



*Proven Expertise & Integrity*

April 2, 2023

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, 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. Included herein are:

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
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Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule C

*RHR Smith & Company*

Certified Public Accountants

## TOWN OF UNION, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 4,055,292	\$ 109,843	\$ 4,165,135
Investments	-	105,617	105,617
Accounts receivable (net of allowance for uncollectibles):			
Taxes	212,695	-	212,695
Liens	25,599	-	25,599
Other	46,345	-	46,345
Prepaid items	9,558	-	9,558
Due from other funds	36,775	2,334,459	2,371,234
<b>TOTAL ASSETS</b>	<u>\$ 4,386,264</u>	<u>\$ 2,549,919</u>	<u>\$ 6,936,183</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 162,273	\$ -	\$ 162,273
Due to other funds	2,334,459	36,775	2,371,234
<b>TOTAL LIABILITIES</b>	<u>2,496,732</u>	<u>36,775</u>	<u>2,533,507</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	10,399	-	10,399
Deferred tax revenue	153,870	-	153,870
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>164,269</u>	<u>-</u>	<u>164,269</u>
<b>FUND BALANCES</b>			
Nonspendable	9,558	48,415	57,973
Restricted	-	1,268,727	1,268,727
Committed	-	1,179,760	1,179,760
Assigned	22,603	53,017	75,620
Unassigned (deficit)	1,693,102	(36,775)	1,656,327
<b>TOTAL FUND BALANCES</b>	<u>1,725,263</u>	<u>2,513,144</u>	<u>4,238,407</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 4,386,264</u>	<u>\$ 2,549,919</u>	<u>\$ 6,936,183</u>

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

## TOWN OF UNION, MAINE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES - GOVERNMENTAL FUNDS  
JUNE 30, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes:			
Property	\$ 4,242,095	\$ -	\$ 4,242,095
Excise	545,175	-	545,175
Intergovernmental revenues	698,082	238,440	936,522
Charges for services	438,942	-	438,942
Investment income, net of unrealized gains/(losses)	29,204	20,321	49,525
Miscellaneous revenues	10,538	160,750	171,288
<b>TOTAL REVENUES</b>	<u>5,964,036</u>	<u>419,511</u>	<u>6,383,547</u>
<b>EXPENDITURES</b>			
Current:			
General government	696,619	-	696,619
Public safety	581,856	-	581,856
Health and sanitation	63,206	-	63,206
Highways and bridges	565,415	-	565,415
Recreation and library	16,701	-	16,701
Education	2,531,661	-	2,531,661
County tax	283,109	-	283,109
Unclassified	242,315	332,056	574,371
Debt service:			
Principal	180,000	-	180,000
Interest	24,580	-	24,580
Capital outlay	-	1,246,631	1,246,631
<b>TOTAL EXPENDITURES</b>	<u>5,185,462</u>	<u>1,578,687</u>	<u>6,764,149</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>778,574</u>	<u>(1,159,176)</u>	<u>(380,602)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond proceeds	-	73,962	73,962
Transfers in	32,703	513,024	545,727
Transfers (out)	(493,126)	(52,602)	(545,728)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(460,423)</u>	<u>534,384</u>	<u>73,961</u>
<b>NET CHANGE IN FUND BALANCES</b>	318,151	(624,792)	(306,641)
<b>FUND BALANCES - JULY 1</b>	<u>1,407,112</u>	<u>3,137,936</u>	<u>4,545,048</u>
<b>FUND BALANCES - JUNE 30</b>	<u>\$ 1,725,263</u>	<u>\$ 2,513,144</u>	<u>\$ 4,238,407</u>

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## TOWN OF UNION, 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	\$ 1,407,112	\$ 1,407,112	\$ 1,407,112	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	4,250,543	4,250,543	4,242,095	(8,448)
Excise taxes	474,000	474,000	545,175	71,175
Intergovernmental revenues:				
State revenue sharing	286,400	286,400	416,338	129,938
Homestead exemption	224,422	224,422	210,069	(14,353)
Local road assistance	50,400	50,400	54,172	3,772
General assistance	2,500	2,500	2,038	(462)
Other	13,994	13,994	15,465	1,471
Charges for services	18,175	18,175	104,495	86,320
Ambulance revenue	447,776	447,776	334,447	(113,329)
Investment income	-	-	29,204	29,204
Miscellaneous income	6,000	8,300	10,538	2,238
Transfers from other funds	4,200	1,900	32,703	30,803
Amounts Available for Appropriation	<u>7,185,522</u>	<u>7,185,522</u>	<u>7,403,851</u>	<u>218,329</u>
Charges to Appropriations (Outflows):				
General government	678,805	696,619	696,619	-
Public safety	642,453	621,511	581,856	39,655
Health and sanitation	63,664	63,664	63,206	458
Highways and bridges	609,008	588,227	565,415	22,812
Recreation and library	14,500	16,701	16,701	-
Education	2,531,661	2,531,661	2,531,661	-
County tax	283,109	283,109	283,109	-
Debt service:				
Principal	180,000	180,000	180,000	-
Interest	6,000	24,580	24,580	-
Unclassified	303,280	278,782	242,315	36,467
Transfers to other funds	465,500	493,126	493,126	-
Total Charges to Appropriations	<u>5,777,980</u>	<u>5,777,980</u>	<u>5,678,588</u>	<u>99,392</u>
Budgetary Fund Balance, June 30	<u>\$ 1,407,542</u>	<u>\$ 1,407,542</u>	<u>\$ 1,725,263</u>	<u>\$ 317,721</u>

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

## TOWN OF UNION, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/ (Negative)
General Government -					
Administration	\$ 107,200	\$ -	\$ 107,200	\$ 103,565	\$ 3,635
Building maintenance	34,000	(1,208)	32,792	32,792	-
Office personnel	254,530	-	254,530	241,714	12,816
Cable TV	2,000	-	2,000	24	1,976
Stipends	8,050	-	8,050	7,563	487
Assessor	50,725	-	50,725	50,332	393
Insurance	222,300	19,022	241,322	260,629	(19,307)
	<u>678,805</u>	<u>17,814</u>	<u>696,619</u>	<u>696,619</u>	<u>-</u>
Public Safety -					
Fire department	68,593	-	68,593	40,518	28,075
Ambulance	499,800	(20,942)	478,858	478,858	-
Plan/code enforcement	49,560	-	49,560	38,995	10,565
Animal control	10,300	-	10,300	9,306	994
Hydrant rental	14,200	-	14,200	14,179	21
	<u>642,453</u>	<u>(20,942)</u>	<u>621,511</u>	<u>581,856</u>	<u>39,655</u>
Health and Sanitation -					
Septic waste	2,300	-	2,300	2,300	-
Tri-County	61,364	-	61,364	60,906	458
	<u>63,664</u>	<u>-</u>	<u>63,664</u>	<u>63,206</u>	<u>458</u>

TOWN OF UNION, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/ (Negative)
Highways and Bridges -					
Public works	604,158	(20,781)	583,377	561,018	22,359
Street lights	3,000	-	3,000	2,625	375
Mowing/non-roads	350	-	350	280	70
Bird houses	1,500	-	1,500	1,492	8
	<u>609,008</u>	<u>(20,781)</u>	<u>588,227</u>	<u>565,415</u>	<u>22,812</u>
Recreation and Library -					
Parks and recreation	14,500	2,201	16,701	16,701	-
	<u>14,500</u>	<u>2,201</u>	<u>16,701</u>	<u>16,701</u>	<u>-</u>
Education	<u>2,531,661</u>	<u>-</u>	<u>2,531,661</u>	<u>2,531,661</u>	<u>-</u>
County Tax	<u>283,109</u>	<u>-</u>	<u>283,109</u>	<u>283,109</u>	<u>-</u>
Debt Service -					
Principal	180,000	-	180,000	180,000	-
Interest	6,000	18,580	24,580	24,580	-
	<u>186,000</u>	<u>18,580</u>	<u>204,580</u>	<u>204,580</u>	<u>-</u>

TOWN OF UNION, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive/ (Negative)
Unclassified -					
General assistance	7,000	(4,787)	2,213	2,213	-
Union assistance	5,000	(689)	4,311	4,311	-
Social security	47,694	-	47,694	48,961	(1,267)
Cemeteries	59,600	-	59,600	44,269	15,331
Founders Day	1,400	-	1,400	-	1,400
Outside agencies	31,000	-	31,000	28,458	2,542
Budget committee	300	-	300	172	128
Abatements	6,000	-	6,000	1,131	4,869
Dispatch/RCC	74,024	-	74,024	74,024	-
Retirement expense	31,000	-	31,000	40,273	(9,273)
Common maintenance	2,000	-	2,000	774	1,226
EMA	7,125	-	7,125	(2,271)	9,396
TAN interest	500	-	500	-	500
Overlay	30,637	(19,022)	11,615	-	11,615
	<u>303,280</u>	<u>(24,498)</u>	<u>278,782</u>	<u>242,315</u>	<u>36,467</u>
Transfers to Other Funds -					
Capital projects funds	465,500	27,626	493,126	493,126	-
	<u>465,500</u>	<u>27,626</u>	<u>493,126</u>	<u>493,126</u>	<u>-</u>
<b>TOTAL DEPARTMENTAL OPERATIONS</b>	<u><u>\$ 5,777,980</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,777,980</u></u>	<u><u>\$ 5,678,588</u></u>	<u><u>\$ 99,392</u></u>

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## TOWN OF UNION, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 109,843	\$ -	\$ 109,843
Investments	-	-	105,617	105,617
Due from other funds	264,057	1,069,917	1,000,485	2,334,459
<b>TOTAL ASSETS</b>	<u>\$ 264,057</u>	<u>\$ 1,179,760</u>	<u>\$ 1,106,102</u>	<u>\$ 2,549,919</u>
<b>LIABILITIES</b>				
Due to other funds	\$ 23,069	\$ 13,706	\$ -	\$ 36,775
<b>TOTAL LIABILITIES</b>	<u>23,069</u>	<u>13,706</u>	<u>-</u>	<u>36,775</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	48,415	48,415
Restricted	211,040	-	1,057,687	1,268,727
Committed	-	1,179,760	-	1,179,760
Assigned	53,017	-	-	53,017
Unassigned (deficit)	(23,069)	(13,706)	-	(36,775)
<b>TOTAL FUND BALANCES</b>	<u>240,988</u>	<u>1,166,054</u>	<u>1,106,102</u>	<u>2,513,144</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 264,057</u>	<u>\$ 1,179,760</u>	<u>\$ 1,106,102</u>	<u>\$ 2,549,919</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, 2022

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Investment income, net of unrealized gains/(losses)	\$ 476	\$ 7,668	\$ 12,177	\$ 20,321
Intergovernmental	238,440	-	-	238,440
Other income	14,458	2,408	143,884	160,750
<b>TOTAL REVENUES</b>	<u>253,374</u>	<u>10,076</u>	<u>156,061</u>	<u>419,511</u>
<b>EXPENDITURES</b>				
Capital outlay	-	1,246,631	-	1,246,631
Other expenses	51,406	-	280,650	332,056
<b>TOTAL EXPENDITURES</b>	<u>51,406</u>	<u>1,246,631</u>	<u>280,650</u>	<u>1,578,687</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>201,968</u>	<u>(1,236,555)</u>	<u>(124,589)</u>	<u>(1,159,176)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	-	73,962	-	73,962
Transfers in	19,898	487,650	5,476	513,024
Transfers (out)	(31,804)	-	(20,798)	(52,602)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(11,906)</u>	<u>561,612</u>	<u>(15,322)</u>	<u>534,384</u>
<b>NET CHANGE IN FUND BALANCES</b>	190,062	(674,943)	(139,911)	(624,792)
<b>FUND BALANCES - JULY 1</b>	<u>50,926</u>	<u>1,840,997</u>	<u>1,246,013</u>	<u>3,137,936</u>
<b>FUND BALANCES - JUNE 30</b>	<u>\$ 240,988</u>	<u>\$ 1,166,054</u>	<u>\$ 1,106,102</u>	<u>\$ 2,513,144</u>

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