

Free Cash Certification  
Free Cash Calculation - Fiscal Year 2024

Begin:	
Unreserved Undesignated Fund Balance	2,562,037.00
Subtract:	
Personal Property Tax Receivable	68,995.00
Real Estate Tax Receivable	419,825.00
Other Receivables in Deferred Revenue	
	0.00
Total	<b>0.00</b>
OtherOther Receivables, Overdrawn Accounts, Deficits	
GF: A/R USAC School	11,529.00
GF: Vision ins w/h	434.00
GF: Health ins w/h ret	16,921.00
GF: AFLAC pretax	4,621.00
SR: 86A Powder Mill Rd consult	26.00
SR: Wisteria Ln	135.00
SR: Assabet co-op	2,810.00
SR: 2 Powdermill Rd	6,148.00
SR: Wastewater infrastructure improvements	38,941.00
SR: Hazard mitigation plan grant	7,045.00
AF: Police details	8,329.00
AF: Fire details	6,363.00
Total	<b>103,302.00</b>
Free Cash Voted from Town Meeting Not Recorded	0.00
Add:	
Circuit Breaker, Other Closed Accounts, Adjustments:	
	0.00
Total	<b>0.00</b>
Deferred Revenue (Credit Balance+, Debit Balance-)	-599,941.00
Free Cash Calculation for 2023	<b>1,369,974.00</b>
Reviewed By:	
Bobbi Colburn	

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
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	524,353.00	
Cash less Current Liabilities		1,133,431.00
Part II Retained Earnings, Undesignated		1,133,431.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		1,133,431.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

Free Cash Certification

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

Fixed Assets Variance (Debits - Credits)	0.00
--	------

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
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	355,656.00	
Cash less Current Liabilities		728,914.00
Part II Retained Earnings, Undesignated		728,914.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		728,914.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

Free Cash Certification

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

Fixed Assets Variance (Debits - Credits)	0.00
--	------