

**NAHANT'S CERTIFIED FREE CASH/FUND BALANCE
FISCAL YEAR 10**

Free Cash		
Undesignated Fund Balance 6/30/10	\$243,782.41	
Less: Overlay Reserve	(\$113,185.30)	
Free Cash	\$130,597.11	
Free Cash Rounded		\$130,596
Fund Balance		
Fund Balance 7/1/09	\$381,396.75	
Plus: Revenue Control	\$9,748,641.45	
Less: Expenditure Control	(\$9,865,960.79)	
Fund Balance 6/30/10	\$264,077.41	
Free Cash		
Undesignated Fund Balance 6/30/10 (F/B Less Encumbrances and Reserved)	\$243,782.41	
Less: Overlay Reserve	(\$113,185.30)	
Free Cash	\$130,597.11	
Free Cash Calculation Using Year End Report		
Fund Balance 7/1/09	\$381,396.75	
FY 2010 Surplus Expenditures	\$201,328.95	
FY 2010 Revenue Surplus	\$17,025.45	
Less: FY 10 Encumbrances *** (See Below)	(\$6,300.00)	***
Less: Other Funding Sources **** (See Below)	(\$335,673.74)	****
Less: F/B Reserved for Subsequent Year Appropriations***** (See Below)	(\$13,895.00)	*****
Less Petty Cash Fund Balance	(\$100.00)	
Less: Overlay Reserve	(\$113,185.30)	
Total Free Cash	\$130,597.11	

**NAHANT'S CERTIFIED FREE CASH/FUND BALANCE
FISCAL YEAR 10**

*** FY 10 Encumbered Funds		
Town Accountant Services	\$2,500.00	
Data Processing Services	\$3,800.00	
Total FY 10 Encumbered Funds		\$6,300.00
**** Other Funding Sources		
FY 09 Encumbered Funds		\$20,179.50
Usage of Free Cash for FY10 Budget:		
Omnibus Art 16-School Department	\$89,896.00	
Total Free Cash Usage 4/09 for FY10 Budget		\$89,896.00
Annual Town Meeting Usage of Overlay Surplus for FY 10 Budget:		
Omnibus Art 16-School Department	\$51,784.00	
Total Annual Town Meetings 4/09 Use of Overlay Surplus for FY 10		\$51,784.00
Free Cash Usage 4/10 for FY10 Budget		
Snow and Ice - Art 5	\$15,354.00	
School SPED Tuition Special Revenue Fund Art 12	\$104,019.00	
Total Free Cash Usage 4/10 for FY10 Budget		\$119,373.00
Annual Town Meetings 4/10 Use of Overlay Surplus for FY 10		
Fire Salaries - Art 3	\$13,000.00	
Fire Expenses - Art 3	\$7,000.00	
SPED Transportation - Art 3	\$8,200.00	
Snow and Ice - Art 5	\$26,241.24	
Total Annual Town Meetings 4/10 Use of Overlay Surplus for FY 10		\$54,441.24
Total Other Funding Sources (Not Supported By FY 10 Revenues)		\$335,673.74
***** Fund Balance Reserved for Subsequent Year Appropriations		
Free Cash Usage-Police Cruiser Art#22 FY 11 4/10 ATM	\$13,895.00	
Total Fund Balance Reserved for Subsequent Year Appropriations		\$13,895.00
Water/Sewer Enterprise Fund Amount Available for Appropriation		
Beginning Balance 7/1/09	\$463,471.51	
Revenues FY 10	\$1,743,409.69	
Expenditures FY 10	(\$1,727,868.58)	
W/S Enterprise Fund Amount Available for Appropriation		\$479,012.62
W/S Fund Balance Rounded		\$479,013