

CITY OF BIDDEFORD, MAINE

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

For the Year Ended June 30, 2021

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

City Council and School Committee

We have reviewed the special-purpose schedule of expenditures of department agreements of City of Biddeford, Maine as of June 30, 2021. A review includes primarily applying analytical procedures to the City's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the schedule of expenditures of department agreements as a whole. Accordingly, we do not express such an opinion.

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

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

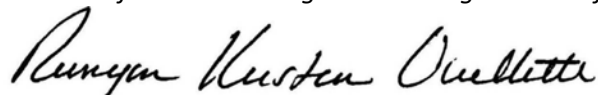
Accountant's Responsibility

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

We are required to be independent of the City of Biddeford, Maine and meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our review.

Accountant's Conclusion

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



March 31, 2022, except for the testing of
EMBRACE II - FEDES (agreement number 05A-20180417*3174),
which was dated April 28, 2022
South Portland, Maine

CITY OF BIDDEFORD, MAINE
 Schedule of Expenditures of Department Agreements
 Year Ended June 30, 2021

Department Office	Grant Name	Agreement Number	Agreement Amount	Agreement Period	Agreement Service	Agreement Status	Federal Expenses	State Expenses	Total Department Expenses
Department of Health and Human Services:									
	Keep Maine Healthy	COM-20-3007	\$ 64,050	06/08/2020-10/31/2020	COVID-19 Awareness	Final	63,167	-	63,167
Total Department of Health and Human Services							63,167	-	63,167
Department of Education:									
	EMBRACE II - FEDES	05A-20180417*3174	513,000	4/17/18 - 8/1/2021	Purchased Services	Interim	-	184,294	184,294
Total Department of Education							-	184,294	184,294
TOTAL							\$ 63,167	184,294	247,461