

DISSOLUTION OF THE SCHOOL

School Closure: If the School's charter is revoked, not renewed or the School's governing board passes a resolution closing the charter school, the following closure procedures will be implemented, consistent with the charter.

Designated Entity to Conduct Closure Activities: The Sonoma Charter School (a 501(c)(3) corporation) will be the entity responsible for conducting closure related activities.

Closure Notice: The Sonoma Charter School shall send a notice to the following entities/individuals:

- Parents/guardians of charter school pupils
- The entity that granted the charter
- The county office of education
- The special education local plan area in which the school participates
- The retirement systems in which the school's employees participate (e.g., PERS, STRS, federal social security)
- California Department of Education

The notice to the above entities will contain the following information:

- The effective date of the school closure
- The name(s) of and contact information for persons to whom reasonable inquiries may be made regarding the closure
- The manner in which parents/guardians may obtain copies of pupil records, including specific information on completed courses.

Other Closure Activities:

- The School will provide a list of pupils in each grade level and the classes they have completed, together with information on the pupil's district of residence, to the Sonoma Charter School.

- The School will transfer and maintain all pupil records, all state assessment results and any special education records to the custody of the Sonoma Charter School except for records and/or assessment results that the charter may require to be transferred to a different entity.
- The School will transfer and the Sonoma Charter School will maintain personnel records in accordance with applicable law.
- The Sonoma Charter School will ensure the completion of an independent final audit within six months after the closure of the School. This audit may function as the annual audit required by the Charter Schools Act. The audit must include, at a minimum, the following:
 - 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 reduction in apportionments as a result of audit findings or other investigations, loans and unpaid staff compensation;
 - An assessment of the disposition of any restricted funds received by or due to the charter school.
- The Sonoma Charter School shall dispose of any net assets remaining after all liabilities of the charter school have been paid or otherwise addressed, including but not limited to, the following:
 - The return of any grant funds and restricted categorical funds to their source in accordance with the terms of the grant or state and federal law, as appropriate, which may include submission of final expenditure reports for entitlement grants and the filing of any required Final Expenditure Reports and Final Performance Reports;
 - The return of any donated materials and property in accordance with any conditions established when the donation of such materials or property was accepted.
- The Sonoma Charter School will complete and file any annual reports required by Education Code section 47604.33.

Paying for Closure Activities: The Sonoma Charter School will pay for the closure activities with reserve funds.

Adopted: 2/13/23

Amended: