*****Massachusetts Department of***

***Elementary and Secondary Education***

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*Commissioner*

**Education Collaborative Closing Guidelines**

**April 2021**

[M.G.L. c. 40, § 4E](https://malegislature.gov/Laws/GeneralLaws/PartI/TitleVII/Chapter40/Section4E) authorizes two or more school committees of cities, towns and regional school districts and boards of trustees of charter schools (member districts) to enter into a written collaborative agreement to provide shared programs and services. The collaborative agreement must be approved by the Commissioner of the Department of Elementary and Secondary Education (commissioner) on behalf of the Board of Elementary and Secondary Education (BESE) and must comply with all provisions of the collaborative law and companion regulations, [603 CMR 50.00](https://www.doe.mass.edu/lawsregs/603cmr50.html) (regulations). Under 603 CMR 50.11, and consistent with the procedures set forth in the collaborative agreement, the collaborative board of directors (collaborative board) and member districts may voluntarily terminate the collaborative.

These Education Collaborative Closing Guidelines (guidelines) set forth the procedures to be followed in the event the collaborative is terminated and are intended to help collaborative boards and staff comply with the regulations. These guidelines are not intended to provide legal or financial advice related to the termination of a collaborative. The collaborative board and/or member districts should seek legal, financial, and other professional advice related to additional responsibilities or requirements not under the purview of the Department of Elementary and Secondary Education (Department) and the collaborative regulations.

Should the board and/or member district(s) initiate action to terminate the collaborative, the collaborative executive director (director) or the chairperson of the board must provide notice to the Department by contacting the [Education Collaborative Team](mailto:educationcollaborativeteam@mass.gov) who will in turn, provide technical assistance to the collaborative board and collaborative staff with an orderly closing and provide regular status updates to the commissioner.

**Votes, Timeline and Effective Date(s)**

M.G.L. c. 40, § 4E and collaborative regulations require that each collaborative agreement include a method of termination. The method will include the required votes of the board[[1]](#footnote-1) (if applicable), the required votes of the member districts to terminate the collaborative, as well as other locally determined procedures. The collaborative board and the member districts are responsible for ensuring that the procedures set forth in the agreement are followed and that all legal requirements are met, including, but not limited to, the completion of the items listed in these guidelines*,* before the collaborative is terminated.

* + - All votes to terminate the collaborative must take place at open public meetings. Collaborative agreements detail the local votes that are required at the member district and collaborative board levels (e.g., majority, 2/3, unanimous, etc.).
* All votes to terminate the collaborative must include **the effective date** of the termination (effective date).
* The member districts and the board must adhere to the provisions of the agreement regarding the **timeline for providing notice of termination**. The timing of the effective date could be impacted by language in the agreement that requires the board or the member districts to provide notice of possible termination to each other as well as others, including staff or students in advance of any formal votes to terminate, that a certain amount of time must pass between the vote to terminate the collaborative and the effective date of the termination or that a public meeting must be held by the collaborative prior to a formal vote to terminate. Please consult the individual collaborative agreement.
* As the effective date may differ from the final closing date of instructional programs and/or services, the local votes may include the last day(s) of instruction to students served by the collaborative and the last day(s) of delivery of services provided by the collaborative, and the board vote to terminate may provide to the director with the authorization to determine the appropriate timeline for the closure of individual programs and services.

**Notifications**

Following the affirmative local votes of the member districts to terminate the collaborative, the director or chairperson of the board must provide written notification to individuals and/or entities that may be impacted by the termination of the collaborative, as well as to those individuals and/or entities that must be informed as required by law or regulations. As detailed below, these include written notification to non-member districts with students who receive services from the collaborative, to agencies with whom the collaborative contracts, to parents of collaborative students, to the public, and to the Department, among others.

The director or chairperson of the board shall provide copies of the following notifications to the Department’s Education Collaborative Team:

* + Written notice of the termination, including the effective date, the last day(s) of student instruction in each collaborative program, if known, and the last day of delivery of all other collaborative services.
  + Copies of the approved minutes of the meetings of the collaborative board (and the member districts), noting the affirmative votes to terminate the collaborative and the effective date of termination.
  + The name, title, address, telephone number(s), and e-mail address of the contact person designated as the responsible party for communicating with the Department and ensuring the completion of all closing procedures.

At least 90 days prior to the termination date (or earlier if local contracts or the collaborative agreement dictate otherwise), provide written notification containing the effective date as well as the last day of student instruction in each educational program and/or delivery of services according to the local votes to terminate[[2]](#footnote-2) to**:**

***Appropriate administrative staff from member and non-member districts.*** Notices may include but not be limited to:

* + - contact information for collaborative staff who may be able to participate in necessary team meetings regarding students’ new placements*.*

***Current and former students/parents/guardians***. Notices may include, but not be limited to:

* + - information on how to retrieve copies of pertinent student records, or the contact information for the district responsible for maintaining these records; and
    - contact information for the enrollment and special education offices of the school district(s) responsible for educating the student.
    - Copies of these notices should be sent to any member/non-member district contact person listed in the notice (e.g., special education director, team chair).

***Current and former employees and contracted service providers***. Notices may include, but not be limited to:

* + - information regarding the date of termination of employment and/or contract(s);
    - information regarding dates of termination of benefits, and the availability of any continuing health, unemployment, or other benefits, as applicable;
    - information regarding any unused leave time; and
    - any other information deemed appropriate by legal counsel and benefits coordinators.

***Municipalities***. If the collaborative engages in activities with municipalities, such as cooperative purchasing or the lease of municipal space, buildings, or equipment, the following information should be provided:

* + - date of termination of program(s) or service(s) delivered in municipal space or with municipal equipment, and date(s) of termination of use; and
    - any other information relevant to the collaborative activities with the municipality.

***Agencies and Vendors.*** If the collaborativecontracts for either the provision of services (e.g., Department of Developmental Services) or the receipt of services (e.g., transportation vendors), the following information should be provided:

* + - date of termination of the collaborative;
    - date of termination of program(s) or service delivery (or service receipt); and
    - any other information relevant to the collaborative’s activities or contracts with the agencies.

In addition to these specific notifications, the Department recommends that the collaborative inform other interested parties that the collaborative will terminate. This may include banks that provide collaboratives with lines of credit or mortgages, contractors, landlords, lessees who rent space from collaboratives, districts who share space with collaboratives, insurance providers, and other collaboratives. The Department further recommends that the collaborative post notice of termination on the collaborative website.

**Programmatic Matters**

The collaborative board must ensure that the collaborative remains in compliance with all laws and regulations until the effective date of termination. The collaborative must continue to:

* implement instructional programs provided to general and special education students, as specified in IEPs, 504 plans, Chapter 222 service plans, and/or other written agreements with member and non-member districts;
* administer statewide assessments (e.g., MCAS, WIDA, etc.);
* implement all contracted services until the end date or termination of the contract(s) or the dissolution of the collaborative, whichever comes first;
* submit all required reports to the Department, including, but not limited to, Education Personnel Information Management System (EPIMs), Student Course Schedule (SCS), School Safety and Discipline Report (SSDR); and
* submit both the final annual report, and final independent audit report on or before the statutory deadline of January 1st.

To the extent a collaborative grant is to be continued by a school district or another collaborative following termination of the collaborative, the collaborative board must consider the following:

* If collaborative programs or services are supported by grant funds, the collaborative must secure the necessary approvals from the grantor (e.g., public, or private foundation or organization, Department unit, other state or federal agency) before the termination date.

**Financial Matters**

Collaborative regulations require that certain financially related information be considered by the collaborative board and that certain written documentation be provided to the Department when a collaborative terminates. The collaborative board must discuss and approve, at an open meeting(s), the following matters:

* Arrange for and submit to the Department a final independent audit of the collaborative, to include a detailed accounting of assets and liabilities of the collaborative and the disposition of the assets and liabilities (603 CMR 50.11(2)(a)(9)).
* Designate an individual and member district that will be responsible for ensuring completion, acceptance, distribution, and necessary follow-up that results from audit findings. The names and contact information of the responsible individual, member district, and the audit firm must be provided to the Education Collaborative Team.
  + Based on the timing of the termination, the collaborative board will likely be required to submit an annual independent audit for the previous fiscal year and a final independent audit that covers the period between the end of the fiscal year and the date of final termination. The processes noted below relative to the final distribution of assets and liabilities should account for the possibility that the final reconciliation of collaborative accounts, assets and liabilities may occur after the end of a fiscal year. In this instance, both independent audits must be submitted to the member districts, the Education Collaborative Team, as well as the [Office of the State Auditor](http://www.mass.gov/auditor/).

A process for addressing all assets and meeting all liabilities of the collaborative, including obligations for other post-employment benefits (OPEB), as well as any outstanding debt payments or capital obligations (603 CMR50.11(2)).

* + As required by regulation, each collaborative must follow the procedure outlined in the agreement for apportioning liabilities upon the termination of the collaborative (603 CMR50.11(2)(a)(6)).
  + A process for determining the appropriate disposition of all assets of the collaborative, including capital equipment and real estate owned by the collaborative (603 CMR 50.11(2)(a)(5)). This process should include the disposition of all assets and funds obtained through any source (including private grants or foundation funds), as well as the distribution of any cumulative surplus funds.
  + Each collaborative must follow the procedure outlined in the agreement for apportioning assets upon the termination of the collaborative (603 CMR 50.03(5)(b)(14)).
  + Each collaborative must follow the procedure outlined in the agreement for how and under what conditions surplus funds will be allocated to member district(s) upon the termination of the collaborative. (603 CMR 50.03(5)(b)(11)).

A process for determining the appropriate disposition of federal/state funds and all equipment and supplies purchased with state or federal grants or funds (603 CMR 50.11(a)(1)).This process should include:

* Contacting funders in order to ensure that such funds, equipment, and supplies are disposed of in a proper manner. Grant terms or other grant requirements may dictate the return of equipment or supplies to funders or may contain other instructions.
* Finalizing of all grant expenditures. The board must ensure that all final grants reports are filed with the Department and/or any other appropriate agencies.

Prior to determining the disposition of assets and liabilities, the collaborative may need to secure valuations of certain property and assets and arrange for an actuarial study to determine continuing obligations for post-employment benefit for collaborative retirees. These decisions should be made in concert with appropriate legal and fiscal advice.

The collaborative board chair must provide the Department with a summary of the agreed upon processes, noted above, and written assurance that the board has discussed and approved all of these processes.

**Maintenance of Records**

Following the votes to terminate the collaborative and no later than 90 days from the effective date, the collaborative board and member districts must arrange for the maintenance of the collaborative records, as required by applicable laws and regulations. The collaborative board should consult the applicable laws and regulations related to the maintenance and retention of the collaborative’s public, personnel, fiscal, program, and student records. Please refer to the website of the public records division of the [Office of the Secretary of the Commonwealth](http://www.sec.state.ma.us/pre/preidx.htm) for more information and the following Department regulations: [School Finance](http://www.doe.mass.edu/lawsregs/603cmr10.html) (603 CMR 10.00), [Student Records Regulations](http://www.doe.mass.edu/lawsregs/603cmr23.html) (603 CMR 23.00) and  [Special Education Regulations](http://www.doe.mass.edu/lawsregs/603cmr28.html) (603 CMR 28.00) concerning maintenance of the collaborative’s public, personnel, fiscal, program and student records in order to determine the formats in which records must be kept, as well as the length of time for which records must be kept. Confidentiality and privacy provisions apply to many of these records. It is recommended that collaborative seek legal advice concerning the appropriate handling and maintenance of these records and the secure disposal of all electronic items containing all identifying student information.

The regulations allow for the possibility that several member districts may share the responsibility of maintenance of the collaborative records upon termination. For the sake of continuity, the Department recommends that one member district maintain possession of all the fiscal, employee, program and public meeting records, as well as the maintenance of the collaborative website, where practicable. Ultimately, the board and the member districts must ensure that the responsibility for maintaining the collaborative’s records after the collaborative’s termination will be assigned to a member district that is able to fulfill all responsibilities under applicable laws and regulations.

The contact person must submit to the Department the name(s) of the district(s)/individual(s) assigned by the board to bear responsibility for the following matters:

The member district responsible for maintaining all **fiscal records** upon termination of the collaborative.

* + - While regulations allow for the possibility of a number of member districts retaining these records, the Department recommends that fiscal records be maintained by one member district.

The member district and individual responsible for ensuring the completion, review, acceptance and distribution of the **final annual report and independent audit** of the collaborative.

* + - A copy of the final annual report and independent audit must be submitted to the Education Collaborative Team by January 1, following the fiscal year of audit.
    - The Department recommends that responsibility for arranging the final audit should be given to the district appointed to maintain the fiscal records of the collaborative.
    - Since the annual report reflects the last programmatic year of collaborative operations, the collaborative board must ensure that the report is completed and filed to meet the January 1 deadline, following the effective date of the closure of the collaborative.

The member district responsible for maintaining evidence of the transfer of **student records** upon termination of the collaborative.

* + - Student records must be sent to the member and non-member districts where the students were enrolled. The Department recommends that the collaborative keep evidence of the transfer of these student records, and that **one** member district be assigned to keep the evidence of these transfers.

The member district responsible for maintaining **employee records** upon termination of the collaborative.

* + - Employee records includes but is not limited to the following personnel records, payroll, attendance, disciplinary, leave, benefits, and any other records related to employees of the collaborative.
    - While regulations allow for the possibility of a number of districts retaining these records, the Department recommends that employee records be maintained by one member district.

The member district responsible for maintaining **program records** upon termination of the collaborative.

* + - To the extent any programs are approved for transfer to a member or non-member district (e.g., day programs that are taken over by a member or non-member district), the Department recommends that related program records be transferred to that district.
    - The Department recommends that program records pertaining to all other collaborative programs be maintained by one member district.

The member district responsible for maintaining **records of public meetings of the collaborative board.**

* + Records of public meetings may includeagendas, minutes, annual reports, and independent audits, among other records. Collaboratives and member districts should consult the public records division of the [Office of the Secretary of the Commonwealth](http://www.sec.state.ma.us/pre/preidx.htm) and local legal counsel to insure the proper disposition and maintenance of these and all other collaborative records.

**Additional Considerations**

The collaborative should consult with legal counsel and financial experts early on in the termination process about legal obligations and financial matters, including, but not limited to, taxes and tax implications, ongoing responsibility for expenses such as OPEB, health, dental and/or life insurance for employees/retirees, unemployment benefits, and other obligations that may exist yet fall outside the purview of these guidelines.

If the collaborative also operates as a 501(c)(3) organization, the collaborative should contact the [Office of the Attorney General of the Commonwealth](http://www.mass.gov/ago/) to determine what additional termination requirements may apply.

## For further information, consult the Department’s [Education Collaborative webpages](https://www.doe.mass.edu/edcollaboratives/) and/or contact the [Education Collaborative Team](mailto:educationcollaborativeteam@mass.gov).

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| **Massachusetts Department of Elementary and Secondary Education** | | | | | |
| **Education Collaborative Closing Checklist** | | | | | |
| After a Massachusetts Education Collaborative votes to initiate termination procedures; the collaborative must close in accordance with the procedures set forth in M.G.L. c. 40, § 4E, 603 CMR 50.00, the most recently approved collaborative agreement, and Massachusetts Department of Elementary and Secondary of Education (Department) guidelines to ensure that all votes, timelines, and notifications are met. The collaborative board of directors is responsible for ensuring the completion of the items listed, prior to the date of termination and in cooperation with the Department. **All documents must be submitted to the Department** [**Education Collaborative Team**](mailto:educationcollaborativeteam@mass.gov) **in the Center for Educational Options.** | | | | | |
| **Item** | **Action** | | **Date Completed** | **Responsible Party**  (*Executive Director, Board of Directors…)* | **Status** |
| ***I. Consideration of Termination*** *(early discussions of potential termination and prior to any official member request to terminate)* | | | | | |
| **1** | Review current collaborative agreement to ensure all board members are aware of the process as set forth in the collaborative's most recently approved agreement. | |  | Example: Executive Director and Board of Directors |  |
| **2** | Review Department guidelines for termination of a collaborative, to ensure all members are aware of all votes, timelines, and notifications as required by M.G.L.c. 40, § 4E, 603 CMR 50.00, and the collaborative agreement. | |  |  |  |
| ***II. Collaborative Board of Directors' Votes to Initiate Termination Procedures*** | | | | | |
| **3** | Vote to initiate termination of the collaborative | |  |  |  |
| **4** | Vote to delegate the authority to determine the appropriate timeline for the closure of individual programs and services, to the executive director. *(board discretion)* | |  |  |  |
| **5** | Provide the Department with written notification of the board vote to terminate the collaborative. Written notice must include the effective date of termination, **and if known**, the last day(s) of student instruction for each collaborative program, and the last day for delivery of any other collaborative services. Upon approval, the board meeting minutes must also be submitted to the Department. | |  |  |  |
| **6** | Review current collaborative agreement to ensure all termination procedures set forth in the agreement are followed, including but not limited to, votes, timelines, and notifications as required by M.G.L. c. 40, § 4E and 603 CMR 50.00. The agreement should include the required votes of the board ~~a~~nd the required votes of approval by the member district school committees and/or charter school boards to terminate the collaborative, and any other locally determined procedures. | |  |  |  |
| **7** | Consult with legal counsel and financial experts early on in the termination process about legal obligations and financial matters, including, but not limited to, taxes and tax implications, ongoing responsibility for expenses such as Other Post-Employment Benefits (OPEB), health, dental and/or life insurance for employees/retirees, and unemployment benefits, and other obligations that may exist yet fall outside the purview of the Department. | |  |  |  |
| ***III. School Committees and/or Charter School Boards Vote to Terminate*** | | | | | |
| **8** | Provide the Education Collaborative Team with written notice of the school committees’ and/or charter school’s affirmative votes to terminate the collaborative. Written notice must include the effective date of termination. | |  |  |  |
| **9** | Identify contact person to communicate with the Department and provide regular updates regarding closure. Provide the Department with the name, mailing address, telephone number, and email address of the contact person. | |  |  |  |
| **10** | Provide the Department with copies of the written notices listed below, including the names and addresses of the recipients, and any entities that must be informed as required by law or regulation. Content of notices should include: | |  |  |  |
|  | **(a)** Current and former students/parents/guardians | |  |  |  |
|  |  | **(i)** date(s) for the last day of regular instruction and operation of the collaborative, according to the board of directors’ vote to terminate the collaborative. |  |  |  |
|  |  | **(ii)** an offer to provide copies of the student records. |  |  |  |
|  |  | **(iii)** instructions for accessing students records after the collaborative's closure. |  |  |  |
|  | **(b)** Current and former employees | |  |  |  |
|  |  | **(i)** date(s) for the last day of regular instruction and operation according to the board of directors’ vote to terminate the collaborative. |  |  |  |
|  |  | **(ii)** dissemination of information regarding the date of termination of employment and/or contracts and benefits to employees and retirees. |  |  |  |
|  |  | **(iii)** dissemination of information regarding eligibility for continuation of benefits under COBRA (http://www.dol.gov/dol/topic/health-plans/cobra.htm) or HIPAA (Health Insurance Portability Act), and unemployment benefits though the MA Division of Unemployment (http://www.mass.gov/dua). |  |  |  |
|  | **(c)** Other interested parties (e.g. non-member districts, municipalities, agencies with whom the collaborative contracts or provides services, including banks that provide collaboratives with lines of credit or mortgages, contractors, vendors landlords and lessees, districts who provide space in their buildings, insurance providers, and other collaboratives.) | |  |  |  |
|  | **(d)** Post the anticipated termination date to the collaborative website, and all public facing social media accounts. | |  |  |  |
| ***IV. Programmatic Matters*** | | | | | |
| **11** | For collaborative programs or services supported by grant funds, the collaborative must notify the grantor and satisfy all requirements imposed to satisfactorily close out the grant(s) (e.g., Department unit, other state or federal agency) before the effective date of termination. | |  |  |  |
| **12** | Ensure that all final grants reports are filed with the Department and any other organizations. | |  |  |  |
| **13** | Fulfill all annual Department reporting requirements on schedule as required, including but not limited to: SIMS and SSDR. | |  |  |  |
| ***V. Financial Matters*** | | | | | |
| **14** | Prior to determining the disposition of assets and liabilities, the collaborative may need to secure valuations of certain property and assets and arrange for an actuarial study to determine continuing obligations for post-employment benefit for collaborative retirees. | |  |  |  |
| **15** | On a monthly basis, submit to the Education Collaborative Team all financial information that the collaborative board of directors examined during board meetings. Submit approved meeting minutes and the following financial documents until finalization of termination. Documents must include: | |  |  |  |
|  | **(a)** | a comprehensive month-to-month cash flow statement to operate the collaborative through the closure date which accounts for the full disposition of assets and specifically gives priority to the: |  |  |  |
|  | **(b)** | plans for payment of instructional staff to ensure completion of the collaborative's instructional program (including an itemized schedule of current and projected payroll and payroll benefit payments, including payout of any accrued leave/vacation time); |  |  |  |
|  | **(c)** | total funds to satisfy all outstanding liabilities including but not limited to all contracts/leases and payoff of all debts; |  |  |  |
|  | **(d)** | payments to the MTRS and MSRS on behalf of employees; |  |  |  |
|  | **(e)** | payment of any costs associated with transition of students and records; |  |  |  |
| **16** | The collaborative board must discuss and approve, at an open meeting(s), the following matters: | |  |  |  |
|  | **(a)** | Identify one-member district responsible for maintaining all fiscal records upon termination of the collaborative. (It is suggested that one-member district be responsible for maintaining all fiscal, personnel, and program records.) |  |  |  |
|  | **(b)** | Arrange for a final independent audit of the collaborative, to include a detailed accounting of assets and liabilities of the collaborative and the disposition of the assets and liabilities (603 CMR 50.11(2)(a)(9)). |  |  |  |
|  | **(c)** | Designate an individual and member district that will be responsible for ensuring completion, acceptance, distribution, and necessary follow-up that results from audit. The names and contact information of the responsible individual, member district. |  |  |  |
| **17** | Submit a copy of the completed financial audit to the member districts, the Education Collaborative Team, and the [Office of the State Auditor](http://www.mass.gov/auditor/). | |  |  |  |
| **18** | Submit evidence that all liabilities of the collaborative, including obligations for other post-employment benefits, as well as any outstanding debt payments or capital obligations have been satisfied (603 CMR 50.11(2)(a)(6)), and include the apportionment of liabilities upon the termination of the collaborative (603 CMR 50.03(5)(b)(14)). | |  |  |  |
| **19** | Submit evidence of the appropriate disposition of all assets of the collaborative, including capital equipment and real estate owned by the collaborative (603 CMR 50.11(2)(a)(5)). Including the disposition of all assets and funds obtained through any source (including private grants or foundation funds), as well as the distribution of any cumulative surplus funds. | |  |  |  |
| **20** | Submit evidence of the appropriate disposition of federal/state funds and all equipment and supplies purchased with state or federal grants or funds (603 CMR 50.11(a)(1)). | |  |  |  |
| **21** | Ensure the secure disposal of all electronic items used by or containing confidential or personally identifiable student and personnel information prior to sale, disposal and/or donation of such items. | |  |  |  |
| **22** | Consult with legal counsel to determine requirements for maintaining liability insurance coverage, in the event of future litigation. | |  |  |  |
| ***VI. Maintenance of Records -*** *Please refer to the website of the public records division of the* [*Office of the Secretary of the Commonwealth*](http://www.sec.state.ma.us/pre/preidx.htm) *for more information and the following Department regulations:* [*School Finance*](http://www.doe.mass.edu/lawsregs/603cmr10.html) *(603 CMR 10.00),* [*Student Records Regulations*](http://www.doe.mass.edu/lawsregs/603cmr23.html) *(603 CMR 23.00) and*  [*Special Education Regulations*](http://www.doe.mass.edu/lawsregs/603cmr28.html) *(603 CMR 28.00) concerning maintenance of the collaborative’s public, employee, fiscal, program and student records in order to determine the formats in which records must be kept, as well as the length of time for which records must be kept.* | | | | | |
| **23** | Identify the member district responsible for the retention of records of public meetings, including collaborative board meeting agendas, minutes, annual reports, and independent audits, among other public records on the collaborative website. | |  |  |  |
| **24** | Designate a contact person for maintaining the website. Provide the Department with the name, mailing address, telephone number, and email address. | |  |  |  |
| **25** | Identify the member district(s) responsible for the retention of program, personnel, and employee records for the collaborative. | |  |  |  |
|  | **(a)** | Employee records includes but is not limited to the following personnel records, payroll, attendance, disciplinary, leave, benefits, and any other records related to employees of the collaborative. |  |  |  |
|  | **(b)** | Instructional Program records |  |  |  |
| **26** | Consult the public records division of the Office of the Secretary of the Commonwealth and local legal counsel to insure the proper disposition and maintenance of these and all other collaborative records per Records Retention Schedule requirements. | |  |  |  |
| ***VII. Prior to finalization of closure*** | | | | | |
| **27** | Submit a final balance sheet indicating how the board ultimately disposed of assets and resolved any outstanding obligations. | |  |  |  |
| **28** | File all final federal, state, and local tax returns and issue final W2s and 1099s by statutory deadlines to the appropriate parties. | |  |  |  |
| **29** | Make all final payments to the Massachusetts Teacher Retirement System and/or other applicable pension systems. | |  |  |  |
| **30** | Submit a check to the member districts for any remaining funds after the settling of final accounts and the disposition of all assets. | |  |  |  |

Upon final closure, the collaborative must provide the Department with a close-out memo containing the written assurance that all of these processes have been completed. The Education Collaborative Team will address specific questions regarding the content and format of the close-out memo upon request.

1. The voluntary termination of a collaborative, like the creation of the collaborative, MUST be voted on by the school committees and charter school boards of the member districts. Please consult your agreement to determine if your agreement requires the additional collaborative board vote. [↑](#footnote-ref-1)
2. The collaborative’s contracts or agreements with districts, agencies, municipalities, and employees may contain additional requirements or extended notification periods, not listed in these guidelines. Collaborative directors and boards should consult with legal counsel concerning requirements of these agreements and contracts. [↑](#footnote-ref-2)