Massachusetts Department of Revenue Division of Local Services

Mark Nunnelly, Commissioner of Revenue Sean R. Cronin, Senior Deputy Commissioner of Local Services

Tuesday, January 26, 2016

Pamela Wood Accountant Town of Topsfield

Re: NOTIFICATION OF FREE CASH APPROVAL - Topsfield

Based upon the unaudited balance sheet submitted, I hereby certify that the amount of available funds or "free cash" as of July 1, 2015 for the Town of Topsfield is:

General Fund

\$ 1,640,052

Water Enterprise Fund

Enterprise Fund

\$ 833,451

Solid Waste Enterprise

Enterprise Fund

104,492

This certification is in accordance with the provisions of G. L. Chapter 59, §23, as amended.

Certification letters will be e-mailed to the mayor/manager, board of selectmen, prudential committee, finance director and treasurer immediately upon approval, provided an e-mail address is reported in DLS' Local Officials Directory. Please forward to other officials that you deem appropriate.

Sincerely,

Mary Jane Handy Director of Accounts