

Free Cash		
Undesignated Fund Balance 6/30/12	\$682,474.24	
Less: Overlay Reserve	(\$151,790.28)	
Free Cash	\$530,683.96	
Rounding		\$530,684
Free Cash Calculation Using Year End Report		
Fund Balance 7/1/11	\$744,824.31	
FY 2012 Surplus Expenditures	\$298,168.08	
FY 2012 Revenue Surplus	\$413,499.26	
Less: FY 12 Encumbrances *** (See Below)	(\$85,536.00)	***
Less: Other Funding Sources **** (See Below)	(\$254,483.41)	****
Less: F/B Reserved for Subsequent Year Appropriations***** (See Below)	(\$433,898.00)	*****
Less Petty Cash Fund Balance	(\$100.00)	
Less: Overlay Reserve	(\$151,790.28)	
Total Free Cash	\$530,683.96	
*** FY 12 Encumbered Funds		
Town Accountant Services	\$5,000.00	
Library Salaries	\$336.00	
Selectmen Accounting and Auditing Services	\$1,200.00	
Debt Service	\$79,000.00	
Total FY 12 Encumbered Funds		\$85,536.00
**** Other Funding Sources		
FY 11 Encumbered Funds		\$22,511.41
Free Cash Usage 4/30/11 for FY 12:		
Omnibus Art 20-Police Cruiser	\$26,577.00	
Omnibus Art 20-School Expenses	\$104,019.00	
Total Free Cash Usage 4/11 for FY12 Budget		130,596.00
Free Cash Usage 4/12 for FY 12:		
School Legal	\$44,450.00	
Total Free Cash Usage 4/12 for FY12 Budget		44,450.00
FY 12 Use of Overlay Surplus FY12 4/11 ATM:		
Omnibus Art 20-Employee Benefits	\$39,250.00	
Omnibus Art 20-School Expenses	\$17,676.00	
Total Use of Overlay Surplus FY 12 4/11 ATM		56,926.00
Total Other Funding Sources (Not Supported By FY 12 Revenues)		\$254,483.41
***** Fund Balance Reserved for Subsequent Year Appropriations		
Free Cash Usage-School Expenses Art#8 FY 12 4/12 ATM	\$357,415.00	
Free Cash Usage-School Transportation Art#8 FY 12 4/12 ATM	\$550.00	
Overlay Usage-School Transportation Art#8 FY 12 4/12 ATM	\$75,933.00	
Total Fund Balance Reserved for Subsequent Year Appropriations		\$433,898.00
Water/Sewer Enterprise Fund Amount Available for Appropriation		
Beginning Balance 7/1/11	\$512,768.61	
Revenues FY 12	\$1,768,745.25	
Expenditures FY 12*	(\$1,619,826.85)	
W/S Enterprise Fund Amount Available for Appropriation		\$661,687.01
Rounding		\$661,687
<i>* Note: Usage of Fund Balance for FY12 Budget:</i>		
Usage of Fund Balance Article# 10 4/12 ATM Water/Sewer Equipment Pumps	\$60,000.00	
Total Fund Balance Usage 4/12 for FY12 Budget (Included in Expenditures)		\$60,000.00