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CCAP CHARTER SCHOOL CLOSURE PROTOCOL

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INTRODUCTION

This protocol outlines the required steps and best practices for the closure of a charter school in California. Procedures are based on current California Education Code and California Department of Education (CDE) guidance. Authorizers and charter school leaders also should consult legal and financial professionals to ensure compliance.

The closure of a charter school in California may occur voluntarily or involuntarily, through revocation or non-renewal. Regardless of the cause, the process must be handled with diligence, transparency, and adherence to applicable state laws and regulations, including California Education Code sections [47604](#), [47604.32](#), [47605](#), [47605.6](#), and [47607](#), as well as the California Code of Regulations, Title 5 (5 CCR), sections [11962](#) and [11962.1](#)

The procedures and checklist outlined below are based on the information page on Charter School Closures on the CDE website at <https://www.cde.ca.gov/sp/ch/csclosuresrules.asp> (as revised July 14, 2023) and are subject to change as state law and guidance may be revised. References here to “Charter School” apply to the charter school’s nonprofit corporation and/or governing board.

Note: *This protocol was adapted with permission from a resource originally developed by the Los Angeles County Office of Education.*

CLOSURE RESPONSIBILITIES

Charter school closures require the coordinated efforts of both the **authorizer** and the **Charter School** to protect the interests of students, families, staff, and the public. Below is an overview of the closure process, divided by primary responsibilities:

AUTHORIZER RESPONSIBILITIES

- **Initiation and Notification:**

When a closure is involuntary (e.g., due to revocation or non-renewal), the authorizer issues a formal Closure Action letter to the Charter School. This document marks the official start of the closure process.

- **Immediate Reporting:**

The authorizer must notify the CDE with critical closure details, including the reason for closure, the closure date, and the location of student and personnel records.

- **Ongoing Support and Oversight:**

The authorizer acts as the main oversight body, ensuring the school complies with closure requirements. This includes reviewing the status of student records, confirming asset disposition, receiving financial documentation, and responding to public inquiries.

- **Records and Access Management:**

If the authorizer takes possession of pupil records, it is responsible for responding to requests from families and for transferring records to new schools within specific timelines.

CHARTER SCHOOL RESPONSIBILITIES

- **Formalizing the Closure:**

If the closure is voluntary, the Charter School must notify the authorizer within three business days. The school must then publicly post the Closure Action notice at all school sites and on its website.

- **Designating Leadership:**

The school must immediately identify a closure designee and provide its contact information to the authorizer. A Closure Meeting is scheduled within five business days, during which the school must provide a detailed student roster and begin record transfer coordination.

- **Communication and Notification:**

The school is responsible for drafting and disseminating closure letters to families, school districts, contractors, and, if applicable, its Special Education Local Plan Area (SELPA). These letters must outline the closure details, record transfer procedures, and alternate school options.

- **Records and Compliance:**

The school must secure and organize all student and business records, share their location with the

authorizer, and ensure proper documentation and transfer protocols. The school also must respond promptly to any inquiries regarding closure.

- **Staff and Personnel Management:**

Notifications must be sent to staff about employment status, benefits, and retirement options. A complete staff employment history must be submitted to the authorizer.

- **Contracts and Vendors:**

The school must terminate all contracts and leases in a cost-effective manner and notify all vendors and funding sources of the closure. Authorizers must be copied on all correspondence.

- **Financial Closure:**

The school is responsible for submitting a closeout budget, inventory of assets, and final financial reports to both the CDE and the authorizer. Any grant funds must be returned according to their terms. The school must also coordinate and pay for a final closure audit conducted by a certified independent auditor.

- **Asset Disposition:**

A plan for the disposition of assets purchased with public funds must be submitted and approved. No liquidation or transfer of property can occur until the closure audit is completed and authorizer approval is obtained.

- **Legal and Tax Filings:**

The school must file all required tax returns, W-2s, and government forms related to employer responsibilities and submit proof of compliance to the authorizer.

Under California Education Code section [47605\(c\)\(5\)\(O\)](#), the Charter School's petition is required to have set forth the procedures to be used in the event that the Charter School closes. These procedures are to include the final audit of the Charter School to determine the disposition of all assets and liabilities, including plans for disposing of any net assets, and for the maintenance and transfer of pupil records.

The charter school closure process is comprehensive and governed by numerous compliance points. While the **Charter School** bears the primary burden for executing closure tasks, the **authorizer** plays a vital oversight and support role to ensure that closure is conducted legally, equitably, and with minimal disruption to students and families. Successful closures require clear communication, transparency, and close coordination between all parties involved.

SECTION 1: School Information

Field	Response
School Name	

Field	Response
CDS Code	
State Charter Number	
Type of Closure (Voluntary, Revocation, Non-renewal)	
Date of Closure Resolution	
Anticipated/Actual Closure Date	
Grade Levels Served	

SECTION 2: Key Contacts

Role	Contact Details
Charter School Designee Name	
Title	
Email	
Phone (Active post closure)	
Governing Board Designee Name	
Title	
Email	
Phone (Active post closure)	
Student Records Designee Name	
Title	
Email	
Phone (Active post closure)	
Last Date for Records Requests Name	
Title	

Role	Contact Details
Email	
Phone (Active post closure)	

SECTION 3: Closure Procedures Timeline

A. Initiation of Closure

The closure process formally begins with a written notice of the Closure Action. In cases of revocation, non-renewal, or conclusion of appeal proceedings, the authorizer shall issue the closure notification to the Charter School via certified mail or courier.

For voluntary closures, the Charter School's governing board must formally notify the authorizer in writing by registered mail within three business days of the decision to close. This notification initiates all subsequent closure procedures and establishes the official "Closure Action" date.

Upon receiving or issuing the Closure Action, the Charter School is required to publicly post a copy of the notice at all school sites and on the school's website to ensure transparency with families and the broader community.

Throughout the closure process, the Charter School must provide the authorizer—and any designated departments—immediate and unrestricted access to inspect and copy all school records, including financial and attendance documentation, upon request.

#	Task	Responsible Party	Due Date	Status
1	Notify school/authorizer of closure action (voluntary/revocation)	Charter School or Authorizer	MM/DD/YYYY	
2	Post Closure Action notice on website and at site	Charter School	MM/DD/YYYY	
3	Grant authorizer access to records	Charter School	Ongoing	

B. Immediate Actions

Upon the Closure Action, the authorizer must immediately notify the CDE of the details, including the Charter School's name, its charter number, its CDS code, the reason for and the effective date of closure, a summary of the circumstances, and the location of student and personnel records.

Within two business days, the Charter School must provide the authorizer with the location of all student and business records. These records must remain secure, organized, and intact; no records may be moved, duplicated, or destroyed without the authorizer's written consent, except to fulfill requests from families or receiving schools. A log of all copied or transferred records must be submitted to the authorizer.

The Charter School shall also identify a primary closure contact, submit their contact information and board-approved designation, and arrange a Closure Meeting within five business days. A representative of the Charter Schools' governing board must attend. At this meeting, the school shall present a complete student roster, including names, guardian contact information, grade levels, and districts of residence.

The authorizer will determine when to retrieve cumulative student records, including academic histories, Individualized Education Programs (IEPs), and required instructional materials. This meeting shall be known as the "Closure Meeting."

#	Task	Responsible Party	Due Date	Status
4	Notify CDE and provide closure details	Authorizer	MM/DD/YYYY	
5	Identify location of student/business records	Charter School	MM/DD/YYYY	
6	Designate primary closure contact	Charter School	MM/DD/YYYY	
7	Schedule closure meeting	Charter School & Authorizer	MM/DD/YYYY	

C. Communications & Notifications

Within five business days of the Closure Action, the Charter School shall submit draft notification letters to the authorizer for approval. One letter shall be addressed to parents/guardians and include the closure reason and date, transfer of student records, local school options, contact information, and instructions for obtaining cumulative records. A second letter shall be directed to students' districts of residence and include the closure date and designated contact for records requests. Upon approval, both letters must be mailed within three business days and translated as appropriate.

If the Charter School is an LEA within a SELPA, it must notify the SELPA of the closure within five business days and fulfill all requirements related to the transfer and storage of special education records. If instruction ends ten or more days after the Closure Action, current IEPs must be mailed to families within five business days of the last instructional day. If fewer than ten days remain, all IEPs must be sent to the SELPA within ten days of the Closure Action.

The Charter School must also, within five business days:

- Notify all contractors and terminate leases and service agreements in a cost-effective manner.
- Notify STRS, PERS, or other retirement systems and comply with closure procedures.
- Inform faculty and staff of the closure and provide details on compensation, benefits, and retirement.

Within 14 days, the Charter School must notify CDE's California Longitudinal Pupil Data System (CALPADS) office and must provide the authorizer a copy of this notice.

The Charter School shall respond within seven days to inquiries from families, students, and media regarding the closure, records, and alternative placements. The authorizer shall also respond promptly to inquiries from stakeholders.

If the authorizer holds student records, it must respond to parent/guardian requests within five business days and to record transfer requests from enrolling schools within ten business days.

If instruction continues through the end of the academic year, the Charter School shall issue report cards within five business days of the last instructional day.

#	Task	Audience	Responsible Party	Due Date	Status
8	Letter to parents/guardians	Families	Charter School	MM/DD/YYYY	
9	Letter to district of residence	School Districts	Charter School	MM/DD/YYYY	
10	Notify SELPA of closure	SELPA	Charter School	MM/DD/YYYY	

D. Records, Assets, and Legal Compliance

To ensure an orderly and compliant closure process, the Charter School must carry out a series of essential administrative and operational tasks related to records management, legal responsibilities, and financial closeout.

Early in the process, the school is responsible for updating and transferring all student information. This includes submitting a final student roster with contact information, grade levels, completed coursework, and record transfer details. Following the last day of instruction, the school must update enrollment records with the California School Information Services (CSIS) and compile all final attendance documentation, including signed registers and absence logs. A certified State Attendance Report (SAR) must also be delivered, in both printed and electronic form.

Throughout the closure period, the Charter School is required to maintain its insurance coverage and protect its assets from loss or misuse. No property may be disposed of or liquidated until a formal closure audit is complete and the authorizer has been notified. Any federally funded materials must be handled in accordance with applicable federal law.

In parallel, the Charter School must notify the authorizer of any pending or future litigation and share updates as necessary. It must also submit a full accounting of its operational agreements, including leases and vendor contracts, and notify all funding partners of the school's closure.

Financially, the school must develop a closeout budget that addresses outstanding payroll and benefit obligations, estimates the cost of closure tasks, and lists all creditors and debtors. The school must also return all grant and categorical funds as required by the terms of the grant or state and federal law and must file final expenditure reports with granting agencies.

Ongoing monthly accounts payable reports and required year-end financial statements must be submitted to both the authorizer and the CDE. A plan for the legal disposition of assets must be proposed and approved before liquidation. Any net assets after all liabilities are met may be transferred to the authorizer after all liabilities have been paid or may be transferred to another public agency, including another charter school, if stated in the Charter School's bylaws or through a memorandum of understanding (MOU) or some other agreement between the Charter School and the authorizer. Should the Charter School's liabilities exceed available assets, California Corporation Code governs distribution of assets for a closing nonprofit public benefit corporation, and the closure audit described below is to reflect its requirements. California Education Code section [47604\(d\)](#) generally shields the authorizer from liability for the debts or obligations of the Charter School, or for claims arising from the Charter School's actions, if the authorizer has complied with all of its legally required oversight responsibilities.

Finally, the Charter School must arrange for a closure audit by an approved independent auditor. This audit must assess the school's assets, liabilities, and net assets, and confirm outstanding financial obligations. A copy of the audit contract must be submitted to the authorizer, along with a corrective action plan following the issuance of the audit report.

All timelines and specific submission requirements are detailed in the accompanying table for implementation and compliance tracking.

#	Task	Responsible Party	Due Date	Status
11	Provide record access plan	Charter School	MM/DD/YYYY	
12	Notify retirement systems	Charter School	MM/DD/YYYY	
13	Maintain insurance and asset protection	Charter School	Ongoing	
14	Submit inventory and closeout budget	Charter School	MM/DD/YYYY	
15	Arrange and submit final audit	Charter School	MM/DD/YYYY	
16	Submit updated student roster: Within 14 days of the Closure Action	Charter School	MM/DD/YYYY	
17	Submit enrollment update to CSIS: Within 5 business days after the last day of instruction	Charter School	MM/DD/YYYY	
18	Provide final attendance documentation: Within 20 business days after the last day of instruction	Charter School	MM/DD/YYYY	
19	Submit final State Attendance Report (SAR): Within 10 business days after submitting final attendance records	Charter School	MM/DD/YYYY	
20	Notify authorizer of pending legal claims: Within 10 business days of the Closure Action	Charter School	MM/DD/YYYY	
21	Submit list of leases, contracts, and service agreements: Within 10 business days of the Closure Action	Charter School	MM/DD/YYYY	
22	Notify all funding sources of school closure: Within 10 business days of the Closure Action	Charter School	MM/DD/YYYY	
23	Submit comprehensive asset inventory: Within 10 business days of the Closure Action	Charter School	MM/DD/YYYY	
24	Provide closeout budget and list of creditors/debtors: Within 10 business days of the Closure Action	Charter School	MM/DD/YYYY	
25	Submit final grant expenditure reports: Within 20 business days after the last day of instruction	Charter School	MM/DD/YYYY	
26	Submit monthly accounts payable report: Within 20 business days of the Closure Action and monthly thereafter	Charter School	MM/DD/YYYY	
27	Submit plan for disposal of assets: Within 20 business days of the Closure Action	Charter School	MM/DD/YYYY	

#	Task	Responsible Party	Due Date	Status
28	Arrange for final closure audit: Within 120 calendar days of the last day of instruction	Charter School	MM/DD/YYYY	
29	Submit audit contract: Within 10 business days of audit engagement	Charter School	MM/DD/YYYY	
30	Submit audit corrective action plan: Within 10 business days of audit report issuance	Charter School	MM/DD/YYYY	
31	Complete final payroll and tax filings; submit financials: Within 20 business days of the dissolution date	Charter School	MM/DD/YYYY	

E. Faculty, Staff & Final Compliance

As part of the closure process, the Charter School must take necessary steps to responsibly conclude all employment-related obligations and finalize key administrative filings.

Within thirty calendar days of the Closure Action, the school is required to submit to the authorizer a complete accounting of all current and former employees. This includes verified dates of employment, personnel files, verification letters, and documentation of accrued sick leave balances as of each employee's final day. The school must also provide a corresponding Excel spreadsheet with all relevant staff data.

On the formal date of dissolution, the Charter School must complete all final employer tax and reporting obligations. This includes filing federal, state, and local payroll tax returns; issuing W-2 and 1099 forms; submitting the Federal Notice of Discontinuance (Treasury Form 63); completing all final tax payments; and filing both federal and state withholding tax forms (Treasury Form 941 and State Form DE6), along with the IRS final return (Form 990 and associated schedules).

In addition, the school must submit any required year-end financial reports to both the CDE and the authorizer. All filings and supporting documents must be submitted within twenty business days of the dissolution date. These tasks ensure that all staff are properly accounted for, compensated, and reported, and that the school's final legal and fiscal responsibilities are fulfilled.

#	Task	Responsible Party	Due Date	Status
32	Submit staff verification report	Charter School	MM/DD/YYYY	

#	Task	Responsible Party	Due Date	Status
	<p>Within 30 calendar days of the Closure Action, provide the authorizer:</p> <ol style="list-style-type: none"> 1. A complete list of current and former staff 2. Verification letters and employment dates 3. Personnel files and sick leave balances 4. An Excel spreadsheet with all relevant staff data 			
33	<p>Complete final payroll and tax filings on dissolution date</p> <ol style="list-style-type: none"> 1. File all federal, state, and local payroll tax returns 2. Issue W-2s and 1099s to applicable personnel 3. File the Federal Notice of Discontinuance (Treasury Form 63) 4. Make all final federal tax payments 5. File final withholding tax returns (Treasury Form 941 and State Form DE6) 6. File final IRS return (Form 990 and accompanying schedules) 	Charter School	MM/DD/YYYY	
34	<p>Submit final financial reports</p> <ol style="list-style-type: none"> 1. Within 20 business days of the dissolution date, provide: 2. All required year-end financial reports to the CDE and the authorizer 3. Copies of all final tax and payroll filings 	Charter School	MM/DD/YYYY	

SECTION 4: Appendices

- Appendix A: Sample Notification Letters (Parents, Districts)
- Appendix B: Closure Budget Template
- Appendix C: Inventory Template
- Appendix D: Sample Closure Meeting Agenda
- Appendix E: Compliance Checklist

Charter School Closure Protocol – SAMPLE Appendices

APPENDIX A: SAMPLE NOTIFICATION LETTERS

1. Parent/Guardian Letter

[Charter School Letterhead]

[Date]

Dear Parent/Guardian,

We are writing to inform you that [Charter School Name] will be closing effective [Closure Date], following action taken by the [Authorizer/Board].

This decision was made because [reason for closure: e.g., non-renewal of charter, voluntary surrender, or revocation]. We understand this transition may be difficult and are committed to supporting your family.

Student Records:

- All student cumulative files (including transcripts, report cards, IEPs, immunization records) will be transferred to the [Authorizer Office Name].
- To request a copy of your child's records, please contact:

[Name, Title]

[Phone Number]

[Email Address]

School Options:

Enclosed is a list of nearby public schools and charter schools in your district of residence.

We thank you for being part of the [Charter School Name] community.

Sincerely,

[Charter School Designee]

[Title]

2. District of Residence Letter

[Charter School Letterhead]

[Date]

To: [Superintendent's Name]

[District of Residence]

[District Address]

Re: Notification of Charter School Closure – [Charter School Name]

This letter is to formally notify you that [Charter School Name] will cease operations on [Closure Date]. Please be advised that student records will be maintained by the [Authorizer Office Name].

For records requests, please contact:

[Name, Title]

[Phone Number]

[Email Address]

We appreciate your collaboration to ensure a smooth transition for all students.

Sincerely,

[Charter School Designee]

[Title]

APPENDIX B: CLOSURE BUDGET TEMPLATE

Category	Description	Estimated Amount	Notes
Payroll & Benefits	Final salaries, accrued vacation, retirement contributions		List by employee
Contracts & Leases	Termination fees, utilities, rent		Attach agreements
Student Records	Archiving, copying, secure storage		Vendor if applicable
Legal & Accounting	Final audit, legal fees, dissolution filings		Required by CDE/LACOE
Insurance	Coverage through dissolution		Liability & workers' comp
Asset Disposal	Inventory, storage, sale/distribution costs		Must follow CDE rules
Other Closure Costs	Communications, postage, translations		—
Total Estimated Closure Costs			

APPENDIX C: INVENTORY TEMPLATE

Item Description	Quantity	Serial Number/Tag	Funding Source (State/Federal/Private)	Location	Proposed Disposition
Dell Laptops	25	SN123–SN147	Federal Title I	Room 101	Return to district

APPENDIX D: SAMPLE CLOSURE MEETING AGENDA

1. Welcome & Introductions – [Facilitator Name]
2. Review of Closure Action (Resolution, Legal Requirements)
3. Student Transition Plan – Notifications, record transfer, placement support
4. Staff & Personnel Matters – Payroll, benefits, STRS/PERS, verification
5. Financial Closeout – Obligations, closure budget, final audit timeline
6. Facilities & Assets – Inventory, property disposition, contract terminations
7. Communications – Parents, districts, SELPA, CDE, contractors
8. Next Steps & Assignments – Timelines and responsible parties
9. Questions/Closing Remarks

APPENDIX E: COMPLIANCE CHECKLIST

<input type="checkbox"/> Task	Reference (Ed Code/Checklist Item)	Responsible Party	Due Date	Status
<input type="checkbox"/> Notify [Superintendent] & CDE of closure	EC 47604.32; Checklist Item 3	Charter Board/CSO	Within 2 days of closure	
<input type="checkbox"/> Notify Parents/Guardians	Checklist Item 7	Charter School	Within 5 days; mail after approval	
<input type="checkbox"/> Notify Districts of Residence	Checklist Item 8	Charter School	Within 5 days; mail after approval	
<input type="checkbox"/> Notify SELPA & provide IEPs	Checklist Item 9	Charter School	Within 5 days	
<input type="checkbox"/> Secure Student & Business Records	Checklist Item 4	Records Designee	Ongoing	
<input type="checkbox"/> Submit Closure Budget	Checklist Item 27	Business Office	10 business days	
<input type="checkbox"/> Prepare Asset Inventory	Checklist Item 26	Business Office	10 business days	
<input type="checkbox"/> Arrange Final Audit	Checklist Item 31	Governing Board	Within 120 days	
<input type="checkbox"/> File Final Tax & Payroll Forms	Checklist Item 33	Business Office	By statutory deadlines	