

**TOWN OF WORTHINGTON  
FREE CASH ANALYSIS**

**FREE CASH CALCULATION**

	7/1/07	7/1/08	7/1/09	7/1/10	7/1/11	7/1/12	7/1/13	7/1/14	7/1/15	7/1/16	7/1/17	7/1/18
Surplus Revenue	738,091.00	636,970.00	398,454.00	363,082.00	395,613.00	498,624.00	558,781.00	604,023.00	581,870.00	671,839.00	772,553.00	677,847.00
Less: Real Estate	(53,984.00)	(64,069.00)	(68,241.00)	(68,822.00)	(84,610.00)	(85,238.00)	(89,167.00)	(85,436.00)	(100,945.00)	(92,670.00)	(88,942.00)	(72,566.00)
Personal Property	(16,757.00)	(7,747.00)	(8,359.00)	(7,487.00)	(6,452.00)	(5,213.00)	(4,339.00)	(3,534.00)	(4,400.00)	(2,193.00)	(1,670.00)	(2,445.00)
Other Receivables, Overdrawn Accounts								(108.00)		(8,239.00)	(10,083.00)	
Cash Variance					(136.00)	(136.00)			(72.00)	(3,214.00)	(6,001.00)	
Tax Variances	(3,298.00)				(5.00)	(5.00)	(75.00)	(75.00)	(6,375.00)			
Refunds Due		(6,689.00)			(122.00)							
Small Bridge Grant Deficit												(22,106.00)
Cemeteries Grant Deficit												
RMV Over/Under	(500.00)											
Police Outside detail Deficit		(120.00)										
State Aid Highways							(3,977.00)	(32,441.00)			(39,034.00)	
Agency												
Medicare												
Due from Trust Funds												
Free Cash Votes not Recorded	(188,907.00)	(389,291.00)	(163,405.00)	(158,449.00)	(128,324.00)	(175,964.00)	(232,068.00)	(229,675.00)	(252,754.00)	(217,324.00)	(348,199.00)	(278,618.00)
RMV Non-Renewal Cr Balance							520.00					
<b>FREE CASH CERTIFIED:</b>	<b>474,645.00</b>	<b>169,054.00</b>	<b>158,449.00</b>	<b>128,324.00</b>	<b>175,964.00</b>	<b>232,068.00</b>	<b>229,675.00</b>	<b>252,754.00</b>	<b>217,324.00</b>	<b>348,199.00</b>	<b>278,624.00</b>	<b>302,112.00</b>

**FREE CASH COMPONENTS**

Add Revenue Deficits												
Add Legal Appropriation Deficits												
Excess (+)/Shortfall (-) Local Receipts	101,443.00	102,146.00	78,515.00	55,848.00	90,528.00	99,076.00	124,691.00	154,545.00	130,015.00	109,250.00	55,616.00	131,340.00
Add Actual Revenues Received, not Estimated	72,247.00			15,281.00	22,193.00	18,343.00						
Excess (+) /Shortfall(-) Cherry Sheets	(1,567.00)	10,746.00	(10,939.00)	(25.00)	(2,325.00)	(859.00)	(9,462.00)	(7,389.00)	(6,252.00)	11,465.00	(4,731.00)	6,861.00
Subtract Receivables Reclassed to Tax Title												
Unencumbered/unexpended Appropriations	65,154.00	63,346.00	92,149.00	79,246.00	88,294.00	112,336.00	127,002.00	137,612.00	112,939.00	232,320.00	284,494.00	133,585.00
Minus prior year negative Free Cash												
Add Prior year Free Cash not Appropriated	162,165.00	3,400.00	0.00	0.00	0.00							
Add Overlay Surplus Closed												
Net change in R.E./P.P. Receivable	62,543.00	(6,742.00)	(20,037.00)	(23,063.00)	(26,298.00)	(12,840.00)	(23,392.00)	(10,548.00)	(29,033.00)	(5,813.00)	11,692.00	(1,533.00)
Net change in other Free Cash Adjustments	1,252.00	(3,011.00)	6,809.00	0.00	(263.00)	122.00	(3,911.00)	(36,676.00)	26,177.00	(5,006.00)	(66,577.00)	33,018.00
Net change in Audit Adjustments		(75.00)		0.00	0.00							
RMV Non-Renewal							520.00					
<b>IDENTIFIED FREE CASH:</b>	<b>463,237.00</b>	<b>169,810.00</b>	<b>146,497.00</b>	<b>127,287.00</b>	<b>172,129.00</b>	<b>216,178.00</b>	<b>215,448.00</b>	<b>237,544.00</b>	<b>233,846.00</b>	<b>342,216.00</b>	<b>280,494.00</b>	<b>303,271.00</b>