

Audited Financial Statements

Jail Department of the
County of Oxford, Maine

June 30, 2014



Proven Expertise and Integrity

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

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JUNE 30, 2014

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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
County of Oxford, Maine
South Paris, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of each major fund and the aggregate remaining fund information of the Jail Department of the County of Oxford, Maine as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinions

As discussed in Note 1, the financial statements of the Jail Department of the County of Oxford, Maine are intended to present the financial position, and the changes in financial position of only that portion of each major fund and the aggregate remaining fund information of the County of Oxford, Maine that is attributable to the transactions of the Jail Department of the County of Oxford, Maine. Accounting principles generally accepted in the United States of America require that the County of Oxford, Maine's financial statements present the governmental activities, each major fund, and the aggregate remaining fund information of the County of Oxford, Maine.

Adverse Opinions

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinions" paragraph, the financial statements referred to above do not present fairly the financial position of the County of Oxford, Maine as of June 30, 2014, or the changes in financial position thereof for the year then ended.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Jail Department of the County of Oxford, Maine as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedule – budgetary basis - budget and actual – general fund on page 16 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted a management's discussion and analysis, capital assets, depreciation on capital assets, debt, and other disclosures that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. These financial statements have been prepared for the purposes of the State of Maine. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Jail Department of the County of Oxford, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

RHR Smith & Company

Buxton, Maine
January 23, 2015

STATEMENT A

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Fund	All Nonmajor Funds	Totals
ASSETS			
Cash and cash equivalents	\$ -	\$ 20,148	\$ 20,148
Due from Oxford County	614,379	-	614,379
Due from other funds	-	6,765	6,765
Due from State of Maine/accrued compensated absences	94,560	-	94,560
TOTAL ASSETS	<u>\$ 708,939</u>	<u>\$ 26,913</u>	<u>\$ 735,852</u>
LIABILITIES			
Accounts payable	\$ 6,089	\$ -	\$ 6,089
Accrued payroll	14,125	-	14,125
Due to other funds	6,765	-	6,765
Due to other governments	268,588	-	268,588
Accrued compensated absences	94,560	-	94,560
TOTAL LIABILITIES	<u>390,127</u>	<u>-</u>	<u>390,127</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	26,913	26,913
Committed	-	-	-
Assigned	315,716	-	315,716
Unassigned	3,096	-	3,096
TOTAL FUND BALANCES	<u>318,812</u>	<u>26,913</u>	<u>345,725</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 708,939</u>	<u>\$ 26,913</u>	<u>\$ 735,852</u>

See accompanying independent auditors' report and notes to financial statements.

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	General Fund	All Nonmajor Funds	Totals
REVENUES			
Taxes	\$ 1,228,757	\$ -	\$ 1,228,757
Intergovernmental revenues	265,389	-	265,389
Miscellaneous revenues	451	34	485
TOTAL REVENUES	1,494,597	34	1,494,631
EXPENDITURES			
Current:			
Personnel	950,134	-	950,134
Contract services	93,826	-	93,826
Vehicles & travel	8,736	-	8,736
Utilities	61,531	-	61,531
Repairs and maintenance	11,854	-	11,854
Insurance	28,823	-	28,823
Commodities	56,554	-	56,554
Other	2,614	1,655	4,269
Intergovernmental expenditures	187,073	-	187,073
Capital outlay	44,402	-	44,402
TOTAL EXPENDITURES	1,445,547	1,655	1,447,202
EXCESS REVENUES OVER (UNDER) EXPENDITURES	49,050	(1,621)	47,429
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
NET CHANGE IN FUND BALANCES	49,050	(1,621)	47,429
FUND BALANCES - JULY 1	269,762	28,534	298,296
FUND BALANCES - JUNE 30	\$ 318,812	\$ 26,913	\$ 345,725

See accompanying independent auditors' report and notes to financial statements.

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Jail is a Department of the County of Oxford, Maine. This Department has been separated out from the County for the purposes of State regulatory agencies. The financial statements of the County of Oxford, Maine have been issued in a separate report dated August 13, 2014 for the year ended December 31, 2013. Therefore, the financial statements that follow present only the operations for the Department and are not intended to present fairly the financial position and results of operations of the County of Oxford, Maine in accordance with generally accepted accounting principles (GAAP). Certain disclosures relevant to the County of Oxford, Maine and the Jail Department have been omitted from these financial statements and have been disclosed in the County's financial statements.

The Department's financial statements are prepared, in most part, in accordance with generally accepted accounting principles (GAAP). Because these statements are a special purpose report, they do not need to follow GAAP. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Department's combined financial statements include all accounts and all operations of the Department. We have determined that the Department has no component units as described in GASB Statement No. 14, as amended by GASB Statement No. 39.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the Department are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. Both fiduciary funds and component units that are fiduciary in nature have been excluded from these financial statements.

The following fund types are used by the Department:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Department:

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- a. The General Fund is the general operating fund of the Department. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The emphasis in fund financial statements is on the major funds in the governmental activity category. Non-major funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due. Also, a liability for accrued compensated absences has been recorded along with an offsetting asset from the State of Maine. Most of these amounts are not current, and therefore are not presented on the modified accrual basis of accounting.

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Budget

The Department's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. The State Board of Corrections approves the budget and is the final decision maker.

Deposits and Investments

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Department's policy to value investments at fair value. None of the Department's investments are reported at amortized cost. The Department Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2014.

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

The Department's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Department is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Department. The inhabitants of the Department through Board meetings are the highest level of decision-making authority of the Department. Commitments may be established, modified, or rescinded only through a Board meeting vote.

Assigned – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Corrections.

Unassigned – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Department considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Department considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board meeting vote has provided otherwise in its commitment or assignment actions.

The Department is in the process of adopting a set of financial policies to guide the financial operation of the Department. Included in the policies will be guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Department does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the Department's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 – DEPOSITS AND INVESTMENTS

The Department's investment policies, which follow state statutes, require that all investments be made considering the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Department funds.

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 2 – DEPOSITS AND INVESTMENTS (CONTINUED)

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Department will not be able to recover its deposits. The Department does not have a policy covering custodial credit risk for deposits. However, the Department maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2014, the Department's cash balances were comprised of bank deposits of \$20,148. All of these bank deposits were fully covered by federal depository insurance and consequently was not exposed to custodial credit risk.

Investments:

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Department will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Department does not have a policy for custodial credit risk for investments.

At June 30, 2014, the Department has \$0 in investments.

Credit risk – Statutes for the State of Maine authorize the Department to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Department does not have an investment policy on credit risk.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Department does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2014 consisted of the following individual fund receivables and payables:

	<u>Receivables (Due from)</u>	<u>Payables (Due to)</u>
General Fund	\$ -	\$ 6,765
Special Revenue Funds	<u>6,765</u>	<u>-</u>
	<u>\$ 6,765</u>	<u>\$ 6,765</u>

NOTE 4 - RISK MANAGEMENT

The Department is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. During fiscal year 1998, the Department contracted with Maine County Commissioners Association Self-Funded Risk Management Pool for property insurance and general liability insurance. Property coverage is \$154,293,568, \$10,000,000 per occurrence and in the aggregate annually for the peril of flood, and \$10,000,000 per occurrence and in the aggregate annually for the peril of earthquake. The deductible for property coverage is \$1,000 per occurrence.

Professional liability is protected by the Maine County Commissioners Association Self-Funded Risk Management Pool with a \$1,000,000 single occurrence limit and no deductible. Vehicles are covered by Maine County Commissioners Association Self-Funded Risk Management Pool and hold a \$1,000 deductible for comprehensive and a \$1,000 deductible for collision. Automobile liability has a \$1,000,000 combined single limit of liability. The above mentioned risk pool can make special assessments to its members if the risk pool is experiencing financial troubles. No special assessments have been made to its members since the inception of the risk pool.

The Department pays the State Workers' Compensation Fund a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The Department provides life insurance and accidental death and dismemberment insurance to most employees through Maine Municipal Employees Health Trust.

The County is self-funded regarding unemployment compensation. The County reimburses the State of Maine, who pays the former County employees while unemployed, for all valid unemployment claims.

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 4 - RISK MANAGEMENT (CONTINUED)

There were no significant reductions in insurance coverage during the year. The Department did not have any claims that exceeded insurance coverage in each of the past three years.

At this point, the responsibility and liability for any types of losses, insurances or claims lies with the County.

NOTE 5 - CONTINGENT LIABILITIES

The Department participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2014, have not yet been conducted. Accordingly, the Department's compliance with applicable grant requirements will be established at some future date. The expenditure amounts, if any, which may be disallowed by granting agencies cannot be determined.

NOTE 6 – RESTRICTED FUND BALANCES

At June 30, 2014, the Department has the following restricted fund balances:

Nonmajor special revenue funds (See Schedule C) \$ 26,913

NOTE 7 – ASSIGNED FUND BALANCES

At June 30, 2014, the Department has the following assigned fund balances:

General fund:	
Unemployment expenditures	\$ 40,000
Reserve for future capital expenditures	200,000
Reserve for future vehicle expenditures	<u>75,716</u>
	<u>\$ 315,716</u>

NOTE 8 – JAIL OPERATIONS

During its 2007 Fiscal Year, the State of Maine enacted legislation known as LD 2080 “An Act to Better Coordinate and Reduce the Cost of the delivery of State and County Correctional Services”, located in Public Laws 2007, Chapter 653. This Act has in essence capped what Counties can assess their municipalities for taxes to fund their corrections budgets, and will also establish the annual growth limitations for future corrections expenditures. A Board of Overseers at the State of Maine has been

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 8 – JAIL OPERATIONS (CONTINUED)

appointed to supervise county correction operations. The Act has raised many accounting and auditing issues regarding both financial and budgetary reporting. It is the position of the County that it has addressed, to the best of its ability, these issues in its 2013 County annual audit report and the 2014 jail annual audit. At the present time issues such as the funding of accrued benefits; ownership and maintenance of correction assets; external funding of certain corrections operations; corrections capital/reserve funding and ownership; and the treatment of net asset balances (deficits) have not been specifically addressed in this Act. However, we have included a liability and offsetting receivable from the State of Maine for accrued compensated absences that are expected to be paid by the State. If the State decides not to cover these amounts, the jail will be liable for them. Any financial and/or other impact on the County and the Jail Department cannot be determined at the time of the issuance of this report.

NOTE 9 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures:

Vehicles & travel	\$ 285
Commodities	290
Capital outlay	<u>2,610</u>
	<u>\$ 3,185</u>

NOTE 10 – SELF-INSURANCE

The County is self-insured for unemployment costs. Unemployment expenses reflect claims or assignment of fund balance. Payments on claims during the year related to the jail totaled \$0. At June 30, 2014, the jail assigned/reserved \$40,000 of fund balance for future unemployment claims.

NOTE 11 – OTHER POSTEMPLOYMENT BENEFITS

The County provides a retirement health care benefit for bargaining unit employees upon reaching the age of sixty-five and after completing twenty-five or more years of credited service. Non-bargaining unit employees are eligible for plan benefits after completing twenty years of continuous service and qualify for retirement benefits with either the Maine Public Employees Retirement System or Social Security. Currently this benefit is funded on a pay-as-you-go method. During fiscal 2014, the jail reflected expenses of \$12,740 for this benefit.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2014

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 269,762	\$ 269,762	\$ 269,762	\$ -
Resources (Inflows):				
Taxes	1,228,757	1,228,757	1,228,757	-
Intergovernmental revenues	265,389	265,389	265,389	-
Other revenues	-	-	451	451
Amounts Available for Appropriation	1,763,908	1,763,908	1,764,359	451
Charges to Appropriations (Outflows):				
Personnel	984,241	984,241	950,134	34,107
Contract services	95,756	95,756	93,826	1,930
Vehicles & travel	8,451	8,451	8,736	(285)
Utilities	65,524	65,524	61,531	3,993
Repairs and maintenance	16,260	16,260	11,854	4,406
Insurance	31,085	31,085	28,823	2,262
Commodities	56,264	56,264	56,554	(290)
Other	7,700	7,700	2,614	5,086
Intergovernmental expenditures	187,073	187,073	187,073	-
Capital outlay	41,792	41,792	44,402	(2,610)
Transfers to other funds	-	-	-	-
Total Charges to Appropriations	1,494,146	1,494,146	1,445,547	48,599
Budgetary Fund Balance, June 30	\$ 269,762	\$ 269,762	\$ 318,812	\$ 49,050
Utilization of unassigned fund balance	\$ -	\$ -	\$ -	\$ -

See accompanying independent auditors' report and notes to financial statements.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2014

	Special Revenue Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>
ASSETS		
Cash and cash equivalents	\$ 20,148	\$ 20,148
Due from other funds	6,765	6,765
TOTAL ASSETS	<u>\$ 26,913</u>	<u>\$ 26,913</u>
LIABILITIES		
Accounts payable	\$ -	\$ -
Due to other funds	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>
FUND BALANCES		
Nonspendable	-	-
Restricted	26,913	26,913
Committed	-	-
Assigned	-	-
Unassigned	-	-
TOTAL FUND BALANCES	<u>26,913</u>	<u>26,913</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 26,913</u>	<u>\$ 26,913</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE B

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2014

	Special Revenue Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>
REVENUES		
Charges for services	\$ -	\$ -
Other	34	34
TOTAL REVENUES	<u>34</u>	<u>34</u>
EXPENDITURES	<u>1,655</u>	<u>1,655</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,621)</u>	<u>(1,621)</u>
OTHER FINANCING SOURCES (USES)		
Operating transfers in	-	-
Operating transfers (out)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(1,621)	(1,621)
FUND BALANCES - JULY 1	<u>28,534</u>	<u>28,534</u>
FUND BALANCES - JUNE 30	<u>\$ 26,913</u>	<u>\$ 26,913</u>

See accompanying independent auditors' report and notes to financial statements.

Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS
 JUNE 30, 2014

	Jail Inmate Benefit Fund	Jail Surcharge Fund	Totals
ASSETS			
Cash and cash equivalents	\$ 20,148	\$ -	\$ 20,148
Due from other funds	-	6,765	6,765
TOTAL ASSETS	<u>\$ 20,148</u>	<u>\$ 6,765</u>	<u>\$ 26,913</u>
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Due to other funds	-	-	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	20,148	6,765	26,913
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
TOTAL FUND BALANCES	<u>20,148</u>	<u>6,765</u>	<u>26,913</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 20,148</u>	<u>\$ 6,765</u>	<u>\$ 26,913</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE D

JAIL DEPARTMENT OF THE COUNTY OF OXFORD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2014

	Jail Inmate Benefit Fund	Jail Surcharge Fund	Totals
REVENUES			
Charges for services	\$ -	\$ -	\$ -
Other	34	-	34
TOTAL REVENUES	<u>34</u>	<u>-</u>	<u>34</u>
EXPENDITURES	<u>1,655</u>	<u>-</u>	<u>1,655</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,621)</u>	<u>-</u>	<u>(1,621)</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(1,621)	-	(1,621)
FUND BALANCES - JULY 1	<u>21,769</u>	<u>6,765</u>	<u>28,534</u>
FUND BALANCES - JUNE 30	<u>\$ 20,148</u>	<u>\$ 6,765</u>	<u>\$ 26,913</u>

See accompanying independent auditors' report and notes to financial statements.