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February 19, 2021

Selectboard  
Town of Union  
Union, Maine

We were engaged by the Town of Union, Maine and have audited the financial statements of the Town of Union, Maine as of and for the year ended June 30, 2020. The following statements and schedules have been excerpted from the 2020 financial statements, a complete copy of which, including our opinion thereon, is available for inspection at the Town. Included herein are:

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Schedule of Departmental Operations - General Fund	Schedule A
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule B
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule C

*RHR Smith & Company*

Certified Public Accountants

## STATEMENT C

## TOWN OF UNION, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2020

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,489,222	\$ -	\$ 2,489,222
Investments	-	86,768	86,768
Accounts receivable (net of allowance for uncollectibles):			
Taxes	281,196	-	281,196
Liens	38,442	-	38,442
Other	148,122	-	148,122
Tax acquired property	5,906	-	5,906
Due from other funds	125,323	2,033,742	2,159,065
<b>TOTAL ASSETS</b>	<b>\$ 3,088,211</b>	<b>\$ 2,120,510</b>	<b>\$ 5,208,721</b>
<b>LIABILITIES</b>			
Accounts payable	\$ 8,040	\$ -	\$ 8,040
Accrued expenses	6,939	-	6,939
Due to other funds	2,033,742	125,323	2,159,065
<b>TOTAL LIABILITIES</b>	<b>2,048,721</b>	<b>125,323</b>	<b>2,174,044</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	13,213	-	13,213
Deferred tax revenue	148,259	-	148,259
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>161,472</b>	<b>-</b>	<b>161,472</b>
<b>FUND BALANCES</b>			
Nonspendable	5,906	48,415	54,321
Restricted	-	1,112,832	1,112,832
Committed	-	933,453	933,453
Assigned	25,656	25,810	51,466
Unassigned	846,456	(125,323)	721,133
<b>TOTAL FUND BALANCES</b>	<b>878,018</b>	<b>1,995,187</b>	<b>2,873,205</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 3,088,211</b>	<b>\$ 2,120,510</b>	<b>\$ 5,208,721</b>

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

## TOWN OF UNION, MAINE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
JUNE 30, 2020

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes:			
Property	\$ 4,233,049	\$ -	\$ 4,233,049
Excise	463,452	-	463,452
Intergovernmental revenues	357,960	-	357,960
Charges for services	286,355	-	286,355
Investment income, net of unrealized gains/(losses)	32,731	35,144	67,875
Miscellaneous revenues	10,003	134,863	144,866
<b>TOTAL REVENUES</b>	<b>5,383,550</b>	<b>170,007</b>	<b>5,553,557</b>
<b>EXPENDITURES</b>			
Current:			
General government	538,452	-	538,452
Public safety	427,359	-	427,359
Health and sanitation	61,544	-	61,544
Highways and bridges	810,062	-	810,062
Recreation and library	6,937	-	6,937
Education	2,587,557	-	2,587,557
County tax	252,030	-	252,030
Unclassified	216,890	89,781	306,671
Debt service:			
Principal	106,710	-	106,710
Interest	13,689	-	13,689
Capital outlay	-	137,021	137,021
<b>TOTAL EXPENDITURES</b>	<b>5,021,230</b>	<b>226,802</b>	<b>5,248,032</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>362,320</b>	<b>(56,795)</b>	<b>305,525</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Note proceeds	-	69,000	69,000
Insurance revenue	657,180	-	657,180
Insurance expenses	(657,180)	-	(657,180)
Transfers in	13,000	223,500	236,500
Transfers (out)	(223,500)	(13,000)	(236,500)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(210,500)</b>	<b>279,500</b>	<b>69,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>151,820</b>	<b>222,705</b>	<b>374,525</b>
<b>FUND BALANCES - JULY 1</b>	<b>726,198</b>	<b>1,772,482</b>	<b>2,498,680</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 878,018</b>	<b>\$ 1,995,187</b>	<b>\$ 2,873,205</b>

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## TOWN OF UNION, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2020

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 726,198	\$ 726,198	\$ 726,198	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	4,224,610	4,224,610	4,233,049	8,439
Excise taxes	471,000	471,000	463,452	(7,548)
Intergovernmental revenues:				
State revenue sharing	110,000	164,476	176,372	11,896
Homestead exemption	-	154,596	114,581	(40,015)
Local road assistance	52,800	52,800	53,892	1,092
General assistance	4,900	4,900	191	(4,709)
Other	-	1,832	12,924	11,092
Charges for services	-	-	29,630	29,630
Ambulance revenue	272,763	272,763	256,725	(16,038)
Investment income	-	-	32,731	32,731
Miscellaneous income	54,240	51,838	10,003	(41,835)
Transfers from other funds	13,000	13,000	13,000	-
Amounts Available for Appropriation	<u>5,929,511</u>	<u>6,138,013</u>	<u>6,122,748</u>	<u>(15,265)</u>
Charges to Appropriations (Outflows):				
General government	607,878	607,878	538,452	69,426
Public safety	451,222	451,222	427,359	23,863
Health and sanitation	62,300	62,300	61,544	756
Highways and bridges	932,750	812,350	810,062	2,288
Recreation and library	15,760	15,760	6,937	8,823
Education	2,587,556	2,587,556	2,587,557	(1)
County tax	252,030	252,030	252,030	-
Debt service:				
Principal	-	106,710	106,710	-
Interest	-	13,690	13,689	1
Unclassified	384,819	384,819	216,890	167,929
Transfers to other funds	223,500	223,500	223,500	-
Total Charges to Appropriations	<u>5,517,815</u>	<u>5,517,815</u>	<u>5,244,730</u>	<u>273,085</u>
Budgetary Fund Balance, June 30	<u>\$ 411,696</u>	<u>\$ 620,198</u>	<u>\$ 878,018</u>	<u>\$ 257,820</u>
Utilization of unassigned fund balance	<u>\$ 115,487</u>	<u>\$ 106,000</u>	<u>\$ -</u>	<u>\$ (106,000)</u>

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TOWN OF UNION, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/ (Negative)
<b>General Government -</b>					
Administration	\$ 93,550	\$ -	\$ 93,550	\$ 83,382	\$ 10,168
Building maintenance	47,200	-	47,200	46,513	687
Office personnel	216,428	-	216,428	211,459	4,969
Stipends	8,050	-	8,050	7,666	384
Assessor	33,650	-	33,650	32,383	1,267
Insurance	209,000	-	209,000	157,049	51,951
	<u>607,878</u>	<u>-</u>	<u>607,878</u>	<u>538,452</u>	<u>69,426</u>
<b>Public Safety -</b>					
Fire department	68,843	-	68,843	44,342	24,501
Ambulance	306,803	-	306,803	322,437	(15,634)
Plan/code enforcement	48,226	-	48,226	38,237	9,989
Animal control	13,350	-	13,350	9,303	4,047
Hydrant rental	14,000	-	14,000	13,040	960
	<u>451,222</u>	<u>-</u>	<u>451,222</u>	<u>427,359</u>	<u>23,863</u>
<b>Health and Sanitation -</b>					
Septic waste	2,300	-	2,300	2,300	-
Tri-County	60,000	-	60,000	59,244	756
	<u>62,300</u>	<u>-</u>	<u>62,300</u>	<u>61,544</u>	<u>756</u>

TOWN OF UNION, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/ (Negative)
Highways and Bridges -					
Public works	517,050	(120,400)	396,650	503,180	(106,530)
Paving/road construction	400,000	-	400,000	299,370	100,630
Street lights	5,750	-	5,750	3,059	2,691
Mowing/non-roads	8,450	-	8,450	4,453	3,997
Bird houses	1,500	-	1,500	-	1,500
	<u>932,750</u>	<u>(120,400)</u>	<u>812,350</u>	<u>810,062</u>	<u>2,288</u>
Recreation and Library -					
Parks and recreation	15,760	-	15,760	6,937	8,823
	<u>15,760</u>	<u>-</u>	<u>15,760</u>	<u>6,937</u>	<u>8,823</u>
Education	<u>2,587,556</u>	<u>-</u>	<u>2,587,556</u>	<u>2,587,557</u>	<u>(1)</u>
County Tax	<u>252,030</u>	<u>-</u>	<u>252,030</u>	<u>252,030</u>	<u>-</u>
Debt Service -					
Principal	-	106,710	106,710	106,710	-
Interest	-	13,690	13,690	13,689	1
	<u>-</u>	<u>120,400</u>	<u>120,400</u>	<u>120,399</u>	<u>1</u>

TOWN OF UNION, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/ (Negative)
Unclassified -					
General assistance	7,000	-	7,000	4,836	2,164
Union assistance	5,000	-	5,000	8,203	(3,203)
Social security	42,000	-	42,000	45,389	(3,389)
Cemeteries	43,850	-	43,850	24,812	19,038
Founders Day	1,400	-	1,400	356	1,044
Outside agencies	31,700	-	31,700	18,250	13,450
Budget committee	300	-	300	139	161
Abatements	6,000	-	6,000	416	5,584
Dispatch/RCC	70,927	-	70,927	71,222	(295)
Retirement expense	28,000	-	28,000	30,184	(2,184)
Common maintenance	5,000	-	5,000	680	4,320
EMA	7,350	-	7,350	10,679	(3,329)
TAN interest	500	-	500	1,539	(1,039)
Scholarships/trust	88,111	-	88,111	-	88,111
Miscellaneous	2,000	-	2,000	185	1,815
Overlay	45,681	-	45,681	-	45,681
	<u>384,819</u>	<u>-</u>	<u>384,819</u>	<u>216,890</u>	<u>167,929</u>
Transfers to Other Funds -					
Capital projects funds	<u>223,500</u>	<u>-</u>	<u>223,500</u>	<u>223,500</u>	<u>-</u>
	<u>223,500</u>	<u>-</u>	<u>223,500</u>	<u>223,500</u>	<u>-</u>
TOTAL DEPARTMENTAL OPERATIONS	<u>\$ 5,517,815</u>	<u>\$ -</u>	<u>\$ 5,517,815</u>	<u>\$ 5,244,730</u>	<u>\$ 273,085</u>

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## TOWN OF UNION, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Investments	\$ -	\$ -	\$ 86,768	\$ 86,768
Due from other funds	25,810	933,453	1,074,479	2,033,742
<b>TOTAL ASSETS</b>	<u>\$ 25,810</u>	<u>\$ 933,453</u>	<u>\$ 1,161,247</u>	<u>\$ 2,120,510</u>
<b>LIABILITIES</b>				
Due to other funds	\$ 2,809	\$ 122,514	\$ -	\$ 125,323
<b>TOTAL LIABILITIES</b>	<u>2,809</u>	<u>122,514</u>	<u>-</u>	<u>125,323</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	48,415	48,415
Restricted	-	-	1,112,832	1,112,832
Committed	-	933,453	-	933,453
Assigned	25,810	-	-	25,810
Unassigned	(2,809)	(122,514)	-	(125,323)
<b>TOTAL FUND BALANCES</b>	<u>23,001</u>	<u>810,939</u>	<u>1,161,247</u>	<u>1,995,187</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 25,810</u>	<u>\$ 933,453</u>	<u>\$ 1,161,247</u>	<u>\$ 2,120,510</u>

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## TOWN OF UNION, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2020

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Investment income, net of unrealized gains/(losses)	\$ 788	\$ 12,767	\$ 21,589	\$ 35,144
Other income	18,950	637	115,276	134,863
TOTAL REVENUES	<u>19,738</u>	<u>13,404</u>	<u>136,865</u>	<u>170,007</u>
EXPENDITURES				
Capital outlay	-	137,021	-	137,021
Other expenses	265	-	89,516	89,781
TOTAL EXPENDITURES	<u>265</u>	<u>137,021</u>	<u>89,516</u>	<u>226,802</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>19,473</u>	<u>(123,617)</u>	<u>47,349</u>	<u>(56,795)</u>
OTHER FINANCING SOURCES (USES)				
Note proceeds	-	69,000	-	69,000
Transfers in	-	223,500	-	223,500
Transfers (out)	-	(1,700)	(11,300)	(13,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>290,800</u>	<u>(11,300)</u>	<u>279,500</u>
NET CHANGE IN FUND BALANCES	19,473	167,183	36,049	222,705
FUND BALANCES - JULY 1	<u>3,528</u>	<u>643,756</u>	<u>1,125,198</u>	<u>1,772,482</u>
FUND BALANCES - JUNE 30	<u>\$ 23,001</u>	<u>\$ 810,939</u>	<u>\$ 1,161,247</u>	<u>\$ 1,995,187</u>

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