

**CITY OF BIDDEFORD  
SCHOOL DEPARTMENT**

**Financial Statements**

**For the Year Ended June 30, 2016**

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Financial Statements**  
**For the Year Ended June 30, 2016**

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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, 2016, 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, 2016, 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, 2016, the changes in its financial position for the year then ended in conformity 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 December 15, 2016, 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, flowing style.

December 15, 2016  
South Portland, Maine

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2016**

	General	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 17,146	45,930	63,076
Receivables:			
Due from City of Biddeford	5,872,808	-	5,872,808
Interfund loans receivable	141,038	168,865	309,903
Due from other governments	46,162	501,634	547,796
Accounts receivable	4,235	3,500	7,735
Inventory	-	21,477	21,477
<b>Total assets</b>	<b>\$ 6,081,389</b>	<b>741,406</b>	<b>6,822,795</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	539,804	23,494	563,298
Accrued wages and benefits payable	2,724,314	11,267	2,735,581
Held for others	4,640	-	4,640
Interfund loans payable	-	309,903	309,903
<b>Total liabilities</b>	<b>3,268,758</b>	<b>344,664</b>	<b>3,613,422</b>
Fund balances:			
Nonspendable	-	21,477	21,477
Restricted	-	200,207	200,207
Committed	-	175,077	175,077
Assigned	1,693,744	-	1,693,744
Unassigned	1,118,887	(19)	1,118,868
<b>Total fund balances</b>	<b>2,812,631</b>	<b>396,742</b>	<b>3,209,373</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,081,389</b>	<b>741,406</b>	<b>6,822,795</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, 2016**

	General	Other Governmental Funds	Total Governmental Funds
Revenues:			
Local appropriation	\$ 22,799,699	-	22,799,699
Intergovernmental revenue	10,844,912	2,712,299	13,557,211
Maine PERS on-behalf payments	2,198,136	-	2,198,136
Charges for services	165,646	375,790	541,436
Contributed commodities	-	38,726	38,726
Other	273,163	113,735	386,898
Total revenues	36,281,556	3,240,550	39,522,106
Expenditures:			
Current:			
Regular instruction	14,590,112	-	14,590,112
Special education instruction	5,395,569	-	5,395,569
Career and technical instruction	2,135,667	-	2,135,667
Other instruction	554,554	-	554,554
Student and staff support services	1,900,242	-	1,900,242
System administration	945,940	-	945,940
School administration	1,462,724	-	1,462,724
Transportation	1,253,382	-	1,253,382
Facilities maintenance	2,893,822	-	2,893,822
All other costs	7,992	-	7,992
Adult education	534,431	74,114	608,545
Program expenditures	-	1,937,257	1,937,257
Food service expenditures	-	1,268,340	1,268,340
Capital expenditures	-	203,903	203,903
Debt service	4,098,194	-	4,098,194
Total expenditures	35,772,629	3,483,614	39,256,243
Excess (deficiency) of revenues over (under) expenditures	508,927	(243,064)	265,863
Other financing sources (uses):			
Capital lease proceeds	-	1,560,728	1,560,728
Payment to refinance capital lease	-	(1,369,541)	(1,369,541)
Total other financing sources	-	191,187	191,187
Net change in fund balances	508,927	(51,877)	457,050
Fund balances, beginning of year	2,303,704	448,619	2,752,323
<b>Fund balances, end of year</b>	<b>\$ 2,812,631</b>	<b>396,742</b>	<b>3,209,373</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, 2016**

	<u>Budgeted amounts</u>		Actual	Variance with final budget positive (negative)
	Original	Final		
Revenues:				
Local appropriation	\$ 22,799,699	22,799,699	22,799,699	-
Intergovernmental revenue	10,063,903	10,063,903	10,844,912	781,009
Charges for services	210,697	210,697	165,646	(45,051)
Other	238,099	238,099	273,163	35,064
Total revenues	33,312,398	33,312,398	34,083,420	771,022
Expenditures:				
Current:				
Regular instruction	12,859,828	12,859,828	12,391,976	467,852
Special education instruction	5,735,323	5,735,323	5,395,569	339,754
Career and technical instruction	2,137,467	2,137,467	2,135,667	1,800
Other instruction	554,794	554,794	554,554	240
Student and staff support services	1,901,143	1,901,143	1,900,242	901
System administration	946,257	946,257	945,940	317
School administration	1,509,016	1,509,016	1,462,724	46,292
Transportation	1,327,327	1,327,327	1,253,382	73,945
Facilities maintenance	2,900,164	2,900,164	2,893,822	6,342
All other costs	7,916	7,916	7,992	(76)
Adult education	674,106	674,106	534,431	139,675
Debt service	4,098,193	4,098,193	4,098,194	(1)
Total expenditures	34,651,534	34,651,534	33,574,493	1,077,041
Excess (deficiency) of revenues over (under) expenditures	(1,339,136)	(1,339,136)	508,927	1,848,063
Other financing sources:				
Budgeted utilization of surplus	1,339,136	1,339,136	-	(1,339,136)
Total other financing sources	1,339,136	1,339,136	-	(1,339,136)
Net change in fund balance	-	-	508,927	508,927
Fund balance, beginning of year			2,303,704	
<b>Fund balance, end of year</b>	<b>\$</b>		<b>2,812,631</b>	

*See accompanying notes to basic financial statements.*



**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Statement of Fiduciary Net Position**  
**Fiduciary Funds**  
**June 30, 2016**

	Private- purpose trust - scholarships	Agency funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 123,385	187,873
Investments	254,212	-
Total assets	377,597	187,873
<b>LIABILITIES</b>		
Amounts held for student	-	187,873
Total liabilities	-	187,873
<b>NET POSITION</b>		
Held in trust for scholarships	\$ 377,597	-

*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, 2016**

		Private- purpose trust - scholarships
<b>ADDITIONS</b>		
Investment income	\$	27,895
Contributions		13,634
Total additions		41,529
<b>DEDUCTIONS</b>		
Scholarships		57,146
Total deductions		57,146
Change in net position		(15,617)
Net position, beginning of the year		393,214
<b>Net position, end of the year</b>	<b>\$</b>	<b>377,597</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 December 15, 2016 for the year ended June 30, 2016.

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 debt entered into by the City for the benefit of the School Department as well as any capital leases currently outstanding, pension liabilities, 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 of which is considered a separate accounting entity. 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 functions of the School Department are financed. The acquisition, use, and balances of the School Department's expendable financial resources, and the related liabilities, are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon determination of net income. The following are the School Department's governmental fund types:

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.

**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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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.

**Fiduciary Fund Types** - Fiduciary funds are used to account for assets held by the School Department in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

**Trust and Agency Funds** - Trust and agency funds include private-purpose trust funds and agency funds. Private-purpose trust funds are accounted for and reported in the same manner as proprietary funds since capital maintenance is critical. Agency funds are generally used to account for assets that the government holds on behalf of others as their agent.

**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 accrued compensated absences, pension liabilities, and claims and judgments, are recorded only when payment is due.

**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 one year 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 Budgetary Accounting footnote on page 9. 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 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 the lower of cost (first-in, first-out basis) or market. 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, 2016, it was determined that total accruable vacation and sick leave was \$574,095. 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 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 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.

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**BUDGETARY VS GAAP BASIS OF ACCOUNTING**

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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 \$2,198,136. These amounts have been included as intergovernmental revenue and as an education expenditure in the General Fund on Exhibit 2 (GAAP basis). There is no effect on the fund balance at the end of the year. Similarly, the value of commodities contributed by the USDA to the School Lunch program (\$38,726) has been added to both revenues and expenditures on Exhibit B-2 and Exhibit C-2.

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

**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, 2016.

Balance as of July 1, 2015	\$ 41,065,980
Additions	1,560,728
Debt retired	<u>(4,015,053)</u>
<b>Balance as of June 30, 2016</b>	<b><u>\$ 38,611,655</u></b>

General obligation bonds and capital leases payable at June 30, 2016 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%	10,252,350
2011 High School renovation	32,000,000	32,000,000	2036	2.00-5.00%	25,600,000
2013 High School renovation 2	1,500,000	1,500,000	2032	2.00-2.50%	1,275,000
Energy upgrades lease	1,560,728	1,560,728	2025	2.35%	1,484,305
<b>Total</b>					<b><u>\$ 38,611,655</u></b>

The annual requirements to amortize all debt outstanding as of June 30, 2016 are reported in the City's financial statements.

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

**RISK MANAGEMENT**

The School Department is exposed to various risks of loss related to tort, theft of, damage to and destruction of assets, errors, and omissions, and natural disasters for which the department either carries commercial insurance, or is self insured. Currently, the 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, 2016.

**FUND BALANCE**

As of June 30, 2016, fund balance components consisted of the following:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>Nonspendable:</b>			
Inventory	\$ -	21,477	21,477
Total nonspendable	-	21,477	21,477
<b>Restricted:</b>			
School lunch program	-	46,841	46,841
Adult education	-	65,937	65,937
Grants and other programs	-	12,102	12,102
Donations	-	20,710	20,710
Capital projects	-	54,617	54,617
Total restricted	-	200,207	200,207
<b>Committed:</b>			
Grants and other programs	-	129,494	129,494
Unemployment claims	-	45,583	45,583
Total committed	-	175,077	175,077
<b>Assigned:</b>			
Subsequent budget – K-12	1,626,252	-	1,626,252
Subsequent budget – Adult Education	67,492	-	67,492
Total assigned	1,693,744	-	1,693,744
Unassigned	1,118,887	(19)	1,118,868
<b>Total fund balance</b>	<b>\$ 2,812,631</b>	<b>396,742</b>	<b>3,209,373</b>



**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Comparative Balance Sheets**  
**General Fund - School Department and Adult Education**  
**June 30, 2016 and 2015**

	2016	2015
<b>ASSETS</b>		
Cash and cash equivalents	\$ 17,146	17,093
Due from City of Biddeford	5,872,808	6,672,281
Due from other governments	46,162	113,632
Accounts receivable	4,235	229
Interfund loans receivable	141,038	-
<b>Total assets</b>	<b>\$ 6,081,389</b>	<b>6,803,235</b>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	539,804	765,631
Accrued wages and benefits payable	2,724,314	3,515,552
Held for others	4,640	4,634
Interfund loans payable	-	213,714
<b>Total liabilities</b>	<b>3,268,758</b>	<b>4,499,531</b>
Fund balance:		
Assigned	1,693,744	1,339,136
Unassigned	1,118,887	964,568
<b>Total fund balance</b>	<b>2,812,631</b>	<b>2,303,704</b>
<b>Total liabilities and fund balance</b>	<b>\$ 6,081,389</b>	<b>6,803,235</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Statement of Revenues and Expenditures**  
**Budget and Actual - Budgetary Basis**  
**General Fund**  
**For the year ended June 30, 2016**

	School Operations			Adult Education			Totals
	Final Budget	Actual	Variance positive (negative)	Final Budget	Actual	Variance positive (negative)	2016 Actual
<b>Revenues:</b>							
Property taxes	\$ 22,484,226	22,484,226	-	315,473	315,473	-	22,799,699
State education allocation	9,884,100	10,463,275	579,175	149,803	154,634	4,831	10,617,909
State agency clients	20,000	39,141	19,141	-	-	-	39,141
Medicaid reimbursement	-	162,977	162,977	-	-	-	162,977
Tuition and fees	59,468	74,454	14,986	151,229	91,192	(60,037)	165,646
Transportation	54,766	51,848	(2,918)	-	-	-	51,848
E-rate	10,000	24,885	14,885	-	-	-	24,885
Other	183,333	221,315	37,982	-	-	-	221,315
<b>Total revenues</b>	<b>32,695,893</b>	<b>33,522,121</b>	<b>826,228</b>	<b>616,505</b>	<b>561,299</b>	<b>(55,206)</b>	<b>34,083,420</b>
<b>Expenditures:</b>							
<b>Current:</b>							
Regular instruction	12,859,828	12,391,976	467,852	-	-	-	12,391,976
Special education instruction	5,735,323	5,395,569	339,754	-	-	-	5,395,569
Career and technical instruction	2,137,467	2,135,667	1,800	-	-	-	2,135,667
Other instruction	554,794	554,554	240	-	-	-	554,554
Student and staff support services	1,901,143	1,900,242	901	-	-	-	1,900,242
System administration	946,257	945,940	317	-	-	-	945,940
School administration	1,509,016	1,462,724	46,292	-	-	-	1,462,724
Transportation	1,327,327	1,253,382	73,945	-	-	-	1,253,382
Facilities maintenance	2,900,164	2,893,822	6,342	-	-	-	2,893,822
All other costs	7,916	7,992	(76)	-	-	-	7,992
Adult education	-	-	-	674,106	534,431	139,675	534,431
Debt service	4,098,193	4,098,194	(1)	-	-	-	4,098,194
<b>Total expenditures</b>	<b>33,977,428</b>	<b>33,040,062</b>	<b>937,366</b>	<b>674,106</b>	<b>534,431</b>	<b>139,675</b>	<b>33,574,493</b>
Excess (deficiency) of revenues over (under) expenditures	(1,281,535)	482,059	1,763,594	(57,601)	26,868	84,469	508,927
<b>Other financing sources:</b>							
Budgeted use of fund balance	1,281,535	-	(1,281,535)	57,601	-	(57,601)	-
<b>Total other financing sources</b>	<b>1,281,535</b>	<b>-</b>	<b>(1,281,535)</b>	<b>57,601</b>	<b>-</b>	<b>(57,601)</b>	<b>-</b>
Net change in fund balances	-	482,059	482,059	-	26,868	26,868	508,927
Fund balances, beginning of year		2,178,612			125,092		2,303,704
<b>Fund balances, end of year</b>	<b>\$</b>	<b>2,660,671</b>			<b>151,960</b>		<b>2,812,631</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Combining Balance Sheet**  
**Other Governmental Funds**  
**June 30, 2016**

	Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 45,780	150	45,930
Due from other governments	501,634	-	501,634
Accounts receivable	3,500	-	3,500
Interfund loans receivable	104,839	64,026	168,865
Inventory	21,477	-	21,477
<b>Total assets</b>	<b>\$ 677,230</b>	<b>64,176</b>	<b>741,406</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	13,935	9,559	23,494
Accrued wages and benefits payable	11,267	-	11,267
Interfund loans payable	309,903	-	309,903
<b>Total liabilities</b>	<b>335,105</b>	<b>9,559</b>	<b>344,664</b>
Fund balances:			
Nonspendable:			
Inventory	21,477	-	21,477
Restricted:			
Capital	-	54,617	54,617
Education	145,590	-	145,590
Committed	175,077	-	175,077
Unassigned	(19)	-	(19)
<b>Total fund balances</b>	<b>342,125</b>	<b>54,617</b>	<b>396,742</b>
<b>Total liabilities and fund balances</b>	<b>\$ 677,230</b>	<b>64,176</b>	<b>741,406</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Other Governmental Funds**  
**For the year ended June 30, 2016**

	Special Revenue Funds	Capital Project Funds	Total Other Governmental Funds
Revenues:			
Intergovernmental	\$ 2,712,299	-	2,712,299
Charges for services	375,790	-	375,790
Contributed commodities	38,726	-	38,726
Other	90,855	22,880	113,735
Total revenues	3,217,670	22,880	3,240,550
Expenditures:			
Current:			
Program expenditures	1,937,257	-	1,937,257
Adult education	74,114	-	74,114
Food service expenditures	1,268,340	-	1,268,340
Capital expenditures	-	203,903	203,903
Total expenditures	3,279,711	203,903	3,483,614
Deficiency of revenues under expenditures	(62,041)	(181,023)	(243,064)
Other financing sources (uses):			
Capital lease proceeds	-	1,560,728	1,560,728
Payment to refinance capital lease	-	(1,369,541)	(1,369,541)
Total other financing sources	-	191,187	191,187
Net change in fund balances	(62,041)	10,164	(51,877)
Fund balances, beginning	404,166	44,453	448,619
<b>Fund balances, ending</b>	<b>\$ 342,125</b>	<b>54,617</b>	<b>396,742</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2016**

		School Unemployment Fund	School Lunch Program	Adult Education Grants/Contracts	School Insurance Claims	School Donations	School Categorical Programs	Totals
<b>ASSETS</b>								
Cash and cash equivalents	\$	45,583	197	-	-	-	-	45,780
Due from other governments		-	36,302	4,414	-	-	460,918	501,634
Accounts receivable		-	-	-	-	3,500	-	3,500
Interfund loans receivable		-	23,205	64,424	-	17,210	-	104,839
Inventory		-	21,477	-	-	-	-	21,477
<b>Total assets</b>	<b>\$</b>	<b>45,583</b>	<b>81,181</b>	<b>68,838</b>	<b>-</b>	<b>20,710</b>	<b>460,918</b>	<b>677,230</b>
<b>LIABILITIES AND FUND BALANCES</b>								
Liabilities:								
Interfund loans payable		-	-	-	-	-	309,903	309,903
Accounts payable		-	1,929	2,568	-	-	9,438	13,935
Accrued wages and benefits payable		-	10,934	333	-	-	-	11,267
Total liabilities		-	12,863	2,901	-	-	319,341	335,105
Fund balances:								
Nonspendable:								
Inventory		-	21,477	-	-	-	-	21,477
Restricted		-	46,841	65,937	-	20,710	12,102	145,590
Committed		45,583	-	-	-	-	129,494	175,077
Unassigned		-	-	-	-	-	(19)	(19)
Total fund balances		45,583	68,318	65,937	-	20,710	141,577	342,125
<b>Total liabilities and fund balances</b>	<b>\$</b>	<b>45,583</b>	<b>81,181</b>	<b>68,838</b>	<b>-</b>	<b>20,710</b>	<b>460,918</b>	<b>677,230</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the year ended June 30, 2016**

		School Unemployment Fund	School Lunch Program	Adult Education Grants/Contracts	School Insurance Claims	School Donations	School Categorical Programs	Totals
Revenues:								
Intergovernmental	\$	-	821,515	40,967	-	-	1,849,817	2,712,299
Charges for services		-	324,098	40,962	-	-	10,730	375,790
Contributed commodities		-	38,726	-	-	-	-	38,726
Other		2,155	21,328	-	3,210	15,740	48,422	90,855
Total revenues		2,155	1,205,667	81,929	3,210	15,740	1,908,969	3,217,670
Expenditures:								
Current:								
Adult education		-	-	74,114	-	-	-	74,114
Program expenditures		4,424	-	-	20,454	36,228	1,876,151	1,937,257
Food Service expenditures		-	1,268,340	-	-	-	-	1,268,340
Total expenditures		4,424	1,268,340	74,114	20,454	36,228	1,876,151	3,279,711
Net change in fund balances		(2,269)	(62,673)	7,815	(17,244)	(20,488)	32,818	(62,041)
Fund balances, beginning of year		47,852	130,991	58,122	17,244	41,198	108,759	404,166
<b>Fund balances, end of year</b>	<b>\$</b>	<b>45,583</b>	<b>68,318</b>	<b>65,937</b>	<b>-</b>	<b>20,710</b>	<b>141,577</b>	<b>342,125</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Combining Balance Sheet**  
**Nonmajor Capital Project Funds**  
**June 30, 2016**  
**(with comparative totals for June 30, 2015)**

	Minor Capital Projects	High School Renovation	Totals	
			2016	2015
<b>ASSETS</b>				
Cash and investments	\$ 150	-	150	-
Interfund loans receivable	43,750	20,276	64,026	44,453
<b>Total assets</b>	<b>\$ 43,900</b>	<b>20,276</b>	<b>64,176</b>	<b>44,453</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	-	9,559	9,559	-
Total liabilities	-	9,559	9,559	-
Fund balances:				
Restricted	43,900	10,717	54,617	44,453
Total fund balances	43,900	10,717	54,617	44,453
<b>Total liabilities and fund balances</b>	<b>\$ 43,900</b>	<b>20,276</b>	<b>64,176</b>	<b>44,453</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Nonmajor Capital Project Funds**  
**For the year ended June 30, 2016**  
**(with comparative totals for the year ended June 30, 2015)**

	Minor Capital Projects	High School Renovation	Totals	
			2016	2015
Revenues:				
Investment income	\$ 362	1,158	1,520	314
Other	21,360	-	21,360	18,157
<b>Total revenues</b>	<b>21,722</b>	<b>1,158</b>	<b>22,880</b>	<b>18,471</b>
Expenditures:				
Capital expenditures	22,275	181,628	203,903	18,761
<b>Total expenditures</b>	<b>22,275</b>	<b>181,628</b>	<b>203,903</b>	<b>18,761</b>
Deficiency of revenues under expenditures	(553)	(180,470)	(181,023)	(290)
Other financing sources (uses):				
Capital lease proceeds	-	1,560,728	1,560,728	-
Payment to refinance capital lease	-	(1,369,541)	(1,369,541)	-
<b>Total other financing sources</b>	<b>-</b>	<b>191,187</b>	<b>191,187</b>	<b>-</b>
Net change in fund balances	(553)	10,717	10,164	(290)
Fund balances, beginning	44,453	-	44,453	44,743
<b>Fund balances, ending</b>	<b>\$ 43,900</b>	<b>10,717</b>	<b>54,617</b>	<b>44,453</b>



**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Combining Statement of Net Position**  
**Fiduciary Funds - Agency Funds**  
**June 30, 2016**

	<b>Student Activity Funds</b>
	<b>(Schedules 3-5)</b>
<b>ASSETS</b>	
Cash	\$ 187,873
<b>Total assets</b>	<b>\$ 187,873</b>
<b>LIABILITIES</b>	
Amounts held for students - High School	88,847
Amounts held for students - Middle School	19,935
Amounts held for students - Vocational Center	79,091
<b>Total liabilities</b>	<b>\$ 187,873</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**School Categorical Programs**  
**For the year ended June 30, 2016**

	Balances June 30, 2015	Revenues	Expenditures	Transfers In (out)	Balances June 30, 2016
Federal programs:					
Title IA - disadvantaged	\$ -	691,083	691,039	-	44
Title I - program improvement	117	11,796	11,796	-	117
Title I - accountability grant	-	21,357	21,357	-	-
Local entitlement	873	688,559	688,559	(873)	-
Pre-school handicapped	(872)	20,864	20,865	873	-
21st century	-	36,753	36,753	-	-
Title III - ESL	-	15,282	15,282	-	-
Title IIA - teacher quality	-	207,782	207,801	-	(19)
Rural low income	-	76,627	76,627	-	-
Total federal programs	118	1,770,103	1,770,079	-	142
State programs:					
Federal jobs training (PAL)	16	-	-	-	16
CTE program improvement	-	42,631	42,563	-	68
Transition proficiency	-	32,483	30,000	-	2,483
PEPG grant	-	4,600	523	-	4,077
DHHS - H1N1 vaccine	3,325	-	-	-	3,325
Advanced placement for all	56	-	-	-	56
Communities for children	768	-	-	-	768
NSTA grant	1,148	-	-	-	1,148
Total state programs	5,313	79,714	73,086	-	11,941
Other programs:					
Professional education services	956	-	-	-	956
MELMAC	7,624	14,400	15,396	-	6,628
Let's go	-	2,000	1,319	-	681
Nellie Mae education fund	-	9,000	4,143	-	4,857
York County fine arts program	2,881	10,730	12,128	-	1,483
Cultural enrichment	79,177	22,314	-	-	101,491
Alumni	85	600	-	-	685
BPS playground fund	30	-	-	-	30
Fast track	1,039	-	-	-	1,039
STEM/guitar	12	-	-	-	12
JFK playground fund	11,505	108	-	-	11,613
BIS playground fund	19	-	-	-	19
Total other programs	103,328	59,152	32,986	-	129,494
<b>Totals</b>	<b>\$ 108,759</b>	<b>1,908,969</b>	<b>1,876,151</b>	<b>-</b>	<b>141,577</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Combining Schedule of Additions, Deductions, and Changes in Net Position**  
**Scholarship Funds**  
**For the year ended June 30, 2016**

	Balances				Balances
	June 30,	Investment			June 30,
	2015	income	Contributions	Scholarships	2016
Albert "Bruce" Brunelle scholarship	\$ 2,030	9	-	-	2,039
Cheryl D'Amico	4,502	18	-	-	4,520
Aguiar Family scholarship	31,647	576	-	-	32,223
Hayes Family scholarship fund	7,896	61	-	-	7,957
Combined scholarships	30,794	129	-	-	30,923
Ruth Dearborn scholarship	3,571	15	-	-	3,586
Gerard Belisle scholarship	17,952	117	-	18,069	-
Ruth E. Bailey memorial fund	4,045	17	-	-	4,062
Alumni fund	31,286	1,593	-	1,073	31,806
Guy Boucher	9,731	495	-	332	9,894
Saco Lodge	32,653	1,662	-	1,119	33,196
Thursday club	27,878	2,275	13,634	14,686	29,101
Vocational scholarship	10,516	(483)	-	-	10,033
BHS trust fund	40,970	(297)	-	449	40,224
Mike Landry	25,001	552	-	21	25,532
AHEPA Chapter 252	21,112	648	-	-	21,760
Kerry Anton scholarship	51,074	3,632	-	1,498	53,208
<b>Subtotal</b>	<b>352,658</b>	<b>11,019</b>	<b>13,634</b>	<b>37,247</b>	<b>340,064</b>
Additional scholarships (held in activity funds)	40,556	16,876	-	19,899	37,533
<b>Totals</b>	<b>\$ 393,214</b>	<b>27,895</b>	<b>13,634</b>	<b>57,146</b>	<b>377,597</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Schedule of Cash Receipts, Disbursements, and Changes in Balances**  
**High School Student Activity Funds**  
**For the year ended June 30, 2016**

	Balances June 30, 2015	Cash receipts	Cash disbursements	Balances June 30, 2016
Alternative ed	\$ -	246	246	-
Art club	349	-	-	349
Athletic department	351	36,545	35,412	1,484
BASS club	200	-	-	200
Band	438	-	-	438
Boys baseball	5,496	4,580	4,134	5,942
Boys basketball	3	10,413	10,413	3
BHS -- the abyss	311	-	-	311
BHS environmental	825	-	-	825
BHS treasurer	270	-	-	270
Biddeford tiger outlet	250	-	28	222
Boys state/girl state	1,745	-	-	1,745
Challenge day	649	150	-	799
Cheering	2,872	5,221	6,503	1,590
Civil rights team	1,125	-	-	1,125
Class of 2004	1,554	-	1,554	-
Class of 2006	470	-	470	-
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 2013	2,823	-	-	2,823
Class of 2015	4,912	-	4,912	-
Class of 2016	8,751	19,787	28,538	-
Class of 2017	4,313	23,284	16,071	11,526
Class of 2018	767	2,278	2,502	543
Class of 2019	-	1,738	773	965
Community day	(128)	-	-	(128)
Cousen's essay	3,372	328	-	3,700
Cross country	690	-	-	690
English department (City Theatre)	(15)	-	-	(15)
English department	935	-	-	935
English (Portland Stage)	150	-	-	150
Field hockey	432	2,103	2,700	(165)
Football	2,298	5,860	7,965	193
G.S.T.A.	1,125	-	-	1,125
Gifted and talented	234	10,353	9,136	1,451
Girls basketball	790	1,820	2,071	539
Global studies	218	-	-	218
Golf	(47)	-	-	(47)
Guidance department	422	25	74	373
Industrial arts department	394	570	431	533
Interact	207	519	291	435

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Schedule of Cash Receipts, Disbursements, and Changes in Balances**  
**High School Student Activity Funds**  
**For the year ended June 30, 2016**

	Balances June 30, 2015	Cash receipts	Cash disbursements	Balances June 30, 2016
International club	\$ 3,828	11,808	13,789	1,847
J.M.G. opportunity aware	828	400	375	853
Journalism - The Roar	204	-	-	204
Making the grade caterers	60	-	-	60
Math department	330	-	143	187
Media center	1,064	244	138	1,170
MLTI	18,908	8,100	19,659	7,349
Mock trial	258	-	-	258
Musical theatre	11,216	7,335	13,311	5,240
National Honor Society	(121)	477	385	(29)
Natural helpers	(443)	-	-	(443)
Odyssey of the Mind	18	9,260	9,109	169
Office	3,699	2,608	3,800	2,507
Other	(3,601)	-	-	(3,601)
Outing club	87	-	-	87
Photography	171	-	-	171
Physical education dept.	282	-	-	282
Retirement fund	(22)	-	-	(22)
Scholarship fund	40,556	16,876	19,899	37,533
Science club	3,178	2,129	2,422	2,885
Soccer-girls	166	-	-	166
Softball	93	-	-	93
Student council	1,659	1,821	1,450	2,030
Swim team	4,441	-	-	4,441
Swimming and diving 2009	(4,431)	2,032	-	(2,399)
Ted X	97	-	-	97
Tennis-boys	224	-	200	24
Tennis-girls	71	688	758	1
Tiger town	-	1,934	981	953
Track-indoor / outdoor	1,059	5,131	2,188	4,002
Theatre cass project	784	-	-	784
Visual fine arts	(731)	-	-	(731)
Vocal arts	689	31,720	31,378	1,031
Volleyball	2,641	8,406	7,088	3,959
Wrestling	156	1,035	773	418
Yearbook olympian	3,358	33,652	36,579	431
Unclassified	7,304	-	251	7,053
<b>Subtotal</b>	<b>153,804</b>	<b>271,476</b>	<b>298,900</b>	<b>126,380</b>
Less: Scholarship Fund (See Schedule 2)	(40,556)	(16,876)	(19,899)	(37,533)
<b>Totals</b>	<b>\$ 113,248</b>	<b>254,600</b>	<b>279,001</b>	<b>88,847</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Schedule of Cash Receipts, Disbursements, and Changes in Balances**  
**Middle School Student Activity Funds**  
**For the year ended June 30, 2016**

	Balances June 30, 2015	Cash receipts	Cash disbursements	Balances June 30, 2016
7 habits	\$ 11	-	-	11
T4 - Acadia	377	2,298	2,588	87
Heart defibrillator	100	-	-	100
Athletics	172	325	400	97
Band	1,041	331	-	1,372
T5 - baxter	282	3,526	3,720	88
Books	8	6	-	14
Cheering	16	-	-	16
Chorus	89	625	625	89
Civil rights	136	255	260	131
Computer	13,587	8,743	21,087	1,243
Culture club	74	-	-	74
DI Global/twisted 7	1,200	-	-	1,200
Drama club	110	2,289	2,399	-
Foreign language	501	35	35	501
Fortunes rocks T2	95	7,016	6,152	959
G & T	58	-	29	29
Hills Beach T1	208	1,644	1,521	331
T7 - Katahdin	827	1,449	1,781	495
Library	53	193	230	16
Literacy	24	-	-	24
Music	2,632	14,334	13,651	3,315
Newspaper	127	-	-	127
Office	1,933	14,892	16,139	686
Officials	705	1,175	1,153	727
Peer	157	1,180	831	506
Persson fund	784	-	449	335
Quebec	12	-	-	12
Sewing	-	108	108	-
Ski Club	170	5,848	5,623	395
Spanish club	499	518	600	417
Special education	2,200	-	1,401	799
Student council	-	1,252	797	455
T6 - Sugarloaf	343	1,341	1,123	561
Swim team	1,594	-	-	1,594
Washington trip	-	8,812	8,812	-
Yearbook	3,407	5,346	5,624	3,129
<b>Totals</b>	<b>\$ 33,532</b>	<b>83,541</b>	<b>97,138</b>	<b>19,935</b>

**CITY OF BIDDEFORD SCHOOL DEPARTMENT**  
**Schedule of Cash Receipts, Disbursements, and Changes in Balances**  
**Vocational School Student Activity Funds**  
**For the year ended June 30, 2016**

	<b>Balances</b>			<b>Balances</b>
	<b>June 30,</b>	<b>Cash</b>	<b>Cash</b>	<b>June 30,</b>
	<b>2015</b>	<b>receipts</b>	<b>disbursements</b>	<b>2016</b>
Office	\$ 564	159	446	277
Draft account	37,561	5,024	6,203	36,382
SAC	578	4,682	3,308	1,952
Building trades	2,545	1,095	1,048	2,592
Auto body	6,785	12,111	13,277	5,619
Auto mechanics	1,007	3,872	2,157	2,722
Comp. in bus.	426	-	-	426
Drafting	5	-	-	5
Electrical	5,156	354	28	5,482
Health account	(7)	437	420	10
Medical assistant	1,788	288	320	1,756
Machine trade	17,295	693	3,219	14,769
Child care	1,462	7,056	6,271	2,247
Student of the month	155	-	120	35
Accounting	820	1,750	28	2,542
Welding	2,163	478	366	2,275
<b>Totals</b>	<b>\$ 78,303</b>	<b>37,999</b>	<b>37,211</b>	<b>79,091</b>