Free Cash Certification

Free Cash Calculation - Fiscal Year 2027

Begin:	
Unreserved Undesignated Fund Balance	35,470,684.00
Subtract:	
Personal Property Tax Receivable	392,115.00
Real Estate Tax Receivable	4,733,066.00
Other Receivables in Deferred Revenue	
	0.00
Total	***0.00***
OtherOther Receivables, Overdrawn Accounts, Deficits	
Other receivables AR TRANSFER CLEARING AC	173.00
RT 132 IMPROVEMENTS - CCC	28,213.00
FY22 HYANNIS DREDGE SEAPORT GRANT	5,080.00
MASSRAIL PHASE IV CAPE COD RAIL TRAIL	92,422.00
FY23 BISMORE BULKHEAD SEAPORT GRANT	6,000.00
MASS DEP EV CHARGING STATIONS	2,460.00
ROSA LANE FISH PASSAGE	906.00
CLAMSHELL COVE STORMWATER IMPROV	63,013.00
EV PICK UP TRUCK	7,500.00
REGIONAL EMERG COMM CEN	248,454.00
FY25 HOUSING CHOICE GRA	534.00
ITROGEN SCENARIO MODEL	10.00
FY26 RECC GRANT	366,597.00
FY26 911 TRAINING GRANT	2,002.00
BLISH POINT BOAT RAMP P	1,081.00
BULLETPROOF VEST PROGRAM	6,189.00
FY23 SPED IDEA	1.00
25140 FY25 TITLE IIA	1,464.00
FY25 TITLE III IMMIGRAN	1,997.00
25JRO FY25 JROTC COAST GUARD	73,456.00
FY26 IDEA SPED	474,846.00
FY26 EC SPED IDEA	2,464.00
FY26 COBB GRANT	68,514.00
CHANNEL DREDGING	60,210.00
CONSTRUCTION OF ROADWAY	141,032.00

Free Cash Certification

Free Cash Calculation - Fiscal Year 2027

FY23 OLD SHORE ROAD STROMWATER IMPROVEMENTS	160,156.00
FY25 RAISED CROSSWALKS OSTERVILLE	73,792.00
FY26 BWB ROOF REPLACEMENT	15,200.00
'AGENCY ACCT- TT RECORDING FEES	16,096.00
Tax Title Variance	8,271.00
FEDERAL TAX WITHHELD 03	3,543.00
Total	***1,931,676.00***
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-)	-545,174.00
Free Cash Calculation for 2026	***27,868,653.00***
Reviewed By:	**Matthew Andre**
Certified On:	**9/30/2026**

Free Cash Certification

Retained Earnings Calculation - Barnstable Municipal Airport - Fiscal Year 2027

Enterprise Fund Number	A-2(1ST)
Type of Enterprise Fund	Airport
Name of Enterprise Fund/Statutory Reference	Barnstable Municipal Airport

Part I Cash		24,120,742.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	565,370.00	
Payroll Payable	141,082.00	
Warrants Payable	0.00	
Encumbrances	652,922.00	
Expenditures	0.00	
Continuing Appropriations	0.00	
Other Liabilities		
Other Liabilities	236,918.00	
Capital Project Deficits	3,022,029.00	
Total	***4,618,321.00***	
Cash less Current Liabilities		***19,502,421.00***
Part II Retained Earnings, Undesignated		24,183,959.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
Departmental	1,582,154.00	
Inventory	77,355.00	
Capital Project Deficits	3,022,029.00	
Total	***4,681,538.00***	
Undesignated Retained Earnings Less Accounts Receivable		***19,502,421.00***
Fixed Assets		
Debits:		
Fixed Assets	93,874,980.00	
Total	***93,874,980.00***	

Free Cash Certification

Retained Earnings Calculation - Barnstable Municipal Airport - Fiscal Year 2027

Credits:		
Investment in Capital Assets	92,564,980.00	
Bonds Payable	1,310,000.00	
Total	***93,874,980.00***	
Fixed Assets Variance (Debits - Credits)		***0.00***

Free Cash Certification

Retained Earnings Calculation - Golf - Fiscal Year 2027

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

Part I Cash		3,149,308.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	74,486.00	
Payroll Payable	122,336.00	
Warrants Payable	0.00	
Encumbrances	183,706.00	
Expenditures	205,693.00	
Continuing Appropriations	0.00	
Other Liabilities		
Other Liabilities	170,417.00	
Petty Cash	2,600.00	
Capital Project Deficits	133,100.00	
Total	***892,338.00***	
Cash less Current Liabilities		***2,256,970.00***
Part II Retained Earnings, Undesignated		2,420,427.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
Inventory	30,358.00	
Capital Project Deficits	133,099.00	
Total	***163,457.00***	
Undesignated Retained Earnings Less Accounts Receivable		***2,256,970.00***
Fixed Assets		
Debits:		
Fixed Assets	15,957,867.00	
Total	***15,957,867.00***	

Free Cash Certification

Retained Earnings Calculation - Golf - Fiscal Year 2027

Credits:		
Investment in Capital Assets	13,647,867.00	
Bonds Payable	2,310,000.00	
Total	***15,957,867.00***	
Fixed Assets Variance (Debits - Credits)		***0.00***

Free Cash Certification

Retained Earnings Calculation - Solid Waste - Fiscal Year 2027

Enterprise Fund Number	A-2(3RD)
Type of Enterprise Fund	TrashDisposal
Name of Enterprise Fund/Statutory Reference	Solid Waste

Part I Cash		3,079,035.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	197,280.00	
Payroll Payable	79,752.00	
Warrants Payable	0.00	
Encumbrances	469,381.00	
Expenditures	213,944.00	
Continuing Appropriations	0.00	
Other Liabilities		
Other Liabilities	25,000.00	
Capital Project Deficits	106,539.00	
Petty Cash	100.00	
Total	***1,091,996.00***	
Cash less Current Liabilities		***1,987,039.00***
Part II Retained Earnings, Undesignated		2,482,069.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
Capital Project Deficit	106,540.00	
Departmental	388,490.00	
Total	***495,030.00***	
Undesignated Retained Earnings Less Accounts Receivable		***1,987,039.00***
Fixed Assets		
Debits:		
Fixed Assets	2,254,710.00	
Total	***2,254,710.00***	

Free Cash Certification

Retained Earnings Calculation - Solid Waste - Fiscal Year 2027

Credits:		
Investment in Capital Assets	2,226,710.00	
Bonds Payable	28,000.00	
Total	***2,254,710.00***	
Fixed Assets Variance (Debits - Credits)		***0.00***

Free Cash Certification

Retained Earnings Calculation - Sewer - Fiscal Year 2027

Enterprise Fund Number	A-2(4TH)
Type of Enterprise Fund	Sewer
Name of Enterprise Fund/Statutory Reference	Sewer

Part I Cash		91,156,784.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	96,190.00	
Payroll Payable	178,542.00	
Warrants Payable	0.00	
Encumbrances	449,868.00	
Expenditures	0.00	
Continuing Appropriations	0.00	
Other Liabilities		
Other Liabilities	159,994.00	
Capital Project Deficits	77,625,136.00	
Total	***78,509,730.00***	
Cash less Current Liabilities		***12,647,054.00***
Part II Retained Earnings, Undesignated		93,423,743.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
Due form other Governmnets	54,035,369.00	
Fixed Asset Variance	-50,883,816.00	
Capital Project Deficits	77,625,136.00	
Total	***80,776,689.00***	
Undesignated Retained Earnings Less Accounts Receivable		***12,647,054.00***
Fixed Assets		
Debits:		
Fixed Assets	98,611,470.00	
Total	***98,611,470.00***	

Free Cash Certification

Retained Earnings Calculation - Sewer - Fiscal Year 2027

Credits:		
Investment in Capital Assets	7,965,633.00	
Bonds Payable	90,645,836.00	
Notes Payable	50,883,817.00	
Total	***149,495,286.00***	
Fixed Assets Variance (Debits - Credits)		***-50,883,816.00***

Free Cash Certification

Retained Earnings Calculation - Water - Fiscal Year 2027

Enterprise Fund Number	A-2(5TH)
Type of Enterprise Fund	Water
Name of Enterprise Fund/Statutory Reference	Water

Part I Cash		10,588,854.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	91,352.00	
Payroll Payable	19,410.00	
Warrants Payable	0.00	
Encumbrances	743,816.00	
Expenditures	0.00	
Continuing Appropriations	0.00	
Other Liabilities		
Other Liabilities	16,751.00	
Capital Project Deficits	2,770,024.00	
Total	***3,641,353.00***	
Cash less Current Liabilities		***6,947,501.00***
Part II Retained Earnings, Undesignated		12,261,726.00
Accounts Receivable (net):		
User Fees	992,175.00	
Other Accounts Receivable		
Fixed Asset Variance	-194,563.00	
Capital Project Deficits	2,770,024.00	
Due From Other Government	1,746,589.00	
Total	***5,314,225.00***	
Undesignated Retained Earnings Less Accounts Receivable		***6,947,501.00***
Fixed Assets		
Debits:		
Fixed Assets	47,865,320.00	
Total	***47,865,320.00***	

Free Cash Certification

Retained Earnings Calculation - Water - Fiscal Year 2027

Credits:		
Investment in Capital Assets	15,182,045.00	
Bonds Payable	32,683,275.00	
Notes Payable	194,563.00	
Total	***48,059,883.00***	
Fixed Assets Variance (Debits - Credits)		***-194,563.00***

Free Cash Certification

Retained Earnings Calculation - Marinas - Fiscal Year 2027

Enterprise Fund Number	A-2(6TH)
Type of Enterprise Fund	Wharf
Name of Enterprise Fund/Statutory Reference	Marinas

Part I Cash		1,828,725.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	8,287.00	
Payroll Payable	23,700.00	
Warrants Payable	0.00	
Encumbrances	34,099.00	
Expenditures	0.00	
Continuing Appropriations	0.00	
Other Liabilities		
	0.00	
Total	***66,086.00***	
Cash less Current Liabilities		***1,762,639.00***
Part II Retained Earnings, Undesignated		1,762,639.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	***0.00***	
Undesignated Retained Earnings Less Accounts Receivable		***1,762,639.00***
Fixed Assets		
Debits:		
Fixed Assets	5,616,048.00	
Total	***5,616,048.00***	
Credits:		
Investment in Capital Assets	4,820,048.00	
Bonds Payable	796,000.00	

Free Cash Certification

Retained Earnings Calculation - Marinas - Fiscal Year 2027

Total	***5,616,048.00***	
Fixed Assets Variance (Debits - Credits)		***0.00***

Free Cash Certification

Retained Earnings Calculation - Sandy Neck - Fiscal Year 2027

Enterprise Fund Number	A-2(7TH)
Type of Enterprise Fund	Beach
Name of Enterprise Fund/Statutory Reference	Sandy Neck

Part I Cash		951,534.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	7,260.00	
Payroll Payable	53,130.00	
Warrants Payable	0.00	
Encumbrances	11,419.00	
Expenditures	93,004.00	
Continuing Appropriations	0.00	
Other Liabilities		
Other Liabilities	58,158.00	
Petty Cash	200.00	
Total	***223,171.00***	
Cash less Current Liabilities		***728,363.00***
Part II Retained Earnings, Undesignated		728,363.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	***0.00***	
Undesignated Retained Earnings Less Accounts Receivable		***728,363.00***
Fixed Assets		
Debits:		
Fixed Assets	1,037,692.00	
Total	***1,037,692.00***	
Credits:		
Investment in Capital Assets	531,942.00	

Free Cash Certification

Retained Earnings Calculation - Sandy Neck - Fiscal Year 2027

Bonds Payable	505,750.00	
Total	***1,037,692.00***	
Fixed Assets Variance (Debits - Credits)		***0.00***

Free Cash Certification

Retained Earnings Calculation - PEG Channel Access - Fiscal Year 2027

Enterprise Fund Number	A-2(8TH)
Type of Enterprise Fund	Cable/Broadband
Name of Enterprise Fund/Statutory Reference	PEG Channel Access

Part I Cash		3,855,002.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	12,579.00	
Payroll Payable	32,580.00	
Warrants Payable	0.00	
Encumbrances	17,518.00	
Expenditures	244,937.00	
Continuing Appropriations	0.00	
Other Liabilities		
	0.00	
Total	***307,614.00***	
Cash less Current Liabilities		***3,547,388.00***
Part II Retained Earnings, Undesignated		3,547,388.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
	0.00	
Total	***0.00***	
Undesignated Retained Earnings Less Accounts Receivable		***3,547,388.00***
Fixed Assets		
Debits:		
Fixed Assets	1,065,733.00	
Total	***1,065,733.00***	
Credits:		
Investment in Capital Assets	1,065,733.00	
Total	***1,065,733.00***	

Free Cash Certification

Retained Earnings Calculation - PEG Channel Access - Fiscal Year 2027

Fixed Assets Variance (Debits - Credits)	***0.00***

Free Cash Certification

Retained Earnings Calculation - Hyannis Youth & Community Center - Fiscal Year 2027

Enterprise Fund Number	A-2(9TH)
Type of Enterprise Fund	SkatingRink
Name of Enterprise Fund/Statutory Reference	Hyannis Youth & Community Center

Part I Cash		959,487.00
Current Liabilities, Designations of Fund Balance:		
Accounts Payable	20,239.00	
Payroll Payable	66,237.00	
Warrants Payable	0.00	
Encumbrances	41,859.00	
Expenditures	343,147.00	
Continuing Appropriations	0.00	
Other Liabilities		
Petty Cash	400.00	
Capital Project Deficit	1,506.00	
Departmental	53,936.00	
Total	***527,324.00***	
Cash less Current Liabilities		***432,163.00***
Part II Retained Earnings, Undesignated		433,669.00
Accounts Receivable (net):		
User Fees	0.00	
Other Accounts Receivable		
Capital Project Deficit	1,506.00	
Total	***1,506.00***	
Undesignated Retained Earnings Less Accounts Receivable		***432,163.00***
Fixed Assets		
Debits:		
Fixed Assets	19,461,452.00	
Total	***19,461,452.00***	
Credits:		

Free Cash Certification

Retained Earnings Calculation - Hyannis Youth & Community Center - Fiscal Year 2027

Investment in Capital Assets	11,699,452.00	
Bonds Payable	7,762,000.00	
Total	***19,461,452.00***	
Fixed Assets Variance (Debits - Credits)		***0.00***