

**CITY OF BIDDEFORD  
SCHOOL DEPARTMENT**

**Financial Statements**

**For the Year Ended June 30, 2021**

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Financial Statements**  
**For the Year Ended June 30, 2021**

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## Independent Auditor's Report

Biddeford School Committee  
City of Biddeford, Maine

### **Report on the Financial Statements**

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the City of Biddeford, Maine School Department as of and for the year ended June 30, 2021, and the related notes to the 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.

### ***Auditor's 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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.

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

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund, and the aggregate remaining fund information of the City of Biddeford, Maine School Department, as of June 30, 2021 and the respective changes in financial position, thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

As discussed in the notes to the financial statements, the financial statements of the City of Biddeford, Maine School Department are intended to present the financial position and the changes in financial position of only that portion of each major fund, and the aggregate remaining fund information of the City of Biddeford, Maine that is attributable to the transactions of the City of Biddeford, Maine School Department. They do not purport to, and do not present fairly the financial position of the City of Biddeford, Maine as of June 30, 2021, the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Other information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Biddeford, Maine School Department's basic financial statements. The combining and individual fund financial statements and schedules are presented for purpose of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate 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 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2022, on our consideration of the City of Biddeford, Maine's internal control over financial reporting and our tests of its 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 the 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 City of Biddeford, Maine's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Ryan Weston Ouellette". The signature is written in a cursive style with a large initial 'R'.

March 31, 2022  
South Portland, Maine

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2021**

	General	School Categorical Programs	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 100,408	-	328,605	429,013
Investments	-	-	79,124	79,124
Amount held in escrow	117,227	-	-	117,227
Receivables:				
Due from City of Biddeford	7,521,831	-	-	7,521,831
Interfund loans receivable	82,305	-	354,100	436,405
Due from other governments	199,512	601,680	240,316	1,041,508
Accounts receivable	6,750	-	1,070	7,820
Inventory	-	-	30,157	30,157
<b>Total assets</b>	<b>\$ 8,028,033</b>	<b>601,680</b>	<b>1,033,372</b>	<b>9,663,085</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	1,242,309	94,286	20,878	1,357,473
Accrued wages and benefits payable	2,839,160	1,260	17,344	2,857,764
Interfund loans payable	-	264,365	172,040	436,405
<b>Total liabilities</b>	<b>4,081,469</b>	<b>359,911</b>	<b>210,262</b>	<b>4,651,642</b>
Fund balances:				
Nonspendable	-	-	30,157	30,157
Restricted	-	57,368	351,763	409,131
Committed	84,712	191,450	515,172	791,334
Assigned	1,693,755	-	-	1,693,755
Unassigned	2,168,097	(7,049)	(73,982)	2,087,066
<b>Total fund balances</b>	<b>3,946,564</b>	<b>241,769</b>	<b>823,110</b>	<b>5,011,443</b>
<b>Total liabilities and fund balances</b>	<b>\$ 8,028,033</b>	<b>601,680</b>	<b>1,033,372</b>	<b>9,663,085</b>

*See accompanying notes to basic financial statements.*

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the year ended June 30, 2021**

	General	School Categorical Programs	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>				
Local appropriation	\$ 23,245,570	-	-	23,245,570
Intergovernmental revenue	15,552,812	8,518,642	1,087,804	25,159,258
Maine PERS on-behalf payments	3,721,757	-	-	3,721,757
Charges for services	192,894	-	47,045	239,939
Contributions	-	-	26,018	26,018
Contributed commodities	-	-	72,111	72,111
Student activity fees and fundraisers	-	-	218,858	218,858
Other	165,706	90,070	33,289	289,065
<b>Total revenues</b>	<b>42,878,739</b>	<b>8,608,712</b>	<b>1,485,125</b>	<b>52,972,576</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Regular instruction	17,808,570	-	-	17,808,570
Special education instruction	6,132,091	-	-	6,132,091
Career and technical instruction	2,724,930	-	-	2,724,930
Other instruction	445,852	-	-	445,852
Student and staff support services	2,491,931	-	-	2,491,931
System administration	1,123,330	-	-	1,123,330
School administration	1,675,296	-	-	1,675,296
Transportation	1,569,590	-	-	1,569,590
Facilities maintenance	4,247,977	-	-	4,247,977
All other costs	690	-	-	690
Adult education	514,837	-	49,048	563,885
Program expenditures	158,687	8,527,472	32,419	8,718,578
Food service expenditures	-	-	1,010,548	1,010,548
Student activities	-	-	156,034	156,034
Capital expenditures	264,159	-	99,697	363,856
Debt service	3,607,388	-	-	3,607,388
<b>Total expenditures</b>	<b>42,765,328</b>	<b>8,527,472</b>	<b>1,347,746</b>	<b>52,640,546</b>
Excess (deficiency) of revenues over (under) expenditures	113,411	81,240	137,379	332,030
<b>Other financing sources (uses):</b>				
Issuance of notes payable	381,386	-	-	381,386
<b>Total other financing sources (uses)</b>	<b>381,386</b>	<b>-</b>	<b>-</b>	<b>381,386</b>
Net change in fund balances	494,797	81,240	137,379	713,416
Fund balances, beginning of year	3,451,767	160,529	685,731	4,298,027
<b>Fund balances, end of year</b>	<b>\$ 3,946,564</b>	<b>241,769</b>	<b>823,110</b>	<b>5,011,443</b>

*See accompanying notes to basic financial statements.*

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**General Fund**  
**For the year ended June 30, 2021**

	<u>Budgeted amounts</u>		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Local appropriation	\$ 23,245,570	23,245,570	23,245,570	-
Intergovernmental revenue	15,165,668	15,165,668	15,552,812	387,144
Charges for services	199,900	199,900	192,894	(7,006)
Other	-	-	5,723	5,723
Total revenues	38,611,138	38,611,138	38,996,999	385,861
Expenditures:				
Current:				
Regular instruction	14,501,101	14,501,101	14,086,813	414,288
Special education instruction	6,782,831	6,782,831	6,132,091	650,740
Career and technical instruction	2,882,624	2,882,624	2,724,930	157,694
Other instruction	708,909	708,909	445,852	263,057
Student and staff support services	2,608,078	2,608,078	2,491,931	116,147
System administration	1,110,109	1,110,109	1,123,330	(13,221)
School administration	1,650,603	1,650,603	1,675,296	(24,693)
Transportation	1,701,180	1,701,180	1,569,590	131,590
Facilities maintenance	3,636,260	3,636,260	4,247,977	(611,717)
All other costs	12,077	12,077	690	11,387
Adult education	740,529	740,529	514,837	225,692
Debt service	3,607,388	3,607,388	3,607,388	-
Total expenditures	39,941,689	39,941,689	38,620,725	1,320,964
Excess (deficiency) of revenues over (under) expenditures	(1,330,551)	(1,330,551)	376,274	1,706,825
Other financing sources:				
Budgeted utilization of surplus	1,330,551	1,330,551	-	(1,330,551)
Total other financing sources	1,330,551	1,330,551	-	(1,330,551)
Net change in fund balance - budgetary basis	-	-	376,274	376,274
Reconciliation to GAAP basis:				
Note proceeds held in escrow			117,227	
Unemployment fund revenues			172,102	
Unemployment fund expenditures			(158,687)	
Forfeited FSA funds			(12,119)	
Fund balance, beginning of year			3,451,767	
<b>Fund balance, end of year</b>	<b>\$</b>		<b>3,946,564</b>	

*See accompanying notes to basic financial statements.*



**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2021**

		<b>Private- purpose trust - scholarships</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$	74,364
Investments		436,361
Total assets		510,725
<b>LIABILITIES</b>		
Accounts payable		-
Total liabilities		-
<b>NET POSITION</b>		
Held in trust for scholarships	\$	<b>510,725</b>

*See accompanying notes basic to financial statements.*

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
**For the year ended June 30, 2021**

		Private- purpose trust - scholarships (Schedule 2)
<b>ADDITIONS</b>		
Investment income and contributions	\$	152,152
Total additions		152,152
<b>DEDUCTIONS</b>		
Scholarships		75,221
Total deductions		75,221
Change in net position		76,931
Net position, beginning of the year		433,794
<b>Net position, end of the year</b>	<b>\$</b>	<b>510,725</b>

*See accompanying notes to basic financial statements.*

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Notes to Basic Financial Statements**

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**THE REPORTING ENTITY**

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The City of Biddeford School Department operates as a department of the City of Biddeford, Maine, the financial statements of which have been issued in a separate report dated March 31, 2022 for the year ended June 30, 2021.

The accompanying financial statements present only the City of Biddeford School Department's operations and are not intended to present fairly the financial position and results of operations of the City of Biddeford, Maine in conformity with accounting principles generally accepted in the United States of America. Certain disclosures relevant to both the City of Biddeford, Maine and the City of Biddeford School Department are omitted herein and have been disclosed in the City's financial statements. This would include, deposits, capital assets, pension liabilities, investments, and other post-employment benefit liabilities.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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The accounting policies of the City of Biddeford School Department conform to U.S. generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant policies:

**A. Basis of Presentation**

The accounts of the City of Biddeford School Department are organized on the basis of funds. Each fund is operated and accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equity, revenues, and expenditures. The various funds are grouped by type in the fund financial statements. The City of Biddeford School Department uses the following fund categories and fund types:

**Governmental Fund Types**

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance.

The following is the School Department's major governmental fund:

**General Fund** - The general fund is the general operating fund of the School Department. All revenues not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs not paid through other funds.

**School Categorical Programs** - The school categorical programs fund accounts for resources (other than the school categorical programs fund, expendable trust or major capital projects) obtained and used under certain federal, state, and local grants upon which restrictions are imposed and transactions related to the proceeds of special revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action.

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Notes to Basic Financial Statements, Continued**

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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

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**Fiduciary Fund Types**

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension-trust funds, investment-trust funds, private-purpose trust funds and custodial funds.

Private purpose trust funds are used to account for assets held by the School under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the School's own programs. The School Department's private purpose trusts account for scholarship programs for students of the School Department

**B. Basis of Accounting**

The modified accrual basis of accounting is followed by the City of Biddeford School Department. Under the modified accrual basis of accounting, revenues are recorded when received in cash unless susceptible to accrual, i.e., measurable and available to finance the School Department's operations. Expenditures, are recorded when the liability is incurred. However, debt service expenditures, as well as expenditures related to accrued compensated absences, pension liabilities, and claims and judgments, are recorded only when payment is due. Fiduciary funds use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

**1. Revenues - Exchange and Non-exchange Transactions:**

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the School Department, available means expected to be received within sixty days of the fiscal year-end.

Nonexchange transactions, in which the School Department receives value without directly giving equal value in return, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted, matching requirements, in which the School Department must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the School Department on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Notes to Basic Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**2. Expenditure Recognition:**

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Most expenditures are measurable and are recorded when the related fund liability is incurred. However, principal and interest on long-term debt which has not matured are recognized when paid. Allocation of costs, such as depreciation, is not recognized in the governmental funds. However, principal and interest on long-term debt which has not matured are recognized when paid.

**C. Budgetary Accounting**

A budget is adopted by referendum vote for the General Fund which includes Adult Ed, and is prepared on a basis consistent with generally accepted accounting principles (GAAP) except as described in the Stewardship, Compliance, and Accountability footnote on page 10. The level of control (level at which expenditures may not exceed budget) is the budget categories. Generally, all unexpended budgetary accounts lapse at the close of the fiscal year.

**D. Interfund Transactions**

During the course of normal operations, the School Department has several transactions between funds, including expenditures and transfers of resources to provide services. These transactions are reported as transfers. Transactions between funds which represent lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund loans receivable or payable.

**E. Inventories**

School Lunch inventories are valued at cost and use the first-in first-out method. Inventories include the value of U.S. Department of Agriculture commodities donated to the School Lunch Program.

**F. Capital Assets**

School Department capital assets are reported in the City's Statement of Net Position. In the governmental funds, expenditures for property and equipment are charged to departmental operations whenever such items are purchased.

**G. Accrued Compensated Absences**

Employees earn vacation time and sick leave in varying amounts based upon their years of service. At June 30, 2021, it was determined that total accrued vacation and sick leave was \$680,694. This amount is recorded as a liability in the City's Statement of Net Position. A liability for these amounts would only be reported in the governmental funds if they have matured, for example, as a result of employee resignations or retirements.

**H. Fund Equity**

Governmental Fund balance is reported in five classifications that comprise a hierarchy based primarily on the extent to which the School Department is bound to honor constraints on the specific purposes for which those funds can be spent

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Notes to Basic Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**H. Fund Equity, Continued**

The five classifications of fund balance for the Governmental Funds are as follows:

- *Nonspendable* – resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.
- *Restricted* – resources with constraints placed on the use of resources which are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or; b) imposed by law through constitutional provisions or enabling legislation.
- *Committed* – resources which are subject to limitations the School Department imposes on itself at its highest level of decision making authority, and that remain binding unless removed in the same manner.
- *Assigned* – resources that are constrained by the School Department’s intent to be used for specific purposes, but are neither restricted nor committed.
- *Unassigned* – resources which have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the General Fund. The General Fund should be the only fund that reports a positive unassigned fund balance amount.

The School Committee, through the budget process, has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments. Likewise, the School Committee, or a body or official delegated by the School Committee may assign unspent budgeted amounts to specific purposes in the General Fund at year end.

Although not a formal policy, when both restricted and unrestricted resources are available for use, it is the School Department’s intent to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the School Department’s intent to use committed or assigned resources first, and then unassigned resources as they are needed.

**I. Use of Estimates**

Preparation of the School Department’s financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

**J. Comparative Data**

Certain prior year data has been reclassified in order to be consistent with the current year presentation.

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Notes to Basic Financial Statements, Continued**

STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

**A. Budgetary vs GAAP Basis of Accounting**

As required by U.S. generally accepted accounting principles (GAAP), the School Department has recorded a revenue and an expenditure for Maine Public Employees Retirement System contributions made by the State of Maine on behalf of the School Department. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting versus reporting under U.S. generally accepted accounting principles of \$3,721,757. These amounts have been included as revenue and as a regular instruction expenditure in the General Fund on Statement 2 (GAAP basis). There is no effect on the fund balance at the end of the year. Additionally, the School Department does not include the FSA account forfeiture or MSMA unemployment account activity in the budgeting process. Their effects on fund balance are included in the reconciliation to GAAP basis.

**B. Deficit Fund Balances and Overspent Appropriations**

The following funds had deficit balances at June 30, 2021:

21 <sup>st</sup> Century	\$ 100	School Insurance Claims	14,743
Adult Ed Pass-through	6,949	High School Renovation	59,239

STATE REIMBURSEMENT FOR DEBT SERVICE EXPENDITURES

The State of Maine currently reimburses the City of Biddeford School Department for a portion of financing costs for the Biddeford Middle School bonds. Continuation of such reimbursements is dependent upon continued appropriations by the State Legislature.

CONTINGENCIES

The School Department participates in a number of federally assisted grant programs. Although the programs have been audited in compliance with the Single Audit Act, these programs are subject to financial and compliance audits by the grantors or their representatives. Accordingly, the School Department's compliance with applicable grant requirements will be established at some future date. The amount, if any, of the expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the School Department expects such amounts, if any, to be immaterial.

LONG-TERM DEBT

The following is a summary of long-term debt transactions of the School Department for the year ended June 30, 2021.

Balance as of July 1, 2020	\$ 29,702,672
Additions	381,386
Debt retired	<u>(3,488,430)</u>
<b>Balance as of June 30, 2021</b>	<b><u>\$ 26,595,628</u></b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Notes to Basic Financial Statements, Continued**

**LONG-TERM DEBT, CONTINUED**

General obligation bonds, notes payable, and financed purchases payable at June 30, 2021 are comprised of the following individual issues:

	Original amount <u>issued</u>	Date of <u>maturity</u>	Interest <u>rate</u>	<u>Balance</u>
2004 Middle School construction	\$ 22,783,000	2024	2.00-6.00%	4,556,600
2013 High School renovation 2	1,500,000	2032	2.00-2.50%	900,000
2021 Bus #18 note payable	87,596	2025	3.00%	69,184
2021 Bus #23 note payable	87,096	2025	3.00%	68,789
2021 Bus #24 note payable	89,467	2025	3.00%	70,662
2017 bond refunding	26,950,000	2036	2.50-4.00%	20,025,000
2018 Bus #13 note payable	93,490	2022	2.70%	19,216
2018 Bus #19 note payable	83,459	2022	3.19%	17,260
2018 Bus #17 note payable	87,236	2022	2.70%	17,931
2018 Bus #21 note payable	82,659	2022	3.19%	17,095
2018 Bus #25 note payable	87,059	2023	3.75%	35,301
2019 Bus #22 note payable	89,256	2023	3.75%	36,270
2021 SRF	117,227	2030	-	117,227
Energy upgrades lease	1,560,728	2025	2.35%	645,093
<b>Total</b>				<b>\$ 26,595,628</b>

The annual requirements to amortize all debt outstanding as of June 30, 2021 are reported in the City's financial statements.

**RISK MANAGEMENT**

The School Department is exposed to various risks of loss related to tort, theft, damage to and destruction of assets, errors, omissions, and natural disasters for which the department either carries commercial insurance, or is self-insured. Currently, the School Department is self-insured for unemployment compensation, thereby retaining the full liability of these risks.

Based on the coverage provided by commercial insurance purchased, the School Department is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2021.



**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Notes to Basic Financial Statements, Continued**

**FUND BALANCE**

As of June 30, 2021, fund balance components consisted of the following:

The General Fund unassigned fund balance total of \$2,168,097 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund. Additionally, negative \$7,049, \$14,743 and \$59,239 unassigned fund balances have been reported in the School Categorical Programs, School Insurance Claims and High School Renovation funds, respectively, as of June 30, 2021.

As of **Error! No document variable supplied.**, other fund balance components consisted of the following:

	<u>Nonspendable</u>	<u>Restricted</u>	<u>Committed</u>	<u>Assigned</u>
General fund:				
For the following year budget	\$ -	-	-	1,693,755
For unemployment claims	-	-	84,712	-
School Categorical Programs	-	57,368	191,450	-
Nonmajor special revenue funds:				
School lunch program	30,157	95,160	-	-
Adult Education Grants/Contracts	-	88,664	-	-
School Donations	-	-	107,443	-
School Activities	-	-	407,729	-
Nonmajor capital project funds:				
Minor capital projects	-	167,939	-	-
<b>Totals</b>	<b>\$ 30,157</b>	<b>409,131</b>	<b>791,334</b>	<b>1,693,755</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**General Fund**  
**Comparative Balance Sheets**  
**June 30, 2021 and 2020**

	<b>2021</b>	<b>2020</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 100,408	86,897
Amount held in escrow	117,227	-
Due from City of Biddeford	7,521,831	8,103,865
Due from other governments	199,512	29,220
Accounts receivable	6,750	7,908
Interfund loans receivable	82,305	-
Prepaid expenditures	-	52,845
<b>Total assets</b>	<b>\$ 8,028,033</b>	<b>8,280,735</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	1,242,309	998,507
Accrued wages and benefits payable	2,839,160	3,744,904
Interfund loans payable	-	85,557
Total liabilities	4,081,469	4,828,968
Fund balance:		
Nonspendable	-	52,845
Committed	84,712	71,297
Assigned	1,693,755	1,284,421
Unassigned	2,168,097	2,043,204
Total fund balance	3,946,564	3,451,767
<b>Total liabilities and fund balance</b>	<b>\$ 8,028,033</b>	<b>8,280,735</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**For the year ended June 30, 2021**

	School Operations			Adult Education			Totals
	Final Budget	Actual	Variance positive (negative)	Final Budget	Actual	Variance positive (negative)	2021 Actual
Revenues:							
Property taxes	\$ 22,854,540	22,854,540	-	391,030	391,030	-	23,245,570
State education allocation	14,701,803	14,755,880	54,077	152,100	152,357	257	14,908,237
State agency clients	30,000	22,366	(7,634)	-	-	-	22,366
Medicaid reimbursement	-	423,463	423,463	-	-	-	423,463
Other State revenues	-	3,604	3,604	-	-	-	3,604
Service fees to other SAU	281,765	195,142	(86,623)	-	-	-	195,142
Tuition and fees	70,000	142,477	72,477	81,269	16,238	(65,031)	158,715
Transportation	48,631	34,179	(14,452)	-	-	-	34,179
Other	-	-	-	-	5,723	5,723	5,723
<b>Total revenues</b>	<b>37,986,739</b>	<b>38,431,651</b>	<b>444,912</b>	<b>624,399</b>	<b>565,348</b>	<b>(59,051)</b>	<b>38,996,999</b>
Expenditures:							
Current:							
Regular instruction	14,501,101	14,086,813	414,288	-	-	-	14,086,813
Special education instruction	6,782,831	6,132,091	650,740	-	-	-	6,132,091
Career and technical instruction	2,882,624	2,724,930	157,694	-	-	-	2,724,930
Other instruction	708,909	445,852	263,057	-	-	-	445,852
Student and staff support services	2,608,078	2,491,931	116,147	-	-	-	2,491,931
System administration	1,110,109	1,123,330	(13,221)	-	-	-	1,123,330
School administration	1,650,603	1,675,296	(24,693)	-	-	-	1,675,296
Transportation	1,701,180	1,569,590	131,590	-	-	-	1,569,590
Facilities maintenance	3,636,260	4,247,977	(611,717)	-	-	-	4,247,977
All other costs	12,077	690	11,387	-	-	-	690
Adult education	-	-	-	740,529	514,837	225,692	514,837
Debt service	3,607,388	3,607,388	-	-	-	-	3,607,388
<b>Total expenditures</b>	<b>39,201,160</b>	<b>38,105,888</b>	<b>1,095,272</b>	<b>740,529</b>	<b>514,837</b>	<b>225,692</b>	<b>38,620,725</b>
Excess (deficiency) of revenues over (under) expenditures	(1,214,421)	325,763	1,540,184	(116,130)	50,511	166,641	376,274

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis, Continued**  
**For the year ended June 30, 2021**

	School Operations			Adult Education			Totals
	Final Budget	Actual	Variance positive (negative)	Final Budget	Actual	Variance positive (negative)	2021 Actual
Other financing sources (uses):							
Budgeted utilization of surplus	1,214,421	-	(1,214,421)	116,130	-	(116,130)	-
Transfer in	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,214,421</b>	<b>-</b>	<b>(1,214,421)</b>	<b>116,130</b>	<b>-</b>	<b>(116,130)</b>	<b>-</b>
Net change in fund balances - budgetary basis	-	325,763	325,763	-	50,511	50,511	376,274
Reconciliation to GAAP basis:							
Note proceeds held in escrow		117,227			-		117,227
Unemployment fund revenues		172,102			-		172,102
Unemployment fund expenditures		(158,687)			-		(158,687)
Forfeited FSA funds		(12,119)			-		(12,119)
Net change in fund balances - GAAP basis		444,286			50,511		494,797
Fund balances, beginning of year		3,219,665			232,102		3,451,767
<b>Fund balances, end of year</b>	<b>\$</b>	<b>3,663,951</b>			<b>282,613</b>		<b>3,946,564</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Other Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2021**

	Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 328,605	-	328,605
Investments	79,124	-	79,124
Due from other governments	240,316	-	240,316
Accounts receivable	1,070	-	1,070
Interfund loans receivable	186,161	167,939	354,100
Inventory	30,157	-	30,157
<b>Total assets</b>	<b>\$ 865,433</b>	<b>167,939</b>	<b>1,033,372</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	20,878	-	20,878
Accrued wages and benefits payable	17,344	-	17,344
Interfund loans payable	112,801	59,239	172,040
<b>Total liabilities</b>	<b>151,023</b>	<b>59,239</b>	<b>210,262</b>
Fund balances:			
Nonspendable:			
Inventory	30,157	-	30,157
Restricted:			
Capital	-	167,939	167,939
Education	183,824	-	183,824
Committed	515,172	-	515,172
Unassigned	(14,743)	(59,239)	(73,982)
<b>Total fund balances</b>	<b>714,410</b>	<b>108,700</b>	<b>823,110</b>
<b>Total liabilities and fund balances</b>	<b>\$ 865,433</b>	<b>167,939</b>	<b>1,033,372</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Other Governmental Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2021**

	Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
Revenues:			
Intergovernmental	\$ 1,087,804	-	1,087,804
Charges for services	47,045	-	47,045
Contributions	-	26,018	26,018
Contributed commodities	72,111	-	72,111
Student activity fees and fundraisers	218,858	-	218,858
Other	32,611	678	33,289
Total revenues	1,458,429	26,696	1,485,125
Expenditures:			
Current:			
Program expenditures	32,419	-	32,419
Adult education	49,048	-	49,048
Food service expenditures	1,010,548	-	1,010,548
Student activities	156,034	-	156,034
Capital expenditures	-	99,697	99,697
Total expenditures	1,248,049	99,697	1,347,746
Net change in fund balances	210,380	(73,001)	137,379
Fund balances, beginning	504,030	181,701	685,731
<b>Fund balances, ending</b>	<b>\$ 714,410</b>	<b>108,700</b>	<b>823,110</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2021**

	School Lunch Program	Adult Education Grants/Contracts	School Insurance Claims	School Donations	Student Activities	Totals
<b>ASSETS</b>						
Cash and cash equivalents	\$ -	-	-	-	328,605	328,605
Investments	-	-	-	-	79,124	79,124
Due from other governments	230,471	9,845	-	-	-	240,316
Accounts receivable	-	1,070	-	-	-	1,070
Interfund loans receivable	-	78,718	-	107,443	-	186,161
Inventory	30,157	-	-	-	-	30,157
<b>Total assets</b>	<b>\$ 260,628</b>	<b>89,633</b>	<b>-</b>	<b>107,443</b>	<b>407,729</b>	<b>865,433</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	19,989	889	-	-	-	20,878
Accrued wages and benefits payable	17,264	80	-	-	-	17,344
Interfund loans payable	98,058	-	14,743	-	-	112,801
<b>Total liabilities</b>	<b>135,311</b>	<b>969</b>	<b>14,743</b>	<b>-</b>	<b>-</b>	<b>151,023</b>
Fund balances:						
Nonspendable:						
Inventory	30,157	-	-	-	-	30,157
Restricted	95,160	88,664	-	-	-	183,824
Committed	-	-	-	107,443	407,729	515,172
Unassigned	-	-	(14,743)	-	-	(14,743)
<b>Total fund balances (deficits)</b>	<b>125,317</b>	<b>88,664</b>	<b>(14,743)</b>	<b>107,443</b>	<b>407,729</b>	<b>714,410</b>
<b>Total liabilities and fund balances</b>	<b>\$ 260,628</b>	<b>89,633</b>	<b>-</b>	<b>107,443</b>	<b>407,729</b>	<b>865,433</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2021**

	School Lunch Program	Adult Education Grants/Contracts	School Insurance Claims	School Donations	Student Activities	Totals
Revenues:						
Intergovernmental	\$ 1,056,760	31,044	-	-	-	1,087,804
Charges for services	16,364	30,681	-	-	-	47,045
Contributed commodities	72,111	-	-	-	-	72,111
Student activity fees and fundraisers	-	-	-	-	218,858	218,858
Other	21	-	-	32,590	-	32,611
Total revenues	1,145,256	61,725	-	32,590	218,858	1,458,429
Expenditures:						
Current:						
Adult education	-	49,048	-	-	-	49,048
Program expenditures	-	-	-	32,419	-	32,419
Food service expenditures	1,010,548	-	-	-	-	1,010,548
Student activities	-	-	-	-	156,034	156,034
Total expenditures	1,010,548	49,048	-	32,419	156,034	1,248,049
Net change in fund balances	134,708	12,677	-	171	62,824	210,380
Fund balances (deficits), beginning of year	(9,391)	75,987	(14,743)	107,272	344,905	504,030
<b>Fund balances (deficits), end of year</b>	<b>\$ 125,317</b>	<b>88,664</b>	<b>(14,743)</b>	<b>107,443</b>	<b>407,729</b>	<b>714,410</b>



**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Nonmajor Capital Project Funds**  
**Combining Balance Sheet**  
**June 30, 2021**  
**(with comparative totals for June 30, 2020)**

	Minor Capital Projects	High School Renovation	Totals	
			2021	2020
<b>ASSETS</b>				
Accounts receivable	\$ -	-	-	500
Interfund loans receivable	167,939	-	167,939	184,302
<b>Total assets</b>	<b>\$ 167,939</b>	<b>-</b>	<b>167,939</b>	<b>184,802</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	-	-	3,101
Interfund loans payable	-	59,239	59,239	-
<b>Total liabilities</b>	<b>-</b>	<b>59,239</b>	<b>59,239</b>	<b>3,101</b>
Fund balances:				
Restricted	167,939	-	167,939	181,701
Unassigned	-	(59,239)	(59,239)	-
<b>Total fund balances</b>	<b>167,939</b>	<b>(59,239)</b>	<b>108,700</b>	<b>181,701</b>
<b>Total liabilities and fund balances</b>	<b>\$ 167,939</b>	<b>-</b>	<b>167,939</b>	<b>184,802</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Nonmajor Capital Project Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2021**  
**(with comparative totals for the year ended June 30, 2020)**

	Minor Capital Projects	High School Renovation	Totals	
			2021	2020
Revenues:				
Investment income	\$ 665	13	678	2,235
Contributions	26,018	-	26,018	22,482
Other	-	-	-	12,900
<b>Total revenues</b>	<b>26,683</b>	<b>13</b>	<b>26,696</b>	<b>37,617</b>
Expenditures:				
Capital expenditures	39,353	60,344	99,697	15,294
<b>Total expenditures</b>	<b>39,353</b>	<b>60,344</b>	<b>99,697</b>	<b>15,294</b>
Net change in fund balances	(12,670)	(60,331)	(73,001)	22,323
Fund balances, beginning	180,609	1,092	181,701	159,378
<b>Fund balances, ending</b>	<b>\$ 167,939</b>	<b>(59,239)</b>	<b>108,700</b>	<b>181,701</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**School Categorical Programs**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2021**

	Balances (deficits) June 30, 2020	Revenues	Expenditures	Balances (deficits) June 30, 2021
Federal programs:				
Title IA - disadvantaged	\$ (4)	683,755	680,653	3,098
Title IA - reallocation	-	43,609	43,609	-
Title IV - SSAE	-	71,083	71,083	-
Local entitlement	-	895,428	895,428	-
Local entitlement 3-5 year olds	-	83,979	83,979	-
Pre-school handicapped	-	13,841	13,841	-
ESSER	-	148,462	148,462	-
Coronavirus Relief Fund #1	-	2,380,249	2,380,249	-
Coronavirus Relief Fund - Adult Ed	-	26,228	26,228	-
Coronavirus Relief Fund #2	-	2,498,500	2,498,500	-
Title VII - McKinney Homeless	-	5,000	5,000	-
Coronavirus Relief Fund #2 Reallocated	-	937,000	937,000	-
21st century	(100)	-	-	(100)
Title III - ESL	-	40,195	40,195	-
Title IIA - supporting effective instruction	-	138,637	138,637	-
Career and technical education - Perkins	-	75,668	75,668	-
Perkins alignment grant	-	28,003	28,003	-
Adult Ed Pass-through	10,110	73,003	90,062	(6,949)
Total federal programs	10,006	8,142,640	8,156,597	(3,951)
State programs:				
Federal jobs training (PAL)	16	-	-	16
CTE program improvement	1,675	174,145	145,387	30,433
Transition proficiency	9,961	-	-	9,961
PEPG grant	1,577	-	-	1,577
George Briggs CTE	8,606	-	-	8,606
Middle School CTE	-	17,563	17,563	-
Embrace (FEDES)	-	184,294	184,294	-
DHHS - H1N1 vaccine	3,325	-	160	3,165
Advanced placement for all	56	-	-	56
Communities for children	296	-	-	296
NSTA grant	1,148	-	1,148	-
Southern Maine Collaborative pass-through	160	-	-	160
Total state programs	26,820	376,002	348,552	54,270
Other programs:				
Professional education services	956	-	-	956
MELMAC	2,933	-	-	2,933
Let's go	366	-	-	366
York County fine arts program	2,133	-	-	2,133
Cultural enrichment	65,450	80,030	1,515	143,965
Alumni	35,105	9,905	20,808	24,202
Cohen foundation	3,468	-	-	3,468
BPS playground fund	30	-	-	30
Fast track	1,039	-	-	1,039
STEM/guitar	12	-	-	12
JFK playground fund	12,192	135	-	12,327
BIS playground fund	19	-	-	19
Total other programs	123,703	90,070	22,323	191,450
<b>Totals</b>	<b>\$ 160,529</b>	<b>8,608,712</b>	<b>8,527,472</b>	<b>241,769</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Scholarship Funds**  
**Combining Schedule of Additions, Deductions, and Changes in Net Position**  
**For the year ended June 30, 2021**

	Balances June 30, 2020	Investment income (loss) / Contributions	Withdrawals / Scholarships	Balances June 30, 2021
Albert "Bruce" Brunelle scholarship	\$ 2,122	10	-	2,132
Aguiar Family scholarship	34,585	506	-	35,091
Hayes Family scholarship fund	8,427	42	-	8,469
Combined scholarships	32,186	150	-	32,336
Ruth Dearborn scholarship	3,734	18	-	3,752
Ruth E. Bailey memorial fund	4,236	(225)	-	4,011
Alumni Fund	33,101	8,376	500	40,977
Guy Boucher	10,184	2,581	-	12,765
Saco Lodge	36,296	9,200	-	45,496
Thursday Club	28,977	7,318	1,000	35,295
Vocational scholarship	10,112	1,475	-	11,587
BHS trust fund	47,045	10,859	417	57,487
Mike Landry	28,740	10,615	1,000	38,355
AHEPA Chapter 252	25,775	8,376	-	34,151
Kerry Anton scholarship	59,506	16,684	-	76,190
<b>Subtotal</b>	<b>365,026</b>	<b>75,985</b>	<b>2,917</b>	<b>438,094</b>
Additional scholarships (held in activity funds)	68,768	76,167	72,304	72,631
<b>Totals</b>	<b>\$ 433,794</b>	<b>152,152</b>	<b>75,221</b>	<b>510,725</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**High School Student Activity Funds**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2021**

	Balances (deficits) June 30, 2020	Revenues	Expenditures	Balances (deficits) June 30, 2021
Art Club	\$ 80	-	-	80
Athletic Department	39,078	8,652	14,373	33,357
Athletics Water House Field	4,800	1,720	1,467	5,053
BASS Club	1,555	-	-	1,555
Band	6,510	-	4,356	2,154
Boys baseball	2,487	4,781	3,521	3,747
Boys basketball	157	4,780	2,784	2,153
BHS -- the abyss	35	-	-	35
BHS environmental	825	-	-	825
BHS music boosters	616	13,332	4,830	9,118
Biddeford hoops	-	1,350	-	1,350
Biddeford robotics	3,296	-	-	3,296
BHS treasurer	270	-	-	270
Biddeford tiger outlet	547	-	80	467
Boys state/girl state	1,745	-	-	1,745
Challenge day	408	-	-	408
Cheering	1,026	70	1,500	(405)
Civil Rights Team	1,835	-	-	1,835
Class of 2009	150	-	-	150
Class of 2010	83	-	-	83
Class of 2011	1,456	-	-	1,456
Class of 2012	4,484	-	-	4,484
Class of 2017	2,609	-	75	2,534
Class of 2018	4,321	-	-	4,321
Class of 2019	6,610	2	500	6,112
Class of 2020	12,483	32	5,264	7,251
Class of 2021	12,058	4,100	10,263	5,895
Class of 2022	1,505	300	1,154	651
Class of 2023	138	2,113	-	2,251
Class of 2024	-	5,211	3,109	2,102
Community day	(128)	-	-	(128)
Cousen's essay	4,243	-	-	4,243
Cross country	566	-	-	566
Debate Team	53	-	-	53
Don Wilson Memorial Athlete Fund	-	21,149	-	21,149
English Department - other	493	-	100	393
Field hockey	2	4,871	3,518	1,355
Football	(550)	100	30	(480)
G.S.T.A.	1,125	-	-	1,125
Gifted and talented	3,514	8,123	8,477	3,160
Girls basketball	633	-	285	348
Global studies	218	-	-	218
Golf	734	-	-	734
Graduation	826	756	234	1,348
Guidance Department	411	33	33	411
Industrial Arts Department	1,233	-	-	1,233
Interact	481	-	-	481

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**High School Student Activity Funds**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2021**

	Balances (deficits) June 30, 2020	Revenues	Expenditures	Balances (deficits) June 30, 2021
International Club	\$ 1,255	-	-	1,255
J.M.G. opportunity aware	1,263	-	-	1,263
Journalism - The Roar	204	-	-	204
Lacrosse - Boys	-	220	-	220
Lacrosse - Girls	(86)	2,425	1,387	952
Making the grade caterers	60	-	-	60
Math Department	134	-	-	134
Media Center	763	161	-	924
MLTI	476	917	-	1,393
Mock trial	258	-	-	258
Musical theatre	7,324	-	492	6,832
National Honor Society	1,006	765	1,497	274
Natural helpers	(443)	-	-	(443)
Odyssey of the Mind	3,604	245	882	2,967
Office	2,924	4,768	4,812	2,880
Other	(3,694)	-	-	(3,694)
Outing Club	87	-	-	87
Photography	171	-	-	171
Physical Education Dept.	282	-	-	282
Retirement fund	(22)	-	-	(22)
Robert J. Desjardins	4,759	-	-	4,759
Scholarship fund	68,768	76,167	72,304	72,631
Science Club	283	-	179	104
Soccer-girls	166	-	-	166
Softball	22	-	-	22
Student Council	2,268	-	-	2,268
Sunshine fund	-	364	263	101
Swim Team	-	-	-	-
Swimming and diving 2009	2,042	-	-	2,042
Ted X	97	-	-	97
Tennis-boys	24	-	-	24
Tennis-girls	83	-	-	83
Tiger town	675	-	-	675
Track-indoor	256	-	1,708	(1,452)
Track-outdoor	-	1,452	-	1,452
Indoor track	(298)	4,647	1,761	2,588
Theatre class project	784	-	-	784
Visual fine arts	(731)	-	-	(731)
Vocal arts	2,074	2,750	252	4,572
Volleyball	101	-	277	(176)
Wrestling	680	-	-	680
Yearbook olympian	10,309	9,463	9,307	10,465
Unclassified	5,988	-	2,094	3,894
<b>Subtotal</b>	<b>238,937</b>	<b>185,819</b>	<b>163,168</b>	<b>261,588</b>
Less: Scholarship Fund (See Schedule 2)	(68,768)	(76,167)	(72,304)	(72,631)
<b>Totals</b>	<b>\$ 170,169</b>	<b>109,652</b>	<b>90,864</b>	<b>188,957</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Middle School Student Activity Funds**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2021**

	Balances June 30, 2020	Revenues	Expenditures	Balances June 30, 2021
7 habits	\$ 11	-	-	11
T4 - Acadia	591	-	90	501
AED	100	-	-	100
Alternative education	256	-	-	256
Athletics	1,631	-	-	1,631
Band	361	-	50	311
T5 - baxter	1,384	-	641	743
Books	30	-	-	30
Cheering	16	-	-	16
Chorus	6	-	-	6
Civil rights	43	-	-	43
Computer	448	7,207	3,628	4,027
Culture Club	4	-	-	4
Drama Club	1,914	-	59	1,855
Fortunes rocks T2	1,216	-	902	314
G & T	28	-	-	28
Hills Beach T1	1,254	-	685	569
T7 - Katahdin	559	-	-	559
Library	59	-	35	24
Literacy	23	-	-	23
Music	9,038	-	2,763	6,275
Office	8,653	10,610	10,327	8,936
Officials	721	-	110	611
Peer	712	1,061	1,363	410
Persson fund	264	-	123	141
Quebec trip	200	-	-	200
Sewing	341	-	166	175
Ski Club	1,364	-	-	1,364
Spanish Club	417	-	-	417
Special education	642	510	185	967
STEM	4,779	-	827	3,952
Student Council	1,674	-	468	1,206
Sugarloaf	274	-	37	237
Swim team	1,624	-	-	1,624
Unified arts	37	-	-	37
Yearbook	552	906	819	639
<b>Totals</b>	<b>\$ 41,226</b>	<b>20,294</b>	<b>23,278</b>	<b>38,242</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Vocational School Student Activity Funds**  
**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2021**

	Balances June 30, 2020	Revenues	Expenditures	Balances June 30, 2021
Office	\$ 4,098	10,589	7,158	7,529
Draft account	49,430	26,095	11,500	64,025
SAC	6,427	465	2,130	4,762
Building trades	4,710	3,200	200	7,710
Auto body	5,763	5,033	5,358	5,438
Auto mechanics	7,027	4,284	5,000	6,311
Comp. in bus.	426	-	-	426
Drafting	111	20	-	131
Electrical	5,472	-	1	5,471
Golf tournament	1,043	-	749	294
Health account	(156)	1,509	579	774
Info & comp tech	1,000	-	-	1,000
Medical assistant	1,314	-	-	1,314
Machine trade	11,351	1,384	-	12,735
MELMAC	16,575	14,000	7,235	23,340
Child care	2,826	1,013	870	2,969
Student of the month	753	-	280	473
Accounting	2,542	-	-	2,542
Welding	2,510	1,320	832	2,998
Plumbing	30	-	-	30
Skill USA	10,258	-	-	10,258
Melmac Systems Innovation	-	20,000	-	20,000
<b>Totals</b>	<b>\$ 133,510</b>	<b>88,912</b>	<b>41,892</b>	<b>180,530</b>