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**Date:** 2024-02-16 11:14  
**Subject:** EXCESS AND DEFICIENCY - Whitman Hanson  
**Attachments:**  Whitman Hanson2024.PDF

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

Geoffrey E. Snyder, Commissioner

Sean R. Cronin, Senior Deputy Commissioner of Local Services

Whitman Hanson  
2/16/2024

Re: EXCESS AND DEFICIENCY - Whitman Hanson

Based upon the unaudited balance sheet submitted, I hereby certify that the amount of excess and deficiency or "E & D" as of July 1, 2023 for Whitman Hanson is:

General Fund \$767,148.00

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 in accordance with the [joint guidance](#) issued by the Division of Local Services and the Department of Elementary and Secondary Education dated May 2023. For your district, this excess amount equals \$0.00.

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

Deborah A. Wagner

Director of Accounts  
Massachusetts Department of Revenue

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