

# County of Waldo



## 2012 Annual Report

~ Dedicated to ~



~ NANCY CARREL ~

For serving Waldo County as  
Cook and Head Cook  
At the Waldo County Correctional Center and Maine  
Costal Regional Reentry Center  
From 1984 to 2012

Nancy prepared and served many meals for “residents” and  
personnel at the Waldo County Correctional/Reentry Center for  
over 27 years. We bet her favorite thing to make now for dinner  
is reservations!

Best wishes, Nancy!

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**COUNTY OF WALDO**  
**COUNTY DIRECTORY AND COUNTY OFFICERS**  
**FOR 2012**

**COUNTY COMMISSIONERS' COURT**

Betty I. Johnson	Lincolnvilleville
William D. Shorey	Searsport
Amy R. Fowler	Thorndike
Barbara L. Arseneau, County Clerk	Belfast
Linda Kinney, Deputy County Clerk	Searsport

Meetings are held the second Tuesday of each month.

**DISTRICT ATTORNEY**

District Attorney	Geoffrey Rushlau
Deputy District Attorney	Eric Walker

**TREASURER**

Treasurer	David A. Parkman
Deputy Treasurer	Karen J. Trussell

**REGISTER OF DEEDS**

Register of Deeds	Deloris A. Page
Deputy Register	Stacy Grant

**PROBATE COURT**

Judge	Susan W. Longley
Register of Probate	Sharon W. Peavey
Deputy Register	Judith Nealley

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. (Currently second Tuesday FY 2012)

**EMERGENCY MANAGEMENT AGENCY**

Director	Dale D. Rowley
Deputy Director	Olga Rumney

**SHERIFF'S DEPARTMENT**

Sheriff	Scott L. Story
Chief Deputy	Jeffrey Trafton
Corrections Administrator	Raymond Porter

**WALDO COUNTY'S REGIONAL COMMUNICATION CENTER**

Director

Owen Smith

**FACILITIES**

Facilities Manager

Keith Nealley

**WALDO COUNTY BUDGET COMMITTEE FY 2012**

**District #1**

Roger Lee

26 Park Street, Belfast, ME 04915

David Barrows

392 High Street, Lincolnville, ME 04849

Nakomis Nelson

PO Box 302, Islesboro, ME 04848

**District #2**

Peter Curly

PO Box 180, Stockton Springs, ME 04981

Richard Desmarais

PO Box 313, Searsport, ME 04974

Bill Sneed

38 Moody Road, Prospect, ME 04981

**District #3**

James Bennett

63 Berry Road, Thorndike, ME 04986

Harry Dean Potter

1055 Jones Road, Palermo, ME 04354

James Kenney

PO Box 819, Unity, ME 04988

**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 – Repealed. Laws 2003, c. 178, § 3**

**SECTION 951. COUNTY AUDIT**

**1. Annual Audit.** Every county shall have an audit made of its accounts annually covering the last complete fiscal year by the Department of Audit or by a certified public accountant selected by the county commissioners. The audit must be performed in accordance with generally accepted auditing standards and procedures pertaining to government accounting. The auditor shall produce an audit report that includes the items required in section 952-A. When an audit is conducted by a certified public accountant, the audit, upon completion, must be forwarded to the Department of Audit. The audit, including the management letter, is a public document.

**2. Improper transactions; report to district attorney.** If, in the course of the audit, the auditor finds evidence of improper transactions, including the use of contingency funds for nonemergency purposes, the transfer of funds between departments or agencies, incompetence in keeping accounts or handling funds, failure to comply with the subchapter or any other improper practice of financial administration, the auditor shall report the same to the district attorney immediately.

**3. Commissioners responsible.** The county commissioners are responsible for the proper financial administration of each county department or agency and for approving county expenditures.

#### **SECTION 952-A. AUDIT REPORT**

- 1. Report contents.** The report required pursuant to section 951, subsection 1 must contain the following items:
  - A.** A management letter;
  - B.** A letter of transmittal;
  - C.** The independent auditor's report on the financial statements; and
  - D.** All financial statements and all other information required by governmental accounting and financial reporting standards.
- 2. Copies for distribution.** Copies of the report must be deposited in the county commissioners' office or a convenient place of business for distribution to the public and must be distributed to each municipality in the county.
- 3. Copies open for inspection.** Copies of the report and all county records must be kept in the county commissioners' office and must be open to the inspection of the public during usual business hours.

Article 7. Waldo County Budget Committee

#### **SECTION 851. PURPOSE**

The purpose of this article is to establish in Waldo County a method of appropriating money for County expenditures, according to a budget, which must first receive approval of a Budget Committee. This article amends the statutory method in sections 2, 701 and 702 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 article applies only to Waldo County.

**YEAR: 2012**  
**WALDO COUNTY TAX & JAIL TAX BREAKDOWN**

<b>TAX COMMITMENT (Total Jail Expenditures)</b>	<b>\$ 3,054,667.64</b>	
<b>TAX COMMITMENT (Total County Expenditures)</b>	<b>\$ 5,102,280.00</b>	<b>L.D. 2080 CAP</b>
<b>AMOUNT TO REDUCE TAX LEVY:</b>		<b>\$ 2,832,353.00</b>
Jail Revenue	\$ 222,314.64	
County Revenue	\$ 576,319.84	
Undesignated Funds	\$ -	
<b>OVERLAY</b>	<b>\$ 158,692.66</b>	<b>L.D. 1 CAP</b>
<b>ASSESSMENT TO TOWNS</b>	<b>\$ 7,517,005.82</b>	<b>\$ 6,969,579.00</b>
		<b>\$ (547,426.82)</b>

AMOUNT TO BE RAISED	VALUATION	TAX RATE
\$7,517,005.82	\$4,675,100,000.00	0.001607881

MUNICIPALITY	STATE VALUATION	2012 COUNTY TAX	TOTAL % OF TAXES
BELFAST	\$ 856,900,000.00	\$ 1,377,793.48	18.33%
BELMONT	\$ 63,600,000.00	\$ 102,261.25	1.36%
BROOKS	\$ 69,250,000.00	\$ 111,345.78	1.48%
BURNHAM	\$ 94,900,000.00	\$ 152,587.93	2.03%
FRANKFORT	\$ 80,450,000.00	\$ 129,354.05	1.72%
FREEDOM	\$ 61,050,000.00	\$ 98,161.15	1.31%
ISLESBORO	\$ 636,800,000.00	\$ 1,023,898.81	13.62%
JACKSON	\$ 36,350,000.00	\$ 58,446.48	0.78%
KNOX	\$ 53,700,000.00	\$ 86,343.23	1.15%
LIBERTY	\$ 126,450,000.00	\$ 203,316.59	2.70%
LINCOLNVILLE	\$ 449,150,000.00	\$ 722,179.88	9.61%
MONROE	\$ 73,050,000.00	\$ 117,455.73	1.56%
MONTVILLE	\$ 79,400,000.00	\$ 127,665.77	1.70%
MORRILL	\$ 66,950,000.00	\$ 107,647.65	1.43%
NORTHPORT	\$ 343,000,000.00	\$ 551,503.28	7.34%
PALERMO	\$ 184,700,000.00	\$ 296,975.67	3.95%
PROSPECT	\$ 46,850,000.00	\$ 75,329.24	1.00%
SEARSMONT	\$ 194,600,000.00	\$ 312,893.70	4.16%
SEARSPORT	\$ 280,450,000.00	\$ 450,930.31	6.00%
STOCKTON SPRINGS	\$ 219,400,000.00	\$ 352,769.16	4.69%
SWANVILLE	\$ 117,050,000.00	\$ 188,202.51	2.50%
THORNDIKE	\$ 47,950,000.00	\$ 77,097.91	1.03%
TROY	\$ 60,500,000.00	\$ 97,276.82	1.29%
UNITY	\$ 123,150,000.00	\$ 198,010.58	2.63%
WALDO	\$ 54,850,000.00	\$ 88,192.29	1.17%
WINTERPORT	\$ 252,450,000.00	\$ 405,909.63	5.40%
<b>SUB-TOTAL</b>	<b>\$ 4,672,950,000.00</b>	<b>\$ 7,513,548.88</b>	<b>99.95%</b>

**UNORGANIZED**

Lasell and Little Bermuda	\$ 2,150,000.00	\$ 3,456.94	0.05%
<b>GRAND TOTAL</b>	<b>\$ 4,675,100,000.00</b>	<b>\$ 7,517,005.82</b>	<b>100.00%</b>



**2012 PROJECTED REVENUES**

	2011
STATE OF MAINE RENT	\$ 88,890.84
EMERGENCY MANAGEMENT AGENCY	\$ 88,349.00
REGISTRY OF DEEDS:	\$ 290,080.00
FEES	\$ 250,000.00
TRANSFER TAX	\$ 40,000.00
INTEREST	\$ 80.00
PROBATE COURT	\$ 73,500.00
FEES	\$ 70,000.00
RESTITUTION	\$ 3,500.00
SHERIFF	\$ 5,000.00
INTEREST	\$ 12,000.00
MISCELLANEOUS INCOME	\$ 15,000.00
DA'S COURT ORDERED FEES	\$ 3,000.00
REFUND	\$ 500.00
<b>TOTAL ESTIMATED</b>	<b>\$ 576,319.84</b>

County of Waiko  
 FY 2012 BUDGET  
 Budget Committee Final

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1010 EMERG. MGT. AGENCY	\$ 79,285.00	\$ 16,039.00	\$ 2,900.00		\$ -	\$ 98,224.00
1015 DISTRICT ATTORNEY	\$ 155,919.00	\$ 50,424.00	\$ 8,400.00		\$ 1,050.00	\$ 215,793.00
1020 COUNTY COMMISSIONERS	\$ 166,071.00	\$ 129,962.00	\$ 8,310.00		\$ 216,546.00	\$ 520,889.00
1025 TREASURER	\$ 51,901.00	\$ 5,000.00	\$ 1,500.00		\$ 6,500.00	\$ 64,901.00
1030 FACILITIES MANAGEMENT	\$ 71,162.00	\$ 139,075.00	\$ 41,400.00		\$ -	\$ 251,637.00
1065 REGISTRY OF DEEDS	\$ 125,879.00	\$ 79,938.00	\$ 8,550.00		\$ 7,500.00	\$ 221,867.00
1070 PROBATE COURT	\$ 164,380.00	\$ 27,147.00	\$ 5,650.00		\$ -	\$ 197,177.00
1075 SHERIFF	\$ 990,011.00	\$ 174,600.00	\$ 40,250.00		\$ 98,542.00	\$ 1,303,403.00
1076 REG. COMM./DISPATCH	\$ 745,759.00	\$ 38,491.00	\$ 15,750.00		\$ -	\$ 800,000.00
1080 ADVERTISING/PROMOTION		\$ 12,125.00				\$ 12,125.00
1090 AUDIT		\$ 8,500.00				\$ 8,500.00
1095 DEBT SERVICE				\$ -		\$ -
2000 INTEREST		\$ 20,000.00				\$ 20,000.00
2005 U. OF M. EXTENSION		\$ 39,064.00	\$ 4,525.00		\$ -	\$ 43,589.00
2025 EMPLOYEE BENEFITS		\$ 1,232,200.00	\$ 500.00			\$ 1,232,700.00
2035 W. C. SOIL & WATER		\$ 20,475.00				\$ 20,475.00
2040 RECORDS PRESERVATION (Law Library)		\$ -	\$ -		\$ -	\$ -
2045 RESERVES		\$ 91,000.00				\$ 91,000.00
2050 GRANT WRITING		\$ -				\$ -
TOTAL RECOMMENDED	\$ 2,550,367.00	\$ 2,084,040.00	\$ 137,735.00	\$ -	\$ 330,138.00	\$ 5,102,280.00
TOTAL JAIL (Capped by Legislation)	\$ 932,244.00	\$ 995,617.07	\$ 128,700.00	\$ -	\$ 998,106.56	\$ 2,832,353.00
				Minus Revenues	\$ (222,314.63)	
BUDGET GRAND TOTAL						\$ 7,934,633.00

STATE OF MAINE  
COUNTY OF WALDO  
COURT OF COUNTY COMMISSIONERS

District

1 Betty I. Johnson 323-3767  
2 William D. Shorey 548-6114  
3 Amy R. Fowler 993-2292



Phone (207) 338-3282  
Fax (207) 338-6788  
E-mail: [comissioners@waldocountyme.gov](mailto:comissioners@waldocountyme.gov)

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Barbara L. Arseneau  
County Clerk

39-B Spring Street  
Belfast, ME 04915

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David A. Parkman  
Treasurer

Dear Citizens of Waldo County,

The Board of Waldo County Commissioners is very pleased to report that 2012 was a year of productivity, stretching your tax dollars as far as possible.

Last year we announced the completion of the new Public Safety Building in early 2012. We are very pleased to report that between the original commitment by the Budget Committee and other funds that the commissioners were able to salvage from that building project, radio upgrades in the Communications Center were accomplished this year.

The Waldo County Department Heads continue to work diligently with the Commissioners to be as conservative as possible with expenditures, and with those savings, some of the reserve accounts can be built up a bit.

The Board welcomed a new Deputy County Clerk in 2012. Linda Kinney joined the office temporarily in April and then was selected to fill the position full time in July. She brings a wealth and variety of previous office experience with her and transitioned seamlessly into the Waldo County Commissioners Office. We are very pleased to have her with us.

At the direction of the commissioners, Human Resources/Payroll Director Michelle Wadsworth spearheaded a Waldo County Wellness Committee in 2012. This committee surveyed all Waldo County employees to determine which wellness programs would be most beneficial. The overwhelming majority were concerned with weight management and exercise. The Wellness Committee researched gym programs in other counties and businesses and presented to the commissioners a gym reimbursement program for Waldo County employees for consideration. The committee proposed that the County of Waldo pay up to half of an employee's individual membership with area gyms. Employees could go to the gym of their choice and must do so a minimum of fifty (50) times in a six-month period. Each fitness facility has its own tracking system, which would be sent to the Human Resources/Payroll Director quarterly for verification. Employees not meeting the criteria would result in County reimbursement automatically ceasing. The commissioners approved the program, utilizing funds from the County's self-funded health insurance plan and by October 2012, 33 employees were participating enthusiastically.

At Commissioner Fowler's suggestion, a second wellness program was put into action. "Wellness baskets" were to be provided for employees in each department. In the fall, through the efforts of the resourceful and creative Wellness Committee, a wellness basket was provided to each County

department with small bottles of hand sanitizers, antiseptic wipes, cough drops, tissues, vitamin C drink powder, healthy snacks, fresh fruit, tea, cocoa and lip balm for less than \$7.00 per person; including the baskets themselves, which were returned to H.R. for future use. The employees expressed much gratitude for these items and look forward to a summer wellness basket.

Commissioner Johnson, District 1, is highly involved in economic development, grant research, healthy communities and workforce development. She represents the County Commissioners on the following committees: Coastal Communities Workforce Board, Waldo County Comprehensive Community Health Coalition Executive Board, Homeless in Maine Consortium, Mid Coast Economic Development District, EMA Emergency Operating Committee and the newly formed Waldo County Wellness Committee.

Commissioner Shorey served a second year as Chairman of the Board of Waldo County Commissioners, with the daily telephone calls and emails that come along with this responsibility. At his direction, the commissioners' staff organized an open house for the new Public Safety Building in February. Since then, the commissioners have been researching in earnest for appropriate future uses of both the Old Sheriff's Office (former Jailer's House) and the Old County Jail. Through the City of Belfast, a Brownfields Assessment Grant was awarded to the County of Waldo, resulting in a detailed assessment being performed on these buildings to determine if hazardous materials were present and required mitigation. As suspected, the building materials utilized during the construction and/or historic renovations of these buildings revealed asbestos, lead-based paint and other hazardous building materials including universal wastes. Commissioner Shorey then took the lead in applying for a Brownfields EPA Cleanup Grant, which was submitted after many long hours of work with the assistance of legal counsel, hazardous materials and historical building experts, and County Clerk. While the County was not successful in obtaining this very competitive grant funding, the knowledge gained throughout the process will be very useful in the eventual determination of appropriate reuse for these unique buildings that have a rich heritage in this community.

Commissioner Shorey also continues to work closely with the Facilities Manager in the maintenance of the County buildings, especially related to fuel oil purchasing, ADA compliance, and partnering with the State for shared costs related to the courthouses. Facilities Manager Keith Nealley has been a key figure in the excellent working relationship between the County and State on shared projects. For example, in 2012 the State purchased three air conditioning units for the Superior Courthouse and funded the installation of a remote Clerk's Office, saving the County thousands of dollars.



The County of Waldo's Garden Project experienced its most voluminous season yet in its third year, with approximately 20,280 lbs. of produce being delivered to about twenty different non-profit food distribution facilities. Maine Coastal Regional Reentry Center residents remain a key part of this program, receiving hands-on gardening instruction while giving back to the surrounding communities. Commissioner Shorey still puts in the greatest amount of hours at the site and thanks the property owners, Mr. and Mrs. Richard B. and Janice Nickerson of Searsport, Randy Doak, Rick Kersbergen of the University of Maine Cooperative Extension, Volunteers of America staff, and the Waldo County Corrections Officers for their contribution to this project's increasing success. A Nutrition Program -

an offshoot of the Garden Program, which has been offered at the Maine Coastal facility, has proven to be a resounding success.

Commissioner Amy Fowler, District 3 continues to work hard in Augusta, several days each week, representing Waldo County at Board of Corrections meetings, Corrections Working Group meetings, speaking before the legislature, and serving as the Commissioners' representative on the Maine County Commissioners Association. She also serves on the MCCA Annual Convention Planning Committee, the Judicial Branch Infrastructure Advisory Group, the MCCA By-Law and Dues Structure Committee and the Waldo County EMA LEPC. We are proud to report that the Governor recently appointed Commissioner Fowler to fill the county commissioner seat on both the Board of Corrections and the E-9-1-1 Council.

Two Homeland Security grants written by the Technology Consultant and submitted by the EMA Director in the amount of \$33,829.00 and \$10,722.00 were awarded to Waldo County and used for CAD Mapping and PIN Mapping respectively, greatly enhancing the Communications Center dispatchers in actively seeing the location of active and pending calls and in determining trends in calls for service and their locations.

The second contract for the General (formerly Support Staff) Unit was negotiated successfully during the fall of 2012.

On October 20, 2012, the county commissioners hosted a Maine Spirit of America ceremony honoring outstanding volunteerism in Waldo County. The ceremony recognized individuals, groups and project winners of the Spirit of America Foundation Tribute for outstanding community service. Also honored were towns achieving Maine Spirit of America's 2012 Gold and Silver Distinction for aiding volunteerism.



2012 Maine Spirit of America Award Ceremony Recipients and Presenters

Lastly, the commissioners are preparing to list and sell the approximately 100 acres of unused County land near the airport, with the goal of returning this land to the Belfast tax base and recouping funds for the County.

As always, it has been the pleasure of your board of commissioners to serve you.

Betty I. Johnson, District 1

William D. Shorey, District 2

Amy R. Fowler, District 3

# **WALDO COUNTY SHERIFF'S OFFICE**

*6 Public Safety Way  
Belfast, ME 04915*

**SHERIFF**  
*Scott L. Story*

**Administrative Offices**  
*207-338-6786*  
**Fax**  
*207-338-6784*

**CHIEF DEPUTY**  
*Jeffrey C. Trafton*

Honorable Commissioners & Citizens of Waldo County

Another year has passed here at the Sheriff's Office and again I am providing, with this report, the statistics of law enforcement actions, as well as some facts and figures from the corrections division. We are fortunate to have a very hard working crew with dedication to their chosen professions. We have fostered a team atmosphere here where we all succeed or fail as a team. Our successes are measured not by just statistical data, but by the positive interaction with the community and our dedication to service. In patrol, that might be an officer putting out a house fire with an extinguisher from his cruiser, finding a lost individual, or staying with someone following a death notification, all things we have seen in the past. In corrections, it is the individual who leaves the reentry after 10 to 20 years in the prison system, clean, sober, employed, fines paid, a place to live, drivers license, education and healthy relationships. In the past, this was unheard of, at the Maine Coastal Regional Reentry Center, it is our goal to make it common place.

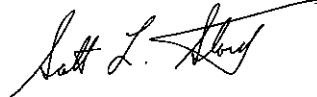
We have a few new faces this past year with replacements in both patrol and corrections. While we have had a few replacements, our turnover rate is actually quite low compared to other agencies. The most notable change to the staff however, was the return of Raymond Porter. Ray has taken the helm at the Reentry and 72 hour hold as the Corrections Administrator. Ray comes back to us after leaving several years ago to pursue a career with Probation and Parole. His background in corrections and programming made him the perfect choice for the job. In a very short time he has reset the bar at our facility, pushing it even higher. We are fortunate to have him here. Last year 53 individuals came through the reentry center with the majority of them going back into the community with a much lower risk of reoffending than they would have without the program.

In light of national school tragedies this past year, our school resource officer program has become just that more critical. In its third year, the officer continues to be an integral part of the RSU 3 School District, providing security, mentoring, education and a liaison between law enforcement and youth. The program has been well received and continues to be funded by the school district.

Finally, on a fiscal note (no pun intended), we were able to come in well under our budget for 2012. Fleet maintenance management, court overtime management and fuel costs staying below what we anticipated allowed us to send back around

50K to the general fund. We were able to keep the budget request for 2013 under a 2% increase as well. If fuel costs stay low, we should be able to pull it off. We recognize the struggle that many of our citizens have in today's economy. We pledge to keep our costs down as much as possible and our service second to none.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott L. Story". The signature is written in a cursive style with a long horizontal flourish extending to the right.

Sheriff Scott Story



# Waldo County Sheriff's Office

## Total CAD Calls Received, by Nature of Call

<u>Nature of Call</u>	<u>Total Calls Received</u>	<u>% of Total</u>
911 Disconnect	268	3.70
911 Misdial	148	2.04
Abandoned Vehicle	36	0.50
Agency Assistance	214	2.95
Aircraft Problem	1	0.01
Alarm	367	5.06
Alcohol Offense	7	0.10
ALS/Paramedic Assist	12	0.17
Animal Problem - ACO assigned	1	0.01
Animal Problem - Law Assigned	22	0.30
DO NOT USE Arrest	1	0.01
Assault	69	0.95
Attempt to Locate off road motorized vehicle	4	0.06
Background Check	23	0.32
Insufficient Funds Check	6	0.08
Be On Lookout	39	0.54
Burglary	59	0.81
Burglary	144	1.99
Business Check	4	0.06
Child Abuse or Neglect	3	0.04
Child Custody	41	0.57
Civil Complaint	243	3.35
Criminal Mischief	104	1.43
Criminal Trespass	62	0.86
Detail Accident Reconstruction	4	0.06
Detail Bail Chk	113	1.56
Detail DRE	14	0.19
Detail Eradication	9	0.12
K-9 Detail	28	0.39
Miscellaneous Detail	63	0.87
Detail OUI	17	0.23
Detail Parade	1	0.01
Detail Polygraph Exam	15	0.21
Detail Prob Chk	16	0.22
Detail Radar	99	1.37
Detail School	4	0.06
Detail Traffic	4	0.06
Disorderly Conduct	10	0.14
Disturbance	206	2.84



<u>Nature of Call</u>	<u>Total Calls Received</u>	<u>% of Total</u>
Domestic Disturbance	192	2.65
Drowning	1	0.01
Controlled Substance Problem	68	0.94
Embezzlement	1	0.01
Escort	24	0.33
Fire	13	0.18
Fire Alarm	3	0.04
Fireworks	12	0.17
Foot Patrol	1	0.01
Forgery	2	0.03
Found Property	27	0.37
Fraud	62	0.86
Friendly Caller	17	0.23
Fuel Drive Off	46	0.63
Gas Leak/Fire	1	0.01
Harassment	266	3.67
House Check	57	0.79
Indecent Exposure	1	0.01
Information Report	303	4.18
Intoxicated Person	21	0.29
Juvenile Problem	95	1.31
Litter, Pollutn, Public Health	9	0.12
Lost Property	16	0.22
Medical Emergency	9	0.12
Medical Emergency EMD	110	1.52
Mental Medical	65	0.90
Message Delivery	17	0.23
Missing Person	45	0.62
Motor Vehicle Theft	11	0.15
Motorist Assist	72	0.99
Motor Vehicle Complaint	444	6.12
OUI Alcohol	5	0.07
Paperwork Service	27	0.37
Parking Enforcement	3	0.04
Parking Problem	3	0.04
Traffic Accident with Damage	455	6.27
Traffic Accident with Injuries	154	2.12
Pornography	1	0.01
Probation Violation	7	0.10
Property Watch	3	0.04
Public Assist	138	1.90
Rape	2	0.03
Recovered Stolen Property	3	0.04
Reported Death	1	0.01
Robbery	2	0.03

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<u>Nature of Call</u>	<u>Total Calls Received</u>	<u>% of Total</u>
Runaway Juvenile	14	0.19
Search Warrant	12	0.17
Sex Offense	20	0.28
Speaking Engagement	16	0.22
Speed Complaint	5	0.07
Structure Collapse	1	0.01
Structure Fire	11	0.15
Suspicious Person, Circumstnce	356	4.91
Sweetser Incident	1	0.01
Terrorist Attack	1	0.01
Spillman Testing	3	0.04
Theft	188	2.59
Threatening	101	1.39
Tobacco Problem	2	0.03
Traffic Hazard	56	0.77
Traffic Violation	152	2.10
Prisoner Transport	520	7.17
Unauthorized Burn/Fire	1	0.01
Unsecure Premises	4	0.06
Utility Pole Fire	1	0.01
Vehicle/Equipment Fire	3	0.04
VIN Verification	8	0.11
Violation Conditional Release	24	0.33
Violation Protection Order	32	0.44
Wanted Person	196	2.70
Water Rescue	2	0.03
Weapon Offense	2	0.03
Welfare Check	180	2.48
Wildlife Problem or Complaint	15	0.21
Inmate Work Detail	20	0.28

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Total reported: 7251

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**Report Includes:**

All dates between '00:00:00 01/01/12' and '23:59:00 12/31/12', All nature of incidents, All cities, All types, All priorities, All agencies matching 'WSO'

04/22/13  
11:34

Waldo County Sheriff's Office  
Total Traffic Citation Report, by Agency

Page: 155  
1

Agency	Citations	Violations
Waldo County Sheriff's Office	190	215
Report Totals	190	215

Report includes:

All dates of issue between `00:00:00 01/01/12` and `23:59:00 12/31/12`  
All agencies matching `WSO`  
All issuing officers  
All areas  
All courts  
All offense codes  
All dispositions  
All citation/warning types

\*\*\* End of Report /var/tmp/rptAAAWtaaXb-rptrttcr.r1\_1 \*\*\*

To The Waldo County Commissioners and all of The Citizens of Waldo County

I am please to submit to you the Annual Report for Waldo County Regional Communications Center/911 PSAP. Our center receives and processes calls in Waldo County for all Public Safety entities which include law enforcement agencies, fire departments, ambulance/rescue services and emergency EMA (emergency management agency) calls. These calls include, but are not limited too, all of the 911 calls that come into our PSAP. During the year 2012 the number of 911 cellular calls coming into the center increased quite dramatically. Many of these calls are duplicate as people come on to scenes of emergencies and more than one may call in the problem. Many of the cellular calls that come to us from bordering Counties we transfer to the proper agency outside of our County. Cellular calls do not always honor County lines.

Our Center celebrated the 11th year as the County's Regional Communications Center and 911 PSAP. During those 11 years much has changed. "Time marches on " and we successfully manage the changes.

As we move into our 12th year we look forward to serving the Citizens and Agencies of Waldo County in all of your emergency needs. Following is a breakdown of our statistics:

Calls for service	30,843
911 calls	10,758
Telephone calls (not related to CFS's)	12,932
Radio transmissions	268,763

We wish to thank the County Commisssoners and all of you, The Citizens of Waldo County, for your continuing support of our Center. We look forward to continuing this service and are more than Ready, Able and Willing to serve your public safety needs.

Sincerely

*Owen Smith*, Director



**Waldo County  
Emergency Management Agency  
4 Public Safety Way, Belfast, Maine 04915**



**The Annual Report for the Waldo County Emergency Management Agency**

**TO THE HONORABLE COUNTY COMMISSIONERS AND RESIDENTS OF WALDO COUNTY**

**Emergency Management**

Events such as Hurricane Sandy, that devastated our neighboring states to the south of Maine, demonstrate the need to be prepared for the types of natural and technological disasters that can strike our communities. Not being prepared can make the difference between life and death for large numbers of people and untold amounts of property damage.

The mission of the Waldo County Emergency Management Agency (EMA) is to mitigate, prepare, respond and recover from major emergencies and disasters that could impact the municipalities of Waldo County by coordinating with the municipal governments, other government entities and non-governmental organizations, and to establish and manage an organized effort to quickly respond and recover from such emergencies.

Emergency Management is more than just preparing for rare catastrophic events such as ice storms, large forest fires, flooding, earthquakes, hurricanes and terrorist attacks. Emergency management is the organization that helps to coordinate a unified emergency response by law enforcement, fire protection, emergency medical services, emergency communications and incident managers. The EMA organization provides training, exercising, grant opportunities and planning for our local emergency responders.

One computer model had Hurricane Sandy tracking directly for Penobscot Bay. If Sandy had followed this track, we would have seen major damages and extensive power outages. Fortunately for the State of Maine, it veered west. Instead, the storm struck New York and New Jersey and caused widespread destruction there.

**Our Volunteers**

The County EMA office would not be able to accomplish as much as it does without our numerous volunteers. The County EMA is exceptionally supported by the following volunteer groups:

- The Town Emergency Management Directors
- The Incident Management Assistance Team (IMAT)
- The Radio Amateur Civil Emergency Service (RACES) ham radio operators
- The County Search and Rescue (SAR) Team
- The Hazardous Materials Decontamination Strike Team (DST)
- The County Animal Response Team (CART) – Pet Sheltering
- The Local Emergency Planning Committee (LEPC)

The volunteers donated over 1,800 hours in the year 2012. The Federal Government has established a “value” rate of \$17.28 for the hours that volunteers contribute. Our volunteers contributed the equivalent of \$31,000.

## **Capitol Improvements and Grants**

In order to ensure that the County has an effective and reliable emergency management system, the County EMA office develops plans for capitol improvements; researches, writes and submits grant applications; completes permitting requirements; competes project engineering, inspections and administration; and contracts with vendors and consultants in order to provide these systems. Our big project this year was to construct a new radio tower at the Public Safety Building. We hope to have this tower and the new radio room up and operational in early 2013.

This year the County EMA office was able to acquire about \$192,000.00 in grant funding from the Federal government through the Maine Emergency Management Agency (MEMA). The Emergency Management Performance Grant (EMPG) accounted for nearly \$80,000.00 of this sum. EMPG is a FEMA program that has been in place since the Cuban Missile Crisis to support Civil Defense and Emergency Management programs at the local level.

Nearly \$10,000.00 was acquired to help purchase land mobile radios for the town fire departments and ambulance services. \$44,000.00 was acquired to upgrade the law enforcement computer aided dispatching and \$3,000.00 was used to purchase night vision goggles. Planning, training and exercising for hazardous materials incidents accounted for \$9,200.00. Staff support to the EMA office utilized \$28,000.00 and nearly \$18,000 was used to support our volunteer teams.

## **Exercises and Training**

Over 700 personnel hours were accomplished in EMA training classes alone. The office provided emergency management, incident command, communications, hazardous materials and weather training to 322 students.

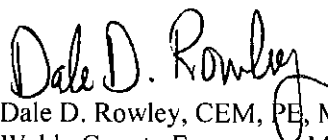
The EMA office hosted two (2) seminars, nine (9) tabletop exercises, seven (7) drills and two (2) full scale field exercises. Many of the exercises tested our incident management and communications volunteers. We also performed exercises with the Troy Howard Middle School, Belfast Area High School and the Harbor Hill Healthcare Center. We completed a major field exercise, sponsored by the U.S. Department of Homeland Security and the Federal Emergency Management Agency, with the Searsport Fire Department, Waldo County Decon Strike Team and GAC Corp. We ended the year with an exciting field exercise out on Penobscot Bay, where we exercised the search and rescue of passengers from a simulated aircraft crash in the Bay.

## **Emergency Planning**

A major rewrite of the County Emergency Operations Plan was accomplished. This rewrite takes into account lessons learned from past emergencies and exercises, research into potential local hazards, and updates in emergency response protocols and procedures. The office also worked with the RSU3 school district to upgrade all of the school emergency plans in the district.

## **Closing**

I would like to close by taking this opportunity, to once more, thank the many volunteers that assist the Waldo County Emergency Management Agency; for they greatly improve our emergency management capabilities. I also want to thank my Deputy Director, Olga Runney and my Communications Planner, Brit Rothrock for their amazing support and accomplishments.



Dale D. Rowley, CEM, PE, MA, Director  
Waldo County Emergency Management Agency

## REPORT OF THE DISTRICT ATTORNEY

Waldo County often has more cases for prosecution than other counties of similar size, and 2012 was no exception. The total of adult criminal cases, according to statistics supplied by the court clerk's office, was 1332. Of this number, 1091 were in the District Court, a 6% increase from the 1029 reported in 2011. Juvenile cases declined slightly, from 106 to 97, after a significant increase in 2011. The 2012 number is consistent with the five-year average. There were 255 civil violation cases, for non-criminal offenses such as Illegal Possession of Alcohol, Possession of Marijuana, and many violations of Inland Fisheries and Wildlife laws. This was smaller than the 268 cases reported in 2011, and continued a decline from a 2008 peak of 367 cases. This appears to reflect the need of law enforcement agencies to focus their resources on criminal investigations and away from non-criminal, fine-only matters.

The most serious cases are prosecuted in Superior Court, where jury trials are available. There were 241 cases docketed in Superior Court in 2012. Most involved at least one felony-level offense. This number was much smaller than the 387 reported in 2011, which might appear to be a positive trend. Unfortunately, the apparent decline is a result of a change in the docketing procedure used by courts throughout Maine. The Superior Court number for Knox County in 2012, for example, was 350 cases. Knox County in the past has had about 50% more felony cases than Waldo County, and the 2012 Superior Court numbers for the two counties are consistent with that history. It is notable that Waldo County has historically had a level of felony prosecution similar to neighboring, and much larger, Hancock County.

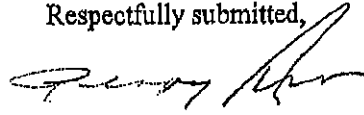
Serious cases are largely handled by Deputy District Attorney Eric Walker of Belmont. He is approaching the end of his second decade of service as a prosecutor, and continues to demonstrate sound judgment and excellent trial skills. During 2012 Assistant District Attorney (ADA) Neale Prendergast left the office and was replaced by Katie Sibley of Rockland. ADA Sibley was quickly recognized for her strong work ethic and confident manner in the courtroom. ADA Lindsay Jones continues to handle juvenile matters in all four counties in the district. This is a difficult but vital role if we are to succeed in keeping young offenders from becoming chronic adult offenders.

The attorneys are supported each day by the county employees in the office. There were significant changes in 2012, beginning with the creation of an important new position: Prosecutorial Assistant. We were fortunate to find a well qualified candidate in Lori Perez of Hope, and she has proved an invaluable addition to the staff. Other new staff members included Katie Butler of Appleton, who succeeded Debbie McAllian as Victim Witness Advocate (VWA) for adult services, and Felicia Story of Monroe, who succeeded Karen Knox as Legal Secretary for District Court upon Karen's retirement. Katie Butler was a VWA in the office several years ago and that experience made her an immediate success in a difficult role. Harriet (Happy) Kearns of Camden continues to provide critical services as the VWA for child cases. The position is part-time but Happy brings so much energy and skill that this may be the best bargain anywhere in public service. The most experienced member of the staff was Administrative

Legal Secretary Carla Rogerson of Searsport, whose focus was on Superior Court matters but who was responsible for other complex tasks as well.

During 2012 the office continued to address long-term challenges, such as the well-known connection between substance abuse and criminal activity. Abuse of narcotics is an aspect of all too many crimes. Waldo County was fortunate not to see the widespread use of so-called "Bath Salts," despite the near epidemic of abuse of this dangerous hallucinogen in both Penobscot and Knox Counties. Domestic violence remains one of our most urgent concerns, with elder abuse a developing issue with many similar elements. Public safety resources are likely to remain limited despite these many serious problems. We are successful in our work only when we coordinate closely with other public safety entities: law enforcement, courts, corrections, probation, and diversion programs such as Volunteers of America and the Restorative Justice Project. The District Attorney's Office is proud to be a participant in Waldo County's coordinated criminal justice system.

Respectfully submitted,



Geoffrey Rushlau,  
District Attorney



SUSAN W. LONGLEY, Judge  
SHARON W. PEAVEY, Register  
JUDITH M. NEALLEY, Deputy



P.O. BOX 323 - 39A SPRING STREET  
BELFAST, MAINE 04915-0323

TELEPHONE (207) 338-2780  
or (207) 338-2983  
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STATE OF MAINE  
PROBATE COURT—WALDO COUNTY  
BELFAST

## WALDO COUNTY PROBATE COURT ANNUAL REPORT 2012

To the Honorable Waldo County Commissioners & Citizens of Waldo County

We continue to strive to treat all who parties appearing either in the Office of the Register or Waldo County Probate Court fairly and respectfully. Professionally, we also work hard and take great pride in working efficiently. And we would like to think our ideas and efforts continue to save parties before us, as well as the county taxpayers, both valuable time and money.

Our monthly payment system continues to work well. Month after month, most parties pay on-time. These monthly co-payments are based on each party's acknowledged ability to pay if put on a monthly payment plan. These monthly payments, coupled with a maximum fee policy for appointees, also have helped us limit the costs of court appointments.

We continue to enter cases into our docket management program and allow public access at *maineprobate.net*. We have a state-of-the-art internal case management system that insures that we move each case forward as fast as possible.

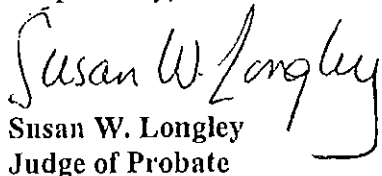
Beyond the above, we would like to close by stating that the Year 2012 was a year in which parties opened 282 new probate cases, with 41 concerning minor guardianships, 32 concerning adult guardianships, 58 name changes, 17 adoptions and 11 concerning decedents' formal estates. We also have processed 558 passport applications, including 419 passport photos.

In serving the citizens of Waldo County, we again would like to thank our wonderful staff. These include our Deputy Register Judy Nealley and our Probate Clerks, Carl Carver and Elaine Russell and Security Officer Gregory Morse. Waldo County citizens can be very proud to have these people at their service.

Located at 39A Spring Street in Belfast, we serve you Monday through Friday from 8:00 a.m. to 4:00 p.m., with additional hours as emergencies require.

Thank you, too, for your ongoing interest and support.

Respectfully,

  
Susan W. Longley  
Judge of Probate

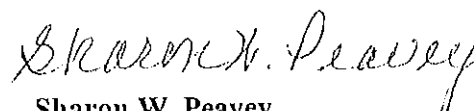
  
Sharon W. Peavey  
Register of Probate



PHOTO BY EDWIN REMSBERG USDA

University of Maine Cooperative Extension's successful educational programs result from a federal, state and county government partnership. Since 1919, when the Maine Legislature passed the County Extension Act, the University of Maine has been in all Maine communities with a county office whose operations are funded by county government. Our educational programs anticipate and respond to local and state needs and issues. We also communicate those issues and opportunities to UMaine faculty to influence their research and development plans.

**A sampling of our educational program areas:**

- Agriculture Business & Community
- Food & Health
- Gardening & Horticulture
- Home, Family & Youth Natural Resources
- Insect & Plant Disease



Waldo County Homemaker's incoming officers: Chairperson, Phylis Allen and Secretary, Barbara Scott

## 2012 Annual Report Waldo County

The Waldo County office of the University of Maine Cooperative Extension serves the citizens of our county with hands on educational information and programs. Our programs are designed with citizen input and tailored to meet specific local needs. Our county office is also part of a statewide organization and the national Extension system. This allows our county office to bring more resources, programs and learning opportunities to the people of our communities.

This annual report features some of the important accomplishments of our programs as well as financial information about Extension at the state and county level.

### Making a Difference

For more than 90 years, University of Maine Cooperative Extension has worked with Maine volunteers to offer community-driven, research based educational programs in every county.

Our annual report features highlights of recent accomplishments and the difference we make in the lives of Maine citizens and their communities.

### Waldo County Extension Association

The Waldo County Extension Association is the legally constituted official organization for conducting Extension work in the county; its services are available to all residents according to the County Extension Act.

The membership of the Association includes all residents in the county participating in Extension work. This is an opportunity to join others with a broad range of interests and a common desire to help Maine people improve their lives through an ongoing educational process, using the latest in research-based knowledge.

An elected County Extension Executive Committee is selected from the Association membership. Meetings are usually scheduled on the 2nd Monday of each month.

- PRESIDENT:**  
Sara Trunzo
- VICE PRESIDENT:**  
Ian Collins
- SECRETARY:**  
Erica Buswell
- TREASURER:**  
Rose Rapp
- MEMBERS:**  
Jennifer Brown  
Ben Bucklin  
Bob Curry  
John Pincince  
Rose Rapp  
Abby Sedauckas  
David Schofield

## University of Maine Extension Waldo County



992 Waterville Rd, Waldo, ME 04915  
(207) 342-5971 or (800) 287-1426 (In Maine)  
(207) 342-4229 fax  
cewal@umext.maine.edu

**EXTENSION EDUCATORS:**  
Viña Lindley: Food Systems/Youth Development Professional, x1013  
Rick Kersbergen: Agriculture & Natural Resources, x1014

**4-H PROGRAM AIDE:**  
Joyce Weaver x1012

**MAINE FAMILIES:**  
Wesley Neff: Coordinator x1021  
Diane Russell x1018  
Elle Weider x1017  
Alicia Greenlaw x1016

**EXTENSION SUPPORT STAFF:**  
Sônia Antunes x1010  
Billiejo Pendleton x1011

**AFFILIATED STAFF**  
Liz Stanley, Horticulture Aide 1-800-244-2104  
Knox-Lincoln and Waldo

Caragh Fitzgerald, Extension Educator 1-800-287-1481  
Agriculture and Natural Resources, Kennebec and Waldo

Deborah Killam, Extension Educator, Extension Homemakers 581-3874

## Newsletters & Collaborative Websites

**4-H on the Move**  
[www.umaine.edu/waldo/programs/4h/newsletter](http://www.umaine.edu/waldo/programs/4h/newsletter)  
Monthly electronic newsletter covering county, state and national 4-H activities, news and resources

**Maine Climate News**  
[www.extension.umaine.edu/maineclimateneWS](http://www.extension.umaine.edu/maineclimateneWS)  
The latest interesting update from our State Climatologist

**Maine Home Garden News**  
[www.umaine.edu/gardening/maine-home-garden-news](http://www.umaine.edu/gardening/maine-home-garden-news)  
A local resource designed to equip home gardeners with practical information with monthly updates.

**Perspectives**  
Quarterly newsletter available by email or hardcopy subscription with upcoming programming and events in Waldo County and informative articles from various program areas. Contact [billiejo.pendleton@maine.edu](mailto:billiejo.pendleton@maine.edu) to subscribe.

**Publications Catalog**  
[www.extensionpubs.umext.maine.edu](http://www.extensionpubs.umext.maine.edu)  
Listing of available University of Maine Cooperative Extension publications

**Signs of the Seasons: a Maine Phenology Project**  
[www.umaine.edu/signs-of-the-seasons](http://www.umaine.edu/signs-of-the-seasons)  
Participants help scientists document the local effects of global climate change by observing and recording the phenology (seasonal changes) of common plants and animals.

## Staffing Transitions

After more than 20 years working as an Extension Educator in Waldo County, Jane Haskell accepted a new job assignment. While still working with Cooperative Extension, Jane will be working from an office on the University of Maine campus and expand her responsibilities for teaching facilitation to a more statewide audience.

We will certainly miss Jane's presence in our County office, but know that she is still working with clients in Waldo County, but just from another office. We wish Jane the best of luck with her new responsibilities!

With Jane leaving, our Executive Committee went through a planning process during the summer of 2012 to craft a job description for a new employee to be hired. After several meetings and discussions, the committee put together a position that focuses on food systems and youth development. The position was advertised in the fall of 2012 and we were able to hire Viña Lindley in early 2013.

Welcome Viña, and we hope that you will enjoy working and living in Waldo County. Viña can be reached at (207) 342-5971 ext. 1013 or [viña.lindley@maine.edu](mailto:viña.lindley@maine.edu)

## Eat Well Nutrition Program

The Eat Well Nutrition Program was a major outreach effort of Maine Cooperative Extension. This program brought basic nutrition education to low income adults, families and youth who live in urban and rural areas of Maine. In 2012:

- 2 Maine adults participated in and graduated from Eat Well
- 45 Maine youth participated in and completed Eat Well programs
- Youth consisted of:
  - o 2 groups: a school enrichment program and an afterschool program
  - o 1st thru 3rd grades
  - o 3 thru 6 lessons

As of October 1, 2012, the University of Maine Cooperative Extension lost one of the two federal funding sources for the Eat Well Nutrition Education Program. The loss of the Supplemental Nutrition Education Program - Education (SNAP-Ed) funding resulted in staff layoffs statewide within the Eat Well Program.

In Waldo County, Elizabeth Chamberlain continued as the only Eat Well staff providing direct education, supported by federal Expanded Food and Nutrition Education Program (EFNEP), which is unique to Cooperative Extension programs. Ms. Chamberlain resigned from the University in January 2013.

Participants in Eat Well Program Expanded Food and Nutrition Education (EFNEP)	
Age group	
Adults	2
Youth	45
Gender	
Male	19
Female	28
Race/ethnicity	
White - non Hispanic	47
Black - non Hispanic	0
Native Hawaiian / Pac Islander - non Hispanic	0
White Asian - non Hispanic	0

## Maine Families

Maine Families is a home visiting program for new parents with a focus on family strengths. The Maine Families Home Visiting Program is part Maine's strategy to ensure healthy futures for our children.



Home safety improved for all families with significant improvements in home heating and fire safety, as well as awareness of outdoor safety for children in all age groups. Any delays in development are caught early through regular screenings and those children referred on for early intervention services. Nearly 82% of the children enrolled in Maine Families are read to daily.



Every family receives access to the latest research based information about:

- Good prenatal practices
- Feeding and nutrition
- Safety and health
- Managing behavior
- Connections to community resources
- Child development and ways to encourage healthy development

Home Visiting professionals provide individualized parent education and support throughout Waldo County to expectant parents and parents of babies and toddlers to support safe home environments, promote healthy growth and development, and provide key connections for families to available services in their communities. The program is tailored to meet the needs of each family.

Maine Families believes that parents are their children's first and most important teachers. Parent-child interaction and experiences in the early years determine how the baby's brain develops and sets the stage for the child's future.

In 2012,  
91 families received 689 home visits

The program offers monthly group connections and play groups for enrolled families focusing on supporting positive parent/child interaction, engaging in cooperative play, preparing nutritious snacks and creating and honoring family traditions.

In 2012, all children in the program had an established medical provider and were up to date with their well child visits. Of the children enrolled, 89% were up to date in their immunizations (Maine rate 72.3%).



**Home and School Gardening**

In 2012, we received over 500 questions from home and school gardeners. Samples and photos helped us identify pests and plant diseases to make accurate recommendations. School gardening continues to be a growing trend.



Extension's Kids Can Grow program in Thor-Nox Garden in Thorndike

**Maine Harvest for Hunger**

Home gardeners, farmers, schools and Master Gardener Volunteers donated more than 293,000 pounds of produce to food pantries and soup kitchens statewide. To find out how you can help, visit [www.extension.umaine.edu/harvest-for-hunger](http://www.extension.umaine.edu/harvest-for-hunger)



Vegetables ready for donation

**Master Gardener Volunteer Program**

In 2012, 20 participants from Waldo, Knox & Lincoln Counties received more than 40 hours of in-depth training in the art and science of horticulture. In return, they are donating 40 hours of volunteer work to their communities. 221 active Master Gardeners continue to volunteer on a yearly basis - doing gardening and environmental education with youth, presentations for the public, assisting people who have differing abilities, beautifying public places and growing food for those in need. They reported over 6000 volunteer hours.



Master Gardeners build a compost pile.

**Resources for Home & School Gardeners:**

- Waldo Extension: [www.extension.umaine.edu/waldo](http://www.extension.umaine.edu/waldo)
- UMaine Extension Publications: [www.extensionpubs.umext.umaine.edu](http://www.extensionpubs.umext.umaine.edu)
- Gardening and Horticulture: [www.extension.umaine.edu/gardening](http://www.extension.umaine.edu/gardening)
- Pest Management for Home Gardeners: [www.extension.umaine.edu/homeowner-igpm](http://www.extension.umaine.edu/homeowner-igpm)
- Soil Testing: [www.enlab.umesci.umaine.edu](http://www.enlab.umesci.umaine.edu)
- YardScaping: [www.yardscaping.org](http://www.yardscaping.org)
- Pro New England: [www.pronewengland.org](http://www.pronewengland.org)
- eXtension: [www.extension.org](http://www.extension.org)
- Maine School Garden Network: [www.msngn.org](http://www.msngn.org)
- MOFGA: [www.mofga.org](http://www.mofga.org)
- Maine Harvest for Hunger: [www.extension.umaine.edu/harvest-for-hunger](http://www.extension.umaine.edu/harvest-for-hunger)

Liz Stanley, Horticulture Program Coordinator, Knox-Lincoln & Waldo Counties: 1-800-244-2104  
[elizabeth.stanley@umaine.edu](mailto:elizabeth.stanley@umaine.edu)

5

**RESEARCH & EDUCATION**

In 2012, Rick Kersbergen finished a SARE research project on shifting corn silage production to a no-till system that reduces fuel costs to Dairy farmers. This project uses novel no-till techniques, cover crop strategies and alternative harvest management.

This three year project with a one-year no-cost extension (2009-2012) was conducted as a joint project with the University of Maine, University of Massachusetts and University of Vermont with a performance target of producers adopting cover crop strategies and reduced tillage strategies on 3000 acres with an associated reduction in fuel and fertilizer cost as well as conserving soil and nutrient applications. In addition, our performance target predicted a decrease in purchased grain inputs by dairy farmers through improved forage quality.

Survey results (109 producers representing 33,000 acres of corn ground) indicated that 33 of these farms had adopted no-till corn as part of their cropping system. Those 33 responders documented an increase in no-till acres from 953 acres in 2010 to 3947 acres in 2012. Associated NRCS data from Maine, Vermont and Massachusetts indicates that 9,473 acres of no-till corn was grown in 2012. Cover crop adoption for the 3-state region also increased from 9701 acres in 2008 to 15,882 acres in 2012 with an average cost of \$30/acre.

Producers indicated that they saved an average of 5.7 gallons per acre (~\$23/acre) with no-till with an associated 2.75hr/acre savings in labor (@\$10/hr. means \$27.50/acre). For the 3947 acres represented in our survey of no-till corn grown with cover crops in 2012, that represents a net direct benefit of \$194,196 to those growers. If we extrapolate those results to the 9473 acres of no-till corn reported by NRCS in 2012, we see a net benefit of \$478,000 to farmers in Maine Vermont and Massachusetts. Growers also noted additional benefits, including improved soil moisture control, reduced fertility needs and improved soil and feed quality, although these were not as easily quantifiable. The full report can be found at <http://mysare.sare.org/mySARE/ProjectReport.aspx?do=viewRept&pn=LNE09-287&y=2012&t=1>

**Organic Dairy Research**

Cooperative Extension received funding in 2009 from the USDA Integrated Organic Program to investigate the potential for increasing the production of organic bread wheat in Maine. Rick Kersbergen serves as one of the researchers on this project. Specifically, Rick is researching how organic dairy farmers might be able to incorporate bread wheat production into their cropping system to enhance profitability. In 2012, research at the University of Maine Rogers Farm indicated significant yield increases when winter grains were planted after legume contributing sods. Data from this project benefits a burgeoning demand for local wheat production and processing as demonstrated by the start up of the Somerset Grist Mill and increases demand for information or growing spring and winter grains.

**Dairy Cost of Production**

Rick is continually updating data on dairy costs of production. This information is used by producers and legislators throughout the state to help set target prices for Maine's dairy support system or "Tier program".

**Corn Silage Variety Trials**

The Waldo County office coordinates the annual corn silage variety trials. In 2012, trials were conducted in Clinton, Maine at Misty Meadow Farms with 42 varieties planted in replicated trials. This program is now funded with support from Maine Corn Seed dealers. Results can be found at <http://mysare.sare.org/mySARE/assocfiles/95106050Iag-e%20Trial%20Report%202012-12-07%20AII-1.pdf>



6

**Agriculture and Natural Resources continued****Agricultural Education Programs and Partnerships**

Extension in Waldo County partners with agencies such as the Maine Organic Farmers and Gardeners Association (MOFGA) and producer groups such as the Maine Grass Farmers Network (MGFN) to coordinate educational programs such as pasture walks, Small Farm Field Day and the Farmer to Farmer conference. Farmer to Farmer was held in Waldo County in November of 2012 with over 300 people coming from throughout the Northeast.

Rick works closely with the Maine Organic Milk Producers (MOMP) and helps provide educational programs and a unique equipment-sharing program. Small farmers continue to call the office for assistance. Some of these are to explore new opportunities in agriculture and others are to try and solve problems.

New livestock as well as vegetable operations are starting up in Waldo County as a result of a renewed interest in local foods and healthy lifestyles. Many individual farm meetings and sessions were held in 2012. Extension also partnered with Maine Farmland Trust on new farmer programs.

UMaine Extension in Waldo County hosts the Maine Hay Directory, which serves as a resource for farmers marketing hay as well as those animal owners in need of feed [www.extension.umaine.edu/Waldo/hay](http://www.extension.umaine.edu/Waldo/hay).

Extension also hosts the website for the Maine Grass Farmers Network [www.umaine.edu/livestock/mgfn](http://www.umaine.edu/livestock/mgfn).

**Senior College**

Rick Kersbergen organized and taught a seven-week class at Senior College at the Hutchinson Center. This class, focused on kitchen gardens, was designed for beginning home gardeners wanting to produce more of their own food in limited space. Over 25 "seniors" participated in the class.

**Rural Living Day**

In its 19th year, Rural Living Day was held at Mount View High School with amazing success! Participants were treated to 23 different workshops. This fundraiser facilitated the scholarship award of \$500 to Lyndon Whitcomb of Waldo County.

**Tractor Safety Courses**

This is the 23<sup>rd</sup> year Rick Kersbergen has offered and taught this course, working with Inghram's Equipment in Knox. After successful completion of the 5 week class, teenagers ages 14-16 earn a federal certificate allowing them to operate tractors as part of their farm employment.

Annually, this program draws both young and old. In 2012, 11 youth and adults completed the certification program, learning and demonstrating how to operate all types of farm equipment safely. Additionally, Rick works with MOFGA and Johnny's Selected Seeds to host a tractor and equipment safety class for their farm apprentice program and employees.

7

**State and National Representation**

Rick Kersbergen serves on several state organizations and holds leadership roles. He has served on the State Nutrient Management Review Board since 2000. He served as vice president of the Maine Sustainable Agriculture Society with Ex-Agricultural Commissioner Robert Spear as President. Rick also served as a cooperating research scientist with the Agricultural Research Service New England Plant Soil and Water Lab in Orono. Rick is a cooperating member in the Department of Animal & Veterinary Science at UMaine.

Jane Haskell holds a leadership role in developing Internet based learning environments for the new national Enhancing Rural Capacity Team.

Jane was one of several Extension colleagues invited to conduct an Assessment of Business-Assist Activities across the University of Maine System for the Board of Trustees (in response to the Maine Development Foundation Report: Making Maine Work: The Role of Maine's Public Universities).

**Community Development****Online Small Business Library**

Find the library online at [www.umaine.edu/ext-business/online-small-business-library](http://www.umaine.edu/ext-business/online-small-business-library)

Don't miss the Virtual Resource Library that includes resources for growing your own business in the following areas:

- NEW Business Workshop Calendar
- 24 small business management topics, such as
  - Advertising & Customer service
  - Insurance & Marketing
  - Pricing and more
- Business assist organizations
- Lending agencies
- Trade associations
- Surviving tough times

**2012 Business Workshops Address Value Added Opportunities**

The Recipe to Market Series for developing and taking a specialty food to market was a six-part program spanning three months ending with a tour of UMaine's Pilot Plant. The group included 25 participants, each who had a specific food product or recipe in mind, including salsa, dilled beans, crackers, cupcakes, vegan foods, and saucers. An inspector from the Dept. of Ag, an insurance agent, a banker, an attorney, a Montville entrepreneur and a SCORE representative joined the training at various points. The fine points of being an entrepreneur, developing a food products business,

safety, business realities and more were covered. Bangor Savings provided scholarships for under-employed participants. Eight people toured the UMaine Pilot Plant to see equipment and resources to assist with food product development research; 12 people had individual business management appointments with Extension Food Science and Business Specialists, Jim McConnon and Beth Calder. At least 2 participants are using the facilities at Coastal Farms and Foods, in Belfast, ME.

**Small Business Program**

Educational resources are provided to county residents who operate or are considering starting a home-based or small business. Major components of the current county program are:

- Publications - 24 different business management fact sheets are available in print and online
- Cashing in on Business Opportunities - a free online educational curriculum.

8

**Strengthening Your Facilitation Skills:  
Train the Trainer**

*Strengthening Your Facilitation Skills, Level 1*, is a curriculum that was designed based on the needs of Waldo County citizens. Jane Haskell continues to share its success at conferences with Extension colleagues across the nation. In 2012, nearly 49 Maine residents were trained with Strengthening Your Facilitation Skills.

Over 350 people have attended the 20-hour training, Strengthening Your Facilitation Skills, which is designed to build the working capacity of groups. The curriculum has been identified as a national learning priority by National 4-H Council to build organizational strength.



**What's in It for Our Communities?**

What is the benefit for having citizens who are aware of how simple techniques can increase the effectiveness of local meetings?

This is a sample of what a recent training group said - that through improved facilitation techniques in their groups:

- ◆ I believe there is an improved respect for individual diversity that people bring to the group by other group members
- ◆ I have strengthened my confidence and feel more at ease
- ◆ I utilize meeting times better and achieve outcomes
- ◆ I am more aware of my level of impartiality

- ◆ When I am facilitating, I will encourage the involvement of everyone in the meeting
- ◆ I am more conscious of my personal feelings and opinions; I now keep them out of the process.
- ◆ I am spending more time developing meeting agendas (rather than just winging it)
- ◆ I will be more aware of my meeting weaknesses and be more prepared
- ◆ I am going to help co-workers develop structures to meet goals of the meeting

**Collaborative Leadership Programs**

Waldo County Extension partners with agencies to enhance their leadership capacities in their organizations and communities. Various agencies and organizations call for assistance with meeting situations and training opportunities.

The Maine Commission for Community Service provides a blog, *From the Field*, to continue conversations about volunteer management. Haskell is in her third year of writing six facilitation blogs annually.

Mid-Coast Leadership Academy, hosted by UMaine Hutchinson Center, partnered with Extension for the third year to have the current leadership cohort examine how they balance work and planning time.

The Island Institute had Extension work, for a second year, with its eleven Island Fellows so they can more effectively work on basic meeting protocol, management strategies and decorum over the next two years with their island community projects.

Trained citizen facilitators are partnering, mentoring and working in our communities

- Local fisheries and farm groups
- A town library
- Our Town Belfast and Belfast Creative Coalition
- Healthy Waldo County
- Leadership development with Mid-coast Magnet
- Transition Times
- Town officials
- VISTA staff development

**Cooking Matters Program**

Waldo County youth had the opportunity to experience hands-on cooking and nutrition classes led by volunteer professional chefs and nutritionists. This program was made possible through a partnership between the Good Shepherd Food Bank, University of Maine Cooperative Extension and Hannaford Brothers (who provided funding for food and graduation incentives). At each class, participants learned about food and kitchen safety, prepared foods for meals and made healthy snacks. As part of their program lesson, youth visited Hannaford's to learn how to read nutrition labels and unit pricing. Cooking Matters classes are free to participants and host agencies.

Classes were held at the Searsport Elementary 4-H Afterschool Program over the course of six-weeks. Twelve students from the towns of Searsport and Stockton Springs participated in the Kids Cooking Matters program.



**Participant Quotes:**

- "I became more confident in the kitchen."
- "I went home every week and cooked for my family."
- "I learned how to make my dollars stretch."
- "I learned how to eat well and I lost weight."
- "I want to do it again."

**4-H Club**

The Frankfort 4-H Club, *Fur, Feathers and 4-H*, planned and organized the second free 4-H Fun Day at the Searsport Elementary School. Community families had an opportunity to participate in hands-on 4-H activities. Local 4-H members provided short talks and poster exhibits of their 4-H projects. Over 95 people attended this event.

**Little Beavers 4-H Club**

The *Little Beavers 4-H Club* attended Legislature Days at the State Capitol in Augusta. This annual event provides youth a first hand experience with state government in action. Youth serve as pages delivering messages to the legislative members during their visit. Two 4-H youth from Waldo County had the opportunity to attend this event alongside youth from other Maine counties.



**Student Quotes:**

- "I want to try this at home for my mom."
- "I never knew vegetables could taste so good!"

The Cooking Matters program was also offered to 4-H afterschool teens at the Game Loft in Belfast. Participants were from the towns of Belfast, Belmont, Searsport, Morrill, Thordike, Unity, Montville, Searsport, Stockton Springs, Liberty and Jackson.



**National 4-H Trip:  
Citizenship Washington Focus**

Two Gameloft 4-H Afterschool Youth go to Capital On July 4, 2012 the streets of our nation's capital were sizzling and two Game Loft youth were holding the ropes of giant strawberry balloons as the Maine 4-H delegation marched in the annual parade. Two Waldo County represented The Game Loft in a weeklong 4-H trip to Washington DC called Citizenship Washington Focus. The boys came back awed by the experience of the capital and with a greater understanding of what it means to be an American.



"Through the 4-H experience of being with kids from across the country I learned about the wide diversity of perspectives," said one participant. Another added, "I never realized that people were so different from other regions of our country. I never knew there were so many different points of view and that all of them were

valid." Both boys recognized the contributions of all the regions of the country go to making this a great nation.

"There is no one answer to what is an American," said a participant. "This trip took all my stereotypes and threw them out."

The teens also came back with a deep appreciation of 4-H. "It's (4-H) not all about agriculture anymore. It's about citizenship and leadership in the 21st century."

While the boys were in Washington they enjoyed attending a dinner theater and visiting many monuments to American life. "I stood at the Lincoln Memorial where Martin Luther King, Jr. stood and imagined him speaking to that endless crowd," said one teen. "I looked out at the graves at Arlington National Cemetery and tried to grasp the meaning of all those



people who sacrificed their lives in the service of their country," said another teen.

Thank you to all the community members who helped these 4-H teens attend this life-changing week in Washington.

**National Youth Science Day**

On October 10, 2012, millions of young people across the nation became scientists for the day during the fifth annual 4-H National Youth Science Day (NYSD). NYSD is the premier national rallying event for year-round 4-H Science programming, bringing together youth, volunteers and educators from the nation's 111 land-grant colleges and universities to simultaneously complete the National Science Experiment.

[www.4-h.org/4-h-national-youth-science-day](http://www.4-h.org/4-h-national-youth-science-day)



Youth tested their tools to clean up oil spills.



Rice was used to simulate oil spills.



**Lights on Afterschool**

**RSU # 20 4-H Afterschool Program  
Family Science Night**

Families of Waldo County rolled up their sleeves and were up to their elbows in all things science on Thursday Night. This first ever "Family Science Night" was hosted by the RSU #20 Afterschool Program (a 21<sup>st</sup> Century Community Learning Center program) and the University of Maine Cooperative Extension Waldo County 4-H Program.

The event was held on October 18th in recognition of National Lights On Afterschool and the 4-H National Youth Science Day. With over 220 visitors from Waldo County and beyond, the event was well attended. The favorite program of the evening was a presentation of live insects, reptiles, and amphibians by a Natural History Educator. Special thanks to all the student scientists, volunteer presenters who made this event a success.

**Tractor Safety**

Space and Equipment supplied by Inghram Equipment, Knox, ME



Independent 4-H Member participated in the 2012 Tractor Safety Course

**Maine 4-H Science School Partnerships**

**University of Maine College of Engineering Students Visit At Mt. View Elementary**

Several RSU#3 teachers attended an engineering conference and planned a "Family Engineering Night." Partnering with the University of Maine Cooperative Extension 4-H Science Program, two University of Maine College of Engineering students presented a short talk with hands on presentations for 104 students in grades K, 1 and 2 at Mount View Elementary School in Thorndike.

The students developed an original presentation that covered what engineers do and the different kinds of engineers. They went on to discuss water filtration and how engineers are involved with the process.

They also included an activity and demonstration in which the elementary students built their own water filters using cups, cotton, sand, and gravel. The UMaine students repeated their presentation three times to cover the 104 students in grades K, 1 and 2 at Mount View Elementary School in Thorndike.

The feedback from teachers was all positive: "... the talks were fantastic! It was a great opportunity for the kids to meet and hear from actual engineers!" The teachers went on to say that, "... the girls were very organized and informative." Some of the K-2 teachers "were concerned that the activity planned would be too challenging, but it was not. It was really perfect."

Another teacher said, "It was a great success! Thank you for this opportunity to share with our students how engineering relates to real-world problem solving."

**Waldo County Extension Homemakers**

Extension Homemakers is a volunteer group that has the goal of developing leadership, supporting worthy community causes, and promoting University of Maine Cooperative Extension's educational programs in Waldo County. The purpose of this group remains tied to strengthening and extending adult education into the home and community.

Local Extension Homemakers in Waldo County either belong to a local community group or are members-at-large within their communities. Local groups are involved with assisting with many different community projects such as local food pantries, elderly or veterans groups, scholarships for high school students, and much more. Local group members generally meet several times throughout the year, (often monthly), participate in educational programs, and identify community projects they want to support. Waldo currently has three local Extension homemaker groups. They meet in and serve the communities of Monroe, Burnham, and Palermo.



Cheryl Moore, Vice Chairperson of the Waldo County Extension Homemakers Council, participates in one of the workshops at the October 2012 Handcrafters' Day.

Local members come together to form a county group led by the Waldo County Extension Homemakers Council. The Homemakers Council operates according to a set of bylaws, has officers, and meets on a quarterly basis. They coordinate a spring and fall meeting for the membership. The Spring 2012 Meeting was held in Brooks. Caragh Fitzgerald, Extension Educator, presented a program on Maine's Harvest for Hunger Program. The Fall 2012 Meeting was held in Waldo. Deborah Killam, Extension Educator presented a program on Maine Holiday Gifts from the Kitchen. In addition to the spring and fall meetings, the Extension homemakers work in cooperation with the University of Maine Cooperative Extension to offer other public educational programs or events throughout the year.

In March 2012, a successful Cabin Fever Reliever Craft Day was held in Belfast. In October 2012, a wonderful Handcrafters' Day event, drawing in people from across the state, was held in Waldo. A local planning committee coordinates both events and local residents serve as workshop instructors. Waldo County Extension Homemakers Council also awards a scholarship to a worthy Waldo County high school student each year.

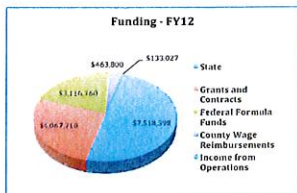
Waldo County Extension Homemaker membership is open to anyone who is interested in learning new information to improve their personal, family, and community life or who is interested in educating and serving members of the Extension Homemakers groups and the communities. For more information, contact the Waldo County Extension Office.



Charlotte White, 2012-2013 Chairperson of the Waldo County Extension Homemakers Council and workshop instructor at the October 2012 Handcrafters' Day, displays one of her completed projects.

**Statewide Extension Funding**

As a unique partnership among federal, state and county governments, UMaine Extension uses funding from Maine counties and the University to match and leverage support from the United States Department of Agriculture, other federal grantors, state agencies and private foundations. Each county UMaine Extension office is also part of a statewide organization and the national Extension system.



**University of Maine Cooperative Extension Support for Waldo County**

2012	
Local Salaries and Benefits	\$613,598
Prorated Support from UMaine*	\$404,428
Computer Equipment & Networking	\$8,233
Statewide Animal Diagnostic Lab	\$4,377
Publications	\$1,613
Postage	\$2,804
Telephone	\$1,670
Travel	\$26,414
<b>Total</b>	<b>\$1,063,195</b>

\*Prorated Support from UMaine\* reflects travel, postage, telephone, computer equipment & networking, salaries & benefits for administrative and state-wide staff

Without statewide support, UMaine Extension would not be present in this county. Funds for projects are provided through the University of Maine, Federal Formula Funds, grants, contracts, and fees. Dollars from other sources support salaries and benefits for Extension Specialists, County Educators, Extension administration, computer equipment and networking, publications, postage, telephone, and travel.

Each year, Waldo County tax dollars support the UMaine Extension with physical office space, support staff salaries, office supplies, equipment and some programming expenses.

**Local Partnership**

Our County Extension Association is the vital link between the county, our communities and UMaine. The Association's Executive Committee is comprised of local volunteers who represent community interests by advising UMaine Extension staff on educational programs, advocate for and secure funding from county government to support the county office, oversee the office budget and facilities, and guide UMaine Extension staff in identifying their programming goals.

**\*The County Extension Act**

The County Extension Act explains the role of county government in funding local Extension offices: Cooperative extension work shall consist of the giving of practical demonstrations in agriculture and natural resources, youth development, and home economics and community life and imparting information on those subjects through field demonstrations, publications and otherwise. For the purpose of carrying out this chapter, there may be created in each county or combination of two counties within the State an organization known as a "county extension association," and its services available to all residents of a county. The county extension is viewed as a unique and important educational program of county government. The executive committee of each county extension association shall prepare an annual budget as requested, showing in detail its estimate of the amount of money to be expended under this chapter within the county of counties for the fiscal year. The executive committee shall submit to the board of county commissioners on a date requested by the county commissioners, and the county commissioners may, if they deem it justifiable, adopt an appropriate budget for the county extension program and levy a tax therefor. The amount thus raised by direct taxation within any county or combination of counties for the purposes of this chapter shall be used for the salaries of clerks, provision of office space, supplies, equipment, postage, telephone, a contribution toward the salaries of county educators and such other expenses as necessary to maintain an effective county extension program.<sup>1</sup> Excerpted from Title 7, Chapter 7 of the Maine Revised Statutes, §191-§195

**Statewide Highlights**

A sampling of programs that have statewide and local importance:

**Spotted Wing Drosophila (SWD):** Maine's 60K acres of wild blueberries are inextricably tied to the state's identity and economic success. This \$69 million crop, along with all soft fruits, is under immediate threat by SWD, an invasive fruit fly that's spread quickly through the state since first being detected in 2011. The fly lays its eggs in fruit prior to ripening and the larvae hatch and ruin the ripe fruit. UMaine Extension & Experiment Station researchers have engaged in emergency efforts to track and map infiltration of the SWD in Maine using different baits in different crops in an effort to understand its biology, habits, and movement. Research results and mitigation recommendations are rapidly being communicated to growers.



**eLearning for an Army of 4-H Volunteers:** 4-H programs are of greater significance to children and the community than ever before. In Maine, as in other states, our most important role is to recruit, train, and coordinate the work of high quality youth and adult volunteers - there cannot be effective 4-H programs without well-trained volunteers. In 2010, we implemented a new web-based training program that makes it easier for volunteers to complete their initial training without compromising the quality of their experience. Once complete, volunteers engage in specific face-to-face trainings by our staff. In the past year, 700 volunteers have completed the eLearning series. During 2012 over 29,000 youth were generously supported by more than 1,500 adult and 6,000 youth volunteers in Maine's 4-H Youth Development Program through clubs, camps, schools, nutrition programs, and after school programs.

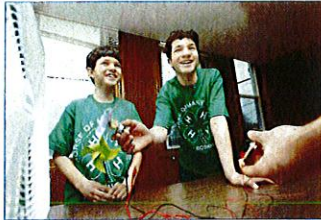
**Short- and Long-term Efforts to Alleviate Hunger:** In Maine one in five children under the age of 16 live in homes where they're not sure where their next meal is coming from. Forty three percent of people defined as food insecure do not qualify for food stamps or other government programs, and need help. Our Harvest for Hunger program provides high quality fruits and vegetables to hungry people in Maine. For the past 10 years, hundreds of volunteers in every County in Maine have grown food in community gardens, school gardens, home gardens, and commercial farms to donate to local food pantries, shelters, soup kitchens, and senior programs. Food recipients are encouraged to actively participate by learning from the program—they receive recipes, cooking, and gardening tips and learn about a healthy diet. This year school children, employees of businesses, community members, and Master Gardeners volunteered more than 830 hours to grow, glean and donate more than 209,000 pounds of quality food for those in need, and in an effort to stem the tide of need, helped the recipients learn about gardening, cooking and preserving.

**The Maine Animal Health Lab:** Maine has a growing farm population, a commercial poultry industry, and too few livestock veterinarians. UMaine Extension's Maine Animal Health Lab (UMAHL) offers diagnostic services to large- and small-scale producers when there is no local veterinarian or when the local vet does not have relevant expertise. We help poultry producers meet regulatory demands through testing, and diagnose animal health issues that may have profound negative economic consequences for an individual producer or an entire industry. Savings to the poultry industry in Maine is estimated at over \$7 million per year through prevention of outbreaks as a result of the Lab's salmonella regulatory testing services. Testing for mastitis in cattle has saved the dairy industry an estimated \$10 million per year thanks to early detection and mitigation. Sheep producers have avoided approximately \$400,000 per year in costs associated with infectious preventable diseases such as parasites, footrot, and caseous lymphadenitis. Providing quick diagnostic intervention has helped producers maintain healthy livestock and stay in business.

**Research Trials To Benefit the Aquaculture Industry:** Working with a Maine-based biotech company, UMaine Extension conducted research trials for a new dietary supplement to determine its effectiveness to even out the timing of the smolting process and increase growth for aquaculture-raised salmon. Using the supplement will allow an increase of production between 5 and 10 percent (\$3 to \$5 million per year in Maine alone) giving aquaculturalists another tool to increase yield and profits. The trials were successful and the product has been introduced to the international market.

**Experts on Demand:** Our priorities have always focused on meeting the needs of Maine's people on the community level by providing education to a diverse and geographically dispersed clientele. Today, consumers are connected to the world through social media sites and the Internet, and have mobile devices where they can access resources anywhere they happen to be. New technologies have changed the way our programs are delivered and revolutionized our educational outreach. Over the last two years we have created over 150 short, educational videos in a series called Experts on Demand. Videos are shared across the University of Maine website, embedded in social media platforms, and showcased to important stakeholders. In 2012 we prioritized a new technology-based position to provide organizational leadership and work directly with social media and video production.

Internet-based videos have exponentially increased the capacity for UMaine Extension to reach Maine consumers anywhere, anytime. Analytics show that our videos have been viewed nearly 800,000 times since 2010, with 49 percent of the views from Maine. Data allow us to know the most viewed topics, and consequently becomes an important element in understanding trends and interests over a much greater population, increasing our capacity to meet those trends.



**Healthy Moose and the Maine Economy:** The iconic Maine moose is an important element to the Maine economy, helping drive the tourism and hunting industries - wildlife watching and hunting in Maine are estimated to generate \$1.8 billion annually. Since 2010, UMaine Extension has worked with the Maine Department of Inland Fish and Wildlife (IFW) to help

diagnose the causes of premature death in Maine moose. Saving even 10 percent of the moose population by diagnosing and preventing internal parasites helps maintain the value of the tourism and hunting industry in Maine. Through necropsies our animal health lab discovered large numbers of lungworms, initiating a research project of lungworm morphology and associated DNA. We identified specific practices to help reduce the risk of lungworms and have worked with both the IFW and the Maine Center for Disease Control to help inform the public about health concerns when in close contact with wildlife.



A Member of the University of Maine System

## Our Mission

to help Maine people  
improve their lives  
through an educational process  
that uses  
research-based knowledge  
focused on issues and needs

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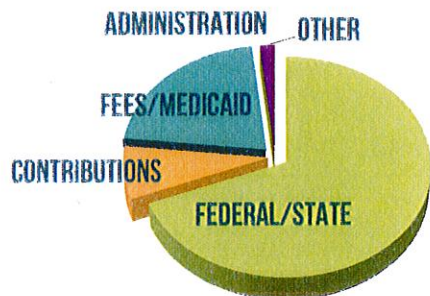
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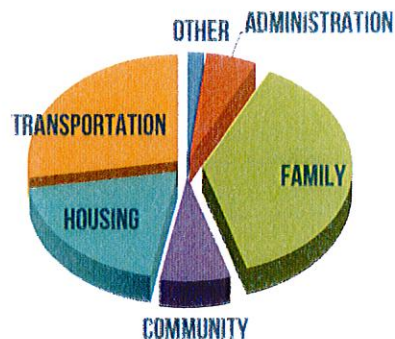
# WCAP 2012 FINANCIAL REPORT

REPORT PERIOD (JAN. 1, 2012 - DEC. 31, 2012)  
(UN-AUDITED)

**REVENUES**  
(\$7,195,804)



**EXPENSES**  
(\$7,132,800)



**UNAUDITED - 2012**

**AUDITED - 2011**

ASSETS	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>CURRENT ASSETS</b>						
Cash and equivalents	\$12,184	\$70,528	\$82,712	\$22,528	\$294,652	\$317,180
Accounts receivable	\$54,162	-	\$54,162	\$54,312	-	\$54,312
Grants receivable	\$501,732	-	\$501,732	\$431,002	-	\$431,002
Loans receivable - deferred	-	\$147,607	\$147,607	-	\$154,635	\$154,635
Loans receivable - repayable	-	\$19,525	\$19,525	-	\$18,874	\$18,874
Prepaid expenses	\$46,989	-	\$46,989	\$45,422	-	\$45,422
<b>Total current assets</b>	<b>\$615,067</b>	<b>\$237,660</b>	<b>\$852,727</b>	<b>\$553,264</b>	<b>\$468,161</b>	<b>\$1,021,425</b>
<b>FIXED ASSETS</b>						
Land	\$12,200	-	\$12,200	\$12,200	-	\$12,200
Buildings and improvements	\$176,008	-	\$176,008	\$176,008	-	\$176,008
Furniture and equipment	\$10,000	-	\$10,000	\$130,048	-	\$130,048
Vehicles	\$597,120	-	\$597,120	\$1,052,058	-	\$1,052,058
Less: accumulated depreciation	(\$488,792)	-	(\$488,792)	(\$986,638)	-	(\$986,638)
<b>Total fixed assets</b>	<b>\$306,536</b>	<b>-</b>	<b>\$306,536</b>	<b>\$383,676</b>	<b>-</b>	<b>\$383,676</b>
<b>TOTAL ASSETS</b>	<b>\$615,067</b>	<b>\$237,660</b>	<b>\$1,159,263</b>	<b>\$936,940</b>	<b>\$468,161</b>	<b>\$1,405,101</b>

LIABILITIES/NET ASSETS	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
<b>CURRENT LIABILITIES</b>						
Accounts payable	\$58,110	-	\$58,110	\$71,810	-	\$71,810
Accrued payroll & comp. absences	\$92,552	-	\$92,552	\$97,375	-	\$97,375
Payroll taxes & accrued other	\$5,304	-	\$5,304	\$15,050	-	\$15,050
Current portion of long-term debt	-	-	\$0	\$4,927	-	\$4,927
Deferred revenue	-	\$209,697	\$209,697	-	\$383,150	\$383,150
Advances	-	-	\$0	-	\$15,346	\$15,346
Escrows payable	\$540	-	\$540	\$9,079	-	\$9,079
<b>Total current liabilities</b>	<b>\$156,506</b>	<b>\$209,697</b>	<b>\$366,203</b>	<b>\$198,241</b>	<b>\$398,496</b>	<b>\$596,737</b>
<b>LONG-TERM DEBT</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>\$5,677</b>	<b>-</b>	<b>\$5,677</b>
<b>NET ASSETS</b>	<b>\$765,097</b>	<b>\$27,963</b>	<b>\$793,060</b>	<b>\$733,022</b>	<b>\$69,665</b>	<b>\$802,687</b>
<b>TOTAL LIABILITIES/NET ASSETS</b>	<b>\$921,603</b>	<b>\$237,660</b>	<b>\$1,159,263</b>	<b>\$936,940</b>	<b>\$468,161</b>	<b>\$1,405,101</b>

# WCAP 2012 SUMMARY OF SERVICES

## REPORT PERIOD (OCT. 1, 2011 - SEPT. 30, 2012)

PROGRAM	NUMBER SERVED	\$ VALUE OF SERVICES	TOTAL
<b>TRANSPORTATION</b>	2,534,034 Waldo Vehicle Miles 71,153 Out of County Miles 1,973 Individuals	Operating \$1,730,572.00 In-Kind \$214,366.00	<b>\$1,944,938.00</b>
<b>HOME ENERGY ASSISTANCE (HEAP)</b>	2,456 Households 5,285 Individuals	Operating \$142,531.00 Benefit Amount \$1,197,671.00	<b>\$1,340,202.00</b>
<b>ENERGY CRISIS INTERVENTION (ECIP)</b>	143 Households 349 Individuals	Operating \$ - Benefit Amount \$53,682.00	<b>\$53,682.00</b>
<b>HEAD START AND CHILD NUTRITION</b>	146 Households 164 Individuals	Operating \$1,755,139.00 In-Kind \$351,805.00	<b>\$2,106,944.00</b>
<b>WEATHERIZATION</b>	133 Households 283 Individuals	Operating \$279,360.00 Benefit Amount \$891,799.00	<b>\$1,171,159.00</b>
<b>DONATED COMMODITIES (FOOD)</b>	1,000 Households 2,266 Individuals (monthly, not annually)	Operating \$8,600.00 Food Value \$105,619.00	<b>\$114,219.00</b>
<b>CENTRAL HEATING IMPROVEMENT (CHIP)</b>	43 Households 108 Individuals	Operating \$17,899.00 Benefit Amount \$53,435.00	<b>\$71,334.00</b>
<b>EARLY HEAD START</b>	58 Households 69 Visits	Operating \$609,690.00 In-Kind \$75,581.00	<b>\$685,271.00</b>
<b>COMMUNITY SERVICES BLOCK GRANT (CSBG)</b>			<b>\$230,750.00</b>

OTHER COUNTY-WIDE SERVICES	TOTAL
<b>ELECTRIC LIFELINE PROGRAM (ELP)</b>	<b>\$204,188.00</b>
<b>CHILD CARE FOOD PROGRAM</b>	21 Homes / 111,904 Served <b>\$152,214.00</b>
<b>DENTAL PROJECT</b>	8 Households / 8 Served <b>\$3,866.00</b>
<b>APPLIANCE REPLACEMENT PROGRAM</b>	5 Households <b>\$2,541.00</b>
<b>ABOVE GROUND STORAGE TANK PROGRAM</b>	8 Households <b>\$12,025.00</b>
<b>SAFETY SEAT PROGRAM - CAR SEATS</b>	129 Car Seats <b>\$7,740.00</b>
<b>SAFETY SEAT PROGRAM - CHECKS</b>	176 Safety Checks <b>\$3,520.00</b>
<b>HOLIDAY FOOD BASKET PROJECTS</b>	831 Thanksgiving / 1,122 Christmas <b>\$55,382.00</b>
<b>NEIGHBOR FOR NEIGHBOR</b>	1,038 Families
<b>CINDERELLA PROJECT OF MAINE</b>	239 Individuals

**GRAND TOTAL: \$8,159,975.00**



## **Waldo County SWCD 2012 Major Accomplishments**

**The Waldo County Soil & Water Conservation District would like to take this opportunity to thank the Waldo County Commissioners for their continued support and are proud to report the following accomplishments for 2012:**

- Provided technical assistance and guidance to Waldo County individuals and municipalities.
- Numerous individuals and units of government installed one or more conservation practices
- Assisted Waldo County Natural Resource Conservation Service with 84 Environmental Quality Incentive Program (EQIP), two Conservation Security Program (CSP) and three Agricultural Management Assistance amounting to \$1,377,622 allocated for county farmers and producers to assist with manure storage construction, heavy use areas, fencing, seeding and grazing, blueberry land improvement, organic farm transition and irrigation projects in Waldo County.
- Conducted fundraising projects with the annual Tree, Shrub and Trout sales.
- Continued supporting partner organizations including Maine Organic Farmers and Gardeners Association, Maine Farm Land Trust, Maine Farm Bureau, Sebecook Regional Land Trust, Future Farmers of America, Unity Barn Raisers
- Assisted Natural Resources Conservation Service with local work group information-gathering meeting.
- Hosted Forestry & Farmland Current Use Property Tax Programs for Landowners Workshop.
- Partnered with NRCS and University Extension on a SARE Grant that is focusing on no-till seeding and utilizing covers crops to reduce fuel and fertilizer costs for Waldo County farmers.
- Co-hosted the Third Annual Conservation Fair targeting fourth and fifth grade students in Waldo County with over 120 students and teachers attending at Camp Tanglewood in Lincolnville.
- Presented conservation-focused lessons to several grade school classes in Waldo County.
- Partnered with Knox-Lincoln, Kennebec and Somerset SWCD's to host Mid-Coast Regional Envirothon.

- Supported Somerset County Soil & Water Conservation District in a lead tackle replacement program.
- Participated in State of Maine Agricultural Trade Show and MOFGA Common Ground Fair with informational booths and survey activities.
- Attended local and state conservation meetings

County of Waldo, Maine

**ANNUAL FINANCIAL STATEMENTS**  
**(with required and other supplementary information)**

For the Year Ended December 31, 2012

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Email: bta@btacpa.com

## **Independent Auditor's Report**

County Commissioners  
County of Waldo, Maine  
Belfast, Maine

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County'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.

### ***Auditor's 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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.

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

### **Basis for Qualified Opinion**

The activity reported for the District Attorney's Restitution Account has not been audited, because of a lack of sufficient documentation to perform audit procedures appropriate in the circumstances for expressing an opinion.

### **Qualified Opinion**

In our opinion, except for the possible effects of the matter discussed in the “Basis for Qualified Opinion” paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information for the County of Waldo, Maine as of December 31, 2012, and the respective changes in financial position 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 management’s discussion and analysis and budgetary comparison information on pages 5 through 11 and pages 32 through 33 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 response 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.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Waldo, Maine’s basic financial statements. The other supplementary information on Schedules 1 and 2 is presented for purposes of additional analysis and is not a required part of the financial statements.

Schedules 1 and 2 are the responsibility of management and were derived from and relate 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 State of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated September 20, 2013, on our consideration of the County of Waldo, Maine’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Waldo, Maine’s internal control over financial reporting and compliance.

*Charles Thibodeau & Associates*

Bangor, Maine  
September 20, 2013

**County of Waldo, Maine**  
**Management's Discussion and Analysis (MD&A) (UNAUDITED)**  
**June 30, 2013**

The following section, titled the Management Discussion & Analysis, presents a narrative overview and comparative analysis of the financial activities of the County of Waldo, Maine (the County) for the fiscal years ending December 31, 2012 and 2011. This data is reported in a manner designed to fairly present the County's financial position and the results of operations of the various funds and account groups of the County. All disclosures necessary to enable the reader to gain an accurate understanding of the County's financial activities have been included.

**FINANCIAL HIGHLIGHTS**

- The County's assets exceeded its liabilities at December 31, 2012 and 2011 by \$5,914,616 and \$5,098,431, respectively. Of these amounts, \$2,408,943 and \$1,425,523, respectively, is available to be used for the County's ongoing obligations.
- The County's total net position increased by \$607,053 and \$518,416 during fiscal years 2012 and 2011, respectively.
- The combined fund balance of the County's governmental funds as reported on the fund financial statements increased by \$137,899 to \$2,424,447.
- The County constructed a new facility to house the emergency management and Sheriff's offices, increasing the value of the County's capital assets by \$1,950,373.
- On a budget basis, the County had a budgeted surplus of \$158,693. There was a positive budget variance of \$120,569, which increased the budget basis fund balance further. These amounts can be used to fund future expenditures of the County.

**OVERVIEW OF FINANCIAL STATEMENTS**

The discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements are comprised of four components: 1) government-wide financial statements, 2) fund financial statements, 3) notes to the financial statements, and 4) required supplementary information. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements** – The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements outline functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the County include emergency management, district court, register of deeds and probate, and protection. These statements would also separately report the activities of any business-type activities, which rely upon user fees and other charges. The County has none of these business-type activities.

The government-wide financial statements include the County, as well as the operations of Congress Hill Street Property, LLC, a legally separate entity created by the County to manage the condominium units acquired by the County. Both the County and CHSP, LLC are considered part of the primary government.

The government-wide financial statements can be found on pages 12 - 13 of this report.

**Fund financial statements** - A fund is a group of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds, although the County has only governmental fund type funds.

**Governmental funds** - Governmental funds are used to account for essentially the same functions reported as government activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The basic governmental fund financial statements can be found on pages 14 - 17 of this report, and the combining statements for non-major governmental funds can be found on pages 34 - 35 of this report.

**Notes to the basic financial statements** - The notes to the financial statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 18 - 31 of this report.

**Required supplementary information** - In addition to the basic financial statements and related notes, this report also presents required supplementary information, which provides additional information on the County's budget and comparison to actual results.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position as reported on the government-wide financial statements may serve over time as a useful indicator of a government's financial position. The change in net position serves to report how the County as a whole performed financially throughout the year.

### Net Position for the Periods Ending December 31, 2012 and 2011

The following table is a condensed summary of the County's net position compared with last year:

	<u>2012</u>	<u>2011</u>
Current and other assets	\$ 2,902,630	\$ 2,530,316
Capital assets, net	<u>3,521,724</u>	<u>2,931,846</u>
Total Assets	6,424,354	5,462,162
Current liabilities	244,240	17,218
Noncurrent liabilities	<u>265,498</u>	<u>346,513</u>
Total Liabilities	509,738	363,731
Net Position		
Investment in capital assets (net of debt)	3,490,169	2,931,846
Restricted	15,504	741,082
Unrestricted	<u>2,408,943</u>	<u>1,425,503</u>
Total Net Position	<u>\$ 5,914,616</u>	<u>\$ 5,098,431</u>



The largest portion of the County's net position reflects its investment in capital assets (e.g., land, buildings and improvements, vehicles, and furniture and equipment, net of accumulated depreciation, less any related debt used to acquire those assets that is still outstanding). The County uses these capital assets to provide services to its population; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The County's financial position is the product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets, and the depreciation of capital assets.

### Changes in Net Position for the Periods Ending December 31, 2012 and 2011

The following table presents a summary of governmental activities compared to last year:

	<u>2012</u>	<u>2011</u>
<b>REVENUES</b>		
Charges for services	\$ 611,521	\$ 343,626
Operating grants and contributions	878,408	816,353
Capital grants and contributions	9,521	-
General revenues		
County taxes	4,684,653	3,972,218
Deeds transfer taxes	49,476	-
Grants and contributions not restricted	-	85,469
Interest income	9,654	24,683
Miscellaneous	<u>113,889</u>	<u>559,192</u>
Total Revenues	<u>6,357,122</u>	<u>5,801,541</u>
<b>EXPENSES</b>		
Emergency management agency	125,470	101,610
District attorney	200,509	214,462
County commissioners	400,774	470,771
County treasurer	68,240	61,545
County facilities	249,099	242,413
Register of deeds	227,473	186,917
Register of probate	220,933	187,262
Sheriff	1,496,921	1,344,803
Telecommunications and dispatch	906,791	821,709
Advertising and promotion	12,125	-
Audit	9,500	-
University of ME extension	43,589	42,702
Employee benefits	467,415	1,092,231
Soil and water	20,475	20,475
Employee severance	23,309	-
Grant matching	2,967	-
County planning	16,646	-
Employee security	16,343	-
Drug forfeitures	29,839	-
Records preservation	5,386	-
Self-funded health insurance	1,048,957	-
LEPC	39,146	-
Homeland security grants	25,479	-
Other grants	22,620	-
Interest on long-term debt	15,008	4,193
Capital outlay	65,055	-
Other expenses	<u>-</u>	<u>492,032</u>
Total Expenses	<u>5,760,069</u>	<u>5,283,125</u>

(continued)

We, the Board of Waldo County Commissioners, wish to acknowledge and thank the following employees who served the County of Waldo during 2012:

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2012

1010 **EMA**

Dale Rowley, EMA Director  
Olga Rumney, Deputy EMA Director

1015 **District Attorney's Office**

Karen Knox, Legal Secretary  
Felicia Story, Legal Secretary  
Irene Blood, Temp Legal Secretary  
Deborah McAllian, Victim/Witness Advocate  
Kathleen Butler, Victim/Witness Advocate  
Carla Rogerson, Administrative Legal Secretary  
Harriet C. Kearns, P/T Victim Witness Advocate  
Lori Perez, Prosecutorial Assistant/Supervisor

1020 **Commissioner's Office**

Barbara A. Arseneau, County Clerk  
Veronica Spear, Deputy County Clerk  
Marilyn Saucier, Deputy County Clerk  
Linda Kinney, Deputy County Clerk  
Michelle Wadsworth, HR/Payroll Director

1025 **Treasurer's Office**

David A. Parkman, Treasurer  
Karen J. Trussell, Deputy Treasurer

1030 **Facilities**

Keith Nealley, Facilities Manager  
Gary Daigle, Facilities Technician

1050 **Jail**

Raymond Porter, Correctional Administrator	David Lindahl, P/T Corrections Officer
Robert Walker, Detention Manager	Gregory Morse, P/T Court Security & CO
Christopher Albert, Corporal	Robert Cartier - P/T Training
Joshua Bowles, Transport Supervisor/Corporal	Jeb Fay, P/T Corrections Officer
Nancy Carrel, Cook	Paul Lisenby, P/T Corrections Officer
Stephen Cole, Corporal	Timothy Parker, P/T Corrections Officer
Chad Corbin, Corrections Officer	Barrett Russell, P/T Corrections Officer
Seth Curra, Corrections Officer	Elmer Sweetland, P/T Corrections Officer
Matthew Hall, Corrections Officer	Mark Bennett, P/T Corrections Officer
Randy Fox, Corrections Officer	
Matthew Hopkins, Corrections Officer	
Michael Hopkins, Corporal	
Laurel Kragh, Corrections Officer	
Richard Roberts, Corrections Officer	
Carlene Thornton, Kitchen Program Mgr/CO	
Walter Wagner, Corrections Officer	

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2012

1065 **Registry of Deeds**

Deloris Page, Register  
Stacy Grant, Deputy Register  
Amy Keller, Clerk  
Julie Howard, Clerk

1070 **Probate Court**

Sharon W. Peavey, Register of Probate  
Susan W. Longley, Judge of Probate  
Judith Nealley, Deputy Register  
Cari Carver, Clerk  
Elaine Russell, Clerk

1075 **Sheriff's Office**

Scott L. Story, Sheriff  
Jeff Trafton, Chief Deputy  
Jason Bosco, Patrol Detective  
Dale C. Brown, Patrol Sergeant  
Matthew C. Curtis, Detective- Patrol Deputy  
James Greeley, Patrol Sergeant  
Gerald Lincoln, Jr., Patrol Deputy/SRO  
David M. Mushrall, Patrol Deputy  
James I. Porter, Patrol Deputy  
Merl L. Reed, Detective  
Benjamin L. Seekins, Patrol Deputy  
Daniel P. Thompson, Patrol Deputy  
Jason Trundy, Lieutenant  
Arthur Smith, Patrol Deputy  
Nicholas Oettinger, Patrol Deputy  
Kevin Littlefield, Patrol Deputy  
Darin Moody, Patrol Deputy  
Jordan Tozier, Patrol Deputy

Katherine Cunningham, Administrative Secretary  
Brenda G. Dakin, Administrative Assistant to the Sheriff

Christopher Dyer, P/T Patrol Deputy  
Benjamin Wheeler, P/T Patrol Deputy  
David Wintle, P/T Patrol Deputy

Wendall Story, Civil Process  
John A. Ford, Sr., Civil Process  
Robert B. Keating, Civil Process

1076 **Communication Center**

Owen Smith, Director  
Michael R. Larrivee, Dispatch Shift Supervisor  
Elizabeth Daggett, Dispatcher Shift Supervisor  
Melissa S. Pooler, Dispatch Shift Supervisor  
Andrew Cardinale, Dispatcher  
Paul E. Haskell, Dispatcher  
Misty Lewis, Dispatcher  
Stephanie Lunt, Dispatcher  
Rebecca Bryant, Dispatcher  
Jennifer White, Dispatcher  
Katie R. Dakin, Dispatcher  
Elena V. Donovan, Dispatcher  
Lori Mazzeo, Dispatcher  
Christopher Therrien, Dispatcher  
Jennifer Lawway, Dispatcher  
Linda Wry, Dispatcher  
Sulian Shay, Dispatcher  
Kelsi Story, P/T Dispatcher  
Amber Stanhope, P/T Dispatcher

Excess (deficiency) of revenues over expenditures before transfers and special items	597,053	518,416
Special Item – gain on disposal of assets	<u>10,000</u>	
CHANGE IN NET POSITION	<u>607,053</u>	<u>518,416</u>
NET POSITION, BEGINNING OF YEAR	5,098,431	4,348,564
Restatement of Beginning Net Position	<u>209,132</u>	<u>231,451</u>
NET POSITION, BEGINNING OF YEAR RESTATED	<u>5,307,563</u>	<u>4,580,015</u>
NET POSITION, END OF YEAR	<u><u>\$5,914,616</u></u>	<u><u>\$5,098,431</u></u>

The narrative that follows discusses the operations of governmental activities.

- Expenses of governmental activities include depreciation expense of \$248,339. Depreciation expense has been allocated and is included in the various function/program expenses of the County.
- General revenues consist of all revenues that are not considered to be program revenues or charges for services. General revenues for the year ended December 31, 2012 totaled \$4,857,672. Of this amount \$4,684,653 was from tax assessments paid by member towns. An additional \$123,543 came from interest and other miscellaneous sources.
- The County completed construction on a new facility for use in the emergency management and sheriff's programs during the year ended December 31, 2012, at a total cost of \$1,950,373.

## **FUND FINANCIAL ANALYSIS**

### **Financial Analysis of the County's Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Funds are created and separately accounted for and reported for the purpose of carrying on specific activities in accordance with various regulations and restrictions. Activity not required to be reported in a separate fund is reported in the general fund.

Governmental funds – The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. Unassigned fund balance may serve as a useful measure of the County's net resources available for discretionary use in the future. As the County completed the year, its governmental funds reported a combined fund balance of \$2,424,447, \$1,324,265 of which was unrestricted and available for discretionary spending on future needs. The County's combined fund balance increased \$137,899 over the restated previous year balance of \$2,286,548.

- Revenues include federal and state sources totaling \$344,603 and taxes assessed to member towns totaling \$4,684,653.
- Charges for services and fees and fines contributed \$705,828 in total revenue during the year.

Total governmental fund expenditures for December 31, 2012 and 2011 are broken down as follows:

	<u>2012</u>	<u>2011</u>
Emergency management agency	100,911	95,253
District attorney	200,509	214,462
County commissioners	407,469	469,688
County treasurer	68,240	61,545
County facilities	252,033	242,413
Register of deeds	207,393	186,917
Register of probate	219,129	184,166
Sheriff	1,273,102	1,284,075
Telecommunications and dispatch	807,843	729,911
Advertising and promotion	12,125	-
Audit	9,500	-
University of ME extension	43,589	42,702
Employee benefits	467,415	1,092,231
Soil and water	20,475	20,475
Employee severance reserve	23,309	-
Grant matching reserve	2,967	-
County planning reserve	23,385	-
Employee security reserve	16,343	-
Drug forfeitures reserve	29,839	-
Records preservation reserve	5,386	-
Deeds surcharge reserve	19,560	-
Sheriff detail reserve	200,469	-
Self-funded health insurance claims	1,048,957	-
LEPC	39,146	-
Homeland security grants	179,377	-
Other grants	54,314	-
Debt service – principal	95,779	-
Debt service – interest	15,008	4,193
Capital outlay	382,033	-
Other expenses	-	<u>2,320,632</u>
Total Expenses	<u>6,225,605</u>	<u>6,948,663</u>

**Capital Asset and Debt Administration** - In addition to the information provided below, more information on the County's capital assets and debt can be found in the notes to the basic financial statements.

**Capital Assets** – The summary of the capital assets, as of December 31, 2012, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
<i>Governmental Activities</i>				
Land	\$ 373,225	\$ -	\$ -	\$ 373,225
Construction in Progress	1,817,459	216,648	(2,011,680)	22,427
Buildings	470,879	1,950,373	-	2,421,252
Improvements	258,957	127,604	-	386,561
Equipment	739,911	255,382	(10,918)	984,375
Vehicles	<u>619,110</u>	<u>89,769</u>	<u>-</u>	<u>708,879</u>
Total capital assets	4,279,541	2,639,776	(2,022,598)	4,896,719
Accumulated depreciation	<u>(1,137,574)</u>	<u>(248,339)</u>	<u>10,918</u>	<u>(1,374,995)</u>
Capital assets, net	<u>\$ 3,141,967</u>	<u>\$ 2,391,437</u>	<u>\$ (2,011,680)</u>	<u>\$ 3,521,724</u>

**Debt Administration** - A summary of the County's long-term debt activity for the year ended December 31, 2012 is as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Principal Payments/ Reductions</b>	<b>Ending Balance</b>	<b>Total Interest Paid</b>
Capital lease obligations	120,951	6,383	(95,779)	31,555	5,262
Compensated absences	<u>199,714</u>	<u>266,747</u>	<u>(232,518)</u>	<u>233,943</u>	-
Total	\$ 320,665	\$ 273,130	\$ (328,297)	\$ 265,498	\$ 5,262

In addition, the County executed short-term borrowing, including a tax anticipation note and a short-term loan from the Jail department, to meet operating cash flow needs. The County paid \$9,746 in interest related to these short-term obligations, for a total of interest paid of \$15,008 for the year ended December 31, 2012.

### General Fund Budgetary Analysis

The County recognized revenues and expenditures on a budget basis that differs from how revenues and expenditures should be recognized under generally accepted accounting principles (GAAP). The principle differences between the two methods are as follows:

The County budgets using the following fund types: general fund, capital reserve, active reserve, restricted reserve, and State EMA fund. The County budgets its contributions to these reserves as expenditures of its general fund. These fund types do not correspond with the definitions of GASBS #34 and #54. On the GAAP basis, the capital reserve is included in the capital projects fund, a portion of the active reserve is reported in capital projects fund, with the remainder reported in the general fund, and the entire restricted reserve is included in the general fund. The State EMA fund is a special revenue fund. Due to this difference in fund definitions, additional activity is shown in the general fund than what is budgeted. In addition, reserves contributions budgeted as expenditures on the budget basis must be eliminated for the portions of the reserves included in the general fund, and reclassified to interfund transfers for the portions included in the other funds, to reflect the GAAP basis.

In regards to its self-funded health insurance plan, the County budgets its yearly contribution to the plan's assets as expenditures of the general fund, but GAAP basis considers the expenditure to be incurred when claims are incurred. The County's contributions to the plan must be eliminated from expenditures to reflect the GAAP basis, while the claims expenditures must be recognized. In addition, the County's plan utilizes stop-loss coverage to limit its losses for individual claims and aggregate claims for the year. Payments received from these policies must be recognized to reflect the GAAP basis.

In general, the Jail operations are not included in this report, to meet requirements of the State of Maine, however, a certain portion of the self-funded health insurance plan assets are contributed by, and are held for, the benefit of Jail employees. Contributions revenue must be recognized for the portion of the health insurance premiums funded by the Jail Department and its employees.

GAAP basis expenditures include the change in compensated absences liability. The County's budget basis expenditures do not include these expenditures.

The County budgets its debt service payments for capital lease obligations as a part of its program expenditures, while GAAP requires separate reporting of these expenditures.

The County originally budgeted for an excess of revenues over expenditures of \$158,693. The County was able to realize a positive budget variance of \$120,569, primarily due to the following factors:

- District attorney function realized savings due to reductions in payroll costs(\$9,850), consulting fees(\$2,350), and witness fees(\$4,800)
- County commissioners function realized savings due to reductions in payroll costs(\$12,100) and liability insurance(\$2,200)
- Register of Deeds function realized savings mostly due to reduced spending on microfilming (\$7,700) and capital outlays(\$2,300)
- Sheriff function realized savings due to reductions in vehicle maintenance expenditures(\$30,000) and capital outlays(\$13,000), offset by increases in personnel costs of \$7,000

The County of Waldo, Maine is not aware of any major changes for the 2013 fiscal year that would significantly impact the budget, future net position, or future results of operations. Member towns have experienced decreases in funding from the State, and the County may experience similar cuts in the future.

#### **Changes in Presentation for the year ended December 31, 2012**

The County has made significant changes to the presentation of the financial statements to better conform to accounting principles generally accepted in the United States of America, particularly the requirements of GASB Statements #34 and #54. These changes may affect the comparability of the information above.

#### **REQUEST FOR INFORMATION**

The financial report is designed to provide information to the readers of the report with a general overview of the County's finances. If you have questions about this report or need any additional information, contact the County Treasurer's Office at 39-B Spring Street, Belfast, ME 04915 or call 207-338-3282.

**County of Waldo, Maine**  
**Statement of Net Position**  
**December 31, 2012**

	<u>Governmental</u> <u>Activities</u>
<b>ASSETS</b>	
Cash and equivalents	\$ 1,754,097
Cash and equivalents - restricted	333,927
Investments	200,230
Investments - restricted	575,370
Accounts receivable	8,230
Receivable from other governments	30,776
Capital assets not being depreciated	395,652
Capital assets being depreciated, net of accumulated depreciation	<u>3,126,072</u>
Total assets	<u>6,424,354</u>
<b>LIABILITIES</b>	
Accounts payable	25,248
Payroll withholdings payable	20,542
Payable to other governments from restricted assets	46,196
Health insurance claims payable from restricted assets	81,174
DA restitution payable from restricted assets	63,527
Deferred revenue	7,553
Long-term liabilities	
Due within one year	
Accrued compensated absences	233,943
Capital leases payable	24,911
Due in more than one year	
Capital leases payable	<u>6,644</u>
Total liabilities	<u>509,738</u>
<b>NET POSITION</b>	
Invested in capital assets, net of related debt	3,490,169
Restricted for	
Other special revenues	15,504
Unrestricted	<u>2,408,943</u>
Total net position	<u>\$ 5,914,616</u>

See accompanying notes to basic financial statements.



County of Waldo, Maine  
Statement of Activities  
For the Year Ended December 31, 2012

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position
		Charges for Services and Other	Operating Grants and Contributions	Capital Grants and Contributions	
					Governmental Activities
<b>Governmental activities</b>					
Emergency management agency	\$ 125,470	\$ -	\$ 111,277	\$ -	\$ (14,193)
District attorney	200,509	-	-	-	(200,509)
County commissioners	400,774	-	-	-	(400,774)
County treasurer	68,240	-	-	-	(68,240)
County facilities	249,099	-	-	-	(249,099)
Register of deeds	227,473	305,138	-	-	77,665
Register of probate	220,933	110,076	-	-	(110,857)
Sheriff	1,496,921	185,774	-	-	(1,311,147)
Telecommunications and dispatch	906,791	-	-	-	(906,791)
Advertising and promotion	12,125	-	-	-	(12,125)
Audit	9,500	-	-	-	(9,500)
University of ME extension	43,589	-	-	-	(43,589)
Employee benefits	467,415	-	-	-	(467,415)
Soil and water	20,475	-	-	-	(20,475)
Employee severance reserve	23,309	-	5,837	-	(17,472)
Grant matching reserve	2,967	-	3,015	-	48
County planning reserve	16,646	-	6,335	-	(10,311)
Employee security reserve	16,343	-	-	-	(16,343)
Drug forfeitures reserve	29,839	10,533	-	-	(19,306)
Records preservation reserve	5,386	-	-	-	(5,386)
Self-funded health insurance claims	1,048,957	-	478,570	-	(570,387)
Local emergency preparedness grants	39,146	-	40,048	-	902
Homeland security grants	25,479	-	181,659	-	156,180
Other grants	22,620	-	51,667	-	29,047
Interest on long-term debt	15,008	-	-	-	(15,008)
Capital outlay	65,055	-	-	9,521	(55,534)
<b>Total governmental activities</b>	<b>\$ 5,760,069</b>	<b>\$ 611,521</b>	<b>\$ 878,408</b>	<b>\$ 9,521</b>	<b>(4,260,619)</b>
<b>General revenues</b>					
County taxes					4,684,653
Deeds transfer taxes					49,476
Interest					9,654
Miscellaneous					113,889
<i>Special item</i> - gain on disposal of asset					10,000
<b>Total general revenues and special items</b>					<b>4,867,672</b>
Change in net assets					607,053
<b>NET POSITION - BEGINNING</b>					<b>5,098,431</b>
Restatement of beginning net position					209,132
<b>NET POSITION - BEGINNING, RESTATED</b>					<b>5,307,563</b>
<b>NET POSITION - ENDING</b>					<b>\$ 5,914,616</b>

See accompanying notes to basic financial statements.

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**County of Waldo, Maine**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2012**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,563,255	\$ 190,842	\$ 1,754,097
Cash and cash equivalents - restricted	333,927	-	333,927
Investments	200,230	-	200,230
Investments - restricted	575,370	-	575,370
Accounts receivable	8,230	-	8,230
Due from other funds	15,261	21,680	36,941
Receivable from other governments	3,729	27,047	30,776
Total assets	<u>\$ 2,700,002</u>	<u>239,569</u>	<u>\$ 2,939,571</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Accounts payable	\$ 12,510	\$ 12,738	\$ 25,248
Payroll withholdings payable	20,542	-	20,542
Due to other funds	21,680	15,261	36,941
Payable to other governments from restricted assets	46,196	-	46,196
Health insurance claims payable from restricted assets	81,174	-	81,174
DA restitution payable from restricted assets	63,527	-	63,527
Deferred revenues	7,553	-	7,553
Compensated absences	233,943	-	233,943
Total liabilities	<u>487,125</u>	<u>27,999</u>	<u>515,124</u>
Fund balances			
Restricted for			
Emergency management	-	15,504	15,504
Committed for			
Capital projects	-	196,066	196,066
Self-funded health insurance	718,400	-	718,400
Other purposes	170,212	-	170,212
Unassigned	1,324,265	-	1,324,265
Total fund balances	<u>2,212,877</u>	<u>211,570</u>	<u>2,424,447</u>
Total liabilities and fund balances	<u>\$ 2,700,002</u>	<u>\$ 239,569</u>	<u>\$ 2,939,571</u>

See accompanying notes to basic financial statements.

**County of Waldo, Maine**  
**Reconciliation of the Governmental Funds**  
**Balance Sheet to the Statement of Net Position**  
**December 31, 2012**

Total fund balance, governmental funds	\$ 2,424,447
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	3,521,724
Some liabilities, (such as capital leases payable), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.	<u>(31,555)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 5,914,616</u></u>

**County of Waldo, Maine**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Governmental Funds**  
**For the Year Ended December 31, 2012**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Totals</u>
<b>REVENUES</b>			
Property taxes	\$ 4,684,653	\$ -	\$ 4,684,653
Deeds transfer taxes	49,476	-	49,476
Intergovernmental revenue	-	344,603	344,603
Charges for services	414,158	-	414,158
Fees and fines	291,670	-	291,670
Self-funded health insurance contributions	338,223	-	338,223
Self-funded health insurance claims revenue	138,935	-	138,935
Investment earnings	11,066	-	11,066
Miscellaneous revenues	28,683	55,654	84,337
Total revenues	<u>5,956,864</u>	<u>400,257</u>	<u>6,357,121</u>
<b>EXPENDITURES</b>			
Current			
Emergency management agency	100,911	-	100,911
District attorney	200,509	-	200,509
County commissioners	407,469	-	407,469
County treasurer	68,240	-	68,240
County facilities	252,033	-	252,033
Register of deeds	207,393	-	207,393
Register of probate	219,129	-	219,129
Sheriff	1,273,102	-	1,273,102
Telecommunications and dispatch	807,843	-	807,843
Advertising and promotion	12,125	-	12,125
Audit	9,500	-	9,500
University of ME extension	43,589	-	43,589
Employee benefits	467,415	-	467,415
Soil and water	20,475	-	20,475
Employee severance reserve	23,309	-	23,309
Grant matching reserve	2,967	-	2,967
County planning reserve	23,385	-	23,385
Employee security reserve	16,343	-	16,343
Drug forfeitures reserve	29,839	-	29,839
Records preservation reserve	5,386	-	5,386
Deeds surcharge reserve	19,560	-	19,560
Sheriff detail reserve	200,469	-	200,469
Self-funded health insurance claims	1,048,957	-	1,048,957
Local emergency preparedness grants	-	39,146	39,146
Homeland security grants	-	179,377	179,377
Other grants	-	54,314	54,314
Debt service			
Principal	95,779	-	95,779
Interest and other charges	15,008	-	15,008
Capital outlay	-	382,033	382,033
Total expenditures	<u>5,570,735</u>	<u>654,870</u>	<u>6,225,605</u>
Excess of revenues over expenditures	<u>386,129</u>	<u>(254,613)</u>	<u>131,516</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from capital leases	6,383	-	6,383
Transfers in	100,950	231,327	332,277
Transfers out	(221,000)	(111,277)	(332,277)
Total other financing sources and uses	<u>(113,667)</u>	<u>120,050</u>	<u>6,383</u>
Net change in fund balances	<u>272,462</u>	<u>(134,563)</u>	<u>137,899</u>
<b>FUND BALANCE - BEGINNING</b>	<u>1,820,454</u>	<u>346,133</u>	<u>2,166,587</u>
Restatement of beginning fund balance	119,961	-	119,961
<b>FUND BALANCE - BEGINNING, RESTATED</b>	<u>1,940,415</u>	<u>346,133</u>	<u>2,286,548</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,212,877</u>	<u>\$ 211,570</u>	<u>\$ 2,424,447</u>

See accompanying notes to basic financial statements.

**County of Waldo, Maine**  
**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of**  
**Governmental Funds to the Statement of Activities**  
**For the Year Ended December 31, 2012**

Net change in fund balances - total governmental funds: \$ 137,899

Amounts reported for Governmental Activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.

Capital outlays	\$ 618,097	
Depreciation expense	<u>(248,339)</u>	369,758

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain on the sale of the assets. Thus, the

10,000

Governmental funds report capital lease proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities. This is the amount by which proceeds exceeded repayments.

Capital lease proceeds	(6,383)	
Capital lease repayments	<u>95,779</u>	<u>89,396</u>

Change in net position of governmental activities

\$ 607,053

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The County of Waldo, Maine was organized in 1827 under the laws of the State of Maine. The County operates under a county commissioner form of government and provides the following services: administration, protection, register of deeds and probate, and emergency management.

The accounting and reporting policies of the County relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and the Financial Accounting Standards Board, when applicable. The more significant accounting policies of the County are described below.

**A. FINANCIAL REPORTING ENTITY**

The County's basic financial statements include the accounts of all County operations, as well as the accounts of Congress Hill Street Property, LLC. (CHSP), a separate entity created by the County to manage a condominium property owned by the County. CHSP is considered part of the primary government for financial reporting purposes, rather than a component unit. The criteria for including organizations as component units within the County's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- the organization is legally separate (can sue and be sued in its 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 to 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 on the County

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

**B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE STATEMENTS**

*Government-wide Financial Statements*

The government-wide financial statements report information of all the activities of the County, except for fiduciary funds. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The County has no fiduciary funds or business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given program; and 2) operating or capital grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS**

The County segregates transactions related to certain functions or activities in order to aid financial management and to demonstrate legal compliance. The governmental statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column, when applicable.

**1. Governmental Funds**

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources.

The County has presented the following major fund:

*General Fund*

The general fund is the primary operating fund of the County and is always classified as a major fund. This fund is used to account for all financial resources not accounted for in other funds.

**D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities, whether current or non-current, are included on the statement of net position and the operating statements present increases, revenues, and decreases, expenses, in net total position. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one year availability period is used for recognition of all governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures are recorded only when payment is due.

The revenues susceptible to accrual are taxes, intergovernmental revenues, and charges for services. All other governmental fund revenues are recognized when received.

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. BUDGETS AND BUDGETARY ACCOUNTING**

The County utilizes a formal budgetary accounting system to control revenues accounted for in the general fund. The budget is established in accordance with the various laws which govern the County's operations. A budget committee is established to appropriate monies for county expenditures.

Generally, appropriations for the general fund lapse at year end, except for balances approved to be carried forward by the Commissioners.

Formal budgets are not adopted for the other funds. Grant procedures for many of the revenues included in the special revenue fund require submission of a budget. However, such budgets are not subject to formal adoption procedures and are normally prepared based upon the grant period which does not necessarily correspond with the County's fiscal year.

**F. FINANCIAL STATEMENT AMOUNTS**

**1. Deposits and Investments**

For purposes of the statement of net position, demand deposits include all checking and savings accounts, and all financial institution money market accounts of the County. Additional information is presented in Note 2.

Investments are carried at fair value. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties. Additional information, including the composition of investments, is presented in Note 2.

The County reports certain cash and investments as restricted, because they are not available for use in current operations. This includes cash and investments maintained for the County's self-funded health insurance plan, amounts collected for Deeds transfer taxes owed to the State of Maine, and amounts collected for District Attorney Restitution.

**2. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Interfund receivables and payables between funds within governmental activities are eliminated in the government-wide statement of net position.

**3. Interfund Transfers**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of the governmental funds on the fund financial statements. For the purposes of the government-wide statement of activities, all interfund transfers between individual funds within governmental activities have been eliminated.

**4. Capital Assets**

Capital assets, which include property, plant, and equipment, are reported in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized.



**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)**

**4. Capital Assets (Continued)**

Assets capitalized have an original cost of \$5,000 or more and over one year of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	5-50 years
Building Improvements	5-50 years
Equipment	5-50 years
Vehicles	6-10 years

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

**5. Long-term Debt**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources is reported as liabilities in government-wide statements. The long-term debt consists of capital leases and compensated absences liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Vacation time, compensatory time, and sick leave can accrue and carry year to year for certain employees to specified maximums. The liability for these compensated absences is recorded as a long-term liability due within one year in the government-wide financial statements and as a current liability in the fund financial statements.

**6. Government-wide Net Position**

Net position represents the difference between assets and liabilities. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The remaining net position is reported as unrestricted. For expenditures that qualify for either classification, amounts will be first spent from restricted net position then from unrestricted net position.

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)**

**7. Governmental Fund Balances**

The Governmental Accounting Standards Board (GASB) has issued Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance to be properly reported within one of the five fund balance categories listed below:

*Nonspendable*, such as fund balances associated with inventories or prepaid expenses. The nonspendable fund balance may also include amounts that are required to be maintained intact, such as the corpus of an endowment fund.

*Restricted* fund balance category includes amounts that can be used only for the specific purposes stipulated by constitution, grantors or through enabling legislation.

*Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision making authority, which is a vote of the Board of Commissioners or a vote of the County's Budget Committee.

*Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. The Board of Commissioners is authorized to assign funds, particularly fund balance carry-overs under authority granted by County budget procedures.

*Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

The County has not formally adopted a fund balance policy, but has implemented GASB 54 based on the definitions above. For expenditures that qualify for multiple categories, amounts will be first spent from restricted fund balance, followed by committed fund balance, then assigned fund balance, and finally unassigned fund balance, except that the County maintains committed funds in reserves for various purposes which may be spent after unassigned fund balance if approved by vote of the Board of Commissioners.

**8. 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 of Maine.

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)**

**9. New Governmental Accounting Standard**

During the year ended December 31, 2012, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The intent of this statement is to improve financial reporting by providing citizens and other users of state and local government financial reports with information about how past transactions will continue to impact a government's financial statements in the future. The Statement provides a new statement of net position format to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position (which is the net residual amount of the other elements). The Statement requires that deferred outflows of resources and deferred inflows of resources be reported separately from assets and liabilities.

**10. Recent Accounting Pronouncements**

In March, 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. This statement clarifies the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The County does not believe the adoption of this statement will have a material effect on the County's financial statements.

In March, 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 66, *Technical Corrections – 2012*. This statement enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting by amending GASB Statement No. 10 *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues* and GASB Statement No. 62 *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. The County does not believe the adoption of this statement will have a material effect on the County's financial statements.

**NOTE 2. DEPOSITS AND INVESTMENTS**

**Deposits**

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. As of December 31, 2012, the County reported deposits of \$2,088,024 with bank balances of \$2,242,801. Of the County's total bank balance of \$2,242,801, \$242,439 was exposed to custodial credit risk. Of the exposed amount, \$136,164 was collateralized by underlying securities held by the related bank's trust department but not in the County's name, and \$106,275 was not insured or collateralized.

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 2. DEPOSITS AND INVESTMENTS (CONTINUED)**

**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.

The County's investments at December 31, 2012 are as follows:

Repurchase agreements	\$ 200,230
Certificates of deposit	<u>575,370</u>
 Total investments	 <u>\$ 775,600</u>

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of failure of the counterparty, the Town will not be able to recover the value of its investments. The County does not have an investment policy for custodial credit risk. The County's \$200,230 invested in repurchase agreements was collateralized by underlying securities held by the related bank's trust department but not in the County's name.

*Concentration of Credit Risk:* The County has no investments that meet the criteria to be classified as a concentration of credit risk. The County does not have a policy related to concentration of credit risk.

*Interest Rate Risk:* The County does not have a policy related to interest rate risk. The County is required to disclose the interest rate risk of its debt investments as follows:

	<b>Due in less than one year</b>	<b>Due in 1-5 years</b>	<b>Due in more than five years</b>
Repurchase agreements	\$ 200,230	\$ -	\$ -
Certificates of deposit	<u>575,370</u>	<u>-</u>	<u>-</u>
 Total	 <u>\$ 775,600</u>	 <u>\$ -</u>	 <u>\$ -</u>

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 3. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2012, was as follows:

	<b>Balance 12/31/11*</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance 12/31/12</b>
<b>Governmental Activities</b>				
<i>Capital assets not being depreciated</i>				
Land	\$ 373,225	\$ -	\$ -	\$ 373,225
Construction in progress	1,817,459	216,648	(2,011,680)	22,427
Total capital assets not being depreciated	<u>2,190,684</u>	<u>216,648</u>	<u>(2,011,680)</u>	<u>395,652</u>
<i>Capital assets being depreciated</i>				
Buildings	470,879	1,950,373	-	2,421,252
Improvements	258,957	127,604	-	386,561
Equipment	739,911	255,382	(10,918)	984,375
Vehicles	619,110	89,769	-	708,879
Total capital assets being depreciated	<u>2,088,857</u>	<u>2,423,128</u>	<u>(10,918)</u>	<u>4,501,067</u>
Less accumulated depreciation				
Buildings	(278,246)	(49,641)	-	(327,887)
Improvements	(32,000)	(22,639)	-	(54,639)
Equipment	(402,860)	(97,935)	10,918	(489,877)
Vehicles	(424,468)	(78,124)	-	(502,592)
Total accumulated depreciation	<u>(1,137,574)</u>	<u>(248,339)</u>	<u>10,918</u>	<u>(1,374,995)</u>
Total capital assets, being depreciated, net	<u>951,283</u>	<u>2,174,789</u>	<u>-</u>	<u>3,126,072</u>
Governmental activities capital assets, net	<u>\$ 3,141,967</u>	<u>\$ 2,391,437</u>	<u>\$ (2,011,680)</u>	<u>\$ 3,521,724</u>

\*Restated balance to reflect changes in capitalization policy and to remove assets no longer owned

Depreciation expense was charged to governmental activities as follows:

County commissioners	9,287
Telecommunications	98,948
Register of deeds	520
Emergency management	24,559
County facilities	3,719
Register of probate	1,804
Sheriff	<u>109,502</u>
Total depreciation expense	<u>\$ 248,339</u>

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 4. LONG-TERM LIABILITIES**

The following is a summary of long-term liabilities for the year ended December 31, 2012:

	<u>Balance</u> <u>12/31/11*</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>12/31/12</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Capital leases	\$ 120,951	\$ 6,383	\$ (95,779)	\$ 31,555	\$ 24,911
Accrued compensated absences	<u>199,714</u>	<u>266,747</u>	<u>(232,518)</u>	<u>233,943</u>	<u>233,943</u>
Total	<u>\$ 320,665</u>	<u>\$ 273,130</u>	<u>\$ (328,297)</u>	<u>\$ 265,498</u>	<u>\$ 258,854</u>

\*Restated balances to recognize capital leases and properly recognize compensated absences based on County policies in effect.

**Obligations under capital leases**

The County is the lessee of equipment under capital leases expiring in 2013, 2016, and 2017. The liabilities under capital leases are recorded at the lower of the present value of the minimum lease payments or the fair market value of the asset acquired.

As of December 31, 2012, the County had recorded \$631,581 in equipment related to capital leases. Amortization of these assets is included with depreciation expense. Accumulated depreciation for these assets at December 31, 2012 is \$406,383.

Minimum future lease payments under capital leases as of December 31, 2012 are:

2013	\$ 26,850
2014	2,220
2015	2,220
2016	2,155
2017	<u>600</u>
	34,045
Less amount representing interest	<u>2,490</u>
Present value of minimum lease payments	<u>\$31,555</u>

The County paid interest of \$15,008, including amounts paid for short term financing during the year ended December 31, 2012.

**Obligations under operating leases**

The County is currently committed to operating lease payments of \$23,975 over the next five years for copiers and other equipment leases. Future lease payment requirements are as follows:

2013	\$ 15,169
2014	5,500
2015	1,248
2016	1,248
2017	<u>810</u>
	<u>\$ 23,975</u>

Operating lease payments were \$14,676 for fiscal year 2012.

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 5. SHORT-TERM DEBT**

The County has a tax anticipation note to provide for working capital purposes. The note provides for a rate of interest of 1.27% per annum. The agreement provides for maximum credit availability of \$4,000,000, which is accessible by both the County and the County Jail department.

Short-term financing activity for the County during the year ended December 31, 2012, is summarized as follows:

Source of Financing	Purpose of Financing	Balance 1/1/12	Draws	Paid	Balance 12/31/12
Bangor Savings Bank	Working capital	\$ -	\$1,800,000	\$ (1,800,000)	\$ -
County Jail Department	Working capital	-	150,000	(150,000)	-
Total		<u>\$ -</u>	<u>\$ 1,950,000</u>	<u>\$ (1,950,000)</u>	<u>\$ -</u>

**NOTE 6. INTERFUND TRANSACTIONS**

During the course of normal operations, the County has numerous transactions between funds including expenditures and transfers.

Individual fund interfund receivable and payables balances at December 31, 2012 arising from these transactions were as follows:

	Receivable	Payable	Transfers In	Transfers Out
General fund	\$ 15,261	\$ 21,680	\$ 100,950	\$ (221,000)
Capital projects fund	21,680	-	231,327	-
Special revenue fund	-	15,261	-	(111,277)
	<u>\$ 36,941</u>	<u>\$ 36,941</u>	<u>\$ 332,277</u>	<u>\$ (332,277)</u>

The outstanding balances between funds result from grant funds collected by the special revenue fund to reimburse general fund expenditures and amounts held in the active reserve attributed to capital projects fund accounts. The special revenue fund transfer of \$111,277 was used to move grant funds collected by the special revenue fund to reimburse expenditures of the general fund and capital projects fund, and the general fund transfer of \$221,000 was used to move funds in accordance with budgetary authorizations.

**NOTE 7. FUND BALANCE – RESTRICTED FOR EMERGENCY MANAGEMENT**

At December 31, 2012, the County's fund balance restricted for emergency management was comprised of the following:

County planning grants	\$ 13,047
Local emergency preparedness grants	<u>2,457</u>
	<u>\$ 15,504</u>

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 8. FUND BALANCE - COMMITTED FOR CAPITAL PROJECTS**

At December 31, 2012, the County's fund balance committed for capital projects was comprised of the following:

Vehicles	\$ 10,952
Sheriff facility	688
Courthouse	69,390
Communications equipment	27,622
Technology	16,282
All other facilities	2,225
EMA equipment	15,238
Probate, deeds, and district attorney	22,214
Emergency shelters	9,775
Future County land and buildings	17,870
Equipment service	<u>3,810</u>
	<u>\$ 196,066</u>

**NOTE 9. FUND BALANCE - COMMITTED FOR OTHER PURPOSES**

At December 31, 2012, the County's fund balance committed for other purposes was comprised of the following:

Planning	\$ 5,632
Employment security	6,661
Employee severance	18,235
EMA/disaster recovery	26,500
Grant matching	495
Drug forfeiture	5,330
Sheriff's detail	45,744
Deeds surcharge	34,051
Electronic monitors	2,150
Records preservation	4,418
Probate surcharge	<u>20,996</u>
	<u>\$ 170,212</u>

**NOTE 10. PARTICIPATION IN PUBLIC ENTITY RISK POOL**

The County is exposed to various risks of losses related to torts, theft, damage, and destruction of assets, injuries to employees, and natural disasters. The County is a member of the Maine County Commissioners Association - Property and Casualty Pool ("Pool"). The Pool was created to obtain lower rates for its members. The County pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided after the deductible is met, to \$1,500,000. Under the liability portion of the Pool, coverage is provided after the deductible is met, to \$1,500,000.



**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 11. SELF-FUNDED HEALTH INSURANCE PLAN**

The County of Waldo, Maine is exposed to risks of losses related to employee health insurance claims. County employees as well as County Jail department employees are covered by the County's self-funded health insurance plan. The County maintains a reserve for future unpaid claims, funded by contributions from the County, County employees, the County Jail department, and its employees. The amount of this reserve at December 31, 2012 was \$718,400. Contributions by the County and the County Jail department to this reserve are calculated annually during the budget process. In addition, the County maintains a commercial policy for individual stop-loss coverage in the amount of \$100,000 and aggregate stop-loss coverage in the amount of \$1,000,000 to further limit its exposure to losses.

Claims liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. The self-funded health insurance claims liability recorded is based on reported pending claims as of December 31, 2012.

Claims payable activity for the years ended December 31, was as follows:

	<b>2012</b>	<b>2011</b>
Claims payable, January 1	\$ -	N/A
Current year claims incurred	1,130,131	N/A
Current year claim payments	<u>(1,048,957)</u>	<u>N/A</u>
Claims payable, December 31	<u>\$ 81,174</u>	<u>N/A</u>

Comparative data will be presented when available.

**NOTE 12. PENSION PLANS**

**Plan Description**

The County contributes to the Maine Public Employees Retirement System (MainePERS) Participating Local County Consolidated Retirement Plan, a cost-sharing multiple-employer defined benefit plan. The County's payroll for the year ended December 31, 2012 for employees covered by this plan was \$1,973,144.

Full-time County employees are eligible to participate in the MainePERS. Participating employees' benefits vest after five years of service. Beyond the five year period, the employee would receive certain retirement, disability and death benefits, and cost of living adjustments upon attaining the age of sixty; this benefit would be computed at that time. These benefit provisions and all other requirements are established by state statute. A copy of the most recent financial report for the plan may be obtained from the Maine Public Employees Retirement System by calling 1-800-451-9800.

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 12. PENSION PLANS (CONTINUED)**

**Defined Benefit Pension Plan - Funding Status and Progress**

Participating County employees are required to contribute 6.5% of their annual salary to the Plan by State Statute. The County is required to pay contributions as determined on an annual basis by the Plan's actuaries.

	Year ended 12/31/12	
	Amount	Percentage
Employer		
Regular	\$ 114,235	5.79%
IUUAL*	73,144	3.71%
Employee	128,254	6.50%

\*IUUAL = Initial Unpooled Unfunded Actuarial Liability

Comparative data will be presented when available.

**Deferred Compensation Plan**

The County also provides a 457 Deferred Compensation Plan. The deferred compensation is not available to employees until termination, retirement death or unforeseeable emergency. The County's payroll for the year ended December 31, 2012 for employees covered by this plan was \$619,697.

The County contributes at rates which vary from 0 to 2.33%, depending on the monthly elections and contributions of participants. The County made matching contributions of \$3,313 and employees elected to defer \$26,875 for a contribution of \$30,188 for the year ended December 31, 2012.

**NOTE 13. RESTATEMENT OF BEGINNING NET POSITION AND FUND BALANCES**

The County restated its beginning net position on its government-wide statements as follows:

To recognize compensated absences in accordance with County policy	\$ 146,800
To recognize capital leases not previously recorded	(120,951)
To recognize capital assets not previously recorded	210,122
To recognize prior year deeds transfer tax collected on behalf of State	<u>(26,839)</u>
Total restatement of beginning government-wide net position	<u>\$ 209,132</u>

The County restated its beginning fund balance on its fund financial statements as follows:

To recognize compensated absences in accordance with County policy	\$ 146,800
To recognize prior year deeds transfer tax collected on behalf of State	<u>(26,839)</u>
Total restatement of beginning governmental fund balance	<u>\$ 119,961</u>

The \$146,800, (\$120,951), and \$210,122 adjustments to net position would decrease expenses of prior periods in the government-wide statement of activities. The (\$26,839) adjustment would decrease revenue of the prior period in the government-wide and the fund financial statements.

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2012**

**NOTE 14. CONTINGENCIES**

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the County's financial position.

The County participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the County's compliance with applicable grant requirement 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**  
**Budget and Actual (with Budget to GAAP Differences)**  
**General Fund**  
**For the year ended December 31, 2012**

	Budgeted Amounts		Actual Amounts, Budgetary Basis	Budget to GAAP Differences *	Actual Amounts, GAAP Basis
	Original	Final			
<b>REVENUES</b>					
Property taxes	\$ 4,684,653	\$ 4,684,653	\$ 4,684,653	\$ -	\$ 4,684,653
Deeds transfer taxes	40,000	40,000	44,343	5,133	49,476
Intergovernmental revenue	88,349	88,349	85,689	(85,689)	-
Charges for services	163,891	163,891	166,654	247,504	414,158
Fees and fines	256,500	256,500	266,629	25,041	291,670
Self-funded health insurance contributions	-	-	-	338,223	338,223
Self-funded health insurance claims revenue	-	-	-	138,935	138,935
Investment earnings	12,080	12,080	9,654	1,412	11,066
Miscellaneous revenues	15,500	15,500	19,580	-	19,580
Unbudgeted reserves revenues	-	-	49,103	(40,000)	9,103
Total revenues	<u>5,260,973</u>	<u>5,260,973</u>	<u>5,326,305</u>	<u>630,559</u>	<u>5,956,864</u>
<b>EXPENDITURES</b>					
<b>Current</b>					
Emergency management agency	98,224	98,224	98,336	2,575	100,911
District attorney	215,793	215,793	200,980	(471)	200,509
County commissioners	520,889	520,889	506,890	(99,421)	407,469
County treasurer	64,901	64,901	63,837	4,403	68,240
County facilities	251,637	251,637	252,033	-	252,033
Register of deeds	221,867	221,867	206,917	476	207,393
Register of probate	197,177	197,177	191,983	27,146	219,129
Sheriff	1,303,403	1,303,403	1,249,748	23,354	1,273,102
Telecommunications and dispatch	800,000	800,000	798,669	9,174	807,843
Advertising and promotion	12,125	12,125	12,125	-	12,125
Audit	8,500	8,500	9,500	-	9,500
University of ME extension	43,589	43,589	43,589	-	43,589
Employee benefits	1,232,700	1,232,700	1,222,165	(754,750)	467,415
Soil and water	20,475	20,475	20,475	-	20,475
Reserves funding expense	91,000	91,000	91,000	(91,000)	-
Employee severance reserve	-	-	-	23,309	23,309
Grant matching reserve	-	-	-	2,967	2,967
County planning reserve	-	-	-	23,385	23,385
Employee security reserve	-	-	-	16,343	16,343
Drug forfeitures reserve	-	-	-	29,839	29,839
Records preservation reserve	-	-	-	5,386	5,386
Deeds surcharge reserve	-	-	-	19,560	19,560
Sheriff detail reserve	-	-	-	200,469	200,469
Self-funded health insurance claims	-	-	-	1,048,957	1,048,957
<b>Debt Service</b>					
Principal	-	-	-	95,779	95,779
Interest and other charges	20,000	20,000	9,746	5,262	15,008
Total Expenditures	<u>5,102,280</u>	<u>5,102,280</u>	<u>4,977,993</u>	<u>592,742</u>	<u>5,570,735</u>
Excess (deficiency) of revenues over expenditures	<u>158,693</u>	<u>158,693</u>	<u>348,312</u>	<u>37,817</u>	<u>386,129</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital leases	-	-	-	6,383	6,383
Transfers in	-	-	100,950	-	100,950
Transfers out	-	-	(170,000)	(51,000)	(221,000)
Total other financing sources and uses	-	-	(69,050)	(44,617)	(113,667)
Net change in fund balances	<u>158,693</u>	<u>158,693</u>	<u>279,262</u>	<u>(6,800)</u>	<u>272,462</u>
<b>FUND BALANCES - BEGINNING</b>					
	1,820,454	1,820,454	1,820,454	-	1,820,454
Restatement of beginning fund balance	-	-	119,961	-	119,961
<b>FUND BALANCES - BEGINNING, RESTATED</b>					
	<u>1,820,454</u>	<u>1,820,454</u>	<u>1,940,415</u>	<u>-</u>	<u>1,940,415</u>
<b>FUND BALANCES - ENDING</b>					
	<u>\$ 1,979,147</u>	<u>\$ 1,979,147</u>	<u>\$ 2,219,677</u>	<u>\$ (6,800)</u>	<u>\$ 2,212,877</u>

\* Adjustments necessary to convert the general fund's net change in fund balances on the budget basis to GAAP basis are provided below:

Net change in fund balances - budget basis	\$ 279,262
Adjustments to convert from cash basis to accrual basis	32,291
Reclass of revenues and expenses to transfers	(85,689)
Unbudgeted reserves revenues and expenses	(102,123)
Change in compensated absences	(34,230)
Reclass of County funding of self-funded health insurance	754,750
Self-funded health insurance claims revenue	338,223
Self-funded health insurance contributions revenue	138,935
Self-funded health insurance claims expenses	(1,048,957)
	<u>\$ 272,462</u>

**County of Waldo, Maine**  
**Budget and Actual (with Variances)**  
**General Fund**  
**For the year ended December 31, 2012**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 4,684,653	\$ 4,684,653	\$ 4,684,653	\$ -
Deeds transfer taxes	40,000	40,000	44,343	4,343
Intergovernmental revenue	88,349	88,349	85,689	(2,660)
Charges for services	163,891	163,891	166,654	2,763
Fees and fines	256,500	256,500	266,629	10,129
Investment earnings	12,080	12,080	9,654	(2,426)
Miscellaneous revenues	15,500	15,500	19,580	4,080
Unbudgeted reserves revenues	-	-	49,103	49,103
<b>Total revenues</b>	<b>5,260,973</b>	<b>5,260,973</b>	<b>5,326,305</b>	<b>65,332</b>
<b>EXPENDITURES</b>				
Current				
Emergency management agency	98,224	98,224	98,336	(112)
District attorney	215,793	215,793	200,980	14,813
County commissioners	520,889	520,889	506,890	13,999
County treasurer	64,901	64,901	63,837	1,064
County facilities	251,637	251,637	252,033	(396)
Register of deeds	221,867	221,867	206,917	14,950
Register of probate	197,177	197,177	191,983	5,194
Sheriff	1,303,403	1,303,403	1,249,748	53,655
Telecommunications and dispatch	800,000	800,000	798,669	1,331
Advertising and promotion	12,125	12,125	12,125	-
Audit	8,500	8,500	9,500	(1,000)
University of ME extension	43,589	43,589	43,589	-
Employee benefits	1,232,700	1,232,700	1,222,165	10,535
Soil and water	20,475	20,475	20,475	-
Reserves funding expense	91,000	91,000	91,000	-
Interest and other charges	20,000	20,000	9,746	10,254
<b>Total Expenditures</b>	<b>5,102,280</b>	<b>5,102,280</b>	<b>4,977,993</b>	<b>124,287</b>
Excess (deficiency) of revenues over expenditures	158,693	158,693	348,312	189,619
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital leases	-	-	-	-
Transfers in	-	-	100,950	100,950
Transfers out	-	-	(170,000)	(170,000)
Total other financing sources and uses	-	-	(69,050)	(69,050)
<b>Net change in fund balances</b>	<b>158,693</b>	<b>158,693</b>	<b>279,262</b>	<b>\$ 120,569</b>
<b>FUND BALANCES - BEGINNING</b>	<b>1,820,454</b>	<b>1,820,454</b>	<b>1,820,454</b>	
Restatement of beginning fund balance	-	-	119,961	
<b>FUND BALANCES - BEGINNING, RESTATED</b>	<b>1,820,454</b>	<b>1,820,454</b>	<b>1,940,415</b>	
<b>FUND BALANCE - ENDING</b>	<b>\$ 1,979,147</b>	<b>\$ 1,979,147</b>	<b>\$ 2,219,677</b>	

**County of Waldo, Maine  
Combining Balance Sheet  
Non-Major Governmental Funds  
December 31, 2012**

	<u>Capital Projects Fund</u>	<u>State EMA Funds</u>	<u>Total Non-Major Governmental Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 174,386	\$ 16,456	\$ 190,842
Due from other funds	21,680	-	21,680
Receivable from other governments	-	27,047	27,047
Total assets	<u>\$ 196,066</u>	<u>\$ 43,503</u>	<u>\$ 239,569</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Accounts payable	\$ -	\$ 12,738	\$ 12,738
Due to other funds	-	15,261	15,261
Total liabilities	<u>-</u>	<u>27,999</u>	<u>27,999</u>
Fund balances			
Restricted for			
Emergency management	-	15,504	15,504
Committed for			
Capital projects	<u>196,066</u>	<u>-</u>	<u>196,066</u>
Total fund balances	<u>196,066</u>	<u>15,504</u>	<u>211,570</u>
Total liabilities and fund balances	<u>\$ 196,066</u>	<u>\$ 43,503</u>	<u>\$ 239,569</u>

**County of Waldo, Maine**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the Year Ended December 31, 2012**

	<u>Capital Projects Fund</u>	<u>State EMA Funds</u>	<u>Total Non-Major Governmental Funds</u>
<b>REVENUES</b>			
Intergovernmental	\$ -	\$ 344,603	\$ 344,603
Other revenue	9,521	46,133	55,654
Total revenues	<u>9,521</u>	<u>390,736</u>	<u>400,257</u>
<b>EXPENDITURES</b>			
Current			
Local emergency preparedness grants	-	39,146	39,146
County planning grants	-	3,187	3,187
Homeland security grants	-	179,377	179,377
EMA planning grants	-	36,323	36,323
Citizen Corps grants	-	9,457	9,457
Training exercises grants	-	5,347	5,347
Capital outlay	382,033	-	382,033
Total expenditures	<u>382,033</u>	<u>272,837</u>	<u>654,870</u>
Excess (deficiency) of revenues over expenditures	<u>(372,512)</u>	<u>117,899</u>	<u>(254,613)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	231,327	-	231,327
Transfers out	-	(111,277)	(111,277)
Total other financing sources and uses	<u>231,327</u>	<u>(111,277)</u>	<u>120,050</u>
Net change in fund balances	(141,185)	6,622	(134,563)
<b>FUND BALANCES - BEGINNING</b>	<u>337,251</u>	<u>8,882</u>	<u>346,133</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 196,066</u>	<u>\$ 15,504</u>	<u>\$ 211,570</u>

Jail Department of the County of Waldo, Maine

**ANNUAL FINANCIAL STATEMENTS**

For the Year Ended June 30, 2012



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**Jail Department of the County of Waldo, Maine**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2012**

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash	\$ 922,788	\$ 110,253	\$ 1,033,041
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Accounts payable	\$ 46,458	\$ -	\$ 46,458
Payroll withholdings payable	2,238	-	2,238
Tax anticipation note payable	1,950,000	-	1,950,000
Accrued compensated absences	71,982	-	71,982
Total liabilities	<u>2,070,678</u>	<u>-</u>	<u>2,070,678</u>
Fund balances			
Committed for capital projects	-	110,253	110,253
Unassigned (deficit)	<u>(1,147,890)</u>	<u>-</u>	<u>(1,147,890)</u>
Total fund balances	<u>(1,147,890)</u>	<u>110,253</u>	<u>(1,037,637)</u>
Total liabilities and fund balances	<u>\$ 922,788</u>	<u>\$ 110,253</u>	<u>\$ 1,033,041</u>

See accompanying notes to basic financial statements.

**Jail Department of the County of Waldo, Maine**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended June 30, 2012**

	<u>General Fund</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Assessments	\$ 2,832,353	\$ -	\$ 2,832,353
Intergovernmental revenue	208,923	17,024	225,947
Charges for services	21,082	-	21,082
Total revenues	<u>3,062,358</u>	<u>17,024</u>	<u>3,079,382</u>
<b>EXPENDITURES</b>			
Current			
Wages	595,810	-	595,810
Fringe benefits	319,545	-	319,545
Administration	890,128	-	890,128
Professional fees	716,528	-	716,528
Vehicle operation	25,223	-	25,223
Fuel	17,076	-	17,076
Utilities	29,291	-	29,291
Rentals	13,889	-	13,889
Repairs and maintenance	60,764	-	60,764
Insurance	45,399	-	45,399
Inmate medical	22,299	-	22,299
Food	59,959	-	59,959
Supplies	11,635	-	11,635
Clothing and materials	3,885	-	3,885
Miscellaneous	716	-	716
Interest expense	19,542	-	19,542
Unclassified	25,508	-	25,508
Capital expenditures	29,282	112,058	141,340
Total expenditures	<u>2,886,479</u>	<u>112,058</u>	<u>2,998,537</u>
Excess (deficiency) of revenues over expenditures	175,879	(95,034)	80,845
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	9,550	27,577	37,127
Transfers out	(27,577)	(9,550)	(37,127)
Total other financing sources and uses	<u>(18,027)</u>	<u>18,027</u>	<u>-</u>
Net change in fund balances	<u>157,852</u>	<u>(77,007)</u>	<u>80,845</u>
<b>FUND BALANCE - BEGINNING (DEFICIT)</b>	(1,139,009)	175,960	(963,049)
Restatement	(166,733)	11,300	(155,433)
<b>FUND BALANCE - BEGINNING, RESTATE (DEFICIT)</b>	<u>(1,305,742)</u>	<u>187,260</u>	<u>(1,118,482)</u>
<b>FUND BALANCE - ENDING (DEFICIT)</b>	<u>\$ (1,147,890)</u>	<u>\$ 110,253</u>	<u>\$ (1,037,637)</u>

See accompanying notes to basic financial statements.

**Jail Department of the County of Waldo, Maine**  
**Statement of Fiduciary Net Assets -**  
**Agency Funds**  
**June 30, 2012**

	<u>Inmate</u> <u>Fund</u>
<b>ASSETS</b>	
Cash	<u>\$ 38,394</u>
<b>NET ASSETS</b>	
Held in trust for inmates	<u>\$ 38,394</u>

See accompanying notes to basic financial statements.

**Jail Department of the County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Jail is a department of the County of Waldo, Maine and operates under the State of Maine law, LD 2080, *An Act to Better Coordinate and Reduce the Cost of the Delivery of State and County Correctional Services*. This act unifies the State and County Jail corrections systems. The State of Maine Board of Corrections is the oversight body for the Jail Department of the County of Waldo, Maine.

The Department reporting entity applies all relevant Governmental Accounting Standards board (GASB) pronouncements, except as noted in the Independent Auditor's Report. These financial statements are intended to represent only the basic fund financial statements and do not include the government-wide financial statements. The following is a summary of such significant policies.

**A. FINANCIAL REPORTING ENTITY**

The Department's basic financial statements include the accounts of all Department operations. The criteria for including organizations as component units within the Department's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

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

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

**B. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS**

**Basis of Presentation**

The accounts of the Department are organized on the basis of funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, 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 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:

**1. Governmental Funds**

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources.

The major funds of the Department are described below:

**Jail Department of the County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**1. Governmental Funds (Continued)**

*General Fund*

The General Fund is the primary operating fund of the Department and is always classified as a major fund. This fund is used to account for all financial resources not accounted for in other funds.

*Capital Projects Fund*

The Capital Projects Fund accounts for funds reserved by authorization of the Board of Commissioners for capital projects and equipment purchases.

**2. Fiduciary Funds**

*Agency Funds*

Agency funds account for assets held by the Department in a purely custodial capacity and includes amounts held for the benefit of inmates. Since agency funds are custodial in nature, they do not involve the measurement of results of operations.

**C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred.

The revenues susceptible to accrual are intergovernmental revenues and charges for services. All other governmental fund revenues are recognized when received.

**D. BUDGETS AND BUDGETARY ACCOUNTING**

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

**Jail Department of the County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. FINANCIAL STATEMENT AMOUNTS**

**1. Deposits**

For purposes of the statement of net assets, demand deposits include all checking accounts of the Department. Additional information is presented in Note 2.

**2. Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both the General and Capital Projects Funds.

**3. Compensated Absences**

Vacation time and sick leave can accrue and carry year to year for all employees to specified maximums. The liability for these governmental compensated absences is recorded in the general fund.

**4. Governmental Fund Balances**

The Government Accounting Standards Board (GASB) has issued Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions (GASB 54)*. This Statement defines the different types of fund balances that a governmental entity must use for financial reporting purposes.

GASB 54 requires the fund balance to be properly reported within one of the five fund balance categories listed below:

*Nonspendable* – such as fund balances associated with inventories or prepaid expenses. The Nonspendable fund balance may also include amounts that are required to be maintained intact, such as the corpus of an endowment fund.

*Restricted* fund balance category includes amounts that can be used only for the specific purposes stipulated by constitution, grantors or through enabling legislation.

*Committed* fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Jail Department's Board of Commissioners.

*Assigned* fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed, and the government policy that establishes the authorization to assign amounts.

*Unassigned* fund balance is the residual classification for the government's general fund and includes all spendable amounts not contained in the other classifications.

The County of Waldo – Jail Department has not formally adopted a fund balance policy, but has implemented GASB 54 based on the definitions above.

**Jail Department of the County of Waldo, Maine  
Notes to Basic Financial Statements  
June 30, 2012**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. FINANCIAL STATEMENT AMOUNTS (CONTINUED)**

**5. Recent Accounting Pronouncements**

In June 2011, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. The intent of this statement is to improve financial reporting by providing citizens and other users of state and local government financial reports with information about how past transactions will continue to impact a government's financial statements in the future. The Statement provides a new statement of net position format to report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position (which is the net residual amount of the other elements). The Statement requires that deferred outflows of resources and deferred inflows of resources be reported separately from assets and liabilities. The new Statement is effective for financial statement periods beginning after December 15, 2011. The Department is currently assessing the impact of this Statement on its financial statements.

**NOTE 2. DEPOSITS**

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of a bank failure, the Department's deposits may not be returned to it. The Department does not have a deposit policy for custodial credit risk. As of June 30, 2012, the Department reported deposits of \$1,071,435 with bank balances of \$1,170,202. Of the Department's total bank balance of \$1,170,202, \$669,941 was exposed to custodial credit risk as not all amounts were insured or collateralized.

Deposits have been reported as follows:

Reported in governmental funds	\$1,033,041
Reported in agency funds	<u>38,394</u>
Total deposits	<u>\$1,071,435</u>

**NOTE 3. TAX ANTICIPATION NOTE**

The Department entered into temporary financing agreements as follows for the year ended June 30, 2012:

	Purpose of Financing	Balance 7/1/11	Draws	Paid	Balance 6/30/12
Bangor Savings Bank	Cash flow	<u>\$2,100,000</u>	<u>\$2,060,000</u>	<u>\$2,210,000</u>	<u>\$1,950,000</u>



**Jail Department of the County of Waldo, Maine  
Notes to Basic Financial Statements  
June 30, 2012**

**NOTE 4. INTERFUND TRANSACTIONS**

During the course of normal operations, the Department has numerous transactions between funds including expenditures and transfers.

Individual fund interfund receivable and payables balances at June 30, 2012 arising from these transactions were as follows:

	<b>Transfers In</b>	<b>Transfers Out</b>
General fund	\$ 9,550	\$27,577
Capital projects fund	<u>27,577</u>	<u>9,550</u>
	<u>\$37,127</u>	<u>\$37,127</u>

Transfers are used to (1) move revenues that are collected in accordance with the budget to the appropriate fund to expend and (2) use unrestricted revenues collected to finance various programs accounted for in other funds in accordance with budgetary authorization.

**NOTE 6. RESTATEMENT OF FUND BALANCE**

Beginning general fund balance was restated by \$116,733 to reflect previously unrecorded liability for accrued compensated absences and by \$50,000 to reflect amounts owed to the County of Waldo. Beginning capital projects fund balance was restated by \$11,300 to properly reflect the timing of a prior year transfer.

**NOTE 7. COMMITMENT**

The Department is committed to \$517,777 for its two year trial services contract, which ends in 2013.

**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 appointed to supervise county correction operations.

**Jail Department of the County of Waldo, Maine**  
**Budgetary Comparison Schedule - Budgetary Basis**  
**Budget and Actual - General Fund**  
**For the Year ended June 30, 2012**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Assessments	\$ 2,832,353	\$ 2,832,353	\$ -
Intergovernmental	208,923	208,923	-
Charges for services	-	21,082	21,082
Total revenues	<u>3,041,276</u>	<u>3,062,358</u>	<u>21,082</u>
<b>EXPENDITURES</b>			
Current			
Wages	628,497	595,810	32,687
Fringe benefits	329,400	319,545	9,855
Administration	890,128	890,128	-
Professional fees	772,432	716,528	55,904
Vehicle operation	23,253	25,223	(1,970)
Fuel	22,000	17,076	4,924
Utilities	40,870	29,291	11,579
Rentals	14,170	13,889	281
Repairs and maintenance	70,170	60,764	9,406
Insurance	52,741	45,399	7,342
Inmate medical	30,000	22,299	7,701
Food	49,000	59,959	(10,959)
Supplies	11,500	11,635	(135)
Clothing and materials	5,850	3,885	1,965
Miscellaneous	2,680	716	1,964
Interest expense	16,000	19,542	(3,542)
Unclassified	25,508	25,508	-
Capital expenditures	<u>29,500</u>	<u>29,282</u>	<u>218</u>
Total expenditures	<u>3,013,699</u>	<u>2,886,479</u>	<u>127,220</u>
Excess of revenues over expenditures	<u>27,577</u>	<u>175,879</u>	<u>148,302</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	9,550	9,550
Transfers out	<u>(27,577)</u>	<u>(27,577)</u>	<u>-</u>
Total other financing sources and uses	<u>(27,577)</u>	<u>(18,027)</u>	<u>9,550</u>
Net change in fund balances	<u>-</u>	<u>157,852</u>	<u>\$ 157,852</u>
<b>FUND BALANCE, BEGINNING DEFICIT</b>	(1,139,008)	(1,139,009)	
Restatement	<u>-</u>	<u>(166,733)</u>	
<b>FUND BALANCE, BEGINNING, RESTATED (DEFICIT)</b>	<u>(1,139,008)</u>	<u>(1,305,742)</u>	
<b>FUND BALANCE, ENDING</b>	<u><u>\$ (1,139,008)</u></u>	<u><u>\$ (1,147,890)</u></u>	