



March 11, 2022

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, 2021. The following statements and schedules have been excerpted from the 2021 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, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u>          </u>	<u>          </u>	<u>          </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 5,560,604	\$ 160,222	\$ 5,720,826
Investments	-	83,592	83,592
Accounts receivable (net of allowance for uncollectibles):			
Taxes/liens	253,402	-	253,402
<b>TOTAL ASSETS</b>	<u>\$ 5,814,006</u>	<u>\$ 243,814</u>	<u>\$ 6,057,820</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 95,627	\$ -	\$ 95,627
<b>TOTAL LIABILITIES</b>	<u>95,627</u>	<u>-</u>	<u>95,627</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Prepaid taxes	2,307	-	2,307
Deferred tax revenues	206,000	-	206,000
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<u>208,307</u>	<u>-</u>	<u>208,307</u>
<b>FUND BALANCES</b>			
Nonspendable	-	129,007	129,007
Restricted	469,941	114,869	584,810
Committed	2,307,143	-	2,307,143
Assigned	492,299	-	492,299
Unassigned	2,240,689	(62)	2,240,627
<b>TOTAL FUND BALANCES</b>	<u>5,510,072</u>	<u>243,814</u>	<u>5,753,886</u>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<u>\$ 5,814,006</u>	<u>\$ 243,814</u>	<u>\$ 6,057,820</u>

See accompanying independent auditors' 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, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>			
Property taxes	\$ 6,005,705	\$ -	\$ 6,005,705
Excise taxes	785,826	-	785,826
Intergovernmental revenues	583,936	-	583,936
Charges for services	233,464	-	233,464
Investment income, net of unrealized gains/(losses)	-	27,596	27,596
Miscellaneous revenues	60,515	-	60,515
<b>TOTAL REVENUES</b>	<u>7,669,446</u>	<u>27,596</u>	<u>7,697,042</u>
<b>EXPENDITURES</b>			
Current:			
General government	600,133	-	600,133
Public safety	641,383	-	641,383
Health and sanitation	381,442	-	381,442
Public works	786,160	-	786,160
Education	4,279,512	-	4,279,512
County tax	291,168	-	291,168
Social services	10,517	-	10,517
Other	149,359	3,245	152,604
<b>TOTAL EXPENDITURES</b>	<u>7,139,674</u>	<u>3,245</u>	<u>7,142,919</u>
<b>NET CHANGE IN FUND BALANCES</b>	529,772	24,351	554,123
<b>FUND BALANCES - JANUARY 1</b>	<u>4,980,300</u>	<u>219,463</u>	<u>5,199,763</u>
<b>FUND BALANCES - DECEMBER 31</b>	<u>\$ 5,510,072</u>	<u>\$ 243,814</u>	<u>\$ 5,753,886</u>

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

## TOWN OF SHAPLEIGH, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1	\$ 4,980,300	\$ 4,980,300	\$ 4,980,300	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	5,977,944	5,977,944	6,005,705	27,761
Excise taxes	615,746	615,746	785,826	170,080
Intergovernmental revenues	332,042	332,042	583,936	251,894
Charges for services	64,500	102,326	233,464	131,138
Miscellaneous revenues	43,945	43,945	60,515	16,570
Amounts Available for Appropriation	<u>12,014,477</u>	<u>12,052,303</u>	<u>12,649,746</u>	<u>597,443</u>
Charges to Appropriations (Outflows)				
Current:				
General government	651,508	651,508	600,133	51,375
Public safety	785,363	876,605	641,383	235,222
Health and sanitation	300,000	381,442	381,442	-
Public works	895,000	975,379	786,160	189,219
Education	4,279,212	4,279,212	4,279,512	(300)
County tax	291,169	291,169	291,168	1
Social services	10,517	10,517	10,517	-
Other	350,863	388,690	149,359	239,331
Total Charges to Appropriations (Outflows)	<u>7,563,632</u>	<u>7,854,522</u>	<u>7,139,674</u>	<u>714,848</u>
Budgetary Fund Balance, December 31	<u>\$ 4,450,845</u>	<u>\$ 4,197,781</u>	<u>\$ 5,510,072</u>	<u>\$ 1,312,291</u>
Utilization of committed fund balance	\$ 365,288	\$ 365,288	\$ -	\$ (365,288)
Utilization of assigned fund balance	92,179	92,179	-	(92,179)
Utilization of unassigned fund balance	71,988	325,052	-	(325,052)
	<u>\$ 529,455</u>	<u>\$ 782,519</u>	<u>\$ -</u>	<u>\$ (782,519)</u>

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

TOWN OF SHAPLEIGH, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
General government	\$ 651,508	\$ -	\$ 651,508	\$ 600,133	\$ 51,375
	<u>651,508</u>	<u>-</u>	<u>651,508</u>	<u>600,133</u>	<u>51,375</u>
Public Safety -					
Fire Department General Maintenance	64,952	-	64,952	40,536	24,416
Fire Chief/Assistant Fire Chief	16,939	-	16,939	14,839	2,100
Medical Reserve	1,089	-	1,089	518	571
Uniform Reserve	3,138	-	3,138	1,864	1,274
Membership Activity Stipend	16,000	-	16,000	16,000	-
Fire Department Turnout Gear	13,095	-	13,095	5,469	7,626
Ross Corner Fire Co	9,360	-	9,360	9,360	-
Rescue Squad	435,530	-	435,530	307,462	128,068
Rescue Squad Education Reserve	1,500	-	1,500	-	1,500
Personal Protection Equipment Reserve	2,500	-	2,500	-	2,500
Public Safety Building Expenses	34,500	-	34,500	23,490	11,010
Dispatch PSAP	34,330	-	34,330	33,717	613
Animal Control Officer	9,175	3,430	12,605	12,605	-
Street Lighting	3,500	-	3,500	3,324	176
York County Sheriff Contract	47,690	-	47,690	37,466	10,224
Fire Truck Reserve	30,000	37,441	67,441	67,441	-
SCBA Reserve	22,501	-	22,501	1,000	21,501
Ambulance	-	50,371	50,371	50,371	-
Hydrant Reserve	9,045	-	9,045	17	9,028
Public Safety Building Reserve	21,000	-	21,000	10,478	10,522
Emergency Management Agency	9,519	-	9,519	5,426	4,093
	<u>785,363</u>	<u>91,242</u>	<u>876,605</u>	<u>641,383</u>	<u>235,222</u>

TOWN OF SHAPLEIGH, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
<b>Social services -</b>					
Caring Unlimited	800	-	800	800	-
Day One	1,000	-	1,000	1,000	-
Child Abuse Prevention Council	500	-	500	500	-
Maine Health Visiting Nurse Service	2,000	-	2,000	2,000	-
Maine Public Radio	100	-	100	100	-
Southern Maine Agency on Aging	1,750	-	1,750	1,750	-
York County Community Action Corp.	2,700	-	2,700	2,700	-
Lifelight	667	-	667	667	-
Southern Maine Veterans Cemetery	1,000	-	1,000	1,000	-
	<u>10,517</u>	<u>-</u>	<u>10,517</u>	<u>10,517</u>	<u>-</u>
<b>Public works -</b>					
Winter Maintenance	385,000	27,958	412,958	412,958	-
Ways and Bridges - North	40,000	-	40,000	39,746	254
Ways and Bridges - South	40,000	-	40,000	40,000	-
Pond Roads - North	20,000	-	20,000	9,178	10,822
Pond Roads - South	20,000	-	20,000	17,711	2,289
Brush Cutting - North	5,000	-	5,000	1,550	3,450
Brush Cutting - South	5,000	-	5,000	3,654	1,346
Tar and Sealer - North	150,000	-	150,000	-	150,000
Tar and Sealer - South	150,000	30,467	180,467	180,467	-
No. District Road Improvement Reserve	40,000	-	40,000	34,093	5,907
So. District Road Improvement Reserve	40,000	-	40,000	24,849	15,151
Public Works Facility Reserve	-	166	166	166	-
Gravel Pit	-	21,788	21,788	21,788	-
	<u>895,000</u>	<u>80,379</u>	<u>975,379</u>	<u>786,160</u>	<u>189,219</u>

TOWN OF SHAPLEIGH, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Health and sanitation -					
Solid waste management	300,000	81,442	381,442	381,442	-
	<u>300,000</u>	<u>81,442</u>	<u>381,442</u>	<u>381,442</u>	<u>-</u>
Education	4,279,212	-	4,279,212	4,279,512	(300)
County tax	291,169	-	291,169	291,168	1
Other -					
Cemeteries and Flagging Soldiers Graves		5,079	5,079	5,079	-
4-H Club	750	-	750	750	-
Town Library Maintenance and Librarians	33,875	-	33,875	29,372	4,503
Conservation Committee	300	-	300	-	300
Recreation Committee and Sports Field Maint	24,000	703	24,703	24,703	-
Interest on Tax Anticipation Note	4,345	-	4,345	4,345	-
Emery Mills/Sq. Pond Dam Maintenance	8,863	-	8,863	8,863	-
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	1,265	3,735
Comm Forest Scholarship	1,000	-	1,000	1,000	-
Saco River Corridor Commission	400	-	400	400	-
Shapleigh Commons Maintenance	6,000	-	6,000	3,765	2,235
Shapleigh Community Day	2,000	-	2,000	1,000	1,000
Acton/Shapleigh Youth Conservation Corps	22,000	-	22,000	22,000	-
Williams Property Maintenance	-	4,071	4,071	4,071	-
Digital Mapping	2,400	-	2,400	2,400	-
Ross Corner Fire Truck Reserve	5,000	-	5,000	-	5,000
Bridge Repair Reserve	75,000	-	75,000	-	75,000
Solar Energy Reserve	20,000	-	20,000	-	20,000
Capital Improvements Fund Reserve	-	26,474	26,474	26,474	-
Earned Paid Leave Reserve	30,000	-	30,000	-	30,000
Scholarships	-	1,500	1,500	1,500	-
Overlay/abatements	97,930	-	97,930	10,372	87,558
	<u>350,863</u>	<u>37,827</u>	<u>388,690</u>	<u>149,359</u>	<u>239,331</u>
Total Departmental Operations	<u>\$ 7,563,632</u>	<u>\$ 290,890</u>	<u>\$ 7,854,522</u>	<u>\$ 7,139,674</u>	<u>\$ 714,848</u>

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## TOWN OF SHAPLEIGH, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2021

	Permanent Funds	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 160,222	\$ 160,222
Investments	83,592	83,592
<b>TOTAL ASSETS</b>	<u>\$ 243,814</u>	<u>\$ 243,814</u>
<b>LIABILITIES</b>		
Due to other funds	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>		
Nonspendable	129,007	129,007
Restricted	114,869	114,869
Committed	-	-
Assigned	-	-
Unassigned	(62)	(62)
<b>TOTAL FUND BALANCES</b>	<u>243,814</u>	<u>243,814</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 243,814</u>	<u>\$ 243,814</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, 2021

	Permanent Funds	Total Nonmajor Governmental Funds
	<u>          </u>	<u>          </u>
REVENUES		
Investment income, net of unrealized gains/(losses)	\$ 27,596	\$ 27,596
TOTAL REVENUES	<u>27,596</u>	<u>27,596</u>
EXPENDITURES		
Other	3,245	3,245
TOTAL EXPENDITURES	<u>3,245</u>	<u>3,245</u>
NET CHANGE IN FUND BALANCES	24,351	24,351
FUND BALANCES - JANUARY 1	<u>219,463</u>	<u>219,463</u>
FUND BALANCES - DECEMBER 31	<u>\$ 243,814</u>	<u>\$ 243,814</u>

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