SBOC - BPG 3QTRFY13 I/F Payment Analysis

Androscoggin

Androscoggin	$'s	all data as of 04/19/13 8:03 AM	
2013 Budgeted I/F Distribution	687,017		
2013 YTD I/F Distribution	(552,763)		
Remaining to be Distributed for 2013	134,254		
Requested Distribution (CRAS Projections)	313,300		
	Revenue	*Expense*	*Difference*
Projections	5,553,889	5,623,728	(69,838)
Budget	5,553,577	5,553,577	0
Difference	312	70,151	(69,838)
	Budgeted	*Actual (YTD Avg)*	*Difference*
ADP	160	141	(19)
per Capita	$ 34,710	$ 39,800	
Independent Audit - Most recent Fiscal Year	**2012**	*DRAFT*	
	General	*Capital*	*Non-Major*
Fund Balance June 30	0	297,124	n/a
Notes: Per 2012 Draft Audit, Fund balance of $297,124 committed to various Capital Projects.			
Criteria 1	Accurate CRAS Reporting		*Assumed Yes*
Criteria 2	Amount Requested by Jail		$ 313,300
Criteria 3	Projection results in Surplus (>$100)		**NO**
	Requested Amount less NOI		$ 313,300
Criteria 4	Application of Existing Surplus		**NO**
	I/F Request less General Fund Balance		$ 313,300
Recommended 4QTR FY13 Payment			**156,650**

SBOC - BPG 3QTRFY13 I/F Payment Analysis

Aroostook

Aroostook	$'s	all data as of 04/19/13 8:03 AM	
2013 Budgeted I/F Distribution	465,760		
2013 YTD I/F Distribution	(349,320)		
Remaining to be Distributed for 2013	116,440		
Requested Distribution (CRAS Projections)	405,566		
	Revenue	*Expense*	*Difference*
Projections	3,454,725	3,454,530	195
Budget	3,165,599	3,165,599	0
Difference	289,126	288,931	195
	Budgeted	*Actual*	*Difference*
ADP	72	76	4
per Capita	$ 43,967	$ 45,276	
Independent Audit - Most recent Fiscal Year	**2012**		
	General	*Capital*	*Non-Major*
Fund Balance June 30	0	n/a	n/a
Notes:			
Criteria 1	Accurate CRAS Reporting		*Assumed Yes*
Criteria 2	Amount Requested by Jail		$ 405,566
Criteria 3	Projection results in Surplus (>$100)		**YES**
	Requested Amount less NOI		$ 405,371
Criteria 4	Application of Existing Surplus		**NO**
	I/F Request less General Fund Balance		$ 405,371
Recommended 4QTR FY13 Payment			$ 202,686

SBOC - BPG 3QTRFY13 I/F Payment Analysis

Cumberland

Cumberland	$'s	all data as of 04/19/13 8:03 AM	
2013 Budgeted I/F Distribution	2,220,663		
2013 YTD I/F Distribution	(1,610,332)		
Remaining to be Distributed for 2013	610,331		
Requested Distribution (CRAS Projections)	601,611		
	Revenue	*Expense*	*Difference*
Projections	17,583,073	17,583,073	0
Budget	17,561,597	17,561,597	0
Difference	21,476	21,476	0
	Budgeted	*Actual*	*Difference*
ADP	482	428	(54)
per Capita	$ 36,435	$ 41,120	
Independent Audit - Most recent Fiscal Year	**2012**		
	General	*Capital*	*Non-Major*
Fund Balance June 30	649,724	388,258	243,593
Note: CIP for Jail identifies 25 different Capital Projects totaling approx. $3.3 million			
Criteria 1	Accurate CRAS Reporting		*Assumed Yes*
Criteria 2	Amount Requested by Jail		$ 601,611
Criteria 3	Projection results in Surplus (>$100)		**NO**
	Requested Amount less NOI		$ 601,611
Criteria 4	Application of Existing Surplus		**YES**
	I/F Request less General Fund Balance		$ (48,113)
Recommended 4QTR FY13 Payment			$ (24,056.50)

SBOC - BPG 3QTRFY13 I/F Payment Analysis

Franklin

Franklin	$'s	all data as of 04/19/13 8:03 AM	
2013 Budgeted I/F Contribution	630,576		
2013 YTD I/F Contribution	(315,288)		
Remaining to be Contribution for 2013	315,288		
Requested Distribution (CRAS Projections)	315,233	*(to be paid to the I/F)*	
	Revenue	***Expense***	***Difference***
Projections	1,130,795	1,130,795	(0)
Budget	1,130,142	1,130,142	0
Difference	653	653	(0)
	Budgeted	***Actual***	***Difference***
ADP	7	5	(2)
per Capita	$ 161,449	$ 240,595	
Independent Audit - Most recent Fiscal Year	**2012**		
	General	***Capital***	***Non-Major***
Fund Balance June 30	332,040	n/a	n/a
Notes:			
Criteria 1	Accurate CRAS Reporting		*Assumed Yes*
Criteria 2	Amount Requested by Jail		$ -
Criteria 3	Projection results in Surplus (>$100)		**NO**
	Requested Amount less NOI		n/a
Criteria 4	Application of Existing Surplus		**YES**
	I/F Request less General Fund Balance		n/a

SBOC - BPG 3QTRFY13 I/F Payment Analysis

Hancock

Hancock	$'s	all data as of 04/19/13 8:03 AM
2013 Budgeted I/F Distribution	311,949	
2013 YTD I/F Distribution	(233,962)	
Remaining to be Distributed for 2013	77,987	
Requested Distribution (CRAS Projections)	80,037	

	Revenue	Expense	Difference
Projections	2,278,172	2,278,172	(0)
Budget	2,228,172	2,228,172	0
Difference	50,000	50,000	(0)

	Budgeted	Actual	Difference
ADP	58	40	(18)
per Capita	$ 38,417	$ 57,241	

Independent Audit - Most recent Fiscal Year	2012		
	General	Capital	Non-Major
Fund Balance June 30	35,914	n/a	n/a

Notes:

Criteria 1	Accurate CRAS Reporting	Assumed Yes
Criteria 2	Amount Requested by Jail	$ 80,037
Criteria 3	Projection results in Surplus (>$100)	NO
	Requested Amount less NOI	$ 80,037
Criteria 4	Application of Existing Surplus	YES
	I/F Request less General Fund Balance	$ 44,123
Recommended 4QTR FY13 Payment		$ 22,061.50

SBOC - BPG 3QTRFY13 I/F Payment Analysis

Kennebec

Kennebec	$'s	all data as of 04/19/13 8:03 AM	
2013 Budgeted I/F Distribution	652,134		
2013 YTD I/F Distribution	(489,101)		
Remaining to be Distributed for 2013	163,033		
Requested Distribution (CRAS Projections)	291,064		
	Revenue	*Expense*	*Difference*
Projections	6,764,096	6,764,096	0
Budget	6,940,090	6,940,090	0
Difference	(175,994)	(175,994)	0
	Budgeted	*Actual*	*Difference*
ADP	147	143	(4)
per Capita	$ 47,211	$ 47,434	
Independent Audit - Most recent Fiscal Year	**2011**		
	General	*Capital*	*Non-Major*
Fund Balance June 30	36,205	n/a	n/a
Notes: $36,205 Based on unaudited FY2012 information			
Criteria 1	Accurate CRAS Reporting		*Assumed Yes*
Criteria 2	Amount Requested by Jail		$ 291,064
Criteria 3	Projection results in Surplus (>$100)		**NO**
	Requested Amount less NOI		$ 291,064
Criteria 4	Application of Existing Surplus		**YES**
	I/F Request less General Fund Balance		$ 254,859
Recommended 4QTR FY13 Payment			$ 127,429.50

SBOC - BPG 3QTRFY13 I/F Payment Analysis

Knox

Knox	$'s	all data as of 04/19/13 8:03 AM	
2013 Budgeted I/F Distribution	146,549		
2013 YTD I/F Distribution	(109,913)		
Remaining to be Distributed for 2013	36,636		
Requested Distribution (CRAS Projections)	36,638		
	Revenue	*Expense*	*Difference*
Projections	3,727,607	3,728,276	(669)
Budget	3,704,529	3,704,529	0
Difference	23,078	23,747	(669)
	Budgeted	*Actual*	*Difference*
ADP	70	68	(2)
per Capita	$ 52,922	$ 54,507	
Independent Audit - Most recent Fiscal Year	**2011**		
	General	*Capital*	*Non-Major*
Fund Balance June 30	129,297	105,930	n/a
Notes: $129,297 Based on unaudited 2012 information			
Criteria 1	Accurate CRAS Reporting		*Assumed Yes*
Criteria 2	Amount Requested by Jail		$ 36,638
Criteria 3	Projection results in Surplus (>$100)		**NO**
	Requested Amount less NOI		$ 36,638
Criteria 4	Application of Existing Surplus		**YES**
	I/F Request less General Fund Balance		$ (92,659)
Recommended 4QTR FY13 Payment			$ -

SBOC - BPG 3QTRFY13 I/F Payment Analysis

Oxford

OXFORD	$'s	all data as of 04/19/13 8:03 AM	
2013 Budgeted I/F Contribution	187,073		
2013 YTD I/F Contribution	(93,537)		
Remaining to be Contribution for 2013	93,536		
Requested Distribution (CRAS Projections)	93,536	(to be paid to the I/F)	
	Revenue	*Expense*	*Difference*
Projections	1,307,098	1,282,252	24,845
Budget	1,307,072	1,307,072	0
Difference	26	(24,820)	24,845
	Budgeted	*Actual*	*Difference*
ADP	12	10	(2)
per Capita	$ 108,923	$ 123,293	
Independent Audit - Most recent Fiscal Year	**2011**		
	General	*Capital*	*Non-Major*
Fund Balance June 30	100,203	n/a	32,481
Notes:			
Criteria 1	Accurate CRAS Reporting		*Assumed Yes*
Criteria 2	Amount Requested by Jail		$ -
Criteria 3	Projection results in Surplus (>$100)		**YES**
	Requested Amount less NOI		n/a
Criteria 4	Application of Existing Surplus		**YES**
	I/F Request less General Fund Balance		n/a

SBOC - BPG 3QTRFY13 I/F Payment Analysis

Penobscot

Penobscot	$'s		all data as of 04/19/13 8:03 AM
2013 Budgeted I/F Distribution	637,848		
2013 YTD I/F Distribution	(478,386)		
Remaining to be Distributed for 2013	159,462		
Requested Distribution (CRAS Projections)	144,241		
	Revenue	*Expense*	*Difference*
Projections	7,451,689	7,611,151	(159,462)
Budget	7,467,895	7,467,895	0
Difference	(16,206)	143,256	(159,462)
	Budgeted	*Actual*	*Difference*
ADP	143	160	17
per Capita	$ 52,223	$ 47,719	
Independent Audit - Most recent Fiscal Year	**2012**		
	General	*Capital*	*Non-Major*
Fund Balance June 30	190,215	n/a	75,390
Notes:			
Criteria 1	Accurate CRAS Reporting		*Assumed Yes*
Criteria 2	Amount Requested by Jail		$ 144,241
Criteria 3	Projection results in Surplus (>$100)		**NO**
	Requested Amount less NOI		$ 144,241
Criteria 4	Application of Existing Surplus		**YES**
	I/F Request less General Fund Balance		$ (45,974)
Recommended 4QTR FY13 Payment			$ (22,987.00)

SBOC - BPG 3QTRFY13 I/F Payment Analysis

Piscataquis

Piscataquis	$'s	all data as of 04/19/13 8:03 AM	
2013 Budgeted I/F Distribution	314,563		
2013 YTD I/F Distribution	(157,282)		
Remaining to be Distributed for 2013	157,281		
Requested Distribution (CRAS Projections)	0		
	Revenue	*Expense*	*Difference*
Projections	1,561,496	1,438,552	122,945
Budget	1,478,208	1,478,208	0
Difference	83,288	(39,656)	122,945
	Budgeted	*Actual*	*Difference*
ADP	32	32	0
per Capita	$ 46,194	$ 44,537	
Independent Audit - Most recent Fiscal Year	**2010**		
	General	*Capital*	*Non-Major*
Fund Balance June 30	317,476	n/a	37,968

Notes: 2010 Financial Audit indicates a restatement of the fund balance by ($55,498). **The Department's beginning net assets were restated to reclassify accrued compensated absences of $55,498 from reserved fund balance to a liability.**

Criteria 1	Accurate CRAS Reporting	*Assumed Yes*
Criteria 2	Amount Requested by Jail	$ -
Criteria 3	Projection results in Surplus (>$100)	**YES**
	Requested Amount less NOI	$ (122,945)
Criteria 4	Application of Existing Surplus	**YES**
	I/F Request less General Fund Balance	$ (440,421)
Recommended 4QTR FY13 Payment		$ -

SBOC - BPG 3QTRFY13 I/F Payment Analysis

Somerset

Somerset	$'s	all data as of 04/19/13 8:03 AM	
2013 Budgeted I/F Distribution	1,121,767		
2013 YTD I/F Distribution	(560,884)		
Remaining to be Distributed for 2013	560,883		
Requested Distribution (CRAS Projections)	130,000		
	Revenue	*Expense*	*Difference*
Projections	6,641,627	6,641,627	(0)
Budget	6,805,069	6,805,069	0
Difference	(163,442)	(163,442)	(0)
	Budgeted	*Actual*	*Difference*
ADP	192	180	(12)
per Capita	$ 35,443	$ 36,877	
Independent Audit - Most recent Fiscal Year	**2012**		
	General	*Capital*	*Non-Major*
Fund Balance June 30	370,358	0	n/a
Notes: Per email from RHR Smith operating transfer out of the jail fund for $93,000 is for Tech Services that was paid to the general fund.			
Criteria 1	Accurate CRAS Reporting		*Assumed Yes*
Criteria 2	Amount Requested by Jail		$ 130,000
Criteria 3	Projection results in Surplus (>$100)		**NO**
	Requested Amount less NOI		$ 130,000
Criteria 4	Application of Existing Surplus		**YES**
	I/F Request less General Fund Balance		$ (240,358)
Recommended 4QTR FY13 Payment			$ (120,179.00)

SBOC - BPG 3QTRFY13 I/F Payment Analysis

TBRJ

TBRJ	$'s		all data as of 04/19/13 8:03 AM
2013 Budgeted I/F Distribution	2,035,672		
2013 YTD I/F Distribution	(1,526,754)		
Remaining to be Distributed for 2013	508,918		
Requested Distribution (CRAS Projections)	113,473		
	Revenue	***Expense***	***Difference***
Projections	6,362,091	6,871,148	(509,057)
Budget	7,222,552	7,222,552	0
Difference	(860,461)	(351,404)	(509,057)
	Budgeted	***Actual***	***Difference***
ADP	181	161	(20)
per Capita	$ 39,904	$ 42,572	
Independent Audit - Most recent Fiscal Year	**2012**		***Operating &***
	General	***Capital***	***Non-Major***
Fund Balance June 30	0	473,043	156,598
Notes: 2012 Fund Balance includes $131,970 in pre-paids and inventory/stock items			
Criteria 1	Accurate CRAS Reporting		*Assumed Yes*
Criteria 2	Amount Requested by Jail		$ 113,473
Criteria 3	Projection results in Surplus (>$100)		**NO**
	Requested Amount less NOI		$ 113,473
Criteria 4	Application of Existing Surplus		**NO**
	I/F Request less General Fund Balance		$ 113,473
Recommended 4QTR FY13 Payment			$ 56,736.50

SBOC - BPG 3QTRFY13 I/F Payment Analysis

Waldo

Waldo	$'s	all data as of 04/19/13 8:03 AM	
2013 Budgeted I/F Contribution	890,128		
2013 YTD I/F Contribution	(790,127)		
Remaining to be Contribution for 2013	100,001		
Requested Distribution (CRAS Projections)	100,001	*(to be paid to the I/F)*	
	Revenue	***Expense***	***Difference***
Projections	2,270,548	2,397,055	(126,506)
Budget	2,151,148	2,151,148	0
Difference	119,400	245,907	(126,506)
	Budgeted	***Actual***	***Difference***
ADP	36	29	(7)
per Capita	$ 59,754	$ 83,521	
Independent Audit - Most recent Fiscal Year	**2011**		
	General	***Capital***	***Non-Major***
Fund Balance June 30	(1,139,007)	n/a	175,960
Notes: Page 14 of 2011 Audit; **Note F - Prior Period Adjustment -** This adjustment is necessary to correct an error in the June 30, 2010 financial statement that included taxes receivable in the amount of $1,416,176.50.			
Criteria 1	Accurate CRAS Reporting		*Assumed Yes*
Criteria 2	Amount Requested by Jail		$ -
Criteria 3	Projection results in Surplus (>$100)		**NO**
	Requested Amount less NOI		N/a
Criteria 4	Application of Existing Surplus		**NO**
	I/F Request less General Fund Balance		n/a

SBOC - BPG 3QTRFY13 I/F Payment Analysis

Washington

Washington	$'s		all data as of 04/19/13 8:03 AM
2013 Budgeted I/F Distribution	261,586		
2013 YTD I/F Distribution	(196,190)		
Remaining to be Distributed for 2013	65,396		
Requested Distribution (CRAS Projections)	232,273		
	Revenue	*Expense*	*Difference*
Projections	2,468,482	2,471,751	(3,269)
Budget	2,376,750	2,376,750	0
Difference	91,732	95,001	(3,269)
	Budgeted	*Actual*	*Difference*
ADP	42	38	(4)
per Capita	$ 56,589	$ 64,537	
Independent Audit - Most recent Fiscal Year	**2011**		*Operating &*
	General	*Capital*	*Non-Major*
Fund Balance June 30	55,088	n/a	n/a
Notes:			
Criteria 1	Accurate CRAS Reporting		*Assumed Yes*
Criteria 2	Amount Requested by Jail		$ 232,273
Criteria 3	Projection results in Surplus (>$100)		**NO**
	Requested Amount less NOI		$ 232,273
Criteria 4	Application of Existing Surplus		**YES**
	I/F Request less General Fund Balance		$ 177,185
Recommended 4QTR FY13 Payment			$ 88,592.67

SBOC - BPG 3QTRFY13 I/F Payment Analysis

York

York	$'s	all data as of 04/19/13 8:03 AM	
2013 Budgeted I/F Distribution	1,010,906		
2013 YTD I/F Distribution	(758,180)		
Remaining to be Distributed for 2013	252,726		
Requested Distribution (CRAS Projections)	706,671		
	Revenue	*Expense*	*Difference*
Projections	11,271,289	11,450,351	(179,062)
Budget	10,340,569	10,340,569	0
Difference	930,720	1,109,782	(179,062)
	Budgeted	*Actual*	*Difference*
ADP	200	195	(5)
per Capita	$ 51,703	$ 58,840	
Independent Audit - Most recent Fiscal Year	**2012**		*Operating &*
	General	*Capital*	*Non-Major*
Fund Balance June 30	71,167	n/a	57,090

Notes: 2009 Financial Statements show a transfer of $224,521 to County of York General Fund with a note **Fund Balance at June 30, 2009 remains part of the County's General Fund.** 2010 Audit shows a transfer to York County's General Fund of $136,041 **"during the year ended June 30, 2010, transfers were made from the Jail Fund to the general fund for jail revenues recognized from July 1, 2009 through September 15, 2009".** The fund balance was also restated by ($28,719) to **correctly reflect the beginning balance at June 30, 2009.** 2011 Audit shows a change in fund balance of ($344,786) for special items. **"In the fall of 2011, the Corrections union contract was settled. This contract dated back several years and the settlement resulted in the payment of retroactive pay back to 2009. All retroactive pay attributed to pre-June 30, 2011 services has been accrued. Amounts of retroactive pay attributed to the 2011 fiscal year have been charged against the wage and benefit accounts on Statement 2 and 3 in the financial statements. Amounts that are attributed to prior fiscal years (2009 and 2010) have been shown as special items on Statement 2.**

Criteria 1	Accurate CRAS Reporting	*Assumed Yes*
Criteria 2	Amount Requested by Jail	$ 706,671
Criteria 3	Projection results in Surplus (>$100)	**NO**
	Requested Amount less NOI	$ 706,671
Criteria 4	Application of Existing Surplus	**YES**
	I/F Request less General Fund Balance	$ 635,504
Recommended 4QTR FY13 Payment		$ 317,752.00