COUNTIES: From audit (if available) (see notes)	Jail Operating Fund FY 09 Audit Balance	Jail Operating Fund FY 10 Audit Balance	Jail Operating Fund FY 11 Audit Balance	
Androscoggin	$ (2,847)	$ 327,842	$ 434,996	
Aroostook	-	-	-	*
Cumberland	215,091	456,975	522,088	
Franklin	(16,524)	93,433	196,113	
Hancock	11,116	11,116	21,321	
Kennebec	234,404	477,442	207,897	
Knox	(8,456)	65,165	164,124	
Lincoln	-	-	-	**
Oxford	(99,654)	(33,188)	100,203	
Penobscot	90,890	135,659	(14,431)	
Piscataquis	-	-	-	***
Sagadahoc	(601)	31,030	92,022	
Somerset	-	310,561	(281,409)	
Two Bridges	235,177	-	257,870	
Waldo	642,689	59,418	(1,139,007)	****
Washington	39,980	15,563	-	
York	(28,719)	295,267	(33,448)	
Subtotal	$ 1,312,546	$ 2,246,283	$ 528,339	

Notes: Waldo County has not recorded the last half of the taxes receivable, which is why it is showing in a deficit. Somerset received the revenue for the $281,409 deficit in the current fiscal year. This also does not reflect any reservations of fund balances that may have been recorded on the balance sheet.

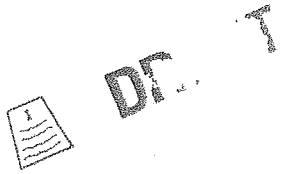
* This jail fund is closed to zero with a transfer to general fund of $195 and accrual of sick leave

** This is not separate on the audit so unable to determine any fund balance positive or negative

*** There are no audits available for us to review at this time

**** This is so negative as they reversed out the 2nd half of the tax assessment via prior period adjust

Does not include any fund balances in reserves or special funds.



Analysis of County Major Expense Categories
For the Year Ended June 30, 2011

County:	Regular Wages	Part Time Wages	Other Pay	Benefits	Inmate Medical	Other Contractual	Pre-trial	Utilities
Androscoggin	$ 2,460,585	$ 126,742	$ 36,170	$ 1,209,198	$ 447,562	$ 110,480	$ 117,204	$ 320,816
Aroostook	1,213,654	130,559	199,362	460,826	232,153	-	125,930	166,747
Cumberland	7,239,351	-	1,216,084	2,625,891	2,679,117	7,339	199,453	671,807
Franklin	531,924	26,362	19,145	247,935	29,552	-	70,824	54,379
Hancock	919,426	72,126	171,559	391,756	169,552	-	-	140,205
Kennebec	2,417,857	12,688	498,356	1,088,119	802,805	43,222	133,498	356,291
Knox	1,411,479	108,913	323,155	559,536	357,348	18,201	-	187,250
Lincoln	198,333	-	9,589	76,758	-	2,200	-	1,329
Oxford	546,585	8,013	56,485	269,218	13,005	-	66,744	59,634
Penobscot	3,467,001	401,809	88,630	1,440,143	582,012	-	109,641	288,111
Piscataquis	509,409	51,316	54,119	271,102	53,322	31,946	-	66
Sagadahoc	114,351	4,798	15,666	31,592	630	-	120,000	2,481
Somerset	2,583,367	136,114	295,575	1,246,417	758,045	103,560	58,506	393,451
Two Bridges	2,741,779	5,373	386,481	1,445,673	620,858	103,274	-	508,465
Waldo	559,108	42,487	27,181	290,851	21,716	-	603,398	44,412
Washington	893,054	227,135	42,534	628,269	89,085	-	-	91,089
York	3,743,783	-	818,829	1,638,255	872,191	241,556	124,640	657,382
	31,551,046	1,354,435	4,258,920	$ 13,921,539	$ 7,728,953	$ 661,778	$ 1,729,838	$ 3,943,915
Percentage of Total	42.01%	1.80%	5.67%	18.54%	10.29%	0.88%	2.30%	5.25%

Source: CRAS Upload Reports
(with reconciling column at the end)
Red = no audit to reconcile to

County:	Insurance	Food	Repairs Maintenance	Supplies	Capital	In Prog / CC 20%	All Other	Audit / Other Adjustments
Androscoggin	$ 96,240	$ 195,024	$ 79,448	$ 98,864	$ 47,955	$ -	$ 76,585	$ (107,049)
Aroostook	48,243	158,559	74,490	92,631	83,981	-	110,833	-
Cumberland	216,156	579,318	153,243	171,829	206,668	3,868	490,252	(643,993)
Franklin	24,060	11,382	46,486	10,022	55,715	-	12,272	(79,179)
Hancock	41,032	98,004	70,714	36,016	44,895	-	45,118	(2,927)
Kennebec	118,512	257,466	85,117	98,013	67,113	56,784	191,169	(50,005)
Knox	102,497	92,162	103,608	76,388	14,768	153,106	51,422	-
Lincoln	-	-	-	2,000	-	110,441	21,335	-
Oxford	25,880	33,074	16,409	7,442	131,114	-	20,083	(94,566)
Penobscot	110,724	338,956	99,857	90,615	63,335	-	106,917	143,386
Piscataquis	11,929	62,616	43,696	10,453	66,355	14,681	19,959	-
Sagadahoc	-	512	179	4,018	-	50,002	20,060	28,346
Somerset	233,565	271,467	100,791	73,008	-	-	11,963	64,021
Two Bridges	108,169	340,652	108,951	127,253	41,038	49,131	59,975	(9,774)
Waldo	39,505	43,329	66,753	16,979	40,932	108,097	62,596	-
Washington	45,266	74,278	40,215	79,082	80,634	-	57,961	-
York	209,956	443,478	363,482	74,077	611,116	-	298,297	(16,069)
	$ 1,431,734	$ 3,000,277	$ 1,453,439	$ 1,068,690	$ 1,555,619	$ 546,110	$ 1,656,797	$ (767,809)
Percentage of Total	1.91%	4.00%	1.94%	1.42%	2.07%	0.73%	2.21%	-1.02%

Source: CRAS Upload Repc
(with reconciling column at
Red = no audit to reconcile

County:	Total	
Androscoggin	$ 5,315,824	$200,000 encumbrance and increase in capital outlay
Aroostook	3,097,968	Other = Lease agreement / vehicle
Cumberland	15,816,383	Other = Uniforms / $232,452 Training / education Adj is mostly for credit received moved to reserve
Franklin	1,060,879	Lots of categories incorrect not normal audit adjustments for accruals etc
Hancock	2,197,476	Other = Prof fees /
Kennebec	6,177,005	
Knox	3,559,833	Other = Clothing / vehicle / tan interest
Lincoln	421,985	Other = Vehicle / clothing
Oxford	1,159,120	Most of this adj is for 85,000 reserve desig not expensed
Penobscot	7,331,137	Other = clothing / vehicle
Piscataquis	1,200,969	
Sagadahoc	392,635	Most of audit adj is for capital purchases
Somerset	6,329,850	
Two Bridges	6,637,298	
Waldo	1,967,344	Other = other contractual / vehicle Does not include 897308 paid back
Washington	2,348,602	Not audited yet
York	10,080,973	Does NOT include the $344,786 paid for retro pay
	$ 75,095,281	
Percentage of Total	100.00%	

Source: CRAS Upload Repc
(with reconciling column at
Red = no audit to reconcile

Analysis of County Major Expense Categories
For the Year Ended June 30, 2010

County:	Regular Wages	Part Time Wages	Other Pay	Benefits	Inmate Medical	Other Contractual	Pre-trial	Utilities
Androscoggin	$ 2,052,463	$ 181,850	$ 135,494	$ 1,085,391	$ 311,420	$ 209,806	$ 117,204	$ 237,615
Aroostook	1,196,645	123,150	158,170	425,170	255,864	92,863	121,176	160,297
Cumberland	8,106,895	-	-	2,311,977	3,149,945	6,892	199,471	637,336
Franklin	484,913	46,374	29,699	268,871	56,820	6,184	33,490	41,850
Hancock	893,315	87,843	181,324	312,731	116,701	73,905	-	125,693
Kennebec	2,394,817	15,894	384,669	997,735	754,138	39,055	131,017	336,840
Knox	1,482,237	71,551	299,395	559,842	317,207	5,973	-	176,607
Lincoln	197,514	-	11,137	73,284	-	2,200	-	941
Oxford	535,930	42,634	47,268	258,641	9,354	14,975	63,838	35,808
Penobscot	3,354,904	300,811	116,217	1,265,231	369,505	221,625	93,384	267,251
Piscataquis	480,828	44,220	73,154	262,272	87,517	230	-	98,748
Sagadahoc	128,822	4,961	11,840	46,756	-	-	-	2,187
Somerset	2,553,465	61,015	303,140	1,191,391	646,521	70,553	57,593	181,593
Two Bridges	2,560,550	17,217	395,734	1,391,163	672,396	152,410	-	500,672
Waldo	582,192	18,948	20,119	312,671	27,393	22,485	543,769	36,595
Washington	817,130	240,552	47,927	617,806	75,351	804	33,072	86,021
York	3,654,372	-	669,768	1,624,533	559,622	781,148	87,285	568,253
	$ 31,476,992	$ 1,257,020	$ 2,885,055	$ 13,005,465	$ 7,409,754	$ 1,701,108	$ 1,481,299	$ 3,494,307
Percentage of Total	43.47%	1.74%	3.98%	17.96%	10.23%	2.35%	2.05%	4.83%

Source: CRAS Upload Reports
(with reconciling column at the end)
Red = no audit to reconcile to

County:	Insurance	Food	Repairs Maintenance	Supplies	Capital	In Prog / CC 20%	All Other	Audit / Other Adjustments
Androscoggin	$ 97,068	$ 170,546	$ 67,225	$ 100,410	$ 22,089	$ -	$ 80,441	$ -
Aroostook	45,769	148,596	85,182	30,314	86,116	-	102,864	-
Cumberland	136,470	549,502	168,317	231,264	134,679	3,533	412,115	(363,716)
Franklin	33,000	10,894	28,275	9,988	10,953	-	12,704	-
Hancock	41,893	108,779	66,953	32,851	6,011	-	16,364	(218)
Kennebec	122,000	287,412	66,919	83,052	117,819	20,910	174,030	-
Knox	78,098	91,731	89,828	75,286	78,558	153,212	49,544	-
Lincoln	3,000	-	-	1,624	14,600	106,020	14,935	-
Oxford	27,736	30,446	23,883	7,774	60,617	-	12,862	9,825
Penobscot	118,327	319,991	96,282	80,616	65,408	50,674	100,601	(34,644)
Piscataquis	12,353	43,456	25,503	16,723	11,342	9,575	9,007	-
Sagadahoc	-	-	157	3,408	-	170,004	16,037	46
Somerset	117,223	254,955	253,856	90,259	52,903	-	54,880	22,362
Two Bridges	108,879	334,296	72,501	147,193	34,888	15,950	53,684	95
Waldo	39,879	20,055	61,369	14,959	30,587	153,908	39,382	8
Washington	44,164	69,227	33,825	68,468	1,952	-	32,507	(5,064)
York	224,722	261,042	219,270	84,927	687,684	-	223,166	179,822
	$ 1,250,581	$ 2,700,928	$ 1,359,345	$ 1,079,116	$ 1,416,206	$ 683,786	$ 1,405,123	$ (191,484)
Percentage of Total	1.73%	3.73%	1.88%	1.49%	1.96%	0.94%	1.94%	-0.26%

Source: CRAS Upload F
(with reconciling colum
Red = no audit to recor

County:	Total	
Androscoggin	$ 4,869,022	
Aroostook	3,032,176	Other = Vehicles / Rental
Cumberland	15,684,680	This adjustment was mostly for reversal of prior year payables / accruals
Franklin	1,074,015	Does not include jail re-distribution
Hancock	2,064,145	
Kennebec	5,926,307	Other = Rental / Clothing / Vehicles Capital = $100,000 Transfer
Knox	3,529,069	
Lincoln	425,255	
Oxford	1,181,591	
Penobscot	6,786,183	
Piscataquis	1,174,928	
Sagadahoc	384,218	Does not include the distribution of surplus of $83,871 shown on audit
Somerset	5,911,709	
Two Bridges	6,457,628	
Waldo	1,924,319	Did not show the transfer to the general fund that was recorded in expenses
Washington	2,163,742	(this amount paid back for Waldo was $242,055
York	9,825,614	Other = Tan Interest / Clothing / Vehicles
	$ 72,414,601	
Percentage of Total	100.00%	

Source: CRAS Upload f
(with reconciling colum
Red = no audit to recor

Analysis of County Major Expense Categories
Notes and Comments

* The expenses reflected in the schedules do NOT include the amounts paid back to the BOC.
* The expenses reflected in the schedules do NOT include amounts transferred to other funds. (if applicable)
* The percentages by category for each year are almost the exact same with the exception of the Wage categories and benefits. Although those changes were also minimal.
* Some of the larger increases in County total expenses were as follows:

County:	% Increase	Dollar Increase
Androscoggin	8.41%	$ 446,802
Hancock	6.07%	$ 133,331
Penobscot	7.43%	$ 544,954
Somerset	6.61%	$ 418,141
Washington	7.87%	$ 184,860

Androscoggin increases were in wages, benefits, inmate medical, other contractual and utilities.

Hancock increases were in benefits, inmate medical and other

Penobscot increases were in wages, benefits and accruals from 2010 to 2011

Somerset increases were in inmate medical and other contractual, utilities, and insurance while repairs and maintenance decreased.

Washington has not had the 2011 audit finalized yet. However, in comparing the 2010 audit figures with the 2011 CRAS figures here are the changes: increases in capital and other.