



Informational Guideline Release

Municipal Data Management and Technical Assistance Bureau
Informational Guideline Release (IGR) No. 12-301
August 2012

FISCAL YEAR 2013

PAYMENT SCHEDULE FOR CHERRY SHEET PROGRAMS

This Informational Guideline Release provides municipal and regional school officials with information on the FY2013 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 2013

PAYMENT SCHEDULE FOR CHERRY SHEET PROGRAMS

The information below is intended to provide you with helpful links to answer your questions regarding the FY2013 Cherry Sheets and actual payments to be made to your community or school district in FY2013. Please note that beginning in FY2014, recently approved legislation requires that certain local aid accounts, including Unrestricted General Government Aid, Chapter 70 and State-owned Land reimbursements, be paid on a monthly basis rather than quarterly or annually.

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/dor/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/dor/local-officials/municipal-data-and-financial-management/cherry-sheets/>

FY2013 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
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
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.