

Free Cash Certification
Free Cash Calculation - Fiscal Year 2025

Begin:	
Unreserved Undesignated Fund Balance	2,891,309.00
Subtract:	
Personal Property Tax Receivable	48,127.00
Real Estate Tax Receivable	450,144.00
Other Receivables in Deferred Revenue	
	0.00
Total	0.00
OtherOther Receivables, Overdrawn Accounts, Deficits	
GF: AFLAC-pre tax	1,292.00
SR: 115 Main St	3,122.00
SR: 86A Powder Mill Rd consult	26.00
SR: Wisteria Ln	135.00
SR: Assabet Co-op	2,810.00
SR: 2 Powdermill Rd	7,473.00
SR: Hazard mitigation plan	13,500.00
SR: Gap III energy grant	89,000.00
AF: Police details	13,745.00
AF: Fire details	10,037.00
Total	141,140.00
Free Cash Voted from Town Meeting Not Recorded	0.00
Add:	
Circuit Breaker, Other Closed Accounts, Adjustments:	
	0.00
Total	0.00
Deferred Revenue (Credit Balance+, Debit Balance-)	-724,872.00
Free Cash Calculation for 2024	1,527,026.00
Reviewed By:	Bobbi Colburn
Certified On:	2/5/2025

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
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	506,363.00	
Cash less Current Liabilities		1,248,337.00
Part II Retained Earnings, Undesignated		1,248,337.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		1,248,337.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

Free Cash Certification

Retained Earnings Calculation - WATER - Fiscal Year 2025

Fixed Assets Variance (Debits - Credits)	0.00
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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
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	206,045.00	
Cash less Current Liabilities		768,157.00
Part II Retained Earnings, Undesignated		768,157.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		768,157.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

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Retained Earnings Calculation - SEWER - Fiscal Year 2025

Fixed Assets Variance (Debits - Credits)	0.00
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