

Audited Financial Statements
and Other Financial Information

**County of Franklin, Maine
Unorganized Territory**

June 30, 2021



Proven Expertise & Integrity

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

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JUNE 30, 2021

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
County of Franklin, Maine - Unorganized Territory
Farmington, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the County of Franklin - Unorganized Territory, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Unorganized Territories' basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

The financial statements referred to above do not include a management discussion and analysis, capital assets, depreciation on capital assets and other disclosures required to be in compliance with Governmental Accounting Standards Boards Statement No. 34. The effect on the financial statements cannot be determined.

Opinions

In our opinion, except for the items mentioned in the previous paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the County of Franklin - Unorganized Territory as of June 30, 2021 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Franklin - Unorganized Territory's basic financial statements. The schedule of departmental operations is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The Schedule of Departmental Operations - General Fund is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 Schedule of Departmental Operations - General Fund is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

RHR Smith & Company

Buxton, Maine
March 9, 2022

STATEMENT A

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

COMBINED BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

	<u>General</u>	<u>TIF</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 2,042,033	\$ 3,104,309	\$ 5,146,342
Due from other governments	519,605	56,681	576,286
TOTAL ASSETS	<u>\$ 2,561,638</u>	<u>\$ 3,160,990</u>	<u>\$ 5,722,628</u>
LIABILITIES			
Accounts payable	\$ 22,145	\$ -	\$ 22,145
Due to other governments	165,234	87,780	253,014
TOTAL LIABILITIES	<u>187,379</u>	<u>87,780</u>	<u>275,159</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	3,073,210	3,073,210
Committed	-	-	-
Assigned	1,506,872	-	1,506,872
Unassigned	867,387	-	867,387
TOTAL FUND BALANCES	<u>2,374,259</u>	<u>3,073,210</u>	<u>5,447,469</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,561,638</u>	<u>\$ 3,160,990</u>	<u>\$ 5,722,628</u>

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

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	<u>General</u>	<u>TIF</u>	<u>Total</u>
REVENUES			
Property taxes	\$ 1,196,714	\$ 1,782,926	\$ 2,979,640
Excise taxes	157,901	-	157,901
Intergovernmental revenues:			
Local road assistance	36,312	-	36,312
Snowmobile reimbursement	232	-	232
Interest income	5,779	8,395	14,174
Miscellaneous revenue	1	-	1
TOTAL REVENUES	<u>1,396,939</u>	<u>1,791,321</u>	<u>3,188,260</u>
EXPENDITURES			
Current:			
Administration	70,630	-	70,630
Public safety	212,149	-	212,149
Public works	757,762	-	757,762
Solid waste	128,846	-	128,846
TIF expenditures	-	1,806,387	1,806,387
Unclassified	66,356	-	66,356
TOTAL EXPENDITURES	<u>1,235,743</u>	<u>1,806,387</u>	<u>3,042,130</u>
NET CHANGE IN FUND BALANCES	161,196	(15,066)	146,130
FUND BALANCES - JULY 1	<u>2,213,063</u>	<u>3,088,276</u>	<u>5,301,339</u>
FUND BALANCES - JUNE 30	<u>\$ 2,374,259</u>	<u>\$ 3,073,210</u>	<u>\$ 5,447,469</u>

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

STATEMENT C

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEARS ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Taxes:				
Property taxes	\$ 1,178,763	\$ 1,178,763	\$ 1,196,714	\$ 17,951
Excise taxes	160,000	160,000	157,901	(2,099)
Intergovernmental revenues:				
Local road assistance	41,680	41,680	36,312	(5,368)
Snowmobile reimbursement	150	150	232	82
Interest income	10,000	10,000	5,779	(4,221)
Other revenue	250	250	1	(249)
TOTAL REVENUES	1,390,843	1,390,843	1,396,939	6,096
EXPENDITURES				
Current:				
General government	185,046	185,046	70,630	114,416
Public safety	297,428	297,428	212,149	85,279
Public works	746,026	746,026	757,762	(11,736)
Solid waste	128,846	128,846	128,846	-
Reserves	111,500	1,528,478	66,356	1,462,122
TOTAL EXPENDITURES	1,468,846	2,885,824	1,235,743	1,650,081
Use of assigned fund balance	-	1,416,978	-	(1,416,978)
Use of unassigned fund balance	123,590	123,590	-	(123,590)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 45,587	\$ 45,587	161,196	\$ 115,609
FUND BALANCE - JULY 1			2,213,063	
FUND BALANCE - JUNE 30			\$ 2,374,259	

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

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The County of Franklin - Unorganized Territory is governed by the State of Maine and County of Franklin officials. The following services are provided: road and bridge maintenance, contracting for snow removal, fire protection, landfill and cemetery care and other administrative activities.

The accounting policies of the County of Franklin - Unorganized Territory conform to accounting principles generally accepted in the United States of America applicable to governmental units, except for the implementation of *Government Accounting Standards Board Statement Number 34*. The following is a summary of the more significant of these policies.

The County UT is the basic level of government, which has financial accountability and control over all activities related to the County UT. The County UT is not included in any other governmental "reporting entity" as defined by GASB 14. In addition, we have determined that the County UT has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

Principles Determining Scope of Reporting Entity

The financial statements of the County of Franklin - Unorganized Territory consist only of the funds and account groups of the County UT. The criteria for including organizations as component units within the County UT reporting entity, as set forth in GAAP include whether:

- The County UT is legally separate (can sue and be sued in their own name)
- The County UT holds the corporate powers of the organization
- The County UT appoints a voting majority of the organization's board
- The County UT is able to impose its will on the organization
- The County UT has the potential to impose a financial benefit/burden on the County UT
- There is fiscal dependency by the organization of County UT.

Based on the aforementioned criteria, County of Franklin - Unorganized Territory has no component units.

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COVID-19 Outbreak

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been declared a pandemic by the World Health Organization and led to a national state of emergency in the United States. The State of Maine, along with other state and local governments, declared states of emergency and issued multiple public health emergency orders that severely restrict movement and limit businesses and activities to essential functions. These actions and effects of COVID-19 have disrupted economic activity at all levels and impacted the processes and procedures for almost all businesses, including municipal and quasi-municipal entities.

In response to the health crisis created by COVID-19 since early March, the Governor of Maine issued multiple executive orders and declarations to protect the public health in an effort to reduce community spread of the virus and protect citizens. These measures have included, among others, closing or restricting access to certain business and activities, issuing a “stay at home” directive for most citizens, restricting nonessential travel and limiting movement of all persons in Maine to those necessary to obtain or provide essential services or activities. The state of emergency expired on June 30, 2021.

Impact on and Results of Operations

On March 15, 2020, the Governor of Maine proclaimed a state of emergency to authorize the use of emergency powers in order to expand and expedite the State's response to the serious health and safety risks of COVID-19. On March 17, 2020, by vote of the County Commissioners, Franklin County facilities were closed to the public effective immediately. They also voted to allow County Department Heads and Elected Officials to enact policies and procedures to protect the health and safety of the staff.

Department heads agreed that the County Offices at the Courthouse should remain open but closed to the public. Courthouse entrances, except the lower level door, were locked and a drop box was placed inside the lower level door, but access to the rest of the building was cordoned off. In accordance with Executive Order 19, issued by the Governor of Maine on March 24, 2020, County operations at County Offices were able to be maintained at a normal level. Some employees worked remotely. No County department had any reductions in its staff due to the pandemic and essential services to the County's inhabitants were never suspended. Revenues were not affected.

As part of a reopening plan, the County purchased masks, hand sanitizers and face shields for the Courthouse and two window doors, one for the Probate Court and

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

one for the Commissioners' office, which would allow service to the public at the window. County Offices reopened for walk in business to the public on June 11, 2020. The County District Attorney's Office, located at a short distance from the Courthouse, reopened to the public on June 16, 2020.

Impact on Finances

The County does not currently anticipate any additional FY 2020 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus, Aid, Relief and Economic Security ("CARES") Act, American Rescue Plan Act ("ARPA") funding and applicable Federal and/or State programs.

Federal/State Support

The County may have to take action to meet certain requirements to receive any additional Federal or State funding for budgetary or economic relief related to the challenges presented by COVID-19. However, the County expects that if those actions are necessary, that the County would qualify and satisfy the various conditions required to receive applicable Federal or State funds.

Conclusion

The ongoing effects of COVID-19, including the financial impact to the County and its inhabitants, may change significantly as events and circumstances evolve locally, nationally and worldwide. At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the County. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the County.

Basis of Presentation

The accounts of County of Franklin - Unorganized Territory are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are allocated to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories as follows:

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Funds

Governmental funds are those through which general governmental functions of the County of Franklin - Unorganized Territory are financed. The acquisition, use and balances of the County of Franklin - Unorganized Territory's expendable financial resources and the related liabilities (except those accounted for in Proprietary Funds) are accounted for through Governmental funds.

General Fund – The general fund is the general operating fund of the County of Franklin - Unorganized Territory and accounts for all revenues and expenditures of the County of Franklin - Unorganized Territory not encompassed within other funds.

TIF Fund - The TIF fund is used to account for all revenues from the TIF District and expenditures for the Unorganized Territory programs. The primary source of revenue for this fund is taxes.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds are accounted for by using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. County UT taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Intergovernmental revenues and interest income are accrued when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to the general rule include principal and interest on general long-term debt which is recognized when due.

Budgets and Budgetary Accounting

The County UT utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the County UT's general fund. The budget is presented on the modified accrual basis of accounting that is consistent with

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

generally accepted accounting principles. The budget is established in accordance with various laws, which govern the County UT's operations.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. The County Commissioners prepare estimates of the amounts needed for appropriations for the coming year.
2. A public hearing is held by the County Commissioners on these estimates prior to June 30 where they then vote on these estimates.

Appropriations for the general fund generally lapse at the end of the fiscal year, except for certain designated balances.

Deposits and Investments

County of Franklin - Unorganized Territory' 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.

It is the County UT's policy to value investments at fair value. None of the County UT's investments are reported at amortized cost. For purposes of the statement of cash flows, the proprietary fund type and similar trust funds consider all highly liquid investments with a remaining maturity of three months or less when purchased to be cash equivalents.

The County UT Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations and credit unions.
- Repurchase agreements
- Money market mutual funds

The County UT's investment policy follows that of Franklin County and does not conflict with the State of Maine Statutes. The policy is comprehensive and is applicable to all County UT funds.

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

Fund Balance

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the County UT is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the County UT. The inhabitants of the County UT through County UT meetings are the highest level of decision-making authority of the County UT. Commitments may be established, modified or rescinded only through a County UT meeting vote.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is allowed by State law for elected officials and is expressed by the Board of Commissioners.

Unassigned - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the County UT considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the County UT considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the County UT meeting vote has provided otherwise in its commitment or assignment actions.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The County UT's tax assessment is levied annually on the assessment values for each property located in the County UT. Assessment values are established for each property by the state. Taxes are due as follows: 50% on or before the 1st of September and 50% on or before February 1st. County taxes not paid prior to the 60th day after the due dates are delinquent. Interest on delinquent taxes accrues at the rate of 6.00% per annum and begin on November 1 and April 1.

Encumbrance Accounting

The County UT does not employ encumbrance accounting; under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations.

Use of Estimates

During the preparation of the County UT's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

The County UT's investment policies, which follow state statutes, authorize the County UT to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all County UT funds.

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the County UT will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. County of Franklin Unorganized Territory does not have a policy covering custodial credit risk. However, the County UT maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2021, the County UT's cash balance of \$5,146,342 was comprised of bank deposits of \$5,326,731. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the County UT's cash balance. Of these deposits \$3,076,909 were fully insured by federal depository insurance and consequently was not exposed to custodial credit risk, \$2,059,467 were collateralized with securities held by the financial institution in the County UT's name and \$190,355 was uninsured and uncollateralized.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 540,355
ICS account	2,726,909
Repurchase agreements	2,059,467
	<u>\$ 5,326,731</u>

Investments

Custodial credit risk for investments is that, in the event of failure of the counterparty, the County UT will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the County UT does not have a policy for custodial credit risk for investments.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The County UT does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

At June 30, 2021, the County UT had \$0 of investments.

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit risk - Statutes for the State of Maine authorize the County UT to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The County UT does not have an investment policy on credit risk.

NOTE 3 - RESTRICTED FUND BALANCE

At June 30, 2021, the County of Franklin Unorganized Territory had the following restricted fund balance:

TIF	<u>\$ 3,073,210</u>
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NOTE 4 - ASSIGNED FUND BALANCES

At June 30, 2021, the County of Franklin - Unorganized Territory had the following assigned fund balances:

Paving reserve	\$ 483,447
Fire truck	22,000
Perambulation	9,598
E-911 reserve	53,250
Beech Hill Bridge	8,562
GPS	533
Roads/bridges reserve	892,482
Spruce Nubble crossing	12,000
Contingency	25,000
	<u>\$ 1,506,872</u>

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Departmental Operations - General Fund

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

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

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive/ (Negative)
General Government -					
Administration	\$ 180,046	\$ -	\$ 180,046	\$ 66,843	\$ 113,203
Kingfield Library	2,000	-	2,000	2,000	-
Audit	3,000	-	3,000	1,787	1,213
	<u>185,046</u>	<u>-</u>	<u>185,046</u>	<u>70,630</u>	<u>114,416</u>
Public Safety -					
Fire protection	129,956	-	129,956	129,706	250
Patrol deputy	111,000	-	111,000	33,981	77,019
Ambulance services	40,372	-	40,372	39,003	1,369
E-911	15,000	-	15,000	7,507	7,493
Animal control	500	-	500	-	500
Street lights	600	-	600	1,952	(1,352)
	<u>297,428</u>	<u>-</u>	<u>297,428</u>	<u>212,149</u>	<u>85,279</u>
Public Works -					
Roads and bridges	190,748	-	190,748	197,952	(7,204)
Snow removal	545,324	-	545,324	550,450	(5,126)
Cemeteries	9,954	-	9,954	9,360	594
	<u>746,026</u>	<u>-</u>	<u>746,026</u>	<u>757,762</u>	<u>(11,736)</u>

COUNTY OF FRANKLIN, MAINE - UNORGANIZED TERRITORY

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

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive/ (Negative)
Solid Waste	128,846	-	128,846	128,846	-
Reserves:					
Paving reserve	100,000	383,447	483,447	-	483,447
Roads/bridges reserve	-	895,511	895,511	3,029	892,482
E-911 reserve	10,000	43,827	53,827	577	53,250
Salem fire truck reserve	1,500	20,500	22,000	-	22,000
Beech Hill Bridge	-	8,562	8,562	-	8,562
Spruce Nubble crossing	-	15,000	15,000	3,000	12,000
Contingency	-	25,000	25,000	-	25,000
Perambulation reserve	-	9,598	9,598	-	9,598
GPS	-	533	533	-	533
Calvin Grey bridge	-	15,000	15,000	59,750	(44,750)
	<u>111,500</u>	<u>1,416,978</u>	<u>1,528,478</u>	<u>66,356</u>	<u>1,462,122</u>
TOTAL DEPARTMENTAL OPERATIONS	<u>\$ 1,468,846</u>	<u>\$ 1,416,978</u>	<u>\$ 2,885,824</u>	<u>\$ 1,235,743</u>	<u>\$ 1,650,081</u>

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