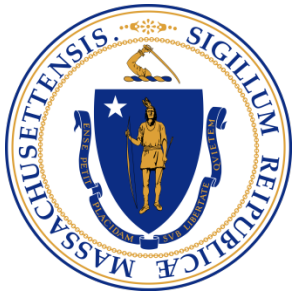


# Commonwealth of Massachusetts



**Supporting a Commonwealth of Communities**

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**Massachusetts Municipal Auditors' &  
Accountants' Association**

*June 2021*

## Division of Local Services – Bureau of Accounts

Maximize all Federal grant reimbursements:

1. FEMA first
2. If rejected by FEMA, then CARES, if allowable.  
CARES expires before ARPA (CLFRF)
3. ARPA for expenses incurred beginning 3/3/21

## Division of Local Services – Bureau of Accounts

Deficit spending permission under 44:31 is NOT required for 2021 COVID-19 related expenditures.

There will be no reductions of 6/30/21 free cash for COVID-19 account deficits.

## Division of Local Services – Bureau of Accounts

For ARPA spending eligibility questions:

[SLFRP@treasury.gov](mailto:SLFRP@treasury.gov)

## **Division of Local Services – Bureau of Accounts**

Make sure you are subscribed to DLS Alerts. Our bulletins containing important guidance and other COVID 19 guidance is issued via alert. You can subscribe here:

<https://www.mass.gov/how-to/how-to-subscribe-to-dls-alerts>.

See our webpage at this address to access ARPA guidance:

<https://www.mass.gov/info-details/covid-19-resources-and-guidance-for-municipal-officials>

## Division of Local Services – Bureau of Accounts



### Accounting and Reporting Requirements for Coronavirus State and Local Fiscal Recovery Funds

The Division of Local Services (DLS) Bureau of Accounts (BOA) has issued and posted Bulletin (BUL) 2021-4. This Bulletin is the first in a series that will provide guidance regarding the accounting treatment of revenues received by cities and towns from the American Rescue Plan Act of 2021 (ARPA).

BUL-2021-4: [Accounting for Coronavirus State and Local Fiscal Recovery Funds](#)

In addition, the Executive Office for Administration & Finance Federal Funds Office (FFO) has published [Coronavirus Local Fiscal Recovery Fund Reporting Requirements](#)

To access additional IGRs and Bulletins, please visit this [webpage](#). For additional information and guidance related to the American Recovery Plan Act (ARPA), please bookmark the ARPA section of [DLS Covid-19 Resources and Guidance for Municipal Officials](#).

*You are receiving this message through the [Massachusetts Department of Revenue's Division of Local Services](#) DLS Alerts system. These periodic notices include our City & Town e-newsletter, IGRs, Bulletins, Cherry Sheets and other municipal finance-related information. To unsubscribe to DLS Alerts and the City & Town e-newsletter, please email [dls\\_alerts@dor.state.ma.us](mailto:dls_alerts@dor.state.ma.us).*

## Division of Local Services – Bureau of Accounts



### Coronavirus State and Local Fiscal Recovery Funds – Revenue Loss

The Division of Local Services has posted preliminary guidance regarding the revenue loss component of the American Rescue Plan Act of 2021 (ARPA). To view Bulletin 2021-5, please [click here](#).

For additional information and guidance related to the municipal finance aspects of ARPA, please bookmark the DLS [Covid-19 Resources and Guidance for Local Officials page](#). To access additional IGRs and Bulletins, please click [here](#).

*You are receiving this message through the [Massachusetts Department of Revenue's Division of Local Services](#) DLS Alerts system. These periodic notices include our City & Town e-newsletter, IGRs, Bulletins, Cherry Sheets and other municipal finance-related information. To unsubscribe to DLS Alerts and the City & Town e-newsletter, please email [dls\\_alerts@dor.state.ma.us](mailto:dls_alerts@dor.state.ma.us).*

## Division of Local Services – Bureau of Accounts

Federal Grant accepted under the provisions of MGL 44:53A. Expenditure of \$750,000 in Federal Grants in a single year triggers a requirement to have an audit.



## Division of Local Services – Bureau of Accounts

Create one ARPA grant fund in the special revenue funds to record the receipt of funds.

More accounting guidance to record the use of funds is on the way.

## Division of Local Services – Bureau of Accounts

### Interest stays with the grant:

“10.3. Are recipients required to remit interest earned on CSFRF/CLFRF payments made by Treasury? [5/27] No. CSFRF/CLFRF payments made by Treasury to states, territories, and the District of Columbia are not subject to the requirement of the Cash Management Improvement Act and Treasury’s implementing regulations at 31 CFR part 205 to remit interest to Treasury. CSFRF/CLFRF payments made by Treasury to local governments and Tribes are not subject to the requirement of 2 CFR 200.305(b)(8)–(9) to maintain balances in an interest-bearing account and remit payments to Treasury.”

## Division of Local Services – Bureau of Accounts

Division of Local Services Gateway

Tracking | Certification | **Taxrate** | Balance Sheet | Schedule A | District Taxrate | District Balance Sheet | LA-3 | Misc Forms | MDM | Directory | Legal | Other Apps | Corp Book | TAB | Admin

Tax Rate - BLA

Omitted & Revised Assessment Report

LA-13A

LA-4

LA-13

Tax Rate - BQA

**Taxrate**

**Tax Rate**

FAQ's
Question

Completing BLA forms - FY 2021

### Downloadable Templates

#### Recap/Pro Forma supporting documentation:

- **Recap Page 3:** The Bureau of Accounts may require upload of a new Excel file to support variances between prior year actual receipts and current year estimated receipts on Recap/Pro Forma Page 3. Click here for the [Recap Page 3 variances template](#).
- **Pro Forma Recap:** The Bureau of Accounts requires upload of an [Unused Levy Capacity Letter](#) prior to Pro Forma submission. The actual letter text can vary, but it should contain all information shown in the template.
- **Support for the A-2 form:** [Enterprise Fund User Charge Template](#)
- **Clerk's Certification - LA-5:** click here for a copy of the [Clerk's Certification of Vote](#) document, which is required for LA-5 submission.

## Division of Local Services – Bureau of Accounts

Tax Rate Recap, Page 3 Current Fiscal Year Estimated Receipts vs. Prior Fiscal Year Actual Receipts				
Enter Current Fiscal Year:		2021		
Receipt Type Description	(a) Actual Receipts Fiscal 2020	(b) Estimated Receipts Fiscal 2021	Percent Change	
1 Motor Vehicle Excise			0.00%	
2 Other Excise			0.00%	
a. Meals			0.00%	
b. Room			0.00%	
c. Other			0.00%	
d. Cannabis			0.00%	
3 Penalties & Interest on Taxes & Excises			0.00%	
4 Payments in Lieu of Taxes			0.00%	
5 Charges for Services - Water			0.00%	
6 Charges for Services - Sewer			0.00%	
7 Charges for Services - Hospital			0.00%	
8 Charges for Services -Solid Waste Fees			0.00%	
9 Other Charges for Services			0.00%	
10 Fees			0.00%	
a. Cannabis Impact Fee			0.00%	
b. Community Impact Fee Short Term Rentals			0.00%	
11 Rentals			0.00%	
12 Departmental Revenue - Schools			0.00%	
13 Departmental Revenue - Libraries			0.00%	
14 Departmental Revenue - Cemeteries			0.00%	
15 Departmental Revenue - Recreation			0.00%	
16 Other Departmental Revenue			0.00%	
17 Licenses and Permits			0.00%	
18 Special Assessments			0.00%	
19 Fines and Forfeits			0.00%	
20 Investment Income			0.00%	
21 Medicaid Reimbursement			0.00%	
22 Miscellaneous Recurring			0.00%	
23 Miscellaneous Non-Recurring			0.00%	
24 Totals	\$0.00	\$0.00	0.00%	

Please provide explanations below for any current year estimated receipts that are greater than prior year actual receipts:

Estimate vs. Actual
MRGF Documentation
Recurring NonRecurring
+

## Division of Local Services – Bureau of Accounts

[illegible]

## Division of Local Services – Bureau of Accounts

Tax Rate Recap, Page 3 Miscellaneous Recurring and Non-Recurring Local Receipts			
Detail of Miscellaneous Recurring and Non-Recurring Local Receipts			
	Receipt Type Description	(a) Actual Receipts Fiscal 2020	(b) Estimated Receipts Fiscal 2021
22	Miscellaneous Recurring		
	a.		
	b.		
	c.		
	d.		
	e.		
	f.		
	g.		
	h.		
	i.		
	j.		
	k.		
	l.		
	m.		
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>
23	Miscellaneous Non-Recurring		
	a.		
	b.		
	c.		
	d.		
	e.		
	f.		
	g.		
	h.		
	i.		
	j.		
	k.		
	l.		
	m.		
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>
Each total should equal the amounts placed on the recap page 3, lines 22 and 23.			
<div> <div>←</div> <div>→</div> <div>Estimate vs. Actual</div> <div>MRGF Documentation</div> <div>Recurring NonRecurring</div> <div>+</div> </div>			

## Division of Local Services – Bureau of Accounts

			User Charges				
	FY20	FY21			FY20	Estimated	Estimated
	Rate	Rate	\$ Change	% Change	Usage	Usage	Revenue
Tier 1							\$0
Tier 2							\$0
Tier 3							\$0
Tier 4							\$0
Tier 5							\$0
Irrigation							\$0
Elderly							\$0
							<b>\$0</b>
**Total Estimated revenue must be equal to or greater than line 1.a, column (b) on the form A-2							

## Division of Local Services – Bureau of Accounts

### Clerk's Certification of Vote

I, \_\_\_\_\_, clerk for the city/town of

\_\_\_\_\_, hereby certify that the

board of selectmen / city council / town council / board of aldermen at a meeting held on

\_\_\_\_\_ at \_\_\_\_\_ a.m. / p.m.

adopted in public session the residential factor and percentages

set forth in this LA-5.

Attest: \_\_\_\_\_

Clerk



## Division of Local Services – Bureau of Accounts



### Gloucester City Council CERTIFICATE OF VOTE Certificate Number: 2019-095

The Gloucester City Council, at a meeting held on **Tuesday, June 18, 2019** at 7:00 p.m. in the Kyrouz Auditorium, City Hall, voted to approve the following:

#### IN CITY COUNCIL:

MOTION: On a motion by Councilor Cox, seconded by Councilor Memhard, the City Council voted 8 in favor, 0 opposed, 1 (Hecht) absent, to appropriate in the amount of \$350,000 (Three Hundred Fifty Thousand Dollars) from General Fund Undesignated Fund Balance - Free Cash, Account #0001-359000 to Fund Balance Reserved for Special Purposes, Account #0001-328000. The purpose of this appropriation from General Fund Undesignated Fund Balance - Free Cash is to reduce the Fiscal Year 2020 Tax Levy.

Joanne M. Senos, City Clerk

Date: June 20, 2019

APPROVED BY THE MAYOR

  
Sefatia Romeo Theken

VETOED BY THE MAYOR

  
Sefatia Romeo Theken

SIGNED THIS 20th DAY OF JUNE, 2019

All Ordinances shall become effective 31 days after passage except  
Emergency Orders and Zoning Amendments shall become effective the next day

# Schedule DE-1, Debt Exclusions

Status	Delete	(A) Ballot Vote Date	(B) Purpose(s) of Exclusion Vote	(C) Date of original issuance note/bond per purpose(s)	(D) Temp or Perm (T/P)	(E) FY 2018 Net Excluded Debt Service	(F) FY 2018 Gross Debt Service Expended	(G) FY 2019 Gross Debt Service Excludable	(H) Reimbursement adjustments (Whole numbers only)	(I) FY 2019 Net Excluded Debt Service
Attached	<input type="checkbox"/>	04/10/1995	LANDFILL/WPAT 97-46	12/09/1998	P	229,514	229,514	238,097	0	238,097
Attached	<input type="checkbox"/>	05/05/2003	SCHOOL	11/15/2005	P	374,492	374,492	336,538	0	336,538
Attached	<input type="checkbox"/>	07/07/1997	CAPT VILLAGE	12/15/1997	P	0	0	0	0	0
Attached	<input type="checkbox"/>	04/11/2000	POLICE	06/15/2001	P	346,330	346,330	325,830	0	325,830
Attached	<input type="checkbox"/>	02/04/2002	MILL LANE-LIBRARY	06/01/2003	P	35,020	35,020	0	0	0
Attached	<input type="checkbox"/>	05/02/2005	LIBRARY	06/15/2006	P	28,810	28,810	28,120	0	28,120
Attached	<input type="checkbox"/>	04/10/1995	LANDFILL	12/15/1997	P	198,327	269,408	14,670	0	14,670
Attached	<input type="checkbox"/>	05/01/2007	CAPITAL IMPROVEMENTS	12/15/2007	P	14,840	14,840	15,275	0	15,275
Attached	<input type="checkbox"/>	04/13/1987	LAND	12/15/2004	P	11,660	11,660	11,220	0	11,220
Attached	<input type="checkbox"/>	05/02/2006	FIRE	06/15/2006	P	248,124	248,124	238,553	0	238,553
Attached	<input type="checkbox"/>	05/05/2003	SCHOOL	04/01/2009	P	105,266	105,266	102,061	0	102,061
Attached	<input type="checkbox"/>	05/04/2010	VARIOUS MUNI	12/15/2011	P	79,387	79,694	78,354	275	78,079
Attached	<input type="checkbox"/>	04/05/2011	FLAX POND BLDG REMODEL	06/01/2014	P	41,796	44,290	43,240	2,212	41,028
Total:										1,429,471

## Current Documents

Name	Is Community Visible	Action
DE-1 FY19 Back-up	<input checked="" type="checkbox"/>	

## Signatures

Financial Officer

# Division of Local Services – Bureau of Accounts




## LA5 CERTIFICATION

Public Hearing Held on: Date  Time  at  Adopted on Date

The LA-5 excess capacity for the current fiscal year is calculated as  The LA-5 excess capacity for the prior fiscal year is calculated as

Clerk's certificate of vote of Selectboard, City or Town Council, or Board of Aldermen approving the residential factor must be uploaded to submit the LA-5.

## Current Documents

Name	Is Community Visible	Action
 City Council Signatures	<input checked="" type="checkbox"/>	
 Notice of Meeting	<input checked="" type="checkbox"/>	
 Clerk's Certification of Vote	<input checked="" type="checkbox"/>	

## Signatures

### Board of Assessors

We hereby attest that on the hearing date above, we presented all information and data relevant to making a decision on allocating the tax levy including the fiscal effect of the available alternatives at the hearing, and that the residential factor and percentages set forth in this LA-5 were duly adopted in public session on the date stated above.

- ☒ Brian Suchy, Assessor , Chicopee , bsuchy@chicopeema.gov 413-594-1430 | 10/23/2020 9:35 AM
- ☒ Laura McCarthy, Chairman , Chicopee , lmccarthy@chicopeema.gov 413-594-1430 | 10/23/2020 9:02 AM

### Clerk

I hereby attest that notice was given to taxpayers according to the Open Meeting Law and any other local rules, by-laws or ordinances that a public hearing on the issue of adopting the residential factor and tax levy percentages would be held on the date and time stated above.

- ☒ Keith W. Rattell, City Clerk , Chicopee , krattell@chicopeema.gov 413-594-1466 | 10/23/2020 9:20 AM  
Comment Keith W. Rattell

### Mayor

I approve of the residential factor and tax rate percentages set forth in this LA-5.

- ☒ John L Vieau, Mayor , Chicopee , jvieau@chicopeema.gov 413-594-1500 | 10/23/2020 9:29 AM

# Division of Local Services – Bureau of Accounts

Balance Sheet Submission

Status: FORM SUBMIT

Unlock for DLS    Unlock for Community

WESTBOROUGH - 328 2020

Jurisdiction: Westborough - 328    Fiscal Year: 2020    Go

**Part I Required Uploads**  
My signature below certifies that I have uploaded the following documents:

1. BOA's Combined Balance Sheet Template
2. Closed, system-generated General Fund Trial Balance
3. Closed, system-generated Undesignated Fund Balance Analysis

**Part II Other Required Misc. Forms: Status**  
All of these Gateway forms must be submitted ("Form Submit" status) to submit the Balance Sheet:

Form Name	Form Status	Last Action Date
BALANCE SHEET CHECKLIST	FORM SUBMIT	9/14/2020 10:26:17 AM
YEAR END CASH REPORT	FORM SUBMIT	9/14/2020 10:26:24 AM
CASH RECONCILIATION	FORM SUBMIT	9/14/2020 10:26:29 AM
OUTSTANDING RECEIVABLES	FORM SUBMIT	9/14/2020 10:26:35 AM
STATEMENT INDEBTEDNESS	FORM SUBMIT	9/14/2020 10:26:41 AM
SNOW AND ICE	FORM SUBMIT	9/14/2020 10:26:48 AM

Please enter the date of any upcoming meeting that will include appropriations from Free Cash and/or Retained E

Select a document to upload

**Current Documents**

Name	Is Community Visible	Action
Westborough FY2020 Undes F B Analysis	<input checked="" type="checkbox"/>	
Westborough FY2020 Trial Balance	<input checked="" type="checkbox"/>	
Westborough FY2020 Balance Sheet Template	<input checked="" type="checkbox"/>	

**Signatures**  
**Accountant/Auditor**

I hereby certify that all required documents and forms have been submitted, and that to the best of my knowledge this information is complete and accurate as of this date.

Westborough, Italbot@town.westborough.ma.us 508-366-3006 | 9/14/2020 8:52 AM

Save    Submit    Print

Why are my buttons disabled?

## Division of Local Services – Bureau of Accounts

General Fund Accounts Receivable Detail					
as of June 30, 2019					
(Unaudited)					
		Accounts			
		Receivable	Deferred	Receipts thru	Remaining Receivable
Account Number	Account Name	Amount	Revenue	9/30/2019	6/30/2019
					0.00
01-13403	AMBULANCE RECEIVABLE	262,095.90	262,095.90		0.00
					0.00
01-13408	PARKING TICKET RECEIVABLE	112,320.00	112,320.00		0.00
					0.00
01-13404	SPECIAL DUTY - POLICE DETAIL ADMIN FEE	27,567.40	27,567.40		0.00
					0.00
01-13401	TOWN BUILDING RENTAL	(2.58)	(2.58)		0.00
01-13406	DPW - MISC RECEIVABLE	10,899.07	10,899.07		0.00
01-13411	SPECIAL DUTY - FIRE	2,671.64	2,671.64		0.00
	OTHER DEP'L	13,568.13	13,568.13		
					0.00
01-16609	DUE FROM RETIREMENT (WCRS)	7,729.25	0.00	7,729.25	0.00
					0.00
01-17208	DUE FROM COMM OF MA - CHERRY SHEET	818,853.00	0.00	818,853.00	0.00
					0.00
					0.00
					0.00
Total General Fund Accounts Receivable Detail		1,242,133.68	415,551.43	826,582.25	0.00

## Division of Local Services – Bureau of Accounts

<u>LIABILITIES AND FUND EQUITY</u>	
Liabilities:	
	Warrants payable
	Accounts payable
	Accrued payroll
	Withholdings
	Accrued claims payable
	Due to/from other funds
	Due to other governments
	Other liabilities
Deferred revenue:	
	Real and personal property taxes
	Tax liens
	Deferred taxes
	Foreclosures/Possessions
	Motor vehicle excise
	Other excises
	User fees
	Utility liens added to taxes
	Departmental
	Special assessments
	Due from other governments
	Other receivables
	Deposits receivable
	Prepaid taxes/fees
	Tailings
	IBNR
	Agency Funds
	Notes payable
	Bonds payable
	Vacation and sick leave liability
	Total Liabilities

## Division of Local Services – Bureau of Accounts

### Entries for recording subsequent year's property taxes as prepaid taxes

- 1.) Real Estate and Personal Property Taxes are collected

001-1040 Cash – Unrestricted	100,000	
001-1210 Personal Property Taxes Receivable FYxx		25,000
001-1220 Real Estate Taxes Receivable FYxx		75,000

To record cash receipt of Real Estate and Personal Property taxes

- 2.) Deferred Revenue is adjusted for property taxes collected so that the property tax receivable remains equal to the Allowance plus Deferred Revenue.

001-2610 Deferred Revenue – Real and Personal Property Taxes	100,000	
001-3910 Revenue		100,000

To adjust Deferred Revenue – Real and Personal Property Taxes

- 
- 3.) At year end, the property taxes for the subsequent year need to be removed from current year receivables, and recorded as a liability

001-1210 Personal Property Taxes Receivable FYxx	25,000	
001-1220 Real Estate Taxes Receivable FYxx	75,000	
001-2680 Prepaid Taxes		100,000

To reclass the prepayment of subsequent year's property taxes to a liability account

- 4.) The prepaid tax revenue also needs to be removed from revenue, and by default, undesignated fund balance. The deferred revenue also needs to be adjusted so that the property tax receivable remains equal to the Allowance plus Deferred Revenue.

001-3910 Revenue	100,000	
001-2610 Deferred Revenue – Real and Personal Property Taxes		100,000

To reclass the revenue from the prepayment of the subsequent year's property taxes so that revenue is adjusted, as well as undesignated fund balance, when the revenue closes

On July 1<sup>st</sup>, entries 3 and 4 are reversed and the revenue will be recorded correctly in the proper fiscal year.

# Division of Local Services – Bureau of Accounts

## Ledger History - Detail with Payables - General Ledger

Tran. Type	Block/Batch	Posted	By	Tran. Name	JE Seq	Comment	Beginning	Debit	Credit	Ending	
Warrant	Voucher	Payee					X-Post Source Ledger				
							Payment Number				
Account: 010-359-000-3590-0000-40											
UNRESERVED FUND BALANCE							Summary:	0.00	24,175,808.27	26,612,569.19	-2,436,760.92
Journal Entry	072019/3	07/01/2019	claviolett	307595	DEFER	TO ESTABLISH A DEFERRED		486,522.94	0.00	486,522.94	
Roll Over GL		07/01/2019	claviolett					0.00	2,530,130.61	-2,043,607.67	
Journal Entry	06/2020/38 -	06/30/2020	claviolett	307669	FY 20	TO CLOSE REVENUE AND		117,407.55	0.00	-1,926,200.12	
Journal Entry	06/2020/38 -	06/30/2020	claviolett	307669	FY 20	TO CLOSE REVENUE AND		0.00	156,000.00	-2,082,200.12	
Journal Entry	06/2020/38 -	06/30/2020	claviolett	307669	FY 20	TO CLOSE REVENUE AND		0.00	42,988.79	-2,125,188.91	
Journal Entry	06/2020/38 -	06/30/2020	claviolett	307669	FY 20	TO CLOSE REVENUE AND		136,033.39	0.00	-1,989,155.52	
Journal Entry	06/2020/38 -	06/30/2020	claviolett	307669	FY 20	TO CLOSE REVENUE AND		402,145.59	0.00	-1,587,009.93	
Journal Entry	06/2020/38 -	06/30/2020	claviolett	307669	FY 20	TO CLOSE REVENUE AND		0.00	1,232,226.54	-2,819,236.47	
Journal Entry	06/2020/38 -	06/30/2020	claviolett	307669	FY 20	TO CLOSE REVENUE AND		67,447.41	0.00	-2,751,789.06	
Journal Entry	06/2020/38 -	06/30/2020	claviolett	307669	FY 20	TO CLOSE REVENUE AND		0.00	45,573.36	-2,797,362.42	
Journal Entry	06/2020/38 -	06/30/2020	claviolett	307669	FY 20	TO CLOSE REVENUE AND		22,966,251.39	0.00	20,168,888.97	
Journal Entry	06/2020/38 -	06/30/2020	claviolett	307669	FY 20	TO CLOSE REVENUE AND		0.00	22,605,649.89	-2,436,760.92	
1 Account(s) totaling:							0.00	24,175,808.27	26,612,569.19	-2,436,760.92	



## Division of Local Services – Bureau of Accounts

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## Division of Local Services – Bureau of Accounts



Commissioner of Revenue

Sean R. Cronin  
Senior Deputy Commissioner

TO: Treasurers, Treasurer/Collectors  
FROM: Sean R. Cronin, Senior Deputy Commissioner of Local Services  
DATE: June 4, 2021  
SUBJECT: State House Notes Program

I am writing to remind communities that participate in the Bureau of Accounts' State House Notes Program of the importance of timely submission of notes and supporting documentation. This enables us to properly schedule the necessary review and approval activities, especially during the peak borrowing month of June. Please take the steps necessary to ensure that materials get to us on time in order to avoid notes not being approved when required.

As of June 1, all Division of Local Services offices will begin a hybrid work model. This includes the State House Notes program. Although we will still be available for questions daily by telephone or email as usual, we will not be in the office daily. Therefore, we require that you provide us with the materials to certify your note at least five business days before the scheduled issue date to eliminate the chance of default.

~~The exciting news is that our program, now in its 111<sup>th</sup> year, is in the process of automating its activities. We will utilize current technology to quicken the certification of properly submitted notes and eliminate the transfer of documents to us on paper copy. We estimate this process will be completed by the fall and we will provide you with information on the new process when available.~~

The Bureau will continue to provide a convenient, no-cost note certification procedure for the issuance of short-term debt and long-term serial and refunding notes and is committed to maintain its reputation in the public finance world that has been highly respected for many years.

If you have any questions or suggestions, please contact Bill Arrigal at [arrigal@dor.state.ma.us](mailto:arrigal@dor.state.ma.us) or Tony Rassias at [rassias@dor.state.ma.us](mailto:rassias@dor.state.ma.us).

## Division of Local Services – Bureau of Accounts

More ARPA guidance to be issued as further information/clarifications are received from the US Treasury