



DALEVILLE COMMUNITY SCHOOLS

CLOSURE PROTOCOL CHRONOLOGICAL VERSION

*For Indiana Virtual Pathways Academy
Authorized by
Daleville Community Schools*

June 2019

Closure Protocol Action Plan

Final year of operations: 2019-20
Official last day of classes: June 30, 2020
Official last day of operations: August 29, 2020

Completion Date	Description of Required Actions	Responsible Party	Status
ONGOING TASKS			
Ongoing until closure is complete	Expenditures over \$25,000 All expenditures, transfers, disbursements in excess of \$25,000.00 must be reported to DCS within three (3) days of the event.	IVPA Financial Lead	
Ongoing until closure is complete	Disposition of Corporate Records The IVPA board shall maintain all corporate records related to: <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 federal grants must be kept in accordance with 34 CFR 80.42); 6. Governance (minutes, bylaws, policies); 7. Employees (background checks, personnel files); 	IVPA Lead DCS Lead	

	<p>8. Accounting/audit, taxes and tax status, etc.;</p> <p>9. Employee benefit programs and benefits; and</p> <p>10. Any other items listed in the closure action plan.</p> <p>The IVPA board shall, with final approval reserved by the DCS Staff, determine the location for the permanent storage of records after dissolution.</p>		
Ongoing until closure is complete	<p>Maintenance of Location and Communication Establish if IVPA will maintain the current facility for the duration of closing out IVPA’s business, regulatory and legal obligations. In the event the facility is sold or otherwise vacated before concluding IVPA’s affairs, IVPA must relocate its business records and remaining assets to a location where a responsive and knowledgeable party is available to assist with closure operations. IVPA must maintain operational telephone service with voice message capability, and maintain custody of business records until all business and transactions are completed and legal obligations are satisfied.</p> <p>IVPA must immediately inform DCS staff if any change in location or contact information occurs.</p>	IVPA Lead	
Ongoing until closure is complete	<p>Insurance In order to protect IVPA’s assets and any assets in the school that belong to others against theft, misappropriation and deterioration, IVPA must:</p> <ol style="list-style-type: none"> 1. Maintain existing insurance coverage on assets, including facility and vehicles, until 	IVPA Lead IVPA Financial Lead	

	<p>the disposal of such assets in accordance with the closure plan;</p> <ol style="list-style-type: none"> 2. Negotiate school facility insurance with entities that may take possession of school facility – lenders, mortgagors, bond holders, etc.; 3. Obtain or maintain appropriate security services. Action may include moving assets to secure storage after closure or loss of facility. 		
Prior to the completion of closure protocol	<p>Inventory Assets Inventory IVPA assets, and identify items:</p> <ol style="list-style-type: none"> 1. Loaned from other entities; 2. Encumbered by the terms of a contingent gift, grant or donation, or a security interest; 3. Belonging to the EMO/CMO, if applicable, or other contractors; and 4. Purchased with federal grants (dispose of such assets in accordance with federal regulations). <p>Return assets not belonging to IVPA where appropriate documentation exists. Keep records of assets returned.</p> <p>Provide DCS lead with a copy of all documents.</p>	IVPA Financial Lead	
TBD	<p>IRS 501(c)(3) Status If IVPA has 501(c)(3) status, it must take steps to maintain that status including, but not limited to, the following:</p> <ol style="list-style-type: none"> 1. Notify IRS regarding any address change of the school corporation; and 	IVPA Lead IVPA Financial Lead	

	<p>2. File required tax returns and reports.</p> <p>Notify the IRS of dissolution of the education corporation and its 501(c)(3) status, and provide a copy to the authorizer lead.</p>		
TBD by SBOA	<p>Final Financial Audit</p> <p>Establish a date by which to complete a final close-out audit by state auditor.</p> <p>Provide the DCS lead with a copy of the final audit.</p>	<p>IVPA Lead</p> <p>IVPA Financial Lead</p>	
JUNE 2019			
6/20/2019	<p>Talking Points</p> <p>Create talking points directed to parents, faculty, community and press. Focus on communicating plans for orderly transition of students and staff. Distribute to the transition team.</p>	<p>DCS Lead</p> <p>IVPA Lead</p>	
6/20/2019	<p>Press Release</p> <p>Create and distribute a press release that includes the following:</p> <ol style="list-style-type: none"> 1. History of the school; 2. Authorizing board closure policies; 3. Reason(s) for school closure; 4. Outline of support for students, parents, and staff; and 5. A press point person for DCS and for IVPA. 	<p>DCS Lead</p> <p>IVPA Lead</p>	
6/24/2019	<p>Establish Transition Team and Assign Roles</p> <p>Transition team may include:</p> <ol style="list-style-type: none"> 1. Lead person from DCS staff; 2. IVPA school board chair or designee; 3. Lead administrator from IVPA; 	<p>DCS Lead</p> <p>IVPA Lead</p>	

	<ol style="list-style-type: none"> 4. Lead finance person from IVPA; 5. Lead person from the IVPA faculty; and 6. Lead person from the IVPA parent organization. 		
6/26/2019	<p>Assign Transition Team Action Item Responsibilities</p> <ol style="list-style-type: none"> 1. Develop plan, exchange contact information and assign roles; 2. Set calendar for meetings and assign dates for completion of each IVPA closure action item. 	DCS Lead IVPA Lead	
6/26/2019	<p>Parent Contact Information</p> <p>Create a Parent Contact List to include:</p> <ol style="list-style-type: none"> 1. Student name; 2. Parent name; 3. Address; 4. Telephone; 5. Email. <p>Provide a copy of the parent contact information to DCS Lead.</p>	IVPA Lead	
6/26/2019	<p>Faculty Contact Information</p> <p>Create Faculty Contact List to include:</p> <ol style="list-style-type: none"> 1. Name; 2. Position; 3. Address; 4. Telephone; 5. Email. <p>Provide a copy of the faculty contact information to DCS Lead.</p>	IVPA Lead	

JULY 2019			
7/3/2019	<p>Initial Closure Notification Posting Post closure notification on the front page of the IVPA website outlining:</p> <ol style="list-style-type: none"> 1. Closure decision; 2. Timeline for transition; 3. Assurance that instruction will continue through the end of the 2019-20 school year (June 30, 2020); 4. Assurance that parents/students will be assisted in the reassignment process/Help Line Information; and 5. FAQ's about the IVPA closure process. 	DCS Lead IVPA Lead	
7/3/2019	<p>Initial Closure Notification Letter: Faculty/Staff Distribute letter to faculty and staff outlining:</p> <ol style="list-style-type: none"> 1. Closure decision; 2. Timeline for transition; 3. Assurance that instruction will continue through the end of the 2019-20 school year; 4. Assurance that parents/students will be assisted in the reassignment process/Help Line Information; and 5. FAQ's about the IVPA closure process. 	DCS Lead IVPA Lead	
7/3/2019	<p>Initial Closure Notification Letter: IDOE Send letter to the Indiana Department of Education to include:</p> <ol style="list-style-type: none"> 1. Notification materials distributed to parents; 2. Notification materials distributed to faculty and staff; 	DCS Lead IVPA Lead	

	3. Authorizing board decision materials, resolution to close school, copy of any termination agreement.		
7/3/2019	<p>Notify School Districts Impacted Within 10 days of Effective Date of Resolution Agreement between DCS and Indiana Virtual Education Foundation d/b/a IVPA, notify districts materially impacted by the closure decision, including:</p> <ol style="list-style-type: none"> 1. Copies of letters sent to stakeholders (e.g., faculty); 2. FAQ about the IVPA closure process; 3. Information about the plan being developed to ensure an orderly closure process; 4. Authorizing board decision materials, resolution to close school, copy of any termination agreement; 5. DCS lead contact information. 	IVPA Lead	
7/3/2019	<p>Initial Agency Notifications To ensure a smooth transition for students, the following agencies must be notified of all closure decisions:</p> <ol style="list-style-type: none"> 1. Indiana State Board of Education; 2. Indiana State Board of Accounts; 3. Federal programs; 4. Teacher Retirement Program (TRF/PERF). 	DCS Lead IVPA Lead	
AUGUST 2019			
8/1/2019	<p>1st Parent/Guardian Closure Transition Letter Distribute letter to parents outlining</p> <ol style="list-style-type: none"> 1. Date of the last day of regular instruction; 	IVPA Lead IVPA Administrator	

	<ol style="list-style-type: none"> 2. Cancellation of any planned summer school; 3. Notification of mandatory enrollment under state law; 4. Dates of any planned school choice fair(s); 5. Contact and enrollment information for charter, parochial, public, and private schools in the area; 6. Information on obtaining student records pursuant to the state and federal law before the end of classes; and 7. Contact information for parent/guardian assistance questions. <p>Provide a copy of the letter/additional information to DCS Lead.</p>		
8/1/2019	<p>Convene Faculty/Staff Closure Meeting Plan and convene a faculty meeting to:</p> <ol style="list-style-type: none"> 1. Discuss reasons for closure; 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 employment; 5. Describe assistance, if any, which will be provided to faculty and staff to find new positions; 6. Provide DCS Lead/IVPA Lead contact information. 	DCS Lead IVPA Lead IVPA Administrator	

8/1/2019	<p>Faculty/Staff Closure Transition Letter Outline transition plan and timelines for staff, including but not limited to:</p> <ol style="list-style-type: none"> 1. Timeline for compensation and benefits; 2. COBRA information; 3. Pertinent licensure information; 4. Letter of recommendation/reference contact information; and 5. Transition team member contact information. <p>Provide a copy of the letter/additional information to DCS Lead.</p>	IVPA Lead IVPA Administrator	
8/1/2019	<p>Notification of Management Company/Organization and Termination of Contract Review the management agreement and take steps needed to terminate the agreement at the end of the 2019-20 school year (June 30, 2020). IVPA must:</p> <ol style="list-style-type: none"> 1. Notify management company/organization of termination of education program by IVPA's board, providing the last day of classes and absence of summer programs; 2. Provide notice of non-renewal/revocation in accordance with management contract; 3. Request final invoice and accounting, including an accounting of any retained IVPA funds and the status of grant funds; 4. Provide notice that the management company/organization must remove any property lent to IVPA after the end of classes and request a receipt of such property. 	IVPA Financial Lead	

	Provide a copy of this notification to the DCS lead.		
8/1/2019	<p>Notification of Contractors Agreement IVPA must formulate a list of all contractors with contracts in effect and:</p> <ol style="list-style-type: none"> 1. Notify them regarding IVPA closure and cessation of operations; 2. Instruct contractors to make arrangements to remove any contractor property from IVPA by a date certain (copying machines, water coolers, other rented property); 3. Retain records of past contracts as proof of full payment; 4. Maintain telephone, gas, electric, water, insurance; and 5. Terminate contracts for goods and services as of the last date such goods or services will be needed. <p>Provide the DCS lead with written notification of such.</p>	IVPA Financial Lead	
8/1/2019	<p>Review Budget/Establish Use of Reserve Funds</p> <ol style="list-style-type: none"> 1. Review budget to ensure that funds are sufficient to operate IVPA through the end of the school year, if applicable; 2. Emphasize the legal requirement 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; 	IVPA Lead	

	<ol style="list-style-type: none"> 3. Make revisions that take into account closure and associated expenses while prioritizing continuity of instruction; and 4. Identify acceptable use of reserve funds to support the orderly closure of the school. 5. Share the document with DCS. 		
SEPTEMBER 2019			
9/13/2019	<p>Cease enrolling students Take appropriate action to cease all enrollment activities for new or returning students after September 13, 2019.</p> <ul style="list-style-type: none"> • No students may be enrolled, re-enrolled, transferred, or added in any way to the school membership after September 13, 2019. 	IVPA Administrator	
9/13/2019	<p>Cease recruitment activities Take appropriate action to cease all recruitment activities after September 13, 2019.</p>	IVPA Administrator	
DECEMBER 2019			
12/1/2019	<p>Notification of Employees and Benefit Providers IVPA must establish an employee termination date and:</p> <ol style="list-style-type: none"> 1. Formally notify all employees of termination of employment and/or contracts; 2. Notify benefit providers of pending termination of all employees; 	IVPA Financial Lead	

	<ol style="list-style-type: none"> 3. Notify all employees and providers of termination of all benefits programs; and 4. Terminate all programs as of the last date of service in accordance with applicable law and regulations (i.e. COBRA), including: <ol style="list-style-type: none"> a. Medical, dental, vision plans; b. Life insurance; c. Cafeteria plans; d. 401(k) retirement plans; and e. Pension plans. <p>Consult legal counsel as specific rules and regulations may apply to such programs.</p> <p>Provide DCS lead with a copy of all documents.</p>		
MARCH 2020			
3/1/2020	<p>2nd Parent/Guardian Closure Transition Letter</p> <p>Distribute letter to parents outlining</p> <ol style="list-style-type: none"> 1. Date of the last day of regular instruction; 2. Cancellation of any planned summer school; 3. Notification of mandatory enrollment under state law; 4. Dates of any planned school choice fair(s); 5. Contact and enrollment information for charter, parochial, public, and private schools in the area; 6. Information on obtaining student records pursuant to the state and federal law before the end of classes; and 7. Contact information for parent/guardian assistance questions. 	IVPA Lead IVPA Administrator	

	Provide a copy of the letter/additional information to DCS Lead.		
MAY 2020			
5/1/2020	Disposition of Property Check with Indiana Department of Education regarding proper procedures for disposition of property purchased with federal funds.	DCS Lead IVPA Financial Lead	
5/1/2020	Disposition of Inventory Establish a disposition plan (e.g., auction), and establish a payment process (e.g., cash, checks, credit cards) for any remaining items. Provide the authorizer lead with a copy of all documents.	IVPA Financial Lead	
5/1/2020	Disposition of Real Property (e.g., facility) (if applicable) Determine state requirements for real property acquired from a public school district to determine right of first offer and other applicable requirements for disposition.	DCS Financial Lead	
5/1/2020	Property Purchased with Public Charter School Program (PCSP) Funds Establish under state or individual school agreements required disposition of property purchased with PCSP funds. Generally, property purchased with PCSP funds must first be offered to other charter schools within the same region in which IVPA is located. If no school wants the	IVPA Financial Lead	

	<p>property, an auction must be held to dispose of the PCSP assets. IVPA must:</p> <ol style="list-style-type: none"> 1. Ensure public notice of the auction is made widely known; 2. Price items at fair market value, as determined from inventory and fixed assets policy; and 3. Determine with the IDOE how to return funds if any remain. <p>Provide the DCS lead board resolutions and minutes of any transfer of assets with a dollar value of zero (0) to another school.</p>		
JUNE 2020			
6/1/2020	<p>3rd Parent/Guardian Closure Transition Letter Distribute letter to parents outlining</p> <ol style="list-style-type: none"> 1. Date of the last day of regular instruction; 2. Cancellation of any planned summer school; 3. Notification of mandatory enrollment under state law; 4. Dates of any planned school choice fair(s); 5. Contact and enrollment information for charter, parochial, public, and private schools in the area; 6. Information on obtaining student records pursuant to the state and federal law before the end of classes; and 7. Contact information for parent/guardian assistance questions. <p>Provide a copy of the letter/additional information to DCS Lead.</p>	IVPA Lead IVPA Administrator	

6/1/2020	<p>Payment of Funds IVPA must work with DCS to prioritize payment strategy considering state and local requirements. Using available revenue and any funds from auction proceeds, pay the following entities:</p> <ol style="list-style-type: none"> 1. Retirement systems; 2. Teachers and staff; 3. Employment taxes and federal taxes; 4. Audit preparation; 5. Private creditors; 6. Overpayments from state/district; and 7. Other as identified by authorizer. <p>Provide DCS lead with a copy of all materials associated with this action.</p>	DCS Lead IVPA Financial Lead	
6/30/2020	<p>Secure Student Records Ensure all student records are organized, up to date, and maintained in a secure location.</p>	IVPA Lead IVPA Administrator	
6/30/2020	<p>List all Creditors and Debtors Formulate a list of IVPA creditors and debtors and any amounts accrued and unpaid with respect to such creditor or debtor. The list must include:</p> <p><u>Creditors</u></p> <ul style="list-style-type: none"> • Contractor, person, and/or entity to whom IVPA owes payment; • Lenders, mortgage holders, bond holders, equipment suppliers, service providers and secured and unsecured creditors. <p><u>Debtors</u></p>	IVPA Financial Lead	

	<ul style="list-style-type: none"> Persons who owe IVPA fees or credits, any lessees or sub-lessees of IVPA, and any person holding property of IVPA. 		
6/30/2020	<p>Notification to Creditors Solicit from each IVPA creditor a final accounting of the IVPA's accrued and unpaid debt. Compare the figures provided with IVPA's calculation of debt and reconcile.</p> <p>Where possible, negotiate a settlement of debts consummated by a settlement agreement reflecting satisfaction and release of the existing obligations.</p> <p>Provide the DCS lead with a written summary of this activity.</p>	IVPA Financial Lead	
6/30/2020	<p>Reconcile with Daleville Community Schools Reconcile DCS billings and payments. If IVPA owes DCS money, it must list DCS as a creditor and treat it accordingly.</p>	IVPA Financial Lead	
6/30/2020	<p>Notification to Debtors Contact all IVPA debtors and demand payment. If collection efforts are unsuccessful, consider turning the debt over to a commercial debt collection agency. All records regarding such collection or disputes by debtors regarding amounts owed must be retained.</p> <p>Provide the DCS lead with a written summary of this activity.</p>	IVPA Financial Lead	
6/30/2020	<p>Vendors IVPA must:</p>	IVPA Financial Lead	

	<ol style="list-style-type: none"> 1. Create a vendor list, including food and transportation vendors; and 2. Notify vendors of closure and cancel or non-renew agreements as appropriate. <p>Provide DCS lead with a copy of all documents.</p>		
JULY 2020			
7/1/2020	<p>Final Agency Notifications To ensure a smooth transition for students, the following agencies must be notified of all closure decisions:</p> <ol style="list-style-type: none"> 1. Indiana Department of Education; 2. Indiana State Board of Education; 3. Indiana State Board of Accounts; 4. Federal programs; 5. Teacher Retirement Program (TRF/PERF). 	DCS Lead IVPA Lead	
7/8/2020	<p>Transfer Testing Materials IVPA must determine state requirements regarding disposition of state assessment materials stored at IVPA and return as required.</p> <p>Provide DCS lead with letter outlining transference of testing materials.</p>	IVPA Lead IVPA Administrator	
7/8/2020	<p>Final Report Card and Student Records Notice IVPA must ensure that:</p> <ol style="list-style-type: none"> 1. All student records and report cards are complete and up to date; 2. Parents/Guardians are provided with copies of final report cards and notice of where student records will be sent (including specific contact information); and 	IVPA Lead IVPA Administrator	

	<p>3. Parents/Guardians receive a reminder letter/post card reminding them of the opportunity to access student records under applicable state and federal law.</p> <p>Provide DCS lead with a copy of the notice.</p>		
7/10/2020	<p>U.S. Dept. of Education Filings File Federal form 269 or 269a if IVPA was receiving funds directly from the United States Department of Education. See 34 CFR 80.41.</p>	IVPA Financial Lead	
7/15/2020	<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; and 4. Most recent audit. <p>Additionally, collect and void all unused checks and destroy all credit and debit cards. Close accounts after transactions have cleared.</p>	IVPA Financial Lead	
7/15/2020	<p>Payroll Reports IVPA must generate a list of all payroll reports including taxes, retirement or adjustments on employee contracts.</p> <p>Provide the DCS lead with copies of all materials.</p>	IVPA Financial Lead	
AUGUST 2020			
8/1/2020	Secure Financial Records	IVPA Financial Lead	

	Ensure all financial records are organized, up to date, and maintained in a secure location.		
8/1/2020	<p>Prepare Final Financial Statement</p> <p>Retain an independent accountant to prepare a final statement of the status of all contracts and other obligations of IVPA, and all funds owed to IVPA 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 that all debts have been collected or that good faith efforts have been made to collect same; and 4. Each remaining debtor and the amounts owed. <p>Provide a copy of the final statement to DCS lead.</p>	IVPA Financial Lead	
8/12/2020	<p>Transfer Student Records</p> <p>Identify an appropriate entity to hold student records. Send student records, including:</p> <ol style="list-style-type: none"> 1. Individual Education Programs (IEPs) and all records regarding special education and supplemental services; 2. Student health / immunization records; 3. Attendance records; 4. Any testing materials required to be maintained by the school; 5. Student transcripts and report cards; and 6. All other student records. <p>IVPA must contact the relevant districts of residence for students and notify districts of how (and when) records will be transferred. In addition, IVPA must</p>	IVPA Lead IVPA Administrator	

	<p>create a master list of all records to be transferred and state their destination.</p> <p>Document the transfer of records to include:</p> <ol style="list-style-type: none"> 1. The number of general and special education records transferred; 2. Date of transfer; 3. Signature and printed name of the charter school representative releasing the records; and 4. Signature and printed name of the organization who receives the records. 		
8/20/2020	<p>Submit Final Report Submit a final report to DCS detailing completion of the closure plan.</p>	IVPA Lead	
8/29/2020	<p>Expenditure Reporting Ensure that Federal Expenditure Reports (FER) and the Annual Performance Report (APR) are completed. Provide DCS lead with a copy of all documents.</p>	IVPA Financial Lead	