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November 4, 2021

Selectboard
Town of Acton
Acton, Maine

We were engaged by the Town of Acton, Maine and have audited the financial statements of the Town of Acton, Maine as of and for the year ended June 30, 2021. The following statements and schedules have been excerpted from the 2021 financial statements, a complete copy of which, including our opinion thereon, is available for inspection at the Town Office.

Included herein are:

Balance Sheet - Governmental Funds	Statement C
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RHR Smith & Company

Certified Public Accountants

TOWN OF ACTON, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Education Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 5,675,316	\$ 234,403	\$ 87,104	\$ 5,996,823
Investments	-	-	169,795	169,795
Accounts receivable (net of allowance for uncollectibles):				
Taxes	214,672	-	-	214,672
Liens	59,194	-	-	59,194
Other	86,529	-	-	86,529
Due from other governments	-	-	11,847	11,847
Inventory	-	4,304	-	4,304
Prepaid items	-	62,165	-	62,165
Due from other funds	-	2,367,309	30,610	2,397,919
TOTAL ASSETS	\$ 6,035,711	\$ 2,668,181	\$ 299,356	\$ 9,003,248
LIABILITIES				
Accounts payable	\$ 255,158	\$ 77,316	\$ -	\$ 332,474
Accrued payroll and expenses	2,216	327,004	-	329,220
Escrow	2,001	-	115,429	117,430
Accrued compensated absences	-	182,051	-	182,051
Due to other funds	2,355,462	-	42,457	2,397,919
TOTAL LIABILITIES	2,614,837	586,371	157,886	3,359,094
DEFERRED INFLOWS OF RESOURCES				
Prepaid taxes	31,493	-	-	31,493
Deferred tax revenue	157,263	-	-	157,263
TOTAL DEFERRED INFLOWS OF RESOURCES	188,756	-	-	188,756
FUND BALANCES				
Nonspendable	-	66,469	-	66,469
Restricted	79,244	2,015,341	122,714	2,217,299
Committed	408,122	-	-	408,122
Assigned	63,279	-	18,756	82,035
Unassigned	2,681,473	-	-	2,681,473
TOTAL FUND BALANCES	3,232,118	2,081,810	141,470	5,455,398
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,035,711	\$ 2,668,181	\$ 299,356	\$ 9,003,248

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ACTON, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 2,453,132	\$ 2,453,132	\$ 2,453,132	\$ -
Resources (Inflows):				
Property taxes	6,964,697	6,964,697	7,063,273	98,576
Excise taxes	514,000	514,000	723,780	209,780
Intergovernmental	292,311	292,311	441,558	149,247
Charges for services	199,650	199,650	306,629	106,979
Investment income	30,000	30,000	32,348	2,348
Other revenue	92,663	92,663	144,488	51,825
Loan proceeds	-	328,490	328,490	-
Amounts Available for Appropriation	<u>10,546,453</u>	<u>10,874,943</u>	<u>11,493,698</u>	<u>618,755</u>
Charges to Appropriations (Outflows):				
General government	1,002,034	1,002,034	909,816	92,218
Public safety	718,280	718,280	656,372	61,908
Public works	1,452,964	1,452,964	861,077	591,887
Social services	71,188	71,188	71,188	-
Recreation	25,317	25,317	16,439	8,878
General assistance	3,000	3,000	-	3,000
County tax	327,135	327,135	327,135	-
Other	170,240	607,053	500,509	106,544
Total Charges to Appropriations	<u>8,689,202</u>	<u>9,126,015</u>	<u>8,261,580</u>	<u>864,435</u>
Budgetary Fund Balance, June 30	<u>\$ 1,857,251</u>	<u>\$ 1,748,928</u>	<u>\$ 3,232,118</u>	<u>\$ 1,483,190</u>
Utilization of committed fund balance	\$ -	\$ 69,913	\$ -	\$ (69,913)
Utilization of assigned fund balance	380,881	419,291	-	(419,291)
Utilization of unassigned fund balance	215,000	215,000	-	(215,000)
	<u>\$ 595,881</u>	<u>\$ 704,204</u>	<u>\$ -</u>	<u>\$ (704,204)</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ACTON, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - EDUCATION FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, Restated	\$ 1,771,652	\$ 1,771,652	\$ 1,771,652	\$ -
Resources (Inflows):				
Property Taxes Assessed	4,919,044	-	-	-
Intergovernmental Revenues:				
State Subsidy	422,155	422,155	446,631	24,476
Federal Subsidy	-	-	70,876	70,876
Charges for Services	80,000	80,000	1,033	(78,967)
Interest Income	-	-	1,656	1,656
Other	-	-	31,548	31,548
Transfers from Other Funds	-	4,919,044	4,919,044	-
Amounts Available for Appropriation	<u>7,192,851</u>	<u>7,192,851</u>	<u>7,242,440</u>	<u>49,589</u>
Charges to Appropriations (Outflows):				
Regular Instruction	2,614,733	2,614,733	2,469,906	144,827
Special Education	1,125,969	1,125,969	936,901	189,068
Other Instruction	55,720	55,720	16,236	39,484
Student and Staff Support	568,807	568,807	540,864	27,943
System Administration	223,431	223,431	212,287	11,144
School Administration	143,329	143,329	141,718	1,611
Transportation	290,000	290,000	283,920	6,080
Facilities Maintenance	458,666	458,666	437,996	20,670
All Other Expenditures	147,544	147,544	120,802	26,742
Total Charges to Appropriations	<u>5,628,199</u>	<u>5,628,199</u>	<u>5,160,630</u>	<u>467,569</u>
Budgetary Fund Balance, June 30	<u>\$ 1,564,652</u>	<u>\$ 1,564,652</u>	<u>\$ 2,081,810</u>	<u>\$ (517,158)</u>
Utilization of Assigned Fund Balance	<u>\$ 207,000</u>	<u>\$ 207,000</u>	<u>\$ -</u>	<u>\$ 207,000</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ACTON, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND REVENUES
 FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 6,964,697	\$ 6,964,697	\$ 7,063,273	\$ 98,576
Motor vehicle excise	500,000	500,000	704,849	204,849
Boat excise	14,000	14,000	18,931	4,931
Intergovernmental revenues:				
State revenue sharing	116,056	116,056	162,023	45,967
Homestead exemption	155,457	155,457	155,457	(0)
Local road assistance	-	-	48,388	48,388
Tree growth	20,000	20,000	17,066	(2,934)
Other federal/state/local funds	798	798	58,624	57,826
Charges for services:				
Town clerk fees	12,000	12,000	19,324	7,324
Building permits	95,000	95,000	147,612	52,612
Plumbing permits	10,000	10,000	15,822	5,822
Animal control fees	1,500	1,500	1,415	(85)
Planning board fees	-	-	230	230
Appeals board fees	-	-	700	700
Marriage licenses	400	400	1,044	644
Rescue services	80,000	80,000	112,441	32,441
Other	750	750	8,041	7,291
Investment income, net of unrealized gains/(losses)	30,000	30,000	32,348	2,348
Other revenues:				
Recycling income	20,000	20,000	26,418	6,418
Transfer station	-	-	300	300
Cable access	34,463	34,463	35,022	559
Interest and fees on taxes	35,000	35,000	41,111	6,111
Proceeds from sale of assets	-	-	9,387	9,387
Misc. other	3,200	3,200	32,250	29,050
Loan proceeds	-	328,490	328,490	-
Amounts Available for Appropriation	<u>\$ 8,093,321</u>	<u>\$ 8,421,811</u>	<u>\$ 9,040,566</u>	<u>\$ 618,755</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ACTON, MAINE

SCHEDULE OF DEPARTMENTAL OF OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT					
Governing body	\$ 30,271	\$ -	\$ 30,271	\$ 30,285	\$ (14)
Town gym expenses	720	-	720	336	384
General office assistant	64,100	-	64,100	65,107	(1,007)
Municipal management	532,690	-	532,690	476,776	55,914
Elections	7,959	-	7,959	6,858	1,101
Registrar of voters	4,570	-	4,570	4,569	1
Land use	175,844	-	175,844	146,364	29,480
Finance/treasury	52,188	-	52,188	52,150	38
Town clerk/tax collector	89,292	-	89,292	88,021	1,271
Assessment and revaluations	44,400	-	44,400	39,350	5,050
Total	<u>1,002,034</u>	<u>-</u>	<u>1,002,034</u>	<u>909,816</u>	<u>92,218</u>
PUBLIC SAFETY					
Fire/rescue services	664,183	-	664,183	602,613	61,570
Communications	33,147	-	33,147	33,550	(403)
Animal control	17,212	-	17,212	16,594	618
EMA	1,938	-	1,938	1,938	-
Street lights	1,800	-	1,800	1,677	123
Total	<u>718,280</u>	<u>-</u>	<u>718,280</u>	<u>656,372</u>	<u>61,908</u>
PUBLIC WORKS					
Transfer station	296,276	-	296,276	282,672	13,604
District 1	447,779	-	447,779	315,747	132,032
District 2	524,846	-	524,846	165,598	359,248
Sand/salt stockpile	163,025	-	163,025	85,647	77,378
Public works buildings/equipment	21,038	-	21,038	11,413	9,625
Total	<u>1,452,964</u>	<u>-</u>	<u>1,452,964</u>	<u>861,077</u>	<u>591,887</u>
RECREATION					
	<u>25,317</u>	<u>-</u>	<u>25,317</u>	<u>16,439</u>	<u>8,878</u>
GENERAL ASSISTANCE					
	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>
COUNTY TAX					
	<u>327,135</u>	<u>-</u>	<u>327,135</u>	<u>327,135</u>	<u>-</u>

TOWN OF ACTON, MAINE

SCHEDULE OF DEPARTMENTAL OF OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
SOCIAL SERVICES					
Donations	71,188	-	71,188	71,188	-
Total	<u>71,188</u>	<u>-</u>	<u>71,188</u>	<u>71,188</u>	<u>-</u>
OTHER					
Health officer	259	-	259	258	1
Mary Grant	-	196	196	196	-
Neighbors helping neighbors	-	16,357	16,357	16,357	-
Cemeteries	10,509	-	10,509	3,583	6,926
Cable access	45,583	-	45,583	40,614	4,969
Town forestry/logging	1,557	-	1,557	1,077	480
Roads	-	17,907	17,907	17,907	-
Dams	10,900	-	10,900	5,900	5,000
Overlay	55,192	-	55,192	-	55,192
Capital reserve	2,000	398,403	400,403	399,203	1,200
Fire department donations	-	1,799	1,799	1,799	-
FEMA expenses	29,240	2,151	31,391	2,152	29,239
Emergency and capital improvements	15,000	-	15,000	11,463	3,537
Total	<u>170,240</u>	<u>436,813</u>	<u>607,053</u>	<u>500,509</u>	<u>106,544</u>
TRANSFERS TO OTHER FUNDS					
Education fund	4,919,044	-	4,919,044	4,919,044	-
Total	<u>4,919,044</u>	<u>-</u>	<u>4,919,044</u>	<u>4,919,044</u>	<u>-</u>
TOTAL DEPARTMENTAL OPERATIONS	<u>\$ 8,689,202</u>	<u>\$ 436,813</u>	<u>\$ 9,126,015</u>	<u>\$ 8,261,580</u>	<u>\$ 864,435</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ACTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 16,015	\$ 71,089	\$ 87,104
Investments	2,741	167,054	169,795
Due from other governments	11,847	-	11,847
Due from other funds	-	30,610	30,610
TOTAL ASSETS	<u>\$ 30,603</u>	<u>\$ 268,753</u>	<u>\$ 299,356</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	11,847	30,610	42,457
TOTAL LIABILITIES	<u>11,847</u>	<u>146,039</u>	<u>157,886</u>
FUND BALANCES (DEFICITS)			
Nonspendable	-	-	-
Restricted	-	122,714	122,714
Committed	-	-	-
Assigned	18,756	-	18,756
Unassigned	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>18,756</u>	<u>122,714</u>	<u>141,470</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 30,603</u>	<u>\$ 268,753</u>	<u>\$ 299,356</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ACTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES			
Intergovernmental revenue	\$ 615,528	\$ -	\$ 615,528
Investment income, net of unrealized gains/(losses)	-	33,307	33,307
TOTAL REVENUES	<u>620,222</u>	<u>33,307</u>	<u>653,529</u>
EXPENDITURES			
Education	655,821	-	655,821
Other	-	6,000	6,000
TOTAL EXPENDITURES	<u>655,821</u>	<u>6,000</u>	<u>661,821</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(35,599)	27,307	(8,292)
FUND BALANCES (DEFICITS) - JULY 1, RESTATED	<u>54,355</u>	<u>95,407</u>	<u>149,762</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 18,756</u>	<u>\$ 122,714</u>	<u>\$ 141,470</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ACTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Local Entitlement	Title IV	Title IA	Title IIA	Small Rural School	Student Activities
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,015
Investments	-	-	-	-	-	2,741
Due from other governments	11,667	-	-	180	-	-
TOTAL ASSETS	\$ 11,667	\$ -	\$ -	\$ 180	\$ -	\$ 18,756
LIABILITIES						
Due to other funds	\$ 11,667	\$ -	\$ -	\$ 180	\$ -	\$ -
TOTAL LIABILITIES	11,667	-	-	180	-	-
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	18,756
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	-	-	-	-	-	18,756
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 11,667	\$ -	\$ -	\$ 180	\$ -	\$ 18,756

TOWN OF ACTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021

	ESSERF #2	Local Entitlement Preschool	ESSERF Cares	COVID Relief Funds	COVID Relief Funds #2	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,015
Investments	-	-	-	-	-	2,741
Due from other governments	-	-	-	-	-	11,847
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,603</u>
LIABILITIES						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,847
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,847</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	18,756
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,756</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,603</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ACTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDING JUNE 30, 2021

	Local Entitlement	Title IV	Title IA	Title IIA	Small Rural School	Student Activities
REVENUES						
Intergovernmental revenues	\$ 102,136	\$ 10,467	\$ 58,152	\$ 13,475	\$ 13,201	\$ -
Other	-	-	-	-	-	4,694
TOTAL REVENUES	<u>102,136</u>	<u>10,467</u>	<u>58,152</u>	<u>13,475</u>	<u>13,201</u>	<u>4,694</u>
EXPENDITURES						
Education	<u>102,136</u>	<u>11,993</u>	<u>58,152</u>	<u>11,418</u>	<u>13,201</u>	<u>2,517</u>
TOTAL EXPENDITURES	<u>102,136</u>	<u>11,993</u>	<u>58,152</u>	<u>11,418</u>	<u>13,201</u>	<u>2,517</u>
NET CHANGE IN FUND BALANCES	-	(1,526)	-	2,057	-	2,177
FUND BALANCES - JULY 1, RESTATED	-	<u>1,526</u>	-	<u>(2,057)</u>	-	<u>16,579</u>
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,756</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ACTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDING JUNE 30, 2021

	ESSERF #2	Local Entitlement Preschool	ESSERF Cares	COVID Relief Funds	COVID Relief Funds #2	Total
REVENUES						
Intergovernmental revenues	\$ 30,093	\$ 1,379	\$ -	\$ 188,647	\$ 197,978	\$ 615,528
Other	-	-	-	-	-	4,694
TOTAL REVENUES	<u>30,093</u>	<u>1,379</u>	<u>-</u>	<u>188,647</u>	<u>197,978</u>	<u>620,222</u>
EXPENDITURES						
Education	30,093	1,379	38,307	188,647	197,978	655,821
TOTAL EXPENDITURES	<u>30,093</u>	<u>1,379</u>	<u>38,307</u>	<u>188,647</u>	<u>197,978</u>	<u>655,821</u>
NET CHANGE IN FUND BALANCES	-	-	(38,307)	-	-	(35,599)
FUND BALANCES - JULY 1, RESTATED	-	-	38,307	-	-	54,355
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,756</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ACTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2021

	Cemetery Fund	Holdsworth Scholarship	Lawrence Family Trust	Dorothy Dunnells	Holdsworth Trust	Lavesque Escrow	C.A. Plante Escrow	McCoy Escrow	H Rd Solar Escrow	Total
ASSETS										
Cash and cash equivalents	\$ 10,272	\$ 28,188	\$ 2,284	\$ 7,341	\$ -	\$ 3,001	\$ 5,002	\$ 15,001	\$ -	\$ 71,089
Investments	-	-	-	-	74,629	-	-	-	92,425	167,054
Due from other funds	-	30,610	-	-	-	-	-	-	-	30,610
TOTAL ASSETS	\$ 10,272	\$ 58,798	\$ 2,284	\$ 7,341	\$ 74,629	\$ 3,001	\$ 5,002	\$ 15,001	\$ 92,425	\$ 268,753
LIABILITIES										
Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,001	\$ 5,002	\$ 15,001	\$ 92,425	\$ 115,429
Due to other funds	-	-	-	-	30,610	-	-	-	-	30,610
TOTAL LIABILITIES	-	-	-	-	30,610	3,001	5,002	15,001	92,425	146,039
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	10,272	58,798	2,284	7,341	44,019	-	-	-	-	122,714
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	10,272	58,798	2,284	7,341	44,019	-	-	-	-	122,714
TOTAL LIABILITIES AND FUND BALANCES	\$ 10,272	\$ 58,798	\$ 2,284	\$ 7,341	\$ 74,629	\$ 3,001	\$ 5,002	\$ 15,001	\$ 92,425	\$ 268,753

See accompanying independent auditors' report and notes to financial statements.

TOWN OF ACTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDING JUNE 30, 2021

	Cemetery Fund	Holdsworth Scholarship	Lawrence Family Trust	Dorothy Dunnells	Holdsworth Trust	Lavesque Escrow	C.A. Plante Escrow	McCoy Escrow	H Rd Solar Escrow	Total
REVENUES										
Investment income, net of unrealized gains/(losses)	\$ 1	\$ 33,287	\$ -	\$ 19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,307
TOTAL REVENUES	<u>1</u>	<u>33,287</u>	<u>-</u>	<u>19</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>33,307</u>
EXPENDITURES										
Scholarship/other	-	6,000	-	-	-	-	-	-	-	6,000
TOTAL EXPENDITURES	<u>-</u>	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
NET CHANGE IN FUND BALANCES	1	27,287	-	19	-	-	-	-	-	27,307
FUND BALANCES - JULY 1	10,271	31,511	2,284	7,322	44,019	-	-	-	-	95,407
FUND BALANCES - JUNE 30	<u>\$ 10,272</u>	<u>\$ 58,798</u>	<u>\$ 2,284</u>	<u>\$ 7,341</u>	<u>\$ 44,019</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 122,714</u>

See accompanying independent auditors' report and notes to financial statements.