

### Charter School Closure Procedure 12.6.23

To facilitate a smooth process of closure, a School Transition Team will be created, kept informed about the closure procedures until the closure is complete and will be identified as contacts for the public. The School Transition Team should include Charter Schools Division (CSD) of the Public Education Department (PED) Director, CSD Deputy Director, PED communications, PEC legal counsel, PED School Budget Director, a CSD contracted School Liaison, a CSD contracted School Business Consultant, School Head Administrator, School Business Manager, a Governing Board member, and a parent. The governing board member and a parent from the school shall be identified by the school. See Contact Information at the end of the chart below.

The Charter Schools Division (CSD) of the Public Education Department will contract with two providers who will work closely with identified school personnel throughout the closing process.

	Action Item	Responsibility for Completing Action	Due Date	Status
1	<p><b>School received letter of non-renewal</b></p> <p>- The La Tierra Governing Council <a href="#">voted to appeal to district court on August 8th</a>. Then <a href="#">on Tuesday, August 15, 2023</a> the GC of LTMAS held a special meeting. In that meeting they voted to rescind their decision from their 8.8.23.</p>	<p>PEC Chair PEC Attorney</p>	5.9.23	<p>Letter sent 5.9.23</p> <p><a href="#">GC minutes o 8/15/23</a></p> <p><b>complete</b></p>
2a	<p><b>Publish Letter to Parents/Guardians</b></p> <p>-Explain PEC closure decision and appeals process, and GC decision on appeal</p> <p>-Provide calendar of important dates</p> <p>-Provide closure FAQ</p> <p>-Post closure letter widely</p> <p>-Commitment to continuation of coherent operations throughout closure transition</p> <p><b>Convene Parent Meeting</b></p> <p>-Explain transfer of student records</p> <p>-Explain alternate school choice</p>	<p>School Administrator</p>		<p>CSD Director letter to LTMAS parents, distributed via Blackboard on 5.26.23</p> <p>School posted notice to parents 8.9.23 and on 8.16.23</p> <p>CSD and LTMAS held a parent meeting 6.8.23</p> <p>Parent meeting 8.17.23</p> <p>School choice list posted on LTMAS website</p> <p><b>complete</b></p>

2b	<p><b>Provide Letter to Staff</b>          -Explain PEC closure decision and appeals process, GC decision on appeal          -Express commitment to continuation of coherent operations throughout closure transition          -Provide calendar of important dates          -Provide closure FAQ          -Express commitment of school leaders to complete verification of experience</p> <p><i>School will provide a copy of the staff letter and list of recipients to CSD.</i></p> <p><b>Convene Staff Meeting</b></p> <ul style="list-style-type: none"> <li>● Reiterate commitment to continuing coherent school operations through closure transition</li> </ul>	School Administrator		<p><b>Ms. Herrera &amp; CSD held a staff meeting 8.16.23 to provide update on possible next steps</b></p> <p><b>Staff notice of termination sent on 8.17.23 per instruction of the school's attorney</b>          Four staff members have a termination date of 8.31.23</p> <p><b>complete</b></p>
3.	<p><b>Facility Lease Terms</b></p> <ul style="list-style-type: none"> <li>● Provide copy of lease and all amendments</li> <li>● Identify final/termination date of lease, lease expires</li> <li>● Notify landlord</li> </ul>	School Business Manager	<b>09.29.23</b>	<p><b>School received notice to vacate by 8.31.23</b></p> <p><b>Copy of lease and notice to vacate on file.</b></p> <p><b>complete</b></p>
4.	<p><b>Personnel Files</b></p> <ul style="list-style-type: none"> <li>● Provide verification of employment (VOE) to staff (<u>for all years of employment</u>) and in staff files</li> <li>● Staff file should consist of an application packet (insurance registration, direct deposit form, emergency contact sheet, school transcripts, resume, license, certifications, job description, copy of contract, offer letter, IRS form W4 for 2023, acknowledgement of policies and employee handbook, performance evaluations ) that is built upon hiring.</li> <li>● Ensure all staff files are organized, up to date and maintained in a secure location             <ul style="list-style-type: none"> <li>○ W4s for 2023</li> <li>○ Others</li> </ul> </li> <li>● Digitize signed employment verifications</li> <li>● List of all unemployment claims and status</li> </ul>	School Administrator School Business Manager	<p>Employment Verification of all LTMAS staff being done by Patricia  <b>8.23.23</b></p> <p><b>W-4s</b>  <b>9.1.23</b></p> <p><b>09.29.23</b></p>	<p><b>Verifications (VOE) done and files A-G are on USB drive.</b></p> <p><b>digitized</b></p> <p><b>Complete</b></p>

5.	<p><b>Inventory</b> Provide a complete <b>Inventory Spreadsheet</b> that includes a) name of item, b) location of item in the school, c) school inventory tag number, and d) any model number if applicable (such as technology), e) indication of item purchased with Federal monies (Title I, CSP or ESSER for example), and f) indication of items worth \$5,000 or more. <i>Closure liaison working on copy of inventory spreadsheet to CSD</i></p>	Office Manager and CSD	<p><b>September 15</b> (note this date been revised several times)  <b>09.29.23</b></p>	<p><b>Near Complete</b> (<i>when this document was completed, items were still being distributed</i>).</p>
6.	<p><b>Facility</b> Close out the lease, ensure the building is available during asset disposal period</p>	PED & TSAY	<b>8.25.23</b>	<p>The last lease payment has been made. Utilities transferred to TSAY corp. effective December.</p>
7.	<p><b>Incurring additional costs</b></p> <ul style="list-style-type: none"> <li>- Contract w Mike Vigil</li> <li>- Lease w TSAY corp.</li> <li>- Attorney contract</li> <li>- utilities</li> <li>- Auditor (CLA)</li> </ul>		<b>09.29.23</b>	<p>MV has been working w/ Sara. Stand still with OGC or school. Maitai is removing herself as the CPO for LTMAS as of 9/30/23</p> <p><b>Complete</b></p>
8.	<p><b>List of Vendors</b> Provide a list of all vendors, indicating which are current vendors along with all current and open contracts  <i>School will provide a list to CDS.</i></p>	School Business Manager	<p><b>5.16.23</b> <b>revised to</b> <b>6.15.23</b> <b>revised to</b> <b>8.25.23</b> <b>revised to</b> <b>09.29.23</b></p>	<p><b>All the current vendors and last year's vendors have been paid.</b></p> <p><b>Complete</b> Note—vendor contracts for the phones and copy machine have required buy out, PED to dip into other funds as the school's operational budget was depleted before all bills—to include contract buy out—were paid.</p>
9.	<p><b>Notification to Vendors and Other Entities</b></p> <ul style="list-style-type: none"> <li>● Current vendors</li> <li>● IRS Status-Cancel/Update</li> <li>● NM Taxation and Revenue</li> <li>● Department of Workforce Solutions</li> <li>● Workers Compensation</li> <li>● NMPSIA</li> </ul>	School Business Manager and Office Manager	<p><b>5.20.23</b> <b>revised to</b> <b>6.6.23</b> <b>revised to</b> <b>8.29.23</b> <b>revised to</b> <b>09.29.23</b></p>	<p><b>Vendors contacted.</b> <b>Working with School Budget &amp; BM to confirm all others have been contacted.</b></p>

	<ul style="list-style-type: none"> <li>● RHC</li> <li>● ERB</li> <li>● Auditor</li> <li>● Utilities</li> <li>● Other services</li> </ul>			
10.	<p><b>Staff Closure Transition Letter</b></p> <p>Outline transition plans and timelines for staff including:</p> <ul style="list-style-type: none"> <li>● Plan for final contract payout;</li> <li>● Date insurance will terminate;</li> <li>● Return school equipment, badges, and keys</li> <li>● Where employment verification requests can be made after termination (which would be CSD or its vendor)</li> </ul>	School Business Manager	<p><b>6.2.23</b></p> <p><b>Pending: information about insurance and employment verification.</b></p> <p><b>09.29.23</b></p>	<p><b>update on 9.29.23</b></p> <p><b>NMPSIA (Juliette Baca)- contacted</b></p> <p><b>School equipment badges &amp; keys returned by 9.29.23</b></p> <p><i>Completed, CSD has signed VOE</i></p>
11.	<p><b>Complete Form NMPED 947 and Disposal Plan</b></p> <ul style="list-style-type: none"> <li>● Develop disposal plan that documents disposition of school funds, property, and assets in accordance with provisions of NMSA § 22-8b-12.1(C)<sup>1</sup></li> <li>● Complete Form NMPED 947</li> <li>● Generate list of inventory assets distinguishing between property purchased with operational vs. federal funds (such as Title 1) as well as equipment purchased through E-Rate</li> <li>● Once NMSA § 22-8b-12.1(C) has been satisfied, disposition of property will be offered 1<sup>st</sup> to state-authorized charter schools then 2<sup>nd</sup> to other public schools</li> <li>● Identify fixates that are not available for disposition.</li> </ul> <p><i>School will provide list of inventory assets; documentation of disposition of property pursuant to NMSA § 22-8b-12.1(C); notice letter to State Auditor; GB agenda and approved minutes; NMPED 947 form; and list of schools taking possession of assets to CSD.</i></p>	PED	<p><b>6.26.23 revised to 6.30.23 revised to 9.1.23</b></p>	<p>State Auditor and PED informed of disposal plan.</p> <p>Most assets have been distributed to state charters, local charters, Espanola schools, OO day school, etc. A few pending items: student books, teacher materials, janitorial supplies, etc.</p> <p>Inventory of assets are being archived by CSD and when completed, will be sent to both the state auditor and PED.</p>

<sup>1</sup> When a charter school is closed, the assets of the school shall be distributed first to satisfy outstanding payroll obligations for employees of the school, then to creditors of the school and then to the state treasury to the credit of the current school fund. If the assets of the school are insufficient to pay all parties to whom the schools owe compensation, the prioritization of the distribution of assets may be determined by decree of a court of law.

12	<p><b>Digitize Faculty/Staff Files</b></p> <ul style="list-style-type: none"> <li>● Provide signed copies of employment verifications to all current staff for all time of employment</li> <li>● Ensure all staff files are organized, up-to-date and maintained in a secure location</li> <li>● Digitize contact information for each faculty/staff (e-mail, phone, and address)</li> <li>● Digitize signed employment verifications for all active and inactive personnel files</li> <li>● Add format based on IT's input</li> </ul>	<p>School Administrator and Office Staff  and/or PED vendor NUBE</p>	<p><b>5.30.23</b> or when contracts have terminated, revised to <b>6.30.23</b> revised to <b>9.15.23</b> revised to <b>09.29.23</b></p>	<p><b>Some progress</b> <b>NUBE visit to the school on 8.21.23 and 8.23.23 and 9.29.23</b></p> <p><b>In progress</b> <b>(part of the contract between CSD and NUBE)</b></p>
13	<p><b>Digitize Student Files</b></p> <ul style="list-style-type: none"> <li>● Digitize special education records</li> <li>● Digitize 504/SAT records</li> <li>● Digitize cumulative student files</li> <li>● Digitize transcripts</li> <li>● Add format based on NUBE's input</li> </ul>	<p>School Administrator</p>	<p><b>5.30.23</b> or when coursework has been completed, revised to <b>6.30.23</b> revised to <b>8.25.23</b> revised to <b>09.29.23</b></p>	<p><b>9.29.23</b> <b>Current student files, SPED and non-exceptional and historic SPED all scanned and boxed.</b> <b>Current student files sent to new schools, except 5 students (Marcy).</b></p> <p><b>Near Complete, digitized files are being organized as part of the NUBE contract</b></p>
14	<p><b>Financial Management Services System</b> Provide access to NMPED staff/contractor to financial system list of websites, usernames, and passcodes.</p>	<p>School Business Manager</p>	<p><b>5.16.23</b> revised to <b>5.31.23</b> revised to <b>8.29.23</b> revised to <b>09.29.23</b></p>	<p><b>6.6.23 School Budget has access to APTA fund</b></p> <p><b>MV will take off MaiTai</b></p> <p><b>Complete</b></p>
15	<p><b>Student Information System</b> Provide access to NMPED staff/contractor to student information system (SIS), ensure FERPA compliance and set up system archiving with the SIS vendor.</p> <ul style="list-style-type: none"> <li>● Tyler is the software system that was being used to track student records. Need reports from this system to close out.</li> </ul>	<p>School Administrator</p>	<p><b>5.16.23</b> revised to <b>6.15.23</b> revised to <b>8.28.23</b></p>	<p><b>COMPLETE</b> <b>Paid until Sept 30, no longer needed.</b></p>

			revised to <b>09.29.23</b>	
16	<b>Bank Signatory Authority</b> <ul style="list-style-type: none"> <li>Obtain bank signatory authority for school bank account(s) for the PED Deputy Secretary of Finance &amp; Operations; Director of School Budget &amp; Finance Analysis Bureau</li> <li>Remove school representatives from signatory authority (consequently school must not purchase items/supplies for the school WITHOUT approval of PED officials)</li> </ul>	School Administrator	<b>5.17.23</b> revised to <b>5.31.23</b> revised to <b>09.29.23</b>	<b>COMPLETE</b>
17	<b>Final Payroll Payments</b> <ul style="list-style-type: none"> <li>8.16.23 last day of teachers contracts, copies of emails sent to employees for employee file</li> <li>8.31.23 The last day of Patricia Herrera, Maitai Lopez, Irma Torres-Zapata and Leann Keen.</li> </ul>	SBB / Sara Cordova	<b>8.24.23</b>  <i>Need copies of emails sent from Patricia Herrera to staff terminating contracts</i>  Revised to <b>09.29.23</b>	Copies of teachers contracts.  Payroll period ends 10/8.  <b>COMPLETE</b>
18	<b>Secure Financial Records</b> <ul style="list-style-type: none"> <li>Provide list of outstanding financial obligations that are going to be known after June 30</li> <li>Ensure all financial records are organized, listed, up-to-date, placed in moveable boxes, and maintained in a secure location</li> </ul>	School Business Manager to contracted School Business Consultant	<b>On going until school audit completed in NOV</b>  revised to <b>09.29.23</b>	Matt looked at the records & is ready to scan  <b>Records are being scanned as part of the NUBE contract</b>
19	<b>Annual Audit</b> Gather and organize all documents necessary to complete the annual audit <ul style="list-style-type: none"> <li>Delisha needs to provide information to auditors</li> <li>Patricia needs to provide information to auditors</li> <li>Status of all documents being submitted to auditors from LTMAS</li> <li>FY24 docs for months school operated/closed</li> </ul>	School Business Manager, Head Learner, and LTMAS board	<b>8.25.23 meeting w Auditor, GC and staff</b>  revised to <b>9.29.23</b>	Maitai is working on the list with the Vigil group to gather samples for auditors for FY23. May be done.  FY24 records not in boxes, not scanned.  <b>COMPLETE-per Clifton Larson</b>

20	<b>Arrange transfer of all records</b> (staff, student and financial), including all hard copy and any electronic/digitized files to PED		<b>8.25.23</b>  <b>8.23.23</b>	<b>All student files were shared with the transfer school and are being scanned for our records.</b>  <b>Records transferred to schools and are being scanned.</b>  <b>Complete</b>
21	<b>Final minutes and/or Letter from the school about decision to close</b> <ul style="list-style-type: none"> <li>- PED to provide expectation for board to have a final meeting to approve minutes where they rescinded the vote</li> </ul>	La Tierra Board		<b>Complete</b>
22	<b>Tribal Consultation in accordance with 22-8B-12.2.</b> <ul style="list-style-type: none"> <li>- PEC Chair, CSD Director, School Closure Lead and Indian Education set to meet with Governor Phillips of Ohkay Owingeh and OO Education Director</li> <li>- CSD to communicate with the other pueblos informing them of the school closure</li> </ul>	CSD	ongoing until school closes  Letter to other Pueblos 8/22/23  ongoing updates to Aileen Lopez and Lt. Gov Aguino and TSAY Corp.	<b>Tribal Consultation with OO Governor/PEC Chair and CSD 6.22.23</b>  <b>CSD sent email re: PED decision on 8.15.23 CSD contacted Director of Education via email to update on board appeal</b>  <b>COMPLETE per 22-8B-12.2 with ongoing communication with OO, as the landlords to the building.</b>
23	<b>Points of Contact</b> <ul style="list-style-type: none"> <li>● Contracted School Liaison- Marcy Pompei</li> <li>● CSD Director Corina Chavez <a href="mailto:corina.chavez2@ped.nm.gov">corina.chavez2@ped.nm.gov</a></li> </ul>			<b>Ongoing contract with Ms. Pompei, to continue disposing of assets and to ensure the building is completely empty</b>