



# *Informational Guideline Release*

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Municipal Data Management and Technical Assistance Bureau  
Informational Guideline Release (IGR) No. 11-301  
July 2011

## **FISCAL YEAR 2012**

### **PAYMENT SCHEDULE FOR CHERRY SHEET PROGRAMS**

This Informational Guideline Release provides municipal and regional school officials with information on the FY2012 payment schedule for Cherry Sheet programs. In addition, this guideline explains how assessments will be deducted from local aid distributions. This information will be useful in cash flow analysis.

If you need any additional information, please contact the Municipal Data Management and Technical Assistance Bureau at (617) 626-2386.

**Topical Index Key:**

Cash Management  
Local Aid

**Distribution:**

Accountants/Auditors  
Municipal/Regional School Treasurers  
Regional School Business Managers

**FISCAL YEAR 2012**

**PAYMENT SCHEDULE FOR CHERRY SHEET PROGRAMS**

The information below is intended to provide you with helpful links to answer your questions regarding the FY2012 Cherry Sheets and actual payments to be made to your community or school district in FY2012.

The Division of Local Services publishes [local aid distribution and reimbursement figures](#) on its website the day that they are disbursed to cities, towns and regional school districts. Among the files you will find are the quarterly local aid distribution breakdowns, Community Preservation Act state matching grants, State Owned Land payments, and property tax exemption reimbursements for elderly, veterans, blind persons and surviving spouses.

Visit the State Comptroller's website at <https://massfinance.state.ma.us/VendorWeb/vendor.asp> to view actual state payments received by cities, towns and regional school districts that are made by other state agencies.

For information regarding your Community's vendor code and TIN, which are necessary to access payments from vendor web, click on the link below:

<http://www.mass.gov/Ador/docs/dls/mdmstuf/LocalAidDist/VendorCodes.xls>

For information on how the estimates were determined and what may cause them to change, please refer to the Cherry Sheet Manual link below:

<http://www.mass.gov/Ador/doc/dls/cherry/csmanual.pdf>

## FY2012 Cherry Sheet Programs Payment Schedule

### Receipts

#### Program

Chapter 70  
Regional School Transportation  
Charter Tuition Reimbursements  
Smart Growth School Reimbursement  
School Lunch  
School Choice Receiving Tuition  
Essex County Technical Institute Receiving Tuition  
Unrestricted General Government Aid  
Local Share of Racing Taxes  
Regional Public Libraries  
Police Career Incentive  
Urban Renewal Projects  
Veterans' Benefits  
Exemptions: Veterans, Blind Persons & Surviving Spouses  
Elderly Exemptions  
State-Owned Land  
Public Libraries

#### Timing of Payments

Quarterly  
Semiannually, December & June  
December, March & June  
Annually, October  
Monthly  
December, March & June  
Quarterly  
Quarterly  
Quarterly  
Monthly or Quarterly  
Annually, April  
Semiannually, December & June  
Quarterly  
Annually, after filing  
Annually, December  
Annually, November  
Annually or Semiannually

### Assessments

For cities and towns, cherry sheet assessments (Form C.S. 1-EC) will automatically be deducted from quarterly local aid distributions. One quarter ( $\frac{1}{4}$ ) of the State Assessments and Charges, Transportation Authority programs (Lines B-1 through C-3) and Essex County Technical Institute Sending Tuition program (Line E-3) will be deducted from a community's quarterly local aid distribution. One third ( $\frac{1}{3}$ ) of the School Choice and Charter School Tuition Assessments (Lines E-1 and E-2) will be deducted from a community's December, March and June quarterly local aid distributions.

In addition, Annual Charges Against Receipts will be deducted from a community's quarterly local aid distribution as follows:

**1st quarter:** STRAP Repayments (Line D-2)

**4th quarter:** Special Education (Line D-1)

County assessments (Line A-1) are paid directly to the county by the city or town. The Suffolk County Retirement assessment (Line A-2) will be deducted from the City of Boston's quarterly local aid distributions.

For regional school districts, cherry sheet charges (Form C.S. 2-ER, Line 7A) will be deducted from quarterly local aid distributions as follows:

**4th quarter:** Special Education (Line 7A)

For regional school districts, cherry sheet charges for School Choice and Charter School Tuition (Lines 8A and 9A) will be deducted from the December, March and June quarterly local aid distributions.