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2018

## Town of Union Maine Audited Financial Report 2018

Union, Me

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*Proven Expertise and Integrity*

January 18, 2019

Board of Selectmen  
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, 2018. The following statements and schedules have been excerpted from the 2018 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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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

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## STATEMENT C

## TOWN OF UNION, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,246,030	\$ -	\$ 2,246,030
Investments	-	75,594	75,594
Accounts receivable (net of allowance for uncollectibles):			
Taxes	231,935	-	231,935
Liens	34,415	-	34,415
Other	40,693	-	40,693
Tax acquired property	2,200	-	2,200
Due from other funds	128,590	1,626,891	1,755,481
<b>TOTAL ASSETS</b>	<u>\$ 2,683,863</u>	<u>\$ 1,702,485</u>	<u>\$ 4,386,348</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 146,280	\$ -	\$ 146,280
Accrued expenses	17,317	-	17,317
Due to other governments	7,288	-	7,288
Due to other funds	1,626,891	128,590	1,755,481
<b>TOTAL LIABILITIES</b>	<u>1,797,776</u>	<u>128,590</u>	<u>1,926,366</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	31,476	-	31,476
Deferred revenue	120,700	-	120,700
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>152,176</u>	<u>-</u>	<u>152,176</u>
<b>FUND BALANCES</b>			
Nonspendable - tax acquired property and principal	2,200	48,415	50,615
Restricted	-	1,023,763	1,023,763
Committed	-	624,626	624,626
Assigned	21,096	5,681	26,777
Unassigned	710,615	(128,590)	582,025
<b>TOTAL FUND BALANCES</b>	<u>733,911</u>	<u>1,573,895</u>	<u>2,307,806</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 2,683,863</u>	<u>\$ 1,702,485</u>	<u>\$ 4,386,348</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, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Taxes:			
Property	\$ 3,578,353	\$ -	\$ 3,578,353
Excise	491,069	-	491,069
Intergovernmental revenues	284,840	-	284,840
Charges for services	212,828	-	212,828
Investment income, net of unrealized gains/(losses)	21,372	11,203	32,575
Miscellaneous revenues	15,014	99,600	114,614
<b>TOTAL REVENUES</b>	<b>4,603,476</b>	<b>110,803</b>	<b>4,714,279</b>
<b>EXPENDITURES</b>			
Current:			
General government	525,920	-	525,920
Public safety	434,962	-	434,962
Health and sanitation	61,103	-	61,103
Highways and bridges	1,000,269	-	1,000,269
Recreation and library	8,906	-	8,906
Education	2,197,178	-	2,197,178
County tax	228,839	-	228,839
Unclassified	222,077	202,703	424,780
Debt service:			
Principal	122,825	-	122,825
Interest	18,995	-	18,995
Capital outlay	-	127,733	127,733
<b>TOTAL EXPENDITURES</b>	<b>4,821,074</b>	<b>330,436</b>	<b>5,151,510</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(217,598)</b>	<b>(219,633)</b>	<b>(437,231)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	144,180	144,180
Transfers (out)	(144,180)	-	(144,180)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(144,180)</b>	<b>144,180</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(361,778)</b>	<b>(75,453)</b>	<b>(437,231)</b>
<b>FUND BALANCES - JULY 1</b>	<b>1,095,689</b>	<b>1,649,348</b>	<b>2,745,037</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 733,911</b>	<b>\$ 1,573,895</b>	<b>\$ 2,307,806</b>

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, 2018

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,095,689	\$ 1,095,689	\$ 1,095,689	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	3,711,399	3,711,399	3,578,353	(133,046)
Excise taxes	403,000	403,000	491,069	88,069
Intergovernmental revenues:				
State revenue sharing	96,000	96,000	107,963	11,963
Homestead exemption	52,000	52,000	106,840	54,840
Local road assistance	-	-	52,868	52,868
General assistance	2,500	2,500	4,102	1,602
Other	9,500	9,500	13,067	3,567
Charges for services	12,570	12,570	23,499	10,929
Ambulance revenue	173,000	173,000	189,329	16,329
Investment income	13,500	13,500	21,372	7,872
Miscellaneous income	2,000	2,000	15,014	13,014
Amounts Available for Appropriation	5,571,158	5,571,158	5,699,165	128,007
Charges to Appropriations (Outflows):				
General government	486,720	565,838	525,920	39,918
Public safety	371,595	445,595	434,962	10,633
Health and sanitation	62,998	62,998	61,103	1,895
Highways and bridges	993,778	993,778	1,000,269	(6,491)
Recreation and library	10,000	10,000	8,906	1,094
Education	2,210,916	2,210,916	2,197,178	13,738
County tax	228,839	228,839	228,839	-
Debt service:				
Principal	30,300	30,300	122,825	(92,525)
Interest	-	-	18,995	(18,995)
Unclassified	229,860	229,860	222,077	7,783
Transfers to other funds	143,500	143,500	144,180	(680)
Total Charges to Appropriations	4,768,506	4,921,624	4,965,254	(43,630)
Budgetary Fund Balance, June 30	\$ 802,652	\$ 649,534	\$ 733,911	\$ 84,377
Utilization of unassigned fund balance	\$ 192,748	\$ 345,866	\$ -	\$ (345,866)
Utilization of assigned fund balance	100,289	100,289	-	(100,289)
	\$ 293,037	\$ 446,155	\$ -	\$ (446,155)

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, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
General Government -					
Administration	\$ 79,200	\$ -	\$ 79,200	\$ 75,442	\$ 3,758
Building maintenance	30,000	68,198	98,198	92,520	5,678
Office personnel	191,270	-	191,270	187,659	3,611
Cable TV	2,000	-	2,000	76	1,924
Stipends	8,050	-	8,050	7,138	912
Assessor	32,200	10,920	43,120	40,194	2,926
Insurance	144,000	-	144,000	122,891	21,109
	<u>486,720</u>	<u>79,118</u>	<u>565,838</u>	<u>525,920</u>	<u>39,918</u>
Public Safety -					
Fire department	61,540	-	61,540	56,755	4,785
Ambulance	235,000	74,000	309,000	320,763	(11,763)
Plan/code enforcement	47,305	-	47,305	35,579	11,726
Animal control	13,750	-	13,750	8,263	5,487
Hydrant rental	14,000	-	14,000	13,602	398
	<u>371,595</u>	<u>74,000</u>	<u>445,595</u>	<u>434,962</u>	<u>10,633</u>
Health and Sanitation -					
Septic waste	2,300	-	2,300	2,300	-
Tri-County	60,698	-	60,698	58,803	1,895
	<u>62,998</u>	<u>-</u>	<u>62,998</u>	<u>61,103</u>	<u>1,895</u>
Highways and Bridges -					
Public works	535,380	-	535,380	509,952	25,428
Paving/road construction	442,698	-	442,698	475,182	(32,484)
FEMA/MEMA	-	-	-	836	(836)
Street lights	5,750	-	5,750	5,866	(116)
Mowing/non-roads	8,450	-	8,450	8,433	17
Bird houses	1,500	-	1,500	-	1,500
	<u>993,778</u>	<u>-</u>	<u>993,778</u>	<u>1,000,269</u>	<u>(6,491)</u>

TOWN OF UNION, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Recreation and Library - Parks and recreation	10,000	-	10,000	8,906	1,094
	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>8,906</u>	<u>1,094</u>
Education	2,210,916	-	2,210,916	2,197,178	13,738
County Tax	228,839	-	228,839	228,839	-
Debt Service - Principal	30,300	-	30,300	122,825	(92,525)
Interest	-	-	-	18,995	(18,995)
	<u>30,300</u>	<u>-</u>	<u>30,300</u>	<u>141,820</u>	<u>(111,520)</u>
Unclassified - General assistance	7,000	-	7,000	6,647	353
Union assistance	5,000	-	5,000	1,646	3,354
Social security	37,320	-	37,320	36,406	914
Cemeteries	38,850	-	38,850	36,444	2,406
Founders Day	1,200	-	1,200	1,199	1
Outside agency	29,082	-	29,082	29,082	-
Budget committee	300	-	300	126	174
Abatements	6,000	-	6,000	3,885	2,115
Dispatch/RCC	61,278	-	61,278	61,278	-
Retirement expense	18,600	-	18,600	38,643	(20,043)
Common maintenance	5,000	-	5,000	3,562	1,438
EMA	7,350	-	7,350	3,159	4,191
TAN interest	500	-	500	-	500
Overlay	12,380	-	12,380	-	12,380
	<u>229,860</u>	<u>-</u>	<u>229,860</u>	<u>222,077</u>	<u>7,783</u>
Transfers to Other Funds - Capital projects funds	143,500	-	143,500	144,180	(680)
	<u>143,500</u>	<u>-</u>	<u>143,500</u>	<u>144,180</u>	<u>(680)</u>
<b>TOTAL DEPARTMENTAL OPERATIONS</b>	<u>\$ 4,768,506</u>	<u>\$ 153,118</u>	<u>\$ 4,921,624</u>	<u>\$ 4,965,254</u>	<u>\$ (43,630)</u>

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

TOWN OF UNION, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
 JUNE 30, 2018

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Investments	\$ -	\$ -	\$ 75,594	\$ 75,594
Due from other funds	5,681	624,626	996,584	1,626,891
<b>TOTAL ASSETS</b>	<u>\$ 5,681</u>	<u>\$ 624,626</u>	<u>\$ 1,072,178</u>	<u>\$ 1,702,485</u>
<b>LIABILITIES</b>				
Due to other funds	\$ 2,086	\$ 126,504	\$ -	\$ 128,590
<b>TOTAL LIABILITIES</b>	<u>2,086</u>	<u>126,504</u>	<u>-</u>	<u>128,590</u>
<b>FUND BALANCES</b>				
Nonspendable - principal	-	-	48,415	48,415
Restricted	-	-	1,023,763	1,023,763
Committed	-	624,626	-	624,626
Assigned	5,681	-	-	5,681
Unassigned	(2,086)	(126,504)	-	(128,590)
<b>TOTAL FUND BALANCES</b>	<u>3,595</u>	<u>498,122</u>	<u>1,072,178</u>	<u>1,573,895</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 5,681</u>	<u>\$ 624,626</u>	<u>\$ 1,072,178</u>	<u>\$ 1,702,485</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, 2018

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Investment income, net of unrealized gains/(losses)	\$ 92	\$ 1,608	\$ 9,503	\$ 11,203
Other income	25	958	98,617	99,600
<b>TOTAL REVENUES</b>	<b>117</b>	<b>2,566</b>	<b>108,120</b>	<b>110,803</b>
EXPENDITURES				
Capital outlay	-	127,733	-	127,733
Other expenses	2,159	147,365	53,179	202,703
<b>TOTAL EXPENDITURES</b>	<b>2,159</b>	<b>275,098</b>	<b>53,179</b>	<b>330,436</b>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,042)	(272,532)	54,941	(219,633)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	144,180	-	144,180
Transfers (out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>144,180</b>	<b>-</b>	<b>144,180</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(2,042)</b>	<b>(128,352)</b>	<b>54,941</b>	<b>(75,453)</b>
FUND BALANCES - JULY 1	5,637	626,474	1,017,237	1,649,348
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 3,595</b>	<b>\$ 498,122</b>	<b>\$ 1,072,178</b>	<b>\$ 1,573,895</b>

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