



Proven Expertise & Integrity

April 19, 2023

Selectboard
Town of Shapleigh
Shapleigh, Maine

We were engaged by the Town of Shapleigh, Maine and have audited the financial statements of the Town of Shapleigh, Maine as of and for the year ended December 31, 2022. The following statements and schedules have been excerpted from the 2022 financial statements, a complete copy of which, including our opinion thereon, will be available for inspection at the Town Office.

Included herein are:

Balance Sheet - Governmental Funds	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	Statement E
Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund	Schedule 1
Schedule of Departmental Operations - General Fund	Schedule A
Combining Balance Sheet - Nonmajor Governmental Funds	Schedule B
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	Schedule C

RHR Smith & Company

Certified Public Accountants

TOWN OF SHAPLEIGH, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 5,064,844	\$ 163,531	\$ 5,228,375
Investments	90,434	62,956	153,390
Accounts receivable (net of allowance for uncollectibles):			
Taxes/liens	262,726	-	262,726
Tax acquired property	11,456	-	11,456
TOTAL ASSETS	<u>\$ 5,429,460</u>	<u>\$ 226,487</u>	<u>\$ 5,655,947</u>
LIABILITIES			
Accounts payable	\$ 94,181	\$ -	\$ 94,181
Due to other governments	3,308	-	3,308
TOTAL LIABILITIES	<u>97,489</u>	<u>-</u>	<u>97,489</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	3,602	-	3,602
Deferred tax revenues	226,000	-	226,000
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>229,602</u>	<u>-</u>	<u>229,602</u>
FUND BALANCES			
Nonspendable	11,456	129,007	140,463
Restricted	555,316	97,524	652,840
Committed	1,686,943	-	1,686,943
Assigned	721,692	-	721,692
Unassigned	2,126,962	(44)	2,126,918
TOTAL FUND BALANCES	<u>5,102,369</u>	<u>226,487</u>	<u>5,328,856</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 5,429,460</u>	<u>\$ 226,487</u>	<u>\$ 5,655,947</u>

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

TOWN OF SHAPLEIGH, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	\$ 6,081,653	\$ -	\$ 6,081,653
Excise taxes	741,183	-	741,183
Intergovernmental revenues	615,085	-	615,085
Charges for services	214,490	-	214,490
Investment income, net of unrealized gains/(losses)	15,042	(17,327)	(2,285)
Miscellaneous revenues	27,902	-	27,902
TOTAL REVENUES	<u>7,695,355</u>	<u>(17,327)</u>	<u>7,678,028</u>
EXPENDITURES			
Current:			
General government	648,251	-	648,251
Public safety	751,257	-	751,257
Health and sanitation	377,117	-	377,117
Public works	1,025,939	-	1,025,939
Education	4,395,775	-	4,395,775
County tax	316,526	-	316,526
Social services	11,567	-	11,567
Other	576,626	-	576,626
TOTAL EXPENDITURES	<u>8,103,058</u>	<u>-</u>	<u>8,103,058</u>
NET CHANGE IN FUND BALANCES	(407,703)	(17,327)	(425,030)
FUND BALANCES - JANUARY 1	<u>5,510,072</u>	<u>243,814</u>	<u>5,753,886</u>
FUND BALANCES - DECEMBER 31	<u>\$ 5,102,369</u>	<u>\$ 226,487</u>	<u>\$ 5,328,856</u>

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TOWN OF SHAPLEIGH, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Positive (Negative)
Budgetary Fund Balance, January 1	\$ 5,510,072	\$ 5,510,072	\$ 5,510,072	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	6,092,048	6,092,048	6,081,653	(10,395)
Excise taxes	691,150	691,150	741,183	50,033
Intergovernmental revenues	377,514	377,514	615,085	237,571
Charges for services	71,000	75,700	214,490	138,790
Interest income	11,823	11,823	15,042	3,219
Miscellaneous revenues	31,750	31,750	27,902	(3,848)
Amounts Available for Appropriation	<u>12,785,357</u>	<u>12,790,057</u>	<u>13,205,427</u>	<u>415,370</u>
Charges to Appropriations (Outflows)				
Current:				
General government	695,835	695,835	648,251	47,584
Public safety	845,807	1,012,485	751,257	261,228
Health and sanitation	375,000	377,118	377,117	1
Public works	968,000	1,103,942	1,025,939	78,003
Education	4,395,775	4,395,775	4,395,775	-
County tax	316,527	316,527	316,526	1
Social services	11,567	11,567	11,567	-
Other	308,136	758,315	576,626	181,689
Total Charges to Appropriations (Outflows)	<u>7,916,647</u>	<u>8,671,564</u>	<u>8,103,058</u>	<u>568,506</u>
Budgetary Fund Balance, December 31	<u>\$ 4,868,710</u>	<u>\$ 4,118,493</u>	<u>\$ 5,102,369</u>	<u>\$ 983,876</u>
Utilization of committed fund balance	\$ 266,362	\$ 1,003,192	\$ -	\$(1,003,192)
Utilization of assigned fund balance	-	13,387	-	(13,387)
Utilization of unassigned fund balance	375,000	375,000	-	(375,000)
	<u>\$ 641,362</u>	<u>\$ 1,391,579</u>	<u>\$ -</u>	<u>\$(1,391,579)</u>

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

SCHEDULE A

TOWN OF SHAPLEIGH, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General Government	\$ 695,835	\$ -	\$ 695,835	\$ 648,251	\$ 47,584
	695,835	-	695,835	648,251	47,584
Public Safety -					
Fire Department General Maintenance	64,300	-	64,300	39,899	24,401
Fire Chief/Assistant Fire Chief	17,447	-	17,447	16,452	995
Medical Reserve	518	321	839	839	-
Turnout Gear Reserve	8,469	-	8,469	5,649	2,820
Stipend Reserve	16,000	-	16,000	16,000	-
Bonus Reserve	10,000	-	10,000	2,500	7,500
Fire Hose and Nozzle Reserve	2,500	-	2,500	31	2,469
Uniform Reserve	2,363	-	2,363	1,201	1,162
Ross Corner Fire Co	9,993	-	9,993	9,993	-
Rescue Squad	450,038	-	450,038	363,745	86,293
Rescue Squad Education Reserve	1,000	-	1,000	-	1,000
Personal Protection Equipment Reserve	800	-	800	-	800
Public Safety Building Expenses	35,500	-	35,500	22,182	13,318
Dispatch PSAP	36,117	-	36,117	35,473	644
Animal Control Officer	9,370	4,116	13,486	13,486	-
Street Lighting	3,700	-	3,700	2,381	1,319
York County Sheriff Contract	75,000	-	75,000	43,781	31,219
Fire Truck Reserve	30,000	-	30,000	-	30,000
SCBA Reserve	35,000	-	35,000	-	35,000
Ambulance	-	162,241	162,241	162,241	-
Hydrant Reserve	3,017	-	3,017	254	2,763
Public Safety Building Reserve	25,000	-	25,000	9,857	15,143
Emergency Management Agency	9,675	-	9,675	5,293	4,382
	845,807	166,678	1,012,485	751,257	261,228

TOWN OF SHAPLEIGH, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Social Services -					
Caring Unlimited	800	-	800	800	-
American Red Cross	2,500	-	2,500	2,500	-
Child Abuse Prevention Council	800	-	800	800	-
Maine Health Visiting Nurse Service	2,000	-	2,000	2,000	-
Maine Public Radio	100	-	100	100	-
York County Community Action Corp.	2,700	-	2,700	2,700	-
York County Shelter Program	1,000	-	1,000	1,000	-
Lifeflight	667	-	667	667	-
Southern Maine Veterans Cemetery	1,000	-	1,000	1,000	-
	<u>11,567</u>	<u>-</u>	<u>11,567</u>	<u>11,567</u>	<u>-</u>
Public Works -					
Winter Maintenance	415,000	29,314	444,314	444,314	-
Ways and Bridges - North	40,000	5,267	45,267	45,267	-
Ways and Bridges - South	40,000	-	40,000	39,022	978
Pond Roads - North	20,000	-	20,000	14,541	5,459
Pond Roads - South	20,000	-	20,000	17,491	2,509
Brush Cutting - North	5,000	-	5,000	725	4,275
Brush Cutting - South	5,000	-	5,000	2,189	2,811
Tar and Sealer - North	150,000	85,267	235,267	235,267	-
Tar and Sealer - South	150,000	2,393	152,393	152,393	-
Reconstruction of 23rd Street	30,000	-	30,000	27,783	2,217
Goose Pond/Mousam Lk Grant	13,000	-	13,000	-	13,000
No. District Road Improvement Reserve	40,000	-	40,000	33,246	6,754
So. District Road Improvement Reserve	40,000	-	40,000	-	40,000
Public Works Facility Reserve	-	276	276	276	-
Gravel Pit	-	13,425	13,425	13,425	-
	<u>968,000</u>	<u>135,942</u>	<u>1,103,942</u>	<u>1,025,939</u>	<u>78,003</u>

TOWN OF SHAPLEIGH, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Health and Sanitation -					
Solid Waste Management	375,000	2,118	377,118	377,117	1
	<u>375,000</u>	<u>2,118</u>	<u>377,118</u>	<u>377,117</u>	<u>1</u>
Education	4,395,775	-	4,395,775	4,395,775	-
County Tax	316,527	-	316,527	316,526	1
Other -					
Cemeteries and Flagging Soldiers Graves	2,850	-	2,850	2,455	395
4-H Club	750	-	750	750	-
Town Library Maintenance and Librarians	38,850	-	38,850	33,162	5,688
Conservation Committee	300	-	300	-	300
Recreation Committee and Sports Field Maint	24,000	-	24,000	23,852	148
Interest on Tax Anticipation Note	6,323	-	6,323	6,323	-
Recreation Field/Building Reserve	-	9,205	9,205	9,205	-
Emery Mills/Sq. Pond Dam Maintenance	9,400	-	9,400	9,400	-
Dam Reserve Fund	10,000	-	10,000	-	10,000
Acton/Shapleigh Historical Society	2,000	-	2,000	2,000	-
Comm. Forest Maintenance/Town Beach	5,000	-	5,000	690	4,310
Comm Forest Scholarship	1,000	-	1,000	-	1,000
Saco River Corridor Commission	400	-	400	400	-
Shapleigh Commons Maintenance	6,000	-	6,000	4,630	1,370
Shapleigh Community Day	2,000	3,614	5,614	5,614	-
Acton/Shapleigh Youth Conservation Corps	22,000	-	22,000	22,000	-
Williams Property Maintenance	-	1,568	1,568	1,568	-
Digital Mapping	2,400	-	2,400	2,400	-
Bridge Repair Reserve	-	426,987	426,987	426,987	-
Solar Energy Reserve	20,000	-	20,000	-	20,000
Capital Improvements Fund Reserve	125,000	-	125,000	300	124,700
Earned Paid Leave Reserve	6,000	3,872	9,872	9,872	-
General Assistance	-	4,933	4,933	4,933	-
Overlay/abatements	23,863	-	23,863	10,085	13,778
	<u>308,136</u>	<u>450,179</u>	<u>758,315</u>	<u>576,626</u>	<u>181,689</u>
Total Departmental Operations	<u>\$ 7,916,647</u>	<u>\$ 754,917</u>	<u>\$ 8,671,564</u>	<u>\$ 8,103,058</u>	<u>\$ 568,506</u>

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TOWN OF SHAPLEIGH, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Permanent Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>
ASSETS		
Cash and cash equivalents	\$ 163,531	\$ 163,531
Investments	62,956	62,956
TOTAL ASSETS	<u>\$ 226,487</u>	<u>\$ 226,487</u>
LIABILITIES		
Due to other funds	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
FUND BALANCES		
Nonspendable	129,007	129,007
Restricted	97,524	97,524
Committed	-	-
Assigned	-	-
Unassigned	(44)	(44)
TOTAL FUND BALANCES	<u>226,487</u>	<u>226,487</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 226,487</u>	<u>\$ 226,487</u>

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TOWN OF SHAPLEIGH, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Permanent Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>
REVENUES		
Investment income, net of unrealized gains/(losses)	\$ (17,327)	\$ (17,327)
TOTAL REVENUES	<u>(17,327)</u>	<u>(17,327)</u>
EXPENDITURES		
Other	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(17,327)	(17,327)
FUND BALANCES - JANUARY 1	<u>243,814</u>	<u>243,814</u>
FUND BALANCES - DECEMBER 31	<u>\$ 226,487</u>	<u>\$ 226,487</u>

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