

Free Cash Certification
Free Cash Calculation - Fiscal Year 2025

Begin:

Unreserved Undesignated Fund Balance	2,891,309.00
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Subtract:

Personal Property Tax Receivable	48,127.00
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Real Estate Tax Receivable	450,144.00
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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: AFLAC-pre tax	1,292.00
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SR: 115 Main St	3,122.00
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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	7,473.00
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SR: Hazard mitigation plan	13,500.00
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SR: Gap III energy grant	89,000.00
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AF: Police details	13,745.00
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AF: Fire details	10,037.00
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Total	141,140.00
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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-)	-724,872.00
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Free Cash Calculation for 2024	1,527,026.00
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Reviewed By:	Bobbi Colburn
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Certified On:	2/5/2025
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Free Cash Certification
Retained Earnings Calculation - WATER - Fiscal Year 2025

Enterprise Fund Number	A-2(1ST)
Type of Enterprise Fund	Water
Name of Enterprise Fund/Statutory Reference	WATER

Part I Cash	1,754,700.00
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Current Liabilities, Designations of Fund Balance:

Accounts Payable	0.00
Payroll Payable	0.00
Warrants Payable	0.00
Encumbrances	6,363.00
Expenditures	500,000.00
Continuing Appropriations	0.00

Other Liabilities

	0.00
Total	<u>506,363.00</u>
Cash less Current Liabilities	<u>1,248,337.00</u>
Part II Retained Earnings, Undesignated	1,248,337.00

Accounts Receivable (net):

User Fees	0.00
Other Accounts Receivable	0.00
Total	<u>0.00</u>
Undesignated Retained Earnings Less Accounts Receivable	<u>1,248,337.00</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 - Fiscal Year 2025**

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

Retained Earnings Calculation - SEWER - Fiscal Year 2025

Enterprise Fund Number	A-2(2ND)
Type of Enterprise Fund	Sewer
Name of Enterprise Fund/Statutory Reference	SEWER

Part I Cash	974,202.00
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Current Liabilities, Designations of Fund Balance:

Accounts Payable	0.00
Payroll Payable	0.00
Warrants Payable	0.00
Encumbrances	6,045.00
Expenditures	200,000.00
Continuing Appropriations	0.00

Other Liabilities

	0.00
Total	<u>206,045.00</u>
Cash less Current Liabilities	<u>768,157.00</u>
Part II Retained Earnings, Undesignated	768,157.00

Accounts Receivable (net):

User Fees	0.00
Other Accounts Receivable	0.00
Total	<u>0.00</u>
Undesignated Retained Earnings Less Accounts Receivable	<u>768,157.00</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 - Fiscal Year 2025**

Fixed Assets Variance (Debits - Credits)	0.00
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