

Greetings Select Board and Administrator,

Pursuant to Maine Title 1 chapter 13 section 408-A, I am requesting copies of the following documents. Please supply in digital format:

Minutes of the Board of Selectmen meeting where it was voted to omit the Auditors report from the 2019-2020 Town of Acton Town Report.

Town of Acton Response : N/A - There was no intentional omission of the Auditors Report in the 2019-2020 Town Report, therefore there are no minutes of any such vote. Once the Town Reports were received back from the Printer, and the error was noticed, paper copies of the Auditors Report were inserted in each Town Report prior to being dispersed.

Contract/Purchase order for the auditing of the Town of Acton fiscal year 2021-2022, only the deliverables, what to be delivered, when it should be delivered and at what cost. No need to include the fine print.

Town of Acton Response : Attached is the Contract for the year ending 06/30/22 Audit; See Exhibit A.

Contract/Purchase order for the printing of the 2021-2022 annual Acton Town Report with the number of copies required, time of delivery of the proof copy and the time from acceptance of the proof copy by the town to receipt of the total quantity of reports.

Town of Acton Response : N/A - Due to the Audit Report being received so late, the Board did not take the time to go out to bid for the Annual Town Report. We used the same Company that we have used for the last several years, in an effort to get it to print as soon as possible. The Town spent \$2521.80 for 500.00 copies, an increase of

\$56.80 from the prior year. There was no agreement on a time-frame it was the understanding that the Printer would complete as soon as possible, as they always do. See Exhibit B for correspondents.

Copy of the short form Auditor's report with the adjusted journal entries that was received on 5/23/23 and sent to the printer on 5/24/23

Town of Acton Response: Attached is the short form Auditors Report, See Exhibit C

Although the Auditor's Report was received by the Town of Acton on April 12, 2023, there were numerous communications between the Town Treasurer, Town Administrator and Select Board Member Tom McGurty regarding questions. Although a majority of these were verbal conference calls, attached are several different email threads back and forth throughout April and May demonstrating some of those questions/answers. See Exhibit D. Exhibit E shows the date the Printer delivered the first sample copy, while waiting for the full batch to be printed. This is the copy that was available, which could have been duplicated, to any person who requested one, 3 days prior to Town Meeting, per the Statute. Exhibit F shows the same explanation to you in a previous August 8, 2023 email.

Regards,

Arnold Murray

9/05/2023

To Whom it May Concern:

The document is intended to provide information concerning a freedom of information request by Arnold Murry concerning the timely receipt and publishing of the Town's 2022 audited financial statements. The material provided covers all the relevant dates and communications that are available in writing.

The FY 2022 Audit was delivered very late by the audit firm. Despite numerous conversations between the Auditor, Town Administrator and Selectmen no explanation was ever provided by the audit firm as to why the report was delayed. When the report was finally received it was a final signed report. This is highly unusual from my perspective. The town financial statements are issued by the town and certified by the Auditors. Consequently, they are in fact the Town Statements. The Auditor also took it upon their self to submit the report to the Department of Education. In my many years of managing the annual audit and issuance of financial statements the auditor has always issued a draft report so that it can be proofread by the client prior to being issued by the client. This is standard practice.

Consequently, once it was received, I spent many hours reviewing each schedule and reconciling each related schedule to the next. During this process I had many questions. Admittly, this was complicated by the 100-page report where many of the schedules did not easily reconcile with one another. The Auditor was able to explain many of my questions, however I did find some errors. Due to this process taking longer than expected, in the end I decided to release the report so that it could be distributed to the public. Personally, I found the entire report excessively long and containing schedules that should have been more readily reconciled to one another.

I believe the report is in fact unnecessarily long, poorly organized and designed. I have reviewed other Town reports and found some of them to be better formatted and easier to understand.

Thomas S McGurty

Selectman, Town of Acton Maine

September 16, 2023



Ex A.

May 23, 2022

Mr. David Winchell, Chair, Select Board
Town of Acton
35 H Road
Acton, Maine 04001

Dear Mr. Winchell,

We are pleased to confirm our understanding of the services we are to provide the Town of Acton for the year ended June 30, 2022. We will audit the financial statements of the governmental activities, any business-type activities, any aggregate discretely presented component units, each major fund, and any aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Town of Acton of and for the year ended June 30, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the basic financial statements of the Town of Acton. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the Town of Acton RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Acton's financial statements. We will subject the supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Town of Acton and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Town of Acton's financial statements. Our report will be addressed to the Select Board of the Town of Acton. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that Town of Acton is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited

to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Acton's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist the Town of Acton in: preparing draft financial statements that are based on management's chart of accounts and trial balance and any adjusting, correcting, and closing entries that have been approved by management; preparing draft Management's Discussion and Analysis and notes to the financial statements based on information determined and approved by management; reviewing Town of Acton-maintained depreciation schedules for which management has determined the method of depreciation, rate of depreciation, and salvage value of the asset, all in conformity with U.S. generally accepted accounting principles, permissible nonattest services under the AICPA Code of Conduct and nonaudit services under *Government Auditing Standards* for attest/audit engagements. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. Management responsibilities for these services are listed below.

We will perform the nonattest/nonaudit services in accordance with applicable professional standards, including the Code of Conduct issued by the American Institute of Certified Public Accountants. These services are limited to the financial statements and depreciation schedule services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, and contracts or grant agreements, or abuse that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to oversight agencies; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of RHR Smith & Company and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to an oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of RHR Smith & Company personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by an oversight agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Ronald H.R. Smith is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$14,500, broken down as follows:

June 30, 2022: Financial Statement Audit

Town of Acton	\$10,000
Acton School	\$4,500

Additional annual price of Single Audit (if necessary) - \$3,000 for each major program

Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be

obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to the Town of Acton and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very Best,

RHR Smith & Company

RHR Smith & Company, CPAs
RHRS/22

RESPONSE:

This letter correctly sets forth the understanding of the Town of Acton.

Management signature: _____

Title: _____

Date: _____

[Handwritten Signature]
Chair, Select Board
5-11-22

Ex. B

Subject: Re: Town Report
From: Jennifer Roux <jroux@actonmaine.org>
Date: 6/5/2023, 11:02 AM
To: kiml@kaseprinting.com

We are ready to print, in the yellow -

Looks good ... 500 please.

Jennifer J. Roux
Town of Acton
Town Administrator
Town Clerk/Tax Collector/Registrar of Voters
www.actonmaine.org
jroux@actonmaine.org
1-207-636-3131, ext 401
1-207-636-4526 - fax

On 5/30/2023 1:39 PM, kiml@kaseprinting.com wrote:

Hi Jennifer

The link may have went into your junk folder. I do have the hardcopy proof and I am sending that to your attention today. You will receive it tomorrow.

The proof will print with a yellow cover and yellow pages, however we only had green in stock.

Thank you

Kim Lambert
Account Manager
Kase PRINTING, INC.
13 Hampshire Drive | Hudson, NH 03051
kiml@kaseprinting.com
603-821-7013 - Direct
Check us out on the web! www.kaseprinting.com

-----Original Message-----

From: Jennifer Roux <jroux@actonmaine.org>
Sent: Tuesday, May 30, 2023 12:18 PM
To: kiml@kaseprinting.com
Subject: Re: Town Report

I did not get the PDF link, sorry -

I can print the PDF here, let me see if I have any changes before you send a hard copy -- but yes I'll need one eventually.

Jennifer J. Roux
Town of Acton
Town Administrator
Town Clerk/Tax Collector/Registrar of Voters www.actonmaine.org jroux@actonmaine.org
1-207-636-3131, ext 401
1-207-636-4526 - fax

On 5/30/2023 11:41 AM, kiml@kaseprinting.com wrote:

Hi Jennifer

I sent you a secure link to download the PDF proof. Let me know if you

received it. Also, typically we do a hardcopy proof for review as well. I am hoping to have that later today. Do you want me to send it to you by UPS? Or will you just be reviewing the PDF

Thanks

Kim Lambert
Account Manager
Kase PRINTING, INC.
13 Hampshire Drive | Hudson, NH 03051
kiml@kaseprinting.com
603-821-7013 - Direct
Check us out on the web! www.kaseprinting.com

-----Original Message-----

From: Jennifer Roux <jroux@actonmaine.org>
Sent: Tuesday, May 30, 2023 8:49 AM
To: kiml@kaseprinting.com
Subject: Re: Town Report

Checking in on this as you indicated I would get a pdf last week.

Thank you,

Jennifer J. Roux
Town of Acton
Town Administrator
Town Clerk/Tax Collector/Registrar of Voters www.actonmaine.org
jroux@actonmaine.org 1-207-636-3131, ext 401
1-207-636-4526 - fax

On 5/25/2023 2:22 PM, kiml@kaseprinting.com wrote:

Hi Jennifer

We are missing the files for the school budget vote. Could you please send me the files and then we can finish up the proofing

Thank you

Kim Lambert
Account Manager
Kase PRINTING, INC.
13 Hampshire Drive | Hudson, NH 03051 kiml@kaseprinting.com
603-821-7013 - Direct
Check us out on the web! www.kaseprinting.com

-----Original Message-----

From: Jennifer Roux <jroux@actonmaine.org>
Sent: Wednesday, May 24, 2023 5:26 PM
To: kiml@kaseprinting.com
Subject: Re: Town Report

Because we're so late to the game, I think we're only going to do 250.. we will be printing again as soon as this fiscal year ends June 30. I'm open to color options, as long as we haven't use it in the last five years. The cover and the start of the elections needs to be in color. Thank you for your prompt response.

Jennifer Roux
Town Administrator
Town Clerk/Tax Collector

On May 24, 2023, at 2:11 PM, kiml@kaseprinting.com wrote:

Hi Jennifer
Paula is no longer working at Kase Printing. I did however see your emails and files. Could you let me know how many books you would like to print this year? Also what color do you want to use for the cover and color section of the book?

Thank you

Kim Lambert
Account Manager
Kase PRINTING, INC.
13 Hampshire Drive | Hudson, NH 03051 kiml@kaseprinting.com
603-821-7013 - Direct
Check us out on the web! www.kaseprinting.com

-----Original Message-----

From: Jennifer Roux <jroux@actonmaine.org>
Sent: Wednesday, May 24, 2023 11:07 AM
To: Paula <paula@kaseprinting.com>
Subject: Town Report

Hello!

It's that time of year again -- actually we are late, due to our audit.

I'm going to send you a few different files, as email doesn't like the size.

Thank you-

--

Jennifer J. Roux
Town of Acton
Town Administrator
Town Clerk/Tax Collector/Registrar of Voters www.actonmaine.org
jroux@actonmaine.org 1-207-636-3131, ext 401
1-207-636-4526 - fax



Ex. C

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:

Balance Sheet - Governmental Funds	Statement C
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - Education Fund	Schedule 1A
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues	Schedule A
Schedule of Departmental Operations - General Fund	Schedule B
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule D
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule E
Combining Balance Sheet - Nonmajor Special Revenue Funds	Schedule F
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Special Revenue Funds	Schedule G
Combining Balance Sheet - Nonmajor Capital Projects Funds	Schedule H
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Capital Projects Funds	Schedule I
Combining Balance Sheet - Nonmajor Permanent Funds	Schedule J
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Permanent Funds	Schedule K

RHR Smith & Company

Certified Public Accountants

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

TOWN OF ACTON, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022

	General Fund	Education Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
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
TOTAL ASSETS	\$ 6,350,878	\$ 2,245,429	\$ 1,135,414	\$ 9,731,721
LIABILITIES				
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
TOTAL LIABILITIES	3,091,782	474,285	212,760	3,778,827
DEFERRED INFLOWS OF RESOURCES				
Prepaid taxes	31,346	-	-	31,346
Deferred tax revenue	148,801	-	-	148,801
TOTAL DEFERRED INFLOWS OF RESOURCES	180,147	-	-	180,147
FUND BALANCES				
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
TOTAL FUND BALANCES	3,078,949	1,771,144	922,654	5,772,747
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,350,878	\$ 2,245,429	\$ 1,135,414	\$ 9,731,721

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.

SCHEDULE 1A

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)
GENERAL GOVERNMENT					
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
PUBLIC SAFETY					
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
PUBLIC WORKS					
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
RECREATION					
	7,720	7,870	15,590	13,218	2,372
COUNTY TAX					
	342,479	-	342,479	342,479	-

SCHEDULE B (CONTINUED)

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)
SOCIAL SERVICES					
Donations	70,986	-	70,986	70,986	-
Total	70,986	-	70,986	70,986	-
DEBT SERVICE					
Principal	-	312,591	312,591	304,458	8,133
Interest	-	3,695	3,695	3,695	-
Total	-	316,286	316,286	308,153	8,133
OTHER					
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	386,048	47,350	433,398	263,196	170,202
TRANSFERS TO OTHER FUNDS					
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	4,406,971	288,500	4,695,471	4,695,471	-
TOTAL DEPARTMENTAL OPERATIONS	\$ 8,274,183	\$ 834,835	\$ 9,109,018	\$ 8,569,161	\$ 539,857

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

SCHEDULE D

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
ASSETS				
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
TOTAL ASSETS	\$ 584,857	\$ 289,408	\$ 261,149	\$ 1,135,414
LIABILITIES				
Accounts payable	\$ 3,971	\$ -	\$ -	\$ 3,971
Accrued expenses	35,944	-	118,790	154,734
Due to other funds	23,445	-	30,610	54,055
TOTAL LIABILITIES	63,360	-	149,400	212,760
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	277,141	-	111,749	388,890
Committed	-	289,408	-	289,408
Assigned	244,356	-	-	244,356
Unassigned	-	-	-	-
TOTAL FUND BALANCES	521,497	289,408	111,749	922,654
TOTAL LIABILITIES AND FUND BALANCES	\$ 584,857	\$ 289,408	\$ 261,149	\$ 1,135,414

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 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
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,403
Investments	-	-	-	-	-	-	2,744
Due from other governments	-	-	-	-	3,971	-	-
Due from other funds	-	-	-	-	-	-	-
TOTAL ASSETS	\$ -	\$ -	\$ -	\$ -	\$ 3,971	\$ -	\$ 19,147
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 3,971	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	3,971	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	19,147
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	-	-	-	-	-	-	19,147
TOTAL LIABILITIES AND FUND BALANCES	\$ -	\$ -	\$ -	\$ -	\$ 3,971	\$ -	\$ 19,147

SCHEDULE F (CONTINUED)

TOWN OF ACTON, MAINE

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

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

SCHEDULE F (CONTINUED)

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
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	1,927	31,060	9,048	1,182	6,927	-	-
TOTAL ASSETS	\$ 1,927	\$ 31,060	\$ 9,048	\$ 1,182	\$ 6,927	\$ -	\$ -
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued expenses	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
TOTAL LIABILITIES	-	-	-	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	1,927	31,060	9,048	1,182	6,927	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCES	1,927	31,060	9,048	1,182	6,927	-	-
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,927	\$ 31,060	\$ 9,048	\$ 1,182	\$ 6,927	\$ -	\$ -

SCHEDULE F (CONTINUED)

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
ASSETS								
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
TOTAL ASSETS	\$ -	\$ -	\$ 1,007	\$ -	\$ 10,753	\$ 47,629	\$ 277,141	\$ 584,857
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,971
Accrued expenses	-	-	-	-	-	35,944	-	35,944
Due to other funds	-	-	1,007	-	10,753	11,685	-	23,445
TOTAL LIABILITIES	-	-	1,007	-	10,753	47,629	-	63,360
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	277,141	277,141
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	244,356
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	-	-	-	-	-	-	277,141	521,497
TOTAL LIABILITIES AND FUND BALANCES								
	\$ -	\$ -	\$ 1,007	\$ -	\$ 10,753	\$ 47,629	\$ 277,141	\$ 584,857

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

SCHEDULE G (CONTINUED)

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	1,032	-	-	-	-	942	-
EXPENDITURES							
Education	-	-	-	-	-	-	-
Other	372	4,126	-	-	-	-	-
TOTAL EXPENDITURES	372	4,126	-	-	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	660	(4,126)	-	-	-	942	-
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	130,000
Transfers (out)	-	-	(7,870)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(7,870)	-	-	-	130,000
NET CHANGE IN FUND BALANCES	660	(4,126)	(7,870)	-	-	942	130,000
FUND BALANCES - JULY 1, RESTATED	2,916	20,697	29,704	480	300	1,362	-
FUND BALANCES - JUNE 30	\$ 3,576	\$ 16,571	\$ 21,834	\$ 480	\$ 300	\$ 2,304	\$ 130,000

SCHEDULE G (CONTINUED)

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	<u>-</u>	<u>233</u>	<u>6,570</u>	<u>38</u>	<u>-</u>	<u>200</u>	<u>500</u>
EXPENDITURES							
Education	-	-	-	-	-	-	-
Other	18	29	3,496	-	-	200	1,233
TOTAL EXPENDITURES	<u>18</u>	<u>29</u>	<u>3,496</u>	<u>-</u>	<u>-</u>	<u>200</u>	<u>1,233</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(18)</u>	<u>204</u>	<u>3,074</u>	<u>38</u>	<u>-</u>	<u>-</u>	<u>(733)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(18)</u>	<u>204</u>	<u>3,074</u>	<u>38</u>	<u>-</u>	<u>-</u>	<u>(733)</u>
FUND BALANCES - JULY 1, RESTATED	<u>1,945</u>	<u>30,856</u>	<u>5,974</u>	<u>1,144</u>	<u>6,927</u>	<u>-</u>	<u>733</u>
FUND BALANCES - JUNE 30	<u>\$ 1,927</u>	<u>\$ 31,060</u>	<u>\$ 9,048</u>	<u>\$ 1,182</u>	<u>\$ 6,927</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE G (CONTINUED)

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	\$ 1,016,803
Other	-	-	-	-	-	-	-	19,678
TOTAL REVENUES	161,743	188,389	2,486	15,542	18,814	138,652	277,141	1,036,281
EXPENDITURES								
Education	161,743	-	2,486	15,542	18,814	138,652	-	560,845
Other	-	-	-	-	-	-	-	9,474
TOTAL EXPENDITURES	161,743	-	2,486	15,542	18,814	138,652	-	570,319
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	188,389	-	-	-	-	277,141	465,962
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	130,000
Transfers (out)	-	(188,389)	-	-	-	-	-	(196,259)
TOTAL OTHER FINANCING SOURCES (USES)	-	(188,389)	-	-	-	-	-	(66,259)
NET CHANGE IN FUND BALANCES	-	-	-	-	-	-	277,141	399,703
FUND BALANCES - JULY 1, RESTATED	-	-	-	-	-	-	-	121,794
FUND BALANCES - JUNE 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 277,141	\$ 521,497

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
ASSETS									
Due from other funds	\$ 33,575	\$ 8,809	\$ 48,388	\$ 5,531	\$ 9,029	\$ 10,000	\$ 99,076	\$ 75,000	\$ 289,408
TOTAL ASSETS	\$ 33,575	\$ 8,809	\$ 48,388	\$ 5,531	\$ 9,029	\$ 10,000	\$ 99,076	\$ 75,000	\$ 289,408
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	-	-	-	-	-	-
FUND BALANCES									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-
Committed	33,575	8,809	48,388	5,531	9,029	10,000	99,076	75,000	289,408
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	33,575	8,809	48,388	5,531	9,029	10,000	99,076	75,000	289,408
TOTAL LIABILITIES AND FUND BALANCES	\$ 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.

SCHEDULE I

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

SCHEDULE J

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
ASSETS										
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
TOTAL ASSETS	\$ 10,273	\$ 60,174	\$ 2,284	\$ 7,359	\$ 62,269	\$ 3,002	\$ 5,002	\$ 18,005	\$ 92,781	\$ 261,149
LIABILITIES										
Escrow	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,002	\$ 5,002	\$ 18,005	\$ 92,781	\$ 118,790
Due to other funds	-	-	-	-	30,610	-	-	-	-	30,610
TOTAL LIABILITIES	-	-	-	-	30,610	3,002	5,002	18,005	92,781	149,400
FUND BALANCES										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	10,273	60,174	2,284	7,359	31,659	-	-	-	-	111,749
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	10,273	60,174	2,284	7,359	31,659	-	-	-	-	111,749
TOTAL LIABILITIES AND FUND BALANCES	\$ 10,273	\$ 60,174	\$ 2,284	\$ 7,359	\$ 62,269	\$ 3,002	\$ 5,002	\$ 18,005	\$ 92,781	\$ 261,149

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

TOWN OF ACTON, MAINE

SCHEDULE K

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.

Subject: RE: Cemetery Acct

From: Cathy Markavich <cmarkavich@rhrsmith.com>

Date: 5/12/2023, 11:44 AM

To: Jennifer Roux <jroux@actonmaine.org>, Karen Olivieri <kolivieri@rhrsmith.com>, Vicki Ridlon <vridlon@rhrsmith.com>, Treasurer Town of Acton <treasurer@actonmaine.org>


EXD.

Jennifer,

HI! Sorry for the delay in getting back to you on this. It is the responsibility of the Treasurer to record activity based on the actions taken and approved by taxpayers at Town meeting. In this case, the activity referred to should be posted throughout the year by the Treasurer as the activity occurs and should not wait until the audit process. When/if that has not happened and it is brought to our attention during the audit, we can propose adjusting journal entries to allow for that activity to occur based on information the Treasurer provides. If you feel that this transaction should have occurred for FY 22 and did not, please post an adjusting journal entry into beginning balances for FY 23 for that restatement between the General fund and the Cemetery fund to account for that correctly. Thank you very much for your patience and have a great day!

Cathy Markavich | Quality Control
cmarkavich@rhrsmith.com

RHR Smith & Company, CPA's
Office: 207.929.4606 x31 | Fax: 207.929.4609
3 Old Orchard Road
Buxton, Maine 04093
www.rhrsmith.com

 Please consider the environment before printing.

-----Original Message-----

From: Jennifer Roux <jroux@actonmaine.org>

Sent: Wednesday, May 3, 2023 2:38 PM

To: Karen Olivieri <kolivieri@rhrsmith.com>; Cathy Markavich <cmarkavich@rhrsmith.com>; Vicki Ridlon <vridlon@rhrsmith.com>; Treasurer Town of Acton <treasurer@actonmaine.org>
Subject: Cemetery Acct

As of 06/30/2022 TRIO has \$1741.05 in an Cemetery Acct, left over from the \$3000 appropriated at Town Meeting.

There is a charge in E109-01-509-59 for \$199.35, which I believe should hit the account above, but either way, it will have a balance left over.

The Treasurer says all the adjusting eateries have been made, so I'm wondering why the \$1741.05 (or less the \$199.35) wasn't moved to the Cemetery Reserve Acct per the Town Meeting Warrant?

I believe, like the Road carry forwards, this is something the Auditor does.

Please advise. We are trying to give the Cemetery Committee an accurate balance.

Thanks,

--
Jennifer J. Roux
Town of Acton
Town Administrator
Town Clerk/Tax Collector/Registrar of Voters <https://urldefense.proofpoint.com>

Subject: RE: Acton Audit

From: Cathy Markavich <cmarkavich@rhrsmith.com>

Date: 4/27/2023, 1:56 PM

To: "Treasurer, Town of Acton" <treasurer@actonmaine.org>, Jennifer Roux <jroux@actonmaine.org>

Kelley,

Hi! These entries need to be posted as well to FY 22, Period 6 with a 6/30/22 date:

		DEBIT	CREDIT
51-37300-00	Fund Balance	10,964.98	
51-37351-00	LAWRENCE FAM TRUST FB	0.19	
51-37352-00	HOLDSWORTH SCHOLARSHIP FND BAL		10,984.28
51-37353-00	DOROTHY DUNNELS FUND BAL	16.96	
51-37354-00	CEMETARY FUND BAL	0.85	
51-37356-00	PLANTE ESCROW FB	0.80	
51-37357-00	LEVESQUE ESCROW FB	0.50	
10-24510-01	FEDERAL ARPA FUNDS 2021-2024	277,140.64	
10-37000-00	UNDESIGNATED FUND BALANCE		277,140.64
		288,124.92	288,124.92

Thank you! I hope theses are the last of them for you! 🌱

Cathy Markavich | Quality Control
cmarkavich@rhrsmith.com

RHR Smith & Company, CPA's
Office: 207.929.4606 x31 | Fax: 207.929.4609
3 Old Orchard Road
Buxton, Maine 04093
www.rhrsmith.com

 Please consider the environment before printing.

From: Treasurer, Town of Acton <treasurer@actonmaine.org>
Sent: Thursday, April 27, 2023 11:42 AM
To: Jennifer Roux <jroux@actonmaine.org>; Cathy Markavich <cmarkavich@rhrsmith.com>
Subject: Re: Acton Audit

The new fund balance accounts have been created in both 22 and 23. The adjustments have been posted and balance carried forward to 2023. I have attached the G/L Summary for your review.

Thank you Cathy!

Best,

Kelly

On 4/26/2023 6:20 PM, Jennifer Roux wrote:

Thank you -

Kelly please advise when these have been completed so I can update the Board.

Jennifer J. Roux
Town of Acton
Town Administrator
Town Clerk/Tax Collector/Registrar of Voters
www.actonmaine.org
jroux@actonmaine.org
1-207-636-3131, ext 401
1-207-636-4526 - fax

On 4/26/2023 4:42 PM, Cathy Markavich wrote:

Jennifer & Kelly,

Hi again! After speaking with Vicki, I have attached the requested AJE which will adjust your fund balances to match the final FY 2022 financial statements. It should be posted in FY 22, in period 6 with a 6/30/22 date. Please let me know if you have any further questions. 🙏 Thank you and have a great day!

Cathy Markavich | Quality Control
cmarkavich@rhrsmith.com

RHR Smith & Company, CPA's
Office: 207.929.4606 x31 | Fax: 207.929.4609
3 Old Orchard Road
Buxton, Maine 04093
www.rhrsmith.com

II Please consider the environment before printing.

-----Original Message-----

From: Jennifer Roux <jroux@actonmaine.org>
Sent: **Wednesday, April 26, 2023 6:33 AM**
To: Cathy Markavich <cmarkavich@rhrsmith.com>
Subject: Re: Acton Audit

Thank you, those fund balance entries are exactly what we are looking for.

We can always call TRIO to help walk us through them, just looking to wrap up all of the FY 22 entries.

When can we expect them?

Does this mean now that the GL and Financial Statements now match?

Jennifer J. Roux

Town of Acton

Town Administrator

Town Clerk/Tax Collector/Registrar of Voters https://urldefense.proofpoint.com/v2/url?u=http-3A_www.actonmaine.org&d=DwIDaQ&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=SwESBDaezSd00Y0GeHfaKIEoh4gRNcEzv4DJWpq_Jhc&m=4fquzlHBKjnjqToZGio41WOmELLOI4QWYv4lxORnwE&s=GXpFF_EyT8QmLW85ZAcc_4KeRYyTj04cNEXXDpKhSx8&e=jroux@actonmaine.org

1-207-636-3131, ext 401

1-207-636-4526 - fax

On 4/25/2023 11:55 PM, Cathy Markavich wrote:

Jen,

Hi! All the FY 22 journal entries have been sent over and have already been posted and verified with the exception of fund balance reclassifications. The fund balance reclassifications require chart of accounts changes (new funds, new departments, new balance sheet accounts, new expense and revenue accounts) which I will try to coordinate with Vicki as well so she can have in-person access to help with that process. 😊

Attached is the FY 22 short report for the Town of Acton as requested.



Thank you and have a great day!

Cathy Markavich | Quality Control

cmarkavich@rhrsmith.com

RHR Smith & Company, CPA's

Office: 207.929.4606 x31 | Fax: 207.929.4609

3 Old Orchard Road

Buxton, Maine 04093

https://urldefense.proofpoint.com/v2/url?u=http-3A_www.rhrsmith.com&d=DwIDaQ&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=SwESBDaezSd00Y0GeHfaKIEoh4gRNcEzv4DJWpq_Jhc&m=4fquzlHBKjnjqToZGio41WOmELLOI4QWYv4lxORnwE&s=3En1rU8zBI4OkT4YrzAk_YiYVSsVFBxtHK3AZq7DLK8&e=

!! Please consider the environment before printing.

-----Original Message-----

From: Jennifer Roux <jroux@actonmaine.org>

Sent: Tuesday, April 25, 2023 6:46 PM
To: Cathy Markavich <cmarkavich@rhrsmith.com>
Subject: Acton Audit

Good Evening,

As I understand it there are still outstanding journal entries that need to be sent over to the Town. Can you please advise on the status of those? Also, we normally get a short report of the audit as well, which we include in the Town Report. Can you please send that -

Thank you -

--
Jennifer J. Roux
Town of Acton
Town Administrator
Town Clerk/Tax Collector/Registrar of Voters
https://urldefense.proofpoint.com/v2/url?u=http-3A__www.actonmaine.org&d=DwlDaQ&c=euGZstcaTDllvimEN8b7jXrwqOf-v5A_CdpgnVfiiMM&r=SwESBDaezSd0OY0GeHfaKIEoh4gRNcEzv4DJWpq_Jhc&m=La7cZjX7EygfntKRNeboY0M0UVgLI-hbz4N5bvlqOKQ&s=5gb8Cv_sc2GKig1s7-pbR3UHigYsfwua3bCa0wHRocA&e=jroux@actonmaine.org
1-207-636-3131, ext 401
1-207-636-4526 - fax

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--
Kelly Burgess



Delivery Receipt

Ex. E

Kase Printing, Inc.
13 Hampshire Drive, Suite 12
Hudson, NH 03051-4948
Phone: (603) 883-9223 Fax: (603) 883-9232

Ship To:

Town of Acton ME
Jennifer Roux
35 H Road
PO BX 540
Acton, ME 04001
Phone: (207) 636-3131

Customer Code: **ACTME**

Job Number: **92799**

Shipment Number: **90339**

Shipment Date: **5/30/23** 1:50 PM

Ship Via: **UPS - Ground**

Customer PO :

Salesperson: **Gregg Madden**

CSR: **Kimberly Lambert**

Notes:

Job Description: **TOWN REPORT 2022**

Number of Skids	Number of Cartons	Quantity per Carton	Total Quantity	Notes
	1	1	1	
			1	Job: TOWN REPORT 2022
	<u>1</u>		<u>1</u>	Total Shipped

2550E9 MAY 30, 2023 ACT WT 1.0 LBS #PK 1
SVC GNDCOM BL WT
TRACKING# 1Z2550E90376830322 ALL CURRENCY USD
REF 1: JENNIFER ROUX
REF 2:

HC 0.00 CNS 0.00 FRT: SHP
SHIPMENT PUB RATE CHARGES: SVC 16.88 USD
DV 0.00 COD 0.00 RS 0.00
DC 0.00 DGD 0.00
AH 0.00 PR 0.00 ROD 0.00
TOT PUB CHG 16.88 PUB+HC 16.88

THIS DOCUMENT IS NOT AN INVOICE.

Shipped By: KimL

The above items have been received in good condition.

RECEIVED: By: _____

Date: _____

Et. F

Subject: Fwd: July 13th Email Response**From:** Jennifer Roux <jroux@actonmaine.org>**Date:** 8/8/2023, 9:38 AM**To:** Arnold Murray <arnoldmurray@actonmaine.org>, "tmcgurty@actonmaine.org" <tmcgurty@actonmaine.org>, "dwinchell@actonmaine.org" <dwinchell@actonmaine.org>, dnorwood@actonmaine.org, "ewalsh@actonmaine.org" <ewalsh@actonmaine.org>

Good Morning Mr. Murray,

I apologize that you did not get a response to your email dated July 13th. As you were aware I was not cc'd in the original email, therefore I was unable to follow up on behalf of the Board.

As you pointed out in your email, we did have one copy of the Town Report available, and it was able to be reproduced should anyone had requested a copy. We are able to provide with proof of a UPS shipping receipt, that the copy was in the Municipal Offices 3 days prior to the Town Meeting. During the week of Town Meeting/Election, only one person came into the office looking for the Town Report. I showed him the one I had and offered to copy it, he declined.

I am not aware that you made any request for a Town Report, or certainly you would have received the same offer. No one is questioning the importance of the Town Report, however we did comply with State Law 30 that clearly states:

4. Copies for distribution. Copies of the report must be deposited

in the municipal office or a convenient place of business for distribution to the voters at least 3 days before the annual meeting or the annual business meeting.

[PL 1993, c. 19, §1 (AMD).]

5. Copies open for inspection. Copies of the report and all municipal records shall be kept in the municipal office, or in the office of the clerk, and are open to the inspection of voters during usual business hours.

Regarding the "dates" on the Audit Reports, please note that those are the dates the financial statements and drafts were sent to us. They had to be reviewed, adjusting journal entries had to be made and proofed, and numerous other emails went back and forth about the document, before it was accepted by the Select Board. It wasn't until May 23rd that the Town of Acton received the actual short version for the Town Report; which can also be proved with an email. That very next day, it was sent, to the Town Report printer asking them to expedite it.

The Town of Acton agrees that the timeline this past year with the current auditing firm was less than ideal. If you recall, we went out to bid 3 different times prior to choosing RHR Smith last year. This year as well, we went out to bid with little to no other interest in our auditing RFP. Last year's Chairman Tom McGurty, went so far as to personally call numerous auditors to encourage them to bid or ask them why they weren't interested and the overall answer seems to be that many are just getting away from Municipal Audits. Your email also mentions, bringing in a temporary firm to assist, we believe we've done one better and by hiring Mark Roy and Associates on a permanent basis. This year a majority of the back financial work will be done and ready for the auditor in a much more timely fashion. Remember also, Mr.

Murray, for the first time in over 20 years we had an Municipal Audit done with a brand new Treasurer, so I trust you understand this process took a little more time and work.

We do appreciate your thoughts and concerns and everything you pointed out, but we stand behind the fact that the Town of Acton complied with Maine State Law by having a copy available for reproduction and assure you we are have already starting putting together the 22-23 report and will continue to stay on top of the Auditor as best we can.

Have a good day,

--
Jennifer J. Roux
Town of Acton
Town Administrator
Town Clerk/Tax Collector/Registrar of Voters
www.actonmaine.org [1]
jroux@actonmaine.org
1-207-636-3131, ext 401
1-207-636-4526 - fax

Links:

[1] <http://www.actonmaine.org>