

**From:** [recapdata@dor.state.ma.us](mailto:recapdata@dor.state.ma.us) <[recapdata@dor.state.ma.us](mailto:recapdata@dor.state.ma.us)>

Sent: Friday, June 29, 2012 10:11 AM

To: Avi Urbas <[UrbasA@mersd.org](mailto:UrbasA@mersd.org)>; [clane100@hotmail.com](mailto:clane100@hotmail.com); Pam Beaudoin <[BeaudoinP@mersd.org](mailto:BeaudoinP@mersd.org)>; [recapdata@dor.state.ma.us](mailto:recapdata@dor.state.ma.us)

Subject: Excess and Deficiency Notification for Manchester Essex Regional School

***Massachusetts Department of Revenue Division of Local Services***

*Amy Pitter, Commissioner*

*Robert G. Nunes, Deputy Commissioner & Director of Municipal Affairs*

*Friday, June 29, 2012*

*Avi Urbas*

*Business Manager*

*Manchester Essex Regional School*

**Re: EXCESS AND DEFICIENCY - Manchester Essex Regional School**

**Based upon the unaudited balance sheet submitted, I hereby certify that the amount of excess and deficiency or "E & D" as of July 1, 2011 for Manchester Essex Regional School is:**

General Fund

\$ 317,055

This certification is in accordance with the provisions of G. L. Chapter 71, §16B½ , as amended. The unencumbered funds certified above in excess of five percent of the operating budget and budgeted capital costs for the succeeding fiscal year, must be applied to reduce the current fiscal year's assessment. For your district, this excess amount equals \$ 0.

This certification letter will also be e-mailed to the school superintendent, the board of selectmen in each member town and the city council in each member city 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,  
Gerard D. Perry  
Director of Accounts

cc: [urbasa@mersd.org](mailto:urbasa@mersd.org);[clane100@hotmail.com](mailto:clane100@hotmail.com);[beaudoinp@mersd.org](mailto:beaudoinp@mersd.org);[recapdata@dor.state.ma.us](mailto:recapdata@dor.state.ma.us)

