

**NAHANT'S CERTIFIED FREE CASH/FUND BALANCE
FISCAL YEAR 09**

Free Cash		
Undesignated Fund Balance 6/30/09	\$219,537.25	
Less: Overlay Reserve	(\$86,269.36)	
Free Cash	\$133,267.89	
Free Cash Rounded		\$133,268
Fund Balance		
Fund Balance 7/1/08	\$470,208.40	
Plus: Revenue Control	\$9,832,706.57	
Less: Expenditure Control	(\$9,921,518.22)	
Fund Balance 6/30/09	\$381,396.75	
Free Cash		
Undesignated Fund Balance 6/30/09 (F/B Less Encumbrances and Reserved)	\$219,537.25	
Less: Overlay Reserve	(\$86,269.36)	
Free Cash	\$133,267.89	
Free Cash Calculation Using Year End Report		
Fund Balance 7/1/08	\$470,208.40	
FY 2009 Surplus Expenditures	\$146,277.52	
FY 2009 Revenue Surplus	\$30,424.57	
Less: FY 09 Encumbrances *** (See Below)	(\$20,179.50)	***
Less: Other Funding Sources **** (See Below)	(\$311,338.74)	****
Less: F/B Reserved for Subsequent Year Appropriations***** (See Below)	(\$141,680.00)	*****
Less Petty Cash Fund Balance	\$0.00	
Plus: 9C Cuts FY09 Budget Cuts (Would have added to Surplus Expenditures)*****	\$45,825.00	*****
Less: Overlay Reserve	(\$86,269.36)	
Total Free Cash	\$133,267.89	

**NAHANT'S CERTIFIED FREE CASH/FUND BALANCE
FISCAL YEAR 09**

*** FY 09 Encumbered Funds		
Police Supplies	\$2,410.00	
Assessor's Payroll	\$269.50	
Election/Registration Voting Machine	\$4,500.00	
Town Accountant Services	\$4,000.00	
Data Processing Services	\$4,000.00	
Library Repairs	\$5,000.00	
Total FY 09 Encumbered Funds		\$20,179.50
**** Other Funding Sources		
FY 08 Encumbered Funds		\$16,903.74
Usage of Free Cash for FY09 Budget:		
Omnibus Art 26-Election Capital	\$4,500.00	
Omnibus Art 26-Police Cruiser	\$26,000.00	
Omnibus Art 26-School Department	\$129,019.00	
Omnibus Art 26-DPW Equipment	\$10,000.00	
Omnibus Art 26-Debt Principal & Interest	\$65,657.00	
Total Free Cash Usage 4/08 for FY09 Budget		\$235,176.00
Annual Town Meeting Usage of Overlay Surplus for FY 09 Budget:		
Omnibus Art 26-Debt Principal & Interest	\$59,259.00	
Total Annual Town Meetings 4/08 Use of Overlay Surplus for FY 09		\$59,259.00
Total Other Funding Sources (Not Supported By FY 09 Revenues)		\$311,338.74
**** Fund Balance Reserved for Subsequent Year Appropriations		
Overlay Surplus Usage-Variou Art# 16 Omnibus FY 10 4/09 ATM	\$51,784.00	
Usage of Free Cash- FY10 Art# 16 Omnibus 4/09 ATM	\$89,896.00	
Total Fund Balance Reserved for Subsequent Year Appropriations		\$141,680.00
***** Annual Town Meeting Reduction in Appropriations 9C Cuts		
Article # 15-Variou Appropriation Cuts to Meet State Aid Reduction	\$45,825.00	
Total Annual Town Meetings 4/09 9C Cuts Article #15		\$45,825.00
Water/Sewer Enterprise Fund Amount Available for Appropriation		
Beginning Balance 7/1/08	\$217,332.87	
Revenues FY 09	\$1,866,008.40	
Expenditures FY 09	(\$1,619,869.76)	
W/S Enterprise Fund Amount Available for Appropriation		\$463,471.51
W/S Fund Balance Rounded		\$463,472