

Free Cash Certification

Free Cash Calculation - Fiscal Year 2026

Begin:	
Unreserved Undesignated Fund Balance	11,837,694.00
Subtract:	
Personal Property Tax Receivable	6,307.00
Real Estate Tax Receivable	1,041,114.00
Other Receivables in Deferred Revenue	
	0.00
Total	0.00
OtherOther Receivables, Overdrawn Accounts, Deficits	
SR DOT COMPLETE STS TIER III	280,044.00
SR MVP GRANT 6/25	13,244.00
SR MUNI ROAD SAFETY PROG 9/25	5,705.00
SR DEP STORMWATER ASSET MANAGEMEN	8,000.00
SR METCO	18,833.00
SR SPED EARLY CHILDHOOD	2,177.00
SR TITLE I	43,145.00
SR TITLE III	3,432.00
SR PL 94 142	76,682.00
CP CH90 FY25 ROAD PROGRAM	9,102.00
CP ATM 24/23 ATKINSON POOL RENO	62,716.00
AF DEPUTY COLLECTOR ESCROW	572.00
AF POLICE DETAIL	205,991.00
AF FIRE DETAIL	7,419.00
Total	737,062.00
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-)	-657,334.00
Free Cash Calculation for 2025	9,395,877.00

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Free Cash Calculation - Fiscal Year 2026

Reviewed By:	Amy Handfield
Certified On:	9/26/2025

Free Cash Certification
Retained Earnings Calculation - Transfer Station - Fiscal Year 2026

Enterprise Fund Number	A-2(1ST)
Type of Enterprise Fund	TrashDisposal
Name of Enterprise Fund/Statutory Reference	Transfer Station

Part I Cash		352,480.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	0.00	
Payroll Payable	0.00	
Warrants Payable	0.00	
Encumbrances	1,059.00	
Expenditures	32,000.00	
Continuing Appropriations	0.00	
Other Liabilities		
	0.00	
Total	33,059.00	
Cash less Current Liabilities		319,421.00
Part II Retained Earnings, Undesignated		319,421.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		319,421.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

Free Cash Certification
Retained Earnings Calculation - Transfer Station - Fiscal Year 2026

Fixed Assets Variance (Debits - Credits)	0.00
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Free Cash Certification
Retained Earnings Calculation - Pool - Fiscal Year 2026

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

Part I Cash		693,485.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	0.00	
Payroll Payable	0.00	
Warrants Payable	0.00	
Encumbrances	1,412.00	
Expenditures	140,000.00	
Continuing Appropriations	0.00	
Other Liabilities		
	0.00	
Total	141,412.00	
Cash less Current Liabilities		552,073.00
Part II Retained Earnings, Undesignated		552,073.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		552,073.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

Free Cash Certification
Retained Earnings Calculation - Pool - Fiscal Year 2026

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

Retained Earnings Calculation - Field Maintenance - Fiscal Year 2026

Enterprise Fund Number	A-2(3RD)
Type of Enterprise Fund	ParksRecreation
Name of Enterprise Fund/Statutory Reference	Field Maintenance

Part I Cash		114,862.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	0.00	
Payroll Payable	0.00	
Warrants Payable	0.00	
Encumbrances	0.00	
Expenditures	42,000.00	
Continuing Appropriations	0.00	
Other Liabilities		
	0.00	
Total	42,000.00	
Cash less Current Liabilities		72,862.00
Part II Retained Earnings, Undesignated		72,862.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		72,862.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

Free Cash Certification

Retained Earnings Calculation - Field Maintenance - Fiscal Year 2026

Fixed Assets Variance (Debits - Credits)	0.00
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