

**CITY OF BIDDEFORD  
SCHOOL DEPARTMENT**

**Financial Statements**

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

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Financial Statements**  
**For the Year Ended June 30, 2020**

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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, 2020, 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, 2020 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, 2020, 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 an opinion 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 February 4, 2021, 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 "Remya Kristen Ouellette". The signature is written in a cursive style with a large initial 'R'.

February 4, 2021  
South Portland, Maine

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2020**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 86,897	266,118	353,015
Investments	-	78,787	78,787
Receivables:			
Due from City of Biddeford	8,103,865	-	8,103,865
Interfund loans receivable	-	366,330	366,330
Due from other governments	29,220	550,682	579,902
Accounts receivable	7,908	22,485	30,393
Prepaid expenditures	52,845	-	52,845
Inventory	-	22,757	22,757
<b>Total assets</b>	<b>\$ 8,280,735</b>	<b>1,307,159</b>	<b>9,587,894</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	998,507	152,013	1,150,520
Accrued wages and benefits payable	3,744,904	28,113	3,773,017
Interfund loans payable	85,557	280,773	366,330
<b>Total liabilities</b>	<b>4,828,968</b>	<b>460,899</b>	<b>5,289,867</b>
Fund balances:			
Nonspendable	52,845	-	52,845
Restricted	-	294,618	294,618
Committed	71,297	575,880	647,177
Assigned	1,284,421	-	1,284,421
Unassigned	2,043,204	(24,238)	2,018,966
<b>Total fund balances</b>	<b>3,451,767</b>	<b>846,260</b>	<b>4,298,027</b>
<b>Total liabilities and fund balances</b>	<b>\$ 8,280,735</b>	<b>1,307,159</b>	<b>9,587,894</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, 2020**

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Local appropriation	\$ 23,045,885	-	23,045,885
Intergovernmental revenue	14,835,710	3,127,670	17,963,380
Maine PERS on-behalf payments	3,431,151	-	3,431,151
Charges for services	149,300	333,878	483,178
Contributions	-	22,482	22,482
Contributed commodities	-	69,987	69,987
Other	18,916	431,579	450,495
Total revenues	41,480,962	3,985,596	45,466,558
Expenditures:			
Current:			
Regular instruction	16,754,194	-	16,754,194
Special education instruction	5,957,051	-	5,957,051
Career and technical instruction	3,104,449	-	3,104,449
Other instruction	634,538	-	634,538
Student and staff support services	2,341,153	-	2,341,153
System administration	1,040,816	-	1,040,816
School administration	1,604,959	-	1,604,959
Transportation	1,441,369	-	1,441,369
Facilities maintenance	3,366,515	-	3,366,515
All other costs	7,369	-	7,369
Adult education	465,154	49,988	515,142
Program expenditures	2,067	2,627,963	2,630,030
Food service expenditures	-	1,222,954	1,222,954
Capital expenditures	43,923	15,294	59,217
Debt service	3,703,650	-	3,703,650
Total expenditures	40,467,207	3,916,199	44,383,406
Excess (deficiency) of revenues over (under) expenditures	1,013,755	69,397	1,083,152
Other financing sources (uses):			
Issuance of notes payable	43,923	-	43,923
Total other financing sources (uses)	43,923	-	43,923
Net change in fund balances	1,057,678	69,397	1,127,075
Fund balances, beginning of year, as restated	2,394,089	776,863	3,170,952
<b>Fund balances, end of year</b>	<b>\$ 3,451,767</b>	<b>846,260</b>	<b>4,298,027</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, 2020**

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Local appropriation	\$ 23,045,885	23,045,885	23,045,885	-
Intergovernmental revenue	14,190,986	14,190,986	14,835,710	644,724
Charges for services	259,608	259,608	149,300	(110,308)
Other	2,000	2,000	13,072	11,072
Total revenues	37,498,479	37,498,479	38,043,967	545,488
Expenditures:				
Current:				
Regular instruction	13,723,077	13,723,077	13,323,043	400,034
Special education instruction	6,499,105	6,499,105	5,957,051	542,054
Career and technical instruction	3,308,562	3,308,562	3,104,449	204,113
Other instruction	666,875	666,875	634,538	32,337
Student and staff support services	2,416,020	2,416,020	2,341,153	74,867
System administration	1,059,461	1,059,461	1,040,816	18,645
School administration	1,635,813	1,635,813	1,604,959	30,854
Transportation	1,624,714	1,624,714	1,441,369	183,345
Facilities maintenance	3,603,468	3,603,468	3,366,515	236,953
All other costs	14,048	14,048	7,369	6,679
Adult education	689,478	689,478	465,154	224,324
Debt service	3,703,651	3,703,651	3,703,650	1
Total expenditures	38,944,272	38,944,272	36,990,066	1,954,206
Excess (deficiency) of revenues over (under) expenditures	(1,445,793)	(1,445,793)	1,053,901	2,499,694
Other financing sources:				
Budgeted utilization of surplus	1,445,793	1,445,793	-	(1,445,793)
Total other financing sources	1,445,793	1,445,793	-	(1,445,793)
Net change in fund balance - budgetary basis	-	-	1,053,901	1,053,901
Reconciliation to GAAP basis:				
Unemployment fund revenues			1,443	
Unemployment fund expenditures			(2,067)	
Forfeited FSA funds			4,401	
Fund balance, beginning of year			2,394,089	
<b>Fund balance, end of year</b>	<b>\$</b>		<b>3,451,767</b>	

*See accompanying notes to basic financial statements.*



**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2020**

		<b>Private- purpose trust - scholarships</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$	70,287
Investments		363,507
Total assets		433,794
<b>LIABILITIES</b>		
Accounts payable		-
Total liabilities		-
<b>NET POSITION</b>		
Held in trust for scholarships	\$	<b>433,794</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, 2020**

		Private- purpose trust - scholarships (Schedule 2)
<b>ADDITIONS</b>		
Investment income	\$	27,520
Total additions		27,520
<b>DEDUCTIONS</b>		
Scholarships		36,888
Total deductions		36,888
Change in net position		(9,368)
Net position, beginning of the year		443,162
<b>Net position, end of the year</b>	<b>\$</b>	<b>433,794</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 February 4, 2021 for the year ended June 30, 2020.

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.

The School Department also reports the following types of nonmajor governmental funds:

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

**Capital Project Funds** - Capital project funds are used to account for resources obtained and expended for the acquisition of capital facilities.

**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, 2020, 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 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 \$3,431,151. 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, 2020:

Title IA – Disadvantaged	\$ 4	School Lunch	9,391
21 <sup>st</sup> Century	100	School Insurance Claims	14,743

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, 2020.

Balance as of July 1, 2019	\$32,708,500
Additions	43,925
Debt retired	<u>(3,049,753)</u>
<b>Balance as of June 30, 2020</b>	<b><u>\$ 29,702,672</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, 2020 are comprised of the following individual issues:

	<u>Original amount issued</u>	<u>School portion</u>	<u>Date of maturity</u>	<u>Interest rate</u>	<u>Balance</u>
2004 Middle School construction	\$ 22,830,000	22,830,000	2024	2.00-6.00%	5,695,750
2011 High School renovation	32,000,000	32,000,000	2036	2.00-5.00%	1,280,000
2013 High School renovation 2	1,500,000	1,500,000	2032	2.00-2.50%	975,000
2017 Bus #16 note payable	83,170	83,170	2021	2.56%	17,091
2017 Bus #20 note payable	85,122	85,122	2021	2.56%	17,470
2017 bond refunding	26,950,000	19,768,000	2037	2.50-4.00%	20,035,000
2018 Bus #13 note payable	93,490	93,490	2022	2.70%	37,922
2018 Bus #19 note payable	83,459	83,459	2022	3.19%	33,981
2018 Bus #21 note payable	82,659	82,659	2022	3.19%	33,656
2018 Bus #17 note payable	87,236	87,236	2022	2.70%	35,385
2019 Bus #22 note payable	87,059	87,059	2023	3.75%	52,186
2019 Bus #23 note payable	89,256	89,256	2023	3.75%	53,503
2019 Waterhouse Field	790,000	790,000	2025	3.40%	565,270
2020 Tractor Loan	43,923	43,943	2026	3.75%	36,018
Energy upgrades lease	1,560,728	1,560,728	2025	2.35%	834,440
<b>Total</b>					<b>\$ 29,702,672</b>

The annual requirements to amortize all debt outstanding as of June 30, 2020 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, 2020.

**NEW PRONOUNCEMENT**

For the fiscal year ended June 30, 2020, the School Department has elected to implement Statement No. 84 of the Government Accounting Standards Board – *Fiduciary Activities*. As a result on implementing GASB Statement No. 84, the School Department has restated beginning fund balance in the nonmajor governmental funds to account for certain activities that were previously reported as fiduciary funds. Fund balance was increased as of July 1, 2019 by \$292,538.



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

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FUND BALANCE

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As of June 30, 2020, fund balance components consisted of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Nonspendable:			
Prepaid Expenditures	\$ 52,845	-	52,845
Total nonspendable	52,845	-	52,845
Restricted:			
Adult education	-	75,987	75,987
School categorical programs	-	36,930	36,930
Capital projects	-	181,701	181,701
Total restricted	-	294,618	294,618
Committed:			
Donations	-	107,272	107,272
Student activities	-	344,905	344,905
School categorical programs	-	123,703	123,703
Unemployment claims	71,297	-	71,297
Total committed	71,297	575,880	647,177
Assigned:			
Subsequent budget	1,284,421	-	1,284,421
Total assigned	1,284,421	-	1,284,421
Unassigned	2,043,204	(24,238)	2,018,966
<b>Total fund balance</b>	<b>\$ 3,451,767</b>	<b>846,260</b>	<b>4,298,027</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**General Fund**  
**Comparative Balance Sheets**  
**June 30, 2020 and 2019**

	<b>2020</b>	<b>2019</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 86,897	92,643
Due from City of Biddeford	8,103,865	6,916,825
Due from other governments	29,220	42,386
Accounts receivable	7,908	11,125
Prepaid expenditures	52,845	-
<b>Total assets</b>	<b>\$ 8,280,735</b>	<b>7,062,979</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	998,507	820,756
Accrued wages and benefits payable	3,744,904	3,767,424
Interfund loans payable	85,557	80,710
Total liabilities	4,828,968	4,668,890
Fund balance:		
Nonspendable	52,845	-
Committed	71,297	71,920
Assigned	1,284,421	1,445,793
Unassigned	2,043,204	876,376
Total fund balance	3,451,767	2,394,089
<b>Total liabilities and fund balance</b>	<b>\$ 8,280,735</b>	<b>7,062,979</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, 2020**

	School Operations			Adult Education			Totals
	Final Budget	Actual	Variance positive (negative)	Final Budget	Actual	Variance positive (negative)	2020 Actual
Revenues:							
Property taxes	\$ 22,656,368	22,656,368	-	389,517	389,517	-	23,045,885
State education allocation	13,847,109	14,176,247	329,138	155,197	160,342	5,145	14,336,589
State agency clients	30,000	37,580	7,580	-	-	-	37,580
Medicaid reimbursement	-	257,618	257,618	-	-	-	257,618
Other State revenues	-	6,238	6,238	-	-	-	6,238
Service fees to other SAU	158,680	197,685	39,005	-	-	-	197,685
Tuition and fees	127,467	87,842	(39,625)	76,358	31,271	(45,087)	119,113
Transportation	55,783	30,187	(25,596)	-	-	-	30,187
Other	2,000	13,072	11,072	-	-	-	13,072
<b>Total revenues</b>	<b>36,877,407</b>	<b>37,462,837</b>	<b>585,430</b>	<b>621,072</b>	<b>581,130</b>	<b>(39,942)</b>	<b>38,043,967</b>
Expenditures:							
Current:							
Regular instruction	13,723,077	13,323,043	400,034	-	-	-	13,323,043
Special education instruction	6,499,105	5,957,051	542,054	-	-	-	5,957,051
Career and technical instruction	3,308,562	3,104,449	204,113	-	-	-	3,104,449
Other instruction	666,875	634,538	32,337	-	-	-	634,538
Student and staff support services	2,416,020	2,341,153	74,867	-	-	-	2,341,153
System administration	1,059,461	1,040,816	18,645	-	-	-	1,040,816
School administration	1,635,813	1,604,959	30,854	-	-	-	1,604,959
Transportation	1,624,714	1,441,369	183,345	-	-	-	1,441,369
Facilities maintenance	3,603,468	3,366,515	236,953	-	-	-	3,366,515
All other costs	14,048	7,369	6,679	-	-	-	7,369
Adult education	-	-	-	689,478	465,154	224,324	465,154
Debt service	3,703,651	3,703,650	1	-	-	-	3,703,650
<b>Total expenditures</b>	<b>38,254,794</b>	<b>36,524,912</b>	<b>1,729,882</b>	<b>689,478</b>	<b>465,154</b>	<b>224,324</b>	<b>36,990,066</b>
Excess (deficiency) of revenues over (under) expenditures	(1,377,387)	937,925	2,315,312	(68,406)	115,976	184,382	1,053,901

**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, 2020**

	School Operations			Adult Education			Totals
	Final Budget	Actual	Variance positive (negative)	Final Budget	Actual	Variance positive (negative)	2020 Actual
Other financing sources (uses):							
Budgeted utilization of surplus	1,377,387	-	(1,377,387)	68,406	-	(68,406)	-
Total other financing sources (uses)	1,377,387	-	(1,377,387)	68,406	-	(68,406)	-
Net change in fund balances - budgetary basis	-	937,925	937,925	-	115,976	115,976	1,053,901
Reconciliation to GAAP basis:							
Unemployment fund revenues		1,443			-		1,443
Unemployment fund expenditures		(2,067)			-		(2,067)
Forfeited FSA funds		4,401			-		4,401
Net change in fund balances - GAAP basis		941,702			115,976		1,057,678
Fund balances, beginning of year		2,277,963			116,126		2,394,089
<b>Fund balances, end of year</b>	<b>\$</b>	<b>3,219,665</b>			<b>232,102</b>		<b>3,451,767</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Other Governmental Funds**  
**Combining Balance Sheet**  
**June 30, 2020**

	Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 266,118	-	266,118
Investments	78,787	-	78,787
Due from other governments	550,682	-	550,682
Accounts receivable	21,985	500	22,485
Interfund loans receivable	182,028	184,302	366,330
Inventory	22,757	-	22,757
<b>Total assets</b>	<b>\$ 1,122,357</b>	<b>184,802</b>	<b>1,307,159</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	148,912	3,101	152,013
Accrued wages and benefits payable	28,113	-	28,113
Interfund loans payable	280,773	-	280,773
<b>Total liabilities</b>	<b>457,798</b>	<b>3,101</b>	<b>460,899</b>
Fund balances:			
Restricted:			
Capital	-	181,701	181,701
Education	112,917	-	112,917
Committed	575,880	-	575,880
Unassigned	(24,238)	-	(24,238)
<b>Total fund balances</b>	<b>664,559</b>	<b>181,701</b>	<b>846,260</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,122,357</b>	<b>184,802</b>	<b>1,307,159</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, 2020**

	Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
Revenues:			
Intergovernmental	\$ 3,127,670	-	3,127,670
Charges for services	333,878	-	333,878
Contributions	-	22,482	22,482
Contributed commodities	69,987	-	69,987
Other	416,444	15,135	431,579
Total revenues	3,947,979	37,617	3,985,596
Expenditures:			
Current:			
Program expenditures	2,627,963	-	2,627,963
Adult education	49,988	-	49,988
Food service expenditures	1,222,954	-	1,222,954
Capital expenditures	-	15,294	15,294
Total expenditures	3,900,905	15,294	3,916,199
Net change in fund balances	47,074	22,323	69,397
Fund balances, beginning, as restated	617,485	159,378	776,863
<b>Fund balances, ending</b>	<b>\$ 664,559</b>	<b>181,701</b>	<b>846,260</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2020**

	School Lunch Program	Adult Education Grants/Contracts	School Insurance Claims	School Donations	Student Activities	School Categorical Programs	Totals
<b>ASSETS</b>							
Cash and cash equivalents	\$ -	-	-	-	266,118	-	266,118
Investments	-	-	-	-	78,787	-	78,787
Due from other governments	68,357	-	-	-	-	482,325	550,682
Accounts receivable	-	1,441	-	-	-	20,544	21,985
Interfund loans receivable	-	74,756	-	107,272	-	-	182,028
Inventory	22,757	-	-	-	-	-	22,757
<b>Total assets</b>	<b>\$ 91,114</b>	<b>76,197</b>	<b>-</b>	<b>107,272</b>	<b>344,905</b>	<b>502,869</b>	<b>1,122,357</b>
<b>LIABILITIES AND FUND BALANCES</b>							
Liabilities:							
Interfund loans payable	64,642	-	14,743	-	-	201,388	280,773
Accounts payable	11,326	210	-	-	-	137,376	148,912
Accrued wages and benefits payable	24,537	-	-	-	-	3,576	28,113
<b>Total liabilities</b>	<b>100,505</b>	<b>210</b>	<b>14,743</b>	<b>-</b>	<b>-</b>	<b>342,340</b>	<b>457,798</b>
Fund balances:							
Restricted	-	75,987	-	-	-	36,930	112,917
Committed	-	-	-	107,272	344,905	123,703	575,880
Unassigned	(9,391)	-	(14,743)	-	-	(104)	(24,238)
<b>Total fund balances (deficits)</b>	<b>(9,391)</b>	<b>75,987</b>	<b>(14,743)</b>	<b>107,272</b>	<b>344,905</b>	<b>160,529</b>	<b>664,559</b>
<b>Total liabilities and fund balances</b>	<b>\$ 91,114</b>	<b>76,197</b>	<b>-</b>	<b>107,272</b>	<b>344,905</b>	<b>502,869</b>	<b>1,122,357</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, 2020**

	School Lunch Program	Adult Education Grants/Contracts	School Insurance Claims	School Donations	Student Activities	School Categorical Programs (Schedule 1)	Totals
Revenues:							
Intergovernmental	\$ 818,614	25,963	-	-	-	2,283,093	3,127,670
Charges for services	289,493	33,465	-	-	-	10,920	333,878
Contributed commodities	69,987	-	-	-	-	-	69,987
Other	134	-	-	32,015	352,415	31,880	416,444
Total revenues	1,178,228	59,428	-	32,015	352,415	2,325,893	3,947,979
Expenditures:							
Current:							
Adult education	-	49,988	-	-	-	-	49,988
Program expenditures	-	-	17,919	15,082	300,048	2,294,914	2,627,963
Food service expenditures	1,222,954	-	-	-	-	-	1,222,954
Total expenditures	1,222,954	49,988	17,919	15,082	300,048	2,294,914	3,900,905
Net change in fund balances	(44,726)	9,440	(17,919)	16,933	52,367	30,979	47,074
Fund balances, beginning of year, as restated	35,335	66,547	3,176	90,339	292,538	129,550	617,485
<b>Fund balances (deficits), end of year</b>	<b>\$ (9,391)</b>	<b>75,987</b>	<b>(14,743)</b>	<b>107,272</b>	<b>344,905</b>	<b>160,529</b>	<b>664,559</b>



**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Nonmajor Capital Project Funds**  
**Combining Balance Sheet**  
**June 30, 2020**  
**(with comparative totals for June 30, 2019)**

	Minor Capital Projects	High School Renovation	Totals	
			2020	2019
<b>ASSETS</b>				
Accounts receivable	\$ 500	-	500	99
Interfund loans receivable	183,210	1,092	184,302	159,279
<b>Total assets</b>	<b>\$ 183,710</b>	<b>1,092</b>	<b>184,802</b>	<b>159,378</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	3,101	-	3,101	-
Total liabilities	3,101	-	3,101	-
Fund balances:				
Restricted	180,609	1,092	181,701	159,378
Total fund balances	180,609	1,092	181,701	159,378
<b>Total liabilities and fund balances</b>	<b>\$ 183,710</b>	<b>1,092</b>	<b>184,802</b>	<b>159,378</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, 2020**  
**(with comparative totals for the year ended June 30, 2019)**

	Minor Capital Projects	High School Renovation	Totals	
			2020	2019
Revenues:				
Investment income	\$ 2,235	-	2,235	-
Contributions	22,482	-	22,482	60,216
Other	12,900	-	12,900	31,094
<b>Total revenues</b>	<b>37,617</b>	<b>-</b>	<b>37,617</b>	<b>91,310</b>
Expenditures:				
Capital expenditures	15,294	-	15,294	215,724
<b>Total expenditures</b>	<b>15,294</b>	<b>-</b>	<b>15,294</b>	<b>215,724</b>
Net change in fund balances	22,323	-	22,323	(124,414)
Fund balances, beginning	158,286	1,092	159,378	283,792
<b>Fund balances, ending</b>	<b>\$ 180,609</b>	<b>1,092</b>	<b>181,701</b>	<b>159,378</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**School Categorical Programs**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**For the year ended June 30, 2020**

	Balances (deficits) June 30, 2019	Revenues	Expenditures	Balances (deficits) June 30, 2020
Federal programs:				
Title IA - disadvantaged	\$ (4)	698,573	698,573	(4)
Title IA - reallocation	(346)	26,400	26,054	-
Title IV - SSAE	-	74,112	74,112	-
Local entitlement	-	792,111	792,111	-
Local entitlement 3-5 year olds	-	66,021	66,021	-
Pre-school handicapped	-	12,356	12,356	-
21st century	-	17,144	17,244	(100)
Title III - ESL	-	32,181	32,181	-
Title IIA - supporting effective instruction	-	122,877	122,877	-
Career and technical education - Perkins	-	84,752	84,752	-
Adult Ed Pass-through	-	92,335	82,225	10,110
Total federal programs	(350)	2,018,862	2,008,506	10,006
State programs:				
Federal jobs training (PAL)	16	-	-	16
CTE program improvement	2,199	90,801	91,325	1,675
National Board scholarship	-	950	950	-
Transition proficiency	11,961	-	2,000	9,961
PEPG grant	1,577	-	-	1,577
George Briggs CTE	8,606	-	-	8,606
State MLTI	-	19,600	19,600	-
Middle School CTE	-	11,795	11,795	-
Embrace (FEDES)	-	140,282	140,282	-
DHHS - H1N1 vaccine	3,325	-	-	3,325
Advanced placement for all	56	-	-	56
Communities for children	296	-	-	296
Catholic Charity of Maine	-	803	803	-
NSTA grant	1,148	-	-	1,148
Southern Maine Collaborative pass-through	160	-	-	160
Total state programs	29,344	264,231	266,755	26,820
Other programs:				
Professional education services	956	-	-	956
MELMAC	4,519	-	1,586	2,933
Let's go	366	-	-	366
York County fine arts program	3,733	10,920	12,520	2,133
Cultural enrichment	55,761	9,689	-	65,450
Alumni	18,619	22,033	5,547	35,105
Cohen foundation	3,468	-	-	3,468
BPS playground fund	30	-	-	30
Fast track	1,039	-	-	1,039
STEM/guitar	12	-	-	12
JFK playground fund	12,034	158	-	12,192
BIS playground fund	19	-	-	19
Total other programs	100,556	42,800	19,653	123,703
<b>Totals</b>	<b>\$ 129,550</b>	<b>2,325,893</b>	<b>2,294,914</b>	<b>160,529</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Scholarship Funds**  
**Combining Schedule of Additions, Deductions, and Changes in Net Position**  
**For the year ended June 30, 2020**

	Balances June 30, 2019	Investment income (loss)	Withdrawals / Scholarships	Balances June 30, 2020
Albert "Bruce" Brunelle scholarship	\$ 2,094	28	-	2,122
Aguiar Family scholarship	34,009	576	-	34,585
Hayes Family scholarship fund	8,281	146	-	8,427
Combined scholarships	31,760	426	-	32,186
Ruth Dearborn scholarship	3,684	50	-	3,734
Ruth E. Bailey memorial fund	4,172	64	-	4,236
Alumni Fund	35,165	(1,064)	1,000	33,101
Guy Boucher	10,811	(327)	300	10,184
Saco Lodge	37,804	(1,108)	400	36,296
Thursday Club	30,918	(941)	1,000	28,977
Vocational scholarship	10,592	(66)	414	10,112
BHS trust fund	46,484	831	270	47,045
Mike Landry	28,597	1,043	900	28,740
AHEPA Chapter 252	26,234	41	500	25,775
Kerry Anton scholarship	63,472	(1,000)	2,966	59,506
<b>Subtotal</b>	<b>374,077</b>	<b>(1,301)</b>	<b>7,750</b>	<b>365,026</b>
Additional scholarships (held in activity funds)	69,085	28,821	29,138	68,768
<b>Totals</b>	<b>\$ 443,162</b>	<b>27,520</b>	<b>36,888</b>	<b>433,794</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, 2020**

	Balances (deficits) June 30, 2019	Cash receipts	Cash disbursements	Balances (deficits) June 30, 2020
Art club	\$ 80	-	-	80
Athletic department	22,460	58,739	42,121	39,078
Athletics Water House Field	-	2,895	645	2,250
BASS club	1,555	-	-	1,555
Band	6,051	3,209	2,750	6,510
Boys baseball	3,705	-	1,218	2,487
Boys basketball	224	14,264	14,331	157
BHS -- the abyss	35	-	-	35
BHS environmental	825	-	-	825
BHS music boosters	-	4,219	4,244	(25)
Biddeford hoops	3,250	1,975	5,225	-
Biddeford robotics	3,296	-	-	3,296
BHS treasurer	270	-	-	270
Biddeford tiger outlet	792	-	245	547
Boys state/girl state	1,745	-	-	1,745
Challenge day	293	1,510	1,396	407
Cheering	632	16,595	16,201	1,026
Civil rights team	2,625	85	875	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	-	-	2,609
Class of 2018	4,321	-	-	4,321
Class of 2019	11,390	280	5,060	6,610
Class of 2020	10,320	10,897	8,734	12,483
Class of 2021	2,220	13,903	4,066	12,057
Class of 2022	-	1,260	-	1,260
Class of 2023	-	138	-	138
Community day	(128)	-	-	(128)
Cousen's essay	4,243	-	-	4,243
Cross country	916	-	-	916
Debate team	53	-	-	53
English Department (City Theatre)	(378)	-	-	(378)
English Department	721	-	-	721
English (Portland Stage)	150	-	-	150
Field hockey	80	6,714	6,792	2
Football	1,268	6,410	8,228	(550)
G.S.T.A.	1,125	-	-	1,125
Gifted and talented	5,454	5,815	7,755	3,514
Girls basketball	(322)	2,768	1,813	633
Global studies	218	-	-	218
Golf	(47)	-	-	(47)
Graduation	1,356	2,350	1,569	2,137
Guidance department	409	70	600	(121)
Industrial arts department	1,233	-	-	1,233
Interact	681	106	305	482

**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, 2020**

	Balances (deficits) June 30, 2019	Cash receipts	Cash disbursements	Balances (deficits) June 30, 2020
International club	\$ 1,255	-	-	1,255
J.M.G. opportunity aware	1,263	-	-	1,263
Journalism - The Roar	204	-	-	204
Lacrosse	79	750	915	(86)
Making the grade caterers	60	-	-	60
Math department	133	-	-	133
Media center	749	29	15	763
MLTI	151	325	-	476
Mock trial	258	-	-	258
Musical theatre	4,257	10,996	7,929	7,324
National Honor Society	416	1,462	872	1,006
Natural helpers	(886)	-	-	(886)
Odyssey of the Mind	392	4,279	1,065	3,606
Office	3,481	3,688	4,245	2,924
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	69,085	28,821	29,138	68,768
Science club	941	20	409	552
Soccer-girls	166	-	-	166
Softball	22	-	-	22
Student council	1,618	1,619	969	2,268
Swim team	4,441	-	-	4,441
Swimming and diving 2009	(2,399)	-	-	(2,399)
Ted X	97	-	-	97
Tennis-boys	24	-	-	24
Tennis-girls	83	-	-	83
Tiger town	675	-	-	675
Track-indoor / outdoor	(108)	1,308	943	257
Theatre cass project	784	-	-	784
Visual fine arts	(731)	-	-	(731)
Vocal arts	1,959	14,300	14,184	2,075
Volleyball	(52)	4,588	4,434	102
Wrestling	410	600	330	680
Yearbook olympian	1,961	9,545	1,197	10,309
Unclassified	9,275	641	967	8,949
<b>Subtotal</b>	<b>203,549</b>	<b>237,173</b>	<b>201,785</b>	<b>238,937</b>
Less: Scholarship Fund (See Schedule 2)	(69,085)	(28,821)	(29,138)	(68,768)
<b>Totals</b>	<b>\$ 134,464</b>	<b>208,352</b>	<b>172,647</b>	<b>170,169</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, 2020**

	Balances June 30, 2019	Cash receipts	Cash disbursements	Balances June 30, 2020
7 habits	\$ 11	-	-	11
T4 - Acadia	333	1,669	1,411	591
Heart defibrillator	100	-	-	100
Alternative education	256	-	-	256
Athletics	220	1,494	83	1,631
Band	1,422	-	1,061	361
T5 - baxter	2,578	7,254	8,448	1,384
Books	30	-	-	30
Cheering	16	-	-	16
Chorus	26	380	400	6
Civil rights	43	-	-	43
Computer	3,035	5,254	7,841	448
Culture club	4	-	-	4
Drama club	1,294	2,293	1,673	1,914
Foreign language	-	-	-	-
Fortunes rocks T2	401	2,502	1,687	1,216
G & T	29	214	215	28
Hills Beach T1	1,427	2,005	2,178	1,254
T7 - Katahdin	24	1,685	1,150	559
Library	83	148	172	59
Literacy	23	-	-	23
Music	5,947	5,172	2,081	9,038
Office	5,941	13,504	10,792	8,653
Officials	394	664	337	721
Peer	199	1,102	589	712
Persson fund	249	500	485	264
PTO-for field trips	-	210	210	-
Quebec Trip	200	-	-	200
Sewing	212	141	12	341
Ski Club	2,163	6,619	7,418	1,364
Spanish club	417	320	320	417
Special education	966	1,065	1,389	642
STEM	1,321	5,186	1,728	4,779
Student council	838	1,570	734	1,674
T6 - Sugarloaf	131	154	11	274
Swim team	1,624	-	-	1,624
Unified arts	502	-	465	37
Washington trip	-	8,870	8,870	-
Yearbook	364	188	-	552
<b>Totals</b>	<b>\$ 32,823</b>	<b>70,163</b>	<b>61,760</b>	<b>41,226</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, 2020**

	Balances June 30, 2019	Cash receipts	Cash disbursements	Balances June 30, 2020
Office	\$ 735	9,349	5,986	4,098
Draft account	58,430	13,500	22,500	49,430
SAC	4,707	4,158	2,438	6,427
Building trades	1,956	7,882	5,128	4,710
Auto body	4,732	9,212	8,181	5,763
Auto mechanics	2,942	8,135	4,050	7,027
Comp. in bus.	426	-	-	426
Drafting	102	9	-	111
Electrical	5,307	242	77	5,472
Golf Tournament	2,170	-	1,127	1,043
Health account	10	812	978	(156)
Info & Comp Tech	500	500	-	1,000
Medical assistant	1,544	-	230	1,314
Machine trade	14,849	1,152	4,650	11,351
MELMAC	7,000	14,732	5,157	16,575
Child care	4,216	1,960	3,350	2,826
Student of the month	140	793	180	753
Accounting	2,542	-	-	2,542
Welding	2,565	69	124	2,510
Plumbing	30	-	-	30
Skill USA	10,348	1,395	1,485	10,258
<b>Totals</b>	<b>\$ 125,251</b>	<b>73,900</b>	<b>65,641</b>	<b>133,510</b>