

City of Biddeford
Finance Committee
March 06, 2018 5:00 PM Council Chambers

- 1. Call to order**
- 2. Approval of the Minutes**
 - 2.1. February 20, 2018 Finance Committee Meeting Minutes
[2-20-2018 Finance Committee Minutes.rtf](#)
- 3. Signing of the expenditure warrant**
- 4. Discussion/Approval**
 - 4.1. Award of Lincoln Street Project - Phase I
[3-06-2018 Lincoln Wall Project-MEMO.doc](#)
[3-06-2018 Lincoln Wall Proj- Phase 1-Journal Ad.pdf](#)
[3-06-2018 Lincoln Wall Project-BIDS.xlsx](#)
[3-06-2018 Lincoln Wall Project-Phase 1-MAP.pdf](#)
[3-06-2018 Lincoln Wall Project-Aerial Map.pdf](#)
 - 4.2. Award of Engineering Contract for Main Street Sidewalk Improvement Project
[3-06-2018 Main Street Sidewalk Design Work-MEMO.doc](#)
[3-06-2018 Main Street Sidewalk-RFP.doc](#)
[3-06-2018 Main Street Sidewalk Project-BIDS.xlsx](#)
[3-06-2018 Main Street Sidewalk Project-MAP.pdf](#)
[3-06-2018 Main Street Sidewalk Project-RFP AD.pdf](#)
- 5. Other Business**
 - 5.1. January 2018 Financials
[3-06-2018 January 2018 Financials.pdf](#)
- 6. Adjournment**

City of Biddeford
Finance Committee Meeting Minutes
February 20, 2018

The meeting was called to order at 5:00 pm by the Chair, Council President John McCurry.

Present: Chair, Council President John McCurry, Mayor Alan Casavant, Councilor Mike Ready, City Manager James Bennett, Finance Director Cheryl Fournier, and City Clerk Carmen Morris.

Excused

Councilor Stephen St. Cyr.

Adjustment to the Agenda

No adjustments.

Approval of Minutes

Motion by Councilor Ready to approve the Minutes of February 6, 2018, seconded by Mayor Casavant.

Vote: unanimous.

Motion carried 3-0.

The expenditure warrant was available for review and signature.

Discussion/Approval

Ice Arena Revenue Bond - Compressor

Motion by Councilor Ready to approve the expenditure of \$15,000 for the FAME application, seconded by Mayor Casavant.

Vote: unanimous.

Motion carried 3-0.

Fund Balance Policy

City Manager, James Bennett, gave an overview.

Councilor Ready wanted language added to the Policy noting there will be no use of the Unassigned Fund Balance without specific Council approval. The City Manager explained how the Unassigned Fund Balance is drawn down. It was agreed to change the language to add expenditure responsibility directly to the City Manager and the Finance Director and to communicate it to the Committee.

Motion by Councilor Ready to table the item in order for the City Manager and Finance Director to discuss adding language that addresses the Finance Committee concerns, seconded by Mayor Casavant.

Vote: unanimous.

Motion carried 3-0.

Audit Management Letter

The Committee Chair explained the City receives an Audit Management Letter each year that discusses certain issues the City needs to address. The Committee asked for clarification from the Finance Director of the deficiencies that were noted in the Letter. The City Manager noted each of the deficiencies mentioned in the Letter have a Management response/corrective action plan that addresses each deficiency.

Other Business

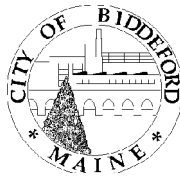
The December 2017 Financials were reviewed by the Committee. The City Manager noted two areas of concern, the General Assistance budget and the Fire Department Overtime budget. GA overage is due to higher demand for housing notably apartment rents. The State does reimburse the GA program at 70% so some funds will be coming back to the City. The other issue is overtime within the Fire Department. The City Manager explained they have at least one long term employee out on leave and they have had a number of turnovers in employment which the Personnel Committee has allowed the FD to fill.

Motion to adjourn made by Councilor Ready, seconded by Mayor Casavant.

Vote: unanimous.

Motion carried 3-0.

Adjourned at 5:26 pm.



City of Biddeford, Maine

TO: Finance Committee and City Council

FROM: Tom Milligan, P.E. City Engineer

DATE: February 28, 2018

SUBJECT: Lincoln Mill Wall Rehabilitation Project 2018, City Goal 2018-37

Cc: Alan Casavant, Mayor; James Bennett, City Manager; John McCurry, Council President; Jeff Demers, Director of Public Works; Matt Eddy Economic development Director; Greg Tansley, City Planner; John Malloy

The City of Biddeford requested bids by public advertisement in the Biddeford Journal Tribune for the above named project. The bid advertisement was also posted on the City of Biddeford's Web Site. The bids were opened on February 27, 2018.

The project work area is on easterly side of Lincoln Street from Main Street to Saco Falls Way. A location map is enclosed.

The project is the first portion of the Lincoln Street Reconstruction Project, the entire project running between Main Street and Pearl Street. This work will include removal of the old sidewalk on the easterly side of the street, rehabilitating portions of the existing granite wall, installing underground conduit and facilities under the sidewalk in preparation for placing utilities underground. The sidewalk and street portion of the work will be bid in early spring.

Two (2) construction firms reviewed the plans and specifications for the work. One (1) firm submitted a bid for the project. Bidding results are attached. D and C Construction Company of Waterboro, Maine and Rockland Mass submitted the only bid. Based on a review of the bid, check of references, and prior satisfactory work within the City on the Elm Street CSO Separation project, D and C Construction Co. appears to be well qualified to perform the work. Therefore, Staff recommends that D and C Construction Co. be awarded the contract work.

The contract is a unit cost contract and only those items supplied and installed will be paid. One third of the funding for the work will come from the MDOT BPI grant received by the City with the required City two thirds match coming from the City TIF account. The MDOT BPI program needs to obligate the project program funds this month to insure their availability to the City.

The project is on fast track in order to have the work completed this Spring prior to Memorial Day. Therefore, staff is respectfully requesting both the Finance Committee and City Council review and take action on the project at their March 6, 2018 meeting. Capital Projects Committee will also review the project at their March 6 meeting.

service directory

NOTICE OF REQUEST FOR BIDS

Lincoln Mill Wall Rehabilitation Project 2018

Notice is hereby given that the City of Biddeford is requesting sealed bids for The Lincoln Mill Wall Rehabilitation Project 2018. Bids must be received by the Engineering Department at 205 Main Street Biddeford Maine, 04005 by 10:00 a.m. on February 27, 2018

Work associated with this project will generally include: granite wall repair, demolition of sidewalks, underground duct banks and other associated work.

The Project is partially funded by an MDOT Business Partnership Initiative (BPI) Grant (WIN #21934.01)

Bids shall be submitted on the bid form and shall state the unit prices for the work required and the total costs of the project, including all needed operations and incidentals. The project shall be completed by May 4, 2018 and final closeout by June 1, 2018

Interested parties may examine the bid documents and specifications online by clicking the documents link at www.biddefordmaine.org/rfp or in person from the City of Biddeford's Engineering Department at 205 Main Street, Biddeford Maine 04005. A copy of the Contract Documents for the work may be examined at The City of Biddeford's Engineering Department (3rd floor) 205 Main Street, Biddeford, ME 04005. A copy of the contract documents may be purchased from the City Engineering office upon the deposit of \$100.00 (\$120.00 if mailed) in cash or check made payable to the City of Biddeford. No refunds will be issued.

All responders must register using the online form provided on the RFP webpage. Assistance with access to the RFP and online registration form is available by calling Mr. Brian Phinney at (207) 571-0032. Bids received after the designated time will not be accepted. Project questions must be submitted online on the RFP site, attn.: Bob Sanchioni, no later than 12 a.m. on Feb 22, 2018.

To be considered an eligible bidder, the bidder must have registered online and have purchased a legal set of bid documents.

All bids will be required to remain valid for a period of sixty (60) days.

The City of Biddeford reserves the right to accept or reject any or all bids, to waive any technical or legal deficiencies and to negotiate the contract price with any Bidder in what it alone considers to be in the best interest of the City or omit any item(s) deemed advisable for the interest of the city.



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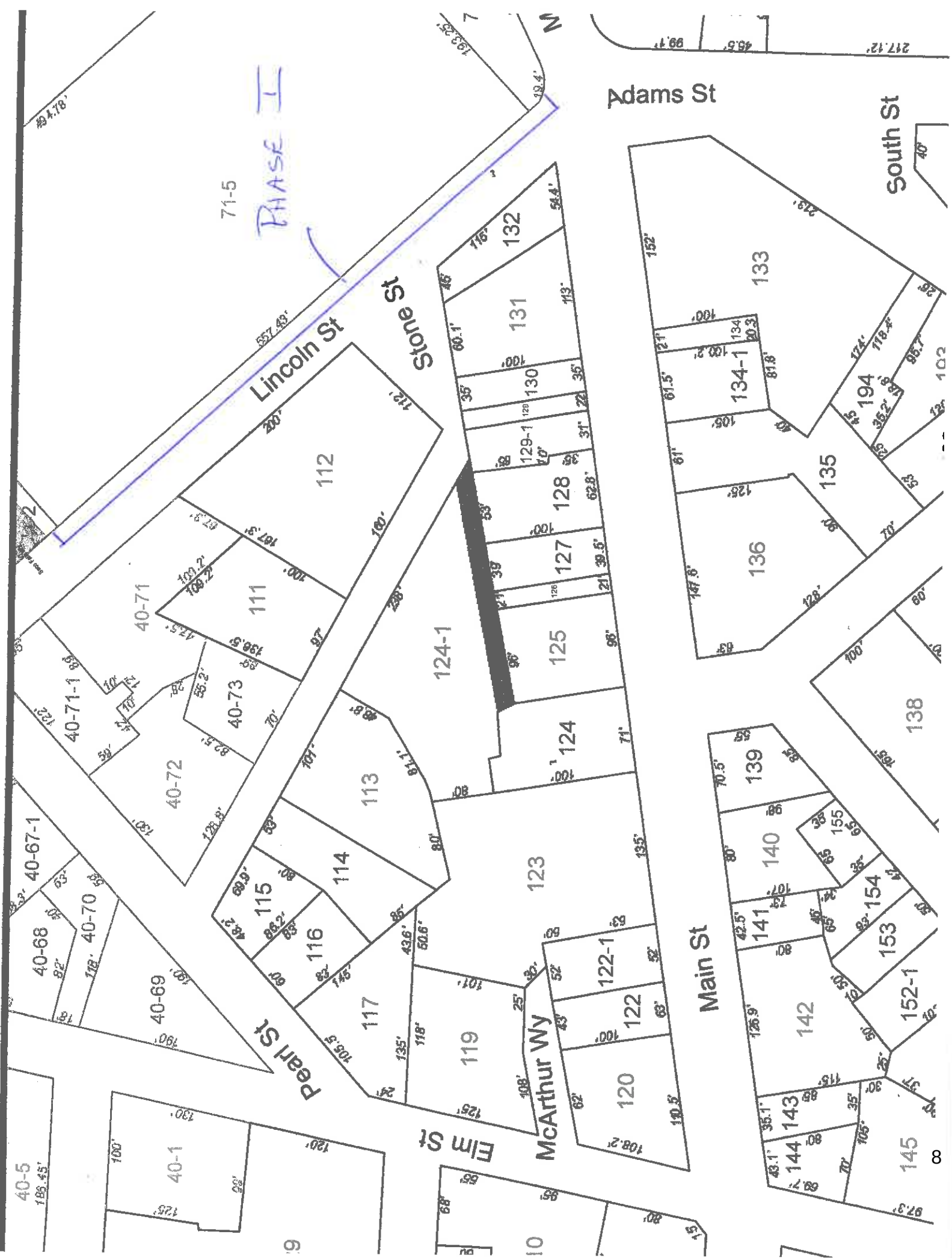
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SPECIAL SERVICES

TUESDAY, FEBRUARY 13, 2018

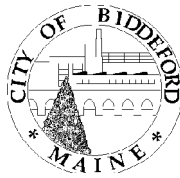
175 USED AUTOS	175 USED AUTOS	175 USED AUTOS	175 USED AUTOS
2009 Toyota Rav-4 161K miles, red, auto, X-tra clean \$6,995	2012 Nissan Altima Silver, 4Dr, Auto, Clean, 82K PRICE REDUCED! \$6,995	2011 Ford Focus 109K, Blue, 4 Door, Auto. \$4,495	2004 Subaru Forester New head gasket, timing belt, front brakes pads and rotors, New sticker! Only \$4,680
2013 KIA Soul Automatic 4 Cyl, 5 Door, A/C, Power Mirrors, Power Windows, Cruise, Tilt, CD Player, One Owner, Well Kept, Very Clean, 89,000 miles \$7,995	2008 Jeep Compass 4WD 4Cyl, Automatic, Power Windows, Heated Cloth, Cruise, Tilt, CD Player, One Owner, 93,000 miles Great Shape \$6,995	2008 Nissan Frontier 4DR, 96K, Auto, 4WD, Gray PRICE REDUCED! \$10,995	2012 Ford Fiesta Only 61K miles, micro-soft sync, new sticker, we finance, gas saver, special price \$5,990
2008 Dodge Grand Caravan SXT In great shape, clean car, must see, stow'n go, 2 new tires, and new rear brakes and rotors and more \$4,000 miles \$7,995.00	2014 Mitsubishi Lancer 69K, Auto, Silver \$6,995	2007 Nissan Xterra 4x4, new sticker, plenty of SUV's to choose, we finance, \$7,990	
OF THE WEEK			
SOLD!			
SPECIAL			
All cars sold with 14 day plate and			



Legend

Aerial Photo of Main & Lincoln Street Area





City of Biddeford, Maine

TO: Finance Committee and City Council
FROM: Tom Milligan, P.E. City Engineer

DATE: March 2, 2018

SUBJECT: Design and Project Bid Documents for the Main Street Sidewalk Improvement Project Phase 2, Work Plan Task No 2018-37

Cc: Alan Casavant, Mayor; James Bennett, City Manager; John McCurry, Council President; Jeff Demers, Director of Public Works; Matt Eddy Economic Development Director; Greg Tansley, City Planner; Linda Waters CDBG Coordinator; John Malloy

The City of Biddeford requested bids by public advertisement in the Portland Press Herald and the Biddeford Journal Tribune for the above named project. The bid advertisement was also posted on the City of Biddeford's Web Site. The bids were opened on March 1, 2018.

The project work area is on Main Street from Lincoln Street to Elm Street. A location map is enclosed.

The Scope of Work includes the surveying and engineering for sidewalk reconstruction on Main Street from Adams Street to Elm Street (approx. 920 linear feet) and includes such amenities as crosswalks, bumpouts, lighting (identical to lighting on Main Street between Water Street and Adams Street), and streetscaping (i.e. plantings, seating, etc.). The Scope of Work also includes providing an early opinion of cost and the development of construction ready plans and a bid specification package. A preliminary opinion of construction cost shall be provided on or before March 19th and the final bid package by June 1, 2018.

Four (4) Engineering firms submitted a proposal for the project. Proposal cost results are attached. The costs submitted by all the firms were generally within the same range. Based on a detailed review of the bids and the proposals packages submitted, check of references, and provide work history on similar projects, Staff is recommending that HEB be awarded the design work.

The contract is a lump sum contract. Funding for the engineering work will come from the CDBG program.

The design work is on fast track in order to have the work completed early this summer and ready for bidding. Therefore, staff is respectfully requesting that the Finance Committee and City Council review and take action on the project at their March 6, 2018 meeting. The Capital Projects committee will also review the project at their March 6 meeting.



**Request for Proposals
Design, Engineering, Construction Ready Plans and Bid Specifications Package for
Main Street Sidewalk Improvement Extension Project (2018) Phase 2**

The City of Biddeford will receive sealed bids for surveying, design, engineering, construction ready plans, and a bid specification package for the HUD – CDBG – Main Street Sidewalk Improvement Extension Project (2018) Phase 2 until **4:00 p.m.** prevailing local time **March 1, 2018** at the Office of the City Engineer, 3rd floor, City Hall, 205 Main Street, Biddeford, Maine 04005.

The Scope of Work includes the surveying and engineering for sidewalk reconstruction on Main Street from Adams Street to Elm Street (approx. 920 linear feet) and includes such amenities as crosswalks, bumpouts, lighting (identical to lighting on Main Street between Water Street and Adams Street), and streetscaping (i.e. plantings, seating, etc.). The Scope of Work also includes providing an early opinion of cost and the development of construction ready plans and a bid specification package. A preliminary opinion of construction cost shall be provided on or before March 19th and the final bid package by June 1, 2018.

The project is funded by HUD – Entitlement – Community Development Block Grant (CDBG) funds and the successful bidder will be required to comply with all applicable local and federal requirements.

[illegible]

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Aerial Photo of Main & Lincoln Street Area

Main St Sidewalk Project Phase 2

Google Earth



INVITATION TO BID

**Request for Proposals
Design, Engineering, Construction Ready Plans and
Bid Specifications Package for Main Street Sidewalk
Improvement Extension Project (2018) Phase 2**

The City of Biddeford will receive sealed bids for surveying, design, engineering, construction ready plans, and a bid specification package for the HUD - CDBG - Main Street Sidewalk Improvement Extension Project (2018) Phase 2 until 4:00 p.m. prevailing local time March 1, 2018 at the Office of the City Engineer, 3rd floor, City Hall, 205 Main Street, Biddeford, Maine 04005. Bid documents shall be in clearly marked, sealed envelopes titled HUD - CDBG - Main Street Sidewalk Improvement Extension Project (2018) Phase 2. All bids will be opened in the Second Floor Conference Room in City Hall Council Chambers on March 1st at 4:00 p.m. The Project is expected to be awarded on March 6, 2018 at the City Council Meeting.

The Scope of Work includes the surveying and engineering for sidewalk reconstruction on Main Street from Adams Street to Elm Street (approx. 920 linear feet) and includes such amenities as crosswalks, bumpouts, lighting (identical to lighting on Main Street between Water Street and Adams Street), and streetscaping (i.e. plantings, seating, etc.). The Scope of Work also includes providing an early opinion of cost and the development of construction ready plans and a bid specification package. A preliminary opinion of construction cost shall be provided on or before March 19th and the final bid package by June 1, 2018.



A detailed Scope of Work, federal requirements, and submission requirements are contained in the Request for Proposals (RFP) document. A copy of the RFP document for the work may be examined at the City of Biddeford's Engineering Office (3rd floor), 205 Main Street, Biddeford, Maine 04005 or a PDF file requested from John Malloy at the email below. Submit technical questions in writing to the attention of John Malloy at 204-9118, or e-mail: Jonathan.Malloy@biddefordmaine.org and administrative and/or HUD regulation questions to Linda Waters at 204-9105 or e-mail: lwa@biddefordmaine.org, no later than 5 days before the scheduled bid opening. The Bid Notice and RFP documents may also be downloaded at www.biddefordmaine.org/RFP. Any addenda will also be posted on the web site.

The project is funded by HUD - Entitlement - Community Development Block Grant (CDBG) funds and the successful bidder will be required to comply with all applicable local and federal requirements.

The City of Biddeford reserves the right to reject any or all Bids, to waive any technical or legal deficiencies, to accept any Bid that it may deem to be in the best interests of the City of Biddeford, to negotiate the contract price with any Bidder, and to omit any item or items deemed advisable for the interest of the City of Biddeford.

320 HELP WANTED

W/ entered customer & living areas. \$100/wk incl. all utilities. If w/o car, 50% of contract price. ER will reimburse w/o car for transport & subsist from place of recruitment to place of work upon completion of contract or if w/o car dismissed early. ER will provide a reasonable cost of return transport & subsist home or to place working departed to work - except if w/o car will not return due to trip w/ another ER or if ER has reported w/o car's vol. abandonment to emp. Airt of transport reimbursement - most economical & reasonable common carrier for dist

320 HELP WANTED

availability, 50% guaranteed direct to Springdale Ga. free carrier, 9 Bodwell Ct. Springdale, ME 04083, 207-324-5460 or 800-343-0161. Job# 286888 (2/18/2018)

\$10 MERCHANDISE FOR SALE

NOBROW GOLF, Queen Size sofa sleeper, blue \$400 OBO, call 284-4619

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BRIDAL GUIDE

Eastern Maine's Guide to Planning your Big Day

Published Friday February 23 in the Journal Tribune

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PUBLIC NOTICES

Public Notice

Allen & Coles Moving Auction of Tenants Personal Property

In accordance with the provisions of the State of Maine and § 1375.

NOTICE IS HEREBY GIVEN to the person herein after named and to all whom it may concern. The contents of leased units are subject to our lien for non-payment of rent and other charges. You are denied access to that unit.

You can redeem such goods on or before March 31st, 2018 10:00am. The goods you have stored after this time will be sold at auction to the highest bidder. The sale will take place at: Allen & Coles Moving 75 Pinetree Industrial Parkway, Portland, ME 207-775-6683, on March 31st, 2018 10:00am. The facility/auctioneer reserves the right to cancel a sale at any time for any reason.

• Name: Alisha Fadane
Units: AA-10, AA-5, AA-13, AA-9, M-3, AA-2
Charges: \$ 4232.00
• Name: Tom Dvorak
Units: H-4, H-9, H-14, H-15, H-1
Charges: \$ 2450.00
• Name: Brian Parker
Units: M-2
Charges: \$ 1423.35
• Name: John & Kelly Noble
Units: D-9, D-10
Charges: \$ 620.00
• Name: Julian Shulman
Units: B-8
Charges: \$ 607.00
• Name: Randy Roberts
Units: E-13
Charges: \$ 680.00

Public Notice

INVITATION TO BID Request for Proposals Design, Engineering, Construction Ready Plans and Bid Specifications Package for Main Street Sidewalk Improvement Extension Project (2018) Phase 2

The City of Biddeford will receive sealed bids for surveying, design, engineering, construction ready plans, and a Bid specification package for the HUD - CDBG - Main Street Sidewalk Improvement Extension Project (2018) Phase 2 until 4:00 p.m. prevailing local time March 1, 2018 at the Office of the City Engineer, 3rd floor, City Hall, 205 Main Street, Biddeford, Maine 04005. Bid documents shall be in clearly marked, sealed envelopes titled HUD - CDBG - Main Street Sidewalk Improvement Extension Project (2018) Phase 2. All bids will be

awarded on March 6, 2018 at the City Council Meeting. The Scope of Work includes the surveying and engineering for sidewalk reconstruction on Main Street from Adams Street to Elm Street (approx. 920 linear feet) and includes such amenities as crosswalks, bumpouts, lighting (identical to lighting on Main Street between Water Street and Adams Street), and streetscaping (ie, plantings, seating, etc.). The Scope of Work also includes providing an early opinion of cost and the development of construction ready plans and a bid specification package. A preliminary opinion of construction cost shall be provided on or before March 19th and the final bid package by June 1, 2018.

A detailed Scope of Work, federal requirements, and submission requirements are contained in the Request for Proposals (RFP) document. A copy of the RFP document for the work may be examined at the City of Biddeford's Engineering Office (3rd floor), 205 Main Street, Biddeford, Maine 04005 or a PDF file requested from John Malloy at the email below. Submit technical questions in writing to the attention of John Malloy at 284-9118, or e-mail: John.Malloy@biddefordmaine.org and administrative and/or HUD regulation questions to Linda Waters at 284-9105 or email: waters@biddefordmaine.org, no later than 5 days before the scheduled bid opening. The Bid Notice and RFP documents may also be downloaded at <http://www.biddefordmaine.org/RFP>. Any addenda will also be posted on the web site. The project is funded by HUD - Entitlement - Community Development Block Grant (CDBG) funds and the successful bidder will be required to comply with all applicable local and federal requirements. The City of Biddeford reserves the right to reject any or all Bids, to waive any technical or legal deficiencies, to accept any Bid that it may deem to be in the best interests of the City of Biddeford, to negotiate the contract Price with any Bidder, and to omit any item or items deemed advisable for the interest of the City of Biddeford.



REQUEST FOR QUALIFICATIONS

The Maine Department of Defense, Veterans and Emergency Management (DVEEM) wishes to procure Owner's Representative Services - Maine Army National Guard, Northern Maine Readiness Center, PN 230135 located in Presque Isle, Maine. Qualifications packages are due at 400 PM on 09 March 2018 at Camp Keyes Bldg 8, 194 Winthrop Street, Augusta, Maine 04333-0033. Attention: Mr. Mate Dubé, Project Manager. The scope of the Owner's Representative Services required includes but is not limited to: act as an advisor to the Owner, facilitate open communications among all parties, help avoid adversarial interactions and promote a sense of trust and teamwork, ensure that the project is completed at the lowest possible cost and highest degree of quality and workmanship that are consistent with the plans and specifications for the project. Comply with the detailed Notice to Architects and Engineers on the BGS website: http://www.maine.gov/bgs/constrpublic/prof_services/RFQ_prof.htm

Bureau of General Services, 77 State House Station, Augusta, Maine 04333; 207-624-7360.

Public Notice

REVISED LIST TOWN OF FREEPORT POSTED ROADS EFFECTIVE FEBRUARY 26, 2018

HEAVY LOADS LIMITED
The following is a list of Posted Roads in the Town of Freeport. The posting will begin Feb. 26, 2018 and continue until May 1, 2018 dependent upon the weather. All heavy vehicles are required to obtain a permit to operate on a posted road in Freeport regardless of temperature. Regular delivery route trucks are exempt (Oil trucks, Propane Gas trucks, Trash Haulers, Municipal Vehicles and other necessary vehicles). This list is subject to change without notice. For current information or questions, contact the Public Works Department (865-4461) or check our website: www.freeportmaine.com.

Allen Range Road, Baker Road, Bartol Island Road, Beech Hill Road, Bonney Street, Bow Street, Bragdon

Road, Cross Street, Curtis Road, Cushing Briggs, Desert Road, Campus Drive, East Street, Elm Street, Flying Point Road, Foster Ave, Gay Drive, Grant Road, Holbrook Street, Howard Place, Hunter Road, Independence Drive, Justins Way, Cross Street, Kendall Lane, La Rue Drive, Lambert Road, Ledgewood Lane, Urchfield Road, Lower Flying Point Road, Lower Mast Landing Road, Lunt Road, Main Street, South Freeport, Maple Avenue, Merrill Road, Middle Street, Bow Street, Murch Road, Nathan Nye, Noble Drive, Old Brunswick Road, Old County Road, Old Flying Point Road, Old Mast Landing Road, Old South Freeport Road, Park Street, Park Street, South Freeport, Pettigill Road, Pine Street, Pleasant Hill Road, Poland Road, Porters Landing, Prout Road, Richards Lane, School Street, South Freeport Road, Small Brook, South Street, Staples Point Road, Stonewood Drive, Summer Street, Torrey, Hill Range Road, True Street, Upper Mast Landing Road, Varney Road, Wardtown Road (from Woodside Ln to Town line), Ware Road, Webster Road, West Street @ Depot, Wolfe Neck Road, Woodside Lane

Public Notice

RSU#14 Windham Raymond School District
228 Windham Center Road, Windham, ME 04062.
Destruction of Special Education & Section 504 Student Records
Notice to all former students, (or custodial parents of former students), born between January 1, 1990 and December 31, 1990, who attended Windham/Raymond Public Schools and received Special Education or 504 services:
RSU#14 - Windham Raymond School District - may have in its possession educational records for the students noted above. These educational records will be destroyed after April 13, 2018. If you would like to have these records rather than having them destroyed, please contact Kim Dubay, Administration Assistant to the Director of Student Services at kdubay@rsu14.org, prior to April 13, 2018. Proper identification will be required in order to obtain the records. The RSU#14 Windham Raymond School District shall maintain permanently a record of a student's name, address,

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Windows/Etc.
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City of Biddeford

Finance Department - (207) 284-9333

205 Main Street, P O Box 586

Biddeford, ME 04005

Fax (207) 571-0667

Cheryl Fournier, Finance Director

February 21, 2018

To: Finance Committee

From: Cheryl Fournier, Finance Director

Re: January 2018 Financials

The January financial report represents seven months (58.33%) into fiscal year 2018.

Total revenues are \$2.9 million ahead of last year at this time (\$59,553,351 for FY2018 vs. \$56,667,069 for FY2017). The City is running at 52.4% of budget for non-property tax income. The following are the largest items:

- Property Taxes makes up \$789,802 of the difference, due to the double counting of Homestead and BETE in the FY2017 tax calculation.
- Transfers have increase over last year by \$463,484, due to the increase of TIFs.
- Homestead is up compared to last year, due to the increase in homestead rates of \$209,218.
- Miscellaneous revenue is an adjustment for an audit posting for vehicles purchased in FY2017 that the lease purchase funds will be in FY2018 in the amount of \$168,480.
- Increase in state education subsidy by \$1,026,671.

Total expenditures are running \$4.3 million ahead of last year at this time (\$37,080,803 for FY2018 vs. \$32,699,064 for FY2017).

The City expenditures are running \$2.1 million ahead of last year, and running at 58.9% of budget which is slightly above budget.

- The primary reasons of the \$2.1 million ahead of last year:
 - Debt Service – Principal/Interest is running \$660,317 ahead of last year due to the timing of payments and also the funding of two new bonds during the year.
 - General Administration is \$470,461 ahead of last year. Due to timing of workers comp premium payment \$190,000 ahead of last year. Bad debt is being posted monthly instead of only at year end \$160,500 ahead of last year.
 - Fringe Benefits is \$228,250 ahead of last year.

- CIP is \$305,754 ahead of last year. See page 8, many of these projects will be completed during the spring into the following fiscal year. One of the items to note is the Community Center Boiler that wasn't a budgeted item for \$33,728.
- The primary budget variances are as follows (over 60% of budget):
 - General Administration is at 69.2% of budget due to the unallocated budget adjustment.
 - Health & Welfare is 69.6% of budget due to however 70% of the GA is received by the State.
 - Municipal Services is 73.6% of budget due to the Transit being paid in full for the year.
 - Public Works Street Maintenance is 61.6% of budget due to the over time being 134.5% of budget or \$32,355 over budget.
 - Debt Service – Principal is 61.1% of budget due to timing of the payments.

The School is running at 48.8% of budget. The expenditures are running \$2.2 ahead of last year. The primary reasons are as follows:

- Education facilities management is running \$1,146,695 ahead of last year, due to the Waterhouse Field repair.
- All other items are running ahead of budget; however, are close to the same percentage of budget spent at this time last year.

Other items to note:

- See page 9, there are many projects that you can see that are in process that will reduce the Unassigned Fund Balance. One of the items that looks like it is over spent is 22001-60974; however, 50% of the money spent is due from Saco. After the money is received from Saco it will be underspent. The Thatcher Brook amount spent is negative due to a grant received to reimburse for prior amounts spent.
- See page 11, we are currently 52.43% collection rate, compared to 49.89% last year.
- See page 31, fund 416. Public Works has a listing of projects that are ready to start in the spring.

Wastewater (Sewer Fund):

- See page 38, revenue is running above budget at 59.7%, but running behind prior year. No concerns as a majority of the revenue is book quarterly.
- See page 39, expenditures are running at 43.5% of budget. Which is reasonable to prior year.
- See page 31, there are three funds 402, 411, 414, and 417. Public Works has a listing of project that are ready to start in the spring to use these funds. We will start seeing these funds going down in a few months. This is one of the items noted by the bonding agencies that needed to be given some attention.

City of Biddeford
Monthly Financial Reports
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City of Biddeford
Year-to-Date Financial Report - Revenues
Seven Months Ended January 31, (unaudited)

Target: 58.3%

FY2018

FY2017

Revenues:	Revised Budget	YTD Revenues	Remaining Budget	% Earned	Revised Budget	YTD Revenues	Remaining Budget	% Earned
Property Taxes	44,612,681	44,587,522	25,159	99.9 %	44,246,929	43,797,720	449,209	99.0 %
Excise Taxes	3,041,250	1,853,376	1,187,874	60.9 %	2,991,000	1,821,152	1,169,848	60.9 %
Registration Fees	62,450	31,881	30,569	51.1 %	59,450	32,058	27,392	53.9 %
Gen. Govt Licenses/Permits/Fees	682,642	479,910	202,732	70.3 %	611,062	502,862	108,200	82.3 %
Pub Svcs Licenses/Permits/Fees	129,208	69,924	59,284	54.1 %	127,818	71,250	56,568	55.7 %
Pub Safety Licenses/Permits/Fees	2,145,545	1,221,174	924,371	56.9 %	2,017,995	1,180,064	837,931	58.5 %
Pub Works Licenses/Permits/Fees	292,575	158,056	134,519	54.0 %	235,000	115,730	119,270	49.2 %
Ed Licenses/Permits/Fees	57,870	5,859	52,011	10.1 %	57,870	42,193	15,677	72.9 %
State Revenue Sharing	1,360,000	782,885	577,115	57.6 %	1,300,000	742,242	557,758	57.1 %
State Homestead Exemption	674,000	506,430	167,570	75.1 %	504,493	297,212	207,281	58.9 %
Gen Govt Intergovernmental	800	-	800	- %	1,500	-	1,500	- %
Pub Svcs Intergovernmental	81,135	65,113	16,022	80.3 %	79,025	35,026	43,999	44.3 %
Pub Safety Intergovernmental	12,000	4,065	7,935	33.9 %	11,000	2,891	8,109	26.3 %
Pub Works Intergovernmental	207,160	198,832	8,328	96.0 %	210,000	192,160	17,840	91.5 %
State Education Subsidy	12,282,671	7,826,120	4,456,551	63.7 %	10,799,304	6,763,449	4,035,855	62.6 %
Education Intergovernmental	248,519	169,294	79,225	68.1 %	186,835	120,837	65,998	64.7 %
State BETE Prog. Reimbursement	281,942	363,990	(82,048)	129.1 %	281,942	281,942	-	100.0 %
Investment Income	79,721	25,409	54,312	31.9 %	65,612	21,081	44,531	32.1 %
Gen Govt Other	261,297	43,398	217,899	16.6 %	90,000	63,728	26,272	70.8 %
Pub Svcs Other	36,100	30,000	6,100	83.1 %	38,000	27,000	11,000	71.1 %
Pub Works Other	-	50	(50)	- %	-	852	(852)	- %
Education Other	200,770	6,667	194,103	3.3 %	213,961	64,188	149,773	30.0 %
Miscellaneous Revenue	-	168,480	(168,480)	- %	-	-	-	- %
Use of Education Fund Balance	1,336,377	-	1,336,377	- %	1,693,744	-	1,693,744	- %
Use of Prior Year F/B-City	281,270	-	281,270	- %	75,000	-	75,000	- %
Transfers In	933,858	954,915	(21,057)	102.3 %	466,295	491,431	(25,136)	105.4 %
TOTAL REVENUES	69,301,841	59,553,351	9,748,490	85.9 %	66,363,835	56,667,069	9,696,766	85.4 %

Total less Property Taxes	23,733,218	14,095,409	9,637,809	59.4%	21,330,471	12,290,194	9,040,277	57.6%
Total Education	14,126,207	8,007,939	6,118,268	56.7%	12,951,714	6,990,667	5,961,047	54.0%
Total City Other	9,607,011	6,087,469	3,519,542	63.4%	8,378,757	5,299,527	3,079,230	63.2%

City of Biddeford
Year-to-Date Financial Report - Expenditures (incl. Encumb.)
Seven Months Ended January 31, (unaudited)

Target: 58.3%

FY2018

FY2017

Expenditures:	Revised Budget	YTD Expended	Remaining Budget	% Spent	Revised Budget	YTD Expended	Remaining Budget	% Spent
Mayor/Council	31,850	19,149	12,701	60.1 %	32,340	16,437	15,903	50.8 %
City Manager	310,554	172,760	137,794	55.6 %	280,546	157,379	123,167	56.1 %
City Clerk	267,731	155,325	112,406	58.0 %	266,736	149,769	116,967	56.1 %
Elections & Registrations	29,750	11,270	18,480	37.9 %	19,500	18,917	583	97.0 %
Assessing	208,013	121,152	86,861	58.2 %	257,817	116,323	141,494	45.1 %
Finance & Tax	294,303	176,051	118,252	59.8 %	415,620	237,006	178,614	57.0 %
Computer Services	100,924	54,926	45,998	54.4 %	129,838	73,005	56,833	56.2 %
Personnel	92,580	51,902	40,678	56.1 %	116,436	63,538	52,898	54.6 %
Planning & Economic Devel.	346,171	152,833	193,338	44.1 %	453,142	298,884	154,258	66.0 %
Code Enforcement & Inspections	374,865	208,271	166,594	55.6 %	533,014	271,614	261,400	51.0 %
General Administration	2,420,066	1,674,398	745,668	69.2 %	2,883,645	1,203,937	1,679,708	41.8 %
City Hall Building Maintenance	166,486	87,785	78,701	52.7 %	184,268	91,137	93,131	49.5 %
Private Schools	25,136	25,136	-	100.0 %	25,136	25,136	-	100.0 %
Community Center	202,515	124,952	77,563	61.7 %	246,373	122,306	124,067	49.6 %
Recreation	494,066	299,901	194,165	60.7 %	545,681	338,665	207,016	62.1 %
Health & Welfare	217,187	151,145	66,042	69.6 %	237,796	139,603	98,193	58.7 %
Facilities Management	92,336	52,758	39,578	57.1 %	112,891	66,917	45,974	59.3 %
Social Services	57,000	57,000	-	100.0 %	57,000	57,000	-	100.0 %
Municipal Services	743,480	546,935	196,545	73.6 %	746,489	551,120	195,369	73.8 %
Fire Department	3,302,914	1,860,918	1,441,996	56.3 %	4,366,854	2,472,121	1,894,733	56.6 %
Biddeford Pool Fire Department	9,125	2,596	6,529	28.4 %	7,625	1,176	6,449	15.4 %
Emergency Management	10,495	5,707	4,788	54.4 %	12,110	5,275	6,835	43.6 %
Hydrant Rental	390,000	192,728	197,272	49.4 %	395,986	192,089	203,897	48.5 %
Police Department	3,818,748	2,255,443	1,563,305	59.1 %	4,882,843	2,759,099	2,123,744	56.5 %
Police Investigative Services	454,432	268,472	185,960	59.1 %	603,800	325,540	278,260	53.9 %
Communications	1,263,379	728,296	535,083	57.6 %	1,608,061	905,020	703,041	56.3 %
Animal Control Officer	89,779	47,010	42,769	52.4 %	104,390	54,452	49,938	52.2 %
Street & Traffic Lights	477,740	216,252	261,488	45.3 %	460,000	220,601	239,399	48.0 %
PW admin/Fleet Maint.	1,146,486	617,005	529,481	53.8 %	1,547,338	866,874	680,464	56.0 %
Public Works Street Maint.	1,565,636	963,860	601,776	61.6 %	1,992,945	1,103,564	889,381	55.4 %
Solid Waste Management	1,143,135	613,383	529,752	53.7 %	1,276,343	666,379	609,964	52.2 %
Parks Maintenance	466,704	239,056	227,648	51.2 %	533,396	272,678	260,718	51.1 %
Cemetery	37,154	11,505	25,649	31.0 %	38,217	15,321	22,896	40.1 %
Engineering	172,094	83,438	88,656	48.5 %	212,989	104,047	108,942	48.9 %
GIS Division	69,180	37,065	32,115	53.6 %	82,505	44,474	38,031	53.9 %
Fringe Benefits	5,365,816	2,946,012	2,419,804	54.9 %	-	-	-	- %
County Tax	1,299,010	1,235,647	63,363	95.1 %	1,280,453	1,217,090	63,363	95.1 %
Debt Service - Principal	2,192,653	1,338,967	853,686	61.1 %	1,824,708	864,465	960,243	47.4 %
Debt Service - Interest	771,858	430,860	340,998	55.8 %	537,637	305,045	232,592	56.7 %
Transfers Out	600,000	600,000	-	100.0 %	600,000	600,000	-	100.0 %
CIP - General Government	89,621	6,544	83,077	7.3 %	125,000	93,082	31,918	74.5 %
CIP - Public Services	114,997	33,728	81,269	29.3 %	163,500	4,751	158,749	2.9 %
CIP - Public Safety	230,500	139,493	91,007	60.5 %	49,100	60,710	(11,610)	123.6 %
CIP - Public Works	1,361,699	357,832	1,003,867	26.3 %	363,335	73,000	290,335	20.1 %
Education - Regular Instruction	13,339,845	5,750,127	7,589,718	43.1 %	12,980,301	5,140,402	7,839,899	39.6 %
Education - Special Education	5,933,933	2,453,943	3,479,990	41.4 %	5,750,102	2,158,851	3,591,251	37.5 %
Education - Career & Tech. Instr.	2,302,954	1,074,866	1,228,088	46.7 %	2,457,231	1,217,556	1,239,675	49.5 %
Education - Other Instruction	598,549	308,994	289,555	51.6 %	565,909	249,567	316,342	44.1 %
Education - Student/Staff Supp.	2,257,726	977,830	1,279,896	43.3 %	2,026,946	869,400	1,157,546	42.9 %
Education - System Admin.	1,032,592	562,427	470,165	54.5 %	1,064,714	579,113	485,601	54.4 %

City of Biddeford
Year-to-Date Financial Report - Expenditures (incl. Encumb.)
Seven Months Ended January 31, (unaudited)

Target: 58.3%

FY2018

FY2017

Expenditures:	Revised Budget	YTD Expended	Remaining Budget	% Spent	Revised Budget	YTD Expended	Remaining Budget	% Spent
Education - School Admin.	1,545,228	844,061	701,167	54.6 %	1,521,062	773,305	747,757	50.8 %
Education - Transportation	1,525,176	834,785	690,391	54.7 %	1,373,479	620,237	753,242	45.2 %
Education - Facilities Main.	3,182,706	2,832,851	349,855	89.0 %	3,344,571	1,686,156	1,658,415	50.4 %
Education - Debt Service	3,919,282	1,762,348	2,156,934	45.0 %	4,009,046	1,898,490	2,110,556	47.4 %
Education - All Other	11,999	7,866	4,133	65.6 %	7,601	6,499	1,102	85.5 %
Crossing Guards	-	-	-	- %	-	-	-	- %
Adult Education Programs	734,033	295,239	438,794	40.2 %	649,470	273,941	375,529	42.2 %
TOTAL EXPENDITURES	69,302,191	37,080,803	32,221,388	53.5 %	66,363,835	32,699,064	33,664,771	49.3 %
TOTAL CITY EXPENDITURES	32,918,168	19,375,466	13,542,702	58.9%	30,528,840	17,225,548	13,303,292	56.4%
TOTAL K-12 EXPENDITURES	35,649,990	17,410,098	19,901,387	48.8%	35,100,962	15,199,575	19,901,387	43.3%
Total Operating Departments	61,841,373	32,333,796	29,507,577	52.3%	60,616,613	28,872,801	31,743,812	47.6%
Less Education	25,457,350	14,628,460	10,828,890	57.5%	24,866,181	13,399,285	11,466,896	53.9%

City of Biddeford
Detail of Cash & Investment Account Balances
as of January 31, 2018

G.L. Account	Name	Bank/Broker/Holder	Cusip/Bank Account #	Investment/CD Matures	Interest Rate	Balance
<u>General Fund</u>						
10011-10100	General Checking Account	Peoples United Bank	6500348798			14,162,372.07
14163-30500	General Checking Account	Peoples United Bank	6500348798			4,838,479.81
14173-30500	General Checking Account	Peoples United Bank	6500348798			3,904,912.02
						22,905,763.90
10011-VAR	Petty Cash & Cash on Hand	Various Offices	N/A	N/A	0.00%	19,509.33
10011-10140	Certificate of Deposit	Saco & Biddeford Savings	1001280650	11/20/17	1.25%	256,023.21
10011-10140	Certificate of Deposit	Peoples Choice Credit Union	87929	04/23/18	1.70%	243,689.45
10011-10140	Certificate of Deposit	Community National Bank	20375UBJ6	01/18/18	0.90%	250,000.00
10011-10140	Certificate of Deposit	CIT Bank	17284A5J3	02/21/18	1.10%	248,000.00
10011-10140	Certificate of Deposit	Washington Federal	938828AA8	03/28/18	1.00%	249,000.00
10011-10140	Certificate of Deposit	Oriental Bank	686184TE2	04/19/18	1.00%	200,000.00
10011-10140	Certificate of Deposit	Cardinal Bank	14147VDP8	05/17/18	0.90%	246,000.00
10011-10140	Certificate of Deposit	Congressional Bank	20726AAD0	05/21/18	0.90%	99,000.00
10011-10140	Certificate of Deposit	Bank Deerfield	061785CJ8	06/11/18	1.25%	198,000.00
10011-10140	Certificate of Deposit	Isabella Bank	464209BY0	06/11/18	1.25%	150,000.00
10011-10140	Certificate of Deposit	Medallion Bank	58403BP34	06/13/18	1.35%	105,000.00
10011-10140	Certificate of Deposit	Third Federal Savings	88413QAE8	06/27/18	1.55%	249,000.00
10011-10140	Certificate of Deposit	GE Capital Bank	36161TWB7	11/15/18	1.70%	91,000.00
10011-10140	Certificate of Deposit	Enterprise Bank & Trust	29367ACP6	02/05/19	1.75%	147,000.00
10011-10140	Certificate of Deposit	Enterprise Bank	29367RGG5	02/28/19	1.55%	248,000.00
10011-10140	Certificate of Deposit	Rollstone Bank & Trust	77579ABH8	02/28/19	1.80%	248,000.00
10011-10141	Certificate of Deposit	Bank of Holland	062649ZW1	03/21/19	1.60%	249,283.79
10011-10140	Certificate of Deposit	HSBC Bank	40434AKG3	05/14/19	1.50%	248,000.00
10011-10140	Certificate of Deposit	BMW Bank	05580AAL8	06/20/19	1.95%	248,000.00
10011-10140	Certificate of Deposit	Morris Bank	618312DH2	06/20/19	1.78%	248,000.00
10011-10140	Certificate of Deposit	American Express Bank	02587CAQ3	08/07/19	2.05%	95,000.00

City of Biddeford
Detail of Cash & Investment Account Balances
as of January 31, 2018

G.L. Account	Name	Bank/Broker/Holder	Cusip/Bank Account #	Investment/CD Matures	Interest Rate	Balance
10011-10140	Certificate of Deposit	Essa Bank & Trust	29667RKP7	12/30/20	2.40%	248,000.00
10011-10140	Brokerage cash accounts					348,007.65
Total Investments						4,912,004.10
Total General Fund Cash & Investments						19,093,885.50
Total Road Fund Cash						4,838,479.81
Total CSO Fund Cash						3,904,912.02
						27,837,277.33
						19,074,376.17

City of Biddeford
Capital Projects Analysis (Incl. encumbrances)
General Fund Departments 21201-21204
Fiscal Year 2018 - As of January 2018

Account	Description	Beginning Budget	Encumbered/ Expended	Balance Remaining
21201 60907	IT Improvements	51,600.00	6,544.00	45,056.00
21201 60926	Telephone System	13,021.00	-	13,021.00
21201 60904	City Hall Improvements	25,000.00	-	25,000.00
21202 60463	Park Improvements	49,997.00	-	49,997.00
21202 60905	Comm Ctr Repairs	50,000.00	-	50,000.00
21202 60950	Rotary Park Improvements	15,000.00	-	15,000.00
21202 60982	Community Center Boiler	-	33,728.10	(33,728.10)
21203 60450	Building Repair/Maintenance	-	-	-
21203 60913	Communication Equipment	25,000.00	18,001.51	6,998.49
21203 60936	FD Building Improvement	95,500.00	12,679.31	82,820.69
21203 60978	PD Equipment	75,000.00	73,831.90	1,168.10
21203 60981	Vehicle Refurbishing	35,000.00	34,980.00	20.00
21204 60603	Vehicles Purchase Capital	-	-	-
21204 60604	Road Construction/Improvements	561,894.00	81,581.28	480,312.72
21204 60906	Public Works Facility Repairs	12,000.00	-	12,000.00
21204 60970	Thacher Brook Watershed	52,735.00	-	52,735.00
21204 60925	Equipment Lease	84,000.00	55,000.00	29,000.00
21204 60971	Riverwalk	-	-	-
21204 60979	Saco River Projects	190,000.00	-	190,000.00
21204 60980	PACTS Projects	114,800.00	-	114,800.00
21204 60942	Salt Shed Improvements	65,000.00	-	65,000.00
21204 60983	Main Street Sidewalks	281,270.00	221,250.62	60,019.38
		<u>1,796,817.00</u>	<u>537,596.72</u>	<u>1,259,220.28</u>

City of Biddeford
Assigned Fund Balance Analysis (Incl. encumbrances)
General Fund Departments 22001-22004
Year ended 6/30/2018 (As of January 31, 2018)

Account	Description	Beginning Budget	Encumbered/ Expended	Balance Remaining	FY 2018 Changes	Available 6/30/2017
22001 60306	OTHER PROFESSIONAL/CONSULT SVS	5,300.00	-	5,300.00	-	5,300.00
22001 60859	DOWNTOWN DEVELOPMENT	4,104.00	88.62	4,015.38	-	4,015.38
22001 60862	HISTORIC PRESERVATION	621.00	-	621.00	-	621.00
22001 60904	CITY HALL IMPROVEMENTS	230,916.00	5,856.95	225,059.05	-	225,059.05
22001 60958	COMPREHENSIVE PLAN	2,450.00	-	2,450.00	-	2,450.00
22001 60961	CHARTER REVISION COMMISSION	12,490.00	-	12,490.00	-	12,490.00
22001 60964	MCARTHUR LIBRARY IMPROVEMENT	12,500.00	-	12,500.00	-	12,500.00
22001 60972	GRANT MATCHING RESERVE	100,000.00	4,770.00	95,230.00	-	95,230.00
22001 60974	MISCELLANEOUS RESERVE	134,260.00	160,122.55	(25,862.55)	-	(25,862.55)
22001 60975	ALLOCATION FOR CAPITAL IMP	28,000.00	-	28,000.00	-	28,000.00
22002 60463	PARK IMPROVEMENTS/AMENITIES	508.00	-	508.00	-	508.00
22002 60603	VEHICLE PURCHASE	30,000.00	30,000.00	-	-	-
22002 60912	ST. LOUIS FIELD IMPROV.	87,000.00	-	87,000.00	-	87,000.00
22002 60922	CLIFFORD PARK UPGRADES	3,294.00	-	3,294.00	-	3,294.00
22002 60927	MARTEL FIELD IMPROVEMENTS	5,500.00	-	5,500.00	-	5,500.00
22002 60940	MAY FIELD UPPER DRAINAGE	7,500.00	-	7,500.00	-	7,500.00
22002 60943	ROTARY PARK MATER PLAN	13,500.00	-	13,500.00	-	13,500.00
22002 60955	TEEN CENTER BUILDING REPAIRS	2,521.00	-	2,521.00	-	2,521.00
22004 60310	SERVICE CONTRACTS EXPENSE	4,000.00	-	4,000.00	-	4,000.00
22004 60462	ROAD PAINTING EXPENSE	61,844.00	42,173.81	19,670.19	-	19,670.19
22004 60502	SOLID WASTE COMMISSION	2,780.00	2,225.29	554.71	-	554.71
22004 60603	VEHICLE PURCHASE	9,500.00	9,500.00	-	-	-
22004 60604	ROAD CONSTRUCTION/IMPROVEMENT	100,000.00	18,456.50	81,543.50	-	81,543.50
22004 60606	PW SIDEWALK RECONSTRUCTION	94,504.00	22,619.14	71,884.86	-	71,884.86
22004 60607	PW PAVING PROJECTS	64,585.00	16,094.13	48,490.87	-	48,490.87
22004 60908	GIS SYSTEM	1,394.00	(26.00)	1,420.00	-	1,420.00
22004 60914	PROJECT CANOPY	2,565.00	-	2,565.00	-	2,565.00
22004 60919	CONTAINER STORAGE SHED	15,026.00	-	15,026.00	-	15,026.00
22004 60924	ENG: STORMWATER PHASE II	50,514.00	-	50,514.00	-	50,514.00
22004 60933	THACHER BROOK STUDY	92,339.00	(15,676.29)	108,015.29	-	108,015.29
22004 60939	ELM ST. ENGINEERING-PACTS	22,273.00	-	22,273.00	-	22,273.00
22004 60960	RECYCLING EDUCATION	7,348.00	4,169.25	3,178.75	-	3,178.75
22004 60973	WATERING VEHICLE	10,869.00	600.00	10,269.00	-	10,269.00
22004 60971	RIVERWALK PHASE 4	96,835.00	-	96,835.00	-	96,835.00
		<u>1,316,840.00</u>	<u>300,973.95</u>	<u>1,015,866.05</u>	<u>-</u>	<u>1,015,866.05</u>

City of Biddeford
Designated Fund Balance Analysis (Incl. encumbrances)
Sewer Operations
Year ended 6/30/2018 as of 01/31/18

Account	Description	Beginning Balance	Encumbered/ Expended	Balance Remaining	FY 2018 Changes	Available 6/30/2018
22005 60306	Professional/Consulting Services	14,433.00	-	14,433.00	-	14,433.00
22005 60452	Operating Equipment Repair	44,569.00	-	44,569.00	-	44,569.00
22005 60457	Road Improvements - Non-capital	16,126.00	-	16,126.00	-	16,126.00
22005 60602	DEP Required Capital Fund	365,557.00	32,441.00	333,116.00	-	333,116.00
22005 60605	Sewer Capital Improvements	2,048,662.00	-	2,048,662.00	-	2,048,662.00
22005 60901	I & I Expense	260,902.00	23,221.40	237,680.60	-	237,680.60
22005 60902	Pump Station Repairs/Upgrades	69,143.00	60,354.64	8,788.36	-	8,788.36
22005 60903	Treatment Plant Improvements	13,153.00	-	13,153.00	-	13,153.00
22005 60957	Lafayette Pump Station Upgrade	8,821.00	-	8,821.00	-	8,821.00
22005 60959	Home Depot Pump Station Upgrade	38,137.00	-	38,137.00	-	38,137.00
22005 60976	Flow Monitoring for Horrigans	38,050.00	-	38,050.00	-	38,050.00
22005 60501	Operating Supp/Eqt	53,800.00	-	53,800.00	-	53,800.00
		<u>2,971,353.00</u>	<u>116,017.04</u>	<u>2,855,335.96</u>	<u>-</u>	<u>2,855,335.96</u>

CITY OF BIDDEFORD
Reconciliation of Tax & Sewer Accounts
Detail to G.L. as of 01/31/18

Detail to G.L as of 01/31/18						Diff. Between			
						Corrected Bal.			
Year	Acct.	Detail Balance	G.L. Balance	Difference G.L.-Detail	Prior Month Detail Balance	Prior Month and Current Month	Percent Collected This Month	Percent Collected Since 7/1/2017	
Real Estate Liens:									
1981-90	Liens	10011-10281/90	0.00	0.00	0.00	0.00	0.00%	0.00%	
1991-2000	Liens	10011-10291/300	25,716.59	25,716.59	0.00	25,811.28	94.69	0.37%	2.45%
2001	Liens	10011-10301	3,256.62	3,256.62	0.00	3,256.62	0.00	0.00%	0.00%
2002	Liens	10011-10302	3,315.30	3,315.30	0.00	3,315.30	0.00	0.00%	0.00%
2003	Liens	10011-10303	3,689.75	3,689.75	0.00	3,689.75	0.00	0.00%	0.00%
2004	Liens	10011-10304	4,587.96	4,587.96	0.00	4,587.96	0.00	0.00%	0.00%
2005	Liens	10011-10305	4,610.40	4,610.40	0.00	4,610.40	0.00	0.00%	0.00%
2006	Liens	10011-10306	4,713.98	4,713.98	0.00	4,713.98	0.00	0.00%	0.00%
2007	Liens	10011-10307	5,088.45	5,088.45	0.00	5,088.45	0.00	0.00%	4.91%
2008	Liens	10011-10308	8,355.66	8,355.66	0.00	8,355.66	0.00	0.00%	0.00%
2009	Liens	10011-10309	12,377.25	12,377.25	0.00	19,081.03	6,703.78	35.13%	36.54%
2010	Liens	10011-10310	13,326.06	13,326.06	0.00	25,323.90	11,997.84	47.38%	47.38%
2011	Liens	10011-10311	15,541.67	15,541.67	0.00	27,452.99	11,911.32	43.39%	43.39%
2012	Liens	10011-10312	21,829.23	21,829.23	0.00	34,321.59	12,492.36	36.40%	38.74%
2013	Liens	10011-10313	30,326.27	30,326.27	0.00	43,721.88	13,395.61	30.64%	35.00%
2014	Liens	10011-10314	35,505.48	35,505.48	0.00	51,799.15	16,293.67	31.46%	38.99%
2015	Liens	10011-10315	39,513.23	39,513.23	0.00	51,788.77	12,275.54	23.70%	40.12%
2016	Liens	10011-10316	73,690.73	73,690.73	0.00	88,925.49	15,234.76	17.13%	76.41%
2017	Liens	10011-10317	396,590.61	396,590.61	0.00	444,666.53	48,075.92	10.81%	59.55%
Totals			702,035.24	702,035.24	0.00	850,510.73	148,475.49	17.46%	
Check				0.00					
Prior Personal Property:									
2010	P.P.P.	10011-10210	44,500.64	44,500.64	0.00	44,500.64	0.00	0.00%	0.01%
2011	P.P.P.	10011-10211	19,212.06	19,212.06	0.00	19,212.06	0.00	0.00%	0.00%
2012	P.P.P.	10011-10212	26,754.85	26,754.85	0.00	26,754.85	0.00	0.00%	0.36%
2013	P.P.P.	10011-10213	18,357.40	18,357.40	0.00	18,357.40	0.00	0.00%	0.49%
2014	P.P.P.	10011-10214	20,219.61	20,219.61	0.00	20,219.61	0.00	0.00%	0.06%
2015	P.P.P.	10011-10215	4,317.00	4,317.00	0.00	4,317.00	0.00	0.00%	37.06%
2016	P.P.P.	10011-10216	3,352.01	3,352.01	0.00	3,352.01	0.00	0.00%	73.64%
2017	P.P.P.	10011-10217	13,595.65	13,595.65	0.00	13,896.13	300.48	2.16%	76.97%
Totals			150,309.22	150,309.22	0.00	150,609.70	300.48	0.20%	
Check				0.00					
2018	R.E.		20,844,016.49						
2018	P.P.		468,295.54						
		10011-10218	21,312,312.03	21,312,312.03	0.00				
Sewer Liens:									
2010	Liens	16011-10410	2,644.50	2,644.50	0.00	2,644.50	0.00	0.00%	3.58%
2011	Liens	16011-10411	2,253.32	2,253.32	0.00	2,273.87	20.55	0.90%	0.90%
2012	Liens	16011-10412	3,815.00	3,815.00	0.00	3,950.30	135.30	3.43%	13.20%
2014	Liens	16011-10414	3,215.32	3,215.32	0.00	3,215.32	0.00	0.00%	34.59%
2015	Liens	16011-10415	10,085.40	10,085.40	0.00	9,211.31	(874.09)	-9.49%	25.37%
2016	Liens	16011-10416	6,235.83	6,235.83	0.00	8,243.10	2,007.27	24.35%	82.08%
2017	Liens	16011-10417	41,752.52	41,752.52	0.00	47,148.33	5,395.81	11.44%	11.44%
Totals			70,001.89	70,001.89	0.00	76,686.73	6,684.84	8.72%	
Check				0.00					
2017	Sewer	16011-10169	248,303.96						
2018	Sewer	16011-10169	224,106.98						
		16011-10169	472,410.94	472,410.94	0.00				
2018	IPP	16011-10168	0.00						
		16011-10168	0.00	0.00	0.00				
Percentage of Current Taxes Collected									
	Current Tax Commitment	plus: Supplementals	less: Abatements	Total Current Taxes	Curr. Balance Uncollected	Current Taxes Collected	% of Current Collected		
Real Estate	43,387,709.33	5,390.80	10,008.29	43,383,091.84	20,844,016.49	22,539,075.35	51.95%	FY14	49.89%
Personal Property	1,415,181.88			1,415,181.88	468,295.54	946,886.34	66.91%	FY15	49.33%
	44,802,891.21	5,390.80	10,008.29	44,798,273.72	21,312,312.03	23,485,961.69	52.43%	FY16	49.33%
								FY17	49.89%

CITY OF BIDDEFORD
Statement of Revenues, Expenditures,
and Changes in Fund Balances
General Fund and Components and Long-term Debt Group
As of January 31, 2018

	Fund 001 General Fund	Fund 003 Employee Severance	Operating General Fund
Revenues:			
Taxes (plus overlay, less abatements)	46,415,730.11	-	46,415,730.11
Licenses, permits, fees, special asses	1,966,803.84	-	1,966,803.84
Intergovernmental	9,916,729.15	-	9,916,729.15
Investment Income	25,408.68	-	25,408.68
Other	80,115.64	-	80,115.64
Total revenues	58,404,787.42	-	58,404,787.42
Reconciliation (for Finance Dept. use only):			
Revenue Control Balance - at month end	59,553,351.19	-	59,553,351.19
Less use of prior year fund balance	-	-	-
Add overlay & abatements - G/L acct. 10013-30170	(25,168.72)	-	(25,168.72)
Less operating transfers in	(954,915.00)	-	(954,915.00)
Less lease proceeds	(168,480.05)	-	(168,480.05)
Adjusted Revenue Control to tie to above	58,404,787.42	-	58,404,787.42
Difference	-	-	-
Expenditures:			
Current:			
General Government	5,735,973.49	2,792.14	5,738,765.63
Public Services	1,365,620.80	-	1,365,620.80
Public Safety	5,699,449.07	-	5,699,449.07
Public Works	2,860,810.78	-	2,860,810.78
County Tax	1,235,647.27	-	1,235,647.27
Education	17,705,336.73	-	17,705,336.73
Debt Service	1,753,160.22	-	1,753,160.22
Total expenditures	36,355,998.36	2,792.14	36,358,790.50
Reconciliation (for Finance Dept. use only):			
Expenditure Control - at month end	36,955,998.36	2,792.14	36,958,790.50
Less use of prior year fund balance			
Less operating transfers - out	(600,000.00)		(600,000.00)
Adjusted Expenditure Control to tie to above	36,355,998.36	2,792.14	36,358,790.50
Difference	-	-	-
Excess (deficiency) of revenues over (under) expenditures	22,048,789.06	(2,792.14)	22,045,996.92
Other Financing Sources (uses):			
Operating Transfers -in	954,915.00	-	954,915.00
Operating transfers - out	(600,000.00)	-	(600,000.00)
Proceeds of leases	-	-	-
Use of escrow funds	-	-	-
Use of prior year fund balance		-	-
Capital project (expenditures) charged to Designated F.B.	(296,204.95)	-	(296,204.95)
Total other financing sources (uses)	58,710.05	-	58,710.05
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	22,107,499.11	(2,792.14)	22,104,706.97
Fund Balances, beginning of period, restated	7,294,573.17	-	7,294,573.17
Adjustment to Assigned Fund Balance	-	-	-
Fund Balances, End of Period	29,402,072.28	(2,792.14)	29,399,280.14

CITY OF BIDDEFORD
Balance Sheet
General Fund, Components and Long-term Debt Group
As of January 31, 2018

	Fund 001 General Fund	Fund 003 Employee Severance	Operating General Fund
ASSETS			
Cash and cash equivalents	14,162,372.07	-	14,162,372.07
Investments	4,912,004.10	-	4,912,004.10
Receivables:			
Taxes Receivable - current	13,595.65	-	13,595.65
Taxes Receivable - prior year	136,713.57	-	136,713.57
Tax Liens Receivable - prior year	305,444.63	-	305,444.63
Accounts Receivable	(25,687.57)	-	(25,687.57)
Notes Receivable	367,614.47	-	367,614.47
Intergovernment receivables	19,457.29	-	19,457.29
Accrued Investment Interest	-	-	-
Inventory	197,100.52	-	197,100.52
Prepaid Expenses	992,918.54	-	992,918.54
TOTAL ASSETS	42,790,435.91	-	42,790,435.91
LIABILITIES			
Accounts payable and other	884,331.13	-	884,331.13
Accrued wages	(4,435.32)	-	(4,435.32)
Deferred Revenue	225,579.93	-	225,579.93
Unavailable revenue - property taxes	1,408,543.54	-	1,408,543.54
Held for others	400,375.53	-	400,375.53
Interfund loans payable	10,461,995.74	2,792.14	10,464,787.88
TOTAL LIABILITIES	13,376,390.55	2,792.14	13,379,182.69
FUND BALANCES			
Nonspendable:			
Inventory and prepaids	185,149.48	-	185,149.48
Notes receivable	339,880.24	-	339,880.24
Encumbrances	14,849,475.71	-	14,849,475.71
Restricted - Education	1,118,885.82	-	1,118,885.82
Assigned - special projects	567,986.27	-	567,986.27
Unassigned	12,340,694.76	(2,792.14)	12,337,902.62
TOTAL FUND BALANCES	29,402,072.28	(2,792.14)	29,399,280.14
Total liabilities and fund balances	42,790,435.91	-	42,790,435.91

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of January 31, 2018

	Fund: 201 Industrial Park Fund	Fund: 202 Mooring Fees Fund	Fund: 203 Property Sales Fund	Fund: 204 Police Special Duty Fund	Fund: 206 Pool Beach Permits Fund	Fund: 207 Dog License Fees Fund	Fund: 209 City Insurance Claims Fund	Fund: 210 Misc Small Projects Fund	Fund: 212 CDBG Grants Fund	Fund: 213 Law Enforcement Grants Fund	Fund: 216 Airport Operating Fund
Revenues											
Property excise/taxes	-	-	-	-	-	-	-	-	-	-	2,242.12
Intergovernmental	-	-	-	-	-	-	-	-	374,429.29	95,242.55	103,324.65
User fees/rental income	-	9,240.00	-	10,245.00	40,334.37	3,050.00	-	-	-	-	19,371.81
Investment Income	2,908.03	545.52	-	-	1,177.51	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	20,000.00	-	62,924.65
Revenues	2,908.03	9,785.52	-	10,245.00	41,511.88	3,050.00	-	-	394,429.29	95,242.55	187,863.23
Reconciliation (for finance dept use)											
Revenue Control	2,908.03	24,785.52	2,696.50	10,245.00	41,511.88	3,050.00	-	-	394,429.29	95,242.55	222,863.23
Less transfers in	-	(15,000.00)	(2,696.50)	-	-	-	-	-	-	-	(35,000.00)
Adjusted revenue control to tie to above	2,908.03	9,785.52	-	10,245.00	41,511.88	3,050.00	-	-	394,429.29	95,242.55	187,863.23
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	60.00	-	-	-	7,398.09	-	-	-	366.27	-	1,960.32
Capital expenditures	-	-	(2,000.00)	-	-	-	-	-	(38,177.01)	-	-
Program expenditures	13,311.85	11,015.86	-	7,379.41	60,954.77	-	-	-	77,171.39	-	127,723.86
Contracted services	-	1,712.17	-	-	-	-	-	-	-	-	216,542.19
Other	-	-	-	-	-	-	-	-	-	-	5,134.30
Expenditures	13,371.85	12,728.03	(2,000.00)	7,379.41	68,352.86	-	-	-	39,360.65	-	351,360.67
Reconciliation (for finance dept use)											
Expenditure Control	228,371.85	17,728.03	25,046.00	12,379.41	400,852.86	13,000.00	-	-	39,360.65	-	354,360.67
Less transfers out	(215,000.00)	(5,000.00)	(27,046.00)	(5,000.00)	(332,500.00)	(13,000.00)	-	-	-	-	(3,000.00)
Adjusted expend. control to tie to above	13,371.85	12,728.03	(2,000.00)	7,379.41	68,352.86	-	-	-	39,360.65	-	351,360.67
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(10,463.82)	(2,942.51)	2,000.00	2,865.59	(26,840.98)	3,050.00	-	-	355,068.64	95,242.55	(163,497.44)
Other financing sources (uses):											
Transfers in (out)	(215,000.00)	10,000.00	(24,349.50)	(5,000.00)	(332,500.00)	(13,000.00)	-	-	-	-	32,000.00
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(225,463.82)	7,057.49	(22,349.50)	(2,134.41)	(359,340.98)	(9,950.00)	-	-	355,068.64	95,242.55	(131,497.44)
Fund Balances, beginning of period	662,869.87	78,740.54	(42,907.84)	(1,486.47)	278,834.99	(6,143.00)	(1,144.50)	16,837.16	(318.76)	18,896.09	773,628.71
Fund balances, end of period	437,406.05	85,798.03	(65,257.34)	(3,620.88)	(80,505.99)	(16,093.00)	(1,144.50)	16,837.16	354,749.88	114,138.64	642,131.27

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of January 31, 2018

	Fund: 217 Ice Arena Fund	Fund: 218 Community TV Center Fund	Fund: 219 Teen Center Fund	Fund: 222 DK Associates TIF Fund	Fund: 223 Environmenta l Reserve Fund	Fund: 224 Recreation Programs Fund	Fund: 225 Fire Donations/Gra nts Fund	Fund: 226 Tree Planting Fund	Fund: 228 Rte. 111-Mill Redevelopme ntTIF	Fund: 229 Soleras TIF Fund	Fund: 230 Shellfish Fees Fund
Revenues											
Property excise/taxes	-	-	-	63,008.83	-	-	-	-	918,905.45	12,311.31	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
User fees/rental income	-	-	-	-	-	222,459.35	8,486.00	-	-	-	2,725.00
Investment Income	-	26.31	129.68	-	-	2,574.68	-	10.14	-	-	98.80
Other	-	-	-	-	-	500.00	570.00	-	-	-	-
Revenues	-	26.31	129.68	63,008.83	-	225,534.03	9,056.00	10.14	918,905.45	12,311.31	2,823.80
Reconciliation (for finance dept use)											
Revenue Control	-	26.31	129.68	63,008.83	-	225,534.03	9,056.00	10.14	918,905.45	12,311.31	2,823.80
Less transfers in	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	-	26.31	129.68	63,008.83	-	225,534.03	9,056.00	10.14	918,905.45	12,311.31	2,823.80
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	487.08	-	-	-	-	1,119.69	-	-	-	2,112.73
Capital expenditures	-	-	-	-	-	-	-	-	(99,299.98)	-	-
Program expenditures	-	110,460.31	-	-	-	302,785.62	5,971.11	-	48,260.00	-	-
Contracted services	-	-	-	-	-	-	-	-	94,776.40	-	-
Other	-	2,696.50	-	61,569.97	-	-	-	-	95,833.34	11,545.61	-
Expenditures	-	113,643.89	-	61,569.97	-	302,785.62	7,090.80	-	139,569.76	11,545.61	2,112.73
Reconciliation (for finance dept use)											
Expenditure Control	-	123,643.89	-	61,569.97	-	320,285.62	7,090.80	-	211,377.76	11,545.61	7,112.73
Less transfers out	-	(10,000.00)	-	-	-	(17,500.00)	-	-	(71,808.00)	-	(5,000.00)
Adjusted expend. control to tie to above	-	113,643.89	-	61,569.97	-	302,785.62	7,090.80	-	139,569.76	11,545.61	2,112.73
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	(113,617.58)	129.68	1,438.86	-	(77,251.59)	1,965.20	10.14	779,335.69	765.70	711.07
Other financing sources (uses):											
Transfers in (out)	-	(10,000.00)	-	-	-	(17,500.00)	-	-	(71,808.00)	-	(5,000.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(123,617.58)	129.68	1,438.86	-	(94,751.59)	1,965.20	10.14	707,527.69	765.70	(4,288.93)
Fund Balances, beginning of period	333,036.55	16,212.70	19,104.76	61,569.97	(1,995.10)	409,137.13	23,079.04	1,516.39	476,404.81	11,545.63	15,584.84
Fund balances, end of period	333,036.55	(107,404.88)	19,234.44	63,008.83	(1,995.10)	314,385.54	25,044.24	1,526.53	1,183,932.50	12,311.33	11,295.91

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of January 31, 2018

	Fund: 231 North Dam Mil TIF Fund	Fund: 233 Energy Conservation Fund	Fund: 234 NSP Grant Fund	Fund: 237 Rotary Pk Rec Impact Fee Fund	Fund: 239 Granite Ext Sidewalk Impact Fe	Fund: 240 General Assistance Fund	Fund: 241 FEMA/MEMA Disaster Assist Fund	Fund: 242 Cartmill Trust Fund	Fund: 243 Festivals Fund	Fund: 244 Emery School Housing TIF Fund
Revenues										
Property excise/taxes	197,187.75	-	-	-	-	-	-	-	-	29,453.53
Intergovernmental	-	-	-	-	-	-	-	-	-	-
User fees/rental income	-	-	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	189.32	-	17,867.51	-	-
Other	-	-	-	-	-	-	-	69,887.66	-	-
Revenues	197,187.75	-	-	-	-	189.32	-	87,755.17	-	29,453.53
Reconciliation (for finance dept use)										
Revenue Control	197,187.75	-	-	-	-	189.32	-	87,755.17	-	29,453.53
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted revenue control to tie to above	197,187.75	-	-	-	-	189.32	-	87,755.17	-	29,453.53
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	-
Capital expenditures	-	-	-	-	(14,858.00)	-	-	-	-	-
Program expenditures	-	-	330,854.09	-	-	436.04	-	(11,921.00)	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Other	189,452.48	-	500.00	-	-	-	-	-	-	29,013.94
Expenditures	189,452.48	-	331,354.09	-	(14,858.00)	436.04	-	(11,921.00)	-	29,013.94
Reconciliation (for finance dept use)										
Expenditure Control	189,452.48	-	331,354.09	20,925.00	(14,858.00)	436.04	-	(11,921.00)	-	29,013.94
Less transfers out	-	-	-	(20,925.00)	-	-	-	-	-	-
Adjusted expend. control to tie to above	189,452.48	-	331,354.09	-	(14,858.00)	436.04	-	(11,921.00)	-	29,013.94
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	7,735.27	-	(331,354.09)	-	14,858.00	(246.72)	-	99,676.17	-	439.59
Other financing sources (uses):										
Transfers in (out)	-	-	-	(20,925.00)	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	7,735.27	-	(331,354.09)	(20,925.00)	14,858.00	(246.72)	-	99,676.17	-	439.59
Fund Balances, beginning of period	189,452.48	63,883.51	18,878.01	20,695.00	(14,858.00)	27,692.44	9,681.34	1,326,228.53	5,704.64	14,287.18
Fund balances, end of period	197,187.75	63,883.51	(312,476.08)	(230.00)	-	27,445.72	9,681.34	1,425,904.70	5,704.64	14,726.77

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of January 31, 2018

	Fund: 245 Mission Hill TIF Fund	Fund: 246 Mission Hill 2 TIF Fund	Fund: 247 Rte 111 Mill Loft TIF	Fund: 248 AARP Grant Fund	Fund: 249 Ambulance Fund						Totals
Revenues											
Property excise/taxes	19,097.37	40,803.98	47,212.12	-	-	-	-	-	-	-	1,332,464.58
Intergovernmental	-	-	-	-	-	-	-	-	-	-	1,145,992.98
User fees/rental income	-	-	-	-	707,027.18	-	-	-	-	-	1,105,179.89
Investment Income	-	-	-	-	-	-	-	-	-	-	30,158.56
Other	-	-	-	-	-	-	-	-	-	-	236,806.96
Revenues	19,097.37	40,803.98	47,212.12	-	707,027.18	-	-	-	-	-	3,850,602.97
Reconciliation (for finance dept use)											
Revenue Control	19,097.37	40,803.98	47,212.12	-	707,027.18	-	-	-	-	-	3,955,995.97
Less transfers in	-	-	-	-	-	-	-	-	-	-	(105,393.00)
Adjusted revenue control to tie to above	19,097.37	40,803.98	47,212.12	-	707,027.18	-	-	-	-	-	3,850,602.97
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Equipment and supplies	-	-	-	-	-	-	-	-	-	-	23,288.86
Capital expenditures	-	-	-	-	-	-	-	-	-	-	(194,512.00)
Program expenditures	-	-	-	2,680.00	-	-	-	-	-	-	1,384,640.45
Contracted services	-	-	-	-	24,712.53	-	-	-	-	-	555,997.65
Other	28,442.44	60,774.43	-	-	-	-	-	-	-	-	490,097.31
Expenditures	28,442.44	60,774.43	-	2,680.00	24,712.53	-	-	-	-	-	2,259,512.27
Reconciliation (for finance dept use)											
Expenditure Control	28,442.44	60,774.43	-	2,680.00	695,550.53	-	-	-	-	-	4,256,675.27
Less transfers out	-	-	-	-	(670,838.00)	-	-	-	-	-	(1,997,163.00)
Adjusted expend. control to tie to above	28,442.44	60,774.43	-	2,680.00	24,712.53	-	-	-	-	-	2,259,512.27
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(9,345.07)	(19,970.45)	47,212.12	(2,680.00)	682,314.65	-	-	-	-	-	1,591,090.70
Other financing sources (uses):											
Transfers in (out)	-	-	-	-	(670,838.00)	-	-	-	-	-	(1,891,770.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(9,345.07)	(19,970.45)	47,212.12	(2,680.00)	11,476.65	-	-	-	-	-	(300,679.30)
Fund Balances, beginning of period	11,482.82	40,372.44	0.27	2,709.62	-	-	-	-	-	-	6,637,020.58
Fund balances, end of period	2,137.75	20,401.99	47,212.39	29.62	11,476.65	-	-	-	-	-	6,336,341.28

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of January 31, 2018

	Fund: 201 Industrial Park Fund	Fund: 202 Mooring Fees Fund	Fund: 203 Property Sales Fund	Fund: 204 Police Special Duty Fund	Fund: 206 Pool Beach Permits Fund	Fund: 207 Dog License Fees Fund	Fund: 209 City Insurance Claims Fund	Fund: 210 Misc Small Projects Fund	Fund: 212 CDBG Grants Fund	Fund: 213 Law Enforcement Grants Fund	Fund: 216 Airport Operating Fund
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	1,000.00	200.00
Accounts Receivable	-	-	-	(900.00)	-	-	-	-	-	-	34,999.99
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	148,319.00	-	-	-	-	-	-	-	(0.10)	-	1,121,316.91
Interfund loans	289,087.05	87,510.20	-	-	-	-	-	16,837.16	354,749.98	113,138.64	-
Total Assets	437,406.05	87,510.20	-	(900.00)	-	-	-	16,837.16	354,749.88	114,138.64	1,156,516.90
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	1,712.17	-	-	-	4,275.41	-	-	-	-	6.83
Interfund loans	-	-	65,257.34	2,720.88	80,505.99	11,817.59	1,144.50	-	-	-	514,378.80
Total Liabilities	-	1,712.17	65,257.34	2,720.88	80,505.99	16,093.00	1,144.50	-	-	-	514,385.63
FUND EQUITY:											
Invested in fixed assets/infrastructure	148,319.00	-	-	-	-	-	-	-	-	-	1,121,316.91
Reserve for Encumbrance	-	850.00	-	-	(758.39)	-	-	-	(1,261.27)	-	(190.20)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	-	-	-	-	16,837.16	356,011.15	114,138.64	-
Assigned fund balance	289,087.05	84,948.03	(65,257.34)	(3,620.88)	(79,747.60)	(16,093.00)	(1,144.50)	-	-	-	(478,995.44)
Total Fund Equity	437,406.05	85,798.03	(65,257.34)	(3,620.88)	(80,505.99)	(16,093.00)	(1,144.50)	16,837.16	354,749.88	114,138.64	642,131.27
Total Liabilities And Fund Equity	437,406.05	87,510.20	-	(900.00)	-	-	-	16,837.16	354,749.88	114,138.64	1,156,516.90
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of January 31, 2018

	Fund: 217 Ice Arena Fund	Fund: 218 Community TV Center Fund	Fund: 219 Teen Center Fund	Fund: 222 DK Associates TIF Fund	Fund: 223 Environmenta l Reserve Fund	Fund: 224 Recreation Programs Fund	Fund: 225 Fire Donations/Gra nts Fund	Fund: 226 Tree Planting Fund	Fund: 228 Rte. 111-Mill Redevelopme ntTIF	Fund: 229 Soleras TIF Fund	Fund: 230 Shellfish Fees Fund
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	333,036.55	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	19,234.44	63,008.83	-	314,385.54	25,044.24	1,526.53	1,183,932.50	12,311.33	11,295.91
Total Assets	333,036.55	-	19,234.44	63,008.83	-	314,385.54	25,044.24	1,526.53	1,183,932.50	12,311.33	11,295.91
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	107,404.88	-	-	1,995.10	-	-	-	-	-	-
Total Liabilities	-	107,404.88	-	-	1,995.10	-	-	-	-	-	-
FUND EQUITY:											
Invested in fixed assets/infrastructure	333,036.55	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	1,318.33	-	-	-	4,264.49	(948.00)	-	(5,435.26)	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	63,008.83	-	-	25,992.24	-	-	12,311.33	-
Assigned fund balance	-	(108,723.21)	19,234.44	-	(1,995.10)	310,121.05	-	1,526.53	1,189,367.76	-	11,295.91
Total Fund Equity	333,036.55	(107,404.88)	19,234.44	63,008.83	(1,995.10)	314,385.54	25,044.24	1,526.53	1,183,932.50	12,311.33	11,295.91
Total Liabilities And Fund Equity	333,036.55	-	19,234.44	63,008.83	-	314,385.54	25,044.24	1,526.53	1,183,932.50	12,311.33	11,295.91
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of January 31, 2018

	Fund: 231 North Dam Mil TIF Fund	Fund: 233 Energy Conservation Fund	Fund: 234 NSP Grant Fund	Fund: 237 Rotary Pk Rec Impact Fee Fund	Fund: 239 Granite Ext Sidewalk Impact Fe	Fund: 240 General Assistance Fund	Fund: 241 FEMA/MEMA Disaster Assist Fund	Fund: 242 Cartmill Trust Fund	Fund: 243 Festivals Fund	Fund: 244 Emery School Housing TIF Fund
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	1,425,905.14	-	-
Accounts Receivable	-	-	-	-	-	-	0.01	-	-	-
Fixed Assets/infrastructure (net of accm depr)	-	-	-	-	-	-	-	-	-	-
Interfund loans	197,187.75	63,883.51	-	-	-	27,445.72	9,681.33	-	5,704.64	14,726.77
Total Assets	197,187.75	63,883.51	-	-	-	27,445.72	9,681.34	1,425,905.14	5,704.64	14,726.77
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	312,476.08	230.00	-	-	-	0.44	-	-
Total Liabilities	-	-	312,476.08	230.00	-	-	-	0.44	-	-
FUND EQUITY:										
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	8.00	-	-	-	-	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	197,187.75	-	(312,484.08)	-	-	-	-	-	-	-
Assigned fund balance	-	63,883.51	-	(230.00)	-	27,445.72	9,681.34	1,425,904.70	5,704.64	14,726.77
Total Fund Equity	197,187.75	63,883.51	(312,476.08)	(230.00)	-	27,445.72	9,681.34	1,425,904.70	5,704.64	14,726.77
Total Liabilities And Fund Equity	197,187.75	63,883.51	-	-	-	27,445.72	9,681.34	1,425,905.14	5,704.64	14,726.77
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - City
Combining Balance Sheet

As of January 31, 2018

	Fund: 245 Mission Hill TIF Fund	Fund: 246 Mission Hill 2 TIF Fund	Fund: 247 Rte 111 Mill Loft TIF	Fund: 248 AARP Grant Fund	Fund: 249 Ambulance Fund						Totals
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	1,428,305.14
Accounts Receivable	-	-	-	-	380,848.54	-	-	-	-	-	449,048.53
Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-
Fixed Assets/infrastructure (net of accm depr)	-	-	-	-	-	-	-	-	-	-	2,872,308.17
Interfund loans	2,137.75	20,401.99	47,212.39	29.62	-	-	-	-	-	-	3,741,796.85
Total Assets	2,137.75	20,401.99	47,212.39	29.62	380,848.54	-	-	-	-	-	8,491,458.69
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable and payroll withholdings	-	-	-	-	-	-	-	-	-	-	11,988.82
Interfund loans	-	-	-	-	369,371.89	-	-	-	-	-	2,143,128.59
Total Liabilities	-	-	-	-	369,371.89	-	-	-	-	-	2,155,117.41
FUND EQUITY:											
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-	2,872,308.37
Reserve for Encumbrance	-	-	-	-	-	-	-	-	-	-	(3,512.16)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	-	-	-	29.62	-	-	-	-	-	-	960,019.59
Assigned fund balance	2,137.75	20,401.99	47,212.39	-	11,476.65	-	-	-	-	-	2,507,525.48
Total Fund Equity	2,137.75	20,401.99	47,212.39	29.62	11,476.65	-	-	-	-	-	6,336,341.28
Total Liabilities And Fund Equity	2,137.75	20,401.99	47,212.39	29.62	380,848.54	-	-	-	-	-	8,491,458.69
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of January 31, 2018

	Fund: 302 Professional Educ. Svcs. Fund	Fund: 303 Cultural Enrichment Grant Fund	Fund: 304 MELMAC Grant Fund	Fund: 305 UNE Community Transformatio	Fund: 307 Communities for Children Grant	Fund: 308 Title I Grant Fund	Fund: 309 Local Entitlement Grant Fund	Fund: 310 Vocational Basic Skills Grant	Fund: 311 Title II Grant Fund	Fund: 312 ESL Grant Fund
Revenues										
Intergovernmental	-	-	6,300.00	-	-	106,159.27	215,907.02	11,139.33	64,471.25	8,951.86
Charges for Services	-	-	-	-	-	-	-	-	-	-
Investment income	-	370.89	-	-	-	-	-	-	-	-
Other	-	41,948.48	-	-	-	-	-	-	-	-
Revenues	-	42,319.37	6,300.00	-	-	106,159.27	215,907.02	11,139.33	64,471.25	8,951.86
Reconciliation (for finance dept use)										
Revenue Control	-	42,319.37	6,300.00	-	-	106,159.27	215,907.02	11,139.33	64,471.25	8,951.86
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	-	42,319.37	6,300.00	-	-	106,159.27	215,907.02	11,139.33	64,471.25	8,951.86
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	44,940.00	69.38	-	472.00	14,832.90	4,969.93	6,864.81	-	3,028.63
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	1,058.39	-	-	299,339.05	280,357.17	-	71,075.06	5,773.23
Contracted services	-	31,196.62	-	-	-	3,046.98	13,684.39	2,252.04	6,809.00	150.00
Other	-	-	2,022.55	-	-	-	-	3,251.75	-	-
Expenditures	-	76,136.62	3,150.32	-	472.00	317,218.93	299,011.49	12,368.60	77,884.06	8,951.86
Reconciliation (for finance dept use)										
Expenditure Control	-	76,136.62	3,150.32	-	472.00	317,218.93	299,011.49	12,368.60	77,884.06	8,951.86
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	-	76,136.62	3,150.32	-	472.00	317,218.93	299,011.49	12,368.60	77,884.06	8,951.86
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	(33,817.25)	3,149.68	-	(472.00)	(211,059.66)	(83,104.47)	(1,229.27)	(13,412.81)	-
Other financing sources (uses):										
Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(33,817.25)	3,149.68	-	(472.00)	(211,059.66)	(83,104.47)	(1,229.27)	(13,412.81)	-
Fund Balances, beginning of period	956.75	72,499.91	3,442.80	-	768.34	207.56	0.41	-	-	-
Fund balances, end of period	956.75	38,682.66	6,592.48	-	296.34	(210,852.10)	(83,104.06)	(1,229.27)	(13,412.81)	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of January 31, 2018

	Fund: 313 Title IV Grants Fund	Fund: 314 PAL Grant Fund	Fund: 319 Fast Track Grants	Fund: 320 Transition Proficiency Based E	Fund: 321 Adv Place for All Grant Fund	Fund: 323 DHHS H1N1 Vaccine Fund	Fund: 324 ME Consolidated Schl Hlth Gt	Fund: 326 STEM Grants Fund	Fund: 327 Let's Go Grant Fund	Fund: 328 PEPG Grant
Revenues										
Intergovernmental	9,256.56	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-	-
Revenues	9,256.56	-	-	-	-	-	-	-	-	-
Reconciliation (for finance dept use)										
Revenue Control	9,256.56	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	9,256.56	-	-	-	-	-	-	-	-	-
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	-	-	-	-	-	-	-	-	-	-
Program expenditures	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	11,000.00	-	-	-	-	-	2,500.00
Other	11,517.31	-	-	-	-	-	-	-	-	-
Expenditures	11,517.31	-	-	11,000.00	-	-	-	-	-	2,500.00
Reconciliation (for finance dept use)										
Expenditure Control	11,517.31	-	-	11,000.00	-	-	-	-	-	2,500.00
Less transfers out	-	-	-	-	-	-	-	-	-	-
Adjusted Expend. Control To Tie To Above	11,517.31	-	-	11,000.00	-	-	-	-	-	2,500.00
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(2,260.75)	-	-	(11,000.00)	-	-	-	-	-	(2,500.00)
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(2,260.75)	-	-	(11,000.00)	-	-	-	-	-	(2,500.00)
Fund Balances, beginning of period	1,147.61	16.25	1,039.48	34,534.05	56.05	3,324.92	-	11.98	215.95	4,076.94
Fund balances, end of period	(1,113.14)	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of January 31, 2018

	Fund: 329 Nellie Mae Education Grant	Fund: 330 CTE Program Improvement Grant	Fund: 350 Adult Ed Projects/Gran ts Fund	Fund: 351 School Lunch Fund	Fund: 352 School Insurance Claims Fund	Fund: 353 School Unemploye nt Fund	Fund: 354 York Cty Fine Arts Program	Fund: 355 BIS Playground Fund	Fund: 356 JFK Playground Fund	Fund: 357 BPS Playground Fund
Revenues										
Intergovernmental	-	36,191.00	8,605.46	357,308.86	-	-	-	-	-	-
Charges for Services	-	-	24,291.46	186,149.69	-	-	12,180.00	-	-	-
Investment income	-	-	-	86.35	-	-	-	-	-	-
Other	-	-	-	-	500.00	-	-	-	78.46	-
Revenues	-	36,191.00	32,896.92	543,544.90	500.00	-	12,180.00	-	78.46	-
Reconciliation (for finance dept use)										
Revenue Control	-	36,191.00	32,896.92	543,544.90	500.00	-	12,180.00	-	78.46	-
Less transfers in	-	-	-	-	-	-	-	-	-	-
Adjusted Revenue Control To Tie To Above	-	36,191.00	32,896.92	543,544.90	500.00	-	12,180.00	-	78.46	-
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	1,176.68	-	866.16	266,672.70	2,901.63	-	-	-	-	-
Capital expenditures	-	-	-	-	-	-	-	-	-	-
Program expenditures	1,050.00	-	24,473.02	331,691.92	-	-	-	-	-	-
Contracted services	-	-	21,907.83	10,666.83	13,919.90	-	5,400.00	-	-	-
Other	6,388.94	-	569.26	600.00	2,303.95	-	-	-	-	-
Expenditures	8,615.62	-	47,816.27	609,631.45	19,125.48	-	5,400.00	-	-	-
Reconciliation (for finance dept use)										
Expenditure Control	8,615.62	-	47,816.27	609,631.45	19,125.48	-	5,400.00	-	-	-
Adjusted Expend. Control To Tie To Above	8,615.62	-	47,816.27	609,631.45	19,125.48	-	5,400.00	-	-	-
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(8,615.62)	36,191.00	(14,919.35)	(66,086.55)	(18,625.48)	-	6,780.00	-	78.46	-
Other financing sources (uses):										
Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(8,615.62)	36,191.00	(14,919.35)	(66,086.55)	(18,625.48)	-	6,780.00	-	78.46	-
Fund Balances, beginning of period	8,292.33	375.20	54,231.22	67,883.08	24,435.73	47,867.10	1,439.17	18.63	11,687.91	29.31
Fund balances, end of period	(323.29)	36,566.20	39,311.87	1,796.53	5,810.25	47,867.10	8,219.17	18.63	11,766.37	29.31

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of January 31, 2018

	Fund: 358 Contribution/ Gifts Fund	Fund: 359 National Board Scholarship	Fund: 360 TITLE IV A - SSAE	Fund: 361 McKinney-Ve nto Homeless Grant	Fund: 362 Regional Education and Opportu					Totals
Revenues										
Intergovernmental	-	-	8,620.90	-	-	-	-	-	-	832,911.51
Charges for Services	-	-	-	-	-	-	-	-	-	222,621.15
Investment income	83.54	950.00	-	-	-	-	-	-	-	1,569.24
Other	500.00	-	-	-	-	-	-	-	-	42,948.48
Revenues	583.54	950.00	8,620.90	-	-	-	-	-	-	1,100,050.38
Reconciliation (for finance dept use)										
Revenue Control	583.54	950.00	8,620.90	-	-	-	-	-	-	1,100,050.38
Adjusted Revenue Control To Tie To Above	583.54	950.00	8,620.90	-	-	-	-	-	-	1,100,050.38
Difference	-	-	-	-	-	-	-	-	-	-
Expenditures										
Equipment and supplies	1,601.07	-	690.20	-	-	-	-	-	-	349,086.09
Program expenditures	-	-	-	-	-	-	-	-	-	1,014,817.84
Contracted services	2,846.29	-	8,000.00	1,676.24	-	-	-	-	-	135,056.12
Other	3,000.00	950.00	-	-	-	-	-	-	-	30,603.76
Expenditures	7,447.36	950.00	8,690.20	1,676.24	-	-	-	-	-	1,529,563.81
Reconciliation (for finance dept use)										
Expenditure Control	7,447.36	950.00	8,690.20	1,676.24	-	-	-	-	-	1,529,563.81
Adjusted Expend. Control To Tie To Above	7,447.36	950.00	8,690.20	1,676.24	-	-	-	-	-	1,529,563.81
Difference	-	-	-	-	-	-	-	-	-	-
Excess (deficiency of revenues over (under) expenditures	(6,863.82)	-	(69.30)	(1,676.24)	-	-	-	-	-	(429,513.43)
Other financing sources (uses): Transfers in (out)	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(6,863.82)	-	(69.30)	(1,676.24)	-	-	-	-	-	(429,513.43)
Fund Balances, beginning of period	10,725.14	-	-	-	-	-	-	-	-	352,752.20
Fund balances, end of period	3,861.32	-	(69.30)	(1,676.24)	-	-	-	-	-	(76,761.23)

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of January 31, 2018

	Fund: 302 Professional Educ. Svcs. Fund	Fund: 303 Cultural Enrichment Grant Fund	Fund: 304 MELMAC Grant Fund	Fund: 305 UNE Community Transformatio	Fund: 307 Communities for Children Grant	Fund: 308 Title I Grant Fund	Fund: 309 Local Entitlement Grant Fund	Fund: 310 Vocational Basic Skills Grant	Fund: 311 Title II Grant Fund	Fund: 312 ESL Grant Fund
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Interfund loans	956.75	38,682.66	6,592.48	-	296.34	-	-	-	-	-
Total Assets	956.75	38,682.66	6,592.48	-	296.34	-	-	-	-	-
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	(0.40)	(273.70)	-	(0.27)	-
Interfund loans	-	-	-	-	-	210,852.50	83,377.76	1,229.27	13,413.08	-
Total Liabilities	-	-	-	-	-	210,852.10	83,104.06	1,229.27	13,412.81	-
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	(622.24)	-	-	(382,628.61)	(365,624.35)	-	(75,079.35)	(136.22)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	956.75	38,682.66	7,214.72	-	296.34	171,776.51	282,520.29	(1,229.27)	61,666.54	136.22
Total Fund Equity	956.75	38,682.66	6,592.48	-	296.34	(210,852.10)	(83,104.06)	(1,229.27)	(13,412.81)	-
Total Liabilities And Fund Equity	956.75	38,682.66	6,592.48	-	296.34	-	-	-	-	-
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of January 31, 2018

	Fund: 313 Title IV Grants Fund	Fund: 314 PAL Grant Fund	Fund: 319 Fast Track Grants	Fund: 320 Transition Proficiency Based E	Fund: 321 Adv Place for All Grant Fund	Fund: 323 DHHS H1N1 Vaccine Fund	Fund: 324 ME Consolidated Schl Hlth Gt	Fund: 326 STEM Grants Fund	Fund: 327 Let's Go Grant Fund	Fund: 328 PEPG Grant
ASSETS										
Accounts Receivable	0.46	-	-	-	-	-	-	-	-	-
Interfund loans	-	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
Total Assets	0.46	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	-	-	-	-	-	-	-
Interfund loans	1,113.60	-	-	-	-	-	-	-	-	-
Total Liabilities	1,113.60	-	-	-	-	-	-	-	-	-
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	(1,113.14)	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
Total Fund Equity	(1,113.14)	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
Total Liabilities And Fund Equity	0.46	16.25	1,039.48	23,534.05	56.05	3,324.92	-	11.98	215.95	1,576.94
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of January 31, 2018

	Fund: 329 Nellie Mae Education Grant	Fund: 330 CTE Program Improvement Grant	Fund: 350 Adult Ed Projects/Gran ts Fund	Fund: 351 School Lunch Fund	Fund: 352 School Insurance Claims Fund	Fund: 353 School Unemploye nt Fund	Fund: 354 York Cty Fine Arts Program	Fund: 355 BIS Playground Fund	Fund: 356 JFK Playground Fund	Fund: 357 BPS Playground Fund
ASSETS										
Cash and cash equivalents	-	-	-	(2,070.44)	-	47,867.10	-	-	-	-
Accounts Receivable	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	30,343.35	-	-	-	-	-	-
Interfund loans	-	36,566.20	39,311.87	-	5,810.25	-	8,219.17	18.63	11,766.37	29.31
Total Assets	-	36,566.20	39,311.87	28,272.91	5,810.25	47,867.10	8,219.17	18.63	11,766.37	29.31
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Accrued wages	-	-	-	10.78	-	-	-	-	-	-
Interfund loans	323.29	-	-	26,465.60	-	-	-	-	-	-
Total Liabilities	323.29	-	-	26,476.38	-	-	-	-	-	-
FUND EQUITY:										
Reserve for inventory	-	-	-	30,343.35	-	-	-	-	-	-
Reserve for Encumbrance	-	(35,112.33)	(7,575.40)	(540,097.35)	(2,159.16)	-	(5,000.00)	-	-	-
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	(323.29)	71,678.53	46,887.27	511,550.53	7,969.41	47,867.10	13,219.17	18.63	-	29.31
Assigned fund balance	-	-	-	-	-	-	-	-	11,766.37	-
Total Fund Equity	(323.29)	36,566.20	39,311.87	1,796.53	5,810.25	47,867.10	8,219.17	18.63	11,766.37	29.31
Total Liabilities And Fund Equity	-	36,566.20	39,311.87	28,272.91	5,810.25	47,867.10	8,219.17	18.63	11,766.37	29.31
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Special Revenue Funds - School
Combining Balance Sheet

As of January 31, 2018

	Fund: 358 Contribution/ Gifts Fund	Fund: 359 National Board Scholarship	Fund: 360 TITLE IV A - SSAE	Fund: 361 McKinney- Ve nto Homeless Grant	Fund: 362 Regional Education and Opportu					Totals
ASSETS										
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	45,796.66
Accounts Receivable	-	-	-	-	-	-	-	-	-	0.46
Inventory	-	-	-	-	-	-	-	-	-	30,343.35
Interfund loans	3,861.32	-	-	-	-	-	-	-	-	185,355.35
Total Assets	3,861.32	-	-	-	-	-	-	-	-	261,495.82
LIABILITIES AND FUND EQUITY										
LIABILITIES:										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	69.30	1,676.24	-	-	-	-	-	338,520.64
Total Liabilities	-	-	69.30	1,676.24	-	-	-	-	-	338,257.05
FUND EQUITY:										
Reserve for inventory	-	-	-	-	-	-	-	-	-	30,343.35
Reserve for Encumbrance	(667.80)	-	-	-	-	-	-	-	-	(1,414,702.81)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-
Restricted fund balance	4,529.12	-	-	(1,676.24)	-	-	-	-	-	1,295,901.16
Assigned fund balance	-	-	(69.30)	-	-	-	-	-	-	11,697.07
Total Fund Equity	3,861.32	-	(69.30)	(1,676.24)	-	-	-	-	-	(76,761.23)
Total Liabilities And Fund Equity	3,861.32	-	-	-	-	-	-	-	-	261,495.82
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD
Capital Project Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
As of January 31, 2018

	Fund: 402 CSO Projects 2013 Fund	Fund: 404 Minor School Capital Proj Fund	Fund: 407 Public Access Building	Fund: 408 Road Projects Bond 2009	Fund: 410 COT Renovation Fund	Fund: 411 CSO Projects Bond FY10	Fund: 413 Roof Replacement Fund	Fund: 414 CSO CWSRF Projects FY13	Fund: 416 Road Projects Bond 2016	Fund: 417 CSO FY17 Fund	Fund Total
Revenues											
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Sales of surplus goods	-	-	-	-	-	-	-	-	-	-	-
Investment income	7,454.81	858.03	-	259.25	7.66	16,955.23	-	-	-	-	25,534.98
Other	-	176,895.88	-	-	-	-	-	-	-	-	176,895.88
Revenues	7,454.81	177,753.91	-	259.25	7.66	16,955.23	-	-	-	-	202,430.86
Reconciliation (for finance dept use)											
Revenue Control	7,454.81	177,753.91	-	259.25	7.66	16,955.23	-	304,844.42	241,325.30	20,087.98	768,688.56
Less other financing sources	-	-	-	-	-	-	-	(304,844.42)	(241,325.30)	(20,087.98)	(566,257.70)
Adjusted revenue control to tie to above	7,454.81	177,753.91	-	259.25	7.66	16,955.23	-	-	-	-	202,430.86
Difference	-	-	-	-	-	-	-	-	-	-	-
Expenditures											
Capital expenditures	-	-	-	(300,312.86)	-	-	-	18,813.99	725,493.79	20,087.98	464,082.90
Expenditures	-	-	-	(300,312.86)	-	-	-	18,813.99	725,493.79	20,087.98	464,082.90
Reconciliation (for finance dept use)											
Expenditure Control	27,000.00	-	-	(58,987.56)	-	351,932.40	-	18,813.99	725,493.79	20,087.98	1,084,340.60
Less other financing uses	(27,000.00)	-	-	(241,325.30)	-	(351,932.40)	-	-	-	-	(620,257.70)
Adjusted expend. control to tie to above	-	-	-	(300,312.86)	-	-	-	18,813.99	725,493.79	20,087.98	464,082.90
Difference	-	-	-	-	-	-	-	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	7,454.81	177,753.91	-	300,572.11	7.66	16,955.23	-	(18,813.99)	(725,493.79)	-	-
Other financing sources (uses):											
Transfers out	(27,000.00)	-	-	(241,325.30)	-	(351,932.40)	-	-	-	-	(620,257.70)
Transfers in	-	-	-	-	-	-	-	304,844.42	241,325.30	20,087.98	566,257.70
Bond premium	-	-	-	-	-	-	-	-	-	-	-
Proceeds from issuance of bonds/BAN/lease	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses):	(27,000.00)	-	-	(241,325.30)	-	(351,932.40)	-	304,844.42	241,325.30	20,087.98	(54,000.00)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(19,545.19)	177,753.91	-	59,246.81	7.66	(334,977.17)	-	286,030.43	(484,168.49)	-	(315,652.04)
Fund Balances, beginning of period	1,101,425.61	86,006.49	(236,129.87)	(59,246.81)	1,197.31	2,558,676.19	19,975.00	(286,030.43)	5,459,191.83	3,925,000.00	12,555,238.44
Fund balances, end of period	1,081,880.42	263,760.40	(236,129.87)	-	1,204.97	2,223,699.02	19,975.00	-	4,975,023.34	3,925,000.00	12,239,586.40

CITY OF BIDDEFORD
Capital Project Funds
Combining Balance Sheet

As of January 31, 2018

	Fund: 402 CSO Projects 2013 Fund	Fund: 404 Minor School Capital Proj Fund	Fund: 407 Public Access Building	Fund: 408 Road Projects Bond 2009	Fund: 410 COT Renovation Fund	Fund: 411 CSO Projects Bond FY10 Fund	Fund: 413 Roof Replacement Fund	Fund: 414 CSO CWSRF Projects FY13 Fund	Fund: 416 Road Projects Bond 2016	Fund: 417 CSO FY17 Fund	Fund Total
ASSETS											
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Held for others	-	-	-	-	-	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	1,081,880.42	263,760.40	-	-	1,204.97	2,223,699.02	19,975.00	-	4,975,023.34	3,925,000.00	12,490,543.15
Total Assets	1,081,880.42	263,760.40	-	-	1,204.97	2,223,699.02	19,975.00	-	4,975,023.34	3,925,000.00	12,490,543.15
LIABILITIES AND FUND EQUITY											
LIABILITIES:											
Accounts payable	-	-	-	-	-	-	-	-	-	-	-
Interfund loans	-	-	236,129.87	-	-	-	-	-	-	-	250,956.75
Total Liabilities	-	-	236,129.87	-	-	-	-	-	-	-	250,956.75
FUND EQUITY:											
Invested in fixed assets/infrastructure	-	-	-	-	-	-	-	-	-	-	-
Reserve for Encumbrance	-	-	-	-	-	-	-	20,573.14	(337,729.67)	6,306.03	(310,850.50)
Reserve for uncollectible fees	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance	1,081,880.42	263,760.40	(236,129.87)	-	1,204.97	2,223,699.02	19,975.00	(20,573.14)	5,312,753.01	3,918,693.97	12,550,436.90
Total Fund Equity	1,081,880.42	263,760.40	(236,129.87)	-	1,204.97	2,223,699.02	19,975.00	-	4,975,023.34	3,925,000.00	12,239,586.40
Total Liabilities And Fund Equity	1,081,880.42	263,760.40	-	-	1,204.97	2,223,699.02	19,975.00	-	4,975,023.34	3,925,000.00	12,490,543.15
Difference Assets - Liab & F.B.	-	-	-	-	-	-	-	-	-	-	-

CITY OF BIDDEFORD, MAINE
Permanent Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balance
For the Seven Months Ended January 31, 2018

	Fund 501 Cemetery Fund
Revenues:	
Investment income	268.56
Total Revenue	268.56
Reconciliation (for Finance Dept. use only):	
Revenue Control	268.56
Less transfers in	-
Adjusted Revenue Control to tie to above	268.56
Difference	-
Expenditures:	
Donations & Contributions	-
Total Expenditures	-
Reconciliation (for Finance Dept. use only):	
Expenditure Control	-
Less transfers out	-
Adjusted Expenditure Control to tie to above	-
Difference	-
Excess (deficiency) of revenues over (under) expenditures	268.56
Other financing sources (uses):	
Operating transfers-in	-
Operating transfers-out	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	268.56
Fund balance, beginning	39,387.91
Fund Balance, ending	39,656.47
To tie to ending fund balance	39,656.47
Difference	-

CITY OF BIDDEFORD, MAINE
Permanent Fund
Combining Balance Sheet
As of January 31, 2018

	Fund 501 Cemetery Fund
Assets	
Cash and cash equivalents	-
Investments	-
Receivables	-
Interfund loans	39,656.47
Total assets	39,656.47
Liabilities	
Accounts payable	-
Interfund loans	-
Funds held in escrow	-
Total Liabilities	-
Fund balance	
Reserved for encumbrances	-
Nonspendable fund balance	39,656.47
Restricted fund balance	-
Total Fund balance	39,656.47
Total Liabilities and fund balance	39,656.47

CITY OF BIDDEFORD, MAINE
Fiduciary Funds
Combining Statement of Revenues,
Expenditures and Changes in Fund Balances
For the Seven Months Ended January 31, 2018

	Fund 558 BMS Student Activity Fund	Fund 801 B-S-OOB Transit Agency Fund	Fund 900 457 Trust Agency Fund	Totals
Revenues:				
Donations/contributions/Misc. Elem. Rev.	52,610.56	452,382.25	-	504,992.81
User fees & charges	-	615,584.02	2,947.49	618,531.51
Intergovernmental	-	1,115,099.18	-	1,115,099.18
Investment Income	9.96	-	-	9.96
Total revenues	52,620.52	2,183,065.45	2,947.49	2,238,633.46
Expenditures:				
Equipment and supplies	-	16,946.15	-	16,946.15
Capital expenditures	705.92	419,584.47	-	420,290.39
Program expenditures	-	1,576,751.39	2,947.49	1,579,698.88
Contracted services	5,602.14	-	-	5,602.14
Other	33,236.63	197,307.79	-	230,544.42
Total expenditures	39,544.69	2,225,669.84	2,947.49	2,268,162.02
Excess (deficiency) of revenues over (under) expenditures	13,075.83	(42,604.39)	-	(29,528.56)
Fund Balances, Beginning	29,575.85	2,012,657.96	-	2,042,233.81
adjust reserve for inventory				
change in value of fixed assets		250,415.45		250,415.45
Fund balances, ending	42,651.68	2,220,469.02	-	2,263,120.70
To tie to ending fund balance	42,651.68	2,220,469.02	-	2,263,120.70
Difference	-	-	-	-

CITY OF BIDDEFORD
Fiduciary Funds
Combining Statement of Net Assets
As of January 31, 2018

	Fund 558 BMS Student Activity Fund	Fund 801 B-S-OOB Transit Agency Fund	Fund 900 457 Trust Agency Fund	Totals
ASSETS				
Cash and cash equivalents	42,651.68	200.00	-	42,851.68
Receivables	-	1,081.46	-	1,081.46
Interfund loans	-	537,563.56	-	537,563.56
Prepaid expenses	-	-	-	-
Inventory	-	200,275.37	-	200,275.37
Fixed assets	-	4,492,719.46	-	4,492,719.46
Less: accumulated depreciation	-	(2,577,005.56)	-	(2,577,005.56)
TOTAL ASSETS	42,651.68	2,654,834.29	-	2,697,485.97
LIABILITIES				
Accounts payable & payroll withholding	-	(13,635.00)	-	(13,635.00)
Accrued wages	-	-	-	-
Accrued compensated absences	-	61,247.77	-	61,247.77
Interfund loans	-	356,816.53	-	356,816.53
Unearned payments	-	30,000.00	-	30,000.00
TOTAL LIABILITIES	-	434,429.30	-	434,429.30
FUND BALANCES				
Invested in fixed assets	-	1,834,666.31	-	1,834,666.31
Reserved for encumbrances	-	-	-	-
Reserved for inventory	-	172,769.38	-	172,769.38
Restricted fund balance	42,651.68	212,969.30	-	255,620.98
TOTAL FUND BALANCES	42,651.68	2,220,404.99	-	2,263,056.67
Total liabilities and fund balances	42,651.68	2,654,834.29	-	2,697,485.97

CITY OF BIDDEFORD, MAINE
Proprietary Funds
Statement of Revenues, Expenditures and
Changes in Fund Equity
For the Seven Months Ended January 31, 2018

	Fund 601, 2 Sewer Operations	Fund 605 CSO ARRA Projects 10	Total Proprietary Funds
Operating revenues:			
Intergovernmental	-	-	-
Charges for services	2,072,791.96	-	2,072,791.96
Industrial pretreatment	75.00	-	75.00
Other	68,010.49	-	68,010.49
Total operating revenues	2,140,877.45	-	2,140,877.45
Reconciliation (for Finance Dept. use only)			
Revenue Control	2,740,877.45	-	2,740,877.45
Less non-operating income	(600,000.00)	-	(600,000.00)
Adjusted Revenue Control to tie to above	2,140,877.45	-	2,140,877.45
Difference	-	-	-
Operating expenses:			
Personnel services	815,568.24	-	815,568.24
Contract services	32,971.56	-	32,971.56
Supplies, maintenance and repairs	205,815.74	-	205,815.74
Insurance	38,203.71	-	38,203.71
Utilities	125,402.22	-	125,402.22
Other	202,757.04	-	202,757.04
Depreciation	-	-	-
Total operating expenses	1,420,718.51	-	1,420,718.51
Reconciliation (for Finance Dept. use only)			
Appropriation Control	1,853,783.58	-	1,853,783.58
Less current bond/note payments	(239,000.00)	-	(239,000.00)
Less non-operating expense	(194,065.07)	-	(194,065.07)
Adjusted Approp. Control to tie to above	1,420,718.51	-	1,420,718.51
Difference	-	-	-
Operating income (loss)	720,158.94	-	720,158.94
Non-operating revenues (expenses):			
Transfers in	600,000.00	-	600,000.00
Transfers (out)	(150,000.00)	-	(150,000.00)
Bond proceeds	-	-	-
Interest expense	(44,065.07)	-	(44,065.07)
Total non-operating revenue (expense)	405,934.93	-	405,934.93
Net Income (loss)	1,126,093.87	-	1,126,093.87
Less current year charges to designated fund balance	(89,207.63)	-	(89,207.63)
Increase (decrease) in fund equity	1,036,886.24	-	1,036,886.24
Fund equity, beginning	18,928,916.48	(191,141.37)	18,737,775.11
Fund equity, ending	19,965,802.72	(191,141.37)	19,774,661.35
To tie to balance sheet fund equity	19,965,802.72	(191,141.37)	19,774,661.35
Difference	-	-	-

CITY OF BIDDEFORD
Proprietary Funds
Balance Sheet
As of January 31, 2018

	Funds 601, 2 Sewer Operations	Fund 605 CSO ARRA Projects 10	Total Proprietary Funds
ASSETS			
Current assets			
Amounts held in escrow	-	-	-
Accounts recivable-other	(0)	-	(0)
Accounts receivable-billed	648,332	-	648,332
Accounts receivable-unbilled	813,970	-	813,970
Sewer liens	70,002	-	70,002
Total Current assets	1,532,303	-	1,532,303
Non-current assets			
Property, plant and equipment	41,935,548	-	41,935,548
Less accumulated depreciation	(15,457,503)	-	(15,457,503)
Unamortized bond premium	29,580	-	29,580
Total Non-current assets	26,507,625	-	26,507,625
TOTAL ASSETS	28,039,928	-	28,039,928
Liabilities			
Current liabilities			
Accounts payable and other	14,787	-	14,787
Accrued bond interest	-	-	-
Interfund loans payable	3,076,149	191,141	3,267,290
Leases Payable - current	16,224	-	16,224
Bonds payable - current	559,000	-	559,000
Total Current liabilities	3,666,160	191,141	3,857,302
Non-current liabilities			
Leases Payable	46,465	-	46,465
Bonds payable	4,361,500	-	4,361,500
Total Non-current liabilities	4,407,965	-	4,407,965
Total Liabilities	8,074,125	191,141	8,265,267
Fund Equity			
Invested in fixed assets	21,958,776	-	22,077,277
Reserve for encumbrances	160,492	-	160,492
Assigned fund balance	1,983,373	-	1,983,373
Unassigned	(4,136,839)	(191,141)	(4,327,980)
Total Fund Equity	19,965,803	(191,141)	19,893,162
Total liabilities and fund equity	28,039,928	-	28,158,428

**City of Biddeford - Wastewater
Year-to-Date Financial Report - Revenues
Seven Months Ended January 31, (unaudited)**

Target: 58.3%

FY2018

FY2017

Revenues:	Revised Budget	YTD Revenues	Remaining Budget	% Earned	Revised Budget	YTD Revenues	Remaining Budget	% Earned
Sewer Operations	4,522,939	2,691,761	1,831,178	59.5 %	4,279,891	2,891,076	1,388,815	67.6 %
Sewer Ind Pretreat Prog	66,753	75	66,678	0.1 %	100,000	72	99,928	0.1 %
Inflow & Infiltration	-	49,042	(49,042)	- %	-	83,847	(83,847)	- %
TOTAL REVENUES	4,589,692	2,740,877	1,848,815	59.7 %	4,379,891	2,974,995	1,404,896	67.9 %

City of Biddeford - Wastewater
Year-to-Date Financial Report - Expenditures (incl. Encumb.)
Seven Months Ended January 31, (unaudited)

Target: 58.3%

	FY2018				FY2017			
Expenditures:	Revised Budget	YTD Expended	Remaining Budget	% Spent	Revised Budget	YTD Expended	Remaining Budget	% Spent
Sewer Operations	2,248,730	840,688	1,408,042	37.4 %	2,029,996	612,790	1,417,206	30.2 %
Sewer Ind Pretreat Prog	66,478	25,562	40,916	38.5 %	119,702	64,475	55,227	53.9 %
PW Wastewater Maintenance	786,741	384,252	402,489	48.8 %	797,677	406,494	391,183	51.0 %
New Sewer Operations	1,491,337	748,911	742,426	50.2 %	1,474,107	755,247	718,860	51.2 %
TOTAL EXPENDITURES	4,593,286	1,999,412	2,593,874	43.5 %	4,421,482	1,839,006	2,582,476	41.6 %