



Proven Expertise & Integrity

May 17, 2022

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, 2021. The following statements and schedules have been excerpted from the 2021 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, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 3,285,742	\$ 947,984	\$ 4,233,726
Investments	-	116,463	116,463
Accounts receivable (net of allowance for uncollectibles):			
Taxes	223,578	-	223,578
Liens	35,028	-	35,028
Other	116,662	-	116,662
Due from other funds	122,758	2,196,247	2,319,005
TOTAL ASSETS	<u>\$ 3,783,768</u>	<u>\$ 3,260,694</u>	<u>\$ 7,044,462</u>
LIABILITIES			
Accounts payable	\$ 18,670	\$ -	\$ 18,670
Accrued expenses	9,612	-	9,612
Due to other funds	2,196,247	122,758	2,319,005
TOTAL LIABILITIES	<u>2,224,529</u>	<u>122,758</u>	<u>2,347,287</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	25,946	-	25,946
Deferred tax revenue	126,181	-	126,181
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>152,127</u>	<u>-</u>	<u>152,127</u>
FUND BALANCES			
Nonspendable	-	48,415	48,415
Restricted	-	1,197,598	1,197,598
Committed	-	1,960,676	1,960,676
Assigned	24,151	54,005	78,156
Unassigned	1,382,961	(122,758)	1,260,203
TOTAL FUND BALANCES	<u>1,407,112</u>	<u>3,137,936</u>	<u>4,545,048</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 3,783,768</u>	<u>\$ 3,260,694</u>	<u>\$ 7,044,462</u>

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

STATEMENT E

TOWN OF UNION, MAINE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES - GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property	\$ 4,173,152	\$ -	\$ 4,173,152
Excise	548,557	-	548,557
Intergovernmental revenues	583,927	48,691	632,618
Charges for services	368,863	-	368,863
Investment income, net of unrealized gains/(losses)	77,697	41,286	118,983
Miscellaneous revenues	432,445	178,497	610,942
TOTAL REVENUES	6,184,641	268,474	6,453,115
EXPENDITURES			
Current:			
General government	585,539	-	585,539
Public safety	578,242	-	578,242
Health and sanitation	63,372	-	63,372
Highways and bridges	559,307	-	559,307
Recreation and library	12,973	-	12,973
Education	2,579,284	-	2,579,284
County tax	263,598	-	263,598
Unclassified	673,041	79,556	752,597
Debt service:			
Principal	164,402	438,812	603,214
Interest	11,289	-	11,289
Capital outlay	-	571,857	571,857
TOTAL EXPENDITURES	5,491,047	1,090,225	6,581,272
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	693,594	(821,751)	(128,157)
OTHER FINANCING SOURCES (USES)			
Bond proceeds	-	1,800,000	1,800,000
Transfers in	-	164,500	164,500
Transfers (out)	(164,500)	-	(164,500)
TOTAL OTHER FINANCING SOURCES (USES)	(164,500)	1,964,500	1,800,000
NET CHANGE IN FUND BALANCES	529,094	1,142,749	1,671,843
FUND BALANCES - JULY 1	878,018	1,995,187	2,873,205
FUND BALANCES - JUNE 30	\$ 1,407,112	\$ 3,137,936	\$ 4,545,048

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

TOWN OF UNION, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Positive (Negative)
Budgetary Fund Balance, July 1	\$ 878,018	\$ 878,018	\$ 878,018	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	4,160,032	4,160,032	4,173,152	13,120
Excise taxes	474,000	474,000	548,557	74,557
Intergovernmental revenues:				
State revenue sharing	98,000	98,000	284,383	186,383
Homestead exemption	225,434	225,434	223,779	(1,655)
Local road assistance	50,000	50,000	50,356	356
General assistance	5,000	5,000	9,950	4,950
Other	5,325	5,325	15,459	10,134
Charges for services	21,070	21,070	40,504	19,434
Ambulance revenue	427,000	427,000	328,359	(98,641)
Investment income	-	-	77,697	77,697
Miscellaneous income	61,130	260,891	274,053	13,162
Scholarships	-	158,392	158,392	-
Amounts Available for Appropriation	<u>6,405,009</u>	<u>6,763,162</u>	<u>7,062,659</u>	<u>299,497</u>
Charges to Appropriations (Outflows):				
General government	597,880	597,880	585,539	12,341
Public safety	603,898	603,898	578,242	25,656
Health and sanitation	62,164	62,164	63,372	(1,208)
Highways and bridges	569,450	569,450	559,307	10,143
Recreation and library	14,500	14,500	12,973	1,527
Education	2,579,284	2,579,284	2,579,284	-
County tax	263,598	263,598	263,598	-
Debt service:				
Principal	182,000	182,000	164,402	17,598
Interest	-	-	11,289	(11,289)
Unclassified	509,717	867,871	673,041	194,830
Transfers to other funds	164,500	164,500	164,500	-
Total Charges to Appropriations	<u>5,546,991</u>	<u>5,905,145</u>	<u>5,655,547</u>	<u>249,598</u>
Budgetary Fund Balance, June 30	<u>\$ 858,018</u>	<u>\$ 858,017</u>	<u>\$ 1,407,112</u>	<u>\$ 549,095</u>
Utilization of unassigned fund balance	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ (20,000)</u>

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

TOWN OF UNION, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/ (Negative)
General Government -					
Administration	\$ 98,850	\$ -	\$ 98,850	\$ 98,779	\$ 71
Building maintenance	36,300	-	36,300	24,132	12,168
Office personnel	221,630	-	221,630	228,422	(6,792)
Cable TV	2,000	-	2,000	-	2,000
Stipends	8,050	-	8,050	8,902	(852)
Assessor	33,650	-	33,650	28,732	4,918
Insurance	197,400	-	197,400	196,572	828
	<u>597,880</u>	<u>-</u>	<u>597,880</u>	<u>585,539</u>	<u>12,341</u>
Public Safety -					
Fire department	68,593	-	68,593	54,329	14,264
Ambulance	461,200	-	461,200	459,705	1,495
Plan/code enforcement	48,455	-	48,455	41,188	7,267
Animal control	11,650	-	11,650	9,108	2,542
Hydrant rental	14,000	-	14,000	13,912	88
	<u>603,898</u>	<u>-</u>	<u>603,898</u>	<u>578,242</u>	<u>25,656</u>
Health and Sanitation -					
Septic waste	2,300	-	2,300	2,300	-
Tri-County	59,864	-	59,864	61,072	(1,208)
	<u>62,164</u>	<u>-</u>	<u>62,164</u>	<u>63,372</u>	<u>(1,208)</u>

TOWN OF UNION, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/ (Negative)
Highways and Bridges -					
Public works	538,950	-	538,950	445,961	92,989
Paving/road construction	25,000	-	25,000	108,980	(83,980)
Street lights	4,000	-	4,000	2,291	1,709
Mowing/non-roads	-	-	-	2,075	(2,075)
Bird houses	1,500	-	1,500	-	1,500
	<u>569,450</u>	<u>-</u>	<u>569,450</u>	<u>559,307</u>	<u>10,143</u>
Recreation and Library -					
Parks and recreation	14,500	-	14,500	12,973	1,527
	<u>14,500</u>	<u>-</u>	<u>14,500</u>	<u>12,973</u>	<u>1,527</u>
Education	<u>2,579,284</u>	<u>-</u>	<u>2,579,284</u>	<u>2,579,284</u>	<u>-</u>
County Tax	<u>263,598</u>	<u>-</u>	<u>263,598</u>	<u>263,598</u>	<u>-</u>
Debt Service -					
Principal	182,000	-	182,000	164,402	17,598
Interest	-	-	-	11,289	(11,289)
	<u>182,000</u>	<u>-</u>	<u>182,000</u>	<u>175,691</u>	<u>6,309</u>

TOWN OF UNION, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/ (Negative)
Unclassified -					
General assistance	12,000	-	12,000	8,673	3,327
Union assistance		-	-	4,272	(4,272)
Social security	45,707	-	45,707	46,194	(487)
Cemeteries	59,600	-	59,600	42,900	16,700
Founders Day	1,400	-	1,400	-	1,400
Outside agencies	34,892	-	34,892	30,028	4,864
Budget committee	300	-	300	72	228
Abatements	6,000	-	6,000	227	5,773
Dispatch/RCC	74,634	-	74,634	74,634	-
Retirement expense	29,000	-	29,000	49,395	(20,395)
Common maintenance	3,500	-	3,500	1,152	2,348
EMA	7,125	-	7,125	26,862	(19,737)
TAN interest	500	-	500	-	500
Scholarships/trust	-	158,393	158,393	158,393	-
Public awareness/website	2,000	-	2,000	-	2,000
Miscellaneous	44,755	199,761	244,516	199,811	44,705
Overlay	188,304	-	188,304	30,428	157,876
	<u>509,717</u>	<u>358,154</u>	<u>867,871</u>	<u>673,041</u>	<u>194,830</u>
Transfers to Other Funds -					
Capital projects funds	164,500	-	164,500	164,500	-
	<u>164,500</u>	<u>-</u>	<u>164,500</u>	<u>164,500</u>	<u>-</u>
TOTAL DEPARTMENTAL OPERATIONS	<u>\$ 5,546,991</u>	<u>\$ 358,154</u>	<u>\$ 5,905,145</u>	<u>\$ 5,655,547</u>	<u>\$ 249,598</u>

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

TOWN OF UNION, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ -	\$ 947,984	\$ -	\$ 947,984
Investments	-	-	116,463	116,463
Due from other funds	54,005	1,012,692	1,129,550	2,196,247
TOTAL ASSETS	\$ 54,005	\$ 1,960,676	\$ 1,246,013	\$ 3,260,694
LIABILITIES				
Due to other funds	\$ 3,079	\$ 119,679	\$ -	\$ 122,758
TOTAL LIABILITIES	3,079	119,679	-	122,758
FUND BALANCES				
Nonspendable	-	-	48,415	48,415
Restricted	-	-	1,197,598	1,197,598
Committed	-	1,960,676	-	1,960,676
Assigned	54,005	-	-	54,005
Unassigned	(3,079)	(119,679)	-	(122,758)
TOTAL FUND BALANCES	50,926	1,840,997	1,246,013	3,137,936
TOTAL LIABILITIES AND FUND BALANCES	\$ 54,005	\$ 1,960,676	\$ 1,246,013	\$ 3,260,694

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

TOWN OF UNION, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Investment income, net of unrealized gains/(losses)	\$ 550	\$ 16,497	\$ 24,239	\$ 41,286
Intergovernmental	48,691	-	-	48,691
Other income	355	59,730	118,412	178,497
TOTAL REVENUES	<u>49,596</u>	<u>76,227</u>	<u>142,651</u>	<u>268,474</u>
EXPENDITURES				
Capital outlay	-	571,857	-	571,857
Other expenses	21,671	-	57,885	79,556
Debt service - Principal	-	438,812	-	438,812
TOTAL EXPENDITURES	<u>21,671</u>	<u>1,010,669</u>	<u>57,885</u>	<u>1,090,225</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>27,925</u>	<u>(934,442)</u>	<u>84,766</u>	<u>(821,751)</u>
OTHER FINANCING SOURCES (USES)				
Bond proceeds	-	1,800,000	-	1,800,000
Transfers in	-	164,500	-	164,500
Transfers (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>1,964,500</u>	<u>-</u>	<u>1,964,500</u>
NET CHANGE IN FUND BALANCES	27,925	1,030,058	84,766	1,142,749
FUND BALANCES - JULY 1	<u>23,001</u>	<u>810,939</u>	<u>1,161,247</u>	<u>1,995,187</u>
FUND BALANCES - JUNE 30	<u>\$ 50,926</u>	<u>\$ 1,840,997</u>	<u>\$ 1,246,013</u>	<u>\$ 3,137,936</u>

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