



Informational Guideline Release

**Municipal Data Management and Technical Assistance Bureau
Informational Guideline Release (IGR) No. 2006-301
July 2006**

FISCAL YEAR 2007

PAYMENT SCHEDULE FOR CHERRY SHEET PROGRAMS

This Informational Guideline Release provides municipal and regional school officials with information on the FY2007 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 call Jared Curtis at (617) 626-2320 or Donnette Benvenuto at (617) 626-2360 of the Municipal Data Management and Technical Assistance Bureau.

Topical Index Key:

Cash Management
Local Aid

Distribution:

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

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In FY2007 there were a couple of changes made to the Cherry Sheets. The changes are outlined below.

The FY2007 State Budget consolidated the Charter Tuition Assessment Reimbursement and the Charter School Capital Facility Reimbursement accounts into a single line item. As a result, a single line entitled "Charter Tuition Reimbursements" appears on the FY07 Cherry Sheet.

In consultation with the Department of Education, we have removed the Racial Equality program from the Cherry Sheet, as it is actually a grant that has no impact on the local tax rate setting process. It is important to note that the funding from this program is still in the state budget. Additional information about Racial Equality Grants can be found at:

<http://www.doe.mass.edu/metco/>

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.

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

<http://www.dls.state.ma.us/mdmstuf/LocalAidDist/vendorcodes.xls>

For additional information about how the estimates were determined and what may cause them to change in the future, please refer to the narrative link associated with each account on the following page by clicking on the program name.

Finally, for your convenience we have provided you with a link to the FY2007 Cherry Sheets.

<http://www.dls.state.ma.us/CHERRY/index.htm>

**Municipal Data Management/
Technical Assistance Bureau**

Frederick Kingsley, Chief

FY07 Cherry Sheet Programs Payment Schedule

Receipts

Program

[Chapter 70](#)
[Regional School Transportation](#)
[Retired Teachers' Pensions](#)
[Charter Tuition Reimbursements](#)
[School Lunch](#)
[School Choice Receiving Tuition](#)
[Essex County Technical Institute Receiving Tuition](#)
[Lottery](#)
[Additional Assistance](#)
[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
Annually, September
December, March & June
Monthly
December, March & June
Quarterly
Quarterly
Quarterly
Quarterly
Monthly or Quarterly
Annually, January
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 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 distributions as follows:

1st quarter: [Multi Year Repayment Program](#) (Line D-1)

1st quarter: [STRAP Repayments](#) (Line D-3)

4th quarter: [Special Education](#) (Line D-2)

County assessments (Line A) are paid directly to the county by the city or town. However, communities in the former Worcester county will have their assessments deducted from their 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.