



# *Informational Guideline Release*

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Municipal Data Management and Technical Assistance Bureau  
Informational Guideline Release (IGR) No. 13-301  
July 2013

## **FISCAL YEAR 2014**

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

This Informational Guideline Release provides municipal and regional school officials with information on the FY2014 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 2014**

**PAYMENT SCHEDULE FOR CHERRY SHEET PROGRAMS**

The information below is intended to provide you with helpful links to answer your questions regarding the FY2014 Cherry Sheets and actual payments to be made to your community or school district in FY2014. Chapter 165, Section 116 of the Acts of 2012 amended G.L. Chapter 58, Section 18C to require that cities and towns receive most of their local aid distributions on a monthly basis rather than the previous quarterly or annual schedule. The new distribution schedule takes effect in FY2014 and the first monthly local aid distribution will be made on July 31<sup>st</sup>.

Click on the link below for an article regarding monthly local aid distributions from the May 16<sup>th</sup> issue of *City and Town*.

<http://www.mass.gov/dor/docs/dls/city-town/2013/ctown-may16th.pdf>

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/>

## FY2014 Cherry Sheet Payment Schedule

### Receipts

<u>Program</u>	<u>Previous Payment Schedule</u>	<u>New Payment Schedule</u>
Chapter 70	Quarterly	Monthly
Regional School Transportation	Semiannually, Dec & June	Semiannually, Dec & June
Charter Tuition Reimbursements	One Third, December, March and June	Monthly beginning in December
Smart Growth School Reimbursement	Annually, October	Annually, October
School Lunch	Monthly	Monthly
School Choice Receiving Tuition	One Third, December, March and June	Monthly
Essex County Technical Institute Receiving Tuition	Quarterly	Monthly
Unrestricted General Government Aid	Quarterly	Monthly
Regional Public Libraries	Monthly or Quarterly	Monthly or Quarterly
Urban Renewal Projects	Semiannually, Dec. & Jun	Semiannually, Dec. & Jun
Veterans' Benefits	Quarterly	Quarterly
Exemptions: Veterans, Blind Persons & Surviving Spouses	Annually, after filing	Annually, after filing
Elderly Exemptions	Annually, December	Monthly
State-Owned Land	Annually, November	Monthly
Public Libraries	Annually or Semiannually	Annually or Semiannually

### Assessments

For cities, towns and regional school districts, cherry sheet assessments will automatically be deducted from monthly local aid distributions, with the exception of Charter school tuition. Charter School Tuition assessments will not be deducted until the end of December. The difference from prior years is that the total assessment will now be divided into seven monthly deductions beginning in December.

<u>Program</u>	<u>Previous Payment Schedule</u>	<u>New Payment Schedule</u>
Suffolk County Retirement	Quarterly	Monthly
Retired Employees Health Insurance	Quarterly	Monthly
Retired Teachers Health Insurance	Quarterly	Monthly
Mosquito Control Projects	Quarterly	Monthly
Air Pollution Control Districts	Quarterly	Monthly
Metropolitan Area Planning Council	Quarterly	Monthly
Old Colony Planning Council	Quarterly	Monthly
RMV Non-Renewal Surcharge	Quarterly	Monthly
MBTA	Quarterly	Monthly
Boston Metro Transit District	Quarterly	Monthly
Regional Transit	Quarterly	Monthly
Special Education	Annually, June	Monthly
STRAP Repayments	Annually, September	Monthly
School Choice Sending Tuition	One Third, Dec., Mar., & June	Monthly
Charter School Sending Tuition	One Third, Dec., Mar., & June	Monthly beginning in December
Essex Sending Tuition	Quarterly	Monthly