INTEROFFICE MEMORANDUM

TO: DON P. JOHNSON

FROM: STEVE BARRETT CPA

SUBJECT: MR. ASHTON'S QUESTIONS

DATE: 1/9/2004

cc: John Murray

These are the answers to Mr. Ashton's questions.

Question – Has GASB #34 been fully implemented??

The Town has until June 30, 2004 to be in compliance with GASB 34 and at this point in our implementation, I see no need to ask for additional funding. There may however, be a need to for assistance in entering all values into our financial system but we plan on accommodating this through in-house Finance Department labor.

Question – What's the "agency" account referred to as a source of payment for Emerson ALS fee??

An agency account is a legally authorized vehicle to funnel receipts through Town records that are the property of others. It the allows the Town to pass-through payments received for the benefit of Emerson Hospital without appropriation. This agency account is expected to handle approximately $45,000 in monies in FY 05.

Question – June 30, 2003 Revolving/Enterprise/Gift balances??

I've attached two excel spreadsheets which document the June 30, 2002 balance, June 30, 2003 balance, and the change from the base period.

Question – Departmental Projected Revenue Budget???

I've attached a spreadsheet which details departmental revenue from FY 00 through FY 05.

Question – State Aid Revenue Charts to include the ABRSD??

I've attached charts which expand state revenue to include monies received by the ABRSD.

TOWN OF ACTON, MASSACHUSETTS
ENTERPRISE FUND ANALYSIS
FISCAL YEAR ENDING JUNE 30, 2003

	FUND	BEGINNING BALANCE (DEBIT) CREDIT 30-Jun-02	ENDING BALANCE (DEBIT) CREDIT 30-Jun-03	CHANGE
NURSING ENTERPRISE FUND	**61**	392,546.02	362,041.92	(30,504.10)
COA VAN ENTERPRISE FUND	**62**	22,822.19	8,633.73	(14,188.46)
SEPTAGE ENTERPRISE FUND	**63**	97,105.44	78,495.25	(18,610.19)
NESWC ENTERPRISE FUND	**64**	3,764,091.58	3,280,835.49	(483,256.09)
SEWER ENTERPRISE FUND	**65**	546,313.06	585,516.27	39,203.21

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	TOWN OF ACTON, MASSACHUSETTS			
1/9/04 3:18 PM	SPECIAL REVENUE FUNDS ANALYSIS			
	FISCAL YEAR ENDING JUNE 30, 2003			
		BEGINNING BALANCE (DEBIT) CREDIT 30-Jun-02	ENDING BALANCE (DEBIT) CREDIT 30-Jun-03	CHANGE
FUND 12				
ACTON PUBLIC SCHOOL	310012/316012	1,190,725.02	1,458,530.78	**267,805.76**
CONANT SCHOOL LUNCH	311012	(235,550.54)	(318,335.98)	**(82,785.44)**
DOUGLAS SCHOOL LUNCH	312012	(217,664.22)	(299,425.94)	**(81,761.72)**
GATES SCHOOL LUNCH	313012	(215,512.65)	(307,253.61)	**(91,740.96)**
MCCARTHY - TOWNE SCHOOL LUNCH	314012	(249,995.72)	(347,750.64)	**(97,754.92)**
MERRIAM SCHOOL LUNCH	315012	(70,411.46)	(133,775.47)	**(63,364.01)**
TOTAL SCHOOL LUNCH FUND 12		**201,590.43**	**51,989.14**	**(149,601.29)**
			51,989.14	
FUND 13				
APS EXTERNSHIP PROG	31001301	0.00	0.00	**0.00**
CESAME NORTH EASTERN UNIV	31001302	0.00	0.00	**0.00**
APS LIBRARY SUPPORT	31001303	8,770.72	10,568.53	**1,797.81**
APS TECHNOLOGY	31001305	2,793.09	2,793.09	**0.00**
ENHANCED SCH HEALTH SERV	31001309	1,181.88	1,181.88	**0.00**
DAMON BLDG OUTDOOR CLSRM	31001311	28,893.00	1,624.75	**(27,268.25)**
CARE GROUP	31001312	406.23	406.23	**0.00**
ESL GIFT	31001313	767.53	323.53	**(444.00)**
APS "WE THE PEOPLE" GIFT	31001314	750.00	15.00	**(735.00)**
PARENT INVOLVEMENT PROG	31001315	0.00	518.15	**518.15**
GIFT: PD OUTDOOR CLASSRM	31001316	0.00	10,000.00	**10,000.00**
CONANT SCHOOL PTO	31101301	4,511.89	5,928.90	**1,417.01**
CONANT JAPANESE GIFT	31101303	0.00	0.00	**0.00**
TOSHIBA LANG PRIVATE GRANT	31101304	33.11	0.00	**(33.11)**
CONANT ALL-DAY KINDER GIFT	31101305	1,862.00	26,862.00	**25,000.00**
CONANT LIBRARY	31101306	2,155.46	(3.34)	**(2,158.80)**
CONANT TECHNOLOGY	31101307	1,181.08	1,088.78	**(92.30)**
TEACHER ASST TEAM	31101308	(106.16)	0.00	**106.16**
CON:FOUNDATION MORT GIFT	31101309	0.00	1,700.00	**1,700.00**
CONANT PROF DEV GIFT	31101310	0.00	1,000.00	**1,000.00**
DOUGLAS PTO	31201302	2,313.42	2,738.76	**425.34**
DOUGLAS DEC MATH	31201301/31201304	90.00	90.00	**0.00**
DOUGLAS JAPANESE GIFT	31201305	5,608.71	15,609.86	**10,001.15**

1/9/04 3:18 PM	TOWN OF ACTON, MASSACHUSETTS SPECIAL REVENUE FUNDS ANALYSIS FISCAL YEAR ENDING JUNE 30, 2003			
		BEGINNING BALANCE (DEBIT)	ENDING BALANCE (DEBIT)	
DOUGLAS MENTORING PROG	31201306	2,000.00	606.44	**(1,393.56)**
DOUGLAS ALL-DAY KINDER GIFT	31201307	(1,393.56)	25,000.00	**26,393.56**
DOUG: FOUNDATION MORT GIFT	31201308	0.00	1,700.00	**1,700.00**
GATES/DOUGLAS BDWALK	31201303	1.04	1.04	**0.00**
GATES PTO	31301301	2,327.05	17,643.85	**15,316.80**
GATES SCHOOL TECHNOLOGY	31301302	0.00	0.00	**0.00**
GATES PRIVATE GRANTS	31301303	2,366.67	1,000.67	**(1,366.00)**
CONANT ALL-DAY KINDER GIFT	31301304	0.00	25,000.00	**25,000.00**
GATES: FOUNDATION MORT GIFT	31301305	0.00	2,600.00	**2,600.00**
MCCARTHY TOWNE COMM	31401301	5,267.23	14,151.50	**8,884.27**
MCCARTHY TOWNE TECH	31401302	303.02	303.02	**0.00**
MCCARTHY ALL-DAY KINDER GIFT	31401303	1,862.00	26,401.76	**24,539.76**
MCT: FOUNDATION MORT GIFT	31401304	0.00	800.00	**800.00**
MERRIAM PTO	31501301	5,308.96	18,340.70	**13,031.74**
GRADES 5/6 SERVICE LEARN	31501305	239.00	9.00	**(230.00)**
TOYOTA TAPESTRY FY97	31501303	266.02	56.34	**(209.68)**
WALL OF TILE SCULPTURE	31501304	5.40	5.40	**0.00**
MERRIAM ALL DAY KINDER GIFT	31501306	926.24	25,926.24	**25,000.00**
MERR: FOUNDATION MORT GIFT	31501307	0.00	1,200.00	**1,200.00**
TOTAL SCHOOL GIFT FUND 13		**80,691.03**	**243,192.08**	
FUND 14				
SCHOOL CHOICE MERRIAM	315014	(3,666.00)	(7,111.83)	**(3,445.83)**
SCHOOL CHOICE MCTOWNE	314014	(400.00)	(3,845.83)	**(3,445.83)**
SCHOOL CHOICE GATES	313014	(2,135.00)	(2,135.00)	**0.00**
SCHOOL CHOICE DOUGLAS	312014	(1,995.00)	(1,995.00)	**0.00**
SCHOOL CHOICE CONANT	311014	(2,624.00)	(3,070.77)	**(446.77)**
SCHOOL CHOICE FUND	310014	34,669.34	19,981.17	**(14,688.17)**
TOTAL SCHOOL FUND 14		**23,849.34**	**1,822.74**	**(22,026.60)**
			1,822.74	
FUND 15				
MERRIAM SCHOOL FUND	315015	0.00	0.00	**0.00**
TOTAL FUND 15		**0.00**	**0.00**	**0.00**
			0.00	

	TOWN OF ACTON, MASSACHUSETTS			
1/9/04 3:18 PM	SPECIAL REVENUE FUNDS ANALYSIS			
	FISCAL YEAR ENDING JUNE 30, 2003			
		BEGINNING BALANCE (DEBIT)	ENDING BALANCE (DEBIT)	
FUND 16				
DOUGLAS AT DAWN	312016	50,622.62	67,688.42	**17,065.80**
GATES AMAZING MORNINGS	313016	8,460.11	6,850.24	**(1,609.87)**
MERRIAM AFTERNOONS	315016	0.00	1,500.00	**1,500.00**
TOTAL SCHOOL REVOLVING FUND 16		**59,082.73**	**76,038.66**	**16,955.93**
			76,038.66	
FUND 17				
PUBLIC LAW 874	31001101	4,051.73	2,701.89	**(1,349.84)**
NAT'L SCIENCE FOUNDATION	31001102	(5,000.00)	0.00	**5,000.00**
ED REFORM STUDY GRP FY97	31001103	0.00	0.00	**0.00**
EARLY LITERACY INTERVENT	31001104	35.81	0.00	**(35.81)**
LOOPING GRANT	31001190/31001191	49.50	0.00	**(49.50)**
FY00 MATH SUMMER INSTI	31001210	(31.04)	0.00	**31.04**
FY03 EARLY CHILDHD TRNG	317103	0.00	2,372.07	**2,372.07**
SAFE & DRUG FREE FY01	317151	(14.30)	0.00	**14.30**
SPED CORRECT ACTION FY00	317200	0.00	0.00	**0.00**
FY03 OUTDOOR CLASS GRANT	317113	0.00	(51.00)	**(51.00)**
FY03 SINGAPORE MATH GRANT	317213	0.00	2,900.00	**2,900.00**
SPED PROF DEVELOPMENT 01	317251	0.00	0.00	**0.00**
FY02 SPED PROF DEVELOP	317252	1,602.62	0.00	**(1,602.62)**
FY03 SPED PROF DEVELOPMENT	317253	0.00	3,116.55	**3,116.55**
FY03 EARLY CHILDHD MH GRNT	317313	0.00	2,603.41	**2,603.41**
APS CHARACTER ED FY01	317351	124.74	0.00	**(124.74)**
ELA CONTENT INSTITUTE 01	317301	16.11	0.00	**(16.11)**
G 2000 PROFESSIONAL DEV	317302	294.16	0.00	**(294.16)**
DOE FY03 RESIDENTIAL TUIT	317303	0.00	(8,204.20)	**(8,204.20)**
FY03 TITLE IId ED TECH	317363	0.00	1,760.38	**1,760.38**
TITLE I FY01	317401	0.00	0.00	**0.00**
FY02 TITLE 1	317402	(29,103.03)	0.00	**29,103.03**
FY03 TITLE 1	317403	0.00	6,065.65	**6,065.65**
APS PALMS GRANT FY01	317451	0.00	0.00	**0.00**
FY02 ENROLL GROWTH AID	317452	26,600.88	48.53	**(26,552.35)**
EISENHOWER PROF DEVELOPMENT FY01	317501	0.00	0.00	**0.00**
EISENHOWER PROF DEVELOPMENT FY02	317502	3,453.05	0.00	**(3,453.05)**
FY03 Title IIa Ed Quality	317503	0.00	6,409.95	**6,409.95**
FY03 ACADEMIC SUPPORT	317553	0.00	4.13	**4.13**

	TOWN OF ACTON, MASSACHUSETTS			
1/9/04 3:18 PM	SPECIAL REVENUE FUNDS ANALYSIS			
	FISCAL YEAR ENDING JUNE 30, 2003			
		BEGINNING BALANCE (DEBIT)	ENDING BALANCE (DEBIT)	
EARLY CHILDHOOD FY01	317601	0.00	0.00	**0.00**
EARLY CHILDHOOD FY02	317602	(19,355.88)	0.00	**19,355.88**
EARLY CHILDHOOD FY03	317603	0.00	680.97	**680.97**
FY02 BAY STATE READERS	317652	(20,208.36)	160.78	**20,369.14**
FY03 BAY STATE READERS	317653	0.00	0.42	**0.42**
TITLE VI FY01	317701	0.00	0.00	**0.00**
FY02 TITLE VI	317702	0.00	0.00	**0.00**
FY03 TITLE V	317703	0.00	5,285.65	**5,285.65**
FY02 BAY STATE RDRS MINI	317752	0.00	0.00	**0.00**
FY02 BAY STATE RDRS MINI	317753	0.00	0.00	**0.00**
EMERGENCY IMMIGRATION FY01	317801	49.74	0.00	**(49.74)**
FY02 EMERGENCY IMMIGRATN	317802	(12,522.99)	0.00	**12,522.99**
FY03 SPED IDEA	317853	0.00	9,478.90	**9,478.90**
ACADEMIC SUPPORT SVC FY01	317551	0.00	0.00	**0.00**
MA PARENT INVOLVEMENT FY01	317901	0.43	0.00	**(0.43)**
FY02 MA PARENT INVOLOVE	317902	887.40	1.27	**(886.13)**
FY03 ENGLISH PROF ASMNT	317953	0.00	104.00	**104.00**
TOTAL SCHOOL GRANT FUND 17		**(49,069.43)**	**35,439.35**	**84,508.78**
			35,439.35	
FUND 21				
ENV PROJ ENFORCEMENT	11222101	18,179.88	18,179.88	**0.00**
NORTHWEST STRUCTURES	11222102	0.00	0.00	**0.00**
WATER DISTRICT	11222103	24,000.00	24,000.00	**0.00**
FRIONTAGE SCH STREET	11222104	500.00	500.00	**0.00**
ALLARD MGMT OPTICOM	11222105	2,800.00	2,800.00	**0.00**
AUDUBON HILL	11222106	149,110.95	138,418.02	**(10,692.93)**
CELLULAR ONE	11222107	14,656.65	14,656.65	**0.00**
COMMUNITY COMM	11222108	1,180.18	1,180.18	**0.00**
LUNN & SWEENEY-SIDE	11222109	6,675.00	6,675.00	**0.00**
MOBIL ONE-MAIN/PROSPCT	11222110	10,000.00	10,000.00	**0.00**
NEAR VIEW SIDEWALKS	11222112	346.87	346.87	**0.00**
IDYLWILDE FARM SIDEWALKS	11222113	5,000.00	5,000.00	**0.00**
SPRINT-PROSPECT ST SIDEWALK	11222114	5,900.00	5,900.00	**0.00**
HAARTZ-MAIN/HAYWARD INTER	11222116	1,640.89	1,640.89	**0.00**
SIDEWALKS: 982 MAIN ST	11222119	679.35	679.35	**0.00**

1/9/04 3:18 PM	TOWN OF ACTON, MASSACHUSETTS SPECIAL REVENUE FUNDS ANALYSIS FISCAL YEAR ENDING JUNE 30, 2003			
		BEGINNING BALANCE (DEBIT)	ENDING BALANCE (DEBIT)	
CONCORD SQUASH CLUB	11222120	0.00	0.00	**0.00**
NORTHSTAR TECH: TRAF LIGHT	11222115	371.00	371.00	**0.00**
AT&T WIRE MAIN ST SIDEWALK	11222117	20,220.00	20,220.00	**0.00**
CARLTON ST SIDEWALK	11222118	10,000.00	10,000.00	**0.00**
NORTH ACTON SIDEWALKS - AT&T	11222121	22,000.00	22,000.00	**0.00**
GREAT ROAD 180-182 GIT	11222122	0.00	10,000.00	**10,000.00**
FARM HILL TRAFFIC MITIGAT	11222123	0.00	0.00	**0.00**
COMMUNITY PRESERV. ACT	11322101	0.00	550.49	**550.49**
BENTLEY BUILDERS	11722103	0.07	0.07	**0.00**
LUPINE PATH SIDEWALKS	11722109	3,750.00	3,750.00	**0.00**
SO ACTON SIDEWALKS	11722104	0.00	0.00	**0.00**
NEW VIEW AFFORD HOUSING	11722105	100,000.00	99,011.75	**(988.25)**
TUPELO PLACE SIDEWALKS	11722106	12,000.00	12,000.00	**0.00**
NEPROP-CONCORD RD SIDEWALK	11722107	0.00	0.00	**0.00**
JESS DRIVE SIDEWALKS	11722108	13,275.00	13,275.00	**0.00**
CINDY WAY SIDEWALKS	11722110	9,225.00	9,225.00	**0.00**
NEWTON ROAD SIDEWALKS FY01	11722111	0.00	0.00	**0.00**
ANDREW DRIVE SIDEWALK	11722113	4,335.00	4,335.00	**0.00**
VOICESTREAM 30-36 KNOX TR	11722114	600.00	6,720.00	**6,120.00**
KEIZER PATH 9/24/01	11722115	20,000.00	0.00	**(20,000.00)**
VOICESTREAM WIRE 533 MAIN	11722116	20,220.00	20,220.00	**0.00**
QUAIL RIDGE COUNTRY CLUB	11722117	2,020.00	835.00	**(1,185.00)**
CONQUEST WAY SIDEWALK	11722118	6,600.00	6,600.00	**0.00**
LOT 118A HIGH STREET	11722119	3,600.00	3,600.00	**0.00**
MILL CORNER	11722120	2,175.00	2,175.00	**0.00**
PARMLEY DRIVE	11722121	4,500.00	4,500.00	**0.00**
EAST ACTON PROJECT	11722122	250.00	0.00	**(250.00)**
NEXTEL COMM PLAN 00-12	11722123	0.00	7,500.00	**7,500.00**
MEM'L LIBRARY FOUNDATION	11922101	961.60	961.60	**0.00**
TREE PLANTING	11922102	0.00	5,228.34	**5,228.34**
533 MAIN ST BROADCAST SIGNAL	11722112	0.00	0.00	**0.00**
DONAHUE TREE PLANTING	11922103	0.00	0.00	**0.00**
W ACTON LBY PAINTING	11922104	443.56	443.56	**0.00**
BLUEBIRD PROJECT	11922105	10.18	10.18	**0.00**
POLICE CHILD SAFETY	21002101	143.88	143.88	**0.00**
TEMP SHELTER	21002102	100.00	100.00	**0.00**

	TOWN OF ACTON, MASSACHUSETTS			
1/9/04 3:18 PM	SPECIAL REVENUE FUNDS ANALYSIS			
	FISCAL YEAR ENDING JUNE 30, 2003			
		BEGINNING BALANCE (DEBIT)	ENDING BALANCE (DEBIT)	
CONCORD AUTO AUCTION	21002103	1,272.79	1,272.79	**0.00**
YOUTH SERVICES	21002104	3,393.59	1,106.93	**(2,286.66)**
866 MAIN ST - SIDEWALK	25102113	50,000.00	50,000.00	**0.00**
POWER RIDGE - SIDEWALK	25102111	3,960.00	3,960.00	**0.00**
ACTON GARAGE WIDEWALK	25102112	4,350.00	4,350.00	**0.00**
BULLET PROOF VEST	21002105	0.00	0.00	**0.00**
EDMOND MCNIFF	22002101	1,085.80	1,085.80	**0.00**
DEFIBRILLATOR	22002102	50.91	50.91	**0.00**
LMI TRAFFIC STUDY	25102101	7,500.00	7,500.00	**0.00**
MOBIL-204 MAIN ST	25102102	371.43	371.43	**0.00**
MIDDLESEX SAV-TRAFFIC	25102104	506.05	506.05	**0.00**
NYNEX CONSERVATION TRAIL	25102105	0.00	0.00	**0.00**
CML SIDEWALKS-CONS	25102106	3,600.00	3,600.00	**0.00**
WENDY'S TRAFFIC LIGHT	25102107	0.00	0.00	**0.00**
AIS SIDEWALKS - 1 KEEFE	25102108	9,360.00	9,360.00	**0.00**
KAMMIARD-SIDEWALKS	25102109	2,000.00	2,000.00	**0.00**
FOREST RIDGE-TRAFFIC SIG	25102110	2,542.30	2,542.30	**0.00**
52 KNOX TRAIL (FOSTER)	25102114	0.00	3,160.00	**3,160.00**
ESTERBROOK RD-SIDEWALK	25102115	0.00	9,750.00	**9,750.00**
CIVIL DEFENSE	29102101	2,475.00	2,475.00	**0.00**
DEC RT 2 HIGH ST	41002101	739.02	739.02	**0.00**
CONSERVATION TRAIL GUIDE	42102101	1,700.78	1,600.00	**(100.78)**
SCHOOL ST SIDEWALK	42102102	1,179.00	1,179.00	**0.00**
NURSING SERVICE	522021	576.69	576.69	**0.00**
HEALTH RISK SURVEY	51202101	142.13	142.13	**0.00**
WR GRACE MORATORIUM GIFT	51202102	0.00	3,520.00	**3,520.00**
SEWER EXPANSION STUDY GFT	51202103	0.00	11,200.00	**11,200.00**
FRIENDS OF THE COA	54102101	3,554.61	3,554.61	**0.00**
SENIOR WORK PROGRAM	54102102	(132.50)	0.00	**132.50**
COMM ON DISABILITY	54902101	345.47	1,445.47	**1,100.00**
AID/ELDERLY/DISABLED TAX	54102103	507.76	12,551.81	**12,044.05**
CONCORD CORP BANK GIFT	55002101	6,665.23	6,212.23	**(453.00)**
CLARK/HAOPGOOD DECORATIONS	55002102	300.00	300.00	**0.00**
WOODLAND CEMETERY FOOTBRIDGE	55002103	0.00	0.00	**0.00**
NEW TRAIL GUIDES	55002104	750.00	1,004.78	**254.78**
SUNDAY HOURS	61002101	0.00	0.00	**0.00**

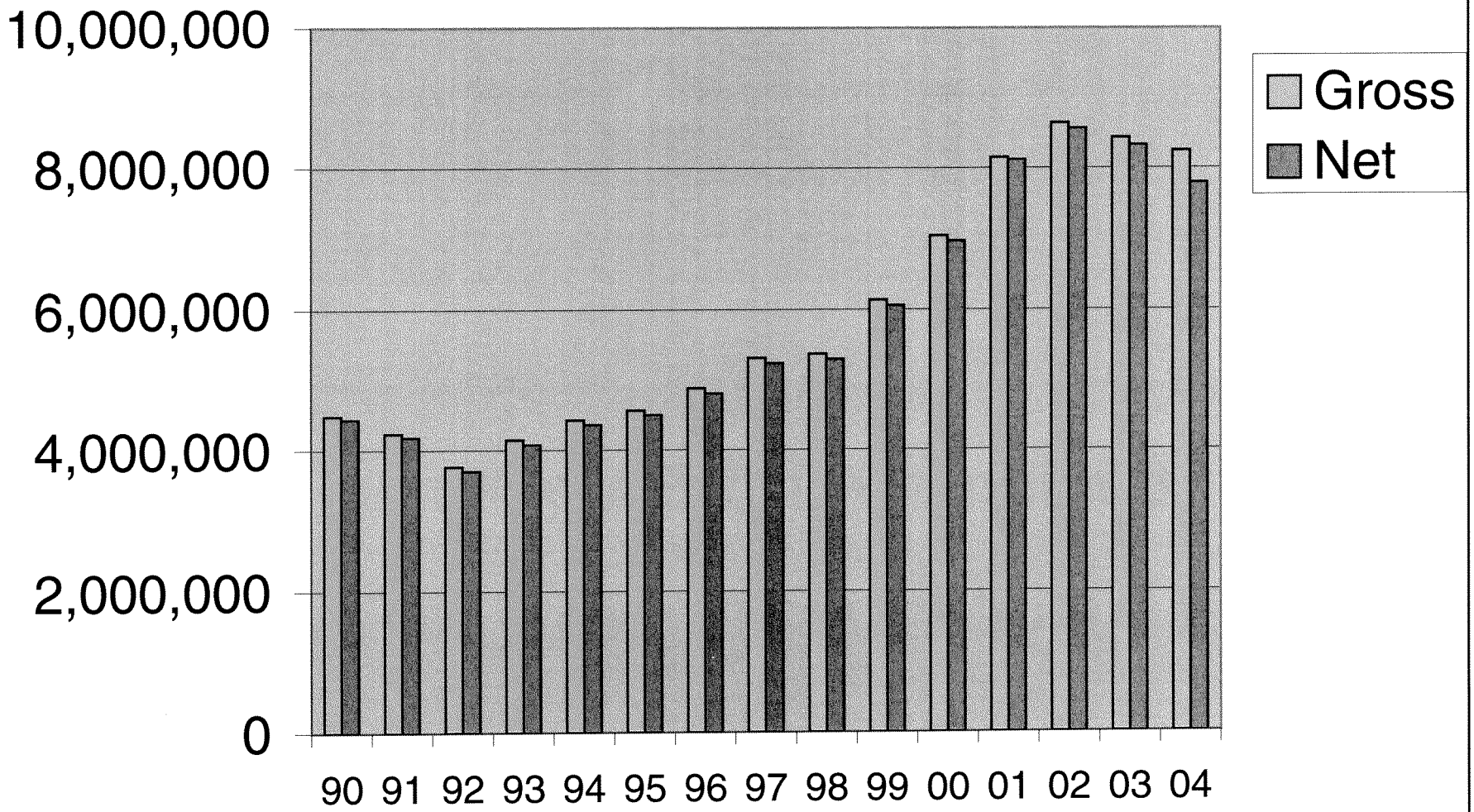
1/9/04 3:18 PM	TOWN OF ACTON, MASSACHUSETTS SPECIAL REVENUE FUNDS ANALYSIS FISCAL YEAR ENDING JUNE 30, 2003			
		BEGINNING BALANCE (DEBIT)	ENDING BALANCE (DEBIT)	
MEMORIAL LIBRARY GIFT	61002102	3,523.05	7,536.93	**4,013.88**
WEST ACTON LIBRARY GIFT	610121	5,986.81	5,323.37	**(663.44)**
NO ACTON RECREATION PARK	62002101	550.98	550.98	**0.00**
GARDNER FIELD EQUIPMENT	62002102	500.00	500.00	**0.00**
ADESA GIFT-RECREATION	62002103	464.49	464.49	**0.00**
CELEBRATIONS	660021	0.00	12,000.00	**12,000.00**
NARA TREE PLANTING FY01	62002105	4,211.52	4,211.52	**0.00**
NARA TREE PLAQUE	62002106	57.09	57.09	**0.00**
SCHOLARSHIP FUND BEACH	62002107	117.00	122.00	**5.00**
SCHOLARSHIP FUND CAMP	62002108	10.00	10.00	**0.00**
LIONS CLUB	66002101	9,291.47	9,291.47	**0.00**
ACTON GARDEN CLUB	62002104	2,643.00	2,643.00	**0.00**
MEMORIAL DAY PARADE	66002102	1,260.55	674.75	**(585.80)**
TOTAL TOWN GIFT FUND 21		**634,882.08**	**684,255.26**	**49,373.18**
			684,255.26	
FUND 22				
EXTENDED POLLING HOURS	11612201	1,923.00	5,447.00	**3,524.00**
CABLE LICENSE FY01	11542201	263,889.77	139,941.05	**(123,948.72)**
SEWERAGE GIFT FUND	11222203	42,593.34	39,227.75	**(3,365.59)**
FEMA	11222201	77,558.67	77,558.67	**0.00**
MEMA	11222202	941.00	46,575.11	**45,634.11**
CROSSROADS MONITOR'G GIFT	11222204	0.00	2,500.00	**2,500.00**
COMMUNITY HLTH ALLIANCE	11222205	0.00	7,000.00	**7,000.00**
U.S. JUSTICE FORFEITURE	21002201	1,940.15	2,140.15	**200.00**
INFO SYSTEM APPROVE	21002203	10.75	10.75	**0.00**
ABCC STING OPERATION	21002204	150.00	150.00	**0.00**
LOCAL LAW ENFORCEMENT BLOCK	21002205	37.26	37.26	**0.00**
DARE GRANT FY96	21002212	0.00	0.00	**0.00**
DARE GRANT FY97	21002213	0.00	0.00	**0.00**
DARE GRANT FY98	21002214	0.00	0.00	**0.00**
LAW ENFORCEMENT TF	21002215	6,104.00	6,104.00	**0.00**
COPS MORE 2000	21002206	(19.09)	(1,177.32)	**(1,158.23)**
DARE GRANT FY99	21002216	0.00	0.00	**0.00**
DARE GRANT FY00	21002217	0.00	0.00	**0.00**
DARE GRANT FY01	21002218	0.85	0.85	**0.00**
DARE GRANT FY02	21002219	1,805.51	(232.74)	**(2,038.25)**

	TOWN OF ACTON, MASSACHUSETTS			
1/9/04 3:18 PM	SPECIAL REVENUE FUNDS ANALYSIS			
	FISCAL YEAR ENDING JUNE 30, 2003			
		BEGINNING BALANCE (DEBIT)	ENDING BALANCE (DEBIT)	
DARE PARENT PROGRAM	21002220	4,000.00	164.00	**(3,836.00)**
COMMUNITY POLICING FY97	21002221	146.84	146.84	**0.00**
COMMUNITY POLICING FY98	21002222	104.88	104.88	**0.00**
COMMUNITY POLICING FY99	21002223	260.27	260.27	**0.00**
COMMUNITY POLICING FY00	21002224	0.00	0.00	**0.00**
COMMUNITY POLICING FY01	21002225	0.00	0.00	**0.00**
COMMUNITY POLICING FY02	21002226	3,133.69	80.39	**(3,053.30)**
COMMUNITY POLICING FY03	21002228	0.00	8,797.84	**8,797.84**
YOU DRINK YOU LOSE	21002227	432.64	432.64	**0.00**
PUBLIC SAFETY EQUIPMENT	21002229	0.00	4.00	**4.00**
WATCH YOUR CAR	21002301	200.42	200.42	**0.00**
HIGHWAY SAFETY BUREAU	22002201	2,860.00	2,860.00	**0.00**
STUDENT AWARE FIRE SFTY	22002203	145.44	1,545.44	**1,400.00**
FIRE SAFETY EQUIP GRANT	22002204	0.00	0.00	**0.00**
FIRE SAFETY EQUIP GRANT	22002205	0.00	0.00	**0.00**
FIRE SAFETY EQUIP GRANT FY03	22002207	0.00	9,846.06	**9,846.06**
SEWAGE MAPPING SYSTEM	51202201	0.00	0.00	**0.00**
FY98 COA GRANT	54102203	0.85	0.85	**0.00**
COUNCIL ON AGING GRANT	54102201	0.00	0.00	**0.00**
COUNCIL ON AGING FY99	54102204	42.64	42.64	**0.00**
COUNCIL ON AGING FY00	54102205	0.00	0.00	**0.00**
COUNCIL ON AGING FY01	54102206	0.00	0.00	**0.00**
COUNCIL ON AGING FY02	54102207	0.00	0.00	**0.00**
COUNCIL ON AGING FY03	54102208	0.00	5.74	**5.74**
ICE HOUSE RD	55002201	745.10	745.10	**0.00**
GREENWAYS/TRAILS AND GR	55002205	0.00	0.00	**0.00**
NON-RESIDENT CIRC	61002201	841.62	8,565.23	**7,723.61**
MUNICIPAL EQV	61002202	468.78	5,150.70	**4,681.92**
LIBRARY INCENTIVE MEMORIAL LIB	61002203	4,299.35	11,123.31	**6,823.96**
POETRY IN ACTON	61002206	76.00	1.45	**(74.55)**
NON-RESIDENT CIRC	61012201	983.72	1,188.90	**205.18**
LSTA LIBRARY - MEMORIAL	61002205	0.10	0.10	**0.00**
LIBRARY INCENTIVE WEST ACTON	61012202	1,485.30	1,280.01	**(205.29)**
WA-MUN EQUAL	61012203	910.88	1,134.67	**223.79**
TOTAL TOWN GRANT FUND 22		**418,073.73**	**378,964.01**	**(39,109.72)**
			378,964.01	

	TOWN OF ACTON, MASSACHUSETTS			
1/9/04 3:18 PM	**SPECIAL REVENUE FUNDS ANALYSIS**			
	FISCAL YEAR ENDING JUNE 30, 2003			
		BEGINNING BALANCE (DEBIT)	**ENDING BALANCE (DEBIT)**	
FUND 23				
HIGHWAY AID	42202301	(69,188.15)	(69,188.15)	**(0.00)**
TOTAL HIGHWAY FUND 23		**(69,188.15)**	(69,188.15)	**(0.00)**
			(69,188.15)	
FUND 24				
AMBULANCE USER FEE	11382401	0.00	44,426.62	**44,426.62**
MUNICIPAL PROP INS REC	119224	9,381.60	9,381.60	**0.00**
CEME LAND FUND	55002402	95,931.35	103,771.35	**7,840.00**
NOTICE OF INTENT (CON COMS)	55002401	52,055.25	63,714.75	**11,659.50**
INS RECOVERY	42902402	30,463.38	40,338.43	**9,875.05**
INS RECOVERY OVER 20,000		3,211.48	3,211.48	**0.00**
ROAD MACHINE	42902401	1,167.02	1,167.02	**0.00**
BOND PREMIUM	11322401	17,793.08	17,793.08	**0.00**
			0.00	**0.00**
TOTAL RECEIPTS FOR APPROP FUND 24		**210,003.16**	**283,804.33**	**73,801.17**
			283,804.33	
FUND 25				
FIRE ALARM NETWORK	22002501	67,622.95	72,422.69	**4,799.74**
BUILDING INSPECTOR	25102501	99,318.80	71,146.66	**(28,172.14)**
SEALER WEIGHTS & MEASURES	25902501	7,986.54	7,580.70	**(405.84)**
SEPTIC MNGMT REV FD	43002501	468.59	468.59	**0.00**
FOOD SERVICE	51902501	21,466.66	23,660.64	**2,193.98**
HAZARDOUS MATERIALS	51902502	13,187.23	17,400.81	**4,213.58**
HISTORIC DISTRICT COMM	67002501	563.63	685.83	**122.20**
TOTAL TOWN REVOLVING FUND 25		**210,614.40**	**193,365.92**	**(17,248.48)**
			193,365.92	
FUND 26				
RECREATION PROGRAMS	62002601	36,961.87	39,671.49	**2,709.62**
SPECIAL EVENTS	62002602	(9,786.19)	(17,843.98)	**(8,057.79)**
BEACH PROGRAMS	62002603	44,418.55	53,159.12	**8,740.57**
CONCERT PROGRAM	62002604	(14,380.21)	(19,938.78)	**(5,558.57)**
SUMMER YOUTH PROGRAMS	62002605	111,071.36	159,846.55	**48,775.19**
BUS TRIPS	62002606	5,960.73	5,810.96	**(149.77)**

	TOWN OF ACTON, MASSACHUSETTS			
1/9/04 3:18 PM	**SPECIAL REVENUE FUNDS ANALYSIS**			
	FISCAL YEAR ENDING JUNE 30, 2003			
		BEGINNING	**ENDING**	
		BALANCE	**BALANCE**	
		(DEBIT)	**(DEBIT)**	
COMMUNITY GARDENS	62002607	483.80	468.80	**(15.00)**
ACTON DAY	62002608	6,059.05	5,892.64	**(166.41)**
TOTAL RECREATION REVOLVING FUND 26		**180,788.96**	**227,066.80**	**46,277.84**
			227,066.80	
FUND 27				
COMMUTER PARKING LOT	46002701	79,142.05	119,018.13	**39,876.08**
TOTAL COMMUTER PARKING LOT FUND 27		**79,142.05**	**119,018.13**	**39,876.08**
			119,018.13	
ALL SPEC REV FUNDS GRAND TOTAL		**1,980,460.33**	**2,225,768.27**	**245,307.94**
			2,225,768.27	

Town and ABRSD Combined



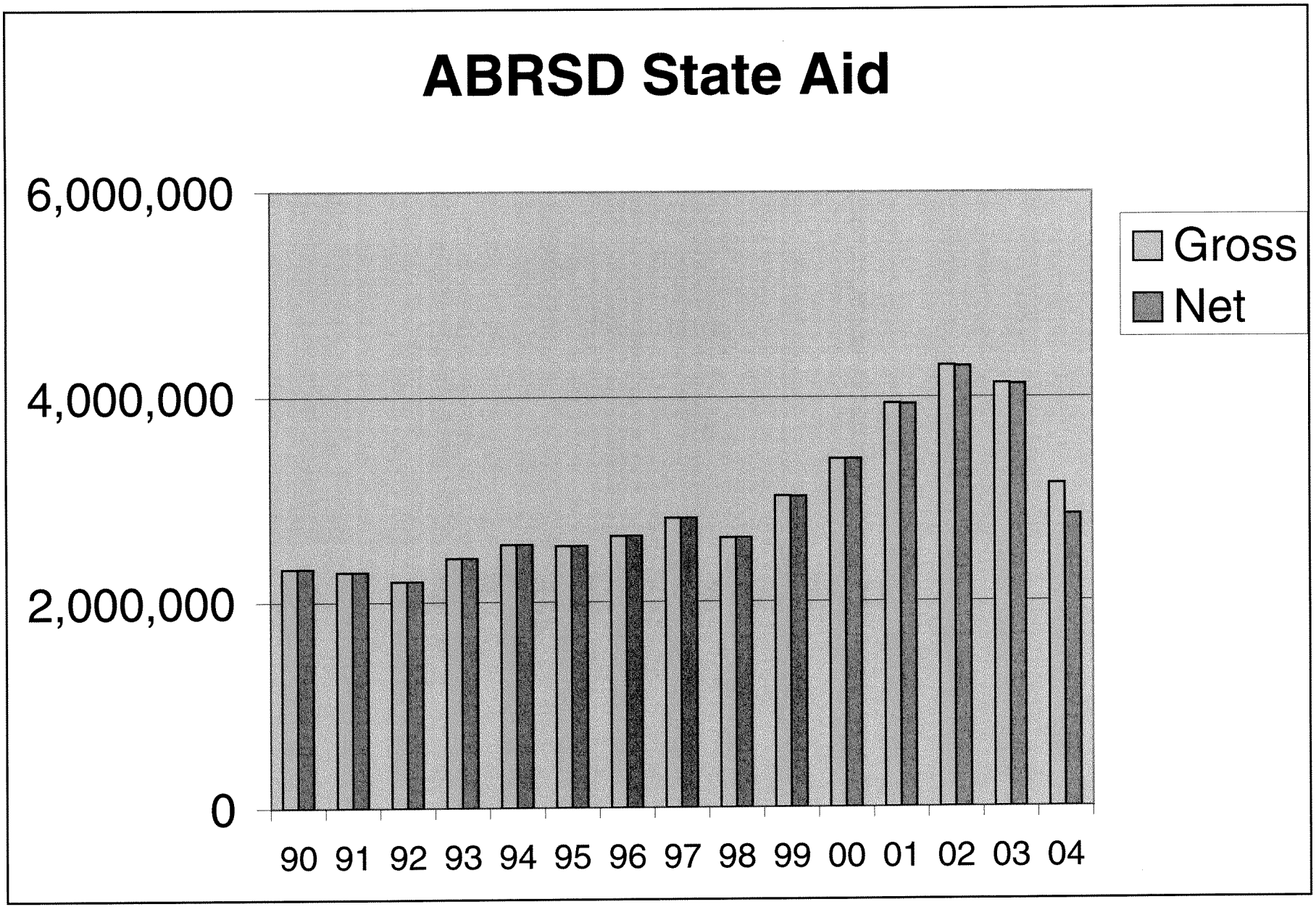
Town of Acton
Special Revenue

Department/Account	Budget FY2000	Actual FY2000	Budget FY2001	Actual FY2001	Budget FY2002	Actual FY2002	Budget FY2003	Actual FY2003	Actual thru 12/31/2003 FY2004	Budget 2005
Accountant	3,000	293	3,000	2,513	300	2,173	345	1,815	444	1,800
Assessors	1,000	758	1,000	1,067	1,000	1,183	1,000	1,828	277	1,800
Building	130,000	189,972	125,000	180,667	160,000	155,536	110,750	145,237	44,314	145,000
Cemeteries	30,600	33,886	47,000	29,627	39,000	38,940	30,000	36,888	12,169	38,000
Civil Defense										
Collector	90,000	64,331	70,000	99,291	70,000	725,367	70,000	411,645	366,874	495,000
Conservation Comm	300	-	300	300	300	-	300	-	1,301	500
C.O.A.	-	-	-	-	-	-	-	-		
Dog Officer	-	-	-	-	-	-	-	-		
Education	11,000	33,381	50,000	40,372	35,000	62,413	40,000	61,502	10,317	10,000
Election	-	-	-	-	-	-	-			
Engineering	1,000	850	1,000	714	1,000	1,810	1,000	1,782	1,080	2,000
Finance	550,000	994,845	550,000	1,616,436	550,000	1,274,413	536,116	349,336	23,731	75,000
Fire	40,000	32,108	37,000	14,554	13,000	7,304	7,000	7,740	2,827	7,500
Health	7,000	8,260	7,900	6,378	7,900	7,718	6,500	7,498	465	7,750
Highway	2,000	1,755	2,000	2,030	2,000	1,385	3,000	1,135	6,456	1,500
Library, Memorial	37,000	39,808	35,000	41,649	39,000	43,823	41,649	42,920	15,368	43,000
Library, W. Acton	150	62	150	113	125	111	100	399	136	400
Manager	120,000	91,107	120,000	122,823	120,000	97,462	132,710	131,269	12,337	107,420
Moderator	-	-	-	-	-	-	-			
Municipal Properties	100	730	100	627	800	4,327	200	156	404	150
Planning Board	60,000	49,235	40,000	33,041	40,000	80,658	25,000	18,375	2,257	20,000
Police	130,000	113,352	112,655	88,948	113,000	105,355	88,100	107,246	68,643	110,000
Town Clerk	40,000	37,807	40,000	35,897	40,000	33,221	33,690	35,118	7,239	35,000
Veterans Services			-	4,255	-	1,834	-	454	1,500	
Zoning Board of Appeals	2,000	1,800	2,000	2,475	2,000	2,025	1,750	1,300	250	1,500
Historical Comm	75	-	75	-	75	-	75	-		
Total-Gen'l Fd	1,255,225	1,694,340	1,244,180	2,323,777	1,234,500	2,647,057	1,129,285	1,363,644	578,388	1,103,320

Town of Acton
Special Revenue

Department/Account	Budget FY2000	Actual FY2000	Budget FY2001	Actual FY2001	Budget FY2002	Actual FY2002	Budget FY2003	Actual FY2003	Actual thru 12/31/2003 FY2004	Budget 2005
Special Revenue										
Conservation Wetland*	10,500	-	8,500	-	8,000	8,000	8,000	-		
Cemetery Trust Funds*	69,435	-	69,435	-	69,435	69,435	69,435	69,435		
Revolving Accounts										
Building Inspectional	104,243	122,260	107,586	95,162	135,100	94,300	135,000	89,714	39,956	
Sealer of Weights	7,600	7,189	7,200	8,996	7,605	4,702	10,000	7,587	2,320	
Historical Dist Comm	400	85	400	215	600	125	600	160	50	
Fire Alarm Network	37,000	46,931	35,000	41,320	45,000	39,208	55,000	42,340	505	
Health-Haz Mats	21,210	23,205	20,500	23,345	21,500	42,932	43,687	27,920	6,705	
Health-Food Service	22,715	23,415	20,500	24,080	22,000	21,362	21,976	21,415	3,355	
Recreation	3,000	150,520	50,000	198,927	198,000	230,790	274,030	325,678		
Enterprise Funds										
C.O.A. Van	37,460	37,360	37,582	41,164	39,000	35,095	65,000	41,590	26,948	
Health-Upper Blackstone	178,575	102,092	176,000	109,429	187,000	88,789	192,000	89,227	22,740	
Highway-NESWC	1,500,000	1,712,227	1,600,000	3,135,607	2,667,000	1,289,873	2,970,000	1,174,689	835,956	
Nursing	515,000	258,988	515,000	338,823	434,000	376,166	545,000	476,097	212,210	
Sewer Enterprise	-	-	-	922,241	907,000	559,022	1,245,000	1,206,633	358,473	
Sub-Totals Spec Rev	2,507,138	2,484,272	2,647,703	4,939,309	4,741,240	2,859,798	5,634,728	3,572,485	1,509,219	-

*Amount appropriated from Reserved Funds.


ABRSD State Aid
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4,000,000
2,000,000
0
Gross
Net
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