



Bulletin

2008-08B

COMMUNITY PRESERVATION REPORTING REQUIREMENTS

TO: Assessors, Accountants/Auditors and Community Preservation Committees

FROM: Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs

DATE: August 2008

SUBJECT: Annual Reporting Requirements (CP Forms)

This *Bulletin* explains important changes in the annual reporting requirements that apply to cities and towns that have accepted the Community Preservation Act (CPA).

ANNUAL REPORTS

Community preservation communities are required to submit three reports each year. As detailed in Section VII of Informational Guideline Release 00-209, *Community Preservation Fund*, these reports are:

- A “*Community Preservation Surcharge Report*” (Form CP-1) that contains the information needed to distribute the state matching funds to the community. This report is submitted to the Municipal Data Management/Technical Assistance Bureau.
- A “*Community Preservation Fund Report*” (Form CP-2) that details fund activity of the previous fiscal year and fund balances as of 6/30. This report is submitted to the Bureau of Accounts.
- A “*Community Preservation Initiatives Report*” (Form CP-3) that details community preservation projects of the previous fiscal year. This report is submitted to the Executive Office of Energy and Environmental Affairs (EOEEA).

REPORT SCHEDULES

Beginning in 2008, **both** the Community Preservation Surcharge Report (CP-1) and Community Preservation Initiatives Report (CP-3) **must be submitted by September 15 each year** in order for a community to receive a trust fund distribution by October 15.

REPORT CONTENT AND FORMAT

The attached chart summarizes the changes made in the content and format of the reports that take effect for 2008.

Both reports submitted to Division of Local Services Bureaus have been revised to improve reporting and accommodate online reporting in the DLS Gateway system. The Community Preservation Surcharge Report (CP-1) now includes a separate line to report prior year abatements and exemptions. The Community Preservation Fund Report (CP-2) was streamlined, particularly with respect to reporting of fund balance details. Last month, the Bureau of Accounts provided accounting officers with the revised CP-2 report and instructions for completing it as part of the annual [Year End Letters](#). CP-1 and CP2 reports should be submitted online through [DLS Gateway](#), but paper reports will be accepted. The hard copy forms can be found on the DLS website and the chart contains links to their locations.

The EOEEA revised the Community Preservation Initiatives Report (CP-3) in order to obtain more detailed information about the uses of community preservation fund monies throughout the state. CP-3 reports must now be submitted to EOEEA using a new online reporting system. The system and instructions can be accessed through the DLS website and a link is provided in the chart.

QUESTIONS

If you have questions about completing the CP-1, using the EOEEA CP-3 online application, or using DLS Gateway generally, including password issues, please contact the Municipal Databank at (617) 626-2384 or databank@dor.state.ma.us.

If you have questions about the information to be reported in the revised CP-2, please contact your Bureau of Accounts Representative.

COMMUNITY PRESERVATION REPORTING CHANGES

FORM NAME	NO.	PREPARER	RECIPIENT	CHANGES
Surcharge Report	CP-1	Assessors Accounting Officer	MDM/TAB	<ul style="list-style-type: none"> • Report form revised to report prior year abatements and exemptions • May now be submitted online through DLS Gateway
Fund Report	CP-2 Instructions	Accounting Officer	BOA	<ul style="list-style-type: none"> • Report format streamlined with expenditure categories consolidated and fund balance categories consistent with UMAS accounts • May now be submitted online through DLS Gateway • Copy no longer submitted to EOEEA
Initiatives Report	CP-3 Instructions	Community Preservation Committee	EOEEA	<ul style="list-style-type: none"> • Now due by 9/15 in order to receive trust fund distribution by 10/15 • Now submitted online to EOEEA