

UNION CONNECTICUT

Annual Town Report



Fiscal Year July 1, 2021 to June 30, 2022

UnionConnecticut.org

TOWN OFFICERS JULY 2021

First Selectman – 2 year term

David D. Eaton

July 1, 2021 – July 1, 2023

Selectmen – 2 year term

Mary M. Huda

July 1, 2021 – July 1, 2023

David Heck

July 1, 2021 – July 1, 2023

Town Clerk – 2 year term

Heidi O. Bradrick

July 1, 2021 – July 1, 2023

Town Treasurer – 2 year term

Amanda Gaug

July 1, 2021 – July 1, 2023

Tax Collector – 2 year term

Maureen M. Eaton

July 1, 2021 – July 1, 2023

Board of Finance – 6 year term

Christopher J. Santucci

July 1, 2017 – July 1, 2023

Charles Singer III

July 1, 2021 – July 1, 2027

Erick Ponkala

May 6, 2019 – July 1, 2023

Scott Crevier

July 1, 2019 – July 1, 2025

Scott Mangold

July 1, 2021 – July 1, 2027

Joseph Cross

May 1, 2019 – July 1, 2025

Board of Finance Alternate – 6 year term

Roger W. Bragdon

July 1, 2021 – July 1, 2027

Nathan B. Swift

July 1, 2019 – July 1, 2025

Stephen L. Browne

May 6, 2019 – July 1, 2023

Board of Education – 4 year terms

Andrea Estell

July 1, 2021 – July 1, 2025

Heidi Bradway

July 1, 2021 – July 1, 2025

Resigned 12/23/2021

James Kavanagh

January 12, 2022 – May 1, 2023

Jessica S. Garden

July 1, 2019 - July 1, 2023

Amy Blank

July 1, 2019 – July 1, 2023

Edward Fournier

July 1, 2021 – July 1, 2025

Robert Fischetti

June 8, 2021– July 1, 2023

Board of Assessment Appeals – 4 year term

David Heck

July 1, 2021 – July 1, 2025

Charles M. Sweetland

July 1, 2019 – July 1, 2023

Herbert R. Kingsbury III

Resigned 9/14/2021

July 1, 2021 – July 1, 2025

Edward Fournier 1/19/2022 – May 1, 2023

Planning & Zoning – 5 year term

Mathieu J. Silbermann

July 1, 2017 – July 1, 2022

Lee Ann Fitzgerald

July 1, 2019 - July 1, 2024

Joseph W. Popovitch

July 1, 2020 - July 1 2025

Brian Lambert
July 1, 2018 – July 1, 2023

Barry Kaplan
July 1, 2021 – July 1, 2026

Planning & Zoning Alternate – 6 year term

Carol A. Berner
July 1, 2021 – July 1, 2027

Michael Kneeland
May 1, 2019 – July 1, 2023

Daniel Camerota
February 22, 2022 – July 1, 2023

Zoning Board of Appeals – 5 year term

Eric P Emhoff
July 1, 2020 – July 1, 2025

Charles Sweetland
July 1, 2018 – July 1, 2023

Nathan Swift
July 1, 2019 – July 1, 2024

Arthur Murdock
July 1, 2017 – July 1, 2022

Vacancy
July 1, 2021– July 1, 2027

Zoning Board of Appeals Alternate – 4 year term

Jessica Garden
July 1, 2021 – July 1, 2025

Vacancy
July 1, 2021 – July 1, 2025

Joseph Kratochvil
May 1, 2019 - July 1, 2023

Constables – 2 year term

Albert L. Goodhall
July 1, 2021 – July 1, 2023

Albert L. Goodhall, Jr.
July 1, 2021 – July 1, 2023

Vacancy
July 1, 2021 – July 1, 2023

Vacancy
July 1, 2021 – July 1, 2023

Library Directors – 6 year term

Ellen Silberman
July 1, 2019 – July 1, 2025

Danielle Kneeland
June 7, 2021 – May 1, 2023 (July 1, 2025)

Erin Grabel
July 1, 2021 – July 1, 2027

Edward Capomacchio
July 1, 2021 – July 1, 2027

Karen Calabrese
May 6, 2019 – July 1, 2023

Cheryl D'Amico
June 7, 2021 - July 1, 2023

Registrar of Voters:
Erick Ponkala – Republican
Jacqueline McMahon – Democratic – Resigned
2/11/2022

Justice of the Peace

David D. Eaton
Albert L. Goodhall
Carol Denning
Robert E. Tyler, Jr.
Mathieu J. Silberman
Heather M. Murdock
Jessica Garden
Dean Upson

OFFICE HOURS AND PHONE NUMBERS
All information on unionconnecticut.org

FAX 860 684-8830

SELECTMAN'S OFFICE

860 684-3812

Karen Johnson
Office Administrator

Tuesday/Thursday 9am-12pm
Wednesday 9am-12pm & 1-3pm

First Selectman
Selectmen

David D. Eaton
Mary M. Huda
David Heck

Meeting: 1st & 3rd Monday
7:30 pm

TOWN CLERK'S OFFICE

860 684-3770

Heidi Bradrick
Karen Johnson, Asst.

Tuesday/Thursday 9am-12pm
Wednesday 9am-12pm & 1-3pm

ASSESSOR

Mary Huda
LeeAnn Lake, Asst.

Wednesday 9am-12pm & 1-3pm

TAX COLLECTOR

860 684-8834

Maureen Eaton
Tim Vennart, Asst.

Tuesday /Wednesday, 9am-12pm

BUILDING OFFICIAL

860 234-1053

Joseph Pajak
josephpajak@yahoo.com

By Appointment

HEALTH DEPARTMENT

860 774-4350

Northeast Health District

By Appointment

ANIMAL CONTROL

860 306-0573

Belinda Vennart

By Appointment

REGISTRAR OF VOTERS

860 684-8832

Erick Ponkala (R)

By Appointment

CEMETERY SEXTON

413 531-6316

Jeff Anthony
David Eaton, asst.

By Appointment

PUBLIC WORKS DIRECTOR

860 684-4706

David Eaton

UNION SCHOOL

860 684-3146

Michele Powers
Secretary

TRANSFER STATION

Wednesday 5-8pm & Saturday 8am – 4pm

LIBRARY

Monday 1-4pm, Wednesday 5-8pm, Saturday 9am-1pm

Board of Selectmen Town Appointments

August 15, 2021 – August 15, 2023

Assessor – Mary Huda, 860 684-5705

Selectmen's Administrative Asst. – Karen Johnson, 860 684-3812

Animal Control Officer – Belinda Vennart, 860 306-0573

Town Counsel – AnnMarie Alexander, Esq., 860 749-0793

Building Official – Joseph Pajak, 860 234-1053

Fire Marshall – Charles Sweetland, 860 684-6703

Assistant Fire Marshall – Mark Morrison, 860 209-7613

Emergency Management Director – Stuart Cobb Willington Fire Dept. 860 428-0288; c – 860 234-9777

Assistant Emergency Mgmt. Director, LEPC Chairperson – Paul Wentworth, 860 974-0324

Cemetery Sexton – Jeffrey Anthony, 413 531-6316

Asst. Cemetery Sexton – John Talbot, 860 634-1463

Burning Official – Charles Sweetland, 860 684-6703

Memorial Day Coordinator – Karen Johnson, 860 684-3812

Agent for the Elderly – Karen Johnson, 860 208-8113

Tree Warden – Christine Jones, 860 338-7738

Health District – Northeast District Department of Health, 860 774-7350

Representative to NDDH – Nathan Swift, 860 684-7848; Alternate David Heck, 860 684-6184

Rep. to Mid-NEROC – Nathan Swift, 860 684-7848

Representative to the Eastern Connecticut Tourism District – Barry Kaplan

Representative to Tolland County Mutual Aid Fire Service – Louis Roberts; Alternate David Eaton

Cemetery Committee – Jeff Anthony, 413 531-6316

Heidi Bradrick, 860 684-3770

David Eaton, 860 684-4706

Michael Huda

John Talbot, 860 634-1463

Old Home Day Committee – Tiffany Ko-Szych, 203 218-7680

Karen Calabrese

Kelly Crevier

William Cross, 860 341-1734

Erin-Kate Gabel-Forziati

Heather Matthews

Revised August 2021

Assessor's Office Report 2021 Grand List

Real Estate	82,152,740
Motor Vehicle	11,310,740
Personal Property	5,130,706
Total Net Grand List	98,594,186

Important Filing Dates

Homeowners Program for the Elderly February 1 thru May 15

New applications for Farm, Forest & Open Space Sept. 1 thru Oct. 31

Veterans Disability filed prior to October 1

Social Security Disability filed prior to December 31

Letters from Servicemen filed prior to October 1

Veteran's Discharge (filed w/Town Clerk) by September 30

Personal Property owned Oct. 1 declared annually Oct. 1 thru Nov. 1

Out of state or unregistered motor vehicles that are located here to be declared as
Personal Property.

The Assessor's office is open to the public on Wednesdays from 9-3 or by calling
860-684-5705 during those hours to make an appointment. You can also reach me
by e-mail at assessor@unionconnecticut.org if that is more convenient for you. To
reach the Assistant Assessor Leanne Lake during office hours on Wednesdays
please email assistantassessor@unionconnecticut.org

Mary E. Huda, CCMA II
Assessor

**Union School
Office of the Superintendent**

To the Board of Education and Citizens of Union:

In accordance with the Connecticut General Statutes, the Annual Report of the Superintendent of Schools for the year ending June 30, 2022 follows:

Graduates 2022

R. Joachim
K. Longey
D. Maciolek
L. Morgis
I. Syphers

Woodstock Academy

A. Bessette	N. Gaug	I. Hull	O. Hull
S. Ko-Szych	B. Lord	J. Sienna	

Enrollments

	17-18	18-19	19-20	20-21	21-22
Elementary	54	53	47	47	45
Secondary	36	40	36	34	27
Vocational	4	3	3	2	0
	94	96	86	83	72

Anticipated Enrollments

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total
21-22	1	4	2	4	4	3	8	4	6	5	6	6	7	9	69
22-23	4	3	4	2	4	4	3	8	4	6	5	6	6	7	66
23-24	10	4	3	4	3	4	6	3	9	8	10	5	5	6	80

Staff 2021-2022

Superintendent/Principal
Preschool/Kindergarten
Grades 1 & 2
Grades 3 & 4

Mr. Steven Jackopsic
Mrs. Jayzel Crawford
Ms. Alicia Agosto
Mrs. Patricia Zulick-Bessette

Grades 5-8 Math and Science	Mr. Paul Rae
Grades 5-8 ELA/SS	Mrs. Alyson Couillard
Grades K-8 Special Education	Mrs. Alison Gordon
Math Interventionist	Mrs. Megan Jacobs
Music	Mr. Vincent LaMonica
Physical Education	Mrs. Erin Pitruzzello
Art	Mrs. Julie Hull
School Nurse	Mrs. L. Brothers and Mrs. L. Demurjian
Secretary	Mrs. Michele Powers
Paraprofessional	Mrs. Jacqueline Woronecki
Paraprofessional	Ms. Ann Burrill
Paraprofessional	Mrs. Jacquelin Budd
Grounds	Mr. Mike Kneeland

State and Federal Grants

To Town:	2019-2020	2020-2021	2021-2022
Education Cost Sharing	\$219,478.00	\$211,728.00	\$211,728.00
To School:			
IDEA 611	\$10,145.00	\$9,702	\$10,021.00
IDEA 619 (preschool)	\$1,478.00	\$1,477.00	\$1,480.00
Small Rural School Achievement	\$17,643.00	\$20,154.00	\$19,346.00
Adult Education	\$1,499.00	\$1,498.00	\$1,445.00
Technology Grant	\$0.00	\$0.00	\$0.00
Title II Grant	\$2,495.00	\$1,151.00	\$1,751.00
Title I Improve Basic Programs	\$8,803.00	\$0.00	\$0.00
Title IV	\$0.00	\$10,000.00	\$0.00
Special Education Improvement	\$12,000.00	\$20,000.00	\$15,000.00
Special Education Recovery	N/A	N/A	\$30,000.00
Special Education Recovery Bonus Pop.	N/A	N/A	\$25,000.00
Special Education Recovery-Dyslexia	N/A	N/A	\$650.00
ARP IDEA 611	N/A	N/A	\$1,956.00
ARP IDEA 619	N/A	N/A	\$186.00
Coronavirus Relief Funds	\$0.00	\$79,014.00	N/A
ESSER I	\$0.00	\$7,279.00	N/A
ESSER II	\$0.00	\$32,273.00	N/A
Summer Enrichment Expansion	\$0.00	\$21,000.00	N/A

School Calendar 2021-2022

September 1st	First Day	
October 11th	School Closed	Columbus Day
November 24th-26th	School Closed	Thanksgiving Break

December 24th-January 2nd	School Closed	Winter Break
January 17th	School Closed	Martin Luther King Jr. Day
February 21st-22nd	School Closed	Presidents Day/February Break
April 15th	School Closed	Good Friday
April 18th-22nd	School Closed	Spring Break
May 30th	School Closed	Memorial Day
June 17th	Last Day	

Educational Programs

Union School provides educational programs and support services for students in grades PK-8. There is a full day program in kindergarten and preschool. Meanwhile, students in grades 1-2 and 3-4 are part of mixed grade level classrooms. Students in grades 1-4 switch classrooms, at times, based on learning needs. Students in grades 5-8 switch classes based on content areas and intervention/enrichment needs. Students also receive instruction in general music, art, health and physical education (PE) 1-2 days per week, depending on grade level.

The school provides special education and related services to students identified with special needs. The district provides these services, as needed, for students ages 3-21. Additional support is also provided to those students who are not performing at grade level expectations.

Educational Technology

All classrooms at Union School have Wi-Fi access. Content is filtered through a state filtering system, as well as a school-based layer. Students in grades PK-8 utilize technology on a consistent basis with laptops, iPads and ChromeBooks. At the middle school level, students utilize the Google Classroom to manage and access work/assignments. In addition, Union School also uses Jupiter Ed. as an online communication tool for students and parents. STAR online assessments are used as a universal screen for students in grades K-8.

Union School continues to use EASTCONN IT services to provide technical support and maintenance.

School Plant

Security/Building Improvements during past year include:

- Maintenance of water system, HVAC, security, as well as other systems
- Installation of a memorial stone wall and planting bed
- Expansion of our outdoor classroom areas

2021-2022 Report of the Board of Selectmen

The Board of Selectmen serves as both the administrative and executive branches of the town government. The Board of Selectmen's responsibilities include formulation, evaluation and guidance of policy with regard to public service, as well as, the administration of town offices, town highway maintenance, keeping of financial accounts and the appointment of administrative officers, boards and commissions.

The First Selectman, the chief administrative and executive officer of the town, is directly responsible to the Board of Selectmen for administration and supervision of all departments, agencies and officers appointed by the Board and is responsible for the enforcement of all laws and ordinances governing the Town of Union.

The Board of Selectmen regularly meet the first and third Mondays of each month excepting legal holidays.

The Selectmen's office is open: Tuesday 9:00 a.m. – Noon; Wednesday 9:00 a.m. – Noon and 1:00 p.m. – 3:00 p.m.; and Thursday 9:00 a.m. – Noon. (Plus by appointment – 860 684-3812)

Email: firstselectman@unionconnecticut.org

Reimbursements for septic disposal are provided to town residents through the Selectman's Office. Upon submission of septic pumping invoice, residents will be eligible for a reimbursement of 6.5 cents per gallon, payable once each fiscal year.

The Transfer Station is open Wednesdays, 5pm – 8pm and Saturdays 8am – 4pm. Permits, affixed to lower left windshield, are required to enter the facility. Permits are available, free of charge, in the Selectman's office, during office hours, or residents can call or email the Selectman's Office to request a permit via mail.

The Annual Town Meeting will be held yearly on the 2nd Monday of May, per motion made at the Selectman's Meeting on July 17, 2017.

Local Capital Improvement Program (LoCIP) Grant Completed Projects:

Hazardous Tree Trimming/Removal
Upgrade Town Office Building Lighting to LED

Board Members and Terms:

David Eaton, First Selectman – July 1, 2021 – June 30, 2023

Mary Huda, Selectman - July 1, 2021 – June 30, 2023

David M. Heck, Selectman – July 1, 2021 – June 30, 2023

Office Administrator: Karen Johnson

**TOWN OF UNION
DEPARTMENT OF PUBLIC WORKS
1043 BUCKLEY HIGHWAY
UNION CT, 06076**

Phone (860) 684-4706

Fax (860) 684-8830

This is the report of the Public works Department for the 2022 annual report.

Roadways:

Routine maintenance was performed which included roadway sweeping and mowing, winter plowing and sanding, replacing of broken fence posts, and cleaning of catch basins, waterway's and tree trimming.

Oil and chipseal consisted of 4.23 miles on, Cemetery, Old Brown Scranton and Webster roads.

Drainage consisted of extension of 2 cross culverts on Webster road.

Crack filling was done on Gilbranson, Moore and Holland roads.

Replaced 550 feet of wooden fence posts with metal beam rail on Szych road.

Approximately 60 dead or hazardous trees were removed along roadsides in various areas of town.

Town Equipment Maintenance:

Maintenance and repairs were done to all town equipment as needed. All requirements and repairs were met to remain in compliance with OSHA guidelines.

Building and Grounds:

All building and grounds were mowed, raked and shoveled as needed; a new commercial de-humidifier was installed at the Library.

Transfer Station:

All collected materials were transported to the center in Willimantic, or to proper destination. The hopper for MSW compacter was pressure washed, primed and painted.

Cemeteries:

All cemeteries were mowed and trimmed as needed and all required stone and monuments were set.

New Equipment:

A new pay loader was purchased.

David D Eaton/ Public Works Director
Town of Union

**TOWN OF UNION
CEMETERY REPORT**

Fiscal Year

2021-2022

Balance as of July 1, 2021

Stafford Savings Bank Accounts:

CD	CD	\$ 66,524.63
Checking Account	Check	\$ 13,274.95
Beginning Balance		\$ 79,799.58

Receipts:

Plots, Burials and other income		\$ 2,201.25
Interest	CD	\$ 166.08
	Check	\$ 14.00
		\$ 180.08
State Grant		\$ -
Total Receipts		\$ 2,381.33

Disbursements:

A.Gaug (Bookkeeper)	150.00
Town of Union	500.00
Misc Expenses	\$ 3,788.95
<hr/>	
Total Disbursements	\$ 4,438.95

Balance as of June 30, 2022 \$ 77,741.96

Stafford Savings Bank Accounts:

CD	\$ 66,690.71
Checking Account	\$ 11,051.25
Ending Balance	\$ 77,741.96

TOWN OF UNION, CONNECTICUT
Planning & Zoning and Inland/Wetlands Commission
Annual Town Report

Fiscal Year 2021 - 2022

Pursuant to state statute, the Planning and Zoning Commission also acts as the Inland Wetlands and Watercourses Commission.

The following applications were submitted to and acted upon by the Commission in the period from July 1, 2021 – June 30, 2022.

Addition	2
House	2
Shed/Barn	5
Garage	3
Wetland	2
Other	2

Total Applications Accepted	16
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Revenue collected: \$1785. Each permit includes a \$60 State fee for Land Use.

The Commission Meets on the First and Third Wednesday of each month at 7:30 pm at the Union Town Hall in the upper level meeting room.

Contact the Town Hall at 860-684-5705 or email pzc@unionconnecticut.org to be placed on the agenda.

TOWN CLERK REPORT 2021-2022

**Office Hours: Tuesday, Wednesday & Thursday 9am to 12noon
Wednesday 1pm to 3pm
Appointments can be made.**

**Town Clerk ~ Heidi Bradrick
Assistant Town Clerk ~ Karen Johnson
Phone 860.684.3770
Fax 860.684-3770
E-mail: townclerk@unionconnecticut.org**

**The Town Clerk's duties and responsibilities are regulated in part by Connecticut General Statutes.
The Town Clerk maintains the Town's records and offers numerous other services to the public.**

These services include but are not limited to:

Dog Licenses

Dog licenses must be purchased when a dog reaches the age of 6 months, then yearly during the month of June. When obtaining a dog license, a rabies certificate must be presented and the spay/neuter certificate (if applicable) must be shown. A person who moves to Union, whose dog was previously licensed in another town for the current year, may transfer the registration for \$1.00. Proof of licensing must be shown. A lost tag can be replaced for \$.50. Cost of licensing a spayed/neutered dog is \$8.00. For dogs not spayed or neutered the cost is \$19.00. \$1.00 per month late fee will be assessed to the above fee for dogs not licensed in the month of June. Kennel licenses are also available upon application.

For the fiscal year 2021-2022 the town registered 144 dogs and 1 Kennel license.

Sports Licenses

Hunting and Fishing information and licenses can be obtain at the DEEP web site at www.dep.state.ct.us.

Marriage Licenses and Vital Statistics

Marriage licenses are applied for at the Town Clerk's office. The ceremony must be performed within 65 days from the date of application. Application fee for a license is \$50.00. Certified copies of vital events (births, marriages, civil unions, and deaths) are available from the Town Clerk upon application. Cost is \$20.00. A request form is available on the Town's website under the Town Clerk/Vital Record section. Include a copy of a photo ID. Information pertaining to vital events and genealogy date back to 1718.

There were 7 marriages, 7 births and 6 deaths recorded.

Veteran's Discharges

Veteran's discharges must be filed by September 30th to entitle the veteran to an exemption on taxes due the following July. An original or certified copy of a DD-214 form must be presented.

Voter Registration & Absentee Ballots

The Town Clerk can provide voter registration cards to any person who wishes to become an elector. A form of identification must be presented. Local elections are held the first Monday in May each odd year. State elections are held the First Tuesday following the First Monday in November each even year. The Town Clerk's office issues absentee ballots to eligible residents beginning 31 days prior to an election. Overseas and blank ballots are available for eligible applicants at an earlier time. In order to receive an absentee ballot, an application form must be completed and submitted. These forms are available at the Town Clerk's office or on line at the Secretary of the State website.

Agenda & Minutes

The Town Clerk takes the minutes of Town Meetings. Agendas for all boards and commissions are posted outside the front door of the Town Hall at least 24 hours prior to the meeting. Town Resolutions, Town Ordinances and minutes of all the boards and commissions are available for review. Lists of board and commission members are also available.

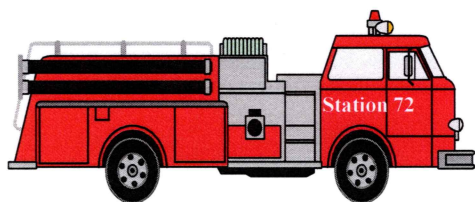
Land Records & Maps

Land records and legal documents are recorded in the Office of the Town Clerk. Land records include deeds, mortgages, releases and liens. Survey and subdivision maps are also recorded as part of the land records. The State of Connecticut has mandated that access to land record indexes be computerized. The Town Clerk's office of Union has accomplished this with no additional impact on the tax payers of the Town of Union. We currently have 100+ years of computerized indexes as well as the document images available. These are available online at <https://recordroom.cottsystems.com> (a fee may apply).

This office recorded 166 documents for the 2021-2022 year.

Other Duties

Trade Names, Liquor Permits, Notaries, Appointments, Resignations, Oaths and Retention requests are recorded in the Town Clerk's Office. Copies of the Budget and Audit report as well as this Town Report are filed in the Town Clerk's Office. The Town Clerk receives all lawsuits filed against the Town of Union.



Union Volunteer Fire Department

1049 Buckley Highway
Union, Connecticut 06076

PHONE (860) 684-4109

FAX (860) 684-3159

Report of the Union Volunteer Fire Department

Members of the Union Volunteer Fire Department continue to devote countless hours in the interest of public safety for the Town of Union. Requests for service for 2022 were as follows:

Medical response	40	Motor vehicle accidents.....	34
Mutual aid.....	04	Hazardous materials.....	05
Brush fires.....	04	Structure fires.....	01
Wires down.....	08	Vehicle fires.....	11
Service calls.....	01	Fire alarms/CO Detector.....	06
Search & rescues.....	00	Chimney fires.....	00
Water rescues.....	00		

This is a total of 114 responses.

Schooling consisted of numerous hours of state level certification for emergency medical response, vehicle extrication, fighting fires, and hazardous materials, as well as our own in-house training.

Regular maintenance and repairs were done to the building and grounds. Vehicle and equipment maintenance were completed to keep all equipment as well as personnel operating within OSHA requirements.

Fundraisers were conducted to help meet these requirements and purchase any needed equipment. They consisted of two chicken barbecues (June and August). Your support is always appreciated.

I would like to thank all the members who devote so much time to a cause that gives very little reward.. Without them, the fire department, and the level of service it provides would not be. New members are always needed. If you are interested in giving your time and effort to helping those in need, the department's meetings are held on the fourth Thursday of every month with the annual meeting held the second Thursday in May.

A reminder: Your emergency phone number is 911. When used properly smoke and C.O. detectors do work. Change the batteries while changing your clocks back and forth during daylight savings time to ensure your detectors are in good working condition. Thank you,

Paul J. Wentworth, Chief
UNION VOLUNTEER FIRE DEPARTMENT

OUTSTANDING TAXES - TOWN OF UNION**6/30/2022****Grand List of October 1, 2020**

Type	Bill No	Name	Address	Amount	
RE		5 Andrulot Margaret P	367 Stickney Hill Rd	\$1,949.55	
RE		39 Bevans Brian	Stickney Hill Rd	\$1,515.52	
RE		118 Cimaglia Ellen & Joseph L	38 Hall Rd	\$4,738.46	
RE		165 Dickson Kimberlie Ann	316 Stickney Hill Rd	\$784.67	
RE		194 Flagg Peter Guerin II & Donna	Kinney Hollow Rd	\$807.96	
RE		276 Laroe Sonyia	838 Buckley Hwy	\$3,417.14	
RE		342 Landing Rock LLC	23 Holland Rd	\$152.53	
RE		398 Michalec Jason	477 Buckley Hwy	\$3,120.56	
RE		399 Michalec Jason	Buckley Hwy	\$151.30	
RE		400 Michalec Jason	Buckley Hwy	\$55.77	
RE		428 Nolin Andrew & Bridgette	Rindge Rd	\$406.42	
RE		510 Santos Tammy	58 Barrows Rd	\$2,482.20	
RE		536 Smith James J	106 Old Brown Rd	\$1,800.00	
RE		603 Wallach John A	78 Barrows Rd	\$2,227.08	
PP	40067	Presa Gary	85 Barrows Rd	\$875.88	
PP	40070	Ruskin Christopher	403 Bigelow Hollow Rd	\$500.50	
PP	40102	Hayes Katherine	780 Whipple Ln	\$1,787.50	
MV	50100	Bradley Ellen E	154 Carion Rd	\$92.09	
MV	50148	Burbridge Jonathan E	Holland Rd	\$146.72	
MV	50165	Cameron Shawn P	279 Stickney Hill Rd	\$203.35	
MV	50289	Deschenes Dylan J	1259 Buckley Hwy	\$161.30	
MV	50290	Diaz Jonathan L	23 Szych Rd	\$417.56	
MV	50371	Garibay-Presa Joel G	Barrows Rd	\$96.10	
MV	50479	Hine Jonathan W	139 Stickney Hill Rd	\$127.56	
MV	50506	Hurd Taylor E	250 Stickney Hill Rd	\$119.67	
MV	50612	Lanning Susan J	899 Buckley Hwy	\$679.82	
MV	50660	Lucey Stefan R	1067 Buckley Hwy	\$107.25	
MV	50775	Ott Richard G	601 Buckley Highway	\$100.67	
MV	50776	Ott Richard G	601 Buckley Highway	\$13.16	
MV	50777	Ott Richard G	601 Buckley Highway	\$107.54	
MV	50778	Ott Richard G	601 Buckley Highway	\$73.22	
MV	50803	Pellerin Mallory R	24 Hall Rd	\$140.14	
MV	50912	Secore David W	901-9 Scranton Brk	\$290.00	
MV	50913	Secore David W	901-9 Scranton Brk	\$14.30	
MV	50914	Secore David W	901-9 Scranton Brk	\$156.73	
MV	50915	Secore David W	901-9 Scranton Brk	\$52.91	
MV	50916	Secore Laura L	901-9 Scranton Brk	\$76.65	
MV	50917	Secore Laura L	901-9 Scranton Brk	\$81.22	
MV	50918	Secore Laura L	901-9 Scranton Brk	\$273.70	
MV	51095	Willis Kimberly M	61 Cemetery Rd	\$116.12	
MV	51096	Willis Kimberly M	61 Cemetery Rd	\$598.03	
MVS	80016	Cameron Amy A & Shawn P	279 Stickney Hill Rd	\$119.55	
MVS	80051	Hackner Richard F	389 Bigelow Hollow Rd	\$319.12	
MVS	80090	Michalec Rociao D	477 Buckley Hwy	\$11.61	
MVS	80099	Ott Richard G	601 Buckley Highway	\$20.02	
MVS	80100	Ott Richard G	601 Buckley Highway	\$385.53	
MVS	80101	Ott Richard G	601 Buckley Highway	\$45.02	
MVS	80124	Secore David W Jr	901-9 Scranton Brk	\$14.67	
MVS	80125	Secore David W Jr	901-9 Scranton Brk	\$531.96	
MVS	80126	Secore David W Jr	901-9 Scranton Brk	\$115.60	\$32,581.93

see next page

Outstanding Taxes continued
Grand List of October 1, 2019

Page 2

Type	Bill No	Name	Address	Amount	
RE	39	Bevans Brian	Stickney Hill Rd	\$1,536.18	
RE	118	Cimaglia Ellen & Joseph L	38 Hall Rd	\$4,803.06	
RE	194	Flagg Peter Guerin II & Donna B	Kinney Hollow Rd	\$818.98	
RE	428	Nolin Andrew & Bridgette	Rindge Rd	\$411.96	
RE	510	Santos Tammy	58 Barrows Rd	\$2,516.04	
RE	603	Wallach Raymond D & Cynthia(Wallach, J)	78 Barrows Rd	\$1,128.73	
PP	40066	Presa Gary	85 Barrows Rd	\$181.20	
PP	40067	Presa Gary	85 Barrows Rd	\$443.91	
MV	50132	Brothers Catherine L	4 Thompson Ct Apt 2	\$60.88	
MV	50192	Cepelak Rachel M	431 Stickney Hill Rd	\$243.52	
MV	50479	Hine Jonathan W	139 Stickney Hill Rd	\$145.24	
MV	50693	Marlin Winter Colette A	42 Cemetery Rd	\$94.80	
MV	50707	Masterson Scott E	155 Monson Rd, Stafforc	\$266.42	
MV	50753	Morin Daniel J	312 Stickney Hill Road	\$86.39	
MV	50907	Robertson Paul W Jr	4301S Birch Place OK	\$64.65	
MV	50908	Robertson Paul W Jr	4301S Birch Place OK	\$337.44	
MV	50985	St Laurent Forrest L	312 Stickney Hill Road	\$109.00	
MV	50986	St Peter Douglas P	14 Sunset Lane, Bolton	\$148.72	
MV	51172	Ott Richard G	601 Buckley Highway	\$358.17	
				2019 Total	\$13,755.29

Grand List of October 1, 2018

Type	Bill No.	Name	Address	Amount	
RE	39	Bevans Brian	Stickney Hill Rd	\$1,638.98	
RE	122	Cimaglia Ellen & Joseph L	38 Hall Rd	\$5,124.48	
RE	197	Flagg Peter Guerin II & Donna B	Kinney Hollow Rd	\$873.78	
RE	425	Nolin Andrew & Bridgette	Rindge Rd	\$439.52	
RE	508	Santos Tammy	58 Barrows Rd	\$2,684.42	
				2018 Total	\$10,761.18

Grand list of October 1, 2017

Type	Bill No.	Name	Address	Amount	
RE	38	Bevans Brian	Stickney Hill Road	\$1,917.94	
RE	117	Cimaglia Ellen & Joseph L	38 Hall Road	\$5,196.20	
RE	191	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$1,030.34	
RE	512	Santos Tammy	58 Barrows Road	\$1,935.44	
				2017 Total	\$10,079.92

Grand List of October 1, 2016

Type	Bill No.	Name	Address	Amount	
RE	38	Bevans Brian	Stickney Hill Road	\$1,901.90	
RE	190	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$1,021.74	
				2016 Total	\$2,923.64

Grand List of October 1, 2015

Type	Bill No.	Name	Address	Amount	
RE	38	Bevans Brian	Stickney Hill Road	\$1,866.76	
RE	192	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$1,002.86	
				2015 Total	\$2,869.62

Grand List of October 1, 2014

Type	Bill No.	Name	Address	Amount	
RE	38	Bevans Brian	Stickney Hill Road	\$1,825.44	
RE	192	Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$980.66	
				2014 Total	\$2,806.10

see next page

Outstanding Taxes continued
Grand List of October 1, 2013

page 3

Type	Bill No. Name	Address	Amount	
RE	37 Bevans Brian	Stickney Hill Road	\$1,788.44	
RE	189 Flagg Peter Guerin II & D	Kinney Hollow Road	\$960.78	
			2013 Total	\$2,749.22

Grand List of October 1, 2012

Type	Bill No. Name	Address	Amount	
RE	35 Bevans Brian	Stickney Hill Road	\$1,923.28	
RE	188 Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$1,029.88	
			2012 Total	\$2,953.16

Grand List of October 1, 2011

Type	Bill No. Name	Address	Amount	
RE	39 Bevans Brian	Stickney Hill Road	\$1,861.72	
RE	189 Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$996.92	
			2011 Total	\$2,858.64

Grand List of October 1, 2010

Type	Bill No. Name	Address	Amount	
RE	192 Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$974.10	
			2010 Total	\$974.10

Grand List of October 1, 2009

Type	Bill No. Name	Address	Amount	
RE	188 Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$967.34	
			2009 Total	\$967.34

Grand List of October 1, 2008

Type	Bill No. Name	Address	Amount	
RE	186 Flagg Peter Guerin II & Donna	Kinney Hollow Road	\$956.34	
			2008 Total	\$956.34
				<u>\$87,236.48</u>

RE Real Estate Bill
 PP Personal Property Bill
 MV Motor Vehicle Bill
 MVS Supplemental Motor Vehicle Bill

Maureen M Eaton, CCMC
 Tax Collector
 6/30/2022

REPORT OF THE PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

FOR FISCAL YEAR ENDING JUNE 30, 2022

Grand List of	Amount of Taxes Collectible	Lawful corrections		To / From Suspense	Adjusted Taxes Collectible	Amount paid to Treasurer	Actual Collections During Fiscal Year					6/30/2022 Collectible Uncollected
		Additions	Deductions				Taxes	Interest	Liens & Fees	trans to: tax only	Overpaid	
10/1/2020	\$2,688,628.07	\$33,939.46 *	-\$11,418.05		\$2,711,149.48	\$2,687,494.90	\$2,680,255.34	\$7,215.56	\$24.00		\$1,687.79	\$32,581.93
10/1/2019	\$30,956.01	\$766.35			\$31,722.36	\$21,531.18	\$17,967.07	\$3,420.11	\$144.00			\$13,755.29
10/1/2018	\$19,764.52			-3616.39 **	\$16,148.13	\$6,832.64	\$5,386.95	\$1,397.69	\$48.00			\$10,761.18
10/1/2017	\$11,718.40				\$11,718.40	\$2,342.03	\$1,638.48	\$679.55	\$24.00			\$10,079.92
10/1/2016	\$2,923.64				\$2,923.64	\$0.00						\$2,923.64
10/1/2015	\$2,869.62				\$2,869.62	\$0.00						\$2,869.62
10/1/2014	\$2,806.10				\$2,806.10	\$0.00						\$2,806.10
10/1/2013	\$2,749.22				\$2,749.22	\$0.00						\$2,749.22
10/1/2012	\$2,953.16				\$2,953.16	\$0.00						\$2,953.16
10/1/2011	\$2,858.64				\$2,858.64	\$0.00						\$2,858.64
10/1/2010	\$974.10				\$974.10	\$0.00						\$974.10
10/1/2009	\$967.34				\$967.34	\$0.00						\$967.34
10/1/2008	\$956.34				\$956.34	\$0.00						\$956.34
10/1/2007	\$0.00				\$0.00	\$0.00						\$0.00
	\$2,771,125.16	\$34,705.81	-\$11,418.05	-\$3,616.39	\$2,790,796.53	\$2,718,200.75	\$2,705,247.84	\$12,712.91	\$240.00	\$0.00	\$1,687.79	\$87,236.48

* SUPPLEMENTAL MOTOR VEHICLE BILLING OF \$30,162.60. IS IN THIS FIGURE 12/2021

**\$3,616.39 transferred to Suspense

Maureen M Eaton
Tax Collector
June 30, 2022

REPORT OF PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

FOR FISCAL YEAR ENDING JUNE 30, 2022

2020

SCHEDULE 1 - Lawful corrections of property taxes (Secs. 12-27, 12-60, 12-71c, 12-84, 12-85, 12-126, 12-129 of the Connecticut General Statutes)

C of C	Bill #	Name	Grand List	Due Date	Add	Deduction	Reason	Authority
1972M	50309	Eaton Lloyd B Jr & Maureen	10/1/2020	7/1/2021		(\$19.65)	Vehicle Sold	Mary E Huda, Assessor
1973M	50113	Bradway Michael D	10/1/2020	7/1/2021		(\$144.38)	Vehicle Sold	Mary E Huda, Assessor
1974M	50372	Garibay-Presa Kayla	10/1/2020	7/1/2021		(\$136.88)	Vehicle Sold	Mary E Huda, Assessor
1975M	50520	Johnson Wendy	10/1/2020	7/1/2021		(\$37.32)	Vehicle Sold	Mary E Huda, Assessor
1976M	50741	Murdock Edward J Jr	10/1/2020	7/1/2021		(\$22.79)	Vehicle Sold	Mary E Huda, Assessor
1977M	50871	Roberts Lisa M & Clinton A	10/1/2020	7/1/2021		(\$52.34)	Vehicle Sold	Mary E Huda, Assessor
1978M	50896	Santucci Christopher J & Christine	10/1/2020	7/1/2021		(\$3.29)	Vehicle Sold	Mary E Huda, Assessor
1979M	51129	Paw Safe Animal Rescue Inc	10/1/2020	7/1/2021	\$641.78		Add from Stafford	Mary E Huda, Assessor
1980M	50423	Goodhall Albert L Jr	10/1/2020	7/1/2021		(\$35.18)	Vehicle Sold	Mary E Huda, Assessor
1981M	50424	Goodhall Madelyn J	10/1/2020	7/1/2021		(\$4.66)	Vehicle Sold	Mary E Huda, Assessor
1982M	50947	Smolen Michael A	10/1/2020	7/1/2021		(\$13.73)	Vehicle Sold	Mary E Huda, Assessor
1983M	51130	Medeiros Wayne F	10/1/2020	7/1/2021	\$44.04		Add from Eastford	Mary E Huda, Assessor
1984M	51131	Papp Jason & Cheryl	10/1/2020	7/1/2021	\$193.34		Add from Eastford	Mary E Huda, Assessor
1985M	51132	Presutti Nicole A	10/1/2020	7/1/2021	\$283.71		Add from Eastford	Mary E Huda, Assessor
1986M	51133	Lefemine Patrick J Jr	10/1/2020	7/1/2021	\$661.23		Add from Eastford	Mary E Huda, Assessor
1987M	51021	Treu Ian J	10/1/2020	7/1/2021		(\$14.30)	Moved out of State	Mary E Huda, Assessor
1988M	50441	Guardiani Mark E Sr & Patricia H	10/1/2020	7/1/2021		(\$241.38)	Sent to Stafford	Mary E Huda, Assessor
1989M	51134	Joseph Gnazzo Company Inc	10/1/2020	7/1/2021	\$841.70		Add from Tolland	Mary E Huda, Assessor
1990M	50485	Homecheck Construction LLC	10/1/2020	7/1/2021		(\$544.54)	Vehicle Sold	Mary E Huda, Assessor
1991M	51135	Guardiani Mark E Sr & Patricia H	10/1/2020	7/1/2021	\$172.17		Add from Stafford	Mary E Huda, Assessor
1992M	50405	Golden Carl G	10/1/2020	7/1/2021		(\$49.19)	Moved out of State	Mary E Huda, Assessor
1993M	50864	Roadrunner Installation Services	10/1/2020	7/1/2021		(\$454.76)	Vehicle Sold	Mary E Huda, Assessor
1994M	50966	Swanson Jessica L & Jeffrey E	10/1/2020	7/1/2021		(\$77.19)	Vehicle Sold	Mary E Huda, Assessor
1995M	51136	Gustafson Glenn E & Cheryl L	10/1/2020	7/1/2021	\$287.29		Vehicle added to list	Mary E Huda, Assessor
1996M	50315	Einsiedel Michael E 3rd	10/1/2020	7/1/2021		(\$68.87)	Moved out of State	Mary E Huda, Assessor
1997M	50314	Einsiedel Deanna & Michael E 3rd	10/1/2020	7/1/2021		(\$55.09)	Moved out of State	Mary E Huda, Assessor
1998M	50316	Einsiedel Michael E 3rd	10/1/2020	7/1/2021		(\$93.58)	Moved out of State	Mary E Huda, Assessor
1999M	50654	Lowry Dennis J	10/1/2020	7/1/2021		(\$27.55)	Vehicle Sold	Mary E Huda, Assessor
2000M	51113	Zack Ronald A	10/1/2020	7/1/2021		(\$2.37)	Vehicle Sold	Mary E Huda, Assessor
2001M	50899	Santucci Christopher J & Christine	10/1/2020	7/1/2021		(\$83.91)	Vehicle Sold	Mary E Huda, Assessor
2002M	51137	Lopardo Roxanne E	10/1/2020	7/1/2021	\$363.88		Add per Taxpayer	Mary E Huda, Assessor
2003M	51069	Villa-Villa Jn Rowley Heather L	10/1/2020	7/1/2021		(\$934.08)	Vehicle Sold	Mary E Huda, Assessor
2004M	50841	Prucker Brian W	10/1/2020	7/1/2021		(\$6.03)	Vehicle Sold	Mary E Huda, Assessor

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SCHEDULE 1 - Lawful corrections of property taxes (Secs. 12-27, 12-60, 12-71c, 12-84, 12-85, 12-126, 12-129 of the Connecticut General Statutes)

page 2

C of C	Bill #	Name	Grand List Due Date		Add	Deduction	Authority
2005M	50381	Gaug Joshua N	10/1/2020	7/1/2021		(\$5.32) Vehicle Sold	Mary E Huda, Assessor
2006M	50748	Myers Carl L	10/1/2020	7/1/2021		(\$7.80) Vehicle Sold	Mary E Huda, Assessor
2007M	50325	Fahey Zzana	10/1/2020	7/1/2021		(\$58.52) Vehicle Sold	Mary E Huda, Assessor
2008M	50750	NE Timberland Invest LLC	10/1/2020	7/1/2021		(\$61.52) Vehicle Sold	Mary E Huda, Assessor
2009M	50751	NE Timberland Invest LLC	10/1/2020	7/1/2021		(\$382.38) Vehicle Sold	Mary E Huda, Assessor
2010M	50213	Core Solutions	10/1/2020	7/1/2021		(\$82.89) Vehicle Sold	Mary E Huda, Assessor
2011M	50455	Hayden Nan L	10/1/2020	7/1/2021		(\$38.03) Vehicle Sold	Mary E Huda, Assessor
2012M	50707	McMahon Jacqueline P	10/1/2020	7/1/2021		(\$30.20) Vehicle Sold	Mary E Huda, Assessor
2013M	50708	McMahon Jacqueline P	10/1/2020	7/1/2021		(\$50.73) Vehicle Sold	Mary E Huda, Assessor
2014S	80048	Goodhall Albert L Jr	10/1/2020	1/1/2022		(\$99.10) Vehicle Sold	Mary E Huda, Assessor
2015S	80114	Santucci Anthony / Christine	10/1/2020	1/1/2022		(\$15.33) Vehicle Sold	Mary E Huda, Assessor
2016S	80003	Aseltine Chester D	10/1/2020	1/1/2022		(\$30.88) Value Pricing	Mary E Huda, Assessor
2017M	50001	Acar Leasing LTD	10/1/2020	7/1/2021		(\$106.88) Vehicle Sold	Mary E Huda, Assessor
2018S	80121	Saunders William D	10/1/2020	1/1/2022		(\$7.15) Vehicle Sold	Mary E Huda, Assessor
2019S	80050	Griswold Jodi E	10/1/2020	1/1/2022		(\$150.84) Moved Out of State	Mary E Huda, Assessor
2020S	80074	Lambert Brian & Zachary L	10/1/2020	1/1/2022		(\$291.12) Firemen's Exemption	Mary E Huda, Assessor
2035R	485	Rizner Geo Jr & Paul/ Estate Travinski	10/1/2020	7/1/2021		(\$6,876.30) Update Open Space	Mary E Huda, Assessor
2043M	51138	Savoie Paul A	10/1/2020	7/1/2021	\$287.72	Not on 2020 MV GL	Mary E Huda, Assessor

Total c of c's for 2020 GL **\$3,776.86 (\$11,418.05)**

2019 Grand List

2042M	51170	Savoie Paul A	10/1/2019	7/1/2020	\$300.92	Not on 2019 MV GL	Mary E Huda, Assessor
2044M	51171	Madersky Lee A	10/1/2019	7/1/2020	\$107.26	Not on 2019 MV GL	Mary E Huda, Assessor
2046M	51172	Ott Richard G	10/1/2019	7/1/2020	\$358.17	Not on 2019 MV GL	Mary E Huda, Assessor

Total c of c's for 2019 GL **\$766.35 \$0.00**

**Maureen M Eaton, CCMC
TAX COLLECTOR
June 30, 2022**

REPORT OF THE PROPERTY TAX COLLECTOR OF UNION, CONNECTICUT

SEC 12-167

FISCAL YEAR ENDING JUNE 30, 2022

SCHEDULE 2 - Refunds of Property Taxes according to sec 12-81(20), Sec 12-124, 12-125, 12-126, 12-127a, 12-128, 12-129 of the CONNECTICUT GENERAL STATUTES

<u>Name</u>	<u>Address</u>	<u>Grand List</u>	<u>Due Date</u>	<u>Tax</u>	<u>Int</u>	<u>Reason for Refund</u>
Christopher or Christine Santucci	44-42 Crawford Dr East	10/1/2020	7/1/2021	\$83.91		Certificate of Correction
Roadrunner Installation Ser Inc	1050 Buckley Hwy	10/1/2020	7/1/2021	\$454.76		Certificate of Correction
Ronald A Zack	65 Old Brown Rd	10/1/2020	7/1/2021	\$2.37		Certificate of Correction
Brian W Prucker	510 Buckley Hwy	10/1/2020	7/1/2021	\$6.03		Certificate of Correction
Deanna or Michael E Einsiedel	P O Box, Danbury, NH	10/1/2020	7/1/2021	\$55.09		Certificate of Correction
Michael E Einsiedel	P O Box, Danbury, NH	10/1/2020	7/1/2021	\$162.45		Certificate of Correction
Janice Parsons	987 Buckley Hwy	10/1/2020	7/1/2021	\$7.80		Certificate of Correction
Zuzana Fahey	195 Bigelow Hollow Rd	10/1/2020	7/1/2021	\$58.52		Certificate of Correction
Allen Trey	16 Rindge Road	10/1/2020	7/1/2021	\$24.48		Overpayment of Taxes
Nan L Hayden	28 Reed Road	10/1/2020	7/1/2021	\$38.03		Certificate of Correction
Jacqueline P McMahon	24 Stickney Hill Rd	10/1/2020	7/1/2021	\$80.93		Certificate of Correction
Acar Leasing LTD	Fort Worth Tx	10/1/2020	7/1/2021	\$106.88		Certificate of Correction
NE Timberland Investment	95 Kinney Hollow Rd	10/1/2020	7/1/2021	\$443.90		Certificate of Correction

Totals 2020 List \$1,525.15 \$0.00

SCHEDULE 3 - Transfers to Suspense Tax Book of Uncollectible Uncollected Property Taxes according to Sec. 12-164 and Sec 12-165 of the CONNECTICUT GENERAL STATUTES

<u>Name</u>	<u>Address</u>	<u>Grand List</u>	<u>Due Date</u>	<u>Amount</u>	<u>Reason for Transfer</u>
Kenany Jackie-Lyn	11 Mashapaug (now Virginia)	10/1/2018	7/1/2019	\$1,808.80	Moved
Adams Jacqueline M	Jacksonville, Florida	10/1/2018	7/1/2019	\$403.95	Moved
Adams Jacqueline M	Jacksonville, Florida	10/1/2018	7/1/2019	\$77.94	Moved
Cepelak Rachel M	Farmington, Connecticut	10/1/2018	7/1/2019	\$291.36	Moved
Morin Daniel J	St Lucie, Florida	10/1/2018	7/1/2019	\$104.85	Moved
Robertson Paul W Jr	Broken Arrow, OK 74011	10/1/2018	7/1/2019	\$402.71	Moved
Robertson Paul W Jr	Broken Arrow, OK 74011	10/1/2018	7/1/2019	\$93.10	Moved
Robertson Paul W Jr	Broken Arrow, OK 74011	10/1/2018	7/1/2019	\$72.69	Moved
St Laurent Forrest L	St Lucie, Florida	10/1/2018	7/1/2019	\$123.41	Moved
St Peter Douglas P	Bolton, Connecticut	10/1/2018	7/1/2019	\$187.44	Moved
Brothers Catherine	Enfield, Connecticut	10/1/2018	7/1/2019	\$50.14	Moved

Total \$3,616.39

Maureen M Eaton, CCMC, Tax Collector

SCHEDULE 4 -**Abatement of Property Taxes according to sec 12-81m and 12-81w of the CONNECTICUT GENERAL STATE STATUTES**

<u>Name</u>	<u>Address/Property location</u>	<u>Grand List</u>	<u>Due Date</u>	<u>Amount</u>	<u>Reason for Abatement</u>	<u>Authority</u>
<u>Firemen's Exemption</u>						
Bradrick Heidi	24 Cemetery Road	2020	7/1/2021	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Bragdon Robert W & Betty J	42 Kinney Hollow Road	2020	7/1/2021	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Bragdon Roger W & Melissa D	1008 Buckley Highway	2020	7/1/2021	\$750.00	Firefighter Sec12-81w	Board of Selectmen
Cross Tammy & Joseph	617 Buckley Highway	2020	7/1/2021	\$2,000.00	Firefighter Sec12-81w	Board of Selectmen
Cross William	617 Buckley Highway	2020	7/1/2021	\$864.29	Firefighter Sec12-81w	Board of Selectmen
DeMichael Dallas	16 Hall Road	2020	7/1/2021	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Denault Richard & Jane	618 Buckley Highway	2020	7/1/2021	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Eaton David D	1121 Buckley Highway	2020	7/1/2021	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Estell Guy M Jr	12 Lawson Road	2020	7/1/2021	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Fournier Edward A	30 Skopek	2020	7/1/2021	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Jellen Donna M & Michael A	901-4 Scranton Brook Ln	2020	7/1/2021	\$2,000.00	Firefighter Sec12-81w	Board of Selectmen
Kneeland Michael S	776 Buckley Highway	2020	7/1/2021	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Kratochvil John L	771 Buckley Highway	2020	7/1/2021	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Kratochvil Joseph	775 Buckley Highway	2020	7/1/2021	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Lambert Joshua E	621 Buckley Highway	2020	7/1/2021	\$225.37	Firefighter Sec12-81w	Board of Selectmen
Lambert Zachary	621 Buckley Highway	2020	7/1/2021	\$51.19	Firefighter Sec12-81w	Board of Selectmen
Murdock Edward J & Diane	69 George Heck Road	2020	7/1/2021	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Nichols Zachary J	1030 Buckley Highway	2020	7/1/2021	\$500.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Clinton A & Lisa M	600 Buckley Highway	2020	7/1/2021	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Deborah M & Louis E	14 Cemetery Road	2020	7/1/2021	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Roberts Roland	615 Buckley Highway	2020	7/1/2021	\$250.00	Firefighter Sec12-81w	Board of Selectmen
Scranton William & Carol	63 Scranton Road	2020	7/1/2021	\$2,000.00	Firefighter Sec12-81w	Board of Selectmen
Swift Nathan	901-5 Scranton Brook Ln	2020	7/1/2021	\$519.95	Firefighter Sec12-81w	Board of Selectmen
Sweetland Charles & Lisa	8 Skopek Road	2020	7/1/2021	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Tyler Robert Sr	84 Bigelow Hollow Road	2020	7/1/2021	\$121.26	Firefighter Sec12-81w	Board of Selectmen
Wentworth Paul J & Rebecca	19 Hall Road	2020	7/1/2021	\$1,000.00	Firefighter Sec12-81w	Board of Selectmen
Zieger James & Gillian L	82 Old Brown Road	2020	7/1/2021	\$ 500.00	Firefighter Sec12-81w	Board of Selectmen

TOTAL**\$ 23,282.06**

Maureen M Eaton, CCMC
TAX COLLECTOR
June 30, 2022

TOWN OF UNION**Treasurer's Report on the General Fund 21-22****Balance as of July 1, 2021**

General Fund Checking	\$	43,131.86
General Fund Money Market	\$	223,917.90
People's United Bank Money Market	\$	200,214.81
STIF - General Fund	\$	76,000.34
Jewett City Savings Bank Money Market	\$	200,965.07
CASH RECEIPTS	\$	3,265,605.18

INTEREST EARNED

General Fund Money Market	\$	727.92
People's United Bank Money Market	\$	136.36
STIF - General Fund	\$	222.04
Jewett City Savings Bank Money Market	\$	2,550.07
Bank Hometown Money Market	\$	65.38

Total Receipts	\$	4,013,536.93
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Disbursements-

Disbursements per Board of Education	\$	1,898,625.46
Disbursements per Board of Selectmen	\$	1,283,932.42
Total Disbursements	\$	3,182,557.88

RECEIPTS MINUS DISBURSEMENTS	\$	830,979.05
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Balance as of June 30, 2022

General Fund Checking	\$	21,014.03
General Fund Money Market	\$	330,162.14
STIF - General Fund	\$	76,222.38
Jewett City Savings Bank Money Market	\$	253,515.14
Bank Hometown Money Market	\$	150,065.36
Total	\$	830,979.05

**TREASURER'S REPORT ON SPECIAL REVENUE FUNDS
FISCAL YEAR 20-21**

INVESTED AS OF JULY 1, 2020

Reserve Fund Money Market, Berkshire Bank	\$ 191,026.62
STIF Reserve Fund	\$ 54,180.45

BEGINNING BALANCE	\$ 245,207.07
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INTEREST AND DEPOSITS

Reserve Fund Money Market Interest	\$ 281.40
STIF RF Interest	\$ 158.33

	\$ 439.73
Transfer from General Fund	\$ 47,464.00

TOTAL RECEIPTS AND REVENUE	\$ 47,903.73
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DISBURSEMENTS

Transfer to General Fund	\$ 69,204.75
Disbursements per Board of Selectmen	\$ -

TOTAL DISBURSEMENTS	\$ 69,204.75
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RECEIPTS MINUS DISBURSEMENTS	\$ 223,906.05
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INVESTED AS OF JUNE 30, 2021

Reserve Fund Money Market	\$ 169,567.27
STIF Reserve Fund	\$ 54,338.78

TOTAL INVESTED ENDING BALANCE	\$ 223,906.05
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Union Free Public Library

Town Report 2021-2022

The mission of the Union Free Public Library is to provide free and equal access to resources for the interest, enjoyment, and enlightenment of all citizens of our community.

Our goals are: to provide equitable access to resources, to safeguard privacy and freedom, to collaborate with local organizations, to be flexible and mindful of the community's needs, and to provide updated and engaging services, technologies, and programs.

We are continually updating our collection with current bestsellers, compelling non-fiction, audiobooks, DVDs, and magazines. We also offer virtual access to e-books, audiobooks, movies and TV shows via the Hoopla and Libby apps, free to Union residents. You may view our catalog online, and all patrons may login, using their library cards, to their accounts for the purpose of seeing what materials they have checked out, and to request more materials.

Some valuable moments from the 2021-2022 year include the following community programs: Free tie-dying, spin art, refreshments, coffee, and snow cones provided at Old Home Day; free pumpkin painting at Fall Festival at Union School; organization of March Town Tag Sale; series of Backyard Baby Storytimes in the warmer months; petting zoo at Union School Field Day, with summer reading packets sent home with all students. We also held two fundraisers: Old Home Day Book Sale, and Annual Plant Sale, made possible by incredible donations by the Hecks of Rock Meadow Farm (Union CT), the Barlows of Select Seeds (Union CT), and Foster Farm (Stafford CT).

We were also happy to revive the generations-long tradition of hosting visiting Union School student groups during the school day for reading together, getting library cards, learning about the library, and picking out books to take home. We were able to host two school visits before the end of the 21-22 schoolyear. This tradition had been disrupted by Covid, and we are eager to continue working to restore it.

Total circulation for the year of all materials (including books, DVDs, magazines, electronic resources, and things sent to other towns) was 3,005 items. E-material circulations have decreased very slightly from last fiscal year, but make up a large portion of our overall circulation statistics.

As always, we give thanks for all of the students, community members, volunteers, and benefactors who make the library what it is. We look to our community for ideas, participation, and suggestions for improvement, and we believe that it is through community engagement that the Library fulfills its duty to serve the public.

Payments for All Purposes
July 1, 2021 through June 30, 2022

A&A Asphalt LLC	\$6,800.00
A&D Portable Rentals	\$990.00
ACAR Leasing Ltd.	\$106.88
Access Community Action Agency	\$500.00
Adkins Printers & Stationers	\$735.41
Allen, Trey	\$24.48
American Pipe & Catch Basin Cleaning	\$4,128.00
Anthem Blue Cross and Blue Shield	\$27,768.68
Antique Treats	\$35.00
Asplundh	\$24,400.00
Aubuchon Hardware	\$1,107.24
Bacher Corp.	\$655.00
Baker & Taylor Books	\$1,396.07
Bank of America-0037	\$3,807.81
Bank of America-0120	\$1,007.76
Bank of America-3786	\$804.14
Bank of America-3794	\$1,103.98
Bank of America-6588	\$8,403.54
Bank of America-6887	\$5,087.91
Banner Water	\$728.00
Becker Construction Co.	\$521.35
Bibliomation	\$271.41
Bob's Tire Co.	\$274.00
Boudreau, Kent-V	\$65.00
Bradrick, Heidi -V	\$902.67
Brian Prucker	\$6.03
Buell's Truck & Engine Repair	\$1,683.89
C. Goodrich Co.	\$600.00
C.N. Wood	\$849.12
CAAO	\$378.00
Cailin Rae-v	\$50.94
CALABRESE, KAREN-V	\$375.13
Caless, Robert	\$65.00
Casella Waste	\$57,327.20
Cavar Industries	\$1,300.00
Cavar, Don	\$65.00
CBS	\$216.78
CCM	\$1,242.00
CCMC Certification Committee	\$220.00
Chappell Tire Service	\$1,313.36
Cheryl D'Amico	\$42.36
Cheryl Gasper	\$65.00
CHLIC	\$1,896.48
Christopher Santucci	\$83.91
Cintas	\$2,313.28

Payments for All Purposes
July 1, 2021 through June 30, 2022

CIRMA	\$61,314.00
CNA Surety	\$456.00
Cobb, Stuart	\$300.00
CONNECTICUT CONCRETE PRODUCTS, LLC	\$267.50
Connecticut Library Consortium	\$720.00
Connecticut Magazine	\$59.94
Consumer Reports	\$30.00
Cott Systems, Inc.	\$3,196.66
Cox Communications	\$7,415.69
CRM Co LLC	\$686.40
CT Council of Small Town (COST)	\$780.00
CT Dept of Admin Services	\$36.90
CT Dept of Energy & Env	\$974.00
CT Solar Lease 3 LLC	\$2,859.05
CT Tax Collectors' Association	\$860.00
CT Town Clerks' Association	\$175.00
CTCA	\$100.00
Dalpian, Roger	\$81.25
DAVID HECK	\$57.32
Demco, Inc.	\$520.30
Dennis Drake	\$65.00
Dennis K. Burke, Inc.	\$1,409.11
Department of Agriculture	\$11.00
Department of Energy & Env Protection	\$638.00
East Coast Sign & Supply, INC	\$4,176.00
Eastern Salt Company	\$18,518.72
Eastford Building Supply	\$764.52
Eaton, David -V	\$24.44
Eaton, Maureen -V	\$1,888.60
Einsiedel, Deanna or Michael (V)	\$55.09
Einsiedel, Michael (V)	\$162.45
Erica Longey	\$65.00
Erin Grabel-Forziati	\$100.00
Eversource	\$16,400.64
Fahey, Zuzana (V)	\$58.52
Fall, Robert	\$65.00
Festi's Oil Service Inc	\$553.61
Fire Fighting Equipment	\$840.00
Foskett Equipment, Inc.	\$384.28
Franc Motors, Inc.	\$2,816.23
Freightliner Of Hartford, Inc.	\$32.93
Furness Brothers Inc.	\$224.54
Gary Cyr	\$150.00
Gaug, Amanda-v	\$523.92
Genalco	\$439.07

Payments for All Purposes
July 1, 2021 through June 30, 2022

Guide Rite Installation	\$7,360.00
Hartford Courant	\$310.34
Hayden, Nan L	\$38.03
Hebert, Brian V	\$65.00
High Grade Gas Service Inc.	\$1,464.33
HILLYARD	\$169.78
Hoopla - Midwest Tape	\$2,034.14
Huda, Mary -V	\$3,097.24
Industrial Technical Services, INC.	\$400.00
Insation Technologies	\$3,434.00
Ivey Industries, Inc.	\$57.45
Jacqueline McMahon	\$80.93
Jan Pro of Central CT	\$5,283.30
Jason McCusker	\$65.00
Jeff Anthony	\$146.25
Jewett City Savings Bank	\$175,016.75
Joe Pop Electric Co.	\$8,445.35
JRJ Doors, LLC	\$1,200.00
Junior Library Guild	\$521.89
Justus, Patricia	\$81.25
Kaplan, Barry	\$292.50
King, King & Associates, CPAs	\$29,783.75
Kingsbury, Herb -V	\$130.00
Kneeland, Michael (V)	\$2,000.00
Lambert, Heidi - V	\$65.00
Leja, Robert	\$65.00
Lemire, Jeff	\$65.00
LHS Associates, Inc.	\$675.00
Lookout Books	\$99.85
LOUIS LACAPRUCIA-V	\$81.25
Martucci, Pat	\$81.25
McNAUGHTON	\$630.00
Messeck, Gene	\$65.00
Mid-NERO	\$180.01
Mid America Books	\$75.80
Midwest Tape	\$797.55
Monroe Tractor	\$68,884.17
Monson Road Garage	\$188.70
Morton Salt	\$4,488.98
NAPA-Vandi	\$1,366.08
NE Timberland Investment LLC	\$443.90
New England Asphalt Services, LLC II	\$124,438.08
Northeast District Dept. of Health	\$5,873.00
Northeastern Connecticut Council Of Gover	\$4,635.80
Northern Safety	\$9,271.60

Payments for All Purposes
July 1, 2021 through June 30, 2022

NRAAO	\$800.00
Nutmeg International Trucks, Inc.	\$79.59
Parsons, Janice-v	\$89.05
Peck, Roger-v	\$65.00
Peckham Industries, Inc.	\$1,451.19
Peter Stevens	\$100.00
PHH DBA Insurance Provider Group	\$4,000.00
Premier Business Enterprises, Inc.	\$1,500.00
PTS	\$1,045.35
Quality Data Service, Inc.	\$7,638.15
Reliance Life	\$2,535.00
Roadrunner Installation Service, Inc	\$454.76
Roberts, Clint-v	\$2,766.00
Roberts, Sheila -V	\$65.00
Rogers Memorial Studio	\$3,200.00
Ronald Zack	\$2.37
Rossi Bros. LLC	\$200.00
Rovac	\$160.00
ROVAC Tolland County	\$30.00
RYDIN	\$276.00
Schleper, Christopher	\$100.00
Sexual Assault Crisis Center	\$300.00
Staples Credit Plan	\$1,467.45
State of Connecticut	\$579.08
Swift, Nathan-v	\$558.68
Tall Pines	\$5,190.00
The Woodstock Academy	\$13,804.00
Tiffany Ko-Szych	\$461.14
Tolland County Mutual Aid Fire Service	\$3,350.90
Tolland County Town Clerk Association	\$40.00
Town of Enfield Finance Dept.	\$590.00
Town Of Mansfield	\$735.14
Tractor Supply Co	\$485.08
Tradebe	\$1,610.99
Treasurer State of Connecticut	\$36.90
Tucker, Peter	\$1,360.00
Union School Activity Fund	\$350.00
Union Volunteer Fire Department	\$50,000.00
United Services, Inc.	\$250.00
University of Conn	\$200.00
Upson, Dean	\$65.00
Vennart, Belinda	\$48.16
Vennart, Timothy	\$100.80
Village Springs Distributor, LLC.	\$307.20
Vision Government Solutions	\$7,936.00

Payments for All Purposes
July 1, 2021 through June 30, 2022

Voter, Susan	\$65.00
WeCare Denali, LLC	\$3,115.00
Western Oil, Inc.	\$488.75
Wex	\$4,715.28
WH Preuss Sons Inc.	\$503.99
William Nesta	\$81.25
Williams Fuel Oil Co. LLC.	\$53,408.27
Window Genie	\$216.00
Wise - Wire LLC	\$210.00
Woodstock Rebuilding	\$325.00
Yankee Service Company LLC	\$400.00
Young, Donald	\$32.50
Zack Danziger Music Productions	\$600.00
Zep	\$81.91
Zigadlo Tree Service	\$80.00



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VENDOR FISCAL YEAR SUMMARY

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FISCAL YEAR: 2022 07/01/21 TO 06/30/22

MINIMUM: .00

VENDOR NAME	ADDRESS	F.I.D.# SOC.SEC.#	YTD PURCHASES	YTD PAYMENTS
300 A & R ENVIRONMENTAL, LLC	35 RIVERSIDE DRIVE ANDOVER, CT 06232		735.00	735.00
311 ALICIA AGOSTO	498 OAK STREET EAST HARTFORD, CT 06118		2,579.00	2,579.00
294 AMBER ANTHONY	90 BIGELOW HOLLOW RD. UNION, CT 06076		700.00	700.00
6 AMERICAN FUNDS SERVICE COMPANY	ATTN: GROUP PLANS PO BOX 2280 NORFOLK, VA 23501-9869		50.00	50.00
272 ANTHEM BLUE CROSS AND BLUE SHIELD	PO BOX 645438 CINCINNATI, OH 45264-5438		106,427.78	106,427.78
134 BLACKBOARD, INC	11720 PLAZA AMERICA DRIVE FLOOR 11 RESTON, VA 20190		292.56	292.56
105 THE BOOKSOURCE, INC	1230 MACKLIND AVENUE SAINT LOUIS, MO 63110		1,231.23	1,231.23
288 BUTLER DIVERSIFIED SERVCS, LLC	141 HAMPDEN ROAD UNION, CT 06076		455.13	455.13
133 CABE	81 WOLCOTT HILL RD WETHERSFIELD, CT		1,898.00	1,898.00
7 CAPSS	26 CAYA AVENUE WEST HARTFORD, CT 06110		1,822.00	1,822.00
156 CHLIC	PO BOX 644546 PITTSBURGH, PA 15264-4546		6,072.43	6,072.43
167 CIRMA	PO BOX 419116 BOSTON, MA 02441-9116		45.52	45.52
303 COLUMBIA BOARD OF EDUCATION	P.O. BOX 166 3 SCHOOLHOUSE ROAD COLUMBIA, CT 06237		44.00	44.00
17 CONNECTICUT ASSOCIATION OF	BOARDS OF EDUCATION, INC 81 WOLCOTT HILL ROAD WETHERSFIELD, CT 06109		.00	1,800.00
28 CONNECTICUT ASSOCIATION OF SCHOOLS	30 REALTY DRIVE CHESHIRE, CT 06410		200.00	200.00
153 COOPERATIVE EDUCATIONAL SERVICES	40 LINDEMAN DRIVE TRUMBULL, CT 06611		615.00	615.00
19 COX BUSINESS	170 UTOPIA ROAD BUCKLAND, CT 06040-2191		1,854.30	2,028.84
74 CREC	ATTN: BUSINESS SERVICES 111 CHARTER OAK AVENUE HARTFORD, CT 06106		3,750.00	3,750.00
254 CT SOLAR LEASE 3, LLC	75 CHARTER OAK AVENUE SUITE 1-103 HARTFORD, CT 06106		7,765.89	9,206.56
287 CT TEACHERS RETIREMENT BOARD	165 CAPITOL AVE. HARTFORD, CT 06106-1673		12.43	12.43
173 LOIS DEMURJIAN	76 HOMESTEAD DRIVE STORRS, CT 06268		216.13	216.13
307 KRISTEN DEPTULA	245 WINDSORVILLE RD. ELLINGTON, CT 06029		13.65	13.65
20 EASTCONN	ATTN: ACCOUNTS RECEIVABLE 376 HARTFORD TPKE		196,799.91	258,340.37

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 Union Live Database
 VENDOR FISCAL YEAR SUMMARY

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FISCAL YEAR: 2022 07/01/21 TO 06/30/22

MINIMUM: .00

VENDOR NAME	ADDRESS	F.I.D.# SOC.SEC.#	YTD PURCHASES	YTD PAYMENTS
292 ELIZABETH SAWYER	HAMPTON, CT 06247 938 BUCKLEY HIGHWAY UNION, CT 06076		576.27	576.27
180 EVERSOURCE	PO BOX 650032 DALLAS, TX 75265		9,109.74	10,196.44
26 FESTI OIL SERVICE, INC	101 EAST STREET PO BOX 94 STAFFORD SPRINGS, CT 06076-00		391.73	391.73
208 FRONTLINE TECH GROUP, LLC	1400 ATWATER DRIVE MALVERN, PA 19355		4,709.63	4,709.63
285 HEALTHEQUITY	PO BOX 870725 KANSAS CITY, MO 64187-0725		970.00	970.00
37 HILLYARD/ROVIC	PO BOX 801918 KANSAS CITY, MO 64180-1918		6,408.10	7,830.40
296 HOLIDAY HILL CAMP	41 CHAFFEEVILLE RD. MANSFIELD CENTER, CT 06250		1,609.75	1,609.75
232 HULL FOREST PRODUCTS, INC	101 HAMPTON ROAD POMFRET CENTER, CT 06259		.00	440.00
131 HUNTINGTON POWER EQUIPMENT, INC	P.O. BOX 2040 SHELTON,, CT 06484		1,849.30	1,849.30
279 INDUSTRIAL TECHNICAL SERVICES, INC.	251 UNION STREET WESTFIELD, MA 01085		3,150.18	3,150.18
245 INTERLOCKING CONNECTIONS LLC	707 ENFIELD ST ENFIELD, CT 06082		.00	6,675.00
273 J.F. MELLET PLUMBING, LLC	522 RIVER ROAD WILLINGTON, CT 06279		293.50	293.50
12 STEVEN JACKOPSIC	115 ROBIN CIRCLE TOLLAND, CT 06084		.00	8,340.44
313 MEGAN JACOBS	503 NORWICH ROAD PLAINFIELD, CT 06374		19.97	19.97
304 JAN PRO OF CENTRAL CT	477 CONNECTICUT BLVD. STE. 209 EAST HARTFORD, CT 06108		7,035.00	7,035.00
299 JAYZEL SAMANIEGO	2 CHENEY DR. STORRS, CT 06268		459.79	459.79
291 JENNIFER MORGIS	1135 BUCKLEY HIGHWAY UNION, CT 06076		230.00	230.00
122 JOE POP ELECTRIC CO	45 STICKNEY HILL ROAD UNION, CT 06076		3,906.38	4,734.38
302 JOHNSON BROTHERS LANDSCAPING	182 WEBSTER ROAD UNION, CT 06076		2,760.00	2,760.00
111 JOSTENS	21336 NETWORK PLACE CHICAGO, IL 60673-1213		195.12	464.14
289 JULIE HULL	95 KINNEY HOLLOW RD. UNION, CT 06076		525.98	525.98
308 LA FRAMBOISE WATER SERVICE, INC.	647 THOMPSON RD. P.O. BOX 303 THOMPSON, CT 06277-0303		939.00	939.00
61 LAKESHORE LEARNING MATERIALS	2695 E. DOMINGUEZ STREET CARSON, CA 90895		172.94	172.94
283 VINCENT LAMONICA	100 LAKEVIEW DRIVE ASHFORD, CT 06278		5,500.00	5,721.00

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 VENDOR FISCAL YEAR SUMMARY

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FISCAL YEAR: 2022 07/01/21 TO 06/30/22

MINIMUM: .00

VENDOR NAME	ADDRESS	F.I.D.# SOC.SEC.#	YTD PURCHASES	YTD PAYMENTS
183 LIPIN/DIETZ ASSOC, INC	8 MILO PECK LANE WINDSOR, CT 06095		115.00	465.00
305 MCKESSON MEDICAL-SURGICAL	P.O. BOX 936279 ATLANTA, GA 31193-6279		1,540.59	1,540.59
301 MICHAEL KNEELAND	776 BUCKLEY HIGHWAY UNION, CT 06076		446.58	446.58
115 MICHELLE'S FLORALS	555 TALCOTTVILLE ROAD VERNON, CT 06066		.00	50.00
309 IRA MOZILLE	54 REED ST. APT. 2 VERNON, CT 06066		36.00	36.00
312 NATIONAL EDUCATIONAL MUSIC CO.	1110 CENTENNIAL AVE. STE2 PISCATAWAY, NJ 08854		75.30	75.30
90 NEW ENGLAND COMMUNICATIONS CORPORAT	48 OZICK DRIVE DURHAM, CT 06422		100.00	520.00
160 NEW ENGLAND INSTRUMENT CT DIV	42 GERARD ST BUCKLAND, CT 06040		963.71	4,238.54
295 NICOLE PRESUTTI	395 BIGELOW HOLLOW RD. EASTFORD, CT 06242		330.00	330.00
29 PHOENIX ENVIRONMENTAL LABORATORIES,	587 E. MIDDLE TURNPIKE BOX 370 MANCHESTER, CT 06045-0370		2,402.00	2,687.00
271 PROFESSIONAL AREA CONTACTING SVCS,	LAURA REICHEL 98 FOREST STREET MANCHESTER, CT 06040		16,120.50	21,936.50
30 PROFESSIONAL LOCK & SAFE, CO, INC	1575 WEST MAIN STREET WILLIMANTIC, CT 06226		3,297.20	3,912.70
130 PULLMAN & COMLEY, LLC	850 MAIN STREET PO BOX 7006 BRIDGEPORT, CT 06601-7006		3,482.50	4,789.00
14 RELIANCE STANDARD LIFE INSURANCE CO	PO BOX 3124 SOUTHEASTERN, PA 19398-3124		3,783.00	3,783.00
310 RENAISSANCE	P.O. BOX 64910 ST. PAUL, MN 55164-0910		300.00	300.00
15 RICOH USA, INC	PO BOX 69 MANHATTAN, KS 66505-0069		2,837.75	3,091.60
297 ROBBIE ROBINSON	882 BUCKLEY HIGHWAY UNION, CT 06076		1,035.00	1,035.00
306 ROCKVILLE EQUIPMENT INC.	224 TOLLAND STAGE ROAD TOLLAND, CT 06084		1,594.00	1,594.00
73 SCHOLASTIC, INC	PO BOX 3720 JEFFERSON CITY, MO 65102-3720		1,303.09	1,303.09
52 SCHOOL SPECIALTY	W6316 DESIGN DRIVE GREENVILLE, WI 54942		210.33	577.35
269 STAFFORD MECHANICAL SERV, INC	4 INDUSTRIAL PARK DRIVE STAFFORD SPRINGS, CT 06076		8,891.60	9,171.60
298 STATE OF CONNECTICUT	450 COLUMBUS BLVD SUITE 1303 HARTFORD, CT 06103		160.00	160.00
4 STIRLING BENEFITS, INC	291 S. LAMBERT ROAD SUITE 4		1,160.00	1,160.00

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 Union Live Database
 VENDOR FISCAL YEAR SUMMARY

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FISCAL YEAR: 2022 07/01/21 TO 06/30/22

MINIMUM: .00

VENDOR NAME	ADDRESS	F.I.D.# SOC.SEC.#	YTD PURCHASES	YTD PAYMENTS
135 SYME SEPTIC	ORANGE, CT 06477 61 LAMB ROAD		675.00	675.00
53 TERMINIX	UNION, CT 06076 PO BOX 742592		380.00	475.00
290 THE RECTORY SCHOOL	CINCINNATI, OH 45274-2592 528 POMFRET ST.		395.00	395.00
217 TREASURER-STATE OF CONNECTICUT	POMFRET, CT 06258 DEPT OF ADMIN SVCS-AR SECTION		1,476.00	1,476.00
31 UNION WATER SERVICES	450 COLUMBUS BLVD, SUITE 1101 HARTFORD, CT 06103		2,014.86	2,214.86
60 URSA	44-26 CRAWFORD DRIVE EAST UNION, CT 06076		250.00	250.00
114 US POSTAL SERVICE	C/O EASTCONN-CAROL KLEMYK 376 HARTFORD TPKE		357.40	357.40
86 W.B. MASON CO, INC	HAMPTON, CT 06247 STAMP FULFILLMENT SVCS		1,010.03	1,159.98
275 WARREN J. GOTTIER PLUMBING & HEATING	PERSONALIZED ENVELOPE PROGRAM PHILADELPHIA, PA 19101-7103		863.00	863.00
41 WILLIAMS FUEL OIL, LLC	PO BOX 981101 BOSTON, MA 02298-1101		245.45	495.61
204 WILSON LANGUAGE TRAINING CORP.	P.O. BOX 1000 VERNON, CT 06066-0719		3,910.20	3,910.20
89 WOODSTOCK ACADEMY	PO BOX 100 162 EAST STREET		456,495.14	456,495.14
152 PATTY ZULICK-BESSETTE	STAFFORD SPRINGS, CT 06076 47 OLD WEBSTER ROAD		6.99	6.99
83 VENDORS	OXFORD, MA 01540 ATTN: BUSINESS OFFICE		902,655.56	1,000,607.50
	57 ACADEMY ROAD WOODSTOCK, CT 06281			
	132 MOOSE MEADOW ROAD WILLINGTON, CT 06279			
	REPORT TOTALS			

** END OF REPORT - Generated by Patricia Proctor **

ANNUAL REPORT OF THE BUILDING OFFICIAL

Office hours are 1st and 3rd Wednesdays 7:30 to 9:30 p.m.
Town Office Building, 1043 Buckley Hwy.
W-860- 684-3812 C-860-234-1053

The following permits were issued for the Fiscal Year beginning July 1, 2021 and ending June 30, 2022.

New Homes	3
Additions	2
Garages/Sheds	4
Remodeling & Decks	8
Trailers/Barns	4
Pools	0
Heating	24
Electrical	21
Demolition	0
Tank Removal	0
Re-roofing/siding	16
Chimneys/woodstoves	0
Commercial/Industrial	6
Solar system	1
Replacement Foundation	5

Total permits issued - 94

Value of the construction totaled- \$2,520,000.00

Joseph Pajak
Building Official



Northeast District Department of Health

69 South Main Street, Unit 4, Brooklyn, CT 06234
860-774-7350 / Fax 860-774-1308 www.nddh.org



Public Health
Prevent. Promote. Protect.

A MESSAGE FROM THE DIRECTOR OF HEALTH, Fiscal Year 2022



The Northeast District Department of Health (NDDH)—your local health department—remained busy over the past year developing and delivering services and programs to transition from the grips of the COVID-19 pandemic to the freedom to get out, get active, and stay safe in northeast CT. NDDH and community partners continued to promote and provide vaccination services for the most vulnerable groups in our community. These partnerships and the outpouring of support from the community were integral to our efforts, as was the response from our Medical Reserve Corps (MRC) volunteers. They provided endless hours of work, thousands of vaccinations, and heaps of compassion and caring. We are fortunate to work in a state with a strong public health system—and local communities dedicated to working cooperatively to care for friends and neighbors. Learn more about becoming an MRC volunteer on our NDDH.org website, which was newly designed this year to streamline information and provide more online services.

While COVID remained a top priority, life went on in many other areas requiring public health expertise and response from our NDDH Environmental Health, Community Health, and Administrative teams. NDDH worked closely with State and local officials to respond to a 25K gallon fuel oil spill in our district; our teams conducted lead poisoning prevention investigations and case management as well as investigations to prevent rabies, Mpox, and food-borne illness. We worked with the Killingly Youth Substance Use Prevention Coalition and completed training on suicide prevention that we can, in turn, teach to other community partners so they can help prevent suicides. NDDH returned to the ever-popular Veterans Stand Down event at Quinebaug Valley Community College, providing free COVID-19 vaccines and coordinating over 90 free health screenings for veterans and their family members. We safely returned to indoor and outdoor settings to educate our communities about tobacco cessation, tick and mosquito-borne disease, fall prevention, and more.

NDDH's HealthQuest coalition encouraged everyone to improve mental, physical, and social well-being by exploring over 500 miles of trails throughout the Last Green Valley National Heritage Corridor and is working with UCONN Extension to add these trails on the new CT Trailfinder website at cttrailfinder.com. HealthQuest also reconvened the Follow the Fifty Models of Heart Health for a 10-year ReZOOMion and engaged their participation in our ConNECTicuTRAILS initiative.

This short summary represents *thousands* of public health activities delivered to over 85,000 residents in our 12 towns. We kept our NDDH Board of Directors and town leaders apprised of our public health services, challenges, and successes at regular board meetings and our biennial town leader orientation.

We will continue to deliver these successful public health programs and more to make the great communities we serve even healthier and happier. We'll keep striving, so you keep thriving.

Susan Starkey, MPH MS RD

Susan Starkey, MPH, MS, RD
Director of Health



NORTHEAST DISTRICT DEPARTMENT OF HEALTH
Public Health Activities for the Town of Union, July 1, 2021 – June 30, 2022



Environmental Services	
Subsurface Sewage Disposal	
As-Built	2
B100	2
Plan Review, Commercial	0
Plan Review, New	3
Plan Review, Repair	1
Plan Review, Revised	2
Plan Review, Subdivision	0
Permit to Construct, Commercial	0
Permit to Construct, New	6
Permit to Construct, Repair	1
Property Document Search	6
Soil Test, Additional	3
Soil Test, New	6
Soil Test, Repair	1
Tank or Sewer Line	0
Water Treatment Permit	0
Potable Water	
Well Permit	1
Food Service Sanitation	
Restaurant Inspection	2
Restaurant Re-inspection	0
Restaurant Plan Review	0
Temporary Food Event	1
Health Inspections	
Campground	0
Daycare	0
Group Home	0
Hair Salon	0
Hotel/Motel	0
Medical	0
Nail Salon	0
Pool Inspection	0
Complaints	
Animal or Animal Waste	0
Bed Bugs	0
Food Service	1
Garbage	0
Heat/Water	0
Housing	0
Insects, Vermin (excluding Bed Bugs)	0
Lead Complaint	0
Manure/Flies	0
Mold	0
Odor	0
Outdoor Wood Furnace/Smoke	0
Septic	0
Other / COVID-19 Related	1
Health Services	
Lead Poisoning Prevention	0
Rabies Prevention	0
Number of Animals Tested Positive for Rabies	0
Total Environmental Services	39

Reportable Communicable Disease (Calendar Year 2021)	
Babesiosis	0
Giardiasis	0
Chlamydia	n/a
Gonorrhea	n/a
Group B Streptococcus	0
Hepatitis B	0
Hepatitis C	1
Influenza	0
Legionellosis	0
Listeriosis	0
Lyme Disease	0
Rotavirus	0
Salmonellosis	0
Streptococcus pneumoniae	0
Total Reportable Communicable Disease	1
NDDH Oral Health Screening & Education Program	
Total Seen: Union did not participate	n/a
• Number with Caries	n/a
• Number with Other Dental Care Needs	n/a
NDDH District-Wide Services	
<ul style="list-style-type: none"> Emergency Planning, Preparedness and Response Community Health Education covering a broad range of topics to prevent illness, promote wellness and protect health Radon Awareness and Test Kits-for free home testing for radon, a leading cause of lung cancer Flu Immunizations 	
Grants (Federal, State & Private Funds)	
CT Department of Public Health (CT DPH) Per-Capita Allocation for support of municipal and district departments of health	
CT DPH and U.S. Centers for Disease Control & Prevention (CDC)	
Chronic Disease Prevention using environmental and policy strategies to increase opportunities for physical activity	
CT DPH Freedom from Smoking -tobacco cessation, multi-session classes and nicotine replacement	
CT DPH/CDC for Public Health Emergency Preparedness	
CT DPH to build a Medical Reserve Corps of volunteers to respond to events of public health concern	
COVID-Related Grants:	
CT DPH/CDC – Epidemiology and Laboratory Capacity 1 & 2 for detection, response, surveillance, and prevention of COVID-19	
CT DPH Vaccine Equity Partnership Funding to locate, educate and vaccinate vulnerable populations against COVID-19	
United Way of Central and Northeastern Connecticut mobilize partners and collaborators to advance health equity related to COVID-19 health disparities among populations at higher risk and underserved	

TOWN OF UNION, CONNECTICUT

State Single Audit

For the Year Ended June 30, 2022

TOWN OF UNION, CONNECTICUT

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Finance
Town of Union, Connecticut

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Union, Connecticut (the "Town"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements, and have issued our report thereon dated December 26, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control.

Our Consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect, and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider that deficiencies described in the accompanying schedule of findings and questioned costs as items (2022-01) to be material weaknesses.

Report on Compliance and Other Matters

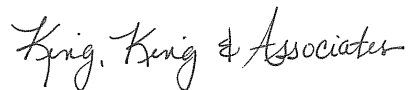
As part of obtaining reasonable assurance about whether the Town's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Town of Union Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Town of Union's response to the findings identified in our audit and described in the accompanying schedule of findings and questions costs. Town of Union's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response. (2022-01)

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the Town's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



King, King & Associates, CPAs
Winsted, CT
December 26, 2022

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
REQUIRED BY THE STATE SINGLE AUDIT ACT**

To the Board of Finance
Town of Union, Connecticut

Report on Compliance for Each Major State Program

Opinion on Each Major State Program

We have audited the Town of Union, Connecticut's (the "Town") compliance with the types of compliance requirements described in the Office of Policy and Management's *Compliance Supplement* that could have a direct and material effect on each of the Town's major state programs for the year ended June 30, 2022. The Town's major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Basis for Opinion on Each Major State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State Single Audit (C.G.S. Section 4-230 to 4-236). Our responsibilities under those standards and the State Single Audit Act are further described in the Auditors' Responsibilities for the Audit of Compliance section of the report.

We are required to be independent of the Town and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state program. Our audit does not provide a legal determination of the Town's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Town's state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Town's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on the compliance about the Town's compliance with the requirements of each major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the State Single Audit Act, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Town's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Town's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the State Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

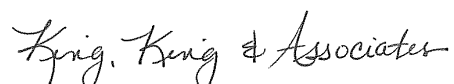
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the State Single Audit Act. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of State Financial Assistance Required by the State Single Audit Act

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements. We have issued our report thereon dated December 26, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated in all material respects in relation to the basic financial statements as a whole.



King, King & Associates, CPAs
Winsted, CT
December 26, 2022

TOWN OF UNION, CONNECTICUT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2022

State Grantor/Pass-Through Grantor/Program Title	State Grant Program Core-CT Number	Expenditures
Connecticut State Library		
Historic Document Preservation Grant	12060-CSL66094-35150	\$ 5,500
Connecticard Payments	11000-CSL66051-17010	111
Department of Transportation		
Town Aid Road Grants - Municipal	12052-DOT57131-43455	62,307
Town Aid Road Grants - STO	13033-DOT57131-43459	62,306
Department of Transportation		
Passed through the Northeastern Connecticut Transit District		
Bus Operations	12001-DOT57931-12175	1,367
Department of Justice		
Judicial Fines and Fees	34001-JUD95162-40001	14,267
Department of Education		
Adult Education	11000-SDE64370-17030	1,445
Office of Policy and Management		
Tiered PILOT	11000-OPM20600-17111	18,456
MRSA Tiered PILOT	12060-OPM20600-35691	6,558
Reimbursement of Property Taxes - Disability		
Exemption	11000-OPM20600-17011	23
Local Capital Improvement Program	12050-OPM20600-40254	14,290
Neglected Cemetery Account	12060-OPM20600-35570	3,200
Total State Financial Assistance Before Exempt Programs		\$ 189,830
EXEMPT PROGRAMS		
Office of Policy and Management		
Mashantucket Pequot and Mohegan Fund	12009-OPM20600-17005	19,013
Department of Education		
Educational Cost Sharing	11000-SDE64370-17041-82010	211,728
Total Exempt Programs		230,741
Total State Financial Assistance		\$ 420,571

See notes to schedule.

TOWN OF UNION, CONNECTICUT
NOTES TO SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED JUNE 30, 2022

The accompanying schedule of expenditures of state financial assistance includes state grant activity of the Town of Union, Connecticut under programs of the State of Connecticut for the fiscal year ended June 30, 2022. Various departments and agencies of the State of Connecticut have provided financial assistance through grants and other authorizations in accordance with the General Statutes of the State of Connecticut. These financial assistance programs fund several programs including general government, public safety, public works, housing and development, health and welfare, culture and recreation, and education.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Union, Connecticut conform to accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board.

The information in the Schedule of Expenditures of State Financial Assistance is presented based upon regulations established by the State of Connecticut, Office of Policy and Management.

Basis of Accounting

The fund financial statements contained in the Town of Union, Connecticut's annual report are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available while expenditures are recognized in the accounting period in which the fund liability is incurred.

The government-wide financial statements are prepared on the accrual basis of accounting. Under this basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred.

The expenditures reported on the Schedule of Expenditures of State Financial Assistance are reported on the accrual basis of accounting. In accordance with Section 4-236-22 of the Regulations to the State Single Audit Act, certain grants are not dependent on expenditure activity, and accordingly, are considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditure of State Financial Assistance.

TOWN OF UNION, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

We audited the financial statements of the Town of Union, Connecticut as of and for the year ended June 30, 2022 and issued our unmodified report thereon dated December 26, 2022.

Internal control over financial reporting:

- Material weakness(es) identified? ✓ Yes No
- Significant deficiency(ies) identified? Yes ✓ None Reported

Noncompliance material to financial statements noted?

 Yes ✓ No

State Financial Assistance

Internal control over major programs:

- Material weakness(es) identified? Yes ✓ No
- Significant deficiency(ies) identified? Yes ✓ None Reported

We have issued an unmodified opinion relating to compliance for major State programs.

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act?

 Yes ✓ No

The following schedule reflects the major programs included in the audit:

State Grantor and Program	State Core - CT Number	Expenditures
Office of Policy and Management		
Tiered PILOT	11000-OPM20600-17111	\$ 18,456
MRSA- TIERED PILOT	12060-OPM20600-35691	\$ 6,558
Department of Transportation		
Town Aid Road Grants - Municipal	12052-DOT57131-43455	\$ 62,307
Town Aid Road - STO	13033-DOT57131-43459	\$ 62,306

Note - While these grants have different State Core CT Numbers, they are considered one major program for testing purposes.

Dollar threshold used to distinguish between type A and type B programs \$ 100,000

TOWN OF UNION, CONNECTICUT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

II. FINANCIAL STATEMENT FINDINGS

- We issued reports, dated December 26, 2022, on internal control over financial reporting and on compliance and other matters based on our audit of financial statements performed in accordance with *Government Auditing Standards*.
- Our report on compliance indicated no reportable instances of noncompliance.
- Our report on internal control over financial reporting indicated material weaknesses described below as finding 2022-01.

FINDING 2022-01

Criteria

The Board of Education management is responsible for timely and accurate financial reporting.

Condition

The Board of Education (BOE) financial reporting received from its third-party consultant contained errors, specifically in the areas of bank reconciliation, grant fund financial reporting, and Town to BOE expenditure reconciliation.

Context

The BOE utilizes EASTCONN for financial reporting services. The information presented by EASTCONN to the auditors included bank reconciliations with errors and incorrect information. The education grants fund was incomplete and was missing necessary adjustments.

Effect

Misstatements existed that were material to the financial statements.

Cause

Due to the reliance on the third-party consultant and significant turnover in personnel at the consultant, incomplete recording and errors existed and were not identified. The consultant is aware that there were shortcomings in their services provided.

Recommendation

We recommend that management reviews and approves all financial information whether done in-house or from a third-party consultant.

Views of Responsible Officials and Planned Corrective Actions

The BOE is planning to bring the financials all in-house. The BOE will make sure there is appropriate review and approval of financial information.

III. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

- No findings or questioned costs are reported relating to State Financial Assistance Programs.

TOWN OF UNION, CONNECTICUT

Annual Financial Statements

For the Year Ended June 30, 2022

TOWN OF UNION, CONNECTICUT
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Financial Section



INDEPENDENT AUDITOR'S REPORT

To the Board of Finance
Town of Union, Connecticut

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Union, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Union's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Union, as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Union and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Union's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Union's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Union's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the pension and OPEB schedules on pages 4-10, 38-42 and 44-45 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Union's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, and other supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, trend information and other supplemental schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

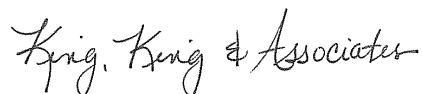
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the trend information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2022, on our consideration of the Town of Union, CT's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Union, CT's internal control over financial reporting and compliance.



King, King & Associates, P.C., CPAs
Winsted, CT
December 26, 2022

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2022

As management of the Town of Union, CT, we offer readers of the Town of Union, CT's financial statements this narrative overview and analysis of the financial activities of the Town of Union, CT for the fiscal year ended June 30, 2022.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Town of Union, CT exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$6,682,149 (*net position*). Of this amount, \$986,636 (*unrestricted net position*) may be used to meet the Town's ongoing obligations to citizens and creditors.
- The Town's total net position decreased by \$189,413.
- As of the close of the current fiscal year, the Town of Union, CT's governmental funds reported combined ending fund balances of \$987,277, a decrease of \$13,415 in comparison with the prior year. Of this amount, \$446,702 is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$446,702 or 13.9 percent of total General Fund budgeted expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town of Union, CT's basic financial statements. The Town of Union, CT's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the Town of Union, CT's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Town of Union, CT's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator whether the financial position of the Town of Union, CT is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position is changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods (e.g., earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town of Union, CT that are principally supported by intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The Town has no business-type activities. The governmental activities of the Town of Union, CT include general government, public safety, public works, housing and development, health and welfare, culture and recreation, and education. Property taxes, state and federal grants, and local revenues such as fees and licenses finance most of these activities.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2022

The government-wide financial statements can be found on pages 11-12 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Union, CT, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison.

The Town of Union, CT, maintains twelve (12) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Capital Nonrecurring Fund, and Capital Projects Fund. Data from the other governmental funds are combined into a single, aggregate presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The Town of Union, CT, adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 13-16 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17-37 of this report.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2022

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Town of Union, CT, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$6,682,149 at the close of the most recent fiscal year.

Summary Statement of Net Position

	2022	Restated 2021	Variance
Current and Other Assets	\$ 1,525,869	\$ 1,410,396	\$ 115,473
Capital Assets	7,508,872	7,805,794	(296,922)
Total Assets	<u>9,034,741</u>	<u>9,216,190</u>	<u>(181,449)</u>
Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Other Liabilities	532,761	417,233	115,528
Long-Term Liabilities	1,819,831	1,927,395	(107,564)
Total Liabilities	<u>2,352,592</u>	<u>2,344,628</u>	<u>7,964</u>
Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>
Net Position:			
Net Investment in Capital Assets	5,591,139	5,781,858	(190,719)
Restricted	104,374	100,773	3,601
Unrestricted	986,636	988,931	(2,295)
Total Net Position	<u>\$ 6,682,149</u>	<u>\$ 6,871,562</u>	<u>\$ (189,413)</u>

The largest portion of the Town's net position reflects its investment in capital assets (land, buildings, machinery and equipment, and infrastructure assets such as roads and bridges) less any related debt used to acquire those assets that is still outstanding. The Town uses these assets to provide services to its citizens; consequently, these assets are not available for spending. Net investment in capital assets decreased by \$190,719 primarily due to depreciation being greater than current year capital purchases, less the paydown of related debt in the amount of \$106,203.

The Town's restricted net position of \$104,374 increased by \$3,601 compared to last years restricted net position of \$100,773.

The Town's unrestricted net position of \$986,636 decreased by \$2,295 compared to last years unrestricted net position of \$988,931.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2022

Summary Statement of Changes in Net Position			
	2022	2021	Variance
REVENUES			
<i>Program:</i>			
Charges for services	\$ 56,007	\$ 65,744	\$ (9,737)
Operating grants and contributions	622,456	856,183	(233,727)
<i>General:</i>			
Property taxes	2,732,109	2,736,886	(4,777)
Grants and contributions, not restricted to specific programs	61,517	53,950	7,567
Unrestricted investment earnings	4,335	3,342	993
Other	15,120	6,671	8,449
Total Revenues	<u>3,491,544</u>	<u>3,722,776</u>	<u>(231,232)</u>
EXPENSES			
<i>Governmental Activities:</i>			
General Government	407,453	399,276	8,177
Public Safety	76,954	65,950	11,004
Public Works	778,247	729,148	49,099
Housing and Development	26,970	38,812	(11,842)
Health and Welfare	7,188	5,897	1,291
Culture and Recreation	52,242	53,433	(1,191)
Education	2,263,765	2,544,948	(281,183)
Interest on long-term debt	68,138	99,455	(31,317)
Total Expenses	<u>3,680,957</u>	<u>3,936,919</u>	<u>(255,962)</u>
Change in Net Position	(189,413)	(214,143)	\$ <u>24,730</u>
Beginning Net Position, Restated	<u>6,871,562</u>	<u>7,078,425</u>	
Ending Net Position	<u>\$ 6,682,149</u>	<u>\$ 6,864,282</u>	

Governmental activities. Governmental activities decreased the Town of Union, CT's net position by \$189,413.

Key elements of this decrease are as follows:

- The decrease in governmental fund balance of \$13,415, less the depreciation expense greater than capital additions of \$296,922.

Seventy-eight percent (78%) of the revenues of the Town were derived from property taxes, followed by twenty percent (20%) from grants and contributions, one and a half percent (1.5%) from charges for services and less than one percent (.5%) of the Town's revenue in the fiscal year was derived from investment income and other sources.

Sixty-two percent (62%) of the expenses of the Town were related to education, followed by twenty-one percent (21%) related to public works, eleven percent (11%) related to general government and six percent (6%) related to the remainder of the government's expenses.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Town of Union, CT uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Town of Union, CT's governmental funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Town of Union, CT's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Town of Union, CT's governmental funds reported combined ending fund balances of \$987,277, a decrease of \$13,415 in comparison with the prior year. Forty-five percent (45%) of this total amount constitutes *unassigned fund balance*, which is available for spending at the government's discretion.

General Fund. The General Fund is the chief operating fund of the Town of Union, CT. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$446,702. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 14 percent of total General Fund budgeted expenditures.

The fund balance of the Town of Union, CT's General Fund increased by \$417 during the current fiscal year. Key factors in this increase are as follows:

- Expected use of fund balance of \$175,000 was not needed.
- Expenditures coming in less than budgeted mainly due to public works.

Capital Nonrecurring Fund. The fund balance of the Capital Nonrecurring Fund decreased by \$21,301 during the current fiscal year.

Capital Projects Fund. The fund balance of the Capital Projects Fund increased by \$1,198 during the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

The original budget for the General Fund did contemplate the use of fund balance of \$175,000 to balance the budget. The Town of Union, CT's budgetary revenues for the year were \$56,738 over budget and the expenditures came in \$132,324 under budget. Other financing sources came in under by \$188,645 from not needing the appropriations of fund balance and from the net of anticipated transfers in and out.

TOWN OF UNION, CONNECTICUT
Management's Discussion and Analysis
June 30, 2022

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The Town of Union, CT's reported value in capital assets for its governmental activities as of June 30, 2022, amounts to \$7,508,872 (net of accumulated depreciation). This reported value in capital assets includes land, land improvements, buildings and systems, machinery, equipment and vehicles, and infrastructure assets such as roads and bridges. The total decrease in the Town's investment in capital assets for the current fiscal year was \$296,922, which consisted of capital additions of \$68,529, and an offset by current year depreciation of \$365,451.

	2022	2021
Land	\$ 299,064	\$ 299,064
Buildings and Systems	5,674,002	5,845,235
Land Improvements	56,462	74,953
Machinery and Equipment	255,737	216,642
Infrastructure	1,223,607	1,369,900
Total	<u>\$ 7,508,872</u>	<u>\$ 7,805,794</u>

Major capital asset events during the current fiscal year included the following:

- Purchase of a Case Wheel Loader.

Additional information on the Town of Union, CT's capital assets can be found in Note 5 on page 26 of this report.

Long-term debt. At the end of the current fiscal year, the Town of Union, CT had long-term debt outstanding of \$1,928,739.

	2022	2021
Notes Payable	\$ 1,917,733	\$ 2,023,936
Compensated Absences	11,006	11,010
Total	<u>\$ 1,928,739</u>	<u>\$ 2,034,946</u>

The Town of Union, CT's total long-term debt decreased by \$106,207 (6 percent) during the current fiscal year. Additional information on the Town of Union, CT's long-term debt can be found in Note 6 on page 27 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

A summary of key economic factors affecting the Town are as follows:

- The Town receives intergovernmental revenues from the State of Connecticut. Connecticut's economy moves in the same general cycle as the national economy, which from time to time will affect the amount of intergovernmental revenues the Town will receive.
- Increased threat of losing State funding will continue to be a variable in our local budget.

All of these factors were considered in preparing the Town of Union, CT's budget for the 2023 fiscal year. The Town has assigned \$170,000 of fund balance of the General Fund for spending in the 2023 fiscal year budget.

REQUEST FOR INFORMATION

This financial report is designed to provide a general overview of the Town of Union, CT's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Board of Finance, Town of Union, 1043 Buckley Highway, Union, CT 06076.

Basic Financial Statements

TOWN OF UNION, CONNECTICUT

Statement of Net Position

June 30, 2022

	Governmental Activities
Assets	
Cash and Cash Equivalents	\$ 1,297,407
Investments	66,691
Receivables, Net	150,722
Other Assets	11,049
Capital Assets:	
Assets Not Being Depreciated	299,064
Assets Being Depreciated, Net	7,209,808
Total Assets	<u>9,034,741</u>
Deferred Outflows of Resources	<u>-</u>
Liabilities	
Accounts Payable and Accrued Items	308,543
Accrued Interest Payable	16,527
Unearned Revenues	98,783
Noncurrent Liabilities:	
Due Within One Year	108,908
Due In More Than One Year	1,819,831
Total Liabilities	<u>2,352,592</u>
Deferred Inflows of Resources	<u>-</u>
Net Position	
Net Investment in Capital Assets	5,591,139
Restricted for:	
Perpetual Care - Nonexpendable	23,900
Perpetual Care - Expendable	53,842
Veterans Memorial	6,945
Records Preservation	3,309
Education	16,378
Unrestricted	986,636
Total Net Position	<u>\$ 6,682,149</u>

The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT

Statement of Activities For the Year Ended June 30, 2022

		Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Functions/Programs	Expenses				Governmental Activities
Governmental Activities:					
General Government	\$ 407,453	\$ 41,542	\$ 31,205	\$ -	\$ (334,706)
Public Safety	76,954	1,361	-	-	(75,593)
Public Works	778,247	357	138,903	-	(638,987)
Housing and Development	26,970	-	-	-	(26,970)
Health and Welfare	7,188	-	1,367	-	(5,821)
Culture and Recreation	52,242	1,915	111	-	(50,216)
Education	2,263,765	10,832	450,870	-	(1,802,063)
Interest on Long-Term Debt	68,138	-	-	-	(68,138)
Total Governmental Activities	<u>\$ 3,680,957</u>	<u>\$ 56,007</u>	<u>\$ 622,456</u>	<u>\$ -</u>	<u>(3,002,494)</u>
General Revenues:					
Property Taxes, Interest and Lien Fees					2,732,109
Grants and Contributions not Restricted to Specific Programs					61,517
Unrestricted Investment Earnings					4,335
Other					<u>15,120</u>
Total General Revenues					<u>2,813,081</u>
Change in Net Position					(189,413)
Net Position - Beginning of Year, Restated					<u>6,871,562</u>
Net Position - End of Year					<u>\$ 6,682,149</u>

The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT

Balance Sheet
Governmental Funds
June 30, 2022

	General Fund	Reserve for Capital Nonrecurring Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Cash Equivalents	\$ 895,726	\$ 223,906	\$ 103,096	\$ 74,679	\$ 1,297,407
Investments	-	-	-	66,691	66,691
Receivables, Net of Allowance	141,319	-	-	9,403	150,722
Other Assets	11,049	-	-	-	11,049
Due from Other Funds	-	-	2,000	30,506	32,506
Total Assets	<u>\$ 1,048,094</u>	<u>\$ 223,906</u>	<u>\$ 105,096</u>	<u>\$ 181,279</u>	<u>\$ 1,558,375</u>
Liabilities					
Accounts Payable and Accrued Items	\$ 268,100	\$ -	\$ -	\$ 40,443	\$ 308,543
Unearned Revenues	-	-	98,447	336	98,783
Due to Other Funds	32,026	480	-	-	32,506
Total Liabilities	<u>300,126</u>	<u>480</u>	<u>98,447</u>	<u>40,779</u>	<u>439,832</u>
Deferred Inflows of Resources					
Unavailable Revenues:					
Property Taxes and Interest	131,266	-	-	-	131,266
Total Deferred Inflows of Resources	<u>131,266</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,266</u>
Fund Balances					
Nonspendable	-	-	-	23,900	23,900
Restricted	-	-	-	80,474	80,474
Committed	-	223,426	6,649	36,126	266,201
Assigned	170,000	-	-	-	170,000
Unassigned	446,702	-	-	-	446,702
Total Fund Balances	<u>616,702</u>	<u>223,426</u>	<u>6,649</u>	<u>140,500</u>	<u>987,277</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,048,094</u>	<u>\$ 223,906</u>	<u>\$ 105,096</u>	<u>\$ 181,279</u>	<u>\$ 1,558,375</u>

The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT

Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position June 30, 2022

Fund balances reported in governmental funds Balance Sheet	\$ 987,277
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**Amounts reported for governmental activities in the Statement
of Net Position are different because:**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

<i>Capital Assets</i>	12,666,822
<i>Depreciation</i>	(5,157,950)

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.

<i>Property taxes, interest and liens receivable greater than 60 days</i>	131,266
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Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the fund statements.

<i>Accrued Interest Payable</i>	(16,527)
<i>Notes Payable</i>	(1,917,733)
<i>Compensated Absences</i>	<u>(11,006)</u>

Net position of governmental activities	<u>\$ 6,682,149</u>
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The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2022

	General Fund	Reserve for Capital Nonrecurring Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes, Interest and Lien Fees	\$ 2,718,068	\$ -	\$ -	\$ -	\$ 2,718,068
Intergovernmental Revenues	606,063	-	25,705	108,338	740,106
Licenses, Permits, and Charges for Services	38,129	-	357	17,521	56,007
Investment Income	3,702	440	-	193	4,335
Other Revenue	12,620	-	2,500	-	15,120
Total Revenues	<u>3,378,582</u>	<u>440</u>	<u>28,562</u>	<u>126,052</u>	<u>3,533,636</u>
Expenditures					
Current:					
General Government	362,051	-	12,705	6,105	380,861
Public Safety	61,210	-	13,000	870	75,080
Public Works	571,827	-	1,659	3,939	577,425
Housing and Development	26,970	-	-	-	26,970
Health and Welfare	7,188	-	-	-	7,188
Culture and Recreation	50,273	-	-	280	50,553
Education	2,062,375	-	-	108,087	2,170,462
Debt Service	175,017	-	-	-	175,017
Capital Outlay	83,495	-	-	-	83,495
Total Expenditures	<u>3,400,406</u>	<u>-</u>	<u>27,364</u>	<u>119,281</u>	<u>3,547,051</u>
Excess/(Deficiency) of Revenues over Expenditures	(21,824)	440	1,198	6,771	(13,415)
Other Financing Sources/(Uses)					
Transfers In	69,705	47,464	-	-	117,169
Transfers Out	(47,464)	(69,205)	-	(500)	(117,169)
Total Other Financing Sources/(Uses)	<u>22,241</u>	<u>(21,741)</u>	<u>-</u>	<u>(500)</u>	<u>-</u>
Net Change in Fund Balances	417	(21,301)	1,198	6,271	(13,415)
Fund Balances at Beginning of Year, Restated	<u>616,285</u>	<u>244,727</u>	<u>5,451</u>	<u>126,949</u>	<u>993,412</u>
Fund Balances at End of Year	<u>\$ 616,702</u>	<u>\$ 223,426</u>	<u>\$ 6,649</u>	<u>\$ 133,220</u>	<u>\$ 979,997</u>

The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Year Ended June 30, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ (13,415)
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**Amounts reported for governmental activities in the Statement of Activities
are different because:**

Governmental funds report capital outlays as expenditures. However,
in the Statement of Activities, the cost of those assets is allocated over
their estimated useful lives as depreciation expense.

<i>Capital outlay</i>	68,529
<i>Depreciation expense</i>	(365,451)

Revenues in the Statement of Activities that do not provide current
financial resources are not reported as revenue in the funds.

<i>Property taxes, interest and liens collected accrual basis change</i>	14,041
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Debt proceeds provide current financial resources to governmental funds, but
issuing debt increases long-term liabilities in the statement of net position.
Repayment of debt principal is an expenditure in the governmental funds, but
the repayment reduces long-term liabilities in the Statement of Net Position.

<i>Principal payments on long-term debt - notes payable</i>	106,203
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Some expenses reported in the statement of activities do not require the use of
current financial resources and, therefore, are not reported as expenditures in
the governmental funds.

<i>Accrued Interest</i>	676
<i>Compensated Absences</i>	<u>4</u>

Change in net position of governmental activities	<u>\$ (189,413)</u>
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The notes to the financial statements are an integral part of this statement

TOWN OF UNION, CONNECTICUT

Notes to the Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the Town of Union, Connecticut (the “Town”) have been prepared in conformance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing the governmental accounting and financial reporting principles. The Town’s significant accounting policies are described below.

Reporting Entity

The Town of Union, Connecticut (the “Town”) was incorporated as a town in 1734. The Town operates under State Statutes and approved ordinances and special acts. The legislative power of the Town is vested in the Board of Selectman, Town Meeting and the Board of Finance. The Town provides a full range of services including general government, public safety, public works, housing and development, health and welfare, culture and recreation, and education to its residents.

Accounting principles generally accepted in the United States of America require that the reporting entity include: 1) the primary government; 2) organizations for which the primary government is financially accountable; and 3) other organizations for which the nature and significance of their relationship with the primary government are such that the exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. Based on the application of these criteria, there were no organizations which met the criteria described above to be reported as component units.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The accounts of the Town are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in the demonstrating compliance with finance related legal and contractual provisions. The Town maintains the minimum number of funds consistent with legal and managerial requirements. The focus of governmental fund financial statements is on major funds as that term is defined in professional pronouncements. Each major fund is to be presented in a separate column, with nonmajor funds, if any, aggregated and presented in a single column. The Town maintains fiduciary funds which are reported by type. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements’ governmental activities column, a reconciliation is presented on the pages following, which briefly explains the adjustments necessary to transform the fund based financial statements into the governmental activities column of the government-wide presentation.

TOWN OF UNION, CONNECTICUT

Notes to the Financial Statements

Financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

Adoption of New Accounting Standards

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principles that leases are financings of the right to use an underlying asset. The Entity adopted the requirements of the guidance effective July, 1, 2021, however, management concluded that they did not have any significant arrangements that met the requirement of this standard.

Measurement Focus, Basis of Accounting, and Financial Statements Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting* as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Their revenues are recognized when they become measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. For intergovernmental and reimbursement grants, the Town considers revenues to be available if they are collected within one year of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred. Exceptions to this general rule include: compensated absences, debt service, capital leases, other post-employment benefit obligations, and claims and judgments that are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes when levied, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government, or specifically identified.

Governmental Funds are those through which most governmental functions typically are financed. The following are the Town's major governmental funds:

- The *General Fund* is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another manner. Revenues are derived primarily from property taxes, state grants, licenses, permits, charges for services, and earnings on investments.
- The *Reserve for Capital Nonrecurring Fund* accounts for resources to be used for capital projects.
- The *Capital Projects Fund* accounts for resources to be used for capital projects and used to hold the ARPA Grant money until a determination is made for what it will be spent on.

TOWN OF UNION, CONNECTICUT

Notes to the Financial Statements

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

Cash and Cash Equivalents – The Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

Investments - In general, State of Connecticut Statutes allow the Town to invest in obligations of the United States of America or United States government sponsored corporations, in shares or other interests in any custodial arrangement, pool, or no-load, open-end management type investment company or investment trust, in obligations of any state or political subdivision rated within the top two rating categories of any nationally recognized rating service, or in obligations of the State of Connecticut or political subdivision rated within the top three rating categories of any nationally recognized rating service. The Statutes (Sections 3-24f and 3-27f) also provide for investment in shares of the Connecticut Short-Term Investment Fund. Trust funds are able to invest in a wider range of investments. For the capital nonrecurring fund, not more than 31% can be invested equity securities. Investments are stated at fair value, based on quoted market prices. Certificates of Deposit are reported at cost.

The Short-Term Investment Fund ("STIF") is a money market investment pool managed by the Cash Management Division of the State Treasurer's Office created by Section 3-27 of the Connecticut General Statutes ("CGS"). Pursuant to CGS 3-27a through 3-27f, the State, municipal entities, and political subdivisions of the State are eligible to invest in the fund. The fund is considered a "2a7-like" pool and, as such, reports its investments at amortized cost (which approximates fair value). A 2a7-like pool is not necessarily registered with the Security and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's rule 2a7 of the Investment Company Act of 1940 that allows money market mutual funds to use the amortized cost to report net assets. The pool is overseen by the Office of the State Treasurer. The pool is rated AAAM by Standard & Poor's. This is the highest rating for money market funds and investment pools. The pooled investment funds' risk category cannot be determined since the Town does not own identifiable securities but invests as a shareholder of the investment pool. The fair value of the position in the pool is the same as the value of the pool shares.

Taxes Receivable- All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. The Town has established an allowance for estimated uncollectible motor vehicle and personal property taxes and interest in the amount of \$1,300. Property taxes are assessed of October 1 and billed the following July. Real property bills are payable in two installments, July 1 and January 1. Motor vehicle and personal property taxes are payable in one installment on July 1, with the Motor vehicle supplemental bills payable on January 1. Assessments for real and personal property, including motor vehicles, are computed at seventy percent of the market value. Liens are effective on the assessment date and are continued by filing before the end of the year following the due date.

Due From/To Other Funds - Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund receivables and payables. They arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Capital Assets - Capital assets, which include property, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The Town has chosen to capitalize collections consisting primarily of art. The collections are not being depreciated as they are considered inexhaustible works of art. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Land	N/A
Land Improvements	40
Buildings and Systems	50
Machinery and Equipment	10
Infrastructure	20

Unearned Revenues - Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied. In the government-wide financial statements, unearned revenues consist of revenue received in advance and/or amounts from grants received before the eligibility requirements have been met.

Long-term obligations - In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period they are incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, and debt payments, are reported as debt service expenditures.

Compensated absences - Town employees accumulate vacation and sick leave hours for subsequent use or for payment upon termination or retirement. Vacation and sick leave expenses to be paid in future periods are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if the liability has matured through employee resignation or retirement.

Deferred Outflows/Inflows of Resources – In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then.

TOWN OF UNION, CONNECTICUT

Notes to the Financial Statements

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town reports unavailable revenue from property taxes and related interest in the governmental funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

Fund equity and net position— Net position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources. In the government-wide statement of net position, net position is classified in the following categories:

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduces this category.

Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net Position – This category represents the net position of the Town, which is not restricted for any project or other purpose.

When both restricted and unrestricted resources are available for certain expenses, the Town expends restricted resources first and uses unrestricted resources when the restricted funds are depleted.

In the fund financial statements, fund balances of governmental funds are classified in the following five separate categories:

Nonspendable Fund Balance – Indicates amounts that cannot be spent because they are either not in spendable form, or are legally or contractually required to be maintained intact. Examples are items that are not expected to be converted to cash including inventories and prepaid expenditures in the General Fund. Examples of items legally or contractually required to be maintained intact are the corpus of permanent funds.

Restricted Fund Balance – Indicates amounts that are restricted to specific purposes. The spending constraints placed on the use of fund balance amounts are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance – Indicates amounts that can be used only for specific purposes pursuant to constraints imposed by formal budgetary action of the Board of Finance and Town Meeting in accordance with provisions of the Connecticut General Statutes.

Assigned Fund Balance – Indicates amounts that are constrained by the Town's intent to be used for specific purposes, but are neither restricted nor committed. Intent is expressed by action of Town Officials.

Unassigned Fund Balance – Represents the remaining fund balance after amounts are set aside for all other classifications.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

The Town does not have a formal policy over the use of fund balance. When both restricted and unrestricted (committed, assigned, unassigned) amounts of fund balance are available for use for expenditures incurred, it is assumed that the Town will use restricted fund balance first if the expenditure meets the restricted purpose, followed by committed, assigned and unassigned amounts.

Fair Value of Financial Instruments

In accordance with GASB Statement No. 72, the Town is required to measure the fair value of its assets and liabilities under a three-level hierarchy, as follows:

Level 1: Quoted market prices for identical assets or liabilities to which an entity has access to at the measurement date.

Level 2: Inputs and information other than quoted market indices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

- a. Quoted prices for similar assets or liabilities in active markets.
- b. Quoted prices for identical or similar assets in markets that are not active;
- c. Observable inputs other than quoted prices for the assets or liability;
- d. Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3: Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

Observable inputs reflect the assumptions market participants would use in pricing the asset or liability developed from sources independent of the reporting entity; and *unobservable inputs* reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

Certificates of Deposit are reported at amortized cost and are excluded from the fair value disclosures.

NOTE 2 – CASH, CASH EQUIVALENTS, AND INVESTMENTS

The deposit of public funds is controlled by the Connecticut General Statutes (Section 7-402). Deposits may be made in a “qualified public depository” as defined by Statute or in amounts not exceeding the Federal Deposit Insurance Corporation insurance limit in an “out of state bank” as defined by the Statutes, which is not a “qualified public depository”. The following is a summary of cash and cash equivalents at June 30, 2022.

	Governmental Funds
Cash	\$ 1,166,846
Cash Equivalents	130,561
Total Cash and Cash Equivalents	<u>\$ 1,297,407</u>

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Custodial Credit Risk - Deposits: Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk. The State of Connecticut requires that each depository maintain segregated collateral in an amount equal to a defined percentage of its public deposits based upon the bank's risk-based capital ratio. The following is a reconciliation of the Town's deposits subject to custodial credit risk:

Cash and Cash Equivalents	\$ 1,297,407
Less: Cash Equivalents (STIF)	(130,561)
Plus: Investments (CDs)	66,691
	<u>\$ 1,233,537</u>

At year-end, the Town's carrying amount of deposits subject to custodial credit risk was \$1,233,537 and the bank balance was \$1,283,088. Of the bank balance, the Federal Depository Insurance Corporation insured \$759,665.

As of June 30, 2022, \$523,423 of the Town's bank balance of \$1,283,088 was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 442,917
Uninsured and collateral held by pledging bank's Trust department not in the Town's name	80,506
Total	<u>\$ 523,423</u>

Cash Equivalents

At June 30, 2022, the Town's cash equivalents (Short-Term Investment Fund "STIF") amounted to \$130,561. STIF is rated AAAM by Standard and Poor's and has an average maturity of under 60 days.

Investments

The following is a summary of investments at June 30, 2022:

	Governmental Funds
Certificates of Deposit	<u>\$ 66,691</u>

The Certificates of Deposit are reported at cost and covered by FDIC insurance.

Custodial Credit Risk - This is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The Town does not have a policy for custodial credit risk.

Credit Risk – The Town does not have an investment policy that limits investment choices further than the Connecticut General Statutes. Generally, credit risk is defined as the risk that an issuer of a debt type investment will not fulfill its obligation to the holder. This is measured by assignment of a rating by a nationally recognized rating organization.

Concentrations of Credit Risk – Concentration of credit risk is the risk attributed to the magnitude of an entity's investments in a single issuer. The Town follows the limitations specified in the Connecticut General Statutes. Generally, the Town's deposits cannot be 75% or more of the total capital in any one depository.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Interest Rate Risk - The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. As of June 30, 2022, the Town had the following investments subject to interest rate risk:

	Total	Investment Maturities (In Years)		
		Less Than 1	1 - 5	6 - 10
Certificates of Deposit	\$ 66,691	\$ 66,691	\$ -	\$ -

NOTE 3 – RECEIVABLES

Receivables as of year-end for the Town's individual major funds and nonmajor and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Nonmajor and Other Funds	Total
Receivables:			
Property Taxes	\$ 87,236	\$ -	\$ 87,236
Interest, Liens, and Fees	48,650	-	48,650
Intergovernmental	3,200	9,403	12,603
Accounts	3,533	-	3,533
Gross Receivables	142,619	9,403	152,022
Less Allowance for			
Uncollectibles:			
Property Taxes	(1,000)	-	(1,000)
Interest, Liens, and Fees	(300)	-	(300)
Total Allowance	(1,300)	-	(1,300)
Net Total Receivables	\$ 141,319	\$ 9,403	\$ 150,722

Governmental funds report unavailable revenue in connection with receivables that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds were as follows:

	Governmental Funds
Capital Projects Fund:	
Advances on Grants	\$ 98,447
Education Grants Fund:	
Advances on Grants	336
Total Unearned Revenue	\$ 98,783

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 4 – INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The outstanding balances between funds result mainly from the time lag between the dates that: 1) inter-fund goods and services are provided or reimbursable expenditures occur; 2) transactions are recorded in the accounting system; and 3) payments between funds are made. At June 30, 2022, the outstanding balances between funds were:

Payable Fund	Receivable Fund	Total
General Fund	Capital Nonrecurring	\$ 1,520
Nonmajor Governmental Funds	General Fund	30,506
Capital Nonrecurring	Nonmajor Governmental Funds	<u>480</u>
		<u>\$ 32,506</u>

Fund transfers are used to: 1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and 2) to account for unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Interfund transfers during the year ended June 30, 2022 were as follows:

Transfers In:	Transfers Out:	Total
General Fund	Nonmajor Governmental Funds	\$ 500
General Fund	Capital Nonrecurring Fund	69,205
Capital Nonrecurring Fund	General Fund	<u>47,464</u>
		<u>\$ 117,169</u>

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 5 – CAPITAL ASSETS

The following is a summary of the change in capital assets as of June 30, 2022:

	Beginning Balance	Increases	Decreases	Ending Balances
Governmental Activities				
Capital assets, not being depreciated				
Land and Land Development Rights	\$ 299,064	\$ -	\$ -	\$ 299,064
Total capital assets, not being depreciated	<u>299,064</u>	<u>-</u>	<u>-</u>	<u>299,064</u>
Capital assets, being depreciated				
Buildings	8,387,971	-	-	8,387,971
Land Improvements	369,816	-	-	369,816
Machinery, Equipment, and Vehicles	801,261	68,529	(6,300)	863,490
Infrastructure	2,746,481	-	-	2,746,481
Total capital assets, being depreciated	<u>12,305,529</u>	<u>68,529</u>	<u>(6,300)</u>	<u>12,367,758</u>
Less accumulated depreciation for:				
Buildings	2,542,736	171,233	-	2,713,969
Land Improvements	294,863	18,491	-	313,354
Machinery, Equipment, and Vehicles	584,619	29,434	(6,300)	607,753
Infrastructure	1,376,581	146,293	-	1,522,874
Total accumulated depreciation	<u>4,798,799</u>	<u>365,451</u>	<u>(6,300)</u>	<u>5,157,950</u>
Total capital assets, being depreciated, net	<u>7,506,730</u>	<u>(296,922)</u>	<u>-</u>	<u>7,209,808</u>
<i>Capital assets, net</i>	<u><u>\$ 7,805,794</u></u>	<u><u>\$ (296,922)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,508,872</u></u>

Depreciation and amortization expense were charged to functions/programs of the primary government as follows:

General Government	\$ 26,592
Public Safety	1,874
Public Works	185,860
Recreation	1,689
Education	149,436
Total	<u><u>\$ 365,451</u></u>

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 6 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2022 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balances</u>	<u>Due Within One Year</u>
Governmental Activities					
Notes Payable	\$ 2,023,936	\$ -	\$ (106,203)	\$ 1,917,733	\$ 108,908
Compensated Absences	11,010	-	(4)	11,006	-
Total	<u>\$ 2,034,946</u>	<u>\$ -</u>	<u>\$ (106,207)</u>	<u>\$ 1,928,739</u>	<u>\$ 108,908</u>

Long-term obligations are typically liquidated by the General Fund.

Notes Payable

The Town has a note payable at June 30, 2022 of \$1,917,733. The note was issued to replace the school building bonds. The loan bears interest at 3.4%. The loan is payable in annual installments of \$175,017, including both principal and interest through March 2036.

The annual debt service requirements of the Town's notes payable are as follows:

<u>Year(s)</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 108,908	\$ 66,109	\$ 175,017
2024	112,492	62,525	175,017
2025	116,540	58,477	175,017
2026	120,558	54,459	175,017
2027	124,714	50,303	175,017
2028-2032	690,879	184,205	875,084
2033-2037	<u>643,642</u>	<u>56,423</u>	<u>700,065</u>
Total	<u>\$ 1,917,733</u>	<u>\$ 532,501</u>	<u>\$ 2,450,234</u>

Interest paid and expensed on notes payable for the year ended June 30, 2022 totaled \$68,814.

Compensated Absences

Vacation time earned during the fiscal year can be carried over to the succeeding year, subject to limitations as provided in the respective collective bargaining agreements. Employees are entitled to accumulate sick leave up to a maximum amount stipulated in each contract. Payment for accumulated sick leave is dependent upon the length of service and accumulated days. The value of all compensated absences has been reflected in the government-wide financial statements.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

NOTE 7 - FUND BALANCE COMPONENTS

The components of fund balance for the governmental funds at June 30, 2022 are as follows:

	General Fund	Reserve for Capital Nonrecurring Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total
Fund Balances:					
Nonspendable:					
Perpetual Care - Nonexpendable	\$ -	\$ -	\$ -	\$ 23,900	\$ 23,900
Restricted for:					
General Government	\$ -	\$ -	\$ -	\$ 6,945	\$ 6,945
Perpetual Care - Expendable	-	-	-	53,842	53,842
Town Clerk Documents	-	-	-	3,309	3,309
Education	-	-	-	16,378	16,378
Total Restricted	\$ -	\$ -	\$ -	\$ 80,474	\$ 80,474
Committed to:					
General Government	\$ -	\$ -	\$ -	\$ 36,126	\$ 36,126
Public Works	-	-	6,649	-	6,649
Capital	-	223,426	-	-	223,426
Total Committed	\$ -	\$ 223,426	\$ 6,649	\$ 36,126	\$ 266,201
Assigned:					
Subsequent Budget	\$ 170,000	\$ -	\$ -	\$ -	\$ 170,000
Total Assigned	\$ 170,000	\$ -	\$ -	\$ -	\$ 170,000
Unassigned:	\$ 446,702	\$ -	\$ -	\$ -	\$ 446,702

NOTE 8 – RETIREMENT BENEFITS

Defined Contribution Retirement Plan

The Town established a single employer defined contribution plan (the “Plan”) to provide retirement benefits for all employees that make \$5,000 or more annually. The deferred compensation plan currently has 2 participants enrolled in the plan. The Town will match up to 3% of eligible compensation. The total expense to the Town for the year ended June 30, 2022 was \$7,571. Contributions are made to accounts in the participant’s name, there are no assets accumulated in a trust that meets the criteria in GASB Statement No. 73, paragraph 4.

Connecticut State Teacher’s Retirement System

Plan Description: Teachers, principals, superintendents, or supervisors engaged in service of public schools are provided with pensions through the Connecticut State Teachers’ Retirement System (the “System”). The System is a cost sharing multiple-employer defined benefit pension plan administered by the Connecticut State Teachers’ Retirement Board (CTRB). Chapter 167a of the State Statutes grants authority to establish and amend the benefited terms to the CTRB Board. The CTRB issues a publicly available financial report that can be obtained at www.ct.gov, or by writing to the State of Connecticut, Office of the State Comptroller, 165 Capital Avenue, Hartford, Connecticut 06106.

TOWN OF UNION, CONNECTICUT

Notes to the Financial Statements

Benefit Provisions: The Plan provides retirement, disability and death benefits. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut.

Normal Retirement: Retirement benefits for the employees are calculated as 2% of the average annual salary times years of credited service (maximum benefit is 75% of average annual salary during the 3 highest years of salary). In addition, amounts derived from the accumulation of the 6% contributions made prior to July 1, 1989, and voluntary contributions are payable.

Early Retirement: Employees are eligible after 25 years of credited service including 20 years of Connecticut service, or age 55 with 20 years of credited service including 15 years of Connecticut service with reduced benefit amounts.

Minimum Benefit: Effective January 1, 1999, Public Act 98-251 provides a minimum monthly benefit of \$1,200 to teachers who retire under the normal retirement provisions and who have completed at least 25 years of full time Connecticut service at retirement.

Disability Retirement: Employees are eligible for service-related disability regardless of length of service. Five years of credited service is required for non-service-related disability or eligibility. Disability benefits are calculated as 2% per year of service times the average of the highest three years of pensionable salary, as defined per the plan, but not less than 15% of average annual salary, nor more than 50% of average annual salary.

Contributions: Per Connecticut General Studies Section 10-183z, contribution requirements of active employees and the State of Connecticut are approved, amended, and certified by the State Teachers Retirement Board and appropriated by the General Assembly.

Employer (School Districts): School District employers are not required to make contributions to the plan. The statutes require the State of Connecticut to contribute 100% of each school districts' required contributions, which are actuarially determined as an amount, that, when combined with employee contributions, is expected to finance the costs of the benefits earned by employees during the year, with any additional amount to finance any unfunded accrued liability.

Employees: Participants are required to contribute 7% of their annual salary to the System as required by the CGS Section 10-183b(7). For the year ended June 30, 2022 the certified teachers' contribution to the Connecticut Teachers Retirement Board was \$36,533. Covered payroll for the Town for the year ended June 30, 2022 was approximately \$521,895.

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2022 the Town reports no amounts for its proportionate share of the net pension liability, and related deferred outflows and inflows due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Town's proportionate share of the net pension liability	\$ -
State's proportionate share of the net pension liability associated with the Town	<u>2,229,834</u>
Total	<u>\$ 2,229,834</u>

The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. At June 30, 2022, the Town had no proportionate share of the net pension liability.

For the year ended June 30, 2022, the Town recognized benefits expense and contribution revenue of \$186,709 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$143,941 for pension expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

Actuarial Assumptions: The total pension liability was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation	2.50 Percent
Salary increases, including inflation	3.00-6.50 Percent
Long-term investment rate of return, net of pension investment expense, including inflation.	6.90 Percent

Mortality rates were based on the PubT-2010 Healthy Retiree Table (adjusted 105% for males and 103% for females as ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

Future cost-of-living increases for members who retired prior to September 1, 1992, are made in accordance with increases in the Consumer Price Index, with a minimum of 3% and a maximum of 5% per annum. For teachers who were members of the Teachers' Retirement System before July 1, 2007, and retire on or after September 1, 1992, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 6% per annum. If the return on assets in the previous year was less than 8.5%, the maximum increase is 1.5%. For teachers who were members of the Teachers' Retirement System after July 1, 2007, pension benefit adjustments are made that are consistent with those provided for Social Security benefits on January 1 of the year granted, with a maximum of 5% per annum. If the return on assets in the previous year was less than 11.5%, the maximum increase is 3%, and if the return on the assets in the previous year was less than 8.5%, the maximum increase is 1.0%.

The long-term expected rate of return on pension investments was determined using a log-normal distributions analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

The current capital market assumptions and the target asset allocation as provided by the Treasurer's Office are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity Fund	20.00%	5.60%
Developed Market Intl. Stock Fund	11.00%	6.00%
Emerging Market Intl. Stock Fund	9.00%	7.90%
Core Fixed Income Fund	16.00%	2.10%
Inflation Linked Bond Fund	5.00%	1.10%
Emerging Market Debt Fund	5.00%	2.70%
High Yield Bond Fund	6.00%	4.00%
Real Estate Fund	10.00%	4.50%
Private Equity	10.00%	7.30%
Alternative Investments	7.00%	2.90%
Liquidity Fund	1.00%	0.40%

Discount Rate: The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that State contributions will be made at the actuarially determined rates in future years. Based on those assumptions, the pension's fiduciary net position was projected to be available to make all projected future benefit payments of current members. Therefore, the long-term expected rate of return on pension investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The Town's proportionate share of the net pension liability is \$0 and therefore the change in the discount rate would only impact the amount recorded by the State of Connecticut.

Other Post-Employment Benefits

Plan Description: The Town's Board of Education administers a single-employer defined benefit healthcare plan (the "Plan"). The Plan provides healthcare insurance benefits for all eligible Board of Education retirees and their spouses through the Board of Education's group healthcare and dental insurance plans. Benefits provisions are established by contract and may be amended by union negotiations. The plan does not issue a publicly available financial report and is not included in the financial statements of another entity. There are no assets accumulated in a trust.

Benefits Provided: The Plan provides for medical insurance benefits to eligible retirees, spouses and beneficiaries. Contribution requirements of the participants and the Board of Education are established by and may be amended through negotiations between the Board of Education and the union representing the employees. Currently, participants are required to contribute 100% of their healthcare premiums to the Board of Education, less any reimbursements received by the Board of Education from the State Retirement Board.

Employees Covered by Benefit Terms: At June 30, 2022, the following employees were covered by the benefit terms:

Active participants	6
Total	<u><u>6</u></u>

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

OPEB Liability: The Town's proportionate share of the net OPEB liability is \$0. The plan charges participants age adjusted premiums and therefore the total cost of the benefit is paid by the participant.

Connecticut Teachers' Retirement System - OPEB

Plan Description - Teachers, principals, superintendents or supervisors engaged in service of public schools are provided with benefits, including retiree health insurance, through the Connecticut Teachers' Retirement System—a cost sharing multi-employer defined benefit pension plan administered by the TRB. Chapter 167a of the State Statutes grants authority to establish and amend the benefit terms to the TRB. TRS issues a publicly available financial report that can be obtained at www.ct.gov.

Benefit Provisions - The Plan covers retired teachers and administrators of public schools in the State who are receiving benefits from the Plan. The Plan provides healthcare insurance benefits to eligible retirees and their spouses. Any member that is currently receiving a retirement or disability benefit through the Plan is eligible to participate in the healthcare portion of the Plan. Subsidized Local School District Coverage provides a subsidy paid to members still receiving coverage through their former employer and the TRB Sponsored Medicare Supplemental Plans provide coverage for those participating in Medicare, but not receiving Subsidized Local School District Coverage.

Any member that is not currently participating in Medicare Parts A & B is eligible to continue healthcare coverage with their former employer. A subsidy of up to \$110 per month for a retired member plus an additional \$110 per month for a spouse enrolled in a local school district plan is provided to the school district to first offset the retiree's share of the cost of coverage, any remaining portion is used to offset the district's cost. The subsidy amount is set by statute, and has not increased since July of 1996. A subsidy amount of \$220 per month may be paid for a retired member, spouse or the surviving spouse of a member who has attained the normal retirement age to participate in Medicare, is not eligible for Part A of Medicare without cost, and contributes at least \$220 per month towards coverage under a local school district plan. Employees are eligible to retire at age 60 with 20 years of credited service in Connecticut, or 35 years of credited service including at least 25 years of service in Connecticut. Any member that is currently participating in Medicare Parts A & B is eligible to either continue health care coverage with their former employer, if offered, or enroll in the Plan sponsored by the system. If they elect to remain in the Plan with their former employer, the same subsidies as above will be paid to offset the cost of coverage.

Contributions - Per Connecticut General Statutes Section 10-183z (which reflects Public Act 79-436 as amended), contribution requirements of active employees and the State of Connecticut are amended and certified by the TRB and appropriated by the General Assembly. The State pays for one third of plan costs through an annual appropriation in the General Fund.

School district employers are not required to make contributions to the Plan. The State of Connecticut's estimated allocated contribution to the Plan on behalf of the Town was \$4,394.

The cost of providing plan benefits is financed on a pay-as-you-go basis as follows: active teachers' pay for one third of the Plan costs through a contribution of 1.25% of their pensionable salaries, and retired teachers pay for one third of the Plan costs through monthly premiums, which helps reduce the cost of health insurance for eligible retired members and dependents.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Actuarial Assumptions - The total OPEB liability was determined by an actuarial valuation as of June 30, 2020 using the following actuarial assumptions and other inputs, applied to all periods included in the measurement:

Inflation	2.50%
Real Wage Growth	0.50%
Wage Inflation	3.00%
Salary increases	3.00-6.50%, including inflation
Long-term investment rate of return	3.00%, net of OPEB plan investment expense, including inflation
<u>Municipal bond index rate:</u>	
Measurement Date	2.17%
Prior Measurement Date	2.21%

The projected fiduciary net position is projected to be depleted in 2023.

Single equivalent interest rate

Measurement Date	2.17%, net of OPEB plan investment expense, including price inflation
Prior Measurement Date	2.21%, net of OPEB plan investment expense, Including price inflation

Healthcare cost trend rates:

Medicare	5.125% for 2020 decreasing to an ultimate Rate of 4.50% by 2023
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Mortality rates were based on the PubT-2010 Health Retiree Table (adjusted 105% for males and 103% for females as ages 82 and above), projected generationally with MP-2019 for the period after service retirement.

Long-Term Rate of Return - The long-term expected rate of return on plan assets is reviewed as part of the GASB 75 valuation process. Several factors are considered in evaluating the long-term rate of return assumption, including the Plan's current asset allocations and a log-normal distribution analysis using the best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) for each major asset class.

The long-term expected rate of return was determined by weighing the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

The target asset allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Expected 10-Year Geometric Real Rate of Return	Standard Deviation
U.S. Treasuries (Cash Equivalents)	100.0%	-0.42%	1.78%
Price inflation		2.50%	
Expected rate of return (Rounded nearest 0.25%)		2.00%	

Discount Rate - The discount rate used to measure the total OPEB liability was 2.17%. The projection of cash flows used to determine the discount rate was performed in accordance with GASB 75. The projection's basis was an actuarial valuation performed as of June 30, 2020. In addition to the actuarial methods and assumptions of the June 30, 2020 actuarial valuation, the following actuarial methods and assumptions were used in the projection of cash flows:

- Total payroll for the initial projection year consists of the payroll of the active membership present on the valuation date. In subsequent projection years, total payroll was assumed to increase annually at a rate of 3.00%.
- Employee contributions were assumed to be made at the current member contribution rate. Employee contributions for future plan members were used to reduce the estimated amount of total service costs for future plan members.
- Annual State contributions were assumed to be equal to the most recent five-year average of state contributions toward the fund.

Based on those assumptions, the plan's fiduciary net position was projected to be depleted in 2023 and, as a result, the Municipal Bond Index Rate was used in the determination of the single equivalent rate.

Sensitivity of the Net OPEB Liability to Changes in Healthcare Cost Trend Rates - The following presents the total OPEB liability, calculated using current cost trend rates, as well as what the Plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than current healthcare cost trend rates:

	1% Lower Trend Rates	Current Trend Rates	1% Higher Trend Rates
Initial Healthcare Cost Trend Rate	4.125%	5.125%	6.125%
Ultimate Healthcare Cost Trend Rate	3.50%	4.50%	5.50%
Total OPEB Liability	\$ 202,941	\$ 242,936	\$ 296,127

TOWN OF UNION, CONNECTICUT
Notes to the Financial Statements

Sensitivity of the Net OPEB Liability to Changes in Discount Rates - The following presents the net OPEB liability, calculated using the current discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (1.17%)	Current Discount Rate (2.17%)	1% Increase (3.17%)
Net OPEB liability	\$ 296,569	\$ 242,936	\$ 200,002

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions: At June 30, 2022 the Town reports no amounts for its proportionate share of the net OPEB liability, and related deferred outflows and inflows due to the statutory requirement that the State pay 100% of the required contribution. The amount recognized by the Town as its proportionate share of the net OPEB liability, the related State support, and the total portion of the net OPEB liability that was associated with the Town were as follows:

Town's proportionate share of the net OPEB liability	\$ -
State's proportionate share of the net OPEB liability associated with the Town	<u>242,936</u>
Total	<u>\$ 242,936</u>

The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. At June 30, 2022, the Town had no proportionate share of the net OPEB liability.

For the year ended June 30, 2022, the Town recognized OPEB expense and revenue of \$4,394 in the governmental funds for on-behalf amounts for the benefits provided by the State. In the government-wide financial statements, the Town recognized \$13,365 for OPEB expense related to actuarial liabilities for on-behalf amounts for the benefits provided by the State.

NOTE 9 – RISK MANAGEMENT

The Town is exposed to various risks of loss involving torts, theft of, damage to, and destruction of assets, errors and omissions, injuries of employees, natural disaster and public official liabilities. The Town purchases commercial insurance for all risks of loss except workers' compensation and liability-automobile-property insurance for which it participates in risk sharing pools. During the year ended June 30, 2022, deductibles paid by the Town were insignificant. Neither the Town nor its insurers have settled any claims which exceeded the Town's insurance coverage during the past three years. In addition, there have been no significant reductions in pooled or insured liability coverage from coverage in the prior year.

The Town is a member of the Connecticut Interlocal Risk Management Agency (CIRMA), an unincorporated association of Connecticut local public agencies that was formed in 1980 by the Connecticut Conference of Municipalities for the purpose of establishing and administering interlocal risk management program.

TOWN OF UNION, CONNECTICUT

Notes to the Financial Statements

Workers Compensation Pool

The Town is a member of CIRMA's Workers' Compensation Pool, a risk-sharing pool. The Workers' Compensation Pool provides statutory benefits pursuant to the provisions of the Connecticut Workers' Compensation Act. The coverage is subject to an incurred loss retrospective rating plan, and losses incurred in the coverage period will be evaluated at 18, 30 and 42 months after the effective date of coverage. The premium is subject to payroll audit at the close of the coverage period. CIRMA's Workers' Compensation Pool retains \$1,000,000 per occurrence and purchases reinsurance about that amount to the limit of liability of \$10,000,000 per occurrence.

Liability-Automobile-Property Pool

The Town is a member of CIRMA's Liability-Automobile-Property Pool, a risk-sharing pool. The Liability-Automobile-Property Pool provides general liability, automobile liability, employee benefit liability, law enforcement liability, public officials and property coverage. The premium is subject to these coverages, and claims and expense payments falling within the deductible amounts are the responsibility of the Town. CIRMA's Liability-Automobile-Property Pool retains \$1,000,000 per occurrence for each line of liability coverage.

NOTE 10 – LITIGATION AND CONTINGENCIES

The Town is not a defendant in any lawsuits that, in the opinion of Town Management, in consultation with the Town Attorney, will have an adverse, material effect on the Town's financial position.

Grants - The Town participates in several Federal and State assisted grants programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The audits of certain of these programs for or including the year ended June 30, 2022 have not yet been conducted. Accordingly, the Town's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the Town expects such amounts, if any, to be immaterial.

NOTE 11 – UPCOMING PRONOUNCEMENTS

GASB Pronouncements Issued, But Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 91 – Conduit Debt Obligations – The primary objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022.

GASB Statement No. 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this statement are effective for the Town's reporting period beginning July 1, 2022.

GASB Statement No. 96 – *Subscription-Based Information Technology Arrangements* – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this statement are effective for the Town’s reporting period beginning July 1, 2022.

GASB Statement No. 99 – *Omnibus 2022* - The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance. The requirements related to leases, PPPs, and SBITAs are effective for the Town’s reporting period beginning July 1, 2022. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for the Town’s reporting period beginning July 1, 2023.

GASB Statement No. 100 – *Accounting Changes and Error Corrections* - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for the Town’s reporting period beginning July 1, 2023.

GASB Statement No. 101 – *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for the Town’s reporting period beginning July 1, 2024.

NOTE 12 – PRIOR PERIOD RESTATEMENT

The Town previously reported the activities of the Student Activity Fund as fiduciary activities. As of July 1, 2021, the Town made the following reporting change: the Student Activities Fund is now reported as a special revenue fund.

The government-wide net position and nonmajor governmental funds fund balance were restated as a result of the implementation. The results of the changes to the fund balance and net position are as follows:

	Governmental Activities	Nonmajor Governmental Funds	Custodial Funds
Net position/fund balance as reported at June 30, 2021	\$ 6,864,282	\$ 126,949	\$ 7,280
Reclassify to proper fund type	7,280	7,280	(7,280)
Net position/fund balance as restated at July 1, 2021	<u>\$ 6,871,562</u>	<u>\$ 134,229</u>	<u>\$ -</u>

Required Supplementary Information

TOWN OF UNION, CONNECTICUT
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2022

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	Budgeted Amounts		Actual	
	Original	Amended	Budgetary	Variance
			Basis	
REVENUES				
Property Taxes				
Current Taxes	\$ 2,638,438	\$ 2,638,438	\$ 2,652,476	\$ 14,038
Interest and Lien Fees on Current Taxes	6,000	6,000	7,240	1,240
Prior Year Taxes	22,000	22,000	24,993	2,993
Interest and Lien Fees on Prior Year Taxes	8,000	8,000	5,713	(2,287)
Motor Vehicle Supplement	24,000	24,000	28,051	4,051
Telephone Access Line	1,304	1,304	1,120	(184)
Tax Refund/Rebates	(1,400)	(1,525)	(1,525)	-
Total Property Taxes	<u>2,698,342</u>	<u>2,698,217</u>	<u>2,718,068</u>	<u>19,851</u>
Intergovernmental				
State Education Grants				
Education Equalization Grant	211,728	211,728	211,728	-
Adult Education	1,375	1,375	1,445	70
Total State Education Grants	<u>213,103</u>	<u>213,103</u>	<u>213,173</u>	<u>70</u>
State Grants				
Local Capital Improvement Grant	14,291	14,291	14,290	(1)
Town Aid Road	124,601	124,601	124,613	12
Miscellaneous Grants	-	-	9,758	9,758
Pilot for State Property	15,426	15,426	18,456	3,030
Pequot Grant	19,013	19,013	19,013	-
Elderly Busing Grant	5,000	5,000	1,367	(3,633)
Total State Grants	<u>178,331</u>	<u>178,331</u>	<u>187,497</u>	<u>9,166</u>
Other Grants				
State Reimbursement Taxes	190	190	23	(167)
Traffic Violation Surcharges	9,500	9,500	14,267	4,767
Total Other Grants	<u>9,690</u>	<u>9,690</u>	<u>14,290</u>	<u>4,600</u>
Total Intergovernmental	<u>401,124</u>	<u>401,124</u>	<u>414,960</u>	<u>13,836</u>
Charges for Services				
Miscellaneous Fees	1,000	1,000	305	(695)
Town Clerk's Office	500	500	3,249	2,749
Real Estate Conveyance Tax	10,000	10,000	11,965	1,965
Planning and Zoning Permits/Regulations	1,500	1,500	1,070	(430)
Land Use Fees	1,400	1,400	660	(740)
Zoning Board of Appeals	200	200	-	(200)
Building Permits	10,000	10,000	20,880	10,880
Total Charges for Services	<u>24,600</u>	<u>24,600</u>	<u>38,129</u>	<u>13,529</u>
Other	<u>5,000</u>	<u>5,000</u>	<u>12,620</u>	<u>7,620</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

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Schedule of Revenues, Expenditures and Changes in Fund Balance Budget and Actual (Budgetary Basis) - General Fund For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	
	Original	Amended	Budgetary	Variance
			Basis	
Investment Income	\$ 1,800	\$ 1,800	\$ 3,702	\$ 1,902
Total Revenues	3,130,866	3,130,741	3,187,479	56,738
Other Financing Sources				
Appropriation of Fund Balance	175,000	175,000	-	(175,000)
Transfers in - Capital Non-Recurring	80,000	80,000	69,205	(10,795)
Transfers in - Cemetery Fund	3,350	3,350	500	(2,850)
Total Other Financing Sources	258,350	258,350	69,705	(188,645)
Total Revenues and Other Financing Sources	3,389,216	3,389,091	3,257,184	(131,907)
EXPENDITURES				
General Government				
Board of Selectmen				
First Selectman's Salary	22,624	22,624	22,624	-
Selectmen Salaries	8,273	8,273	8,273	-
Selectmen's Clerk Salary	19,471	19,471	19,471	-
Selectmen's Other	3,000	3,000	2,426	574
Supplies	1,500	1,500	1,309	191
Printing and Postage	1,000	1,001	1,001	-
Telephone	6,500	6,500	5,372	1,128
Probate Court	700	700	590	110
Social Security and Medicare	32,752	32,752	29,651	3,101
Retirement	10,545	10,545	7,571	2,974
Sexton's Salary	2,462	2,462	2,462	-
Legal Fees	1,500	1,500	-	1,500
Total Board of Selectmen	110,327	110,328	100,750	9,578
Assessor's Office				
Assessor's Salary	21,863	21,863	21,863	-
Assessor's Certified Compensation	1,000	1,000	1,000	-
Assistant Assessor's Salary	5,683	5,683	5,683	-
Assessor's Other	5,350	5,673	5,673	-
Assessor Software Maintenance	12,250	12,250	10,611	1,639
Total Assessor's Office	46,146	46,469	44,830	1,639
Tax Collector's Office				
Tax Collector's Salary	18,069	18,069	18,069	-
Tax Collector's Certified Compensation	1,000	1,000	1,000	-
Assistant Tax Collector Salary	5,682	5,682	5,682	-
Tax Collector's Office Other	6,400	6,400	4,791	1,609
Tax Collector Software Maintenance	4,400	4,400	4,328	72
Total Tax Collector's Office	35,551	35,551	33,870	1,681

See accountant's report.

TOWN OF UNION, CONNECTICUT

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Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual (Budgetary Basis) - General Fund

For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	
	Original	Amended	Budgetary	Variance
			Basis	
Town Clerk's Office				
Town Clerk's Salary	\$ 18,069	\$ 18,069	\$ 18,069	\$ -
Town Clerk's Certified Compensation	1,000	1,000	1,000	-
Assistant Town Clerk's Salary	4,371	4,371	4,371	-
Town Clerk's Office Other	6,000	6,276	6,276	-
Total Town Clerk's Office	29,440	29,716	29,716	-
Registrars' Office				
Registrars' Salaries	4,824	4,824	-	4,824
Registrars' Other	4,008	4,008	865	3,143
Elections Salaries	571	571	-	571
Elections Other	975	975	31	944
Total Registrars' Office	10,378	10,378	896	9,482
Treasurer's Office				
Treasurer's Salary	18,068	18,068	18,068	-
Assistant Treasurer's Salary	4,055	4,055	4,055	-
Payroll Clerk's Salary	4,055	4,055	4,055	-
Treasurer Other	3,800	3,800	2,739	1,061
Total Treasurer's Office	29,978	29,978	28,917	1,061
Board of Finance				
Secretary's Salary	4,055	4,055	4,055	-
Board of Finance Other	1,000	1,000	350	650
Total Board of Finance	5,055	5,055	4,405	650
Town Audit	28,500	31,401	31,401	-
Town Hall				
Liability Insurance	49,500	49,500	44,716	4,784
Operating Contingency	23,731	6,462	-	6,462
Maintenance and Repairs	14,000	14,000	13,451	549
IT Support	6,000	6,000	4,874	1,126
Workers' Compensation	24,210	24,210	21,054	3,156
Building Inspector Other	500	500	425	75
Unemployment Compensation	1,000	1,000	-	1,000
Total Town Hall	118,941	101,672	84,520	17,152
NECCOG	2,750	2,750	2,746	4
Total General Government	417,066	403,298	362,051	41,247

See accountant's report.

TOWN OF UNION, CONNECTICUT

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Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual Budgetary Basis	Variance
	Original	Amended		
Public Safety				
Emergency Dispatch Services	\$ 3,355	\$ 3,355	\$ 3,351	\$ 4
Constables	10	10	-	10
Emergency Management	500	500	300	200
Federal Program - 504	100	100	-	100
Fire Protection	50,000	50,000	50,000	-
Fire Marshall Salary	2,389	2,389	2,389	-
Dog Warden Salary	4,966	4,966	4,966	-
Dog Warden Other	1,000	1,000	204	796
Tree Warden	100	100	-	100
Total Public Safety	<u>62,420</u>	<u>62,420</u>	<u>61,210</u>	<u>1,210</u>
Public Works				
Public Works Salary	164,880	164,880	136,220	28,660
Fuel	25,000	26,720	26,720	-
Town Building and Grounds Salaries	12,000	12,000	9,240	2,760
Electricity	17,500	17,500	16,048	1,452
Heating	23,000	29,262	29,262	-
Road Maintenance	205,665	205,665	197,959	7,706
Equipment Maintenance	19,000	19,000	15,362	3,638
Medical Insurance	38,500	38,500	36,966	1,534
Solid Waste and Recycling:				
Salaries	25,750	25,750	22,694	3,056
Maintenance	4,000	4,000	3,745	255
Waste Removal	72,000	72,000	68,742	3,258
Cemetery Salaries	7,000	7,000	5,576	1,424
Cemetery Other	3,850	3,850	3,293	557
Total Public Works	<u>618,145</u>	<u>626,127</u>	<u>571,827</u>	<u>54,300</u>
Housing and Development				
Board of Assessment Appeals Salaries	500	500	150	350
Board of Assessment Appeals Other	500	500	136	364
Building Inspector Salary	10,000	15,660	15,660	-
Zoning Enforcement Officer Salary	4,174	4,174	4,174	-
Planning & Zoning Secretary's Salary	4,055	4,055	4,055	-
Planning & Zoning Other	2,350	2,350	1,983	367
Zoning Land Use Fees	1,400	1,400	812	588
Zoning Board of Appeals Other	500	500	-	500
Total Housing and Development	<u>23,479</u>	<u>29,139</u>	<u>26,970</u>	<u>2,169</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

Page 5 of 5

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual (Budgetary Basis) - General Fund
For the Year Ended June 30, 2022

	Budgeted Amounts		Actual	
	Original	Amended	Budgetary	Variance
			Basis	
Health and Welfare				
Health District	\$ 5,875	\$ 5,875	\$ 5,873	\$ 2
Public Health Nursing	500	500	-	500
Sexual Assault Crisis	300	300	300	-
Social Services	750	750	750	-
Elderly Program	750	750	108	642
General Assistance	500	500	157	343
Total Health and Welfare	<u>8,675</u>	<u>8,675</u>	<u>7,188</u>	<u>1,487</u>
Culture and Recreation				
Library Salary	27,225	27,225	26,859	366
Library Expense	19,800	19,800	19,785	15
Elderly Busing	5,000	5,000	1,528	3,472
Weed Control	1,500	1,500	-	1,500
Old Home Day	1,500	1,501	1,501	-
Memorial Day	600	600	600	-
Total Culture and Recreation	<u>55,625</u>	<u>55,626</u>	<u>50,273</u>	<u>5,353</u>
Woodstock Capital Assessment	<u>13,804</u>	<u>13,804</u>	<u>13,804</u>	<u>-</u>
Board of Education	<u>1,868,247</u>	<u>1,868,247</u>	<u>1,857,468</u>	<u>10,779</u>
Debt Service				
School Building Debt	180,000	180,000	175,017	4,983
Capital Outlay	<u>94,291</u>	<u>94,291</u>	<u>83,495</u>	<u>10,796</u>
Total Expenditures	<u>3,341,752</u>	<u>3,341,627</u>	<u>3,209,303</u>	<u>132,324</u>
Other Financing Uses				
Transfers Out - Capital and Nonrecurring	47,464	47,464	47,464	-
Total Other Financing Uses	<u>47,464</u>	<u>47,464</u>	<u>47,464</u>	<u>-</u>
Total Expenditures and Other Financing Uses	<u>3,389,216</u>	<u>3,389,091</u>	<u>3,256,767</u>	<u>132,324</u>
Excess (Deficiency) of Revenues and Other Financing Sources over Expenditures and Other Financing (Uses) - Budgetary Basis	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 417</u>	<u>\$ 417</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT
Notes to Required Supplementary Information

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

Budgetary Information and Accounting

The Town adheres to the following procedures in establishing the budgetary data included in the General Fund financial statements in accordance with provisions of Connecticut General Statutes and annually adopted budget policies.

- The Boards of Selectmen and Education submit requests for appropriation(s) to the Board of Finance. The budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations of the next fiscal year.
- The Board of Finance holds a public hearing, at which itemized estimates of the expenditures of the Town for the next fiscal year are presented. At this time, individuals are able to recommend any appropriations, which they desire the Board of Finance to consider. The Board of Finance then considers the estimates and any other matters brought to their attention at a public meeting held subsequent to the public hearing and prior to the annual meeting. The Board of Finance prepares the proposed budget.
- The Board of Finance's estimated and recommended budget reports are submitted at the Annual Town Meeting. The Annual Town Meeting takes action on this budget. After the Annual Town Meeting, the Board of Finance meets to levy a tax on the grand list which will be sufficient to cover, together with other income or revenue surplus which is appropriated, the amounts appropriated and any revenue deficit of the Town.
- The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is at the department level.
- The governing body may amend the annual budget subject to the requirements of the Connecticut General Statutes. The Board of Finance may make a one-time additional appropriation up to \$20,000 to any appropriations. A Town Meeting must be called to make appropriations over \$20,000 or additional changes to a previously adjusted appropriation.
- A formal, legally approved, annual budget is adopted for the General Fund. This budget is adopted on a basis consistent with Generally Accepted Accounting Principles (modified accrual basis) with the following exception:
 - The Town does not budget for revenue or expenditures amounts for the State Teachers' Pension and OPEB by the State of Connecticut on the Town's behalf.

A reconciliation of General Fund amounts presented on the budgetary basis to amounts presented on the GAAP basis is as follows for the year ended June 30, 2022:

	Total Revenues	Total Expenditures	Other Financing Sources (Uses)
Budgetary Basis	\$ 3,187,479	\$ 3,209,303	\$ (22,241)
Use of Fund Balance	-	-	-
"On-behalf" payments:			
State Teachers Retirement Fund	186,709	186,709	-
State Teachers OPEB	4,394	4,394	-
GAAP Basis	<u>\$ 3,378,582</u>	<u>\$ 3,400,406</u>	<u>\$ (22,241)</u>

TOWN OF UNION, CONNECTICUT
State Teacher's Retirement System
Proportionate Share of Net Pension Liability
Last Eight Fiscal Years*

Schedule of Proportionate Share of Net Pension Liability

	2022	2021	2020	2019	2018	2017	2016	2015
Town's percentage of the net pension liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net pension liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the net pension liability associated with the Town	2,229,834	2,815,417	2,522,794	1,945,221	1,886,928	1,990,724	1,539,326	1,422,799
Total	\$ 2,229,834	\$ 2,815,417	\$ 2,522,794	\$ 1,945,221	\$ 1,886,928	\$ 1,990,724	\$ 1,539,326	\$ 1,422,799
Town's covered payroll	\$ 521,895	\$ 492,645	\$ 638,207	\$ 625,825	\$ 659,903	\$ 575,952	\$ 537,196	\$ 621,918
Town's proportionate share of the net pension liability (asset) as a percentage of its covered payroll.	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	60.77%	49.24%	52.00%	57.69%	55.93%	52.26%	59.50%	61.51%

*This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

Notes to Schedule

Actuarial cost method	Entry Age
Amortization method	Level percent of pay closed, grading to a level dollar amortization method for the June 30, 2024 valuation.
Single equivalent amortization period	30 years
Asset valuation method	4-year smoothed market
Inflation	2.50%
Salary increases	3.25% - 6.50% average, including inflation
Investment rate of return	6.90% net of investment related expense

See accountant's report.

TOWN OF UNION, CONNECTICUT
State Teacher's Retirement System
Proportionate Share of Net OPEB Liability
Last Five Fiscal Years*

Schedule of Proportionate Share of Net OPEB Liability

	2022	2021	2020	2019	2018
Town's percentage of the net OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Town's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -	\$ -	\$ -
State of Connecticut's proportionate share of the net OPEB liability associated with the Town	242,936	419,920	393,445	388,858	485,679
Total	\$ 242,936	\$ 419,920	\$ 393,445	\$ 388,858	\$ 485,679
Town's covered payroll	\$ 521,895	\$ 492,645	\$ 638,207	\$ 625,825	\$ 659,903
Town's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll.	0.00%	0.00%	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	6.11%	2.50%	2.08%	1.49%	1.79%

*This schedule is intended to show information for ten years. Additional years' information will be displayed as it becomes available.

Notes to Schedule

Actuarial Cost Method	Entry age
Amortization Method	Level percent of payroll over an open period
Amortization Period	30 years
Asset Valuation Method	Market value of assets
Investment Rate of Return	3.00%, net of investment related expense including price inflation
Price Inflation	2.50%

See accountant's report.

Supplemental, Combining and Individual Fund Statements and Schedules

TOWN OF UNION, CONNECTICUT

Page 1 of 2

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	SPECIAL REVENUE FUNDS				
	Educational Grants Fund	Dog Fund	Records Preservation Fund	Kitchen Rental Fund	Public Library Fund
Assets					
Cash and Cash Equivalents	\$ 2,971	\$ 5,780	\$ 3,309	\$ 3,136	\$ 28,080
Investments	-	-	-	-	-
Receivables, Net	9,403	-	-	-	-
Due from Other Funds	30,506	-	-	-	-
Total Assets	<u>\$ 42,880</u>	<u>\$ 5,780</u>	<u>\$ 3,309</u>	<u>\$ 3,136</u>	<u>\$ 28,080</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable and					
Accrued Items	\$ 39,573	\$ 870	\$ -	\$ -	\$ -
Unearned Revenue	336	-	-	-	-
Due to Other Funds	-	-	-	-	-
Total Liabilities	<u>39,909</u>	<u>870</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	2,971	-	3,309	-	-
Committed	-	4,910	-	3,136	28,080
Unassigned	-	-	-	-	-
Total Fund Balances	<u>2,971</u>	<u>4,910</u>	<u>3,309</u>	<u>3,136</u>	<u>28,080</u>
Total Liabilities and Fund Balances	<u>\$ 42,880</u>	<u>\$ 5,780</u>	<u>\$ 3,309</u>	<u>\$ 3,136</u>	<u>\$ 28,080</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

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Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2022

	SPECIAL REVENUE FUNDS			PERMANENT FUND	
	Milk Fund	Student Activities Fund	Veterans' Memorial Fund	Cemetery Trust Fund	Total
Assets					
Cash and Cash Equivalents	\$ 362	\$ 13,045	\$ 6,945	\$ 11,051	\$ 74,679
Investments	-	-	-	66,691	66,691
Receivables, Net	-	-	-	-	9,403
Due from Other Funds	-	-	-	-	30,506
Total Assets	<u>\$ 362</u>	<u>\$ 13,045</u>	<u>\$ 6,945</u>	<u>\$ 77,742</u>	<u>\$ 181,279</u>
Liabilities and Fund Balances					
Liabilities:					
Accounts Payable and					
Accrued Items	\$ -	\$ -	\$ -	\$ -	\$ 40,443
Unearned Revenue	-	-	-	-	336
Due to Other Funds	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,779</u>
Fund Balances:					
Nonspendable	-	-	-	23,900	23,900
Restricted	362	13,045	6,945	53,842	80,474
Committed	-	-	-	-	36,126
Unassigned	-	-	-	-	-
Total Fund Balances	<u>362</u>	<u>13,045</u>	<u>6,945</u>	<u>77,742</u>	<u>140,500</u>
Total Liabilities and Fund Balances	<u>\$ 362</u>	<u>\$ 13,045</u>	<u>\$ 6,945</u>	<u>\$ 77,742</u>	<u>\$ 181,279</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

Page 1 of 2

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	SPECIAL REVENUE FUNDS				
	Educational Grants Fund	Dog Fund	Records Preservation Fund	Kitchen Rental Fund	Public Library Fund
Revenues					
Intergovernmental Revenues	\$ 102,690	\$ -	\$ 5,500	\$ -	\$ 111
Licenses, Permits and Charges for Services	-	1,361	487	725	1,915
Investment Income	-	-	-	-	5
Other Revenue	-	-	-	-	-
Total Revenues	<u>102,690</u>	<u>1,361</u>	<u>5,987</u>	<u>725</u>	<u>2,031</u>
Expenditures					
Current:					
General Government	-	-	5,808	297	-
Public Safety	-	870	-	-	-
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	280
Education	102,970	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>102,970</u>	<u>870</u>	<u>5,808</u>	<u>297</u>	<u>280</u>
Excess/(Deficiency) of Revenues Over Expenditures	(280)	491	179	428	1,751
Other Financing Sources/(Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(280)	491	179	428	1,751
Fund Balances at Beginning of Year, Restated	<u>3,251</u>	<u>4,419</u>	<u>3,130</u>	<u>2,708</u>	<u>26,329</u>
Fund Balances at End of Year	<u>\$ 2,971</u>	<u>\$ 4,910</u>	<u>\$ 3,309</u>	<u>\$ 3,136</u>	<u>\$ 28,080</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

Page 2 of 2

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended June 30, 2022

	SPECIAL REVENUE FUNDS			PERMANENT FUND	
	Milk Fund	Student Activities Fund	Veterans' Memorial Fund	Cemetery Trust Fund	Total
Revenues					
Intergovernmental Revenues	\$ 37	\$ -	\$ -	\$ -	\$ 108,338
Licenses, Permits and Charges for Services	-	10,832	-	2,201	17,521
Investment Income	-	-	7	181	193
Other Revenue	-	-	-	-	-
Total Revenues	<u>37</u>	<u>10,832</u>	<u>7</u>	<u>2,382</u>	<u>126,052</u>
Expenditures					
Current:					
General Government	-	-	-	-	6,105
Public Safety	-	-	-	-	870
Public Works	-	-	-	3,939	3,939
Culture and Recreation	-	-	-	-	280
Education	50	5,067	-	-	108,087
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>50</u>	<u>5,067</u>	<u>-</u>	<u>3,939</u>	<u>119,281</u>
Excess/(Deficiency) of Revenues Over Expenditures	(13)	5,765	7	(1,557)	6,771
Other Financing Sources/(Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	(500)	(500)
Total Other Financing Sources/(Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(500)</u>	<u>(500)</u>
Net Change in Fund Balances	(13)	5,765	7	(2,057)	6,271
Fund Balances at Beginning of Year, Restated	375	7,280	6,938	79,799	134,229
Fund Balances at End of Year	<u>\$ 362</u>	<u>\$ 13,045</u>	<u>\$ 6,945</u>	<u>\$ 77,742</u>	<u>\$ 140,500</u>

See accountant's report.

TOWN OF UNION, CONNECTICUT

Schedule of Debt Limitation

June 30, 2022

Total Tax Collections, Including Interest and Lien Fees - Prior Fiscal Year \$ 2,736,368

Reimbursement for Revenue Loss on:

Tax Relief for Elderly and Disabled - Prior Fiscal Year	22
Base	<u>\$ 2,736,390</u>

	General Purposes (2.25 x base)	Schools (4.50 x base)	Sewers (3.75 x base)	Urban Renewal (3.25 x base)	Pension Deficit (3.00 x base)
Debt Limitation:					
Statutory Debt Limits by Function	<u>\$ 6,156,878</u>	<u>\$ 12,313,755</u>	<u>\$ 10,261,463</u>	<u>\$ 8,893,268</u>	<u>\$ 8,209,170</u>
Indebtedness:					
Notes Payable	-	1,917,733	-	-	-
Total Indebtedness	-	1,917,733	-	-	-
Debt Limitation in Excess of Debt*	<u>\$ 6,156,878</u>	<u>\$ 10,396,022</u>	<u>\$ 10,261,463</u>	<u>\$ 8,893,268</u>	<u>\$ 8,209,170</u>

*In no event shall total debt exceed seven times annual receipts from base. The maximum amount permitted under this formula would be approximately \$19,154,576.

See accountant's report.

TOWN OF UNION, CONNECTICUT
Schedule of Property Taxes Levied, Collected, and Outstanding
For the Year Ended June 30, 2022

	Outstanding July 1, 2021	Current Levy	Lawful Corrections		Transfers to Suspense	Collectible Taxes	Collections During the Year				Outstanding June 30, 2022
			Additions	Deductions			Taxes	Interest	Liens	Total	
List of											
10/1:											
2020		\$ 2,718,791	\$ 3,777	\$ 11,418	\$ -	\$ 2,711,150	\$ 2,678,568	\$ 7,216	\$ 24	\$ 2,685,808	\$ 32,582
2019	\$ 30,956	-	766	-	-	31,722	17,967	3,420	144	21,531	13,755
2018	19,765	-	-	-	3,616	16,149	5,388	1,398	48	6,834	10,761
2017	11,718	-	-	-	-	11,718	1,638	680	24	2,342	10,080
2016	2,924	-	-	-	-	2,924	-	-	-	-	2,924
2015	2,870	-	-	-	-	2,870	-	-	-	-	2,870
2014	2,806	-	-	-	-	2,806	-	-	-	-	2,806
2013	2,749	-	-	-	-	2,749	-	-	-	-	2,749
2012	2,953	-	-	-	-	2,953	-	-	-	-	2,953
2011	2,859	-	-	-	-	2,859	-	-	-	-	2,859
2010	974	-	-	-	-	974	-	-	-	-	974
2009	967	-	-	-	-	967	-	-	-	-	967
2008	956	-	-	-	-	956	-	-	-	-	956
	\$ 82,497	\$ 2,718,791	\$ 4,543	\$ 11,418	\$ 3,616	\$ 2,790,797	2,703,561	12,714	240	2,716,515	\$ 87,236
Net Grand List - October 1, 2020							-	-	-	-	
Tax Rate: 28.60 mills							\$ 2,703,561	\$ 12,714	\$ 240	\$ 2,716,515	

See accountant's report.

Trend Information

This part of the Town's annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Town's overall financial health.

Contents

Financial Trends (Tables 1-2)

These schedules contain trend information to help the reader understand how the Town's financial performance and well-being have changed over time.

Revenue Capacity (Table 3)

This schedule contains information to help the reader assess the Town's most significant local revenue source, the property tax.

TOWN OF UNION, CONNECTICUT
Fund Balances of Governmental Funds
Last Ten Fiscal Years

Table 1

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Fund:										
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,859	\$ -	\$ -	\$ -	\$ -
Assigned	170,000	175,000	175,000	175,000	170,000	160,000	160,000	140,000	140,000	230,000
Unassigned	<u>446,702</u>	<u>441,285</u>	<u>453,137</u>	<u>354,773</u>	<u>339,501</u>	<u>279,821</u>	<u>244,618</u>	<u>270,156</u>	<u>250,847</u>	<u>272,811</u>
Total General Fund	<u>\$ 616,702</u>	<u>\$ 616,285</u>	<u>\$ 628,137</u>	<u>\$ 529,773</u>	<u>\$ 509,501</u>	<u>\$ 447,680</u>	<u>\$ 404,618</u>	<u>\$ 410,156</u>	<u>\$ 390,847</u>	<u>\$ 502,811</u>
All Other Governmental Funds:										
Nonspendable	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900	\$ 23,900
Restricted	80,474	69,593	68,097	65,234	61,924	63,323	63,753	97,894	133,441	284,341
Committed	266,201	283,634	246,844	58,236	185,653	-	-	7	724	605,672
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>205,299</u>	<u>24,323</u>	<u>240,085</u>	<u>191,212</u>	<u>188,168</u>	<u>229,181</u>	<u>180,432</u>
Total All Other Governmental Funds	<u>\$ 370,575</u>	<u>\$ 377,127</u>	<u>\$ 338,841</u>	<u>\$ 352,669</u>	<u>\$ 295,800</u>	<u>\$ 327,308</u>	<u>\$ 278,865</u>	<u>\$ 309,969</u>	<u>\$ 387,246</u>	<u>\$ 1,094,345</u>
Grand Total	<u>\$ 987,277</u>	<u>\$ 993,412</u>	<u>\$ 966,978</u>	<u>\$ 882,442</u>	<u>\$ 805,301</u>	<u>\$ 774,988</u>	<u>\$ 683,483</u>	<u>\$ 720,125</u>	<u>\$ 778,093</u>	<u>\$ 1,597,156</u>

Note: Schedule prepared on the modified accrual basis of accounting.

See accountant's report.

TOWN OF UNION, CONNECTICUT
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years

Table 2

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Revenues:										
Property Taxes, Interest and Lien Fees	\$ 2,718,068	\$ 2,712,488	\$ 2,906,287	\$ 2,832,556	\$ 2,818,202	\$ 2,781,846	\$ 2,648,659	\$ 2,641,477	\$ 2,399,233	\$ 2,312,286
Intergovernmental Revenues	740,106	702,459	691,881	659,362	719,751	740,670	641,109	1,017,052	678,274	939,219
Licenses, Permits, and Charges for Services	56,007	65,744	28,848	55,128	44,739	57,493	45,496	48,437	35,429	20,840
Investment Income	4,335	3,342	16,220	20,199	11,487	4,915	3,358	2,094	1,382	2,855
Other Revenues	15,120	6,671	9,882	6,975	4,767	6,936	8,592	6,517	24,237	11,722
Total Revenues	3,533,636	3,490,704	3,653,118	3,574,220	3,598,946	3,591,860	3,347,214	3,715,577	3,138,555	3,286,922
Expenditures:										
Current:										
General Government	\$ 380,861	\$ 357,426	\$ 348,094	\$ 357,257	\$ 327,359	\$ 344,960	\$ 312,784	\$ 317,610	\$ 300,515	\$ 275,916
Public Safety	75,080	62,728	60,976	60,041	57,233	56,876	55,034	52,784	54,820	53,917
Public Works	577,425	549,662	511,421	503,507	461,818	336,984	448,905	474,239	470,752	457,287
Housing and Development	26,970	38,812	20,828	28,828	16,781	26,947	19,521	13,710	14,514	22,196
Health and Welfare	7,188	5,897	5,484	5,079	5,075	5,479	4,561	4,174	5,021	4,465
Culture and Recreation	50,553	52,334	45,161	45,287	56,425	45,613	41,447	38,799	59,066	40,985
Education	2,170,462	2,187,485	2,309,207	2,288,510	2,340,696	2,264,560	2,187,070	2,173,332	2,026,332	1,766,474
Debt Service	175,017	2,207,690	187,824	191,894	272,438	242,877	251,178	344,362	868,850	316,406
Capital Outlay	83,495	26,172	79,587	16,676	30,808	176,056	63,356	354,534	157,750	155,530
Total Expenditures	3,547,051	5,488,206	3,568,582	3,497,079	3,568,633	3,500,352	3,383,856	3,773,544	3,957,620	3,093,176
Excess (Deficiency) of Revenues										
Over Expenditures	(13,415)	(1,997,502)	84,536	77,141	30,313	91,508	(36,642)	(57,967)	(819,065)	193,746
Other Financing Sources (Uses):										
Issuance of Notes Payable	-	2,023,936	-	-	-	-	-	-	-	-
Transfers In	117,169	59,799	111,814	49,257	123,688	45,967	42,617	40,500	48,521	145,200
Transfers Out	(117,169)	(59,799)	(111,814)	(49,257)	(123,688)	(45,967)	(42,617)	(40,500)	(48,521)	(145,200)
Insurance Recovery	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	2,023,936	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ (13,415)	\$ 26,434	\$ 84,536	\$ 77,141	\$ 30,313	\$ 91,508	\$ (36,642)	\$ (57,967)	\$ (819,065)	\$ 193,746
Debt Service as a Percentage of										
Noncapital Expenditures	5.05%	40.42%	5.38%	5.51%	7.70%	7.31%	7.56%	10.07%	22.87%	10.77%

Note: Schedule prepared on the modified accrual basis of accounting.

See accountant's report.

TOWN OF UNION, CONNECTICUT
Property Tax Rates, Levies and Collections
Last Ten Fiscal Years

Table 3

Fiscal Year Ended June 30,	Tax Rate in Mills	Grand List October 1,	Total Adjusted Tax Levy (1)	Net Current Tax Collections	Percent of Current Levy Collected	Total Collections to Date			
						Collections in Subsequent Years	Total Collections	Percentage of Levy Collected	Current Delinquent Balance
2022	28.60	2020	\$ 2,711,150	\$ 2,678,568	98.8%	\$ -	\$ 2,678,568	98.8%	\$ 32,582
2021	28.99	2019	2,714,522	2,683,566	98.9%	17,201	2,700,767	99.5%	13,755
2020	30.93	2018	2,876,901	2,842,379	98.8%	23,761	2,866,140	99.6%	10,761
2019	31.10	2017	2,833,105	2,797,678	98.7%	25,347	2,823,025	99.6%	10,080
2018	* 30.84	2016	2,788,560	2,759,449	99.0%	26,187	2,785,636	99.9%	2,924
2017	30.27	2015	2,760,508	2,716,036	98.4%	41,602	2,757,638	99.9%	2,870
2016	29.60	2014	2,663,482	2,633,815	98.9%	26,861	2,660,676	99.9%	2,806
2015	29.00	2013	2,599,808	2,562,545	98.6%	34,514	2,597,059	99.9%	2,749
2014	24.37	2012	2,393,079	2,352,746	98.3%	37,380	2,390,126	99.9%	2,953
2013	* 23.59	2011	2,298,124	2,263,979	98.5%	31,286	2,295,265	99.9%	2,859

Source: Tax Collector's Office and Assessor's Office, Town of Union

Note: Tax levy is per \$1,000 of the assessed value of taxable property.

* - Revaluation Performed

See accountant's report.