



**OFFICE OF  
OXFORD COUNTY TREASURER**

Oxford County Courthouse  
26 Western Avenue, South Paris, Maine 04281

Telephone (207) 743-6350  
Fax (207) 743-1545  
E-mail [bcalhoun@oxfordcounty.org](mailto:bcalhoun@oxfordcounty.org)

October 22, 2020

TO: Timothy Turner, Chair, Oxford County Commissioners  
Elizabeth Calhoun, Oxford County Treasurer  
Abby Shanor, Executive Assistant  
Christopher Wainwright, Oxford County Sheriff  
Dana Dillingham, Oxford County Jail Administrator

RE: FY 2020-2020 Supplemental Jail Funding Response

Hello All,

This memo is to provide explanations and support for Oxford County's request for Supplemental Jail Funding for the FY2020-2021 fiscal year.

The Jail's fiscal year is the calendar year. The original instructions from the Lincoln County Administrator was that if the Jail was a "calendar year" Jail, then the figures from the Jail's FY19 (which was the year ended December 31, 2019) should be used. Those were the figures we provided in our initial request, as follows:

Tax assessment	\$ 1,409,961
State funding	402,222
Judiciary fines and fees	<u>8,052</u>
Total revenues	1,820,235
Less: Expenditures	<u>(2,257,631)</u>
<b>Shortfall</b>	<b>(437,396)</b>
Supplemental funding	<u>691,718</u>
GAAP-Basis Net Income	<u>\$ 254,322</u>

The above schedule shows that the Jail's shortfall for FY19 was \$437,397. The Jail's net income for the year was \$254,321 on a GAAP basis (i.e., recording revenues and expenditures in accordance with GASB external financial reporting standards), however this amount includes the supplemental funding that was received during FY19, but was intended to cover the prior fiscal year's shortfall. Thus, it should not be included in the calculation to arrive at the current year shortfall.

The County's FY19 audit is attached to support the above figures (please refer to page 15 compare to the Jail Fund column).

Despite the above, it seems that the most recent request for information is seeking data for the state's fiscal year that ended June 30, 2020 (referred to as "fiscal year 2019-20").

Therefore, if the Oxford County Jail's shortfall is to be calculated on the "fiscal year 2019-20" basis, then the calculation would be as follows:

Tax assessment	\$	1,465,819
State funding		402,222
Judiciary fines and fees		<u>6,315</u>
Total revenues		1,874,356
Less: Expenditures		<u>(2,161,720)</u>
<b>Shortfall</b>		<b>(287,364)</b>
Supplemental funding		<u>691,718</u>
GAAP-Basis Net Income	\$	<u>404,354</u>

Again, the shortfall is calculated before taking into account the supplemental funding that was received during the fiscal year but was intended to cover the prior year's shortfall.

I have attached my records for monthly CRAS reporting as well as a download from the CRAS website for "fiscal year 2019-20" data. I have also attached a copy of the Paymode report that documents the monies received in July 2019 that separate out the normal annual funding and the supplemental funding.

If you have any further questions, feel free to contact me.



Marc R. Roy, CPA  
Business Manager, Oxford County  
[mroy@btr-cpa.com](mailto:mroy@btr-cpa.com)  
207-956-6713