Completion Date	Status
	<p>Establish Charter School Transition Team and Assign Roles Transition team includes:</p> <ol style="list-style-type: none"> 1. Charter school board chair 2. Lead administrator from the charter school 3. Lead finance person from the charter school <p>Team will assign roles as appropriate and undertake activities necessary to complete closure, including notification to entities doing business with the school, submission of required reports and data to the authorizer, transfer of student records, etc.</p>	Charter Board and School Leader		
	<p>Establish a Schedule for Internal Charter Closure Team Meetings and Interim Status Reports Agree on a meeting schedule to review progress of closure, including but not limited to:</p> <ol style="list-style-type: none"> 1. Enrollment of students at new schools 2. Return or distribution of assets 3. Transfer of student records 4. The status of the school's finances 5. Submission of all required reports and data to the authorizer and/or state 	DOE/CSO		

Finalize School Affairs: Governance and Operations

Timeline	Description of Expected Actions	Responsible Party	Completion Date	Status
	<p>Maintain all Board Operations Maintain Charter Board operations and assist in closure of the school including:</p>	Charter Board		

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	<ol style="list-style-type: none"> 1. Publish public meeting minutes in accordance with the Freedom of Information Act. Send an updated list of all current Board members to DOE, including name, contact, address, telephone number, and email address 2. Institute a requirement for board approval of transactions above \$2,500 in a single transaction, or of a cumulative expenditure of \$2,500 in expenditures to a single vendor 			
	<p>Designate a School Contact Person to Send/Receive Communication from DOE Regarding Closure Provide responsible person’s contact information to DOE including affiliation with school, contact address, telephone number, and email address</p> <p>Identify who will be responsible for:</p> <ol style="list-style-type: none"> 1. Ensuring that closing procedures are completed, especially after school employees have been discharged 2. Obtaining and using the Delaware Public Archives retention schedule to process corporate, school and student records 3. Securing school records pending potential transfer to DOE. School records shall include, but not be limited to, finance, payroll, personnel (including evidence of years of experience, evidence of participation in mentoring program, etc.), contracts, vendor payments, purchase orders, payment vouchers 4. Securing student records pending potential transfer to DOE. Student records shall include, but not be limited to transcripts, cumulative folders, evaluations, Individual Education Plan folders, Individual Improvement Plans, health records, attendance records, end of year grades, and assessment results from the State Assessment System 5. Signing off on all transactions , transfer of records, and disposition of assets to be evidenced by written receipt 6. Providing DOE with assurance that the school has adequately safeguarded the facility, its assets and contents and at a minimum provide DOE with a listing of who has physical access to facility outside school hours (key holders). Consideration should be given to collecting keys and restricting access to those with a critical need for admittance 7. Documenting that sufficient reserve funds have been set aside to meet the remaining financial obligations 	<p>Charter Board and School Leader</p>		
	<p>Maintain Identifiable Location Maintain the school’s current location through the process of finalizing its affairs or relocate its business records and remaining assets to a location with operational telephone service that has voice message capability.</p>	<p>Charter Board</p>		

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	<p>EMO/CMO Agreement (if applicable) Review the management agreement and take steps needed to terminate the agreement at the end of the school year or when the charter contract expires and provide for a continuation of services through that time. Such steps include, but are not limited to:</p> <ol style="list-style-type: none"> 1. Requesting from the management company a final invoice for accounting, including an accounting of any retained school funds and the status of grant funds 2. Determining with the management company upon how the company will continue to provide educational services until the last day of instruction 3. Determining with the management company when other services, including business services, will end 	Charter Board		
	<p>Protect School Assets Protect the school’s assets and any assets in the school that belong to others against theft, misappropriation and deterioration. Such protection includes, but is not limited to:</p> <ol style="list-style-type: none"> 1. Maintaining existing insurance coverage on assets, including facility and vehicles, until the disposal of such assets in accordance with the closure plan 2. Negotiating school facility insurance with entities that may take possession of school facility, such as lenders, mortgagors, bond holders, etc. 3. Obtaining or maintaining appropriate security services. Action may include moving assets to secure storage after closure or loss of facility 	Charter Board and School Leader		
	<p>Maintain Corporate Records Maintain all corporate records including, but not limited to::</p> <ol style="list-style-type: none"> 1. Loans, bonds, mortgages and other financing 2. Contracts 3. Leases 4. Assets and asset distribution 5. Grants – records relating to all state and federal grants must be kept in accordance with applicable law 6. Governance (Minutes, bylaws, policies) 7. Personnel/Employees (background checks, personnel files) 8. Accounting/audit, taxes and tax status, etc. 9. Employee benefit programs and benefits 10. Any other items listed in the closure plan 	Charter Board		
	<p>Student Records Continue to submit all required reports to DOE. Maintain student data in eSchoolPlus. Provide</p>	Charter school personnel		

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	<p>student records information to include:</p> <ol style="list-style-type: none"> 1. The name(s) and contact information for the person(s) responsible for completion of student transcripts, including insertion of final grades 2. The name(s) and contact information for the person(s) responsible for transition of student records and for providing assistance to students and parents in transferring from the charter school to the public or private school chosen 3. Details about where records will be transferred or stored prior to transfer <p>Transfer as many student records as possible to receiving school or districts, upon request. Transfer remainder of student records to Delaware Public Archives or the DOE</p> <ol style="list-style-type: none"> 4. In the event student records are requested by an out-of-state or non-public school, forward copies of student record rather than the originals. 5. In the disposition of each student file, a record of the chain of custody must be maintained, which will include the name, state ID and DOB of the child, the type of file being transferred, the date, time, and signature of the person relinquishing the record and the person accepting the record. This record is to take the form of written log. <p>Utilize the Special Education Audit File Review Form to organize and ensure all special education records are in order (see Attachment 1)</p>			
	<p>Notify Employees and Benefit Providers</p> <p>In accordance with applicable law and regulations, notify all employees of termination of employment to include date of termination of all benefits and eligibility for Delaware Unemployment Insurance. Notify benefit providers of pending termination of all employees, including, but not limited to:</p> <ol style="list-style-type: none"> 1. Medical, dental, vision plans 2. Life insurance 3. 403 (b), retirement plans, pension <p>Consult legal counsel as specific rules and regulations may apply to such programs. Provide to DOE a copy of this notice and proof that notifications were sent.</p>	Charter Board		
	<p>Notify Vendors/Contractors and Terminate Contracts</p> <ol style="list-style-type: none"> 1. Notify all vendors/contractors (including food and transportation services) of school closure 2. Retain records of past contracts, purchases and payments 3. Terminate contracts for goods and services as of the last date such goods or services will be needed 4. Notify vendors/contractors that billing after the closure date shall be addressed to the corporation 	Charter Board		

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Finalize School Affairs: Finance

Timeline	Description of Expected Actions	Responsible Party	Completion Date	Status
	<p>Review and Revise School Budget</p> <ol style="list-style-type: none"> 1. Review the school’s budget and overall financial condition 2. Certify that the monthly statement of financial position, to include accrued payroll obligations, provided by DOE is correct, or explain why it is not accurate and should be changed . 3. Make revisions that take into account closure associated expenses while prioritizing continuity of instruction 4. Identify acceptable use of reverse funds 5. In the event that liabilities exceed assets, the DOE must be notified of any negotiated settlements 	Charter Board		
	<p>Maintain Board Financial Duties</p> <p>On a monthly basis, the Board will provide written assurance that it has maintained sufficient funds to satisfy:</p> <ol style="list-style-type: none"> 1. Payment of instructional staff to ensure completion of the school’s instructional program (including an itemized schedule of current and projected payroll and payroll benefit payments, including payout of any accrued summer salaries) 2. All outstanding liabilities including but not limited to all contracts/leases and payoff of all debts 3. Payment of any costs associated with transition of students and records 4. Costs for a complete close-out financial audit – engage by a vote of the Board, an independent auditor, subject to DOE approval, selected in consultation with the Auditor of Accounts, to conduct a final close-out audit of the school. Submit a copy of the engagement letter and an estimated timeline for the start and completion of the audit 5. All other known costs associated with closure 	Charter Board		
	<p>Maintain IRS 501(c)(3) Status (if applicable)</p> <p>Maintain IRS 501(c)(3) status, including:</p> <ol style="list-style-type: none"> 1. Notify IRS regarding any address change 2. File required tax returns and reports 	Charter Board		
	Notify Funding Sources/Charitable Partners	Charter Board		

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	Notify all funding sources, including charitable partners of school closure. Notify state and federal agencies overseeing the school's grants of school closure.			
	<p>List all Creditors and Debtors Formulate a list of creditors and debtors and any amounts accrued and unpaid with respect to such creditor or debtor.</p> <ol style="list-style-type: none"> 1. Creditors include lenders, mortgage holders, bond holders, equipment suppliers, service providers and secured and unsecured creditors. A UCC search should be performed to identify secured creditors 2. Debtors include persons who owe the school fees or credits, any lessees or sub-lessees of the school, and any person holding property of the school 	Charter Board		
	<p>Notify Creditors Notify all creditors of the school's closure and request a final bill. Provide to the DOE a copy of this notice including a list of names/addresses of recipients, and proof that notifications were sent.</p>	Charter Board		
	<p>Notify Debtors Contact all debtors and request payment. Provide to the DOE a copy of this notice including a list of names/addresses of recipients, and proof that notifications were sent.</p>	Charter Board		
	<p>Itemize Financials Review, prepare and make available the following:</p> <ol style="list-style-type: none"> 1. Fiscal year-end financial statements 2. Cash analysis 3. Bank statements for the year, investments, payables, unused checks, petty cash, bank accounts, and payroll reports including taxes <p>Collect and void all unused checks and destroy all credit and debit cards. Close accounts after transactions have cleared.</p>	Charter Board		
	<p>Close Out All State and Federal Grants Close out state, federal, and other grants. This includes filing any required expenditure reports or receipts and any required program reports, including disposition of grant assets.</p>	Charter Board		
	<p>Prepare Final Financial Statement Retain an independent accountant to prepare a final statement of the status of all contracts and other obligations of the school, and all funds owed to the school, showing:</p> <ol style="list-style-type: none"> 1. All assets and the value and location thereof 2. Each remaining creditor and amounts owed 3. Statement of all debts that have been collected or that good faith efforts have been made 	Charter Board		

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	4. Each remaining debtor and the amounts owed			
	Complete Final Financial Audit Complete a financial audit of the school in accordance with the Charter Law by a date to be determined by the authorizer.	Charter Board		
	Reconcile with Authorizer Reconcile authorizer billings and payments, including special education payments or other “lagged” payments. If the school owes the authorizer money, it should list the authorizer as a creditor and treat it accordingly.	Charter Board		

Finalize School Affairs

Timeline	Description of Expected Actions	Responsible Party	Completion Date	Status
	Prepare End-of-Year Reports Prepare and submit all required end-of-year reports to the authorizer, including: <ol style="list-style-type: none"> 1. End of year enrollment report (ADA/ADM) 2. Discipline summary 3. Nurse’s summary 4. Close-out independent financial audit 5. Disposal of assets and resolution of any outstanding obligations 6. Identification of any remaining funds after the settling of final accounts and the disposition of all assets 	Charter Board and School Leader		
	Prepare Final Report Cards and Student Records Notice Provide parents/guardians with copies of final report cards and notice of where student records will be sent, along with contact information.	School Leader		
	Closing administrative procedures to be completed prior to the end of the charter term: <ol style="list-style-type: none"> 1. Identify person responsible for continued FSF (First State Financials) access; provide contact information to DOE 2. Identify person responsible for continued PHRST access; provide contact information to DOE 3. Identify person responsible for approval of documents after school has closed; provide contact information to DOE 4. Determine how auditor will be compensated 5. Identify person responsible for overseeing pension details; provide contact information 	Charter Board		

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	to DOE 6. Identify any hazardous chemicals that need disposal and notify DOE of any chemicals on site; set aside funds for chemicals disposal if necessary.			
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Ongoing DOE Responsibilities

Timeline	Description of Expected Actions	Responsible Party	Completion Date	Status
	Ongoing DOE responsibilities during closure process <ol style="list-style-type: none"> 1. Assign roles and responsibilities among DOE staff 2. Notify leadership in executive branch 3. Notify OMB, Controller General, Legislature, Auditor of Accounts 4. Notify DOE staff (PIO statement) 5. Initiate review of automated financial statement. Continue until school is closed and assets are liquidated 6. Monitor summer payroll (ACR) 7. Monitor accuracy of inventory 8. Monitor proper disposition of property 9. Reconcile student list. Account for every child 10. Oversee disbursements of cash and cash equivalents in accordance with 14 Del. C. §515 (j). 	DOE		

Attachment 1

Special Education Audit File Review Form

Section 1: Sign-In Sheet

➤ This section contains the sheet or log where staff who access the audit file sign in.

Section 2: Pre-Referral

➤ This section contains any information gathered during the pre-referral process including referral forms, Record of Correspondence, copies of report cards/test scores, etc. In addition, this section should contain any Permissions to Screen.

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Section 3: Permission to Evaluate

➤ This section contains any Permission to Evaluate in descending order with the most recent one on top and the Prior Written Notice behind the Permission to Evaluate it references.

Section 4: Eligibility

➤ This section contains all Evaluation Summary Reports in descending order with the most recent one on top. Any medical information used to document a Physical Impairment (for example a report/letter documenting ADD/ADHD/ Cerebral Palsy, etc.) must be attached to the current Evaluation Summary Report.

Section 5: Current IEP Information

➤ This section contains the original copy of the student's current IEP, Behavior Support Plan, and any transition information referenced within the document.

Section 6: Previous IEP Information

➤ This section contains original copies of the student's IEPs for the previous three years in descending order with the most recent one on top.
➤ File Transition Surveys and/or SSP's behind the appropriate IEP.

Section VI: Current Assessments

➤ This section contains all current assessments including psychoeducational reports, related service assessments/progress reports, outside evaluations, Functional Behavior Assessment, etc.

Section VII: Previous Assessments

➤ This section contains all previous assessments from the time of the original identification ranging from psychoeducational reports, related service assessments/progress reports, outside evaluations, etc. in descending order with the most recent one on top.

Section VIII: Meeting Minutes/Prior Written Notice/Statement of IEP Resources

➤ This section contains Meeting Minutes, Prior Written Notice Forms, Manifestation Determination minutes and Statements of IEP Resources Forms in descending order with the most recent one on top.
➤ Statement of IEP Resources is to be placed after the appropriate Prior Written Notice.
➤ Meeting Minutes is to be placed after the Statement of IEP Resources or after the Prior Written Notice if there is no Statement of IEP Resources for that IEP meeting.

Section IX: Meeting Notice

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➤ This section contains Meeting Notices and IEP Meeting Excusal Forms in descending order with the most recent one on top.

Section VIII: Miscellaneous

➤ This section contains any other information including things such as Surrogate Parent documentation, Guardianship documentation, Contact Logs, letters from parents relating to the IEP, Parent Consent for Release of Information, Parent Consent to Release Information and to Access Public Benefits, etc. in descending order with the most recent one on top.

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Attachment 2



MEMORANDUM OF UNDERSTANDING BETWEEN

DELAWARE PUBLIC ARCHIVES AND
DELAWARE DEPARTMENT OF EDUCATION

I. PARTIES INVOLVED AND THEIR AUTHORITY

The parties to this Memorandum of Understanding (MOU) are the Delaware Public Archives (DPA) and the Delaware Department of Education (DOE).

The authority of the parties involved is derived from the following statutes:

A. The Delaware Public Archives

The Delaware Public Archives is established as a division within the Department of State and is charged with administering, implementing and enforcing all provisions of the Delaware Public Records Law, Delaware Code, Title 29, Chapter 5, § 1.

B. The Delaware Department of Education

The Delaware Department of Education is given the authority and responsibility for the general administration and supervision of the free public schools and the educational interests of the State, Delaware Code, Title 14, Chapter 1. The Delaware Department of Education with the approval of the State Board of Education is further authorized to approve charter schools to operate in the State of Delaware. Delaware Code, Title 14 § 503. Charter Schools are considered public schools for all purposes. Delaware Code, Title 14 § 504.

II. PURPOSE

This MOU between the DPA and the DOE has been jointly developed for the following purposes:

- A. To develop a uniformed process for the maintenance and handling of public records created by Delaware Charter Schools that close.
- B. To meet the needs of the two signatory agencies, the MOU will define the responsibilities of each agency.

III. ROLES AND RESPONSIBILITIES

A. The DPA shall:

1. Provide necessary storage space for the records during an interim period of not more than one year after closure of a Charter School;
2. Coordinate with staff from the DOE in handling the records to ensure proper implementation of DPA's Operating Policies and Procedures for Records in Transition and Access to Records;
3. Provide assistance to the DOE with using the School District General Records Retention Schedule for the maintenance and retention requirements for all records created by the Charter School;
4. Operate as the official custodian of the closed school's records after the initial interim period of not more than one year after the closure of a Charter School; and
5. Administer the request for such records in accordance with the Operating Policies and Procedures for Access to Records.


B. The DOE shall:

1. Implement closure procedures of Charter Schools;
2. Provide initial oversight of all Charter School records during the initial period of not less than one year after closure;
3. Designate staff to organize and prepare the closed Charter School's records in accordance with the guidelines of the School District General Records Retention Schedule and the DPA's handbook: Records Management Handbook Preparation of Records for Short-Term Storage;
4. Administer the transfer of student records to new schools/districts if the Charter School fails to do so or if the new school is unknown at the time of closure; and
5. Verify all former employees' benefits, cumulative leave, and be responsible for servicing initial requests for Personnel Records made by other schools/districts within the initial one-year period.


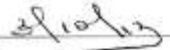
IV. REVIEW

This Memorandum of Understanding shall be effective immediately upon signing by all parties and will remain in effect until a new agreement is signed. This MOU shall be review annually by appropriate personnel for each agency and shall be reauthorized at least every five (5) years by the Delaware Public Archives and the Department of Education. Renegotiation of any portion of this MOU may occur at any time for good cause, upon written request of any of the participating agencies. This MOU may be terminated by any of the parties upon thirty (30) days written notice.

For the Department of Education


Sign name
Mark Murphy
Print name
Secretary of Education
Title
3-21-13
Date

For the Delaware Public Archives


Sign name
Stephen MARZ
Print name
Director of State Archives
Title

Date