

Action Item	Responsible Party	Completion Date	Status
<p>Give written notice of the closure to:</p> <p>(1) The sponsor of the charter school, unless the closure results from the non-renewal or termination of a charter contract;</p> <p>(2) The Director of the Department of Business and Industry;</p> <p>(3) The board of trustees of the school district in which the charter school is located, unless the board of trustees is the sponsor of the charter school and the closure results from the non-renewal or termination of a charter contract;</p> <p>(4) The Nevada Department Education;</p> <p>(5) The parents or legal guardians of the pupils enrolled in the charter school; and</p> <p>(6) The creditors of the charter school; NRS 388A.</p>	TenSquare/Joshua Kern	In Progress	<p>Letters sent to Director of the Department of Business and Industry, parents/legal guardians, and creditors.</p> <p>Need contact for appropriate person at the Nevada Department of Education.</p>
<p>Talking Points:</p> <p>Create talking points for parents, faculty, community, and press. Focus on communicating plans for the orderly transition of students and staff. Distribute to the transition team.</p>	TenSquare/Joshua Kern/Jose Herrera	August 8 and 9, 2024	Completed
<p>Press Release:</p> <p>Create and distribute a press release that includes the following:</p> <ul style="list-style-type: none"> – history of the school; – authorizing board closure policies; – reason(s) for school closure; – outline of support for students, parents, and staff; and – a press point person for the authorizer and for the school. 	N/A	N/A	N/A
<p>Convene Parent Closure Meeting:</p> <p>Plan and convene a parent closure meeting:</p> <ul style="list-style-type: none"> –Make copies of the “Closure FAQ” document available; –Provide an overview of the SPCSA closure policy and closure decision. – Provide a calendar of important dates for parents; –Provide specific remaining school vacation days and dates for the end of classes; –Present timeline for transitioning students; 	Eagle Charter Schools of NV/Jose Herrera	August 8 and 9, 2024	<p>Completed.</p> <p>We continue to support record requests.</p>

<p>–Present timeline for closing down of school operations; and</p> <p>–Provide contact and helpline information.</p>			
<p>Appoint an administrator: The administrator will be subject to the approval of the sponsor of the charter school, to act as a trustee during the process of the closure of the charter school and for one year after the date of closure. (NRS 388A303 (1)(b)).</p>	SPCSA/Eagle Charter Schools of NV	August 3, 2024	Completed
<p>Approval of Administrator by SPCSA Board</p>	SPCSA	August 3, 2024	Completed
<p>Approval of Notice of Closure by SPCSA Board</p>	SPCSA	August 3, 2024	Completed
<p>Establish a Transition Team and Assign Roles: A team dedicated to ensuring the smooth transition of students, staff, and close down of the school’s business populated by authorizer staff in conjunction with board members and staff of the closing charter school. Team to include: – Lead person from SPCSA Staff; – Charter School Trustee; – Charter School Attorney; – Lead Finance person from the Charter School; – Lead person from the Charter School Faculty.</p>	TenSquare/Joshua Kern	August 6, 2024	Completed
<p>Continue Current Instruction If Applicable: Continue instruction if applicable under the current education program per charter contract until the end of the school calendar for the regular school year.</p>	N/A	N/A	N/A
<p>Terminate the Summer Instruction Program If Applicable: Take appropriate action to terminate any summer instruction, such as canceling teaching contracts.</p>	N/A	N/A	N/A
<p>Secure Financial Records: Ensure all financial records are organized, up to date, and maintained securely.</p>	TenSquare/Joshua Kern	September, 2024	Completed
<p>Parent Contact Information: Create a Parent Contact List to include: the student's name, address, telephone, and email, if possible. Provide a copy of</p>	TenSquare/Joshua Kern	September, 2024	Completed We will submit along with final report unless

<p>the parent's contact information to SPCSA.</p>			<p>SPCSA requests to see this information beforehand.</p>
<p>Faculty Contact Information: Create a Faculty Contact List that includes the following: name, position, address, telephone number, and email. Provide a copy of the list to the SPCSA.</p>	<p>TenSquare/Joshua Kern</p>	<p>September, 2024</p>	<p>Completed. We will submit along with final report unless SPCSA requests to see this information beforehand.</p>
<p>Convene Faculty/Staff Meeting: The administrator should communicate: –Commitment to continuing coherent school operations throughout the closure transition; –Plan to assist students and staff by making closing as smooth as possible; – Reasons for closure; –Timeline for transition details; –Compensation and benefits timeline; –Contact information for ongoing questions. Provide the SPCSA copies of all materials distributed at the Faculty/Staff Meeting.</p>	<p>N/A</p>	<p>N/A</p>	<p>N/A</p>
<p>Maintenance of Location and Communication: Establish if the school will maintain the current facility as its locus of operation for the duration of closing out the school’s business, regulatory and legal obligations. In the event the facility is sold or otherwise vacated before concluding the school’s affairs, the school must relocate its business records and remaining assets to a location where a responsive and knowledgeable party is available to assist with closure operations. The school 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. The school must immediately inform the authorizer if any change in location or contact information occurs.</p>	<p>TenSquare/Joshua Kern</p>	<p>In Progress</p>	<p>Using former site to store FFE. Using Office for National Microschooling Center to store records.</p>

<p>Insurance: The school’s assets and any assets in the school that belong to others must be protected against theft, misappropriation, and deterioration. The school should: – maintain existing insurance coverage until the disposal of such assets under the school closure action plan; – continue existing insurance for the facility, vehicles, and other assets until 1) disposal or transfer of a real estate or termination of the lease, and 2) disposal, transfer or sale of vehicles and other assets; – negotiate facility insurance with entities that may take possession of school facility (lenders, mortgagors, bondholders, etc.); – continue or obtain appropriate security services; and – plan to move assets to secure storage after closure of the school facility. If applicable under state statute, the school should maintain existing directors and officers (D&O) liability insurance for the TEACH Administrator, In progress insurance, if any, until the final dissolution of the school.</p>	TenSquare/Joshua Kern	August 31, 2024	Completed
<p>Final Audit and Asset inventory: Conduct a financial audit and an inventory of all the assets of the charter school and prepare a written report of the audit and inventory to be prepared for the SPCSA and the Department</p>	TenSquare/Joshua Kern	In progress	
<p>Independent Financial Audit: Not later than 6 months after the closure of the charter school, prepare an independent financial audit and an inventory of all the assets</p>	TBD	TBD	TBD
<p>PERS: Provide evidence that the school is current on PERS. If school is not current on PERS, a plan must be presented resolve this debt as part of the final accounting process.</p>	TenSquare/Joshua Kern	In Progress	PERS will be paid in full. We are waiting to collect final receivables.
<p>Annual Budget: Provide the SPCSA and the Department with the annual report of the budget. NRS 388A.345.</p>	N/A	N/A	N/A
<p>Secured Creditor List: Prepare a written list of the creditors of the charter school, identifying secured creditors and the assets in which those</p>	TenSquare/Joshua Kern	September, 2024	Completed.

creditors have a security interest. NRS 388A.306(1)(g)			We are not aware of any secured creditors.
Accounting of Debts: Submit to the SPCSA all records related to the charter school's indebtedness and encumbered property.	TenSquare/Joshua Kern	Completed	We will submit along with final report unless SPCSA requests to see this information beforehand.
Accountability of Information: Ensure that all information required by NRS 385A.820 for inclusion in the automated system of accountability information for Nevada is current to the date of the closure.	TenSquare/Joshua Kern	In Progress	
Restricted Funds: Return any remaining restricted assets to their source, such as grant money and money contained in restricted categorical funds.	N/A	N/A	We are not aware of any restricted funds.
Payroll: Create a current and projected payroll and payroll benefits commitment, listing each employee, each employment position and the amount of money required to satisfy existing contracts.	TenSquare/Joshua Kern	Completed	We will submit along with final report unless SPCSA requests to see this information beforehand. All employee contracts have been satisfied in full.
Income Tax Reports: Submit to the SPCSA a report of the income tax documentation for the employees of the charter school.	TenSquare/Joshua Kern	September, 2024	Completed. We will submit along with final report unless SPCSA requests to see this information beforehand.
SPCSA Physical Inspection of School: Coordinate to have the SPCSA conduct a physical inspection of the charter school to confirm that all equipment, supplies and textbooks are on the premises of the charter school.	N/A	N/A	Eagle no longer has access to its previous school facility.
Transfer of Equipment and Property purchased by State funding:	TenSquare/Joshua Kern	In progress	FFE currently in storage.

Pursuant to NAC 388A.515, transfer all TEACH Las Vegas property or equipment by July 15, 2024, purchased with State funding to the SPCSA for accounting and disposition.			
Dissolve Legal Entity: Close bank accounts and other legal entities of the school	TenSquare/Joshua Kern	Not started	This will happen at the end of the wind-down process.
Final Written Audit Report: After the charter school's financial affairs have been dissolved and the closure has otherwise been completed, prepare a financial audit and a written report of the audit to the SPCSA and the Department of Education.	TenSquare/Joshua Kern	Not started	We are awaiting resolution on certain receivables before closing the books on FY 23-24. Once the books are closed we can engage a CPA firm to conduct closeout audit.
Final Closure Report: Final closure report to SPCSA board demonstrating compliance with all statutes and regulations for closure.	TenSquare/Joshua Kern	In progress	We will submit a final report once everything is completed.
Discharge of Administrator: Request by Administrator to be discharged of duties. Pending Approval by the SPCSA Board.	TBD	TBD	TBD