

September 1st, 2011

# City and Town

Naveet K. Bal, Commissioner • Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs



A Publication of the Massachusetts Department of Revenue's Division of Local Services

## **City and Town Survey: Tell Us What You Think!**

As we reach the end of summer and usher in a new season and a new school year, I am pleased to announce that we at the Division of Local Services are taking the opportunity to review and examine the role and function of *City and Town*. Over the years, *City and Town* has evolved from a mailed hardcopy monthly newsletter to an emailed monthly PDF document to now, in its current form, a weekly e-newsletter appearing in your inboxes as a Division of Local Services Alert. We know that each week close to 7,000 people, from municipal and state officials to members of the press and interested residents, receive *City and Town*. But beyond that we would like to determine your preference for frequency of publication, method and date of delivery, and, frankly, whether you find *City and Town* helpful to the work you do.

With that in mind, I would like to extend to you, the readers of *City and Town*, the opportunity to give me and the members of the *City and Town* editorial board your opinion. DLS has developed a survey with questions about when and how would you like to receive *City and Town*, the way in which you would prefer to read it, and article content. We have also included space for suggestions and comments. The goal is to determine from our readers the usefulness, relevance and direction of our editorial product. How does *City and Town* serve your needs? What would you like to see?

So please take a few minutes to fill out our brief eight question electronic survey; this same survey, by the way, was distributed in paper version at today's Regionalization Conference held at the College of the Holy Cross. After we have a chance to gather and review the results, we will let you know what we have found.

[Click here to take the survey.](#)

Thanks for your time on this.

Robert G. Nunes  
Deputy Commissioner & Director of Municipal Affairs

## **September Municipal Calendar**

### **September 15: Accountant/ Assessors**

Jointly Submit Community Preservation Surcharge Report - This report (CP-1) is a statement of the prior year's net Community Preservation Surcharge levy, and is used to distribute state matching funds on October 15.

### **September 15: Local Reporting Officers**

Submit Smart Growth School Cost Reimbursement Report to DLS - Local Reporting Officers report (a) local smart growth property tax and excise tax revenue for prior fiscal year or (b) municipality's waiver of reimbursement.

### **September 30: Taxpayer**

Deadline for Submitting Forest Land Certification and Management Plan, M.G.L. Ch. 61 - According to M.G.L. Ch. 61, Section 6, this is the deadline to submit to the Assessors the State Forester's certification and approved management plan in order to have the land valued as classified forest land in the next fiscal year.

**September 30: Municipal and District Treasurer/Collector**

Submit Compensating Balance Report - If compensating balance accounts were maintained during the prior fiscal year, a report and account analysis schedules must be submitted to DOR.

**September 30: Accountant/Superintendent/School Committee**

Jointly Submit End of Year Report to the DESE - Schedule 1 — determines compliance with prior year Net School Spending requirement. Schedule 19 — determines compliance with current year Net School Spending requirement.

**September 30: Accountant**

Submit Snow and Ice Report - This report is a statement of snow and ice expenditures and financing sources.

**September 30: Treasurer**

4th Quarter Reconciliation of Cash for the Previous Fiscal Year (due 45 days after end of quarter or upon submission of a balance sheet for free cash/excess and deficiency certification, whichever is earlier).

A reconciliation is the process of comparing the Treasurer's accounts to the Accountant's/ Auditor's or Schools Business Manager's ledger balance to determine if they are consistent, and for the officials to make any necessary corrections. When the reconciliation is complete, the Accountant/Auditor/School Business Manager should indicate agreement with the Treasurer's balances.

Reconciliations are required every quarter by DOR, but communities and school districts should reconcile monthly for their own purposes. The fourth quarterly report as of June 30 must be completed and returned to DOR. The first three quarterly reports of the fiscal year should be completed timely and filed in both the Treasurer's and Accountant's/Auditor's or School Business Manager's offices for possible BOA inspection or audit. Municipalities and school districts may also use these reports to monitor cash practices of the Treasurer's office. If the Accountant/Auditor/School Business Manager and Treasurer are not consistently reconciling cash accounts, or if the reconciliations indicate variances, the Mayor, Selectmen or School Committee should inquire as to the reasons.

**September 30: Treasurer**

Submit Statement of Indebtedness - Massachusetts General Laws Ch. 44, Sec. 28 requires the Director of Accounts to maintain complete and accurate records of indebtedness by cities, towns and districts. This statute also requires Treasurers to furnish any other information requested by the Director in respect to the authorization and issuance of loans. This Statement is the annual report required from Treasurers to accomplish this purpose. Treasurers should reconcile their debt records with the Accountant/Auditor before filing the Statement of Indebtedness to ensure that the Statement and balance sheet are in agreement.

**September 30: State Treasurer**

Notification of Quarterly Local Aid Payments on or Before September 30 - When local aid payments are transmitted to communities, the cover letter indicates what funds will be made available, less quarterly assessments (see Cherry Sheet attachment for details).

**City & Town** is published by the Massachusetts Department of Revenue's Division of Local Services (DLS) and is designed to address matters of interest to local officials.

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