



OFFICE OF THE COMPTROLLER

INTERDEPARTMENTAL SERVICE AGREEMENT (ISA) FORM

INSTRUCTIONS: This form is issued and published by the Office of the Comptroller (CTR) pursuant to 815 CMR 6.00 for use by all Commonwealth of Massachusetts departments. Departments may not add terms that conflict with the ISA Terms and Conditions. Changes to the official printed language of this form shall be void. To complete this form, please see the ISA Instructions and CTR ISA Policy for guidance.

Budget Fiscal Year 2026		MMARS DOC ID ISAD0E0437001ALA26A1	
Buyer/Parent Department MMARS Code DOE		Seller/Child Department MMARS Code ALA	
ISA Manager PATRICK G FITZGERALD		ISA Manager NATALIE MONROE	
Mailing Address 135 Santilli Highway, Everett MA 02149		Mailing Address 14 SUMMER STREET, 4TH FLOOR MALDEN, MA 02148	
Phone 781-338-3426	Email Patrick.G.Fitzgerald2@mass.gov	Phone 781-379-4710	Email Natalie.S.Monroe@mass.gov
New ISA. Check one option. If this is a new ISA:			
<input checked="" type="radio"/> New ISA. Complete Attachments A & B (and C for Federal Grants).		Maximum obligation for total duration of ISA \$5,140,819.69	
<input type="radio"/> New ISA, Non-Financial. No funds are transferred between departments; however, resources are committed and/or commodities or services are provided.			
ISA Amendment. Select all that apply for an ISA Amendment.			
<input type="checkbox"/>	Amend existing ISA Budget	Current Maximum Obligation	Change Amount
<input type="checkbox"/>	Amend existing ISA Budget/Accounts: No change in Maximum Obligation. Complete Attachments B (and C for Federal Grants).		
<input type="checkbox"/>	Amend Scope of Services/Performance. Complete Attachment A.		
<input type="checkbox"/>	Amend existing ISA Dates of Performance	Current End Date	New End Date
Brief description of performance goals to be accomplished by ISA. If this is an ISA amendment, identify what is being amended. To provide for the operation of the bureau of special education appeals within the division of administrative law appeals, including the provision of adjudicatory hearings, mediations, and other forms of alternative dispute resolution, as authorized and mandated by section 2A of chapter 71B of the general laws (inserted by section 53 of chapter 131 of the acts of 2010). FY26 - \$3,925,290.67 and FY27 - \$1,215,529.02			
Account Information. Complete for all new ISAs and Amendments, even if account information is not changing.			
<input checked="" type="checkbox"/>	BGCN Non-subsidiarized (federal, capital, trust). Attachment C required for any new ISA / Amendment involving federal funds.		<input type="checkbox"/> BGCS Subsidiarized (budgetary) <input type="checkbox"/> CT <input type="checkbox"/> RPO <input type="checkbox"/> OT
<input checked="" type="checkbox"/>	Account	Fund	Main Program Code
<input type="checkbox"/>	70437001	0100	437001
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
<input type="checkbox"/>			
Anticipated start date. The Buyer Department and Seller Department certify for this ISA or Amendment that obligations:			
<input type="radio"/>	Option 1: May be incurred as of the Effective Date (latest signature date below) and <u>no</u> obligations have been incurred <u>prior</u> to the Effective Date.		
<input checked="" type="radio"/>	Option 2: May be incurred as of <u>9/21, 2025</u> , a date <u>LATER</u> than the Effective Date below and <u>no</u> obligations have been incurred <u>prior</u> to the Effective Date.		
<input type="radio"/>	Option 3: Were incurred as of _____, 20____, a date <u>PRIOR</u> to the Effective Date below, and the parties agree that payment for any obligations incurred prior to the Effective Date may be made either as settlement payments or as authorized reimbursement payments, and that the details and circumstances of all obligations under this agreement are incorporated into this ISA. Acceptance of such payment forever releases the Buyer/Parent from all claims related to these obligations. Complete Attachment A, Section 10.		
This ISA shall terminate on 09/30/2026			
Buyer/Parent and Seller/Child department certifications. In witness whereof, by executing this ISA below, the Buyer/Parent and Seller/Child certify under the pains and penalties of perjury that Buyer/Parent and Seller/Child understand and agree that any Buyer/Parent or Seller/Child officer or employee who knowingly violates, authorizes or directs another officer or employee to violate any provision of state or federal law relating to the incurrence, liability or expenditure of public funds including this ISA, may be considered to be in violation of M.G.A. c. 27E, s. 1A, and therefore the Buyer/Parent and Seller/Child agree to ensure that this ISA complies with and that all staff or contractors involved with ISA performance are provided with sufficient training and oversight to ensure compliance with 815 CMR 6.00, CTR applicable policies, and the ISA Terms and Conditions which are incorporated by reference into this ISA, in addition to the requirements identified in Attachment A of this ISA and that all items governing performance of this ISA are attached to this ISA or incorporated by reference herein, and the Buyer/Parent and Seller/Child agree to maintain the necessary level of communication (including immediate notification of any amendments to accounting information, program code or PCH that is a code coordinator), access to reports and other ISA information, and cooperation to ensure the timely execution and successful completion of the ISA amendments and state financial compliance, and that the Buyer/Parent certifies it will ensure that sufficient funds are timely made available in the Seller/Child account(s) with the proper accounting codes prior to the Seller/Child being held liable for amended performance and that the Seller/Child will not allow initial or amended performance to begin until the ISA is executed and the Seller/Child will make certain payments (including payroll) only from the authorized ISA Seller/Child account(s) and shall not be entitled to transfer charges made from any other account not approved in writing by CTR in advance of expenditures by the Seller/Child.			
Buyer/Parent Department Authorized Signature		Seller/Child Department Authorized Signature	
<i>Julia Jou</i>		<i>Natalie Monroe</i>	
Date 9/18/25		Date 9/16/25	
Name Julia Jou	Title Budget Director	Name Natalie S. Monroe	Title Chief Administrative Magistrate



OFFICE OF THE COMPTROLLER
INTERDEPARTMENTAL SERVICE AGREEMENT (ISA) FORM -
ATTACHMENT A: TERMS OF PERFORMANCE AND CONDITIONS

INSTRUCTIONS: This Attachment A Form must be used. Insert (type or copy and paste) all relevant information using as many pages as necessary. Attach any additional supporting documentation. If amending the ISA, completion of Sections 1, 2 and 3 identifying what is being amended and the reason for the amendments is required. For Sections 4 through 9, enter only the amended language in the sections being amended.

1. Purpose and other performance goals of ISA, or as amended.

To provide for the operation of the bureau of special education appeals within the division of administrative law appeals, including the provision of adjudicatory hearings, mediations, and other forms of alternative dispute resolution, as authorized and mandated by section 2A of chapter 71B of the general laws (inserted by section 53 of chapter 131 of the acts of 2010). This ISA covers the portion of DALA's building lease and Electricity Power Supply to house BSEA staff members. (10/1/25 - 9/30/26)

2. Identify in detail the responsibilities of the parties, the scope of services, and terms of performance under the ISA, or as amended.

All responsibilities as required under amended section 2A of c.71B of the general laws.

3. Identify schedule of performance or completion dates or other benchmarks for performance, or as amended.

Ongoing as specified under amended section 2A of c.71B of the general laws.

4. Justification that the use of an ISA is best value vs. contract with outside vendor.

BSEA has been transferred from ESE to DALA --- funding is provided according to amended section 2A of c.71B of the general laws.

5. Subcontractors

Since it is presumed that contracting through the Seller/Child is more cost effective and a better value than the Buyer/Parent directly contracting with an outside contractor(s), any subcontract entered into by the Seller/Child for the purposes of fulfilling the obligations under an ISA must be approved by the Buyer/Parent in advance of the ISA and justified as part of the ISA Attachment A, as follows:

The BSEA contracts with court reporters and interpreters in connection with its hearings. Use of such services is required by law.

N/A: Subcontractors will not be funded with ISA funds.



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6. Will Seller/Child Department state employees (AA Object Class) be fully/partially funded by this ISA? Yes No

If Yes, justify necessity to use state employees for the ISA vs. use of contractors (contract employees or outside vendors). Please include budget for Payroll Tax (DD Object Class). Seller/Child certifies that the ISA is not being used as an alternative funding mechanism for state employees, that the identified personnel are necessary for completion of the ISA due to particular expertise or other factors that can not be obtained through the use of contractors, and that if federal funds are being used, funds shall not be used to supplement the regular salary or compensation of any officer or employee of the Commonwealth for services performed during their regular working hours. See M.G.L. c. 29, § 6B.

Required by law.

7. Identify any equipment that will be leased or purchased by the Seller/Child using ISA funds.
The Buyer/Parent shall determine ownership of equipment purchased by the Seller/Child with ISA funds.

The BSEA will purchase or lease personal computers and other IT peripherals used by the staff supported by this ISA.

N/A: Equipment is not included in ISA.

8. Identify the format and timing of ISA reports to the Buyer/Parent Department. Include the type of reports (e.g., progress or status, data, etc.), timing of reports (e.g., weekly, monthly, final), and the medium for submission of reports (e.g., email, Excel spreadsheet, paper, phone).

- **Midyear Report:** A written report on activities is due by **March 1, 2026**.
- **Annual Reports:** Written reports on activities are due by **October 1, 2026**.

All reports will be submitted in the agreed-upon format via email unless otherwise specified.

9. Insert additional ISA terms or provide a separate attachment. Please identify the name of the attachment.

The child agency certifies that it will maintain the proper time and attendance records to substantiate its use of the federal funds provided through this ISA. Access to these written records by either the parent or the federal agency granting these funds must be made available with 30 day notice.

10. Settlement and Release

(For Option 3): A department may not incur an obligation without an appropriation or sufficient available funding to support the obligation per M.G.L. c. 29, § 26; M.G.L. c. 29, § 27; and M.G.L. c. 29, § 29. Please explain why Option 3 was selected and how the Buyer Department will ensure timely execution of future ISAs.

The Seller (Child Agency) will have 60 days to pay for obligations incurred by the end date of this agreement or until the end of the budget fiscal year, whichever comes first. The Seller shall also submit to the Buyer (Parent Agency) a final expenditure report within 60 days following the termination of this agreement or following the close of the state fiscal year. The reconciliation statement shall include final expenditures for each line included in the budget.



OFFICE OF THE COMPTROLLER
INTERDEPARTMENTAL SERVICE AGREEMENT (ISA) FORM - ATTACHMENT B: BUDGET

<input checked="" type="checkbox"/> Initial ISA Budget	<input type="checkbox"/> Amended ISA Budget/Account	Amendment Amount 8 ⁺ ₋ \$5,140,819.69	Prior MMARS Document ID	Current Document ID
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A Budget Fiscal Year	B Seller/Child Account	C Code or Class	D Description	E Initial ISA Amount or Amount Prior to Amendment	F Indicate Add or Reduce	G Amendment Amount	H Prior Fiscal Reduction Authority Carry In Authorization or Federal ISA Funds	I New Amount After Amendment
2026		AA	Salaries	2,119,641.46		\$		\$
		BB	Travel, Conf. Reg., Membership	30,000.00		\$		\$
		DD	Fringe/Payroll Tax Cost	955,110.44		\$		\$
		EE	Subscriptions and Administrative Expenses	38,950.73		\$		\$
		E06-56	Central Office Chargebacks & Postage	49,354.17		\$		\$
		E16	Indirect Cost Recoupment	235,580.15		\$		\$
		GG	Space Rental (G01) & Electricity Power Supply	192,299.33		\$		\$
		JJ	Court Reporter, Interpreters & Security Service	236,160.00		\$		\$
		LL	Equipment Lease - Maintenance Repair	3,750.00		\$		\$
		NN	Infrastructure – Document Services	375.00		\$		\$
		UU	IT Software and Licenses Expenses	64,069.39		\$		\$
			TOTAL	\$3,925,290.67		\$		\$
2027		AA	Salaries	635,892.44		\$		\$
		BB	Travel, Conf. Reg., Membership	26,656.00		\$		\$
		DD	Fringe/Payroll Tax Cost	286,533.13		\$		\$
		EE	Subscriptions and Administrative Expenses	12,983.58		\$		\$
		E06-56	Central Office Chargebacks & Postage	16,451.39		\$		\$
		E16	Indirect Cost Recoupment	71,461.24		\$		\$
		GG	Space Rental (G01) & Electricity Power Supply	64,099.78		\$		\$
		JJ	Court Reporter, Interpreters & Security Service	78,720.00		\$		\$
		LL	Equipment Lease - Maintenance Repair	1,250.00		\$		\$
		NN	Infrastructure – Document Services	125.00		\$		\$
		UU	IT Software and Licenses Expenses	21,356.46		\$		\$
			TOTAL	\$1,215,529.02		\$		\$

Fiscal Year(s)	Subtotal Or New Subtotal if Fiscal Year Subtotal is being amended
FY2026	\$ 3,925,290.67
FY2027	\$1,215,529.02
TOTAL MAXIMUM OBLIGATION FOR DURATION OF ISA Or New Total Maximum Obligation if amended	\$5,140,819.69
Additional Budget Specifications	



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ATTACHMENT C: FEDERAL GRANT ACCOUNT DETAILS

INSTRUCTIONS: Complete ONLY if the Buyer/Parent Account is a Federal Grant.

<input checked="" type="checkbox"/> New ISA		<input type="checkbox"/> ISA Amendment		Budget Fiscal Year 2025	
Buyer/Parent Department DOE			Seller/Child Department ALA		
FOR USE		Revenue Budget		Revenue Source	
Central Budget Structure (BGCN - BQ49)					
Appropriation Number 7043-7001			Payroll Indicator <input checked="" type="radio"/> Yes <input type="radio"/> No		
Budgetary Estimated Receipts		\$3,925,290.67		BGCN Document Identification Number	
Cost Accounting Structure (BGRG - BQ88)					
Total Maximum Obligation of ISA			\$5,140,819.69		BGRG Document Identification Number BGRG-DOE-328E-09172025ISAALA437001
Major Program Table Setup					
Major Program 6 characters or less 437001		Major Program Name Grants Special Education		Major Program Short Name Same as appropriation number 7043-7001	
Program Period Table Setup, OR Extended Program Period					
Effective From Date 10/1/2003			Effective To Date 09/30/2045		
Program Period 2004		Program Period Name Federal Fiscal Year 2004		Program Period Short Name FFY 2004	
Program Table Setup					
Effective From Date 09/21/2025			Effective To Date 11/30/2026		
Program Name Special Education Grant			Program Short Name FH027A2576		
Program Code Must start with F followed by 9 characters F H027A2576			Sub Account H027A230076 H027A250076		H027A250076
Funding Profile - Funding Line					
Draw Name		Customer ID		Payment System Code <small>Check one option only</small>	
EDCAPS		VC7000000001		<input checked="" type="radio"/> D	
ECHO		VC7000000002		<input type="radio"/> E	
OJP		VC7000000003		<input type="radio"/> L	
SMARTLINK		VC7000000004		<input type="radio"/> S	
ASAP		VC7000000006		<input type="radio"/> Z	
GRANT NON-DRAW		VC7000000007		<input type="radio"/> No Code	
Funding Identification					
Federal Catalog Agency 2-digit code 84		Federal Catalog Suffix 3-digit code 027		Letter of Credit Number E1014513	