



April 11, 2023

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, 2022. The following statements and schedules have been excerpted from the 2022 financial statements, a complete copy of which, including our opinion thereon, is available for inspection at the Town Office.

Included herein are:

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## TOWN OF ACTON, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2022

	General Fund	Education Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,930,753	\$ 161,187	\$ 91,892	\$ 6,183,832
Investments	-	-	157,794	157,794
Accounts receivable (net of allowance for uncollectibles):				
Taxes	234,294	-	-	234,294
Liens	60,579	-	-	60,579
Other	71,197	-	-	71,197
Due from other governments	-	8,598	63,360	71,958
Inventory	-	5,214	-	5,214
Prepaid items	-	85,508	-	85,508
Due from other funds	54,055	1,984,922	822,368	2,861,345
<b>TOTAL ASSETS</b>	<b>\$ 6,350,878</b>	<b>\$ 2,245,429</b>	<b>\$ 1,135,414</b>	<b>\$ 9,731,721</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 239,485	\$ 119,196	\$ 3,971	\$ 362,652
Accrued payroll and expenses	5,926	327,386	154,734	488,046
Escrow	1,815	-	-	1,815
Accrued compensated absences	-	27,703	-	27,703
Due to other governments	37,266	-	-	37,266
Due to other funds	2,807,290	-	54,055	2,861,345
<b>TOTAL LIABILITIES</b>	<b>3,091,782</b>	<b>474,285</b>	<b>212,760</b>	<b>3,778,827</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Prepaid taxes	31,346	-	-	31,346
Deferred tax revenue	148,801	-	-	148,801
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>180,147</b>	<b>-</b>	<b>-</b>	<b>180,147</b>
<b>FUND BALANCES</b>				
Nonspendable	-	90,722	-	90,722
Restricted	-	1,680,422	388,890	2,069,312
Committed	181,617	-	289,408	471,025
Assigned	-	-	244,356	244,356
Unassigned	2,897,332	-	-	2,897,332
<b>TOTAL FUND BALANCES</b>	<b>3,078,949</b>	<b>1,771,144</b>	<b>922,654</b>	<b>5,772,747</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 6,350,878</b>	<b>\$ 2,245,429</b>	<b>\$ 1,135,414</b>	<b>\$ 9,731,721</b>

See accompanying independent auditor's 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, 2022

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, Restated	\$ 2,997,394	\$ 2,997,394	\$ 2,997,394	\$ -
Resources (Inflows):				
Property taxes	7,023,063	7,023,063	7,047,315	24,252
Excise taxes	614,000	614,000	699,992	85,992
Intergovernmental	319,770	320,895	444,923	124,028
Charges for services	237,350	237,350	278,508	41,158
Investment income	30,000	30,000	20,472	(9,528)
Other revenue	50,000	83,973	151,636	67,663
Transfers from other funds	-	7,870	7,870	-
Amounts Available for Appropriation	<u>11,271,577</u>	<u>11,314,545</u>	<u>11,648,110</u>	<u>333,565</u>
Charges to Appropriations (Outflows):				
General government	1,050,465	909,373	798,396	110,977
Public safety	762,413	762,413	734,270	28,143
Public works	1,247,101	1,563,022	1,342,992	220,030
Social services	70,986	70,986	70,986	-
Recreation	7,720	15,590	13,218	2,372
County tax	342,479	342,479	342,479	-
Debt service:				
Principal	-	312,591	304,458	8,133
Interest	-	3,695	3,695	-
Other	386,048	433,398	263,196	170,202
Transfers to other funds	4,406,971	4,695,471	4,695,471	-
Total Charges to Appropriations	<u>8,274,183</u>	<u>9,109,018</u>	<u>8,569,161</u>	<u>539,857</u>
Budgetary Fund Balance, June 30	<u>\$ 2,997,394</u>	<u>\$ 2,205,527</u>	<u>\$ 3,078,949</u>	<u>\$ 873,422</u>
Utilization of committed fund balance	\$ -	\$ 321,673	\$ -	\$ (321,673)
Utilization of unassigned fund balance	-	470,194	-	(470,194)
	<u>\$ -</u>	<u>\$ 791,867</u>	<u>\$ -</u>	<u>\$ (791,867)</u>

See accompanying independent auditor's 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, 2022

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 2,081,810	\$ 2,081,810	\$ 2,081,810	\$ -
Resources (Inflows):				
Property Taxes Assessed	4,406,971	-	-	-
Intergovernmental Revenues:				
State Subsidy	356,694	356,694	369,264	12,570
Federal Subsidy	80,000	105,000	-	(105,000)
Charges for Services	-	-	345	345
Interest Income	-	-	940	940
Other	-	-	14,366	14,366
Transfers from Other Funds	-	4,406,971	4,595,360	188,389
Amounts Available for Appropriation	<u>6,925,475</u>	<u>6,950,475</u>	<u>7,062,085</u>	<u>111,610</u>
Charges to Appropriations (Outflows):				
Regular Instruction	2,610,176	2,610,176	2,393,432	216,744
Special Education	1,063,323	1,063,323	1,036,394	26,929
Other Instruction	58,450	58,450	33,545	24,905
Student and Staff Support	568,101	568,101	519,578	48,523
System Administration	228,633	228,633	193,585	35,048
School Administration	143,632	143,632	142,299	1,333
Transportation	309,000	309,000	302,153	6,847
Facilities Maintenance	464,601	505,673	504,358	1,315
All Other Expenditures	147,749	172,749	165,597	7,152
Total Charges to Appropriations	<u>5,593,665</u>	<u>5,659,737</u>	<u>5,290,941</u>	<u>368,796</u>
Budgetary Fund Balance, June 30	<u>\$ 1,331,810</u>	<u>\$ 1,290,738</u>	<u>\$ 1,771,144</u>	<u>\$ 480,406</u>
Utilization of assigned fund balance	<u>\$ 750,000</u>	<u>\$ 791,072</u>	<u>\$ -</u>	<u>\$ 791,072</u>

See accompanying independent auditor's 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, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 7,023,063	\$ 7,023,063	\$ 7,047,315	\$ 24,252
Motor vehicle excise	600,000	600,000	682,588	82,588
Boat excise	14,000	14,000	17,404	3,404
Intergovernmental revenues:				
State revenue sharing	165,820	165,820	215,324	49,504
Homestead exemption	133,317	133,317	133,317	-
Local road assistance	-	-	52,108	52,108
Tree growth	20,000	20,000	31,498	11,498
Other federal/state/local funds	633	1,758	12,676	10,918
Charges for services:				
Town clerk fees	14,400	14,400	18,850	4,450
Building permits	110,000	110,000	84,312	(25,688)
Plumbing permits	11,000	11,000	9,156	(1,844)
Animal control fees	1,500	1,500	4,007	2,507
Planning board fees	-	-	4,250	4,250
Appeals board fees	-	-	250	250
Marriage licenses	450	450	504	54
Rescue services	100,000	100,000	138,767	38,767
Public safety	-	-	11,264	11,264
Other	-	-	7,148	7,148
Investment income, net of unrealized gains/(losses)	30,000	30,000	20,472	(9,528)
Other revenues:				
Recycling income	20,000	20,000	39,975	19,975
Transfer station	-	-	275	275
Cable access	-	33,973	33,973	-
Interest and fees on taxes	30,000	30,000	27,701	(2,299)
Proceeds from sale of assets	-	-	43,991	43,991
Misc. other	-	-	5,721	5,721
Transfers from other funds	-	7,870	7,870	-
Amounts Available for Appropriation	<u>\$ 8,274,183</u>	<u>\$ 8,317,151</u>	<u>\$ 8,650,716</u>	<u>\$ 333,565</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ACTON, MAINE

SCHEDULE OF DEPARTMENTAL OF OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
<b>GENERAL GOVERNMENT</b>					
Governing body	\$ 30,271	\$ -	\$ 30,271	\$ 29,827	\$ 444
Town gym expenses	800	-	800	370	430
General office assistant	80,820	-	80,820	65,832	14,988
Municipal management	559,753	(141,092)	418,661	370,345	48,316
Elections	7,959	-	7,959	5,961	1,998
Registrar of voters	4,570	-	4,570	4,569	1
Land use	168,451	-	168,451	129,979	38,472
Finance/treasury	60,653	-	60,653	62,300	(1,647)
Town clerk/tax collector	91,788	-	91,788	90,133	1,655
Assessment and revaluations	45,400	-	45,400	39,080	6,320
Total	1,050,465	(141,092)	909,373	798,396	110,977
<b>PUBLIC SAFETY</b>					
Fire/rescue services	704,080	-	704,080	677,748	26,332
Communications	34,449	-	34,449	34,074	375
Animal control	18,108	-	18,108	17,106	1,002
EMA	3,876	-	3,876	3,553	323
Street lights	1,900	-	1,900	1,789	111
Total	762,413	-	762,413	734,270	28,143
<b>PUBLIC WORKS</b>					
Transfer station	326,970	-	326,970	319,721	7,249
District 1	365,534	107,381	472,915	413,748	59,167
District 2	370,534	208,540	579,074	519,840	59,234
Sand/salt stockpile	163,025	-	163,025	75,266	87,759
Public works buildings/equipment	21,038	-	21,038	14,417	6,621
Total	1,247,101	315,921	1,563,022	1,342,992	220,030
<b>RECREATION</b>					
	7,720	7,870	15,590	13,218	2,372
<b>COUNTY TAX</b>					
	342,479	-	342,479	342,479	-

TOWN OF ACTON, MAINE

SCHEDULE OF DEPARTMENTAL OF OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
<b>SOCIAL SERVICES</b>					
Donations	70,986	-	70,986	70,986	-
Total	<u>70,986</u>	<u>-</u>	<u>70,986</u>	<u>70,986</u>	<u>-</u>
<b>DEBT SERVICE</b>					
Principal	-	312,591	312,591	304,458	8,133
Interest	-	3,695	3,695	3,695	-
Total	<u>-</u>	<u>316,286</u>	<u>316,286</u>	<u>308,153</u>	<u>8,133</u>
<b>OTHER</b>					
Health officer	3,259	-	3,259	258	3,001
Cemeteries	3,000	-	3,000	1,458	1,542
Cable access	-	39,725	39,725	34,825	4,900
Town forestry/logging	1,077	-	1,077	1,077	-
Town hall exterior	-	50,000	50,000	39,325	10,675
Town hall HVAC	-	25,000	25,000	23,743	1,257
Dams	14,613	(5,000)	9,613	9,613	-
Overlay	105,599	-	105,599	-	105,599
Acton Public TV capital	3,500	(3,500)	-	-	-
Earned paid leave	25,000	-	25,000	1,341	23,659
Canal Bridge	125,000	-	125,000	125,000	-
Town hall parking lot	75,000	(75,000)	-	-	-
Fire dept generator	25,000	-	25,000	20,431	4,569
Land improvements	5,000	-	5,000	5,000	-
Contingency	-	15,000	15,000	-	15,000
Snowmobile club	-	1,125	1,125	1,125	-
Total	<u>386,048</u>	<u>47,350</u>	<u>433,398</u>	<u>263,196</u>	<u>170,202</u>
<b>TRANSFERS TO OTHER FUNDS</b>					
Education fund	4,406,971	-	4,406,971	4,406,971	-
Special Revenue funds	-	133,500	133,500	133,500	-
Capital Projects funds	-	155,000	155,000	155,000	-
Total	<u>4,406,971</u>	<u>288,500</u>	<u>4,695,471</u>	<u>4,695,471</u>	<u>-</u>
<b>TOTAL DEPARTMENTAL OPERATIONS</b>	<u>\$ 8,274,183</u>	<u>\$ 834,835</u>	<u>\$ 9,109,018</u>	<u>\$ 8,569,161</u>	<u>\$ 539,857</u>

See accompanying independent auditor’s report and notes to financial statements.

## TOWN OF ACTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 16,403	\$ -	\$ 75,489	\$ 91,892
Investments	2,744	-	155,050	157,794
Due from other governments	63,360	-	-	63,360
Due from other funds	502,350	289,408	30,610	822,368
<b>TOTAL ASSETS</b>	<b><u>\$ 584,857</u></b>	<b><u>\$ 289,408</u></b>	<b><u>\$ 261,149</u></b>	<b><u>\$ 1,135,414</u></b>
<b>LIABILITIES</b>				
Accounts payable	\$ 3,971	\$ -	\$ -	\$ 3,971
Accrued expenses	35,944	-	118,790	154,734
Due to other funds	23,445	-	30,610	54,055
<b>TOTAL LIABILITIES</b>	<b><u>63,360</u></b>	<b><u>-</u></b>	<b><u>149,400</u></b>	<b><u>212,760</u></b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	277,141	-	111,749	388,890
Committed	-	289,408	-	289,408
Assigned	244,356	-	-	244,356
Unassigned	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b><u>521,497</u></b>	<b><u>289,408</u></b>	<b><u>111,749</u></b>	<b><u>922,654</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 584,857</u></b>	<b><u>\$ 289,408</u></b>	<b><u>\$ 261,149</u></b>	<b><u>\$ 1,135,414</u></b>

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## TOWN OF ACTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental revenue	\$ 1,016,603	\$ -	\$ -	\$ 1,016,603
Investment income, net of unrealized gains/(losses)	-	-	(10,965)	(10,965)
Other	19,678	150	-	19,828
TOTAL REVENUES	<u>1,036,281</u>	<u>150</u>	<u>(10,965)</u>	<u>1,025,466</u>
EXPENDITURES				
Education	560,845	-	-	560,845
Other	9,474	928	-	10,402
TOTAL EXPENDITURES	<u>570,319</u>	<u>928</u>	<u>-</u>	<u>571,247</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>465,962</u>	<u>(778)</u>	<u>(10,965)</u>	<u>454,219</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	130,000	158,500	-	288,500
Transfers (out)	(196,259)	-	-	(196,259)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(66,259)</u>	<u>158,500</u>	<u>-</u>	<u>92,241</u>
NET CHANGE IN FUND BALANCES	399,703	157,722	(10,965)	546,460
FUND BALANCES - JULY 1, RESTATED	<u>121,794</u>	<u>131,686</u>	<u>122,714</u>	<u>376,194</u>
FUND BALANCES - JUNE 30	<u>\$ 521,497</u>	<u>\$ 289,408</u>	<u>\$ 111,749</u>	<u>\$ 922,654</u>

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ACTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2022

	Local Entitlement	Title IV	Title IA	Learning Management System Grant	Small Rural School	Teacher Training and Recruiting	Student Activities
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,403
Investments	-	-	-	-	-	-	2,744
Due from other governments	-	-	-	-	3,971	-	-
Due from other funds	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,971</u>	<u>\$ -</u>	<u>\$ 19,147</u>
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 3,971	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,971</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	19,147
Unassigned	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,147</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,971</u>	<u>\$ -</u>	<u>\$ 19,147</u>

TOWN OF ACTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2022

	<u>Mary Grant</u>	<u>Private Rd Association</u>	<u>Acton Recreation</u>	<u>Forestry</u>	<u>Fire Dept Grants</u>	<u>Fire Dept Donations</u>	<u>Revaluation</u>
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	3,576	16,571	21,834	480	300	2,304	130,000
<b>TOTAL ASSETS</b>	<u>\$ 3,576</u>	<u>\$ 16,571</u>	<u>\$ 21,834</u>	<u>\$ 480</u>	<u>\$ 300</u>	<u>\$ 2,304</u>	<u>\$ 130,000</u>
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	3,576	16,571	21,834	480	300	2,304	130,000
Unassigned	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>3,576</u>	<u>16,571</u>	<u>21,834</u>	<u>480</u>	<u>300</u>	<u>2,304</u>	<u>130,000</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 3,576</u>	<u>\$ 16,571</u>	<u>\$ 21,834</u>	<u>\$ 480</u>	<u>\$ 300</u>	<u>\$ 2,304</u>	<u>\$ 130,000</u>

TOWN OF ACTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2022

	Conservation Committee	FEMA	Neighbors Helping Neighbors	Lincoln School Donations	Veterans Cemeteries	Tree Lighting	Fuel Assistance Donations
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	1,927	31,060	9,048	1,182	6,927	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,927</b>	<b>\$ 31,060</b>	<b>\$ 9,048</b>	<b>\$ 1,182</b>	<b>\$ 6,927</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	1,927	31,060	9,048	1,182	6,927	-	-
Unassigned	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>1,927</b>	<b>31,060</b>	<b>9,048</b>	<b>1,182</b>	<b>6,927</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,927</b>	<b>\$ 31,060</b>	<b>\$ 9,048</b>	<b>\$ 1,182</b>	<b>\$ 6,927</b>	<b>\$ -</b>	<b>\$ -</b>

TOWN OF ACTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
 JUNE 30, 2022

	ESSERF #2	Federal Lunch Subsidy	Local Entitlement Preschool	State Grant MLTI	ARP IDEA 611	ESSER III Funds	ARPA	Total
<b>ASSETS</b>								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,403
Investments	-	-	-	-	-	-	-	2,744
Due from other governments	-	-	1,007	-	10,753	47,629	-	63,360
Due from other funds	-	-	-	-	-	-	277,141	502,350
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,007</b>	<b>\$ -</b>	<b>\$ 10,753</b>	<b>\$ 47,629</b>	<b>\$ 277,141</b>	<b>\$ 584,857</b>
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,971
Accrued expenses	-	-	-	-	-	35,944	-	35,944
Due to other funds	-	-	1,007	-	10,753	11,685	-	23,445
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>1,007</b>	<b>-</b>	<b>10,753</b>	<b>47,629</b>	<b>-</b>	<b>63,360</b>
<b>FUND BALANCES</b>								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	277,141	277,141
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	244,356
Unassigned	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>277,141</b>	<b>521,497</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,007</b>	<b>\$ -</b>	<b>\$ 10,753</b>	<b>\$ 47,629</b>	<b>\$ 277,141</b>	<b>\$ 584,857</b>

See accompanying independent auditor’s 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, 2022

	Mary Grant	Private Rd Association	Acton Recreation	Forestry	Fire Dept Grants	Fire Dept Donations	Revaluation
REVENUES							
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 164	\$ -
Other	1,032	-	-	-	-	778	-
TOTAL REVENUES	<u>1,032</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>942</u>	<u>-</u>
EXPENDITURES							
Education	-	-	-	-	-	-	-
Other	372	4,126	-	-	-	-	-
TOTAL EXPENDITURES	<u>372</u>	<u>4,126</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>660</u>	<u>(4,126)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>942</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	130,000
Transfers (out)	-	-	(7,870)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(7,870)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,000</u>
NET CHANGE IN FUND BALANCES	660	(4,126)	(7,870)	-	-	942	130,000
FUND BALANCES - JULY 1, RESTATED	<u>2,916</u>	<u>20,697</u>	<u>29,704</u>	<u>480</u>	<u>300</u>	<u>1,362</u>	<u>-</u>
FUND BALANCES - JUNE 30	<u>\$ 3,576</u>	<u>\$ 16,571</u>	<u>\$ 21,834</u>	<u>\$ 480</u>	<u>\$ 300</u>	<u>\$ 2,304</u>	<u>\$ 130,000</u>

TOWN OF ACTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDING JUNE 30, 2022

	Conservation Committee	FEMA	Neighbors Helping Neighbors	Lincoln School Donations	Veterans Cemeteries	Tree Lighting	Fuel Assistance Donations
REVENUES							
Intergovernmental revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	233	6,570	38	-	200	500
TOTAL REVENUES	-	233	6,570	38	-	200	500
EXPENDITURES							
Education	-	-	-	-	-	-	-
Other	18	29	3,496	-	-	200	1,233
TOTAL EXPENDITURES	18	29	3,496	-	-	200	1,233
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(18)	204	3,074	38	-	-	(733)
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	(18)	204	3,074	38	-	-	(733)
FUND BALANCES - JULY 1, RESTATED	1,945	30,856	5,974	1,144	6,927	-	733
FUND BALANCES - JUNE 30	\$ 1,927	\$ 31,060	\$ 9,048	\$ 1,182	\$ 6,927	\$ -	\$ -



TOWN OF ACTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDING JUNE 30, 2022

	ESSERF #2	Federal Lunch Subsidy	Local Entitlement Preschool	State Grant MLTI	ARP IDEA 611	ESSER III Funds	ARPA	Total
REVENUES								
Intergovernmental revenues	\$ 161,743	\$ 188,389	\$ 2,486	\$ 15,542	\$ 18,814	\$ 138,652	\$ 277,141	\$ 1,016,603
Other	-	-	-	-	-	-	-	19,678
TOTAL REVENUES	<u>161,743</u>	<u>188,389</u>	<u>2,486</u>	<u>15,542</u>	<u>18,814</u>	<u>138,652</u>	<u>277,141</u>	<u>1,036,281</u>
EXPENDITURES								
Education	161,743	-	2,486	15,542	18,814	138,652	-	560,845
Other	-	-	-	-	-	-	-	9,474
TOTAL EXPENDITURES	<u>161,743</u>	<u>-</u>	<u>2,486</u>	<u>15,542</u>	<u>18,814</u>	<u>138,652</u>	<u>-</u>	<u>570,319</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>188,389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>277,141</u>	<u>465,962</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	130,000
Transfers (out)	-	(188,389)	-	-	-	-	-	(196,259)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(188,389)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(66,259)</u>
NET CHANGE IN FUND BALANCES	-	-	-	-	-	-	277,141	399,703
FUND BALANCES - JULY 1, RESTATED	-	-	-	-	-	-	-	121,794
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 277,141</u>	<u>\$ 521,497</u>

See accompanying independent auditor’s report and notes to financial statements.

TOWN OF ACTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
 JUNE 30, 2022

	Capital Improvement	Fire Department Capital	Road Capital/ LRAP	Ambulance	Acton Public Access TV Capital	Dam Capital	Bridge/ Culvert Capital	Town Hall Parking Lot	Total
<b>ASSETS</b>									
Due from other funds	\$ 33,575	\$ 8,809	\$ 48,388	\$ 5,531	\$ 9,029	\$ 10,000	\$ 99,076	\$ 75,000	\$ 289,408
<b>TOTAL ASSETS</b>	<u>\$ 33,575</u>	<u>\$ 8,809</u>	<u>\$ 48,388</u>	<u>\$ 5,531</u>	<u>\$ 9,029</u>	<u>\$ 10,000</u>	<u>\$ 99,076</u>	<u>\$ 75,000</u>	<u>\$ 289,408</u>
<b>LIABILITIES</b>									
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Committed	33,575	8,809	48,388	5,531	9,029	10,000	99,076	75,000	289,408
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<u>33,575</u>	<u>8,809</u>	<u>48,388</u>	<u>5,531</u>	<u>9,029</u>	<u>10,000</u>	<u>99,076</u>	<u>75,000</u>	<u>289,408</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 33,575</u>	<u>\$ 8,809</u>	<u>\$ 48,388</u>	<u>\$ 5,531</u>	<u>\$ 9,029</u>	<u>\$ 10,000</u>	<u>\$ 99,076</u>	<u>\$ 75,000</u>	<u>\$ 289,408</u>

See accompanying independent auditor’s report and notes to financial statements.

## TOWN OF ACTON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDING JUNE 30, 2022

	Capital Improvement	Fire Department Capital	Road Capital/ LRAP	Ambulance	Acton Public Access TV Capital	Dam Capital	Bridge/ Culvert Capital	Town Hall Parking Lot	Total
REVENUES									
Other income	\$ -	\$ 150	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 150
TOTAL REVENUES	-	150	-	-	-	-	-	-	150
EXPENDITURES									
Other	-	-	-	-	-	-	928	-	928
TOTAL EXPENDITURES	-	-	-	-	-	-	928	-	928
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	150	-	-	-	-	(928)	-	(778)
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	3,500	5,000	75,000	75,000	158,500
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	3,500	5,000	75,000	75,000	158,500
NET CHANGE IN FUND BALANCES	-	150	-	-	3,500	5,000	74,072	75,000	157,722
FUND BALANCES - JULY 1, RESTATED	33,575	8,659	48,388	5,531	5,529	5,000	25,004	-	131,686
FUND BALANCES - JUNE 30	\$ 33,575	\$ 8,809	\$ 48,388	\$ 5,531	\$ 9,029	\$ 10,000	\$ 99,076	\$ 75,000	\$ 289,408

See accompanying independent auditor's report and notes to financial statements.

TOWN OF ACTON, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2022

	Cemetery Fund	Holdsworth Scholarship	Lawrence Family Trust	Dorothy Dunnells	Holdsworth Trust	Lavesque Escrow	C.A. Plante Escrow	McCoy Escrow	H Rd Solar Escrow	Total
<b>ASSETS</b>										
Cash and cash equivalents	\$ 10,273	\$ 29,564	\$ 2,284	\$ 7,359	\$ -	\$ 3,002	\$ 5,002	\$ 18,005	\$ -	\$ 75,489
Investments	-	-	-	-	62,269	-	-	-	92,781	155,050
Due from other funds	-	30,610	-	-	-	-	-	-	-	30,610
<b>TOTAL ASSETS</b>	<b>\$ 10,273</b>	<b>\$ 60,174</b>	<b>\$ 2,284</b>	<b>\$ 7,359</b>	<b>\$ 62,269</b>	<b>\$ 3,002</b>	<b>\$ 5,002</b>	<b>\$ 18,005</b>	<b>\$ 92,781</b>	<b>\$ 261,149</b>
<b>LIABILITIES</b>										
Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,002	\$ 5,002	\$ 18,005	\$ 92,781	\$ 118,790
Due to other funds	-	-	-	-	30,610	-	-	-	-	30,610
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>30,610</b>	<b>3,002</b>	<b>5,002</b>	<b>18,005</b>	<b>92,781</b>	<b>149,400</b>
<b>FUND BALANCES</b>										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	10,273	60,174	2,284	7,359	31,659	-	-	-	-	111,749
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>10,273</b>	<b>60,174</b>	<b>2,284</b>	<b>7,359</b>	<b>31,659</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>111,749</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 10,273</b>	<b>\$ 60,174</b>	<b>\$ 2,284</b>	<b>\$ 7,359</b>	<b>\$ 62,269</b>	<b>\$ 3,002</b>	<b>\$ 5,002</b>	<b>\$ 18,005</b>	<b>\$ 92,781</b>	<b>\$ 261,149</b>

See accompanying independent auditor's 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, 2022

	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	\$ 1,376	\$ -	\$ 18	\$ (12,360)	\$ -	\$ -	\$ -	\$ -	\$ (10,965)
TOTAL REVENUES	1	1,376	-	18	(12,360)	-	-	-	-	(10,965)
EXPENDITURES										
Scholarship/other	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	1	1,376	-	18	(12,360)	-	-	-	-	(10,965)
FUND BALANCES - JULY 1	10,272	58,798	2,284	7,341	44,019	-	-	-	-	122,714
FUND BALANCES - JUNE 30	\$ 10,273	\$ 60,174	\$ 2,284	\$ 7,359	\$ 31,659	\$ -	\$ -	\$ -	\$ -	\$ 111,749

See accompanying independent auditor’s report and notes to financial statements.