

## Catherine Gabriel

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**From:** dlssupport@dor.state.ma.us  
**Sent:** Wednesday, January 23, 2019 2:41 PM  
**To:** robertkan1@aol.com; Toulia Guarino; Barbara Michalowski; Kellie Hebert; Selectmen  
Topsfield; Catherine Gabriel; dlsitgroup@dor.state.ma.us  
**Cc:** whouleys@dor.state.ma.us  
**Subject:** Notification of free cash approval - Topsfield

Massachusetts Department of Revenue Division of Local Services Christopher C. Harding, Commissioner Sean R. Cronin,  
Senior Deputy Commissioner of Local Services

1/23/2019

### NOTIFICATION OF FREE CASH APPROVAL - Town of Topsfield

Based upon the un-audited balance sheet submitted, I hereby certify that the amount of available funds or "free cash" as of July 1, 2018 for the Town of Topsfield is:

General Fund	\$2,564,754.00	
Enterprise Fund WATER ENTERPRISE FUND M.G.L. Ch. 44 S. 53F1/2 et al.		\$927,249.00
Enterprise Fund SOLID WASTE MGL CH 4 S; 53 F 1/2	\$0.00	

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

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

Sincerely,

Director of Accounts

signature<[https://dls.gateway.dor.state.ma.us/gateway/Content/Images/Director\\_of\\_Accounts.jpg](https://dls.gateway.dor.state.ma.us/gateway/Content/Images/Director_of_Accounts.jpg)>

Mary Jane Handy

Director of Accounts

Massachusetts Department of Revenue

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