

Free Cash Certification

Free Cash Calculation - Fiscal Year 2027

Begin:	
Unreserved Undesignated Fund Balance	11,742,236.00
Subtract:	
Personal Property Tax Receivable	0.00
Real Estate Tax Receivable	1,065,997.00
Other Receivables in Deferred Revenue	
	0.00
Total	0.00
OtherOther Receivables, Overdrawn Accounts, Deficits	
SR DPW FIRE EQUIPMENT	12,286.00
SR MUNI ROAD SAFETY PROG 9/25	4,054.00
SR DEP STORMWATER ASSET MANAGEMEN	50,628.00
SR METCO	47,652.00
SR GENOCIDE EDUCATION FC0215 SPS	4,374.00
SR SPED EARLY CHILDHOOD	7,487.00
SR PL 94 142	19,126.00
SR TITLE I	6,083.00
AF POLICE DETAIL	123,590.00
AF FIRE DETAIL	8,608.00
GF Warrants Payable	3,950.00
Total	287,838.00
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-)	-403,254.00
Free Cash Calculation for 2026	9,985,147.00
Reviewed By:	Amy Handfield
Certified On:	9/25/2026

Free Cash Certification

Retained Earnings Calculation - Transfer Station - Fiscal Year 2027

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

Part I Cash		313,781.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	0.00	
Payroll Payable	0.00	
Warrants Payable	0.00	
Encumbrances	35.00	
Expenditures	43,000.00	
Continuing Appropriations	0.00	
Other Liabilities		
	0.00	
Total	43,035.00	
Cash less Current Liabilities		270,746.00
Part II Retained Earnings, Undesignated		270,746.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	0.00	
Undesignated Retained Earnings Less Accounts Receivable		270,746.00
Fixed Assets		
Debits:		
	0.00	
Total	0.00	
Credits:		
	0.00	
Total	0.00	

Free Cash Certification
Retained Earnings Calculation - Transfer Station - Fiscal Year 2027

Fixed Assets Variance (Debits - Credits)	0.00
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Retained Earnings Calculation - Pool - Fiscal Year 2027

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

Part I Cash	648,026.00
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Current Liabilities, Designations of Fund Balance:

Accounts Payable	0.00
Payroll Payable	0.00
Warrants Payable	0.00
Encumbrances	2,418.00
Expenditures	110,000.00
Continuing Appropriations	0.00

Other Liabilities

	0.00
Total	112,418.00

Cash less Current Liabilities	535,608.00
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Part II Retained Earnings, Undesignated	535,608.00
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Accounts Receivable (net):

User Fees	0.00
Other Accounts Receivable	
	0.00
Total	0.00

Undesignated Retained Earnings Less Accounts Receivable	535,608.00
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Fixed Assets

Debits:

	0.00
Total	0.00

Credits:

	0.00
Total	0.00

Free Cash Certification
Retained Earnings Calculation - Pool - Fiscal Year 2027

Fixed Assets Variance (Debits - Credits)	0.00
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Retained Earnings Calculation - Field Maintenance - Fiscal Year 2027

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

Part I Cash	63,547.00
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Current Liabilities, Designations of Fund Balance:

Accounts Payable	0.00
Payroll Payable	0.00
Warrants Payable	0.00
Encumbrances	794.00
Expenditures	21,000.00
Continuing Appropriations	0.00

Other Liabilities

	0.00
Total	21,794.00

Cash less Current Liabilities	41,753.00
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Part II Retained Earnings, Undesignated	41,753.00
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Accounts Receivable (net):

User Fees	0.00
Other Accounts Receivable	
	0.00
Total	0.00

Undesignated Retained Earnings Less Accounts Receivable	41,753.00
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Fixed Assets

Debits:

	0.00
Total	0.00

Credits:

	0.00
Total	0.00

Free Cash Certification

Retained Earnings Calculation - Field Maintenance - Fiscal Year 2027

Fixed Assets Variance (Debits - Credits)	0.00
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