

**CITY OF BIDDEFORD, MAINE**

**Required Schedule Under the *Maine Uniform  
Accounting and Auditing Practices for  
Community Agencies***

**For the Year Ended June 30, 2020**

## INDEPENDENT ACCOUNTANT'S REVIEW REPORT

City Council and School Committee

We have reviewed the special-purpose schedule of expenditures of department agreements of City of Biddeford, Maine as of June 30, 2020. A review includes primarily applying analytical procedures to the City's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the schedule of expenditures of department agreements as a whole. Accordingly, we do not express such an opinion.

### Management's Responsibility for the Schedule of Expenditures of Department Agreements

Management is responsible for the preparation and fair presentation of the schedule of expenditures of department agreements in accordance with the provisions of *Maine Uniform Accounting and Auditing Practices for Community Agencies (MAAP)*; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule of expenditures of department agreements that are free from material misstatement whether due to fraud or error.

### Accountant's Responsibility

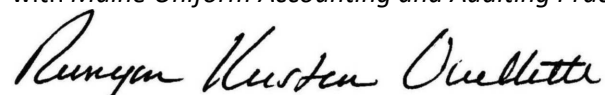
Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the schedule of expenditures of department agreements for it to be in accordance with *Maine Uniform Accounting and Auditing Practices for Community Agencies*. We believe that the results of our procedures provide a reasonable basis for our conclusion.

### Basis of Accounting

The accompanying special-purpose schedule of expenditures of department agreements was prepared for the purpose of complying with the *Maine Uniform Accounting and Auditing Practices for Community Agencies*. The schedule is a presentation of the expenditures of City of Biddeford, Maine's agreements with the Department of Health and Human Services, which is a comprehensive basis of accounting other than generally accepted accounting principles, and is not intended to be a complete presentation of the City's revenues and expenses. Our conclusion is not modified with respect to this matter.

### Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying schedule of expenditures of department agreements in order for it to be in conformity with *Maine Uniform Accounting and Auditing Practices for Community Agencies*.



February 4, 2021  
South Portland, Maine

City of Biddeford, Maine  
 Schedule of Expenditures of Department Agreements  
 Year ended June 30, 2020

Department Office:	Agreement Number	Agreement Amount	Agreement Period	Agreement Service	Agreement Status	Federal Expenses	State Expenses	Total Department Expenses	DOE Only Local Share Expenses	DOE Only Total Agreement/Match Expenses
Maine Department of Education, direct:										
EMBRACE II - FEDES	05A-20180417*3174	\$ 513,000	4/17/18 - 8/1/2021	Purchased Services	Interim	-	140,282	140,282	-	140,282
<b>Totals</b>						<b>\$ -</b>	<b>140,282</b>	<b>140,282</b>	<b>-</b>	<b>140,282</b>

*See accompanying notes to schedule of expenditures of department agreements.*