



***Supporting a Commonwealth of  
Communities***

***Role and Responsibilities of  
the Accountant/Auditor***

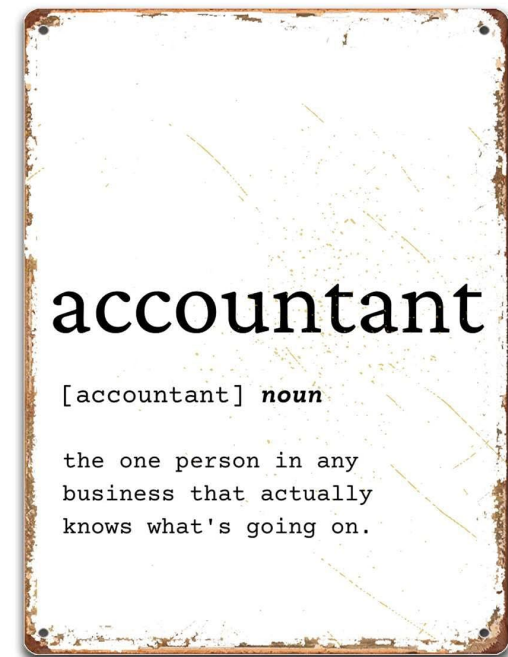
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# Agenda

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- Governance
- System Structure
- Ongoing Responsibilities
- Annual Responsibilities
- Trends, Statutes, and Resources





## ***Governance***

- Office Structure
- Primary Role
- Finance Team



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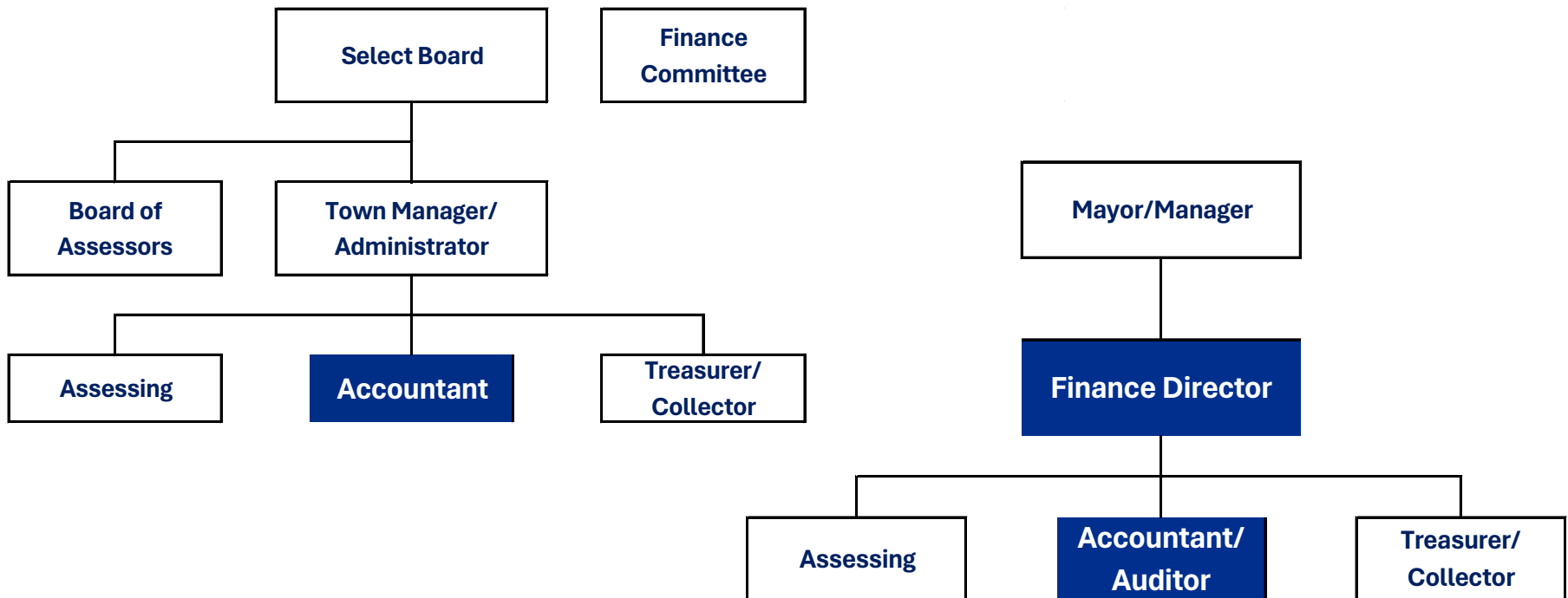
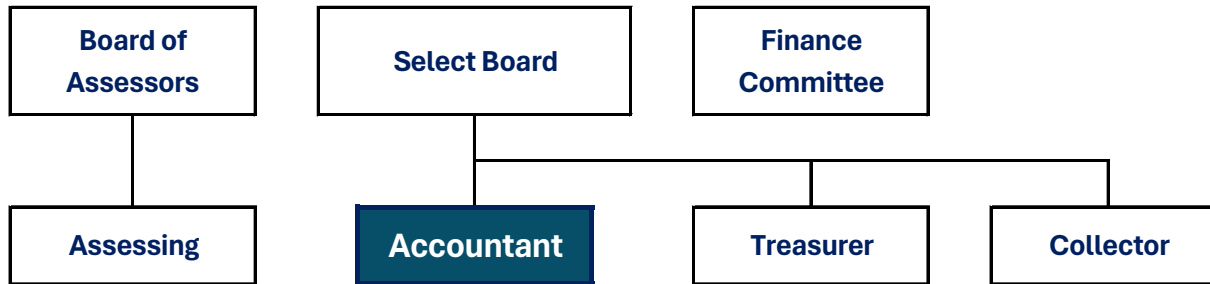
## Enabling Statutes

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- **Accountant** – [M.G.L. Chapter 41, § 55](#)
    - Appointed by Selectboard for three years (but not more than five).
    - Examine accounts, approve bills for payment, audit public trusts.
    - Shall hold no other town office which involves the receipt and disbursement of monies, except the office of Town Clerk.
  - **City Auditor** – [M.G.L. Chapter 41, § 48](#), [M.G.L. Chapter 43 § 18](#)
    - Appointed by the City Council for three years, may extend to five years.
    - Hold same duties as town accountant.
    - Perform other duties as directed by City Council.
  - **Assistant** – [M.G.L. Chapter 41, § 49A](#)
    - May be appointed by the Auditor or Accountant.
    - May perform the duties of the office if the appointing officer is absent.
  - **Finance Director** – [M.G.L. Chapter 43C, § 11](#)
    - Provides for a consolidated department of municipal finance.
    - May include the offices of Assessors, Collector, Accountant, Auditor or Comptroller, and Treasurer.
    - May serve as the accountant, comptroller, treasurer, or collector.
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# Organization





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## Role of the Accountant/Auditor

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- Responsible as the keeper of all financial information, including
    - preparation and maintenance of all financial and accounting records in accordance with Massachusetts General Laws,
    - compliance with all federal, state, and local regulations involving appropriations and expenditures, and
    - preparation of all required financial reports.
  - Manage the necessary internal controls to ensure transactions are properly authorized and recorded, liabilities recognized, and assets safeguarded against unauthorized use or fraud.
    - Require that all transactions have a source document.
    - Recognize that receipt of source documents as notification an entry is needed.
    - Maintain filing system for source document retrieval as needed.
  - Record transactions in the General Ledger via a journal entry to appropriate accounts and ledgers.
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# Finance Team

## Finance Team:

### Chief Administrative Officer

- Finance Director
- Accountant/Auditor
- Assessor
- Collector
- Treasurer



## May include:

- School Business Personnel
- IT Director
- HR Director
- Town Clerk
- Others as needed



## **System Structure**

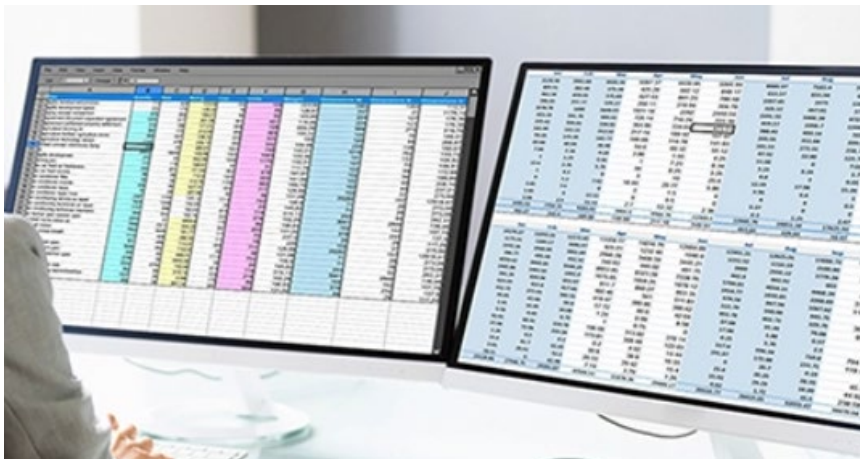
- General Ledger
- Funds Structure



# General Ledger

The Accountant or Auditor shall keep a complete set of books including a general journal, general ledger and subsidiary ledgers recording:

- Amount of each appropriation
- Amounts and purposes of expenditures
- Receipts from each revenue source
- Amount of each assessment levied
- Abatements and exemptions made





# General Ledger

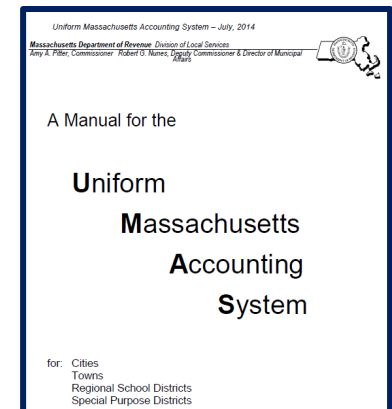
## UMAS – Uniform Massachusetts Accounting System

### *Chart of Accounts*

- Classification and coding scheme
- Provides accurate, current, and complete disclosure of the financial position and results of operations for each entity.
- Organizes and provides structure for financial transactions being recorded so that meaningful information can be generated to provide a basis or benchmark for comparability and management's decision-making process.
- Provides control and compliance with standards established by the Director of Accounts and legal requirements as prescribed by MGL.

### *Reference*

UMAS Manual, Appendixes B – G





# General Ledger

## UMAS – Uniform Massachusetts Accounting System

### *Chart of Accounts*

- Three-level, hierarchy:
  - First Level - Fund Account
  - Second Level - Type of Account and Reporting Category - four digits with the first digit identifying the types account: “1” Assets, “2” Liabilities, “3” Fund Equity, “4” Revenues, “5” Expenditures
  - Third Level – Subcategories - for Expenditure accounts, identifies the expenditure object

Account Type	Fund Account Code	Type of Fund and Reporting Category	Subcategory Account Code	Account Title
Assets	001-	1010-	0000	Cash on Hand
Liabilities	001-	2010-	0000	Warrants Payable
Fund Equity	001-	3015-	0000	Net Assets Unrestricted
Revenues	001-	4120-	0000	Real Estate Taxes
Expenditures	001-	5100-	5110	Salaries and Wages, Permanent Positions



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## Funds Structure

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### *General Fund - 001*

- Largest and single most important fund.
- Records the majority of revenue resources and substantially all of the day-to-day departmental operating expenditures.
- Accounts and reports all financial resources not accounted for and reported in another fund.
- Used to maintain and demonstrate budgetary compliance.
- Source for the community's fund balance available for appropriation of "free cash".

### *Special Revenue Funds – 200 - 299*

- Account for and report proceeds of specific revenue sources that are legally restricted to expenditure for specified operating purposes.
  - Must be established by statute or by guidance issued by the Director of Accounts.
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## Funds Structure

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### *Capital Projects Fund – 300 - 499*

- Account for and report financial activity for capital projects, including the acquisition, construction or reconstruction of capital facilities, and other major capital assets.
- Used for all projects and purchases which involve the use of borrowed funds.

### *Enterprise Funds – 600 - 689*

- Separate accounting and financial reporting for municipal services for which a fee is charged in exchange for goods or services.
  - Segregated with financial statements separate from all other governmental activities.
  - Established for a utility, health care, recreational, transportation, energy generating, or PEG access facility.
  - Unobligated enterprise fund cash or retained earnings must be certified by the Bureau of Accounts for appropriation for further use by the operation.
  - Permitted to charge indirect costs, i.e., costs appropriated usually in the General Fund but attributable to the enterprise fund.
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## Funds Structure

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### *Permanent 500 – 599 and Fiduciary Funds 700 - 999*

- Expendable trust funds - interest and principal may be expended consistent with the trust documents.
- Non-expendable trust funds - interest only may be expended consistent with the trust documents.
- Agency funds - the city or town is acting as an agent for the funds:
  - Federal and state tax withholdings, retirement contributions, group life and health insurance, annuities and deferred Income, student activity agency account, and police details.



# Expenditure Structure

## *Expenditures*

- Subcategory codes beginning with “5” are expenditures
- They are combined with a three-digit function/department code

Function	Code
General Government	100
Public Safety	200
Education	300
Public Works	400
Human Services	500
Culture and Recreation	600
Debt Service	700
Intergovernmental	800
Unclassified	900

## APPENDIX F

### FUNCTIONS AND ORGANIZATIONAL RESPONSIBILITY

#### GENERAL GOVERNMENT

- 110 Legislative
- 111 City and Town Council
- 112 Aldermen
- 113 Town Meeting
- 114 Town Meeting Moderator
- 119 Other Legislative
- 120 Executive
- 121 Mayor
- 122 Selectmen

## **Ongoing Responsibilities**

- Warrant Processing
- Payroll
- Reconciliation
- Other





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## Warrant Processing

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Warrants for payment of bills [M.G.L c 41, §§ 52, 56](#)

### *Payroll and Account Payables (AP)*

- Review all payrolls and invoices presented for accuracy, reasonableness, authorization, and funding.
  - Ensure all relevant procurement guidelines have been followed.
  - Certify that goods and materials have been received and services have been rendered.
  - Validate:
    - The expense is legal (i.e., consistent with the intent of the appropriation)
    - No fraud is evident
    - Sufficient funds exist in the appropriation account.
    - There is no evidence of fraud
-



## Warrant Processing

Warrants for payment of bills [M.G.L c 41, §§ 52, 56](#)

### *Payroll and AP*

- Prepare the warrant, verifying payment methods and totals.
- Submit the warrant to Selectboard/Council/Mayor/Manager for signature.
- Transmit approved payment information to Treasurer for funding and disbursement.
- Update general ledger with AP and payroll warrant expenditures.





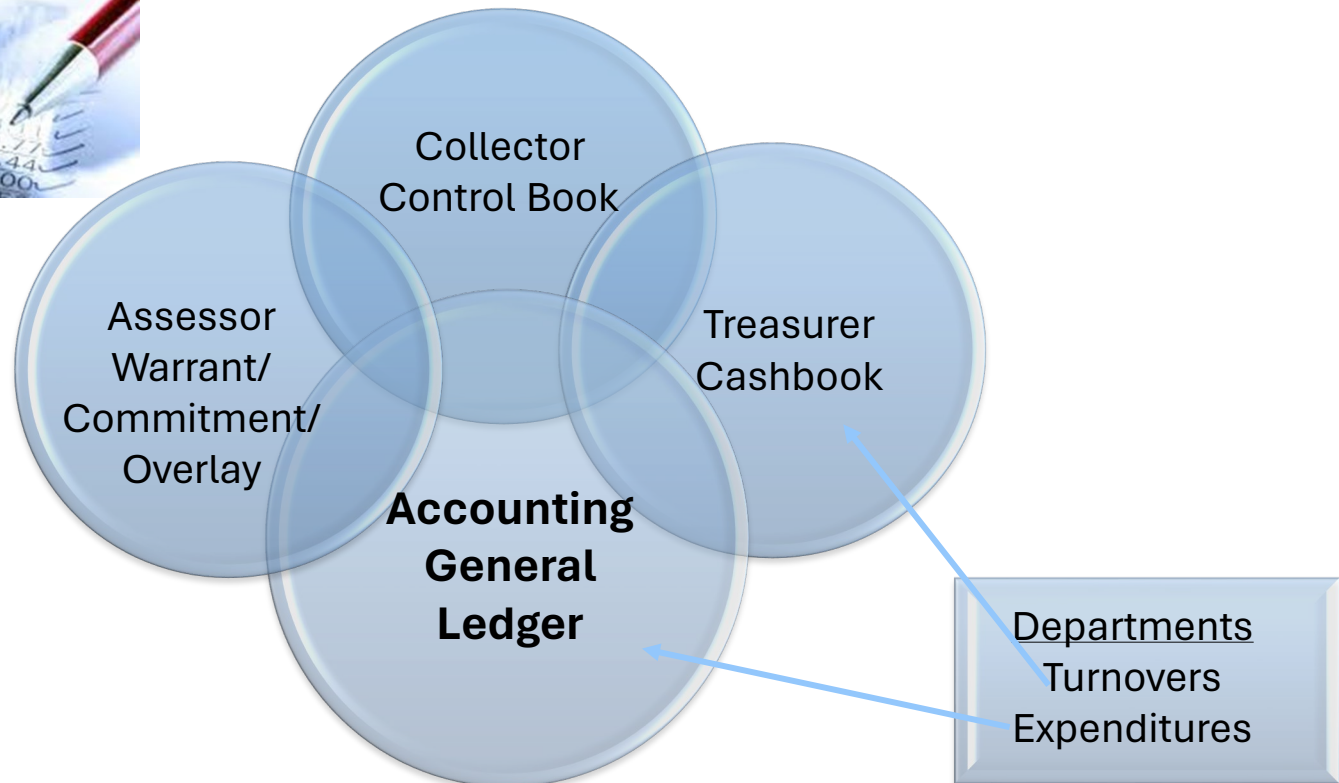
# Payroll Processing

## *Payroll*

- Maintain employee master files
  - Receive new employee information/other employee changes via PAF
  - Update leave time balances on both biweekly and annual accrual bases
- In-house payroll: Verify applicable payment tables (i.e., salary, overtime, premium, and accrual) are current and consistent with collective bargaining agreements, compensation schedules, or other authorized payment documents
- Outsourced payroll: Provide vendor with updated payment information when available
- Enter period payroll data
- Reconcile preliminary payroll reports to control totals
- Balance final payroll proof components



# Reconciliation





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## Reconciliation

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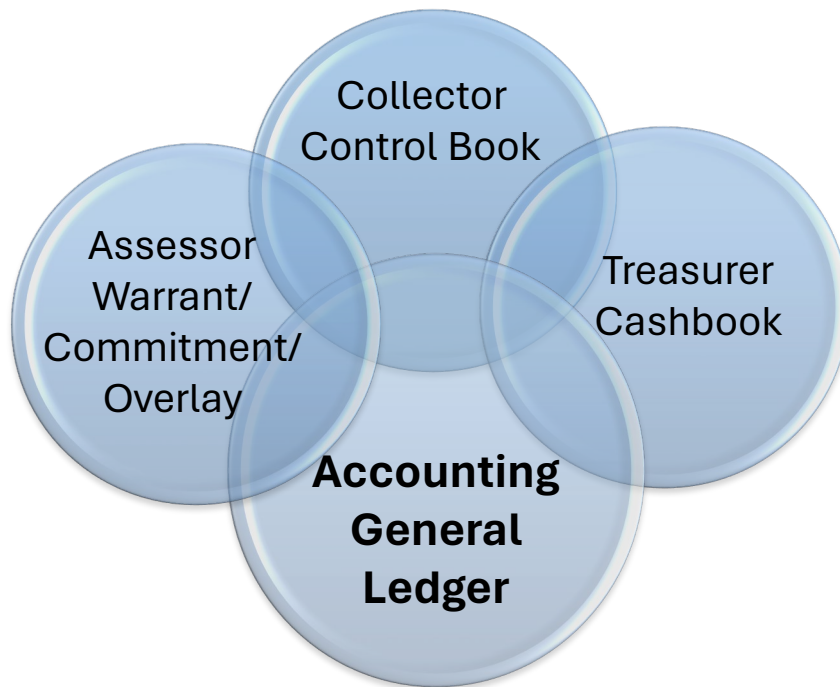
A strong system of internal controls require that the Accounting Officer, Treasurer, Collector, and department personnel regularly reconcile independent records with the general ledger.

### *Reconcile*

- Cash with the Treasurer
  - Outstanding receivables with Collector and other departments that are responsible for receivables
  - Commitment and overlay balances with the Assessors
  - Payroll withholding balances with Treasurer's records
  - Subsidiary ledgers with general ledger
  - Departmental receipts and expenditures with general ledger
-



# Reconciliation



## *Where does it go wrong?*

- Finance Team Cooperation
- Chart of Accounts
- Training
- Financial System
- Available Time



# Reconciliation

## *Sample Policy Timeframes*

Records of Account to be Reconciled	Record Keeper	Reconciliation Time Frames
Cashbook	Treasurer	<ul style="list-style-type: none"><li>▪ With online bank data daily</li><li>▪ Month-end close by the 10<sup>th</sup> of the following month</li><li>▪ To the general ledger by 15<sup>th</sup> of each month</li></ul>
Payroll withholdings	Payroll & Benefits	<ul style="list-style-type: none"><li>▪ Internally, by the 10<sup>th</sup> of the following month</li><li>▪ To the general ledger by 15<sup>th</sup> of each month</li></ul>
Collector's receivables	Collector	<ul style="list-style-type: none"><li>▪ Month-end close by the 10<sup>th</sup> of the following month</li><li>▪ To the general ledger by 15<sup>th</sup> of each month</li></ul>
Other departments' committed receivables	Departmental record-keepers	<ul style="list-style-type: none"><li>▪ Internally, within 10 days of the end of each fiscal year quarter</li><li>▪ To the general ledger by the end of the month following each quarter-end</li></ul>
Special revenue funds	Departmental record-keepers	<ul style="list-style-type: none"><li>▪ Internally, within 10 days of the end of each fiscal year quarter</li><li>▪ To the general ledger by the end of the month following each quarter-end</li></ul>
Departmental records	Department Heads	<ul style="list-style-type: none"><li>▪ Internally, by the 10<sup>th</sup> of the following month</li><li>▪ To the general ledger by 15<sup>th</sup> of each month</li></ul>



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## Other Responsibilities

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### *Routine Activities*

- Verify departmental receipt documents with Treasurer's Schedule of Receipts revenue reports and post.
- Record commitments and abatements received from Assessors.
- Monitor general ledger appropriations for possible year-end deficits.
- Monitor grant funds for timely reimbursement.
- Maintain custody of all contracts and sureties on indemnity bonds.
- Approve and/or prepare payroll certifications / personnel action forms.
- Serve on Retirement Board (communities with local retirement system).
- Attend various meetings (Finance Committee, Capital Planning).

### *Reporting*

- Review and/or prepare monthly revenue and expenditure reports to distribute to Selectboard, department heads, and relevant committees  
- M.G.L. c. 41 § 58
  - Prepare financial information and reporting as required: CARES / ARPA / FEMA.
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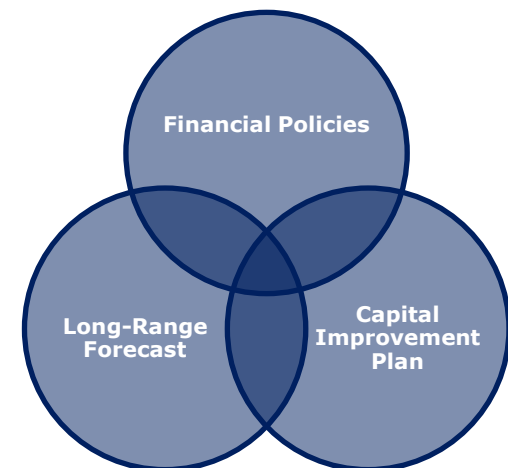
## Other Responsibilities

### *Other Activities*

- Maintain general ledger:
  - Create new accounts as needed (e.g., appropriation line items, grants, gifts, special articles) and ensure proper mapping to control accounts.
  - Review existing accounts for completed projects or dormant accounts.
- Provide financial assistance and guidance to all departments, committees and boards as needed.
- Perform periodic audits of departmental cash handling and control.

### *Financial Planning Activities*

- Monitor financial policies and procedures for compliance and areas for improvement.
- Maintain a multiyear financial forecast.
- Support capital planning process.



## **Annual Responsibilities**

- Closing the Books
- Balance Sheet
- Reporting
- Tax Rate Recapitulation
- Budget



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## Closing the Books

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### *Begin early and define expectations*

- Be organized – calendar / memo / department head meeting.
  - Read Director of Accounts [Year-end Letter](#).
  - Beginning in May, review accounts for deficits and potential deficits and determine resolution.
    - General fund - reserve fund transfers or year end Appropriation Transfers (DLS IGR 17-13)
    - Special funds - departments must request reimbursement for grants to be received prior to 9/30
    - Chapter 90 - request by 9/30 (including complete streets & small bridge grants)
    - Internal borrowing – ensure debt issuances will be made
-

Due Date		Action
PFY = Prior fiscal year – the fiscal year closing on June 30		
CFY = Current fiscal year – the fiscal year beginning on July 1		
May	15	Department head, committee, board meeting <ul style="list-style-type: none"> <li>Issue year-end instruction memo</li> </ul>
June	1	Status reports on capital projects, capital assets, and borrowings
	10	Request year-end budget transfers requiring Selectboard/Council and Finance Committee approval
	15	Status reports on the balances of grants, other special appropriations, and special revenue accounts
	20	Departmental input for final PFY payroll
	23	Final full PFY payroll
	24	Requests for encumbrances/pending obligations
	27	Payroll changes for CFY due to HR (e.g., promotion, step, contractual increases)
	29	Last regular schedule PFY AP warrant
	30	Last day of fiscal year: <ul style="list-style-type: none"> <li>Turnover all cash and deposits to Treasurer by 11:00 a.m.</li> <li>Summary list of all outstanding procurements to Accounting by close of business</li> <li>End of PFY payroll cycle – all non-overtime (base) <u>pay</u> information to Treasurer</li> <li>First CFY AP warrant (dated 7/1)</li> </ul>
July	5	Final departmental input for final PFY payroll, first CFY payroll to Treasurer by 10:00 am (should only be overtime and any corrections or changes)
	7	Final PFY pay date, first CFY pay date
	11	Schedule of Bills Payable due to Accounting for final PFY warrant - 9:00 am
	12	Final PFY AP warrant <ul style="list-style-type: none"> <li>All encumbrance documentation to Accounting by close of business</li> </ul>
	13	CFY AP warrant (regular schedule)
	15	PFY accounts closed
	22	PFY Independent Audit begins
	26	Compensated Balance information for all employees to Accounting
	30	Fixed Asset information to Accounting



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## Closing the Books

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- Review trial balance for year end:
    - Cash and receivables reconciliations up to date
    - Ensure due to/from accounts net to zero
    - Ensure property tax/overlay/deferred revenue triangle nets to zero
  - Prepare and post year end journal entries:
    - Unrealized gain/loss for trust funds (to record at FMV)
    - Revenue accruals
    - Reduce outstanding debt in long term debt group for principal debt payments
    - Warrants payable
    - Fund balance reservations
  - Finalize all reconciliations: cash, receivables, payroll withholdings, special revenue accounts, trust funds
  - Prepare Balance Sheet and all supplemental reporting documentation
-



# Balance Sheet

## *Balance Sheet*

- Shows the community's operation results and proves accounting as of June 30
- Identifies the community's account balances, assets, liabilities and fund balances or equity
- Required to determine the amount of free cash and retained earnings making it one of the most important reports submitted to the Bureau of Accounts
- Remit standard template via Gateway
- Include Combining Balance sheets

Division of Local Services Gateway

Tracking | Certification | Taxrate | **Balance Sheet** | Schedule A | District Taxrate | District Balance Sheet | LA-3 | M

Year End Accounting

Balance Sheet Checklist

Treasurer's Year-End Report

Cash Reconciliation Report

Outstanding Receivables

Statement of Indebtedness

Snow and Ice Data Sheet

Balance Sheet Submission

**Balance Sheet**

Balance Sheet

**Balance Sheet and Year End Accounting forms**

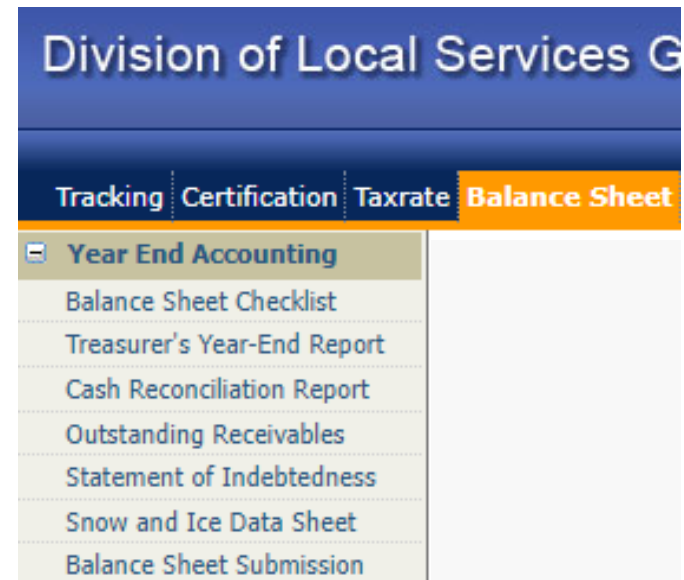
**Balance Sheet Reporting Requirements**



## Balance Sheet

### *Balance Sheet – Supplemental Gateway Schedules*

- Balance Sheet Checklist
- Treasurer's Year-End Cash Report
- Cash Reconciliation Form
- Outstanding Receivables
- Statement of Indebtedness
- Snow and Ice Data Sheet
- All above schedules must be signed by the Accountant/Auditor



### *Balance Sheet – Other Supplemental Schedules*

- Financial system-generated General Fund Trial Balance
- Detailed analysis of Undesignated Fund Balance
- Any other documentation as required by Bureau of Accounts



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## Balance Sheet

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Finance Official	Schedule/Report	Target Date
Accountant/Auditor	<ul style="list-style-type: none"><li>▪ Snow and ice data sheet</li><li>▪ Balance sheet checklist</li><li>▪ Combined balance sheet and supporting documents</li><li>▪ Schedule A</li></ul>	<ul style="list-style-type: none"><li>▪ September 15</li><li>▪ September 30</li><li>▪ September 30</li><li>▪ November 30</li></ul>
Treasurer and Accountant/Auditor	<ul style="list-style-type: none"><li>▪ Statement of indebtedness</li><li>▪ Treasurer's year-end cash report</li><li>▪ Cash reconciliation</li></ul>	<ul style="list-style-type: none"><li>▪ September 30</li><li>▪ September 30</li><li>▪ September 30</li></ul>
Treasurer, Collector, and Accountant/Auditor	<ul style="list-style-type: none"><li>▪ Schedule of outstanding receivables</li></ul>	<ul style="list-style-type: none"><li>▪ September 30</li></ul>

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# Reporting

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## *Annual Report – [M.G.L. c. 41, § 61](#) – Towns only*

- All receipts and expenditures for the past financial year
- Appropriations and expenditures by purpose
- Changes in debt, indebtedness and outstanding year-end balances

## *Schedule A – [M.G.L. 44, § 43](#)*

- Year-end statement of revenues and other financing sources, expenditures and other financing uses, changes in fund balances
- Due on November 30
- Local aid distributions may be withheld if not timely
- Used by State and federal agencies to develop programs and policies impacting cities and towns

## *IRS Form 1099's*

- Calendar year-end form based on AP vendor distributions
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# Reporting

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## *Audited Financial Statements*

- Auditor's opinion and financial statements (Annual Comprehensive Financial Report (ACFR))
- Management Letter
- Single Audit Reports (Expenditure of at least \$750,000 in Federal award money in a fiscal year)
- Final audit reports uploaded to Gateway directly from independent audit firms

## *End-of-year School Pupil and Financial Report to DESE*

- Schedule 19 school expenditures not within the school budget, but within the city or town's omnibus budget for services to or on behalf of the school district
  - Due by October 1
  - Local aid distributions may be withheld if not timely
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## Tax Rate Recapitulation

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Reporting a community's budget plan for the fiscal year is done through the Tax Rate Recapitulation form, or the Tax Rate Recap or just Recap.

Includes:

- All appropriations made by the legislative body since the previous year's tax rate was set
- Anticipated and actual sources of revenue other than property taxes

The Recap and supplementary schedules are prepared and submitted by local officials and approved by the Bureau of Accounts using Gateway.

*Accounting Officer responsibilities:*

- Determine deficits and other amounts that must be provided on the Recap as required by law (Recap page 2)
  - Report local receipts from the prior fiscal year and estimate to meet the budget for the new fiscal year (Recap page 3)
  - Verify the legislation actions (appropriations) detailed by the city or town Clerk (Recap page 4)
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# Tax Recapitulation Schedules

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## A-1 – Offset Receipts (G.L. c. 44, § 53E)

- Appropriates the use of a particular departmental receipt to offset a particular departmental appropriation
- Signed by the Accounting Officer and Board of Assessors

## A-2 – Enterprise Funds (G.L. c. 44, § 53F<sup>1/2</sup>)

- Report all enterprise fund revenues and appropriations in the enterprise and general fund
- Helps determine any budgeted surplus or general fund subsidy
- Signed by the Clerk, Accounting Officer and Board of Assessors

## A-4 – Community Preservation Fund (G.L. c. 44B)

- Submitted by all municipalities establishing a Community Preservation Fund
- Signed by the Accounting Officer

## B-1 – Free Cash

- Ensures free cash appropriations are not greater than free cash certifications
- Signed by the Accounting Officer

## B-2 – Available Funds

- Monitors the appropriate use of available funds by cities, towns and districts.
  - Signed by the Accounting Officer
-



# Tax Recapitulation Schedules

## OL-1 – Overlay


- Verify the amount of Overlay being raised on the Tax Rate is reasonable.
- Compares with a rolling three-year
- Signed by the Assessor and by the Accounting Officer

## DE-1 – Debt Exclusion

- Reports each debt exclusion to assess additional taxes
- Signed by either the Accounting Officer or Treasurer

## The Tax Rate Recap

- Tax Rate Summary – Page 1 signed by Board of Assessors
- Local Receipts not Allocated – Page 3 signed by Accounting Officer
- Appropriations - Page 4 signed by Clerk

 Tax Rate - Finance
A-1 Offset Receipts
A-2 Enterprise Funds
A-4 CPF
B-1 Free Cash
B-2 Other Funds
OL-1 Overlay
DE-1

PAGE 1	PAGE 2	PAGE 3	PAGE 4
<b>I. TAX RATE SUMMARY</b>			
Ia. Total amount to be raised (from IIe)			0.00
Ib. Total estimated receipts and other revenue sources (from IIIe)			0.00
Ic. Tax Levy (Ia minus Ib)			0.00
Id. Distribution of Tax Rates and levies			



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# Budget Process

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## *Development*

- Governance – Charter, Ordinances, Bylaws
- Structure - Finance Director, Budget Officer, Mayor, Manager
- Community size

## *Monitoring*

- Record voted appropriations from legislative sessions.
  - Maintain budgetary control by maintaining up-to-date and accurate records.
  - Produce monthly budget to actual reports for revenues and expenditures.
  - Maintain internal controls to prevent deficits.
  - Report issues timely to implement changes in response to projections.
  - Prepare year-end transfers.
  - Compile prior year budget to actual, current year budget to actual (with estimates) and the estimates for the next fiscal year ([\*MGL C. 41, § 60\*](#)).
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## **Trends, Statutes, and Resources**

- Current Trends/Best Practices
- Essential Statutes
- Resources



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# Current Trends and Best Practices

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## Ongoing Processes:

### *Remote Entry*

- Departmental receipts
- Accounts payable
- Time and attendance

### *Paperless*

- Accounts Payable – invoices, warrants
- Personnel – time and attendance, action forms, withholding information

### *Transparency*

- Revenue and Expenditure information
  - Budget Documents
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## Current Trends and Best Practices

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### Governance:

#### *Professional Development*

- Keep current with changing laws, exchange of ideas, system processes
- Plan for succession

#### *Shared/Regional Resources*

- Formal (IMA)
- Informal

#### *Contract Services*

- Requires formal appointment by appointing authority, sworn in by clerk
  - Obtains signature authority (warrants, Gateway submissions)
  - Management responsible for ensuring performance and conformance with all statutory requirements
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## Essential Statutes

Chapter	Section	Content
41 – Officers and Employees of Cities, Towns, and Districts	51	Notification to whom money is due
	52	Approval of Bills
	53	Auditing of Public Trusts
	54	Payment of Funds to the Treasurer
	54A	Notification to Assessors of Receipts
	55	Town Accountant Tenure, Powers, and Duties
	56	Warrants for Payment of Bills
	57	Books of Account and Financial Records
	58	Duties, Notice of Condition of Appropriations, Record of Appropriations
	59	Annual Estimates; Furnishing to Town Accountant
	60	Table of Estimated Appropriations
	61	Annual Report



## Essential Statutes

Chapter	Section	Content
44 – Municipal Finance	16	Notification of Debt not Provided for; to Assessors
	17	Notification of Temporary Loan Payments Not Provided for; to Assessors
	31	Liabilities in Excess of Appropriations Forbidden; Exceptions
	31A	City Budget Estimates
	31C	Construction Contracts: Certification as to Availability of Funds
	31D	Snow and Ice Removal; Emergency Expenditure
	43	Accounting Reports
	64	Bills of Prior Fiscal Years

Chapter	Section	Content
59 – Assessment of Local Taxes	23	Tax Rate Calculation
	23A	Notification of Certification of Tax Rates
	23B	Notification of Abatements
71 – Public Schools	47	Student Activity Funds



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## Other

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### *Anti-Aid Amendment*

- Massachusetts Contribution Article XVIII, Section 2
- Prevents direct assistance to private or charitable institutions with public funds
- Includes hospitals, institutions, primary or secondary schools, or charitable or religious undertakings which are not publicly owned and under the control of the community
- Exception for free public libraries in any city or town to carry out legal obligations

### *Municipal Expenditure References:*

City & Town February 2006 - Article Reprint

2021 Municipal Law Seminar Workshop B – Proper Municipal Expenditures

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# Resources



Resource



Bulletins, Guidelines and Opinions  
(IGR/BUL/LFO) +



Data Analytics & Visualizations +

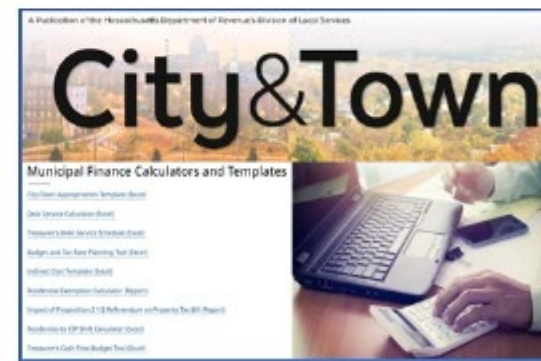
C.S. 1-ER Commonwealth of Massachusetts Department of Revenue  
NOTICE TO ASSESSORS OF ESTIMATED RECEIPTS  
General Laws, Chapter 58, Section 25A

Receipt Estimates | Assessments & Charges

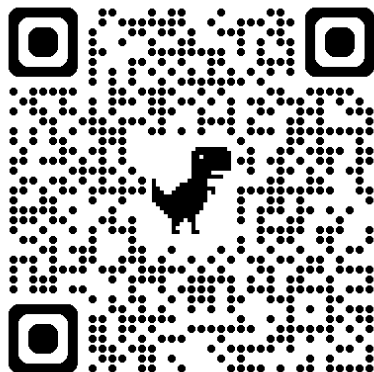
B. GENERAL GOVERNMENT:

Category	Amount
Distributions and Reimbursements	
Unrestricted General Government Aid	4,267,518
Local Share of Racing Taxes	0
Regional Public Libraries	0
Various Benefits	121,405
Leasing VHS and Library	142,919
State-Owned Land	143,699
Other Items - Reserve for Direct Expenditure:	
Public Libraries	72,634
Sub-Total, All General Government	4,744,666

Cherry sheet & state payment reports +

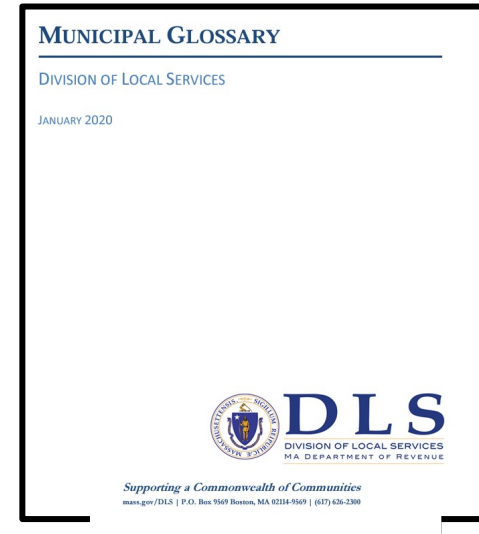
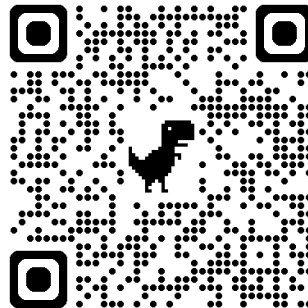
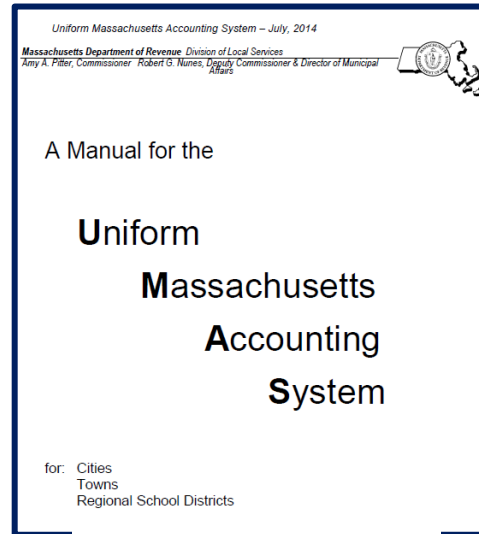
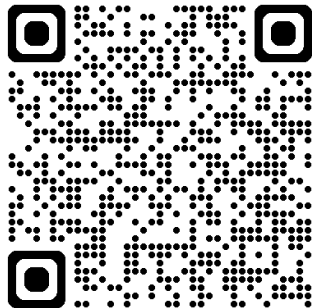
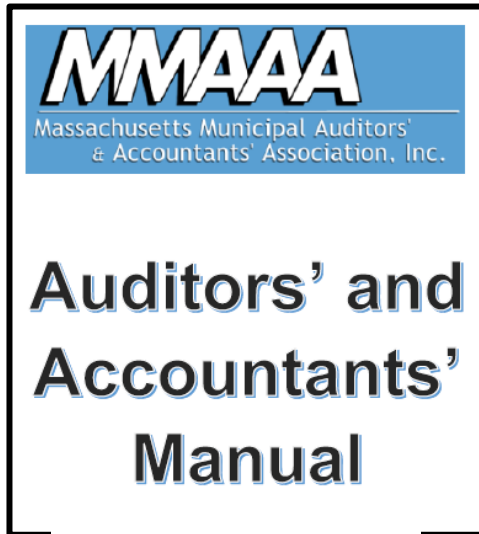


DLS Publications and Financial Tools +





## Resources



### Revolving Funds Charts:

- [School Department Programs](#)
- [Non School Department Programs](#)



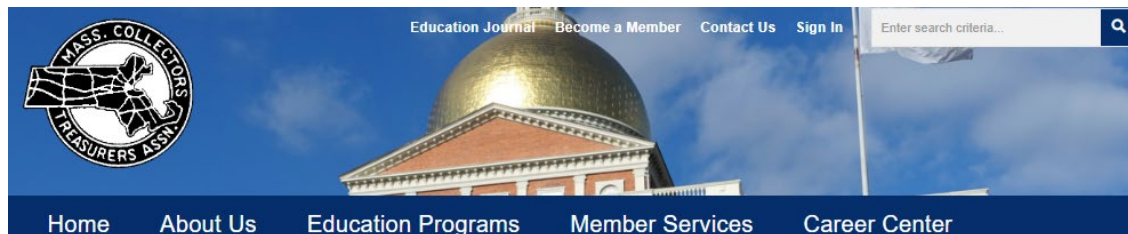
# Resources - Associations

## Accountants and Auditors



## Mentor Program

## Collectors/Treasurers



## Massachusetts Municipal





# Resources

- **City & Town and Alerts:**
  - **Subscribe**: <https://www.mass.gov/forms/subscribe-to-division-of-local-services-mailings>
  - **Read**: <https://www.mass.gov/guides/city-town-bi-weekly-newsletter>
- **Training and Resource Center**: <https://www.mass.gov/resource/municipal-finance-training-and-resource-center>
- **Bureau of Accounts**: <https://www.mass.gov/guides/dls-staff-directory#-bureau-of-accounts->
- **Bureau of Local Assessment**: <https://www.mass.gov/guides/dls-staff-directory#-bureau-of-local-assessment->
- **Email Support:**
  - **Gateway**: [dlsgateway@dor.state.ma.us](mailto:dlsgateway@dor.state.ma.us)
  - **Municipal Databank**: [databank@dor.state.ma.us](mailto:databank@dor.state.ma.us)
- **Publications**
  - **Municipal Glossary**: <https://www.mass.gov/media/1577671/download>
  - **Municipal Calendar**: <https://www.mass.gov/doc/municipal-calendar/download>
  - **Legal Index for Municipal Officials**: <https://www.mass.gov/doc/legal-index-for-municipal-officers-0/download>
- **YouTube Channel**: <https://www.youtube.com/c/MassachusettsDivisionofLocalServices/playlists>
- **Videos**
  - **Proposition 2½**:  
[https://www.youtube.com/watch?v=0mCl6iqtGnM&list=PLWDTtSs7wOIlM3\\_6oschrXyP8ClyFoKv8](https://www.youtube.com/watch?v=0mCl6iqtGnM&list=PLWDTtSs7wOIlM3_6oschrXyP8ClyFoKv8)
  - **Property Tax Assessments and Abatements**:  
<https://www.youtube.com/watch?v=JKEyfHj82fU&list=PLWDTtSs7wOIn7UIYHvMurESwi5tN0ZzuU>





**DLS**

DIVISION OF LOCAL SERVICES  
MA DEPARTMENT OF REVENUE

***Thank You!***

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