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February 13, 2026

Selectboard  
Town of Anson  
Anson, Maine

We have been engaged by the Town of Anson, Maine and have audited the financial statements of the Town of Anson, Maine as of and for the year ended December 31, 2025. The following statements and schedules are being reviewed with management and have been excerpted from the 2025 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town Office upon completion of the audit.

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*RHR Smith & Company*

RHR Smith & Company  
Certified Public Accountants

## TOWN OF ANSON, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
DECEMBER 31, 2025

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,860,797	\$ 320,665	\$ 3,181,462
Investments	-	20,522	20,522
Accounts receivable (net of allowance for uncollectibles):			
Taxes	408,561	-	408,561
Liens	136,585	-	136,585
Other	319,756	-	319,756
Due from other funds	74,337	144,458	218,795
<b>TOTAL ASSETS</b>	<u><u>\$ 3,800,036</u></u>	<u><u>\$ 485,645</u></u>	<u><u>\$ 4,285,681</u></u>
<b>LIABILITIES</b>			
Accounts payable	\$ 45,912	\$ -	\$ 45,912
Accrued expenses	11,820	-	11,820
Due to other funds	144,458	37,370	181,828
<b>TOTAL LIABILITIES</b>	<u><u>202,190</u></u>	<u><u>37,370</u></u>	<u><u>239,560</u></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	12,867	-	12,867
Deferred tax revenue	421,754	-	421,754
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u><u>434,621</u></u>	<u><u>-</u></u>	<u><u>434,621</u></u>
<b>FUND BALANCES</b>			
Nonspendable	-	7,050	7,050
Restricted	-	13,472	13,472
Committed	1,291	465,123	466,414
Assigned	-	-	-
Unassigned (deficit)	3,161,934	(37,370)	3,124,564
<b>TOTAL FUND BALANCES</b>	<u><u>3,163,225</u></u>	<u><u>448,275</u></u>	<u><u>3,611,500</u></u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u><u>\$ 3,800,036</u></u>	<u><u>\$ 485,645</u></u>	<u><u>\$ 4,285,681</u></u>

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

## TOWN OF ANSON, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2025

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 4,317,272	\$ -	\$ 4,317,272
Excise taxes	622,505	-	622,505
Intergovernmental revenues	872,338	395,586	1,267,924
Charges for services	102,654	-	102,654
Investment income	35,063	3,951	39,014
Miscellaneous revenues	76,228	18,472	94,700
TOTAL REVENUES	<u>6,026,060</u>	<u>418,009</u>	<u>6,444,069</u>
EXPENDITURES			
Current:			
General government	453,838	-	453,838
Public safety	527,282	-	527,282
Public works	672,203	-	672,203
Recreation and culture	55,614	-	55,614
Health and welfare	270,261	-	270,261
Education	2,539,711	-	2,539,711
County tax	410,173	-	410,173
Unclassified	294,611	-	294,611
Debt service:			
Principal	415,693	-	415,693
Interest	8,598	-	8,598
Capital outlay	-	328,341	328,341
TOTAL EXPENDITURES	<u>5,647,984</u>	<u>328,341</u>	<u>5,976,325</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>378,076</u>	<u>89,668</u>	<u>467,744</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	165,888	369,493	535,381
Transfers (out)	(369,493)	(165,888)	(535,381)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(203,605)</u>	<u>203,605</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	174,471	293,273	467,744
FUND BALNCES - JANUARY 1	<u>2,988,754</u>	<u>155,002</u>	<u>3,143,756</u>
FUND BALANCES - DECEMBER 31	<u>\$ 3,163,225</u>	<u>\$ 448,275</u>	<u>\$ 3,611,500</u>

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

## TOWN OF ANSON, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2025

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1, Restated	\$ 2,988,754	\$ 2,988,754	\$ 2,988,754	\$ -
Resources (Inflows):				
Taxes:				
Property Taxes	4,347,182	4,347,182	4,317,272	(29,910)
Excise Taxes	579,500	579,500	622,505	43,005
Intergovernmental Revenues:				
State Revenue Sharing	411,000	411,000	505,108	94,108
Local Road Assistance	60,750	60,750	79,996	19,246
Homestead Reimbursement	242,507	242,507	193,123	(49,384)
BETE Reimbursement	29,190	29,190	28,339	(851)
Tree Growth	-	-	61,165	61,165
Veterans' Reimbursement	-	-	3,634	3,634
Other	-	-	973	973
Interest Income	-	-	35,063	35,063
Interest on Taxes/Lien Costs	-	-	28,851	28,851
Charges for Services	72,339	72,339	102,654	30,315
Miscellaneous Revenues	7,918	7,918	47,377	39,459
Transfers from Other Funds	165,888	165,888	165,888	-
Amounts Available for Appropriation	<u>8,905,028.00</u>	<u>8,905,028</u>	<u>9,180,702</u>	<u>275,674</u>
Charges to Appropriations (Outflows):				
General Government	530,235	530,235	453,838	76,397
Public Safety	578,268	578,268	527,282	50,986
Public Works	697,636	697,636	672,203	25,433
Recreation and Culture	61,025	61,025	55,614	5,411
Health and Welfare	267,942	267,942	270,261	(2,319)
Education	2,539,711	2,539,711	2,539,711	-
County Tax	410,173	410,173	410,173	-
Unclassified	324,908	324,908	294,611	30,297
Debt service:				
Principal	415,693	415,693	415,693	-
Interest	8,598	8,598	8,598	-
Transfers to Other Funds	369,574	369,574	369,493	81
Total Charges to Appropriations	<u>6,203,763</u>	<u>6,203,763</u>	<u>6,017,477</u>	<u>186,286</u>
Budgetary Fund Balance, December 31	<u>\$ 2,701,265</u>	<u>\$ 2,701,265</u>	<u>\$ 3,163,225</u>	<u>\$ 461,960</u>
Utilization of Unassigned Fund Balance	<u>\$ 287,489</u>	<u>\$ 287,489</u>	<u>\$ -</u>	<u>\$ (287,489)</u>

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

TOWN OF ANSON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2025

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
<b>General Government -</b>					
Administration	\$ 492,495	\$ -	\$ 492,495	\$ 424,152	\$ 68,343
Selectboard	14,705	-	14,705	12,918	1,787
Planning board	1,640	-	1,640	1,640	-
Special officers	21,395	-	21,395	15,128	6,267
	<u>530,235</u>	<u>-</u>	<u>530,235</u>	<u>453,838</u>	<u>76,397</u>
<b>Public Safety -</b>					
Fire department	333,111	-	333,111	332,918	193
Forest services grant	4,800	-	4,800	3,326	1,474
Ambulance	50,402	-	50,402	50,402	-
EMA	2,955	-	2,955	2,906	49
Street lights	32,000	-	32,000	30,806	1,194
Storm drains	10,000	-	10,000	-	10,000
Hydrants	145,000	-	145,000	106,924	38,076
	<u>578,268</u>	<u>-</u>	<u>578,268</u>	<u>527,282</u>	<u>50,986</u>
<b>Public Works -</b>					
Public works	697,636	-	697,636	672,203	25,433
	<u>697,636</u>	<u>-</u>	<u>697,636</u>	<u>672,203</u>	<u>25,433</u>

TOWN OF ANSON, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2025

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Recreation and Culture -					
Recreation	44,125	-	44,125	42,206	1,919
Decorations	16,900	-	16,900	13,408	3,492
	<u>61,025</u>	<u>-</u>	<u>61,025</u>	<u>55,614</u>	<u>5,411</u>
Health and Welfare -					
General assistance	3,150	-	3,150	9,099	(5,949)
Community programs	64,282	-	64,282	63,611	671
Recycling	200,510	-	200,510	197,551	2,959
	<u>267,942</u>	<u>-</u>	<u>267,942</u>	<u>270,261</u>	<u>(2,319)</u>
Education	<u>2,539,711</u>	<u>-</u>	<u>2,539,711</u>	<u>2,539,711</u>	<u>-</u>
County Tax	<u>410,173</u>	<u>-</u>	<u>410,173</u>	<u>410,173</u>	<u>-</u>
Debt Service -					
Principal	415,693	-	415,693	415,693	-
Interest	8,598	-	8,598	8,598	-
	<u>424,291</u>	<u>-</u>	<u>424,291</u>	<u>424,291</u>	<u>-</u>
Unclassified -					
Sewer line maintenance and repair	121,194	-	121,194	121,194	-
Municipal buildings	11,000	-	11,000	9,546	1,454
First park assessment	7,918	-	7,918	7,918	-
Fire station parking lot repair	150,000	-	150,000	143,995	6,005
Overlay	34,796	-	34,796	11,958	22,838
	<u>324,908</u>	<u>-</u>	<u>324,908</u>	<u>294,611</u>	<u>28,843</u>
Transfers to Other Funds -					
Special revenue funds	129,745	-	129,745	129,664	81
Capital projects funds	239,829	-	239,829	239,829	-
	<u>369,574</u>	<u>-</u>	<u>369,574</u>	<u>369,493</u>	<u>81</u>
Total Departmental Operations	<u>\$ 6,203,763</u>	<u>\$ -</u>	<u>\$ 6,203,763</u>	<u>\$ 6,017,477</u>	<u>\$ 184,832</u>

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

## TOWN OF ANSON, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2025

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 320,665	\$ -	\$ 320,665
Investments	-	-	20,522	20,522
Due from other funds	103,803	40,655	-	144,458
<b>TOTAL ASSETS</b>	<b>\$ 103,803</b>	<b>\$ 361,320</b>	<b>\$ 20,522</b>	<b>\$ 485,645</b>
<b>LIABILITIES</b>				
Due to other funds	\$ 37,370	\$ -	\$ -	\$ 37,370
<b>TOTAL LIABILITIES</b>	<b>37,370</b>	<b>-</b>	<b>-</b>	<b>37,370</b>
<b>FUND BALANCES</b>				
Nonspendable	-	-	7,050	7,050
Restricted	-	-	13,472	13,472
Committed	103,803	361,320	-	465,123
Assigned	-	-	-	-
Unassigned (deficit)	(37,370)	-	-	(37,370)
<b>TOTAL FUND BALANCES</b>	<b>66,433</b>	<b>361,320</b>	<b>20,522</b>	<b>448,275</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 103,803</b>	<b>\$ 361,320</b>	<b>\$ 20,522</b>	<b>\$ 485,645</b>

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## TOWN OF ANSON, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2025

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Intergovernmental	\$ 395,586	\$ -	\$ -	\$ 395,586
Interest income	-	3,853	98	3,951
Other	5,795	12,677	-	18,472
<b>TOTAL REVENUES</b>	<b>401,381</b>	<b>16,530</b>	<b>98</b>	<b>418,009</b>
<b>EXPENDITURES</b>				
Capital outlay	328,286	55	-	328,341
<b>TOTAL EXPENDITURES</b>	<b>328,286</b>	<b>55</b>	<b>-</b>	<b>328,341</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>73,095</b>	<b>16,475</b>	<b>98</b>	<b>89,668</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	129,664	239,829	-	369,493
Transfers (out)	(30,000)	(135,888)	-	(165,888)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>99,664</b>	<b>103,941</b>	<b>-</b>	<b>203,605</b>
<b>NET CHANGE IN FUND BALANCES (DEFICITS)</b>	<b>172,759</b>	<b>120,416</b>	<b>98</b>	<b>293,273</b>
<b>FUND BALANCES (DEFICITS) - JANUARY 1</b>	<b>(106,326)</b>	<b>240,904</b>	<b>20,424</b>	<b>155,002</b>
<b>FUND BALANCES (DEFICITS) - DECEMBER 31</b>	<b>\$ 66,433</b>	<b>\$ 361,320</b>	<b>\$ 20,522</b>	<b>\$ 448,275</b>

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