



# Informational Guideline Release

Municipal Data Management and Local Aid Unit  
Informational Guideline Release (IGR) No. 17-[17](#)  
June 2017

## **FISCAL YEAR 2018**

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

This Informational Guideline Release provides municipal and regional school officials with information on a change to the FY2018 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 Local Aid Unit (Municipal Databank) at (617) 626-2384.

**Topical Index Key:**

Cash Management  
Local Aid

**Distribution:**

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

## **FISCAL YEAR 2018**

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

Starting July 2017, Charter School Tuition assessments and reimbursements will occur monthly. Previously they did not occur until December. Because they were not assessed monthly, the State Comptroller's Office had to override the payments to charter schools due to many rejected payments. This caused the charter account balance to be negative until the end of the fiscal year, which the Comptroller determined to be in conflict with state law.

Therefore, the State Comptroller has requested that the tuition payments and assessment be reconciled on a monthly basis. Although this means a change to sending district cash flow, it will have no impact on the budget. Since these estimates are included in the cherry sheet, districts are already budgeting for this expense and raising the amount on the tax rate recapitulation sheet. As always, final actual tuition payments, assessments and reimbursements will reflect updated enrollment changes.

The information below is intended to provide you with helpful links to answer any questions regarding the FY2018 Cherry Sheets and actual payments to be made to your community or school district in FY2018.

Click on the link below to see the detail of your monthly local aid payments on the State Treasurer's site:

<http://www.mass.gov/treasury/cash-management/local-aid-payments/>

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.

Report of monthly local aid distributions from the Municipal Databank website:

<https://dlsgateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=Distributions>

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-databank-and-local-aid-unit/>

## FY2018 Cherry Sheet Payment Schedule

### Receipts

<u>Program</u>	<u>Payment Schedule</u>
Chapter 70	Monthly
Regional School Transportation	Semiannually, Dec & June
Charter Tuition Reimbursements	Monthly
Smart Growth School Reimbursement	Annually, October
School Lunch	Monthly
School Choice Receiving Tuition	Monthly
Unrestricted General Government Aid	Monthly
Regional Public Libraries	Monthly or Quarterly
Urban Renewal Projects	Semiannually, Dec. & June
Veterans' Benefits	Quarterly
Exemptions: Veterans, Blind Persons & Surviving Spouses	Annually, after filing
Elderly Exemptions	Monthly
State-Owned Land	Monthly
Public Libraries	Annually or Semiannually

### Assessments

For cities, towns and regional school districts, cherry sheet assessments will automatically be deducted from monthly local aid distributions.

<u>Program</u>	<u>Deduction Schedule</u>
Suffolk County Retirement	Monthly
Retired Employees Health Insurance	Monthly
Retired Teachers Health Insurance	Monthly
Mosquito Control Projects	Monthly
Air Pollution Control Districts	Monthly
Metropolitan Area Planning Council	Monthly
Old Colony Planning Council	Monthly
RMV Non-Renewal Surcharge	Monthly
MBTA	Monthly
Boston Metro Transit District	Monthly
Regional Transit	Monthly
Special Education	Annually, June
STRAP Repayments	Monthly
Multi-Year Repayments	Monthly
School Choice Sending Tuition	Monthly
Charter School Sending Tuition	Monthly