**DIVISION OF LOCAL SERVICES** 

TOWN

#### 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	
Total	0.00 <b>0.00</b>
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

MASSACHUSETTS DEPARTMENT OF REVENUE	
DIVISION OF LOCAL SERVICES	

TOWN

# Free Cash Certification Free Cash Calculation - Fiscal Year 2026

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

Printed on: 9/26/2025 9:01:41 AM Page 2 of 8

**DIVISION OF LOCAL SERVICES** 

TOWN

#### Free Cash Certification

# Retained Earnings Calculation - Transfer Station - Fiscal Year 2026

Enterprise Fund Number	A-2(1S	T)	
Type of Enterprise Fund	TrashDispos		
Name of Enterprise Fund/Statutory			
Part I Cash			352,480.00
			302,300.00
Current Liabilities, Designations of	f 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 Patainad Farmings - Undesign			
Part II Retained Earnings, Undesig	nated		319,421.00
	nated		319,421.00
Accounts Receivable (net):	nated		319,421.00
	nated	0.00	319,421.00
Accounts Receivable (net): User Fees	nated	0.00	319,421.00
Accounts Receivable (net):	nated	0.00	319,421.00
Accounts Receivable (net): User Fees	nated	0.00	319,421.00
Accounts Receivable (net): User Fees	nated		319,421.00
Accounts Receivable (net): User Fees Other Accounts Receivable		0.00 <i>0.00</i>	319,421.00 319,421.00
Accounts Receivable (net):  User Fees  Other Accounts Receivable  Total  Undesignated Retained Earnings L		0.00 <i>0.00</i>	
Accounts Receivable (net): User Fees Other Accounts Receivable Total		0.00 <i>0.00</i>	
Accounts Receivable (net):  User Fees  Other Accounts Receivable  Total  Undesignated Retained Earnings L  Fixed Assets		0.00 <i>0.00</i>	
Accounts Receivable (net):  User Fees  Other Accounts Receivable  Total  Undesignated Retained Earnings L		0.00 <i>0.00</i>	
Accounts Receivable (net):  User Fees  Other Accounts Receivable  Total  Undesignated Retained Earnings L  Fixed Assets		0.00 0.00	
Accounts Receivable (net):  User Fees  Other Accounts Receivable  Total  Undesignated Retained Earnings L  Fixed Assets		0.00 <i>0.00</i>	
Accounts Receivable (net):  User Fees  Other Accounts Receivable  Total  Undesignated Retained Earnings L  Fixed Assets  Debits:		0.00 0.00	
Accounts Receivable (net):  User Fees  Other Accounts Receivable  Total  Undesignated Retained Earnings L  Fixed Assets  Debits:		0.00 0.00	
Accounts Receivable (net):  User Fees  Other Accounts Receivable  Total  Undesignated Retained Earnings L  Fixed Assets  Debits:		0.00 0.00 e	
Accounts Receivable (net):  User Fees  Other Accounts Receivable  Total  Undesignated Retained Earnings L  Fixed Assets  Debits:		0.00 0.00	

Printed on: 9/26/2025 9:01:41 AM Page 3 of 8

MASSACHUSETTS DEPARTMENT OF REVENUE	Sudbury
DIVISION OF LOCAL SERVICES	TOWN

### Free Cash Certification

# Retained Earnings Calculation - Transfer Station - Fiscal Year 2026

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Printed on: 9/26/2025 9:01:41 AM Page 4 of 8

**Enterprise Fund Number** 

Type of Enterprise Fund

DIVISION OF LOCAL SERVICES TOWN

A-2(2ND) Pool

#### **Free Cash Certification**

## Retained Earnings Calculation - Pool - Fiscal Year 2026

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 <i>0.00</i>	
Total Undesignated Retained Earnings Less Accounts Receival	0.00	552,073.00
	0.00	552,073.00
Undesignated Retained Earnings Less Accounts Receival	0.00	552,073.00
Undesignated Retained Earnings Less Accounts Receival	0.00	552,073.00
Undesignated Retained Earnings Less Accounts Receival	0.00 Die	552,073.00
Undesignated Retained Earnings Less Accounts Receival Fixed Assets Debits:	0.00 Die	552,073.00
Undesignated Retained Earnings Less Accounts Receival Fixed Assets Debits:	0.00 Die	552,073.00

Printed on: 9/26/2025 9:01:41 AM Page 5 of 8

MASSACHUSETTS DEPARTMENT OF REVENUE	Sudbury
DIVISION OF LOCAL SERVICES	TOWN

# Free Cash Certification

# Retained Earnings Calculation - Pool - Fiscal Year 2026

0.00	
	0.00

Printed on: 9/26/2025 9:01:41 AM Page 6 of 8

**DIVISION OF LOCAL SERVICES** 

**Enterprise Fund Number** 

Sudbury

TOWN

#### Free Cash Certification

A-2(3RD)

# Retained Earnings Calculation - Field Maintenance - Fiscal Year 2026

Type of Enterprise Fund	ParksRecreation		
Name of Enterprise Fund/Statutory Reference	Field Maintenance		
Part I Cash		114,862.00	
Current Liabilities, Designations of Fund Balan	ce:		
Accounts Payable		0.00	
Payroll Payable		0.00	
Warrants Payable		0.00	
Encumbrances		0.00	
Expenditures	42,0	00.00	
Continuing Appropriations		0.00	
Other Liabilities			
		0.00	
Total	42,0	00.00	
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 Account	s Receivable	72,862.00	
Fixed Assets			
Debits:			
		0.00	
Total		0.00	
Credits:			
		0.00	
Total		0.00	

Printed on: 9/26/2025 9:01:41 AM Page 7 of 8

MASSACHUSETTS DEPARTMENT OF REVENUE	Sudbury
DIVISION OF LOCAL SERVICES	TOWN

## Free Cash Certification

# Retained Earnings Calculation - Field Maintenance - Fiscal Year 2026

Fixed Assets Variance (Debits - Credits)	0.00	

Printed on: 9/26/2025 9:01:41 AM Page 8 of 8