

**ANNUAL REPORT
OF THE
FINANCIAL CONDITION
OF THE
COUNTY OF WALDO
IN THE
STATE OF MAINE
FOR THE FISCAL YEAR
ENDING
DECEMBER 31, 2002**

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WALDO COUNTY ANNUAL REPORT – 2002
Dedicated to
Marilyn C. Keene
Waldo County Clerk 1986 through 1998
Waldo County Deputy Treasurer 1994 through 1998
Waldo County Treasurer 1999 through 2002



WALDO COUNTY ANNUAL REPORT – 2002

Dedicated to

John A. Ford, Sr.

Waldo County Sheriff from 1991 through 1998

Chief Deputy 2000 through 2002

Maine Game Warden for 20 years

COUNTY OF WALDO
COUNTY DIRECTORY AND COUNTY OFFICERS
FOR 2002

COUNTY COMMISSIONERS' COURT

Jethro D. Pease, Chairman.....	Morrill
John M. Hyk.....	Prospect
Robert R. Gould (until May 9, 2002).....	Belfast
Charles G. Boetsch (June 2002).....	Lincolntonville
Barbara L. Arseneau, County Clerk.....	Belfast

Meetings are held the second Tuesday of each month except August and December when meetings are held on the third Tuesday.

DISTRICT ATTORNEY

District Attorney.....	Geoffrey Rushlau
Deputy District Attorney.....	Leanne Zainea

TREASURER

Treasurer (2002).....	Marilyn C. Keene
Treasurer (Current).....	David Parkman
Deputy Treasurer (2002).....	Barbara L. Arseneau
Deputy Treasurer (Current).....	Karen J. Ward

REGISTER OF DEEDS

Register of Deeds.....	Deloris A. Page
Deputy Register.....	Stacy Grant

PROBATE COURT

Judge.....	Randolph Mailloux
Register of Probate.....	Joanne M. Crowley
Deputy Register.....	Sharon L. Peavey

Probate and Civil proceedings: Hearings are scheduled on the second Wednesday of each month in the Waldo County Probate Annex or as otherwise agreed among the interested parties.

EMERGENCY MANAGEMENT AGENCY

Director.....Richard Farris
Clerk.....Gloria E. Curtis
Clerk.....Robert N. Lestha

SHERIFF'S DEPARTMENT

Sheriff.....Scott L. Story
Chief Deputy.....Robert Keating
Jail Administrator.....Raymond Porter

WALDO COUNTY BUDGET COMMITTEE

District #1

Michael Hurley.....93 Main St., Belfast, ME 04915
Betty Johnson.....RR#1, Box 4036, Lincolnville, ME 04849
Marc Schnur.....P.O. Box 216, Islesboro, ME 04848

District #2

Lewis Armstrong.....P.O. Box 36, Sandy Pt., ME 04972
Samuel Butler.....P.O. Box 152, Winterport, ME 04496
Ralph Harvey.....P.O. Box 424, Searsport, ME 04974

District #3

Michael Boyer.....89 Lenfest Rd., Palermo, ME 04354
Bruce Cook.....RR1, Box 505, Burnham, ME 04922
Katherine Littlefield, Chairman.....RR#4, Box 4670, Belfast, ME 04915

**LAWS OF THE STATE OF MAINE
REVISED STATUTES ANNOTATED – TITLE 30-A**

SECTION 3. EXPENSE ACCOUNTS TO BE UNDER OATH

Whenever required by law to provide a bill of expense, every county officer shall itemize the bill and swear, before presenting it for auditing or payment, that it includes only actual cash spent in performing the officer's official duties.

SECTION 183. ANNUAL STATEMENT OF FINANCIAL STANDING

At the end of each year in cooperation with the commissioners, each treasurer shall make a statement of the financial condition of the county and publish in pamphlet form a reasonable number of copies for distribution among its citizens. This statement must show in detail all money received into and paid out of the county treasury, including a statement of detail of:

1. Unclaimed Inheritances. All sums received under Title 18-A, Section 3-914;
2. Division Among Accounts. The division of money among general, special and capital reserve accounts and the amounts remaining in each account;
3. Federal Funds. All federal funds received; and
4. Facts and Statistics. Other facts and statistics necessary to exhibit the true state of the county's finances, including the number of week's board and expense of clothing furnished prisoners.

SECTION 952. ANNUAL REPORT

The county commissioners of each county shall publish annually a complete report subject to the following provision:

1. Record of Financial Transactions. This report must contain a record of all financial transactions of the county during the last fiscal year, showing all revenue receipts by sources and showing all disbursements for each department by major items of expense comparable with approved budgetary expenditure classifications under the captions of personal services, contractual services, commodities, debt services, and capital expenditures. This reporting must be made in the manner of format recommended by the Department of Audit.
2. Statement of Assets, Liabilities, Reserves and Surplus. This report must contain a detailed statement of assets, liabilities, general, special and capital reserves and surplus of the county.
3. Postaudit Report. This report must contain the statement that the complete postaudit report for the latest fiscal year is on file at the county commissioners' office and the following excerpts from that report:
 - A. Auditor's comments and suggestions for improving the financial administrations;
 - B. Comparative balance sheet;
 - C. Statement of departmental operations;
 - D. Analysis of surplus; and

- E. Statement of public debt.
4. Copies for Distribution. Copies of the report shall be deposited in the county commissioners' office or a convenient place of business for distribution to the public and shall be distributed to each municipality in the county.
 5. Copies for Inspection. Copies of the report and all county records shall be kept in the county commissioners' office and shall be open to the inspection of the public during usual business hours.

SECTION 1401. WALDO COUNTY

M.S.R.A. Title 30, §1401. Purpose of this chapter is to establish in Waldo County a method of appropriating money for County expenditures, according to a budget, which shall first receive approval of a Budget Committee. This chapter amends the present statutory method in sections 252 and 253 by transferring the authority of Waldo County legislative delegation and the Legislature to approve the Waldo County budget to a committee comprised of Waldo County and municipal officials. This chapter shall apply only to Waldo County.

YEAR: 2002

COUNTY TAX - BREAKDOWN

TAX COMMITMENT (approved by Budget Committee)	\$	4,176,646.00
AMOUNT TO REDUCE TAX LEVY	\$	735,000.00
OVERLAY	\$	25,383.00
TOTAL TO BE ASSESSED TO TOWNS	\$	3,467,029.00

<u>AMOUNT TO BE RAISED</u>	<u>VALUATION</u>	<u>TAX RATE</u>
\$ 3,467,029.00	\$ 2,229,600,000.00	0.001555

OVERLAY OBTAINED AS FOLLOWS: \$ 3,467,029.00 divide by \$ 2,229,600,000.00 = .001555
(including \$ 25,383.00 overlay)

<u>TOWN</u>	<u>TAX COMMITMENT</u>
BELFAST	\$ 760,006.00
BELMONT	\$ 47,039.00
BROOKS	\$ 56,680.00
BURNHAM	\$ 74,562.00
FRANKFORT	\$ 67,176.00
FREEDOM	\$ 38,098.00
ISLESBORO	\$ 398,313.00
JACKSON	\$ 31,255.00
KNOX	\$ 45,950.00
LIBERTY	\$ 94,389.00
LINCOLNVILLE	\$ 299,571.00
MONROE	\$ 68,187.00
MONTVILLE	\$ 63,133.00
MORRILL	\$ 48,205.00
NORTHPORT	\$ 230,529.00
PALERMO	\$ 108,228.00
PROSPECT	\$ 33,744.00
SEARSMONT	\$ 111,027.00
SEARSPORT	\$ 223,998.00
STOCKTON SPRINGS	\$ 132,797.00
SWANVILLE	\$ 83,270.00
THORNDIKE	\$ 42,451.00
TROY	\$ 50,382.00
UNITY	\$ 103,097.00
WALDO	\$ 49,838.00
WINTERPORT	\$ 204,171.00
UNORGANIZED - LASALE AND LITTLE BERMUDA	\$ 933.00
TOTAL	\$ 3,467,029.00

**ESTIMATED REVENUES FOR
THE COUNTY OF WALDO DEPARTMENTS
FY 2002**

District Court, State of Maine		\$ 53,447.04
M.S.A.D. #34		
Emergency Management Agency		33,515.00
Jail - Corrections	\$80,000.00	
Surcharge	9,000.00	89,000.00
Registry of Deeds		272,000.00
Probate Court		47,000.00
Sheriff		40,000.00
Interest		35,000.00
Miscellaneous		1,500.00
Employee Benefits		10,000.00
	Total Estimated	\$581,462.04

WALDO COUNTY COMMISSIONERS' BUDGET
DECEMBER 20, 2001 FOR FY '02

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL SERVICES	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1000 DISTRICT COURTHOUSE	\$ 11,856.00	\$ 64,279.00	\$ 8,700.00	\$ -	\$ -	\$ 84,835.00
1010 EMERG. MGT. AGENCY	\$ 46,323.00	\$ 14,560.00	\$ 6,000.00	\$ -	\$ 4,000.00	\$ 70,883.00
1015 DISTRICT ATTORNEY	\$ 69,162.00	\$ 26,450.00	\$ 5,700.00	\$ -	\$ 5,480.00	\$ 106,792.00
1020 COUNTY COMMISSIONERS	\$ 65,655.00	\$ 75,040.00	\$ 5,180.00	\$ -	\$ 128,037.00	\$ 273,912.00
1025 TREASURER	\$ 17,095.00	\$ 4,120.00	\$ 1,500.00	\$ -	\$ 1,887.00	\$ 24,402.00
1040 SUPERIOR COURTHOUSE	\$ 11,856.00	\$ 53,782.00	\$ 9,875.00	\$ -	\$ -	\$ 75,313.00
1050 JAIL	\$ 635,588.00	\$ 128,705.00	\$ 103,178.00	\$ -	\$ 30,797.00	\$ 898,266.00
1065 REGISTRY OF DEEDS	\$ 103,535.00	\$ 68,350.00	\$ 5,550.00	\$ -	\$ 8,350.00	\$ 185,785.00
1070 PROBATE COURT	\$ 103,939.00	\$ 26,050.00	\$ 4,047.00	\$ -	\$ 10,150.00	\$ 144,186.00
1075 SHERIFF	\$ 574,702.00	\$ 83,960.00	\$ 33,500.00	\$ -	\$ 93,385.00	\$ 795,547.00
1076 REG. COMM./DISPATCH	\$ 470,731.00	\$ 40,405.00	\$ 17,300.00	\$ -	\$ 4,899.00	\$ 533,335.00
1080 ADVERTISING/PROMOTION	\$ -	\$ 6,500.00	\$ -	\$ -	\$ -	\$ 6,500.00
1090 AUDIT	\$ -	\$ 4,410.00	\$ -	\$ -	\$ -	\$ 4,410.00
1095 DEBT SERVICE	\$ -	\$ -	\$ -	\$ 90,375.00	\$ -	\$ 90,375.00
2000 INTEREST	\$ -	\$ 48,000.00	\$ -	\$ -	\$ -	\$ 48,000.00
2005 U. OF M. EXTENSION	\$ -	\$ 38,555.00	\$ 6,600.00	\$ -	\$ -	\$ 45,155.00
2025 EMPLOYEE BENEFITS	\$ -	\$ 770,275.00	\$ 200.00	\$ -	\$ -	\$ 770,475.00
2035 W. C. SOIL & WATER	\$ -	\$ 18,475.00	\$ -	\$ -	\$ -	\$ 18,475.00
TOTAL	\$ 2,110,442.00	\$ 1,481,918.00	\$ 207,128.00	\$ 90,375.00	\$ 286,785.00	\$ 4,176,848.00

Reserves to be voted by Budget Committee

Courthouses	\$ 3,000.00
Jail/Sheriff Facility	\$ 15,000.00
Bridge Account	\$ 5,000.00
County Future Planning	\$ 50,000.00
Future Facilities & Building	\$ 75,000.00
Employee Security Fund	\$ 10,000.00
Equipment Service/Tech	\$ 8,000.00

Total 2002 Including Reserves
As voted by the Waldo County Budget Committee

\$ 4,342,848.00

COUNTY OF WALDO, MAINE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 2002

	Governmental	Fiduciary	Account	Total
	Fund Types	Fund Type	Group	
	General	Agency	General Long-term Debt	(Memorandum Only)
ASSETS				
Cash	\$ 285,254	\$ 127,069	\$ -	\$ 392,323
Investments	488,547	-	-	488,547
Due from other governments	8,041	-	-	8,041
Due from other funds	35,848	-	-	35,848
Amount to be provided for retirement of general long-term debt	-	-	1,059,855	1,059,855
Total assets	\$ 797,690	\$ 127,069	\$ 1,059,855	\$ 1,984,614
LIABILITIES				
Accounts payable	\$ 45,280	\$ -	\$ -	\$ 45,280
Due to other governments	-	57,660	-	57,660
Due to other funds	-	35,848	-	35,848
Deferred revenue	75,000	-	-	75,000
Deposits held for others	-	33,561	-	33,561
General obligation bonds payable	-	-	480,000	480,000
Liability for Maine State Retirement	-	-	449,853	449,853
Liability for compensated absences	-	-	130,002	130,002
Total liabilities	120,280	127,069	1,059,855	1,307,204
FUND EQUITY				
Reserved for capital	167,267	-	-	167,267
Reserved for active accounts	132,805	-	-	132,805
Reserved for restricted expenditures	247,372	-	-	247,372
Unreserved - undesignated	129,968	-	-	129,968
Total fund equity	677,410	-	-	677,410
Total liabilities and fund equity	\$ 797,690	\$ 127,069	\$ 1,059,855	\$ 1,984,614

The accompanying notes are an integral part of this statement.

Waldo County Office of the Sheriff
ANNUAL REPORT
2002

Our Mission: *To provide the best possible services in Corrections, Law Enforcement, and Civil Service in a professional, courteous and fair manner to improve the Quality of Life in Waldo County while maintaining public trust and support.*

To the Honorable County Commissioners and Citizens of Waldo County:

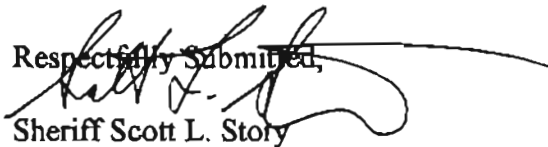
I present to you the Annual Report of the Waldo County Office of Sheriff. As with every previous annual report I have provided, I am once again providing the activities performed by the patrol division as well as final numbers at the jail for the year. These statistics will reflect a lot of the activity performed by the staff here at the Sheriff's Offices. What they won't reflect are the various other activities that have taken place over the last year.

The corrections division, which for year 2002, consisted of 15 full time Corrections Officers and Cooks. These people booked, bedded, fed and bailed some 1083 inmates. While this number is slightly down from previous years, what it doesn't reflect is that the length of stay has increased, therefore requiring more resources for fewer individuals. The corrections division through the public works program provided thousands of hours of inmate labor to non profit organizations. This program gives inmates the opportunity to give back to the community as well as providing valuable service to our community. Our increased length of stay has been one issue, among others that are presently under review by the newly formed Waldo County Criminal Justice Committee. This committee consists of representatives from the many factions of the Criminal Justice System in Waldo County. I can't begin to say enough good about the staff at the jail. If there was any one group of people who were tested to the limit this past year, it was them. With the suicides, escapes, overpopulation and deteriorating facility, this group of individuals stepped up the plate and performed admirably. Under the professional direction of Captain Raymond Porter, this group continues to amaze me with their performance under adverse conditions.

The patrol and investigative divisions, which consisted of 8 patrol officers and 3 investigators, handled approximately 8,600 calls for service in 2002. Some highlights of these calls are attached. These officers also performed numerous other services to the communities that we serve to include bicycle safety courses, speaking engagements to schools, scouts and other youth groups, instruction to vocational students and law enforcement trainees both in Waldo County and other parts of the state through the Maine Criminal Justice Academy. Our investigators took an aggressive approach on drug violators this past year and developed numerous felony drug cases, some of which were prosecuted federally. One such investigation with the cooperation of surrounding agencies led to one of the largest heroin bust in the state last year.

Our civil division served approximately 1500 plus civil services in 2002. These services include divorces, child support, civil claims, evictions and numerous other documents as well as civil orders of arrest.

In closing, I want to thank the commissioners, budget committee and the citizens of Waldo County for their support over the last year. We have strived to live within the budget given to us and for the most part have been quite successful. We recognize the need to be thrifty with the taxpayers' dollars while providing the best possible service available. I welcome any comments or concerns and would like to remind you that we are YOUR Sheriff's Office and work for YOU, the citizens of Waldo County.

Respectfully Submitted,

Sheriff Scott L. Story

2002 Calls for Service

Rape	5
Robbery	2
Assaults	123
Burglary	73
Theft	182
Motor Vehicle Theft	21
Arson	2
Forgery and Counterfeiting	11
Fraud	128
Embezzlement	2
Weapons Violations	1
Child Abuse, Neglect or Abandonment	12
Liquor Law Violation	10
Criminal Mischief	262
Sex Offenses	17
Juvenile Offenses	23
Missing Persons	33
Criminal Trespass	90
Suspicious Incident	312
Prowler	17
Missing Property	47

Terrorizing / Threatening	156
Serving Paperwork	424
Bomb Threat	2
Drug Sale / Manufacturing	21
Drug / Possession	45
Harassment	361
Animal Complaints	51
Mental / Medical	77
Disturbances	315
Arrest	278
Reported Death	21
Prisoner Transport	119
Motor Vehicle Accidents	913
Assist Motorist	196
Public Assist	559
Motor Vehicle Complaints	412
Alarms	262
Motor Vehicle Stops	1859

WALDO COUNTY REGIONAL COMMUNICATIONS CENTER
ANNUAL REPORT

TO: THE BOARD OF COMMISSIONERS OF WALDO COUNTY

IT IS WITH GREAT PLEASURE THAT I SUBMIT THIS REPORT OF OPERATIONS FOR THE WALDO COUNTY REGIONAL COMMUNICATIONS CENTER, YEAR 2002.

YEAR 2002 SAW INCREASES IN ACTIVITY IN NEARLY ALL AREAS OF COMMUNICATIONS. THE INCREASE IN "911" ACTIVITY AND REQUESTS FOR AMBULANCE AND/OR FIRE CALLS LEAD THE CHARGE. IMPROVEMENTS WERE MADE TO THE PHYSICAL OPERATIONS AND THE FINE TUNING OF OPERATIONS CONTINUED.

LATE IN 2002 THE FCC PERMITTED US TO BOOST OUR FIRE/EMS FREQUENCIES FROM 65 WATT OUTPUT, UP TO 100 WATT OUTPUT. THIS HELPED TO FILL IN SOME OF THE GAPS THAT EXISTED IN SOME PARTS OF THE COUNTY FOR RECEPTION, PARTICULARLY DEALING WITH PAGERS FOR FIRE AND AMBULANCE AGENCIES. MORE IMPROVEMENTS ON THE SYSTEM HAVE BEEN SCHEDULED FOR YEAR 2003. AS THE YEAR CAME TO AN END THE PURCHASE OF THE ABORN HILL RADIO FACILITY IN KNOX WAS ALL BUT FINALIZED, SECURING THAT STRATEGIC COMMUNICATIONS SITE FOR THE PRESENT AND FUTURE REQUIREMENTS.

AS A TRUE REGIONAL COMMUNICATIONS CENTER AND E-911 PSAP (PUBLIC SAFETY ANSWERING POINT) WE HANDLE EVERY REQUEST FOR SERVICE FOR ALL PUBLIC SAFETY AGENCIES WITHIN WALDO COUNTY. WHEN THOSE REQUESTS COME IN THEY ARE DISPATCHED TO THE APPROPRIATE AGENCY OR AGENCIES AND FOLLOWED TO CONCLUSION BY ONE OF THE COMMUNICATIONS DISPATCHER.

FOLLOWING ARE STATISTICS FOR YEAR 2002 WHICH RELATE THE "DEMANDS" FOR SERVICE MADE UPON THE CENTER. IT HELPS TO SHOW THE SERVICE WE SO WILLINGLY PROVIDE TO THE CITIZENS AND TAXPAYERS OF WALDO COUNTY.

TELEPHONE CALLS RECEIVED.....	30,478 (LESS 911 CALLS)
911 CALLS.....	7,128
RADIO MESSAGES RECEIVED.....	75,110
CITIZEN "WALK-INS" FOR SERVICE.....	2,834

CALLS FOR SERVICE (COMPLAINTS, ETC).....28,549 (INCLUDES 5,161 F/A)

TOTALS..... 144,099

WE ARE READY, ABLE AND PROUD TO CONTINUE SERVING THE CITIZENS
OF WALDO COUNTY. WE ARE "9-1-1!"

RESPECTFULLY SUBMITTED
OWEN SMITH, DIRECTOR OF COMMUNICATIONS

TO THE HONORABLE WALDO COUNTY COMMISSIONERS

The Annual Report for the Waldo County Emergency Management Agency is hereby submitted.

The Waldo County staff has put in many hours to upgrade the Emergency Operation Plans to meet the Federal Guidelines. This plan has encompassed many hours of hard work and research by the staff members of Waldo County Emergency Management staff. This is an ongoing job and has to be done every year.

Waldo County has Started planning and training for WMD and this has change the way plans work and now the Counties and State are rewriting the plans and trying to make a better working document.

The Waldo County Emergency Management Agency, Emergency Plans include the following:

- Basic Plan
- Direction & Control
- Evacuation
- Shelter
- Alerting and Warning
- Emergency Public Information
- Hazardous Materials
- Resource Management
- Hazard Analysis
- Damage Assessment
- Disaster Assistance
- Mitigation
- Emergency Support Services

The Waldo County Staff would like to express their appreciation to all of the following:

TOWN EMERGENCY MANAGEMENT DIRECTORS:

James Richards	Belfast
Dan Grass	Belmont
Arthur A. Butler, Jr.	Brooks
Clyde A. Wishart	Burnham
Earl Anderson	Frankfort
James Waterman	Freedom
Murton E. Durkee	Islesboro
Don L. Nickerson, Sr.	Jackson
Matthew Shaw	Knox
Elise Brown	Liberty
Ralph Stanley	Lincolnvillle
Mario Tribuzio	Monroe
Richard Peavey	Montville
Jethro Pease	Morrill
Peter Simpson	Northport
Patricia Glidden	Palermo
Larry Orcutt	Prospect

James Ames
Edward j. Storey, Jr.
Vern Thompson
Duncan Brown
Dale Rowley
Albert Smith
Dennis Turner
Rodney Young
Stanley Bowden

Searsmont
Searsport
Stockton Springs
Swanville
Thorndike
Troy
Unity
Waldo
Winterport

Waldo COUNTY STAFF AND VOLUNTEERS

Richard Farris	Director
Dale Rowley	Asst. Dep. Director
Ted Bartlet	Asst. Dep. Director
Betty Farris	Shelter Officer
Robin Staebler	Ham / Communications Officer
Gloria E. Curtis	Clerk Typist II
Robert Lestha	Clerk/Planning
Waldo County radio club	
Waldo County Search & Rescue	

During the year of 1988 the County Commissioners received a notice, from the State of Maine, that they were required to establish a local planning committee to administer Sarah Title III, the Emergency Planning and Right to Know Act of a Federal Environmental Protection Agency Law entitled "Superfund Amendments and Reauthorization Act of 1987". There have been many changes to this law, since 1988, and the Waldo County LEPC are staying in line with these changes. In the fall of 1995 the LEPC acquired a grant from the State and hired a part time clerk for the LEPC. In the Year 1996 Waldo County LEPC completed the Chemical report for Waldo County and with the States approval went to press as a working plan. And now Waldo County is in the upkeep stage of this plan and this will be ongoing every year.

LEPC Committee

James Ames	Herb Benecke	Scott Story
Richard Farris	Robert Lestha	
Lawrence Greenleaf	Debbie Heath	
Clyde A. Wishart	Frank Gehrling	
Peter Goodwin	Bruce Starrett	
Robert Keating	Gilbert Lord	
Stanley Bowden	Dale Rowley	
Larry Cook	Gloria Curtis	

These dedicated volunteers, from all over the county, have spent long hours and much effort serving on this committee.

Waldo County EMA Offices are being used by many Community

Organizations for a meeting area and class room space, such as the following:

The American Red Cross
Waldo County Amateur Radio Association
Waldo County Sheriff's Department
Waldo County Search & Rescue
Department of Motor Vehicles
Belfast Little League

Richard Farris
Director

To: The Waldo County Commissioners

The Waldo County District Attorney's Office had a productive year in 2002. The number of cases filed in the District Court increased to 1273. Those cases prosecuted at the District Court level ranged from minor driving offenses to significant domestic violence cases. We also prosecuted 115 juvenile cases and 323 noncriminal violations such illegal possession of marijuana, alcohol or tobacco, and several hundred motor vehicle infractions. There was also an increase in the number of cases filed in the Waldo County Superior Court. In 2002, 332 criminal cases were filed in the Waldo County Superior Court. The cases filed in the Superior Court involved child abuse, drug offenses and property crimes. The most significant area of increase involved drug offenses.

Our emphasis continues to be on domestic violence crimes, child abuse prosecutions and crimes involving alcohol and drugs. As in the past our office has received tremendous assistance from Detective Bryant White who continues to coordinate and investigate domestic violence cases. His work in law enforcement training and case investigation added significantly to successful resolution of these difficult cases. This year the Maine State Police assigned a detective to the District Attorney's Office. Detective David Tripp has been a valuable addition to the office, especially in child abuse investigations.

The office continues to rely upon its hard working county employees. In February of 2002, Victim Witness Advocate, Kathy Cunningham left the District Attorney's Office to work for the Waldo County Sheriff's Department. She is greatly missed. In April of 2002, we were able to find a very capable replacement in Kathleen Butler. She joins Lynn Talbot who works on a shared basis with Knox County advocating for child victims. This year, an addition position was added to the District Attorney staff. Carla Rogerson was hired in July 2002 as the Clerical Aide. Ms. Rogerson has been a tremendous help to our office. She has assisted with the increasing amount of paper work and telephone calls that our office receives on a daily basis. Finally, as in any office, secretary Dena Perkins holds everything together while managing hundreds of files.

A notable development during 2002, was the expansion of the attorney staff. Through a federal grant, a juvenile prosecutor was hired for the four counties in our prosecution district. Kendra Potz joined the District Attorney's Office in February of 2002. She is responsible for the prosecution of all juvenile cases in Waldo County. Her addition to our office has been significant. She has devoted a significant amount of time and energy in prosecution of juvenile matters. Now that Ms. Potz handles juvenile matters in Waldo County, Assistant District Attorney Eric Walker and Deputy District Attorney Leane Zainea are able to devote more effort to the increasing number of cases filed in the Superior and District Courts.

During 2002 we received five new computers purchased through the technology line of the county budget. These have proven to be a valuable addition to the office and have greatly our efficiency. We appreciate the tremendous support provided to the office by the Waldo County Commissioners and the Waldo County Budget Committee.

WALDO COUNTY PROBATE COURT REPORT - YEAR 2002

To: The Honorable Waldo County Commissioners and Citizens of Waldo County

Year 2002 was another busy year for the Waldo County Probate Court; 249 new cases, 25 adoptions, 2 consents, 35 subsequent formal proceedings, 323 passports, 9 child support orders and many subsequent filings in existing cases. Matters held in the probate court are, as follows:

- Wills filed without probate
- Informal probate of wills and appointment of personal representatives
- Formal appointment of personal representatives
- Informal appointment of personal representatives
- Foreign Estates
- Demands for Notice
- Appointment of guardian (adults)
- Appointment of conservator (adults)
- Appointment of guardian (minor)
- Appointment of conservator (minor)
- Change of name (adult)
- Change of name (minor)
- Emergency child protection orders
- Adoptions
- Consents for adoption
- Termination of parental rights in conjunction with adoption proceedings
- Establishment of parental rights in conjunction with adoption proceedings
- Child support orders in conjunction with guardianship and
determination of parental rights and responsibilities proceedings
- Trust proceedings
- Complaints to determine parental rights and responsibilities
- Any other matters governed by Statute and Rules of Court
- Notary Public services
- Passport Agency

The Court's revenues for year 2002 were slightly less than for year 2001; the Court's services to the citizens of Waldo County are not self-sustaining, although we did stay within our budget for year 2002. Revenues are controlled by statute and rule.

We are connected to the internet and it continues to be very valuable for same day correspondence and response. Our new email address is walpro@prexar.com.

The Registry of Probate office was moved to its new location on November 4, 2002 and the location address is 39A Spring Street, Belfast (downstairs in the Maine District Court Building).

The Court is open Monday through Friday from 8:00 a.m. to 4:00 p.m. and is a 24 hour Court for emergency matters.

The Court is fortunate to have many lay court-appointed visitors in the county who are willing to serve in meeting statutory requirements. We also appreciate the large number of local attorneys, who are willing to take cases on a court-appointed basis at greatly reduced fees to meet the Court's needs.

We are grateful to Scott Story, the Waldo County Sheriff, who provided security for our courtroom, and who facilitated the taking of fingerprints in adoption matters.

Lastly, our staff includes Sharon W. Peavey, Deputy Register of Probate, and Edna Bowden, Clerk II. For them, we are also grateful.

Respectfully submitted,

Randolph A. Mailloux, Judge of Probate
Joanne M. Crowley, Register of Probate

University of Maine Cooperative Extension, Waldo County Report for 2002

University of Maine Cooperative Extension in Waldo County works collaboratively with over 50 agencies and organizations, assessing the needs of and developing programs for Waldo County residents. The programs or components of programs conducted by UMaine Cooperative Extension are educational and designed to help people learn skills to improve the quality of their lives and of life in their community.

UMaine Cooperative Extension provides educational services to 10,000 to 12,000 Waldo County residents annually. Programs are offered in a variety of areas including Health and Nutrition, Parent Education, Consumer Skills, Aging Issues, Small and Home-Based Business, Youth Development, Commercial and Home Agriculture, Natural Resource Management, and Community Development.

The following programs are offered in 2002.

Health/ Safety and Nutrition

Eat Well Program – Three home visitors worked with over 1,000 limited income children and adults. They work with adults on an individual or group basis. They cover such topics as appropriate for the household:

- ◆ cutting food costs,
- ◆ how to get the most nutrition for food stamps and food dollars,
- ◆ healthful food choices for children, young or older adults,
- ◆ buying and preparing foods for one or two,
- ◆ how to lower fat and salt intake and increase fiber to help prevent chronic disease,
- ◆ managing meals with chronic health conditions.
- ◆ weight management,
- ◆ exercise needs, and
- ◆ gardening.

The Eat Well staff worked in 30 classrooms of 4th and 5th graders in Waldo County schools. Each class had three lessons. The lessons for 4th graders were about what the body needs for food. The classes for 5th graders were about how the body uses foods. They reached over 600 school children.

Adults in the program show great progress in their ability to shop on less money and to provide better nutrition for themselves and their families. The school groups are very enthusiastic about the lessons provided and teachers have now invited the staff back for three years in succession to add to the basics of nutrition to the curriculum.

The Eat Well staff also used a 10-part learn-by-mail nutrition education series to reach those people who are not available to participate at regular times. Over 100 people selected this option.

Diabetes Education – Taking diabetes information from the medical setting to the kitchen is difficult for many people. A series of 3 half-day sessions was offered twice in 2002. A total of 48 people learned about planning meals and preparing foods at home and eating out for the person with diabetes. Many other persons receive individual consultation on managing with diabetes.

Wellness in the Workplace – A 3-part series on improving nutrition was offered to the employees of Mathews Brothers. This was a part of a series of educational programs offered to workers to help them have information to maintain their health. Twenty-five participated.

Food safety – Many callers received information on proper techniques for canning or freezing foods. We continue to test needle-dial gauges for pressure canners for accuracy and did a number of those in 2002. One public program was offered on keeping your food safe through appropriate handling practices.

Aging Issues

Personal Safety - UMaine Cooperative Extension staff worked with the Waldo County TRIAD. TRIAD is a collaboration of law enforcement, community organizations, and citizens working together to improve the safety of Waldo County seniors through education and service. TRIAD members surveyed emergency response personnel and found that they sometimes were delayed in providing treatment to people because neither the patient nor others in the home could give the names of medical conditions and medications the patient was using. The ambulance crews also reported that it is sometimes difficult to find a home at night, especially in a rural area. TRIAD members raised funds to purchase Files of Life and Emergency Beacon Lights to help with these problems. The File is a magnetic pocket that contains a place to list medical conditions, medications used, and the name of the physician. The Beacon is a bulb that fits in any incandescent light fixture and works as usual under normal circumstances; if the switch is flipped twice, the light flashes for 45 minutes. Approximately 2,000 Files and 1,000 Beacons were distributed during 2002 to older and handicapped Waldo County adults. TRIAD members are preparing to initiate an educational program in 2003.

Interagency Programming – A collaboration of representatives of all organizations that offer services to older adults began meeting in 2002 to learn more about services available, to learn where there are gaps in services, and to begin to work together to establish stronger or new programs to the citizens over 50.

Consumer Skills

Cooperative Extension had 7 community-based clubs that holds monthly meetings to learn about regional services available and to improve homemaking and consumer skills. They also provide community educational programs and conduct community service projects to make their towns a better place in which to live. The 137 members provided several thousand hours in community service and offered two major programs to the general public during 2002.

Parent & Child Development Education

Four Parents Are Teachers Too home visiting professionals provide individualized family education and support to first-time parents from pregnancy until the child is three years old. Every family receives individualized instruction to help meet their specific needs. Parents learn to encourage language and motor skill development, manage behavior and other childhood issues. The home visitors assess the development of each child at every birthday. Any child who appears to have a developmental problem is referred to a health care professional for evaluation and treatment. Parents have access to the latest and most reliable information as they guide the development of their children. Over 700 Waldo County residents are reached with this program.

The Parents Are Teachers Too program is one of three models recommended to all communities by the Governor's Children's Cabinet. The program was designed in Waldo County in 1988 and has now been expanded to five other counties.

4-H Youth Development

4-H community clubs provide youth ages 5-19 with the opportunity to learn life skills over a number of years. Volunteers give hours of service to provide youth with opportunities to learn and grow through projects. These projects can be on any subject depending on the interests of the young people.

- Currently, there are 4-H clubs in the communities of Searsmont, Lincolnville, Liberty, Waldo, and Thorndike. Nearly twenty members from around the county do their 4-H work independently.
- Tanglewood 4-H Camp and Learning Center in Lincolnville also provides environmental and leadership opportunities through a summer camp and school programs. Over one hundred youth from Waldo County have participated in these programs.
- School programs are helping youth explore healthy nutrition choices, character education and being home alone more safely.

Small Business Programs

Educational resources are provided to mid-coast area residents who operate or are considering starting a home-based or small business. Cooperative Extension works with business owners at any stage of business life, especially at the “thinking about it” stage. The major components of the home-based business education program are:

Small business clinics provide an opportunity to meet individually with a business specialist and county educator to discuss any phase of business planning or operation.

Workshops provide a wealth of research-based information on fifteen topics.

The monthly *Doing Business* radio show features local entrepreneurs discussing issues of concern. Resource packets are available to all callers.

Mid-Coast Home Based Business Conference is a local, affordable two-day event for those thinking of starting, improving or expanding a business.

Business management publications are available at little or no cost to business owners. Over 20 publications including a nine-part home-based business fact sheet series are designed for anyone entering or engaged in business.

Nearly 500 current or potential small business owners from Waldo County participated in the small business program.

Nearly 200 people attended the sixth Mid-Coast Home-Based Business Conference, the only conference in Maine targeting home-based business owners. More than two-thirds of the participants were from mid-coast Maine. Featured were 40 different workshops plus 40 tradeshow vendors. One half of the participants attended technology related workshops.

A research project with Mid-Coast Resource Development Center is exploring the dependent care issues of micro entrepreneurs.

Small business owners reported they had acquired useful business skills and learned how to access business resources. As a result of attending workshops, owners said they would “write a business plan”, “try new marketing techniques”, and “develop good record keeping system”.

Numerous businesses attended individual consultation sessions to explore issues such as pricing products, tax issues, connecting with resources and record keeping.

A collaboration with Child Care Resources of Waldo County provides a six-hour mandatory certification training to all people starting a new family childcare business. In the last year, 12 have been trained, certified and have started new businesses.

Community Development

Nearly 40 people have attended a new training, *Strengthening Your Facilitation Skills*, which is designed to build internal and collaborative strength for citizens and staff of agencies and organizations. As team members, citizens are expected to produce results as they work with others. In the twenty-hour training, participants learn how to more effectively be a group member and leader. Skills for beginning and experienced groups, groups in conflict, those needing to develop action plans, problem solve and work in constant change are explored. The Level 1 training will be offered twice in 2003. A Level 2 option is being developed for 2004.

Commercial Agriculture

Dairy farmers in Waldo County have been facing financial hardships due to low milk prices beginning in the middle of 2002. Extension conducted numerous one-on-one consultations to discuss options, alternatives and strategies to deal with low prices and how best to utilize government programs. Extension also worked with the Maine Organic Farmers and Gardeners Association to assist producers looking to become organic dairy producers and receive a higher price for their milk.

Additionally, research was done on farms to look at reducing fertilizer and herbicide inputs as well as monitor pest populations (including army worms) to avoid outbreaks similar to the year 2000.

Waldo County Cooperative Extension hosts a web site for pasture and grazing information. The Northeast Grazing guide at www.umaine.edu/grazingguide is a resource that was used by over 2,000 people last year to access research and information about grazing systems in the Northeast. Waldo County also hosts a web site as part of a three state \$2.1 million grant on re-integrating crop and livestock operations. This site is www.umaine.edu/integratedfarming.

2002 featured the largest tractor safety class in years. Held in conjunction with Ingrahams' Equipment in Knox, 15 students received federal certificates allowing them to work on farms as part of their employment and operate machinery safely.

A state program called "Farms for Maine's Future" was initiated with Cooperative Extension and the Maine Farms Project in Unity. This program facilitates the development of business plans for farms and allows producers to access grant funds to implement these plans. In return, producers must put a 5-year conservation easement on their property. In 2002, 13 farms were accepted in the program (4 in Waldo County) with 1,472 acres under conservation easement.

Cooperative Extension in Waldo County has been active in sponsoring and teaching classes at Small Farm Field Day in Unity at the MOFGA fairgrounds. Last year this event attracted over 200 part-time and full time farmers.

Home Horticulture

Master Gardener classes and the Central Maine Garden Celebration are especially popular gardening education programs. In 2002, 160 Waldo County residents participated in these two events. In addition, more than 1,300 phone and walk-in requests for diagnosis, information and recommendations were for gardeners and growers in Waldo County.

Last year, some new programs were initiated, including a neighborhood project in Winterport to look at controlling Japanese beetles. Similar neighborhood programs are being considered for Unity in 2003.

Water Quality

Extension continues to work with the three active lake associations (Swan, Lake St. George and Unity Pond). Extension has facilitated numerous successful DEP 319 grants for these associations along with the Waldo County Soil and Water Conservation District. In 2002, Friends of Lake Winnecook and the Lake St. George Association submitted proposals. Lake St. George was successful and will be receiving funds in 2003.

2002 featured a very dry year, and Extension received numerous requests for information about well water quality and quantity. Numerous fact sheets on water conservation and drip irrigation were handed out.

WALDO COUNTY COMMITTEE FOR SOCIAL ACTION

TO: THE HONORABLE COUNTY COMMISSIONERS OF WALDO COUNTY

Gentlemen:

During the period from October 1, 2001 through September 30, 2002, Waldo County Committee for Social Action (WCCSA) provided services with a total value of \$4,911,180, to the citizens of Waldo County. This number represents a substantial investment in the quality of life of low-income people and the local economy.

The Head Start and Child Nutrition program, working in centers in Unity, Winterport, Searsport and Belfast, worked with 180 children and their families to support and nurture the children's social, emotional, cognitive and physical development. Another 187 children were regularly provided with nutritious meals and snacks through the Child Care Food Program, helping to ensure their healthy growth and development.

To ease some of the hardship brought on by winter, WCCSA was able to provide heating fuel assistance to 4,289 people in 2,018 households, with another 365 people in 135 households being assisted in times of crisis. Future energy needs were reduced for 74 households through weatherization, and central heating facilities were improved in 98 households. Our Keeping Seniors at Home program allowed 9 senior citizens in 5 households to remain in their homes now that physical limitations in the structures have been corrected. Lifeline programs also helped ensure continued electric service in 542 households and telephone service in 1,759 households.

Deferred SAFE loans allowed 5 people in 3 households facing health and safety issues in their homes to secure deferred bank loans with WCCSA. Another 61 people were helped to avoid homelessness through one-time housing payment assistance. WCCSA also channeled donated commodities to provide an average of 2,968 individuals in 1,206 households, meals through food pantries and a soup kitchen.

The Food Assistance Connecting Eligible Seniors (FACES) program, one of three pilot programs across the United States, is designed to connect seniors and the disabled with food, nutrition, and education. Over the 2002 program year the FACES program at WCCSA served 537 individuals in 395 households with a variety of services designed to improve the living conditions of the recipients.

Many people without their own means of transportation were able to get to their jobs, schools, medical appointments or other destinations through the Waldo County Transportation program, which logged 1,265,006 miles during program year 2002. The vast majority of riders were either children, elderly, handicapped, low-income or a combination of these factors.

Waldo County Committee for Social Action is proud to continue to build on these results by mobilizing resources to help alleviate poverty and address its underlying causes in Waldo County.

Waldo County Committee for Social Action
Program Services
October 1, 2001 to September 30, 2002

Program Services Provided	Number Served	Dollar Value of Service
Transportation SCSEP	1,265,006 Vehicle Miles	\$907,440.00
Home Energy Assistance	2,018 Households 4,289 Individuals	\$784,848.00
Energy Crisis Intervention	135 Households 365 Individuals	\$19,838.00
Head Start Child Nutrition	166 Households 180 Individuals	\$1,469,683.00
Weatherization	74 Households 158 Individuals	\$266,791.00
Keeping Seniors at Home	5 Households 9 Individuals	\$15,533.00
Donated Commodities FEMA/TEFAP	1,206 Households 2,968 Individuals	\$216,442.00
Above Ground Storage Tank	36 Households 63 Individuals	\$46,115.00
Central Heating Improvement	98 Households 234 Individuals	\$93,746.00
Dental Program	124 Individuals 271 Visits	\$35,503.00
Electric Lifeline (ELP)	542 Households	\$235,490.00
Telephone Lifeline (TLP)	1,759 Households	\$221,634.00
Community Services Block Grant (CSBG)	(Supports All Programs)	\$216,068.00
Child Care Food Program	24 Child Care Homes 187 Individuals 112,687 Meals Served	\$127,177.00
Credit Assistance	41 Households 100 Individuals	\$118,900.00
Susidized Affordable Family Environment Loans (SAFE)	3 Households 5 Individuals	\$7,921.00
Coastal Business Institute (CBI)	25 Individuals	\$10,510.00
Homeless (THAP)	24 Households 61 Individuals	\$10,833.00
Residential Energy Assistance Challenge Options Program (REACH II)	1 Households 1 Individuals	\$3,220.00
Housing Energy Last Loan Option (HELLO)	2 Households 6 Individuals	\$2,700.00
Well Loan Program	2 Households 2 Individuals	\$9,485.00
Food Assistance Connecting Eligible Seniors (FACES)	395 Housholds 537 Individuals	\$91,303.00
TOTAL		\$4,911,180.00

WALDO COUNTY SOIL AND WATER CONSERVATION DISTRICT
266 Waterville Rd., Belfast, Me 04915

2002 Major Accomplishments

- Conducted and Assessed Natural Resource Needs Survey for Waldo County
- Assembled Local Working Group to review results of Survey and determine top three natural resource needs in county.
- Sponsored four Waldo County High School Envirothon teams
- Worked with Knox-Lincoln and Kennebec County SWCD to hold 4th Annual Mid-Coast Regional Envirothon competition in which 17 high school teams competed with 1st, 2nd, and 3rd place winning teams going on to the state competition.
- Conducted a county-wide poster contest for grade school children to promote and teach natural resource conservation. Awarded prizes for 1st, 2nd and 3rd place winners at each grade level and a week at Tanglewood 4-H Camp and Learning Center for county grand prize winner.
- Assisted Cooperative Extension with grant to educate and improve camproad erosion problem areas on Swan Lake.
- Honored outstanding conservation cooperator and outstanding conservation educator of the year at the District's 2002 Annual Banquet.
- Purchased and distributed education material to Waldo County grade school students for Soil Stewardship Week, 2002.
- Completed \$100,000 stream restoration project on Ducktrap River.
- Assisted local community volunteer group with tree plantings along county streams for Arbor Day 2002 celebration.
- Sold over \$15,000 of shrubs, trees and trout for district's annual fundraisers.
- Assisted Maine Dept of Agriculture with water use survey to county producers.
- Wrote 6 Environmental Quality Incentive Program (EQIP) contracts for county dairy farmers to assist with manure storage construction projects totaling over ½ million dollars.
- Assisted county producers with four Conservation Reserve Program projects.
- Grazing Lands Conservation Initiative – 100 acres.
- Individuals were provided technical assistance – 586
- 100 Individuals and unites of government installed one or more conservation practices.
- Wrote and distributed annual report to over 6,000 Waldo County residents through local newspapers and newsletters to over 700 cooperators.

COUNTY OF WALDO, MAINE

*REPORT ON FINANCIAL STATEMENTS WITH
SUPPLEMENTAL MATERIAL*

YEAR ENDED DECEMBER 31, 2002

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Independent Auditor's Report

To the County Commissioners
County of Waldo, Maine

We have audited the accompanying general-purpose financial statements of the County of Waldo, Maine, as of and for the year ended December 31, 2002 as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the general fixed asset account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed asset account group is not known.

In our opinion, except for the effects on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly in all material respects, the financial position of the County of Waldo, Maine, as of December 31, 2002, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the County of Waldo, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

RHR Smith & Company

Bangor, Maine
March 18, 2003

COUNTY OF WALDO, MAINE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 2002

	Governmental	Fiduciary	Account	Total
	Fund Types	Fund Type	Group	
	General	Agency	General Long-term Debt	(Memorandum Only)
ASSETS				
Cash	\$ 265,254	\$ 127,069	\$ -	\$ 392,323
Investments	488,547	-	-	488,547
Due from other governments	8,041	-	-	8,041
Due from other funds	35,848	-	-	35,848
Amount to be provided for retirement of general long-term debt	-	-	1,059,855	1,059,855
Total assets	\$ 797,690	\$ 127,069	\$ 1,059,855	\$ 1,984,614
LIABILITIES				
Accounts payable	\$ 45,280	\$ -	\$ -	\$ 45,280
Due to other governments	-	57,660	-	57,660
Due to other funds	-	35,848	-	35,848
Deferred revenue	75,000	-	-	75,000
Deposits held for others	-	33,561	-	33,561
General obligation bonds payable	-	-	480,000	480,000
Liability for Maine State Retirement	-	-	449,853	449,853
Liability for compensated absences	-	-	130,002	130,002
Total liabilities	120,280	127,069	1,059,855	1,307,204
FUND EQUITY				
Reserved for capital	167,267	-	-	167,267
Reserved for active accounts	132,805	-	-	132,805
Reserved for restricted expenditures	247,372	-	-	247,372
Unreserved - undesignated	129,966	-	-	129,966
Total fund equity	677,410	-	-	677,410
Total liabilities and fund equity	\$ 797,690	\$ 127,069	\$ 1,059,855	\$ 1,984,614

The accompanying notes are an integral part of this statement.

COUNTY OF WALDO, MAINE

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

YEAR ENDED DECEMBER 31, 2002

	Governmental Fund Types General
REVENUES	
Property taxes	\$ 3,467,029
Intergovernmental revenues	
State of Maine rent	54,338
County corrections	155,728
EMA	37,203
Charges for services / fees	
Register of deeds	332,819
Register of probate	45,744
Sheriff department	57,814
Jail	15,994
Interest income	7,330
Other revenue	13,222
	<u>4,187,221</u>
EXPENDITURES	
District Court	56,893
Emergency management agency	69,178
District attorney	108,445
County commissioners	277,409
County treasurer	25,016
Courthouse	79,002
Jail	982,972
Register of deeds	164,381
Register of probate	134,934
Sheriff	774,012
County dispatch	529,737
Advertising/promotion	8,500
Auditing	8,200
Debt service	89,936
Interest	26,719
Extension service	45,155
Employee benefits	703,440
Soil/water conservation	18,475
Transfers to reserve	207,000
	<u>4,305,384</u>
Excess of revenues over (under) expenditures	<u>(118,163)</u>
OTHER FINANCING SOURCES (USES)	
Proceeds on tax anticipation note	2,400,000
Payment of tax anticipation note	<u>(2,400,000)</u>
Total other operating sources (uses)	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>(118,163)</u>
FUND BALANCE - BEGINNING OF YEAR	<u>879,886</u>
Increase in reserved fund balances	<u>(84,093)</u>
FUND BALANCE - END OF YEAR	<u>\$ 677,410</u>

The accompanying notes are an integral part of this statement.

COUNTY OF WALDO, MAINE

STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 2002

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 3,487,029	\$ 3,487,029	\$ -
Intergovernmental revenues			
State of Maine rent	53,447	54,338	891
County corrections	80,000	155,728	75,728
EMA	33,515	37,203	3,688
Charges for services / fees			
Register of deeds	272,000	332,819	60,819
Register of probate	47,000	45,744	(1,256)
Sheriff department	40,000	57,814	17,814
Jail	9,000	15,994	6,994
Interest income	35,000	7,330	(27,670)
Other revenue	11,500	13,222	1,722
Total revenue	<u>4,048,491</u>	<u>4,187,221</u>	<u>138,730</u>
EXPENDITURES			
District Court	84,835	56,893	27,942
Emergency management agency	70,883	89,178	1,705
District attorney	106,792	108,445	(1,653)
County commissioners	273,912	277,409	(3,497)
County treasurer	24,402	25,016	(614)
Courthouse	75,313	79,002	(3,689)
Jail	898,268	982,972	(84,706)
Register of deeds	185,785	184,381	21,424
Register of probate	144,188	134,834	9,252
Sheriff	796,547	774,012	21,535
County dispatch	533,335	529,737	3,598
Advertising/promotion	6,500	6,500	-
Auditing	4,410	6,200	(1,790)
Debt service	90,375	89,936	439
Interest	48,000	26,719	21,281
Extension service	45,155	45,155	-
Employee benefits	770,475	703,440	67,035
Soil/water conservation	18,475	18,475	-
Transfers to reserve	207,000	207,000	-
Total expenditures	<u>4,383,846</u>	<u>4,305,384</u>	<u>78,262</u>
Excess of revenues over (under) expenditures	<u>(335,155)</u>	<u>(118,163)</u>	<u>60,468</u>
OTHER OPERATING SOURCES (USES)			
Proceeds of tax anticipation note	-	2,400,000	(2,400,000)
Payment of tax anticipation note	-	(2,400,000)	2,400,000
Total other operating sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ (335,155)</u>	<u>(118,163)</u>	<u>\$ 216,992</u>
FUND BALANCE - BEGINNING		<u>879,668</u>	
Net change in reserves		<u>(84,093)</u>	
FUND BALANCE - ENDING		<u>\$ 877,410</u>	

The accompanying notes are an integral part of this statement.

**COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Waldo was organized in 1827. The County operates under a county commissioner form of government.

The accounting policies of the County of Waldo, Maine conform to generally accepted accounting principles as applicable to governmental units, except for the omission of general fixed assets.

The financial statements of the County of Waldo have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

The financial statements of the County consist only of the funds and account groups of the County. The criteria for including organizations as component units within the County's reporting entity, as set forth in GAAP include whether:

- The organization is legally separate (can sue and be sued in their own name)
- The County holds the corporate powers of the organization
- The County appoints a voting majority of the organization's board
- The County is able impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the County
- There is fiscal dependency by the organization of County

Based on the aforementioned criteria, the County of Waldo has no component units.

BASIS OF PRESENTATION

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are allocated to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories as follows:

Governmental Funds

Governmental funds are those through which general governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (except those accounted for in Proprietary Funds) are accounted for through Governmental funds.

COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Fund – The general fund is the general operating fund of the County and accounts for all revenues and expenditures of the County not encompassed within other funds.

Trust and Agency Funds – Trust and agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Account Groups

Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt.

General Long-term debt account group – Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account group, not in governmental funds.

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 is related to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Intergovernmental revenues, and interest income are accrued when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

The proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets. The accrual basis of accounting is utilized by the proprietary fund type. Under this basis of accounting revenues are recognized when earned and expenses are recognized when the related liability is incurred.

CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the proprietary fund type and similar trust funds consider all highly liquid investments with a remaining maturity of three months or less when purchased to be cash equivalents.

COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENTS

The County of Waldo has valued its investments at fair value as of December 31, 2002. The fair value of its investments was based on market prices at the time of valuation. No valuation allowances have been recorded. The cost basis approximates market as of December 31, 2002.

COMPENSATED ABSENCES

The County accrues a liability for compensated absences, which meet the following criteria:

1. The County's obligation to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria the County has recorded a liability for one half of the accumulated sick pay, which has been earned but not taken by County employees. The County has recorded the liability for compensated absences in the general long-term debt account group, since it has taken the position that none of the liability will be liquidated with expendable available financial resources. The liability as of December 31, 2002 was \$130,002.

REPORTING ENTITY

The County of Waldo is the basic level of government, which has financial accountability, and control over all activities related to the County. The County is not included in any other governmental "reporting entity" as defined by GASB 14. In addition, there are no component units as defined in GASB 14, which are required to be included in the County's reporting entity.

ENCUMBRANCE ACCOUNTING

The County does not employ encumbrance accounting; under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations.

REVENUE RECOGNITION - PROPERTY TAXES

The County's property tax assessment is levied and recognized annually on the assessment values for each municipality located in the county. Assessment values are established for each municipality by the state.

RESERVES

The County records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use, which is indicated by the title of each reserve. (schedule 2-4)

**COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2002**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETS AND BUDGETARY ACCOUNTING

The Board of Commissioners adopts an annual operating budget for the General fund. The operating budget for the County is established in accordance with various laws, which govern the County's operations.

Appropriations for the general fund generally lapse at the end of the fiscal year, except for certain designated balances.

TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS

The total columns presented in the combined financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals, thus, they do not present consolidated information and do not purport to present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles

2. CASH AND INVESTMENTS

DEPOSITS

The County's deposits are categorized as follows to give an indication of the level of risk assumed by the County at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the County or by the County's agent in the County's name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the County's name; Category 3 includes uninsured and uncollateralized deposits. At December 31, 2002, cash and cash equivalents consisted of:

	Carrying Amount	Bank Balance	Category		
			1	2	3
Checking accounts	\$392,323	\$428,296	\$157,555	\$270,741	\$ -

INVESTMENTS

Statutes authorize the County to invest in certificates of deposit, repurchase agreements, and other available bank investments. In addition, the County can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law. For the year ended December 31, 2002, the County of Waldo was invested in a premium money market account in the general fund. The balance of \$488,547 was category 2.

**COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2002**

3. LONG-TERM DEBT

A summary of general long-term debt is as follows:

Description	Balance <u>1/01/02</u>	Issued	(Retired)	Balance <u>12/31/02</u>
General Obligation Bonds Payable				
Union Trust Company 5.625% Communications Center bond due in annual installments of principal and interest through July of 2010	\$540,000	\$ -	(60,000)	\$480,000
Total	\$540,000	\$ -	\$(60,000)	\$480,000

The following is a summary of note principal maturities:

Year ending December 31	Principal	Interest	Total
2003	60,000	27,000	87,000
2004	60,000	23,690	83,690
2005	60,000	20,250	80,250
2006	60,000	16,875	76,875
2007	60,000	13,500	73,500
2008-2011	180,000	20,277	200,277
Total	\$480,000	\$121,592	\$601,592

4. DEFINED BENEFIT RETIREMENT PLANS

The County participates in the Maine State Retirement System Consolidated Plan for Participating Districts, which is a cost sharing multiple-employer defined benefit pension plan. The Maine State Retirement System is a body corporate and politic and an incorporated public instrumentality of the State. Under Title 5 M.R.S.A. the System is the administrator of retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The System issues a financial report that includes the financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine State Retirement System, Two Central Plaza, Augusta, Maine 04333-0046 or by calling 1-800-451-9800. The funding policy is as follows: Plan members are required to contribute 6.5% of their annual covered salary and the County is required to contribute an actuarially determined rate. The current rate is 2.8% of annual covered payroll plus a monthly IJUAL cost per month of \$892.00. The contribution requirements of the plan members and the County are established by the Maine State Retirement System Board of Trustees. The County's annual covered payroll for the current year was \$ 1,231,071. The County's contribution for the current year was \$45,174. The employee contribution was \$81,763.

**COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2002**

4. RESERVED FOR CAPITAL EXPENDITURES

The County had the following balances in reserved for capital expenditures at December 31, 2002:

Vehicle – emergency replacement	\$7,736
Jail / sheriff / facility	62,348
Bridge fund	38,033
Courthouses	12,840
Emergency shelter	1,773
Probate / Deeds / DA	44,537
Totals	\$167,267

5. ACTIVE RESERVE ACCOUNTS

The County had the following active reserve accounts as of December 31, 2002:

Employment security	\$9,830
LEPC	11,892
Equipment service	6,548
Contingency	50,000
Future facilities, land, buildings	21,656
Future county expansion	32,946
Maine State Retirement	(67)
Totals	\$132,805

6. RESERVED FOR CONTINGENCY

Title 30-A, Section 922, Maine Revised Statutes Annotated of 1964 provides that a county can establish a contingency account not to exceed \$50,000. This fund may be used at the discretion of the county commissioner for emergency purposes only. The contingency account balance was \$ 50,000.00 as of December 31, 2002. This reserve has been included in the active reserve balances.

7. RESERVED FOR RESTRICTED USES

The County had the following balances carried for restricted uses at December 31, 2002:

Juvenile detention	\$59,969
Drug forfeiture	4,357
Deeds surcharge	102,566
Community corrections	26,004
Detail	54,476
Totals	\$247,372

**COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2002**

8. INTERFUND BALANCES

Individual interfund receivable and payable balances at December 31, 2002 were as follows:

	Interfund Receivables	Interfund Payables	
General fund	\$35,848	\$ -	
Agency fund	-	35,848	
Total	\$35,848	\$35,848	

9. LEGAL COMPLIANCE – BUDGETS

Budgets are prepared for the general fund of the County.

As of December 31, 2002, the County's general operating budgets were overexpended by the following amounts:

Department	Amount	Comment
District Attorney	\$1,653	Laboratory tests
County Commissioners	3,497	Capital outlay
County Treasurer	614	Personnel
Courthouse	3,689	Repairs
Jail *	84,706	Personnel, board, food, cleaning supplies
Auditing	1,790	Accounting services

*over expenditures were also partially offset by revenues received in excess of budgeted amounts.

10. CONTINGENCIES AND COMMITMENTS

The County currently has pending litigation. It is not feasible to predict or determine the outcome of the litigation at this time. The County is also liable to the Maine State Retirement System for amounts due for prior year employer and employee service. This amount has been recorded in the general long-term debt account group. It will be budgeted and paid for in two installments starting in fiscal year 2003.

The County participates in various intergovernmental grant programs, which may be subject to future compliance audits by the grantors or their representatives. Accordingly, the County's compliance with applicable grant requirements may be established at some future date. The amount if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

COUNTY OF WALDO, MAINE

PROPERTY VALUATION, ASSESSMENT AND
APPROPRIATIONS - GENERAL FUND

YEAR ENDED DECEMBER 31, 2002

Assessed Valuation	\$ 2,229,600,000
Tax Commitment	
Total assessment at \$15.50 per thousand	<u>3,467,029</u>
Reconciliation of Commitment with Appropriation	
Current year tax commitment, as above	3,467,029
Estimated revenues	581,462
Transfers to reserves	207,000
Appropriated from surplus	<u>153,538</u>
Appropriations per original budget	4,409,029
Overlay	<u>(25,383)</u>
Total appropriations	<u>4,383,646</u>
Taxes assessed by town:	
Belfast	760,006
Belmont	47,039
Brooks	56,680
Burnham	74,562
Frankfort	67,176
Freedom	38,098
Islesboro	398,313
Jackson	31,255
Knox	45,950
Liberty	94,389
Lincolntonville	299,571
Monroe	68,187
Montville	63,133
Morrill	48,205
Northport	230,529
Palermo	108,228
Prospect	33,744
Searsmont	111,027
Searsport	223,998
Stockton Springs	132,797
Swanville	83,270
Thorndike	42,451
Troy	50,382
Unity	103,097
Waldo	49,838
Winterport	204,171
Unorganized - LaSalle and Little Bermuda	<u>933</u>
	<u>\$ 3,467,029</u>

COUNTY OF WALDO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - CAPITAL ACCOUNTS

YEAR ENDED DECEMBER 31, 2002

		Revenues				Excess of revenues over (under) expenditures				Other Financing Sources (Uses)				Fund Balance	
		Total Revenues	Expenditures / Capital Outlay	Total Expenditures	Excess of revenues over (under) expenditures	Transfers in (out)	Transfers from appropriations	Transfers to other reserves	Total other financing sources (uses)	Excess of revenues and other sources over (under) expenditures and other uses	Beginning	Ending			
Investment Income	10	\$ 39,660	\$ 49,383	\$ 49,383	\$ (9,723)	\$ -	\$ -	\$ 18,818	\$ 18,818	\$ 7,065	\$ 641	\$ 7,736			
Vehicle - emergency replacement	808	-	808	5,435	(4,627)	20,000	-	6,818	26,818	22,191	40,157	62,948			
Jail / sheriff facility	558	-	558	-	558	5,000	-	-	5,000	5,558	32,477	39,033			
Bridge fund	320	-	28,138	28,138	(25,818)	3,000	-	-	3,000	(22,818)	35,858	12,840			
Courthouses	-	-	11,881	11,881	(11,881)	-	-	11,881	11,881	-	-	-			
Facilities - all other	328	-	17,700	17,700	(17,374)	-	-	-	-	(17,374)	19,147	1,773			
Emergency shelter	-	-	-	-	-	-	-	(7,108)	(7,108)	(7,108)	7,108	(0)			
Probate capital	1,730	-	98,264	98,264	(87,534)	-	-	7,108	7,108	(80,426)	134,863	44,537			
Probate/Deeds/DA															
Total		\$ 3,750	\$ 39,660	\$ 43,410	\$ (166,181)	\$ 28,000	\$ -	\$ 35,297	\$ 63,297	\$ (102,884)	\$ 270,151	\$ 187,267			

COUNTY OF WALDO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ACTIVE

YEAR ENDED DECEMBER 31, 2002

	Revenues			Expenditures / Capital Outlay	Total Expenditures	Excess of revenues over (under) expenditures	Transfers in (out)	Transfer from appropriations	Transfers to other reserves	Other Financing Sources (Uses)		Fund Balance	
	Investment Income	Other revenue	Total Revenues							Total other financing sources (uses)	Excess of revenues and other sources over (under) expenditures and other uses	Beginning	Ending
Employment security	72	-	72	-	72	10,000	-	-	-	10,000	10,072	(242)	9,830
LEPC	12	11,800	11,812	3,470	3,470	8,442	-	-	-	-	8,442	3,450	11,892
Equipment service	151	-	151	878	878	(727)	8,000	-	-	8,000	7,273	(725)	8,548
Contingency	-	-	-	-	-	-	-	21,861	(21,861)	-	-	50,000	50,000
Future facilities, land, buildings	762	-	762	77,407	77,407	(76,645)	63,000	-	-	63,000	6,355	16,301	21,656
Future county expansion	970	-	970	64,215	64,215	(63,245)	63,000	-	-	63,000	(245)	33,181	32,946
Maine State Retirement	41	-	41	15,108	15,108	(15,067)	15,000	-	-	15,000	(67)	-	(67)
Total	\$ 2,008	\$ 11,800	\$ 13,808	\$ 161,078	\$ 161,078	\$ (147,170)	\$ 179,000	\$ 21,861	\$ (21,861)	\$ 179,000	\$ 31,830	\$ 100,875	\$ 132,805

COUNTY OF WALDO, MAINE

SCHEDULE 2

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - RESTRICTED SPECIAL FUNDS

YEAR ENDED DECEMBER 31, 2002

	Revenues		Expenditures / Capital Outlay	Total Expenditures	Excess of revenues over (under) expenditures	Transfers in (out)	Transfer from appropriations	Transfers to other reserves	Total other financing sources (uses)	Excess of revenues and other sources over (under) expenditures and other uses	Fund Balance	
	Other revenue	Total Revenues									Beginning	Ending
Investment Income												
51	750	801	7,887	7,887	(6,886)	-	-	7,411	7,411	525	(525)	-
Juvenile delinquent	18,841	19,728	14,132	14,132	5,594	-	-	-	-	5,594	54,375	59,869
Drug forfeiture	5,158	5,203	504	504	4,699	-	-	-	-	4,699	(342)	4,357
Deeds surcharge	35,265	36,524	16,873	16,873	19,651	-	-	-	-	19,651	82,815	102,566
Community corrections	18,841	19,852	42,250	42,250	(22,288)	-	-	(7,411)	(7,411)	(28,708)	55,713	28,004
Detail	83,448	83,874	83,562	83,562	412	-	(12,240)	-	-	412	54,084	54,476
Domestic violence	9,844	9,880	10,465	10,465	(575)	-	-	(13,836)	(13,836)	(14,211)	14,211	-
Total	\$ 3,881	\$ 172,188	\$ 175,473	\$ 175,473	\$ 587	\$ -	\$ (12,240)	\$ (13,836)	\$ (13,836)	\$ (13,038)	\$ 260,411	\$ 247,372

COUNTY OF WALDO, MAINE
SCHEDULE OF JAIL / SHERIFF ACCOUNTS
AGENCY FUND RECEIPTS AND DISBURSEMENTS

YEAR ENDED DECEMBER 31, 2002

	Commissary Checking	Inmate Checking	Savings	Total (Memorandum Only)
RECEIPTS				
Income from commissary	\$ 5,878	\$ -	\$ -	\$ 5,878
Deposits from inmates, etc.	-	96,783	-	96,783
Deposits from telephone commissions, etc	-	-	15,140	15,140
Investment income	-	-	246	246
Other deposits	-	-	-	-
Total receipts	<u>5,878</u>	<u>96,783</u>	<u>15,386</u>	<u>118,047</u>
DISBURSEMENTS				
Inmate expense	4,794	86,845	-	91,639
Central Maine Fitness	5,532	-	-	5,532
Keefe commissary	10,368	-	-	10,368
Magazines, newspapers	2,298	-	-	2,298
Adelphia	1,399	-	-	1,399
Postage	1,320	-	-	1,320
Other commissary supplies	-	-	-	-
Office expense	972	-	-	972
Maine Revenue Service	-	-	-	-
Ames, Renys / other expenses	601	-	-	601
Total disbursements	<u>27,282</u>	<u>86,845</u>	<u>-</u>	<u>114,127</u>
Excess of receipts over (under) disbursements	<u>(21,404)</u>	<u>9,938</u>	<u>15,386</u>	<u>3,920</u>
TRANSFERS TO (FROM) CASH ACCOUNTS				
Transfers in from other accounts	22,755	-	-	22,755
Transfers (out) from other accounts	-	(10,755)	(12,000)	(22,755)
Total transfers to (from) savings	<u>22,755</u>	<u>(10,755)</u>	<u>(12,000)</u>	<u>-</u>
Net increase (decrease) in cash	<u>1,351</u>	<u>(817)</u>	<u>3,386</u>	<u>3,920</u>
CASH BALANCE -				
BEGINNING OF YEAR	<u>1,265</u>	<u>7,028</u>	<u>21,348</u>	<u>29,641</u>
CASH BALANCE -				
END OF YEAR	<u>\$ 2,616</u>	<u>\$ 6,211</u>	<u>\$ 24,734</u>	<u>\$ 33,561</u>

COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 2002

	Appropriations	Expenditures	Variance
DISTRICT COURT			
Personnel	\$ 11,856	\$ 11,537	\$ 319
Repairs maintenance	30,000	11,513	18,487
Cleaning / maintenance	22,129	19,484	2,645
Utilities	7,300	5,712	1,588
Fuel	5,500	3,913	1,587
Maintenance supplies	3,200	1,608	1,592
Heating / electrical repairs	2,700	1,799	901
Snow / rubbish removal	2,150	1,327	823
Totals	<u>84,835</u>	<u>58,893</u>	<u>27,942</u>
EMERGENCY MANAGEMENT AGENCY			
Personnel	46,323	46,571	(248)
Travel	2,500	1,688	832
Utilities	6,100	4,765	1,335
Telephone	2,000	2,845	(845)
Repairs	2,500	5,843	(3,343)
Fuel	2,075	1,901	174
All supplies	3,375	1,582	1,793
Postage / printing	550	350	200
Capital outlay	4,000	3,149	851
Other expenses	1,460	504	956
Totals	<u>70,883</u>	<u>69,178</u>	<u>1,705</u>
DISTRICT ATTORNEY			
Personnel	69,162	60,304	8,858
Lab, medical, transcripts, mileage, consultlr	9,500	17,837	(8,337)
Telephone	5,500	6,752	(1,252)
Equipment rental / repairs	2,250	1,947	303
Training / education	2,400	1,531	869
Office supplies	1,800	2,085	(285)
Other supplies	1,700	1,019	681
Witness fees	6,000	8,178	(2,178)
Postage	1,300	1,395	(95)
Capital outlay	5,480	5,095	385
Other expenses	1,700	2,302	(602)
Totals	<u>106,792</u>	<u>108,445</u>	<u>(1,653)</u>

COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 2002

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
COUNTY COMMISSIONERS			
Personnel	65,655	66,571	(916)
Professional services	12,500	9,506	2,994
Liability insurance	48,000	46,923	1,077
Dues	2,990	2,675	315
Telephone	3,000	1,987	1,013
Training / education / statutes	2,230	1,809	421
Mileage, meals, lodging	3,600	3,459	141
Office supplies	2,600	1,913	687
Printing / postage	2,050	1,691	359
Capital outlay	128,037	138,014	(9,977)
Other expenses	3,250	2,861	389
Totals	<u>273,912</u>	<u>277,409</u>	<u>(3,497)</u>
COUNTY TREASURER			
Personnel	17,095	19,997	(2,902)
Office supplies	1,500	949	551
Printing / engraving	2,000	615	1,385
Capital outlay	1,687	1,683	4
Other expenses	2,120	1,772	348
Totals	<u>24,402</u>	<u>25,016</u>	<u>(614)</u>
COURTHOUSE			
Personnel	11,856	11,537	319
Cleaning / maintenance	10,032	9,743	289
Repairs	33,700	39,178	(5,476)
Fuel	6,175	7,406	(1,231)
Utilities	9,200	7,794	1,406
Supplies	3,500	2,512	988
Telephone	850	834	16
Totals	<u>75,313</u>	<u>79,002</u>	<u>(3,689)</u>

COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND

YEAR ENDED DECEMBER 31, 2002

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
JAIL			
Personnel	635,588	694,415	(58,827)
Board	51,000	75,942	(24,942)
Medical and medical supplies	60,000	60,692	(692)
Food	40,000	47,809	(7,809)
Utilities	23,270	18,874	4,396
Fuel	9,026	6,752	2,274
Grounds / maintenance	12,300	13,816	(1,516)
Cleaning supplies	10,000	14,601	(4,601)
Uniforms-officers and inmates	7,700	7,664	36
Vehicle expense	6,200	6,256	(56)
Telephone	4,510	3,372	1,138
Office supplies	2,000	2,469	(469)
Training	3,000	1,589	1,411
Capital outlay	30,797	25,371	5,426
Other expenses	<u>2,875</u>	<u>3,350</u>	<u>(475)</u>
Totals	<u>898,266</u>	<u>982,972</u>	<u>(84,706)</u>
REGISTER OF DEEDS			
Personnel	103,535	91,655	11,880
Microfilming	57,000	50,891	6,109
Postage	2,900	3,009	(109)
Printing	2,700	3,105	(405)
Binding	2,000	337	1,663
Telephone	2,000	2,205	(205)
Office supplies	1,500	1,135	365
Equipment repairs	2,350	2,996	(646)
Capital outlay	8,350	6,864	1,486
Other expenses	<u>3,450</u>	<u>2,165</u>	<u>1,285</u>
Totals	<u>185,785</u>	<u>164,361</u>	<u>21,424</u>
PROBATE COURT			
Personnel	104,439	100,585	3,854
Court appointments	9,000	7,018	1,982
Printing / postage	3,550	2,832	718
Travel, meals, lodging	3,950	3,937	13
Telephone	2,900	1,781	1,119
Repairs	2,600	1,920	680
Publications / notices / dues	2,470	2,668	(198)
Capital outlay	10,150	10,035	115
Supplies / other	<u>5,127</u>	<u>4,157</u>	<u>970</u>
Totals	<u>144,186</u>	<u>134,934</u>	<u>9,252</u>

COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 2002

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
SHERIFF			
Personnel	574,702	553,501	21,201
Vehicle repairs	56,000	66,840	(10,840)
Telephone	16,560	18,032	(1,472)
Office / maintenance supplies	14,000	14,030	(30)
Utilities	4,800	3,250	1,550
Travel	8,000	6,836	(836)
Uniforms / badges	8,000	8,677	(677)
Fuel	3,000	2,497	503
Training / supplies / periodicals	8,500	7,347	1,153
Capital outlay	93,385	85,737	7,648
Other expenses	10,600	7,264	3,336
Totals	<u>795,547</u>	<u>774,012</u>	<u>21,535</u>
COUNTY DISPATCH			
Personnel	470,731	465,528	5,203
Telephone	13,000	14,590	(1,590)
Supplies / training / uniforms	5,800	2,211	3,589
Utilities	9,175	10,650	(1,475)
Radio / facility repairs / maintenance	14,980	15,520	(540)
Office / other supplies	4,200	4,093	107
Capital outlay	4,899	8,826	(3,927)
Other expenses	10,550	8,320	2,230
Totals	<u>533,335</u>	<u>529,737</u>	<u>3,598</u>
ADVERTISING / PROMOTION	<u>6,500</u>	<u>6,500</u>	<u>-</u>
AUDITING	<u>4,410</u>	<u>6,200</u>	<u>(1,790)</u>
DEBT SERVICE			
Principal	60,000	60,000	-
Interest	30,375	29,936	439
Totals	<u>90,375</u>	<u>89,936</u>	<u>439</u>
INTEREST - TAN	<u>48,000</u>	<u>26,719</u>	<u>21,281</u>
WALDO COUNTY EXTENSION OFFICE			
Contractual	38,555	38,555	-
Commodities	6,600	6,600	-
Totals	<u>45,155</u>	<u>45,155</u>	<u>-</u>

COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 2002

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
EMPLOYEE BENEFITS			
Health insurance	462,954	418,857	44,097
Retirement / annuity	33,500	9,884	23,616
Maine State Retirement	65,000	39,180	25,820
MSRS - Insurance	9,000	8,642	358
Fica taxes	164,821	190,834	(26,013)
Workers compensation	35,000	35,763	(763)
Discretionary	200	280	(80)
Totals	<u>770,475</u>	<u>703,440</u>	<u>67,035</u>
SOIL / WATER CONSERVATION			
	<u>18,475</u>	<u>18,475</u>	<u>-</u>
TRANSFER TO RESERVES			
Jail / sheriff facility	20,000	20,000	-
Courthouses	3,000	3,000	-
Employment security	10,000	10,000	-
Bridge fund	5,000	5,000	-
Equipment service	8,000	8,000	-
Future facilities, land, buildings	83,000	83,000	-
Future county expansion	63,000	63,000	-
Maine State Retirement fund	15,000	15,000	-
Totals	<u>207,000</u>	<u>207,000</u>	<u>-</u>
	<u>\$ 4,383,646</u>	<u>\$ 4,305,384</u>	<u>\$ 78,262</u>