



State of Maine Board of Corrections

February 4, 2013

Phil Roy, Hancock County Chief Financial Operator
Janice Eldridge, Hancock County Treasurer
Sheriff William Clark, Hancock County Sheriff's Department
Jail Administrator Carl Dannenberg, Hancock County Jail

RE: Cumulative Net Operating Income

Dear CFO Roy and Sheriff Clark:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Hancock County, the BFG derived the following information:

Table with 5 columns: Category, FY09, FY10, FY11, FY12. Rows include Revenue, Expense, and Difference for Hancock County. FY10 and FY11 are marked as Audited.

This table shows that unless transfers were made to other accounts, Hancock County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of \$35,914.

Please review the information in the table. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

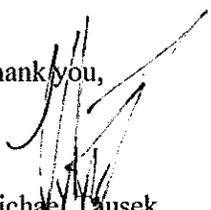
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Physical Address: 32 Blossom Lane, Augusta, ME 04333
Mailing Address: House Station #111, Augusta, ME 04333-0111
Office Line: (207) 215-5281



State of Maine Board of Corrections

Thank you,


Michael Tausek
Executive Director

Physical Address: 32 Blossom Lane, Augusta, ME 04333
Mailing Address: House Station #111, Augusta, ME 04333-0111
Office Line: (207) 215-5281



State of Maine Board of Corrections

February 4, 2013

Phil Roy, Hancock County Chief Financial Operator
Janice Eldridge, Hancock County Treasurer
Sheriff William Clark, Hancock County Sheriff's Department
Jail Administrator Carl Dannenberg, Hancock County Jail

RE: Cumulative Net Operating Income

Dear CFO Roy and Sheriff Clark:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Hancock County, the BFG derived the following information:

Table with 5 columns: Category, FY09, FY10, FY11, FY12. Rows include Revenue, Expense, and Difference for Hancock County.

This table shows that unless transfers were made to other accounts, Hancock County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of \$35,914.

Please review the information in the table. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

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Executive Director

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State of Maine Board of Corrections

February 4, 2013

Peter Dunn, Kennebec County Finance Director
Robert Devlin, Kennebec County Administrator
Sheriff Randall Liberty, Kennebec County Sheriff's Office
Corrections Administrator Marsha Alexander, Kennebec County Correctional Facility

RE: Cumulative Net Operating Income

Dear Finance Director Dunn and County Administrator Devlin:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Kennebec County, the BFG derived the following information:

	FY09	FY10	FY11	FY12
KENNEBEC		Audited	Audited	CRAS
Revenue	6,164,896	6,169,345	6,378,118	6,799,414
Expense	5,736,386	5,826,307	6,177,005	6,764,313
Difference	428,510	343,038	201,113	35,101

This table shows that unless transfers were made to other accounts, **Kennebec County** achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of **\$1,007,762**.

Please review the information in the table. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

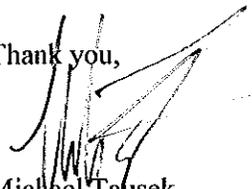
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State of Maine Board of Corrections

February 5, 2013

Andrew Hart, Knox County Administrator
Kathy Robinson, Knox County Finance Director
Sheriff Donna Dennison, Knox County Sheriff's Office
Jail Administrator John Hinkley, Knox County Jail

RE: Cumulative Net Operating Income

Dear Knox County Administrators:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Knox County, the BFG derived the following information:

Table with 5 columns: KNOX, Revenue, Expense, Difference, FY09, FY10, FY11, FY12. Data includes audited and CRAS values for revenue, expense, and difference from FY09 to FY12.

This table shows that unless transfers were made to other accounts, Knox County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of (\$3,012,273).

Please review the information in the table. Please note that, based on your budgeted numbers, the reported numbers highlighted in the table appear to be incorrect, and you should review these carefully. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

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Finally, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

Thank you,


Michael Tausek
Executive Director

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State of Maine Board of Corrections

February 4, 2013

John O'Connell, Lincoln County Administrator
Richard Newell, Lincoln County Treasurer
Robert Mooney, Lincoln County Deputy Administrator
Sheriff Todd Brackett, Lincoln County Sheriff's Department

RE: Cumulative Net Operating Income

Dear Administrator O'Connell and Treasurer Newell:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Lincoln County, the BFG derived the following information:

	FY09	FY10	FY11	FY12
LINCOLN		<i>CRAS</i>	<i>CRAS</i>	<i>CRAS</i>
Revenue		567,988	555,599	803,208
Expense		425,255	421,985	425,535
Difference	0	142,733	133,614	377,673

This table shows that unless transfers were made to other accounts, Lincoln County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of **\$654,020**.

Please review the information in the table. Please note that, based on your budgeted numbers, the reported numbers highlighted in the table appear to be incorrect, and you should review these carefully. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

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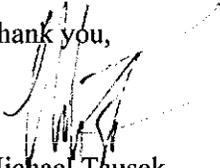
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Michael Tausek
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State of Maine Board of Corrections

February 4, 2013

Scott Cole, Oxford County Administrator
Judith Hass, Oxford County Assistant County Administrator
Roy Gedat, Oxford County Treasurer
Sheriff Wayne Gallant, Oxford County Sheriff's Office
Jail Administrator Edward

RE: Cumulative Net Operating Income

Dear Oxford County:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Oxford County, the BFG derived the following information:

	FY09	FY10	FY11	FY12
OXFORD		Audited	Audited	CRAS
Revenue	1,542,268	1,498,071	1,494,523	1,308,173
Expense	1,641,922	1,431,605	1,361,132	1,234,311
Difference	(99,654)	66,466	133,391	73,862

This table shows that unless transfers were made to other accounts, Oxford County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of \$174,065.

Please review the information in the table. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

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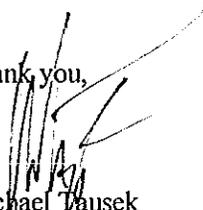
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Thank you,


Michael Tausek
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State of Maine Board of Corrections

February 4, 2013

Bill Collins, Penobscot County Administrator
Scott Adkins, Penobscot County Finance Director
Sheriff Glenn Ross, Penobscot County Sheriff's Office
Jail Administrator Richard Clukey, Penobscot County

RE: Cumulative Net Operating Income

Dear Penobscot County Administrators:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Penobscot County, the BFG derived the following information:

	FY09	FY10	FY11	FY12
PENOBSCOT		Audited	Audited	CRAS
Revenue	6,525,605	7,111,137	7,260,963	7,481,384
Expense	6,516,832	6,786,183	7,331,137	7,365,648
Difference	8,773	324,954	(70,174)	115,736

This table shows that unless transfers were made to other accounts, Penobscot County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of \$379,289.

Please review the information in the table. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

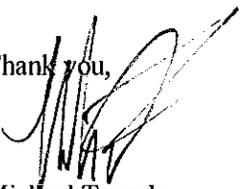
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Thank you,


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Executive Director

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State of Maine Board of Corrections

February 5, 2013

Marilyn Tourtelotte, Piscataquis County Manager
Phyllis Lyford, Piscataquis County Finance Administrator
Sheriff John Goggin, Piscataquis County Sheriff's Office
Jail Administrator David Harmon, Piscataquis County Jail

RE: Cumulative Net Operating Income

Dear Piscataquis County Administrators:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Piscataquis County, the BFG derived the following information:

PISCATAQUIS		Audited	CRAS	CRAS
Revenue	1,407,082	1,247,245	1,390,106	1,561,415
Expense	1,200,731	1,204,750	1,239,485	1,407,930
Difference	206,351	42,495	150,621	153,788

This table shows that unless transfers were made to other accounts, Piscataquis County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of **\$552,952**.

Please review the information in the table. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2012.

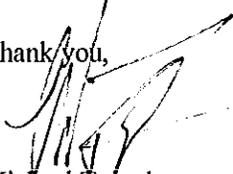
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State of Maine Board of Corrections

February 5, 2013

Pam Hile, Sagadahoc County Administrator
Robin Dayton, Sagadahoc County Finance Administrator
Sheriff Joel Merry, Sagadahoc Sheriff's Office

RE: Cumulative Net Operating Income

Dear Sagadahoc Administrators:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Sagadahoc County, the BFG derived the following information:

Table with 5 columns: Category, FY09, FY10, FY11, FY12. Rows include Revenue, Expense, and Difference for SAGADAHOC, with CRAS values for FY10-FY12.

This table shows that unless transfers were made to other accounts, Sagadahoc County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of \$160,114.

Please review the information in the table. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

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Thank you,

A handwritten signature in black ink, appearing to read 'Michael Tausek', written over a horizontal dashed line.

Michael Tausek
Executive Director

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State of Maine Board of Corrections

February 4, 2013

Earla Haggerty, Somerset County Finance Manager
Sheriff Barry DeLong, Somerset County Sheriff's Department
Jail Administrator David Allen, Somerset County Jail

RE: Cumulative Net Operating Income

Dear Somerset County Administrators:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Somerset County, the BFG derived the following information:

Table with 5 columns: Category, FY09, FY10, FY11, FY12. Rows include SOMERSET Revenue, Expense, and Difference.

This table shows that unless transfers were made to other accounts, Somerset County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of (\$8,914,789).

Please review the information in the table. Please note that, based on your budgeted numbers, the reported numbers highlighted in the table appear to be incorrect, and you should review these carefully. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

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State of Maine Board of Corrections

February 4, 2013

Col. Mark Westrum, Correctional Administrator – Two Bridges Regional Jail
Mary Sue Weeks, Executive Assistant – Two Bridges Regional Jail
Anne Marie Griffin, Accounting Manager – Two Bridges Regional Jail

RE: Cumulative Net Operating Income

Dear Col Westrum and Anne Marie:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Two Bridges Regional Jail Authority County, the BFG derived the following information:

	FY09	FY10	FY11	FY12
TWO BRIDGES		Audited	Audited	CRAS
Revenue	5,824,242	8,580,334	9,032,932	6,642,999
Expense	6,115,932	8,556,492	8,686,963	6,358,500
Difference	(291,690)	23,842	345,969	284,499

This table shows that unless transfers were made to other accounts, Two Bridges Regional Jail Authority County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of \$362,620.

Please review the information in the table. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

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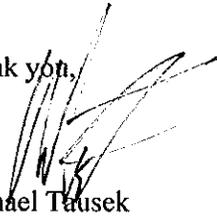
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Thank you,


Michael Tausek
Executive Director

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State of Maine Board of Corrections

February 5, 2013

David Parkman, Waldo County Treasurer
Karen Trussell, Waldo County Deputy Treasurer
Sheriff Scott Story, Waldo County Sheriff's Office
Jail Administrator Raymond Porter, Waldo County Jail

RE: Cumulative Net Operating Income

Dear Waldo County Administrators:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Waldo County, the BFG derived the following information:

WALDO		Audited	Audited	CRAS
Revenue	1,422,156	3,043,730	3,067,556	2,172,230
Expense	1,193,552	3,080,220	2,864,652	2,012,671
Difference	228,604	(36,490)	202,904	159,559

This table shows that unless transfers were made to other accounts, Waldo County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of **\$554,577**.

Please review the information in the table. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

If this information is not correct, please provide a full accounting of how the county jail handled and dispersed these accumulated balances for each of the years. That is, please provide a description and up-to-date balance of any accounts to which these balances may have been transferred as well as any disbursements from any such account from July 1, 2009, through December 31, 2012. Similarly, if you disagree with the expense and revenue figures in the table, please indicate what figures you disagree with and provide what you believe is the correct figure. Finally, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

Physical Address: 32 Blossom Lane, Augusta, ME 04333
Mailing Address: House Station #111, Augusta, ME 04333-0111
Office Line: (207) 215-5281



State of Maine Board of Corrections

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State of Maine Board of Corrections

February 5, 2013

Betsy Fitzgerald, Washington County Manager
Judith Alexander, Washington County Finance Manager
Sheriff Donald Smith, Washington County Sheriff's Office

RE: Cumulative Net Operating Income

Dear Washington County Administrators:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For Washington County, the BFG derived the following information:

	FY09	FY10	FY11	FY12
WASHINGTON		Audited	Audited	CRAS
Revenue	1,073,860	2,139,325	2,388,129	2,372,981
Expense	1,033,880	2,163,742	2,348,604	2,377,164
Difference	39,980	(24,417)	39,525	(4,184)

This table shows that unless transfers were made to other accounts, Washington County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of **\$50,904**.

Please review the information in the table. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

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State of Maine Board of Corrections

Thank you,

A handwritten signature in black ink, appearing to read "Michael Tausek".

Michael Tausek
Executive Director

Physical Address: 32 Blossom Lane, Augusta, ME 04333
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State of Maine Board of Corrections

February 5, 2013

Gregory Zinser, York County Manager
Vicki Ridlon, York County Finance Director
Sheriff Maurice Ouellette, York County Sheriff's Office
Jail Superintendent Michael Vitiello, York County Jail

RE: Cumulative Net Operating Income

Dear York County Administrators:

At its meeting held on January 29, 2013, the State Board of Corrections asked the Budget Focus Group ("BFG") to obtain more information from each county jail about balances that may have accumulated over the last few years as a result of the jail experiencing positive net operating earnings.

The BFG previously reviewed audits and data entered into CRAS to get some sense of whether or not county jails may have accumulated such balances (Net Operating Income) in their General Fund. For York County, the BFG derived the following information:

	FY09	FY10	FY11	FY12
YORK		Audited	Audited	CRAS
Revenue	4,766,314	10,285,641	10,097,044	10,432,831
Expense	4,541,793	9,825,614	10,080,973	10,544,925
Difference	224,521	460,027	16,071	(112,094)

This table shows that unless transfers were made to other accounts, York County achieved a cumulative general fund Net Operating Income for fiscal years FY09 thru FY12 of \$ 588,525.

Please review the information in the table. If all the information in the table is correct, please send me an email confirmation. Also, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

If this information is not correct, please provide a full accounting of how the county jail handled and dispersed these accumulated balances for each of the years. That is, please provide a description and up-to-date balance of any accounts to which these balances may have been transferred as well as any disbursements from any such account from July 1, 2009, through December 31, 2012. Similarly, if you disagree with the expense and revenue figures in the table, please indicate what figures you disagree with and provide what you believe is the correct figure. Finally, please provide a description and up-to-date balance of any designated funds (non general funds) that the county jail may be holding. Please provide this information by February 13, 2013.

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State of Maine Board of Corrections

Thank you,

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Michael Tausek
Executive Director

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