

State of Maine

Board of Corrections



FY15 Monthly Financial Reporting Package

July 31, 2014

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State of Maine
Board of Corrections
Operations Support Fund
Dashboard

As of 7/31/2014

Currently
Under Construction



**State of Maine
Board of Corrections
Operations Support Fund
FY15 YTD Analysis**

As of 7/31/2014

SBOC Revenues	FY15 Budgeted	Received YTD
General Fund		
Operations Support Fund	6,536,310	6,536,310
CCA	5,646,562	5,646,562
Board Per Diem	20,000	20,000
State Deappropriation	-768	-768
Total General Fund:	12,202,104	12,202,104
Other Special Revenue		
Court Fines & Surcharges Revenue - MDOC	236,069	21,042
Court Fines & Surcharges Revenue- Judicial	522,994	46,473
Earnings on Investments		
Major Mission Change Payments	1,807,777	
Total Other Special Revenue Fund:	2,566,840	67,515
Total FY15 Funding:	14,768,944	12,269,619

SBOC Expenditures	FY15 Budgeted	YTD Actuals
General Fund		
OSF Payments to Counties	6,536,310	2,086,315
CCA	5,646,562	4,517,249
Board Per Diem	19,232	346
Total General Fund:	12,202,104	6,603,910
Other Special Revenue		
OSF Payments to Counties	2,148,956	85,000
SBOC General Operating	0	162
SBOC Personnel	210,060	16,678
SBOC Reserve	207,824	
Total Other Special Revenue Fund:	2,566,840	101,840
Total FY15 Expenditures:	14,768,944	6,705,750
Total YTD FY2015 OSF Balance:		5,563,869

<i>Prior Year Activity</i>	
Prior Year Funding	
<i>FY2014 OSF Carry Forward</i>	1,023,020
Total Prior Year Funds:	1,023,020
Expenditures	
Total Expenditures:	-
Total Prior Year OSF Balance:	1,023,020



State of Maine
Board of Corrections
 Operations Support Fund
FY15 Projections

As of 7/31/2014

FY15 YTD Revenues	12,269,619
<i>Projected Revenues</i>	
Major Mission Change Remaining Payments	1,807,777
Court Fines & Surcharges Revenue - MDOC	215,026
Court Fines & Surcharges Revenue- Judicial	476,522
Total FY15 Projected Revenues:	14,768,944
FY15 YTD Expenditures	
6,705,750	
<i>Projected Expenditures</i>	
Remaining OSF Payments to Counties	6,513,951
CCA	1,129,313
Board Per Diem	18,724
SBOC General Operating	
SBOC Personnel	193,382
Other Anticipated:	
Total FY15 Projected Expenditures:	14,561,120
Anticipated FY15 Year-End OSF Balance:	207,824

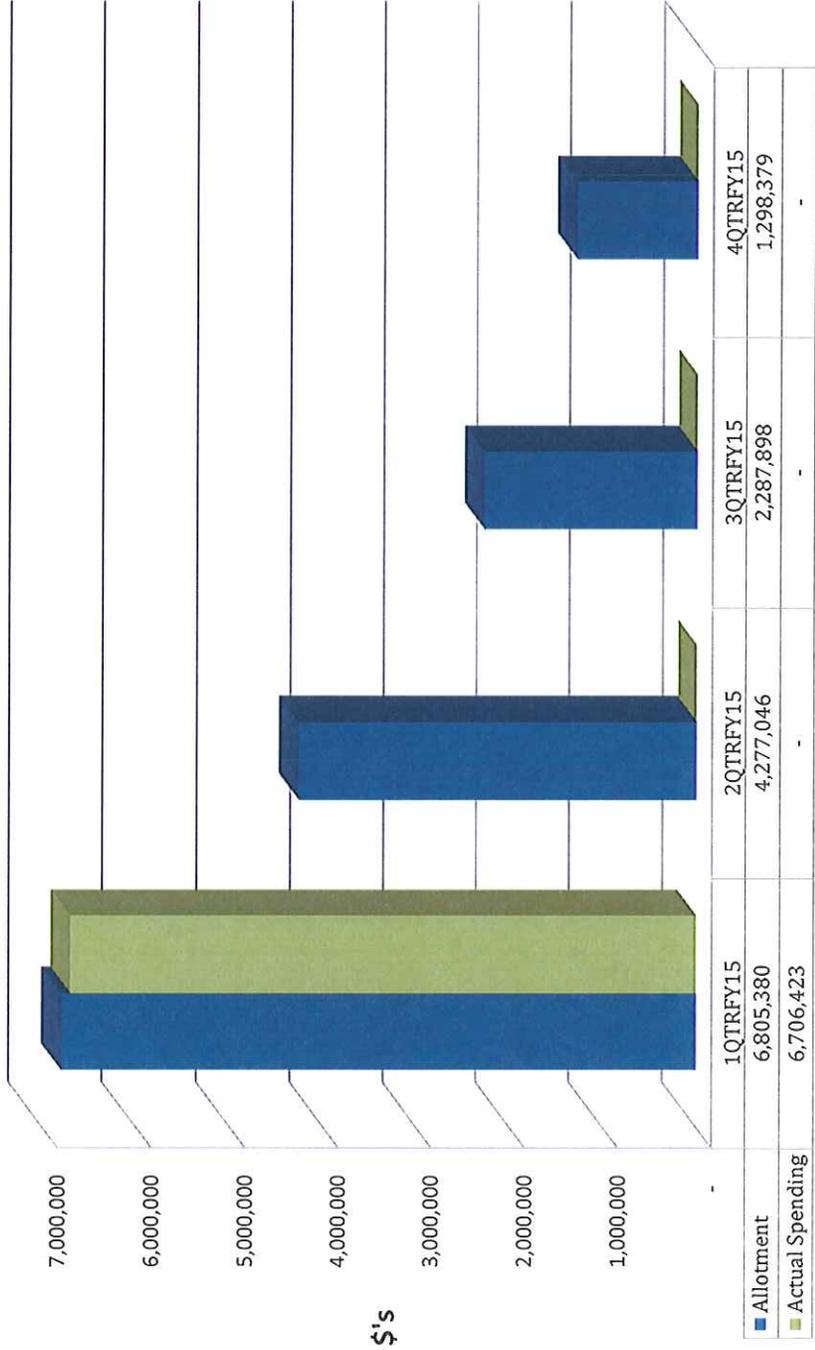
Prior Year Activity	
Prior Year Funding	
<i>FY2014 Carry Forward</i>	1,023,020
Total Prior Year Funds:	1,023,020
Expenditures	
<i>Somerset County Payment -FY13</i>	560,884
<i>Remaining FY14 Requests</i>	462,136
Total Remaining Activity:	1,023,020
Anticipated Prior Year OSF Balance:	0



State of Maine
Board of Corrections
Operations Support Fund
 Allotment v. Spending
 FY2015

	1QTRFY15	2QTRFY15	3QTRFY15	4QTRFY15	TOTAL
Allotment	6,805,380	4,277,046	2,287,898	1,298,379	14,668,703
Actual Spending	6,706,423	-	-	-	6,706,423

SBOC - Operations Support Fund Spending vs. Allotment
 (Allotment Equals Maximum Spending per Quarter)





FY2015 County Disbursements & MMC Payments

As of 7/31/14

Date	Andro	Aroost	Cumb	Frank	Hanc	Kenn	Knox	Oxford	Penob	Pisc	Somer	Linc	Sag	TBRJ	Waldo	Wash	York	Total
FY 15 Budgeted OSF Payments																		
7/17/2014	184,254	116,440	492,349		66,604	143,111	26,710		117,235	39,321	210,332			459,957		62,275	252,727	1,918,588
7/25/2014																		252,727
2nd OTR Payment																		
3rd OTR Payment																		
4th Qtr Payment																		
	184,254	116,440	492,349		66,604	143,111	26,710		117,235	39,321	210,332			459,957		62,275	252,727	2,171,315
Board Approved Payments																		
Total Board Approved Payments																		
CCA Payments																		
7/17/2014	383,966	298,138	795,035	108,414	149,070	311,690	289,104	212,311	618,863	58,724	248,449	167,138	121,966		167,138	81,311	505,932	4,517,249
CCA 80%																		
CCA 20%																		
	383,966	298,138	795,035	108,414	149,070	311,690	289,104	212,311	618,863	58,724	248,449	167,138	121,966		167,138	81,311	505,932	4,517,249
	568,220	414,578	1,287,394	108,414	215,674	454,801	315,814	212,311	736,098	98,045	458,781	167,138	121,966	459,957	167,138	143,586	758,659	6,689,564

FY15 Mission Change Receipts

Date	Franklin	Oxford	Waldo	Grand Total
	730,576	187,073	890,128	1,807,777
Budgeted Contribution*				
MMC Payments Pending Receipt				
	730,576	187,073	890,128	1,807,777

FY14 COUNTY FUNDING DISBURSEMENTS & MISSION CHANGE PAYMENTS

FY14 Funding Cat	Date	Andro	Aroost	Cumb	Frank	Hanc	Kenn	Knox	Oxford	Penob	Pisc	Somer	Linc	Sag	TBRJ	Waldo	Wash	York	RHR	Total
FY14 Budgeted I/F Payments																				
1st QTR (50%) Payment																				
	7/24/2013	368,509	232,880	1,110,332	0	155,975	326,067	73,275	0	318,924	157,282	0	0	0	1,017,636	0	130,793	505,453	0	4,397,325
3rd QTR Payment																				
	2/24/2014	148,857	94,071	448,514	0	63,005	131,714	29,600	128,828	17,645	0	0	0	0	411,151	52,834	204,175	27,352	0	1,712,749
	3/21/2014	13,941	12,602	60,084	0	8,440	17,645	3,965	17,645	0	0	0	0	0	55,079	7,078	0	0	0	229,831
	4/18/2014	184,254	116,440	265,236	0	38,994	97,019	0	3,542	0	0	0	0	0	291,695	58,396	126,363	0	0	1,715,758
	5/21/2014	15,455	9,767	85,230	0	0	0	0	0	0	0	0	0	0	42,688	147,562	0	0	0	3,542
	5/20/2014	0	0	0	0	0	0	0	0	0	0	0	0	0	23,523	0	0	0	0	304,225
	5/30/2014	0	0	0	0	0	0	0	0	0	0	0	0	0	234,225	0	0	0	0	304,225
	5/19/2014	737,016	465,760	1,969,396	0	266,414	572,445	106,840	0	468,939	157,282	795,109	0	0	1,659,633	0	249,101	1,070,905	0	8,659,040
Total FY14 Budgeted I/F Payments																				
Board Approved Payments																				
	5/30/2014	99,910	500,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	599,910
	5/19/2014	0	125,602	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	125,602
Total Board Approved Payments																				
	8/9/2013	383,966	298,138	795,036	108,414	149,069	311,690	289,104	212,311	618,983	58,724	0	167,138	121,966	0	167,138	81,311	505,932	0	4,268,800
	11/8/2013	0	0	0	0	0	0	0	0	0	0	248,449	0	0	0	0	0	0	0	248,449
	1/17/2014	95,992	74,535	198,758	27,103	37,267	77,923	72,276	53,078	154,716	14,681	62,112	41,785	30,491	0	41,785	20,328	126,483	0	1,129,313
	3/27/2014	479,958	372,673	983,794	135,517	166,336	389,613	361,380	265,389	775,579	73,405	310,561	208,923	152,457	0	208,923	101,639	632,415	0	5,646,362
Total CCA Payments																				
		1,316,884	1,464,035	2,963,190	135,517	452,750	962,058	468,220	265,389	1,242,518	230,687	1,105,670	208,923	152,457	1,839,833	208,923	350,740	1,643,320	0	15,011,114

FY14 Mission Change Receipts

Budgeted Contribution*	Date	Franklin	Oxford	Waldo	Grand Total
	11/19/2013	630,576	187,073	890,128	1,707,777
	1/6/2014	92,124	22,538	0	1,129,313
	1/24/2014	0	70,999	890,128	1,707,777
	1/28/2014	223,164	0	0	1,129,313
	2/10/2014	314,243	93,537	0	1,129,313
	3/27/2014	0	0	0	0
	5/22/2014	1,045	0	0	1,045
MMC Payments Pending Receipt					1,045
updated through 6/30/14					
*Actual Cost Budget					

BOC Actuals Analysis

For FY:2015

Reports only through last month submitted for each county

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	Budgeted	Actual Rev/Exp	Difference	% Difference Remaining	Rept'd Through
ANDROSCOGGIN					
EXPENSE					
REVENUE	\$5,603,576.00	\$490,932.53	\$5,112,643.47	91.24%	July
EXPENSE	\$5,603,576.00	\$572,570.00	\$5,031,006.00	89.78%	July
AROOSTOOK					
EXPENSE					
REVENUE	\$3,165,599.00	\$330,110.93	\$2,835,488.07	89.57%	July
EXPENSE	\$3,165,599.00	\$415,463.00	\$2,750,136.00	86.88%	July
CUMBERLAND					
EXPENSE					
REVENUE	\$18,017,000.00	\$0.00	\$18,017,000.00	100.00%	
EXPENSE	\$18,017,000.00	\$0.00	\$18,017,000.00	100.00%	
FRANKLIN					
EXPENSE					
REVENUE	\$1,030,142.00	\$122,447.81	\$907,694.19	88.11%	July
EXPENSE	\$1,030,142.00	\$108,814.00	\$921,328.00	89.44%	July
HANCOCK					
EXPENSE					
REVENUE	\$2,335,137.00	\$0.00	\$2,335,137.00	100.00%	
EXPENSE	\$2,335,137.00	\$0.00	\$2,335,137.00	100.00%	
KENNEBEC					
EXPENSE					
REVENUE	\$6,560,401.00	\$0.00	\$6,560,401.00	100.00%	
EXPENSE	\$6,560,401.00	\$0.00	\$6,560,401.00	100.00%	
KNOX					
EXPENSE					
REVENUE	\$3,664,820.00	\$179,844.72	\$3,484,975.28	95.09%	July
EXPENSE	\$3,664,820.00	\$315,933.00	\$3,348,887.00	91.38%	July
LINCOLN					
EXPENSE					
REVENUE	\$445,189.00	\$0.00	\$445,189.00	100.00%	
EXPENSE	\$445,189.00	\$0.00	\$445,189.00	100.00%	
OXFORD					
EXPENSE					
REVENUE	\$1,307,072.00	\$108,983.46	\$1,198,088.54	91.66%	July
EXPENSE	\$1,307,072.00	\$212,311.00	\$1,094,761.00	83.76%	July

BOC Actuals Analysis

For FY:2015

Reports only through last month submitted for each county

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PENOBSCOT				
EXPENSE				
	\$7,558,986.00	\$0.00	\$7,558,986.00	100.00%
REVENUE				
	\$7,558,986.00	\$0.00	\$7,558,986.00	100.00%
PISCATAQUIS				
EXPENSE				
	\$1,411,977.00	\$0.00	\$1,411,977.00	100.00%
REVENUE				
	\$1,411,977.00	\$0.00	\$1,411,977.00	100.00%
SAGADAHOC				
EXPENSE				
	\$426,041.00	\$0.00	\$426,041.00	100.00%
REVENUE				
	\$426,041.00	\$0.00	\$426,041.00	100.00%
SOMERSET				
EXPENSE				
	\$6,770,542.00	\$0.00	\$6,770,542.00	100.00%
REVENUE				
	\$6,770,542.00	\$0.00	\$6,770,542.00	100.00%
TWO BRIDGES				
EXPENSE				
	\$6,873,176.00	\$521,720.58	\$6,351,455.42	92.41%
REVENUE				
	\$6,873,176.00	\$0.00	\$6,873,176.00	100.00%
WALDO				
EXPENSE				
	\$2,151,148.00	\$165,989.55	\$1,985,158.45	92.28%
REVENUE				July
	\$2,151,148.00	\$169,052.45	\$1,982,095.55	92.14%
				July
WASHINGTON				
EXPENSE				
	\$2,364,265.00	\$0.00	\$2,364,265.00	100.00%
REVENUE				
	\$2,364,265.00	\$0.00	\$2,364,265.00	100.00%
YORK				
EXPENSE				
	\$10,060,136.00	\$182,324.00	\$9,877,812.00	98.19%
REVENUE				
	\$10,060,136.00	\$10,145.00	\$10,049,991.00	99.90%
Total Expense:	\$79,745,207.00	\$2,102,353.58	\$77,642,853.42	97.36%
Total Revenue:	\$79,745,207.00	\$1,804,288.45	\$77,940,918.55	97.74%

BOC Actuals Analysis

For FY:2014

Reports only through last month submitted for each county

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	Budgeted	Actual Rev/Exp	Difference	% Difference Remaining	Rept'd Through
ANDROSCOGGIN					
EXPENSE					
REVENUE	\$5,553,577.00	\$5,738,442.15	(\$184,865.15)	-3.33%	June
EXPENSE	\$5,553,577.00	\$5,761,222.02	(\$207,645.02)	-3.74%	June
AROOSTOOK					
EXPENSE					
REVENUE	\$3,165,599.00	\$3,869,844.77	(\$704,245.77)	-22.25%	June
EXPENSE	\$3,165,599.00	\$3,804,382.16	(\$638,783.16)	-20.18%	June
CUMBERLAND					
EXPENSE					
REVENUE	\$17,561,597.00	\$17,982,070.91	(\$420,473.91)	-2.39%	June
EXPENSE	\$17,561,597.00	\$17,983,434.00	(\$421,837.00)	-2.40%	June
FRANKLIN					
EXPENSE					
REVENUE	\$1,130,142.00	\$1,154,517.12	(\$24,375.12)	-2.16%	June
EXPENSE	\$1,130,142.00	\$1,196,529.12	(\$66,387.12)	-5.87%	June
HANCOCK					
EXPENSE					
REVENUE	\$2,288,372.00	\$2,307,615.69	(\$19,243.69)	-0.84%	June
EXPENSE	\$2,288,372.00	\$2,376,422.08	(\$88,050.08)	-3.85%	June
KENNEBEC					
EXPENSE					
REVENUE	\$6,835,715.00	\$6,666,760.00	\$168,955.00	2.47%	June
EXPENSE	\$6,835,715.00	\$6,584,393.00	\$251,322.00	3.68%	June
KNOX					
EXPENSE					
REVENUE	\$3,704,529.00	\$3,625,203.30	\$79,325.70	2.14%	June
EXPENSE	\$3,704,529.00	\$490,755.87	\$3,213,773.13	86.75%	June
LINCOLN					
EXPENSE					
REVENUE	\$445,189.00	\$441,195.82	\$3,993.18	0.90%	June
EXPENSE	\$445,189.00	\$450,470.32	(\$5,281.32)	-1.19%	June
OXFORD					
EXPENSE					
REVENUE	\$1,307,072.00	\$1,267,065.05	\$40,006.95	3.06%	June
EXPENSE	\$1,307,072.00	\$1,307,090.38	(\$18.38)	0.00%	June

BOC Actuals Analysis

For FY:2014

Reports only through last month submitted for each county

Printed: 8/14/2014 12:11

PENOBSCOT					
EXPENSE	\$7,850,597.00	\$7,707,456.00	\$143,141.00	1.82%	June
REVENUE	\$7,850,597.00	\$7,602,132.00	\$248,465.00	3.16%	June
PISCATAQUIS					
EXPENSE	\$1,478,208.00	\$1,404,332.24	\$73,875.76	5.00%	June
REVENUE	\$1,478,208.00	\$1,406,357.14	\$71,850.86	4.86%	June
SAGADAHOC					
EXPENSE	\$426,041.00	\$361,382.72	\$64,658.28	15.18%	May
REVENUE	\$426,041.00	\$376,150.25	\$49,890.75	11.71%	May
SOMERSET					
EXPENSE	\$6,805,068.00	\$6,540,277.98	\$264,790.02	3.89%	June
REVENUE	\$6,805,068.00	\$6,410,812.79	\$394,255.21	5.79%	June
TWO BRIDGES					
EXPENSE	\$7,222,552.00	\$6,940,435.97	\$282,116.03	3.91%	June
REVENUE	\$7,222,552.00	\$6,895,544.85	\$327,007.15	4.53%	June
WALDO					
EXPENSE	\$2,151,148.00	\$2,053,609.80	\$97,538.20	4.53%	June
REVENUE	\$2,151,148.00	\$2,176,393.61	(\$25,245.61)	-1.17%	June
WASHINGTON					
EXPENSE	\$2,376,750.00	\$2,327,620.79	\$49,129.21	2.07%	June
REVENUE	\$2,376,750.00	\$2,354,141.35	\$22,608.65	0.95%	June
YORK					
EXPENSE	\$10,150,763.00	\$10,326,771.00	(\$176,008.00)	-1.73%	June
REVENUE	\$10,150,763.00	\$10,081,549.00	\$69,214.00	0.68%	June
Total Expense:	\$80,452,919.00	\$80,714,601.31	(\$261,682.31)	-0.33%	
Total Revenue:	\$80,452,919.00	\$77,257,779.94	\$3,195,139.06	3.97%	

State Budget Summary Report

Printed: 8/14/2014 8:01:14 AM

For FY:2015

Through the month of: July

Account	Actual Expenditures	Encumbrances	Budgeted Expenditures	Difference	% Diffnc
ADULT COMMUNITY CORRECTIONS	\$801,116.00	\$20,683.00	\$9,913,117.00	\$9,091,318.00	91.9
CORRECTIONAL MEDICAL SERVICES	\$3,135,201.60	\$14,048,554.68	\$19,831,741.35	\$2,647,985.07	84.2
PRISONER BOARDING - CARRYING	\$20,668.00	\$0.00	\$547,613.00	\$526,945.00	96.2
SOUTHERN MAINE WOMEN'S	\$128,483.00	\$77,659.00	\$1,806,616.00	\$1,600,474.00	92.9
MAINE STATE PRISON	\$1,686,244.00	\$160,935.00	\$26,859,183.00	\$25,012,004.00	93.7
BOLDUC CORRECTIONAL FACILITY	\$412,199.00	\$3,323.00	\$5,412,078.00	\$4,996,556.00	92.4
MAINE CORRECTIONAL CENTER	\$1,561,541.00	\$11,806.00	\$21,836,337.00	\$20,262,990.00	92.9
CTRL MAINE PRE-RELEASE CENTER	\$0.00	\$0.00	\$136,890.00	\$136,890.00	100.0
DOWNEAST CORRECTIONAL	\$371,305.00	\$24,703.00	\$4,988,035.00	\$4,592,027.00	92.6
CHARLESTON CORRECTIONAL FAC	\$343,732.00	\$12,069.00	\$4,545,319.00	\$4,189,518.00	92.4
Totals:	\$8,460,489.60	\$14,359,732.68	\$95,876,929.35	\$73,056,707.07	92.9

Note: Balance at year end goes back to the State General Fund.

MDOC BOARDING

<i>Receiving Co:</i>	Kennebec	Cumberland	Two Bridges	York, Board	York Lease--not in effect
Jul-14			207		
Aug-14					
Sep-14					
Oct-14					
Nov-14					
Dec-14					
Jan-15					
Feb-15					
Mar-15					
Apr-15					
May-15					
Jun-15					

<i>Receiving Co:</i>	Kennebec	Cumberland	TBRJ	York Board	York Lease
Marginal Cost		\$ 27.58	22.96 + Food	18.75 + Food	18.75+Food
Jul-14			\$ 6,040.12		
Aug-14					
Sep-14					
Oct-14					
Nov-14					
Dec-14					
Jan-15					
Feb-15					
Mar-15					
Apr-15					
May-15					
Jun-15					
Payments to Date	\$ -	\$ -	\$ 6,040.12	\$ -	\$ -
Total Boarding Paid				\$ 6,040.12	

as of 6/30/14