

Free Cash Certification
Free Cash Calculation - Fiscal Year 2024

Begin:

Unreserved Undesignated Fund Balance	2,562,037.00
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Subtract:

Personal Property Tax Receivable	68,995.00
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Real Estate Tax Receivable	419,825.00
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Other Receivables in Deferred Revenue

	0.00
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Total	0.00
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Other Other Receivables, Overdrawn Accounts, Deficits

GF: A/R USAC School	11,529.00
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GF: Vision ins w/h	434.00
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GF: Health ins w/h ret	16,921.00
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GF: AFLAC pretax	4,621.00
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SR: 86A Powder Mill Rd consult	26.00
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SR: Wisteria Ln	135.00
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SR: Assabet co-op	2,810.00
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SR: 2 Powdermill Rd	6,148.00
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SR: Wastewater infrastructure improvements	38,941.00
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SR: Hazard mitigation plan grant	7,045.00
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AF: Police details	8,329.00
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AF: Fire details	6,363.00
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Total	103,302.00
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Free Cash Voted from Town Meeting Not Recorded	0.00
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Add:**Circuit Breaker, Other Closed Accounts, Adjustments:**

	0.00
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Total	0.00
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Deferred Revenue (Credit Balance+, Debit Balance-)	-599,941.00
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Free Cash Calculation for 2023	1,369,974.00
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Reviewed By:	Bobbi Colburn
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Free Cash Certification
Free Cash Calculation - Fiscal Year 2024

Certified On:

3/7/2024

Free Cash Certification

Retained Earnings Calculation - WATER CHAPTER 44 SECTION 53F 1/2 - Fiscal Year 2024

Enterprise Fund Number	A-2(1ST)
Type of Enterprise Fund	Water
Name of Enterprise Fund/Statutory Reference	WATER CHAPTER 44 SECTION 53F 1/2

Part I Cash	1,657,784.00
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Current Liabilities, Designations of Fund Balance:

Accounts Payable	0.00
Payroll Payable	0.00
Warrants Payable	0.00
Encumbrances	24,353.00
Expenditures	500,000.00
Continuing Appropriations	0.00

Other Liabilities

	0.00
Total	<u>524,353.00</u>
Cash less Current Liabilities	<u>1,133,431.00</u>
Part II Retained Earnings, Undesignated	1,133,431.00

Accounts Receivable (net):

User Fees	0.00
Other Accounts Receivable	0.00
Total	<u>0.00</u>
Undesignated Retained Earnings Less Accounts Receivable	<u>1,133,431.00</u>

Fixed Assets

Debits:	0.00
Total	<u>0.00</u>
Credits:	0.00
Total	<u>0.00</u>

Free Cash Certification

Retained Earnings Calculation - WATER CHAPTER 44 SECTION 53F 1/2 - Fiscal Year 2024

Fixed Assets Variance (Debits - Credits)	0.00
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Free Cash Certification

Retained Earnings Calculation - Sewer Chapter 44 Section 53F 1/2 - Fiscal Year 2024

Enterprise Fund Number	A-2(2ND)
Type of Enterprise Fund	Sewer
Name of Enterprise Fund/Statutory Reference	Sewer Chapter 44 Section 53F 1/2

Part I Cash	1,084,570.00
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Current Liabilities, Designations of Fund Balance:

Accounts Payable	0.00
Payroll Payable	0.00
Warrants Payable	0.00
Encumbrances	155,656.00
Expenditures	200,000.00
Continuing Appropriations	0.00

Other Liabilities

	0.00
Total	<u>355,656.00</u>
Cash less Current Liabilities	<u>728,914.00</u>
Part II Retained Earnings, Undesignated	728,914.00

Accounts Receivable (net):

User Fees	0.00
Other Accounts Receivable	0.00
Total	<u>0.00</u>
Undesignated Retained Earnings Less Accounts Receivable	<u>728,914.00</u>

Fixed Assets

Debits:	0.00
Total	<u>0.00</u>
Credits:	0.00
Total	<u>0.00</u>

Free Cash Certification

Retained Earnings Calculation - Sewer Chapter 44 Section 53F 1/2 - Fiscal Year 2024

Fixed Assets Variance (Debits - Credits)	0.00
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