

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.

Designated Entity to Conduct Closure Activities: The **Barona Indian Charter School, Inc.** will be the entity responsible for conducting closure related activities.

Closure Notice: The **Barona Indian Charter School, Inc.** 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 and credits that meet graduation requirements [NOTE: The regulations are unclear about what graduation requirements must be discussed – the school's graduation requirements or traditional public school graduation requirements. Thus, it is advisable that the notice provide at a minimum a list of the school's graduation requirements.]

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 Lakeside Union School District.
- The School will transfer & maintain all pupil records, all state assessment results & any special education records to the custody of Lakeside USD, except for records and/or assessment results that the charter may require to be transferred to a different entity.
- The School will transfer and Barona Indian Charter School, Inc. will maintain personnel records in accordance with applicable law. [NOTE: Personnel records are defined to mean any record the charter school has relevant to its employees, including, but not limited to, records related to performance and grievance as specified in Labor Code section 1198.5.]
- The Barona Indian Charter School, Inc. 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 Barona Indian Charter School, Inc. 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 Barona Indian Charter School, Inc. will complete and file any annual reports required by Education Code section 47604.33.

Paying for Closure Activities: The **Barona Indian Charter School, Inc.** will pay for the closure activities with **designated reserves**.

Dissolution: If the School’s charter is revoked or not renewed and the School(s) closes, the Board may elect voluntarily to wind up and dissolve **Barona Indian Charter School, Inc.** by passing a resolution approved by a majority of the Board. The Board shall continue to act as a board and shall have full powers to wind up and settle its affairs, both before and after filing the Certificate of Dissolution. The **Barona Indian Charter School, Inc.** shall cease to conduct its activities except to the extent necessary to wind up, and except during such period as the Board deems necessary to preserve the **Barona Indian Charter School, Inc.**’s goodwill or going concern value pending a sale or disposition of its assets, or both, in whole or part.

Certificate of Dissolution: After the Board approves the resolution to wind up and dissolve the **Barona Indian Charter School, Inc.**, the Board shall file with the Secretary of State a certificate evidencing that election and a copy shall be filed with the Attorney General.

Notice of Dissolution: Once the Board has passed the resolution to wind up and dissolve, it shall provide written notice of the winding up to all known creditors and claimants whose addresses appear on the records of the **Barona Indian Charter School, Inc.** and to the Attorney General.

Adopted: January 24, 2022