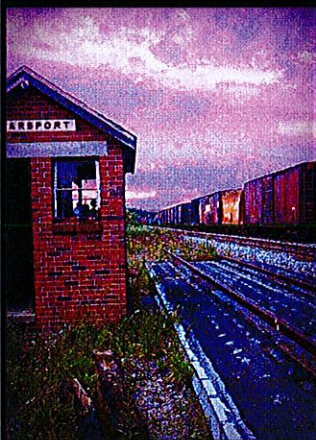
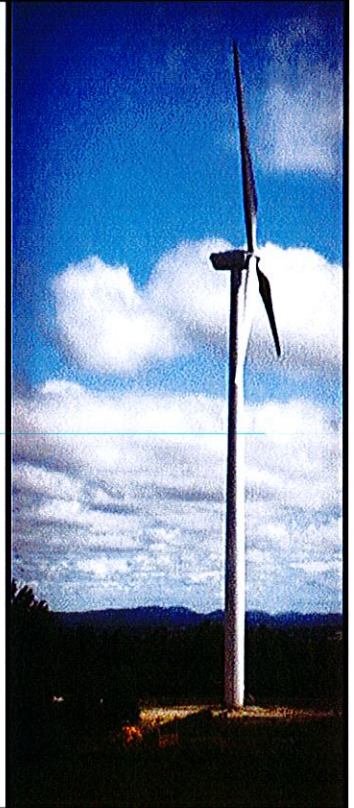


**County of  
Waldo**

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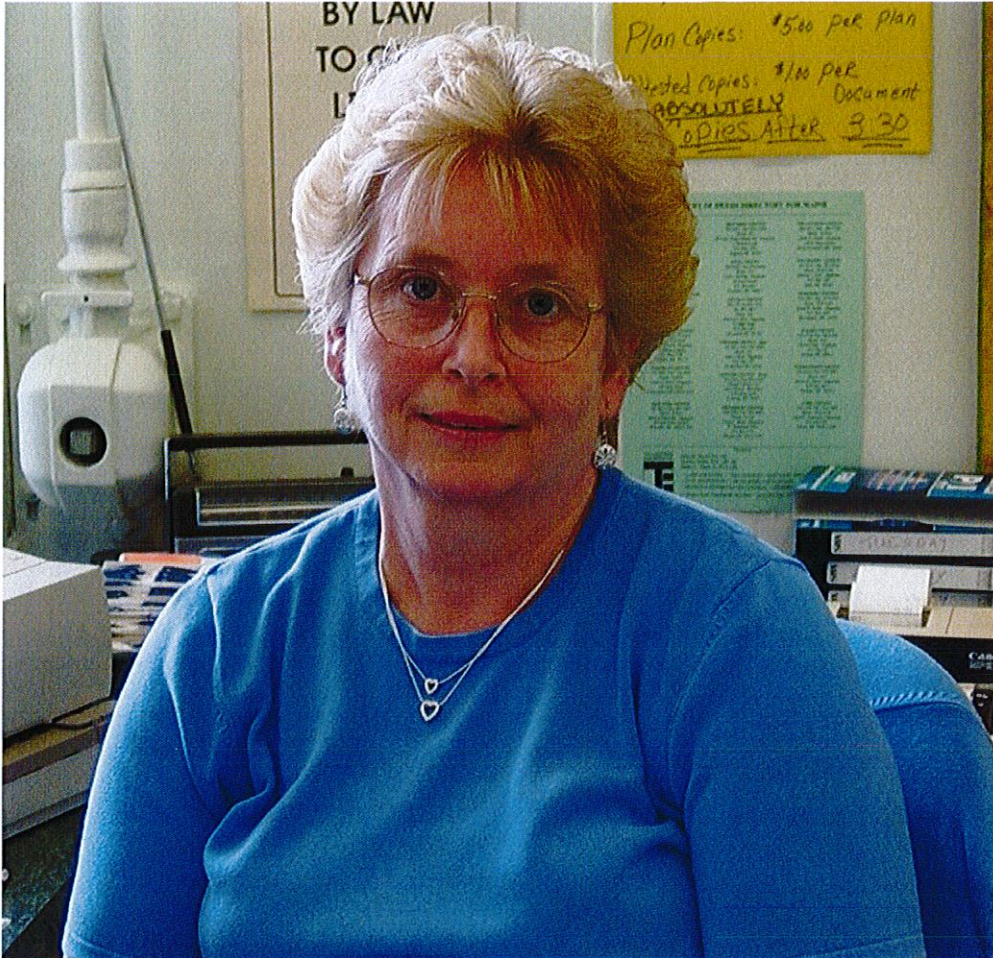
**Annual Report  
2014**



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~ Dedicated to ~



~ Deloris A. Page ~

For outstanding and distinguished service  
to the citizens of Waldo County  
in the Registry of Deeds from 1972 to 2014  
Ten years as Deputy Register  
Thirty-one years as Register

# COUNTY OF WALDO

## COUNTY DIRECTORY AND COUNTY OFFICERS

FOR 2014

### COUNTY COMMISSIONERS' COURT

Betty I. Johnson	Lincolntonville
William D. Shorey	Searsport
Amy R. Fowler	Palermo
Barbara L. Arseneau, County Clerk	Belfast
Marilyn Saucier, Deputy County Clerk (Nov to Current)	Hope
Linda Kinney, Deputy County Clerk (Jan - Oct)	

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

2014 Court Calendar: In satisfaction of Rule 40(a)(1) of the Rules of Probate Procedure, IT IS ORDERED that Probate and Civil Proceedings for 2014 shall be scheduled for hearing on Tuesday's with Return Day set for the third Tuesday of each month in the Waldo County Probate Court, or as otherwise agreed.

### 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 2014**

**District #1**

Thomas Flacke

142 Weymouth Rd, Morrill, ME 04952

David Barrows

392 High Street, Lincolnville, ME 04849

Fred Rollins

135 Pendleton Point Rd, 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

Clement Blakney

317 Albion Road, 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: 2014  
**WALDO COUNTY TAX & JAIL TAX BREAKDOWN**

TAX COMMITMENT (Total Jail Expenditures)	\$	3,054,667.64	
TAX COMMITMENT (Total County Expenditures)	\$	5,161,838.00	L.D. 2080 CAP
AMOUNT TO REDUCE TAX LEVY:			\$ 2,832,353.00
Jail Revenue	\$	222,314.64	
County Revenue	\$	588,433.86	
Undesignated Funds	\$	-	
OVERLAY	\$	103,256.76	L.D. 1 CAP
ASSESSMENT TO TOWNS	\$	7,509,013.90	\$ 4,873,825.00
			\$ (197,164.10) Under

AMOUNT TO BE RAISED	VALUATION	TAX RATE
\$7,509,013.90	\$4,358,700,000.00	0.001722765

MUNICIPALITY	STATE VALUATION	2014 COUNTY TAX	TOTAL % OF TAXES
BELFAST	\$ 797,600,000.00	\$ 1,374,077.02	18.30%
BELMONT	\$ 61,750,000.00	\$ 106,380.71	1.42%
BROOKS	\$ 67,300,000.00	\$ 115,942.06	1.54%
BURNHAM	\$ 94,800,000.00	\$ 163,318.08	2.17%
FRANKFORT	\$ 78,050,000.00	\$ 134,461.77	1.79%
FREEDOM	\$ 57,550,000.00	\$ 99,145.10	1.32%
ISLESBORO	\$ 548,400,000.00	\$ 944,764.09	12.58%
JACKSON	\$ 36,050,000.00	\$ 62,105.66	0.83%
KNOX	\$ 53,600,000.00	\$ 92,340.18	1.23%
LIBERTY	\$ 124,900,000.00	\$ 215,173.29	2.87%
LINCOLNVILLE	\$ 423,000,000.00	\$ 728,729.41	9.70%
MONROE	\$ 69,350,000.00	\$ 119,473.72	1.59%
MONTVILLE	\$ 78,800,000.00	\$ 135,753.85	1.81%
MORRILL	\$ 64,900,000.00	\$ 111,807.42	1.49%
NORTHPORT	\$ 328,450,000.00	\$ 565,842.02	7.54%
PALERMO	\$ 170,000,000.00	\$ 292,869.98	3.90%
PROSPECT	\$ 46,700,000.00	\$ 80,453.11	1.07%
SEARSMONT	\$ 172,000,000.00	\$ 296,315.50	3.95%
SEARSPORT	\$ 245,250,000.00	\$ 422,508.01	5.63%
STOCKTON SPRINGS	\$ 204,550,000.00	\$ 352,391.49	4.69%
SWANVILLE	\$ 111,650,000.00	\$ 192,346.66	2.56%
THORNDIKE	\$ 48,300,000.00	\$ 83,209.53	1.11%
TROY	\$ 59,950,000.00	\$ 103,279.74	1.38%
UNITY	\$ 123,050,000.00	\$ 211,986.18	2.82%
WALDO	\$ 52,650,000.00	\$ 90,703.55	1.21%
WINTERPORT	\$ 238,100,000.00	\$ 410,190.24	5.46%
<b>SUB-TOTAL</b>	<b>\$ 4,356,700,000.00</b>	<b>\$ 7,505,568.37</b>	<b>99.95%</b>

**UNORGANIZED**

Lasell and Little Bermuda	\$ 2,000,000.00	\$ 3,445.53	0.05%
<b>GRAND TOTAL</b>	<b>\$ 4,358,700,000.00</b>	<b>\$ 7,509,013.90</b>	<b>100.00%</b>

County Commissioners

 William D. Shorey	 Amy R. Fowler	 Betty L. Johnson
--	--	--



**2014 PROJECTED REVENUES**

	<b>2014</b>
<b>STATE OF MAINE RENT</b>	<b>\$ 90,634.86</b>
<b>EMERGENCY MANAGEMENT AGENCY</b>	<b>\$ 88,349.00</b>
<b>REGISTRY OF DEEDS:</b>	<b>\$ 315,050.00</b>
FEEES \$	275,000.00
TRANSFER TAX \$	40,000.00
INTEREST \$	50.00
<b>PROBATE COURT</b>	<b>\$ 73,000.00</b>
FEEES \$	70,000.00
RESTITUTION \$	3,000.00
<b>SHERIFF</b>	<b>\$ 5,000.00</b>
<b>INTEREST</b>	<b>\$ 5,000.00</b>
<b>MISCELLANEOUS INCOME</b>	<b>\$ 8,000.00</b>
<b>DA'S COURT ORDERED FEES</b>	<b>\$ 3,000.00</b>
<b>REFUND</b>	<b>\$ 400.00</b>
<b>TOTAL ESTIMATED</b>	<b>\$ 588,433.86</b>

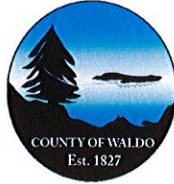
FY2014 Budget Cover Sheet

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1010 EMERG. MGT. AGENCY	\$ 88,105.00	\$ 16,390.00	\$ 2,900.00		\$ -	\$ 107,395.00
1015 DISTRICT ATTORNEY	\$ 176,028.00	\$ 51,249.00	\$ 9,900.00		\$ -	\$ 237,177.00
1020 COUNTY COMMISSIONERS	\$ 169,325.00	\$ 133,088.00	\$ 5,800.00		\$ 195,329.00	\$ 503,542.00
1025 TREASURER	\$ 57,890.00	\$ 5,200.00	\$ 1,700.00		\$ 6,500.00	\$ 71,290.00
1030 FACILITIES MANAGEMENT	\$ 77,548.00	\$ 148,175.00	\$ 45,000.00		\$ -	\$ 270,723.00
1065 REGISTRY OF DEEDS	\$ 134,218.00	\$ 80,088.00	\$ 8,550.00		\$ 1,500.00	\$ 224,356.00
1070 PROBATE COURT	\$ 175,400.00	\$ 27,132.00	\$ 6,115.00		\$ -	\$ 208,647.00
1075 SHERIFF	\$ 1,038,076.00	\$ 161,100.00	\$ 41,700.00		\$ 95,760.00	\$ 1,336,636.00
1076 REG. COMM./DISPATCH	\$ 802,057.00	\$ 49,565.00	\$ 16,075.00		\$ -	\$ 867,697.00
1080 ADVERTISING/PROMOTION		\$ 10,500.00				\$ 10,500.00
1090 AUDIT		\$ 9,500.00				\$ 9,500.00
1095 DEBT SERVICE				\$ -		\$ -
2000 T.A.N. INTEREST		\$ 12,000.00				\$ 12,000.00
2005 U. OF M. EXTENSION		\$ 36,200.00	\$ 4,625.00		\$ -	\$ 40,825.00
2025 EMPLOYEE BENEFITS		\$ 1,236,050.00	\$ 500.00			\$ 1,236,550.00
2035 W. C. SOIL & WATER		\$ 25,000.00				\$ 25,000.00
2040 RECORDS PRESERVATION (Law Library)		\$ -	\$ -		\$ -	\$ -
2045 RESERVES		\$ -				\$ -
TOTAL RECOMMENDED						
TOTAL JAIL (Capped by Legislation)	\$ 2,718,647.00	\$ 2,001,237.00	\$ 142,865.00	\$ -	\$ 299,089.00	\$ 5,161,838.00
BUDGET GRAND TOTAL	\$ 932,244.00	\$ 995,617.07	\$ 128,700.00	\$ Minus Revenues	\$ 998,106.56	\$ 2,832,353.00
					(222,314.63)	\$ 7,994,191.00

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,

It is with great pride that the Waldo County Commissioners submit to you the County of Waldo Annual Report for 2014. We dedicate this report to Register of Deeds Deloris Page, who retired in December 2014 after 41 years of dedicated service with the County.

2014 was a year of planning, progress and striving to provide excellent services to the citizens and taxpayers of Waldo County as efficiently and frugally as possible. The County budget was 3.39% lower than the 2013 budget. Through careful and conservative fiscal management, the Commissioners were still able to move over \$500,000.00 in undesignated funds to the reserve accounts during 2014 and these accounts funded some of the larger, long-term projects in both infrastructure and building maintenance. The County of Waldo continues to remain debt free, which is quite remarkable in these times.

In the fall of 2014, the County was awarded an EPA Brownfields Cleanup Grant in the amount of \$200,000.00. Planning is underway to use these funds to remediate and repurpose the Old Jail and former Sheriff's House.

District 1 County Commissioner Betty Johnson completed her first four-year term in 2014 and has returned for a second term. During the fall of 2014, Commissioner Johnson took the lead in the creation of an educational video entitled "How County Government Works". The filming and editing were beautifully done by local Northport farmer and entrepreneur Josh Gerritsen. The video has been shown in local schools, on the Belfast channel, in a few public venues and is slated to be shown on Maine Public Broadcasting Network later this spring. Commissioner Johnson continues to represent 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, Waldo County Wellness Committee, Maine Board of Occupational Safety, and Belfast Creative Coalition.

District 2 County Commissioner William Shorey completed his fourth year as Chairman of the Board of Waldo County Commissioners. Commissioner Shorey served as project manager for and negotiated a land lease for a County-owned communications tower to be erected in Stockton Springs. Along with planning and overseeing large projects related to County buildings, Commissioner Shorey spends hundreds of hours in the Waldo County Garden each season. In 2014, the County purchased both the section it had been renting for this purpose along with the rest of the parcel with the anticipation that this will increase the yield of the garden three-fold in 2015. (Please see a separate report on the garden following this letter.)

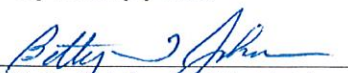
District 3 County Commissioner Amy Fowler continues to represent Waldo County on the Board of Corrections and Corrections Working Group for the consolidated statewide correctional system. 2014 saw even more proposed legislation related to the consolidated jail system than previous years, with the outcome of the system still hanging precariously. Commissioner Fowler also continues to serve on the Executive Board of Directors for the Maine County Commissioners Association, the MCCA Annual Convention Planning Committee, the Judicial Branch Infrastructure Advisory Group, Waldo County Emergency Management Agency LEPC, PSAP meetings, and the E-9-1-1 Council.

Other highlights for 2014:

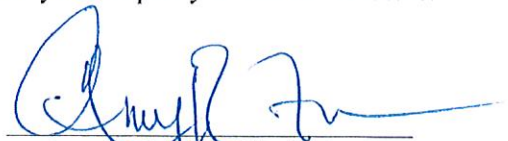
- On October 18, 2014, the County hosted the second Annual Spirit of America award ceremony at the Searsport Lions Club. Attendance was even larger than the first year and the Commissioners were pleased to present certificates to honor and thank the wonderful local volunteers.
- While the 2014 Mil Rate increased slightly from 2013, the actual tax assessment decreased for 14 of the 26 municipalities.
- 2014 was the first of a two-year technology upgrade for the County of Waldo offices. The last time the servers and computers were upgraded was in 2007-8. The majority of this project was funded through a reserve account dedicated for this purpose.
- The third collective bargaining contract for the Waldo County General Unit was successfully negotiated in less than one hour. This has to be some kind of record!
- The Commissioners voted to change their regular monthly court sessions to the second Thursday of each month starting in September 2014, in order to accommodate an increased flow of business on Tuesdays in both the Probate Court and District Court.
- The County health insurance plan made appropriate changes in compliance with the Affordable Care Act.
- The County continues to work toward selling the 100-acre property adjacent to the airport.

Your Board of County Commissioners thanks you for allowing us to serve you this past year and in the future.

Respectfully yours,

  
Betty J. Johnson, District 1

  
William D. Shorey, District 2

  
Amy R. Fowler, District 3



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



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E-mail: [commissioners@waldocountyme.gov](mailto:commissioners@waldocountyme.gov)

Barbara L. Arseneau  
County Clerk

39-B Spring Street  
Belfast, ME 04915

David A. Parkman  
Treasurer

## Waldo County Garden Project 2014



The Waldo County Garden Project is a volunteer program of clients from the Maine Coastal Regional Reentry Center and Commissioner William Shorey, who is also a volunteer. Randy and David Doak do the groundwork for the garden. The garden was started in 2010 and that first year it produced approximately 7000 lbs. of vegetables. In 2011 there was 12,000 lbs., in 2012 there was 16,000 lbs., in 2013 there was 23,000 lbs. and in 2014 26,000 lbs. of fresh vegetables were produced. 2014 was a difficult year because we experienced a lot of rain and had to do a lot of replanting.

Over the last four years, the produce was raised on a leased piece of land approximately 5 acres in size. Late in 2014 the County Commissioners purchased the Nickerson Farm, including those five acres. This farm has some of the best land in Waldo County and the County is looking forward to this being a very productive location as we move forward. For example, this spring (2015) one mile of potatoes have been put into the ground, 1800 feet of turnips, beets and carrots are growing, 3500 feet of corn has been planted; and all told for 2015 there will be approximately 25,000 feet of vegetables under cultivation. Commissioner Shorey feels that the pounds of produce going forward into 2015 will exceed 50,000 lbs. This has been a very valuable project for food cupboards, senior centers, various churches and the Game Loft in producing fresh vegetables to those in need in Waldo County.





**STATE OF MAINE  
COUNTY OF WALDO  
TREASURER'S OFFICE**

39-B Spring Street  
Belfast, ME 04915

Phone (207) 338-3282  
Fax (207) 338-6788

David A. Parkman, Treasurer  
E-mail: [Finance@waldocountyme.gov](mailto:Finance@waldocountyme.gov)

Karen J. Trussell, Deputy Treasurer  
E-mail: [deputytreasurer@waldocountyme.gov](mailto:deputytreasurer@waldocountyme.gov)

To the Honorable Waldo County Commissioners and the Citizens of Waldo County

This past year the Waldo County Treasurer's Department has consolidated all department accounts into the Audit of our County. All monies from various checking accounts have been included in our General Audit. I find all Department Managers and Employees very cooperative with our efforts to provide easy and complete figures to the public.

I have been extremely lucky to have the Deputy Treasurer Karen Trussell for the past 13 years. Karen has kept all accounts on a daily basis and our County could not ask for a more dedicated employee.

Financially this County is in great shape. Audits are provided each year and we are improving our cash position.

Finally, I want to thank the People, Towns, and Cities for their support of our County. We all appreciate your sacrifice to make our County services operate efficiently.

*David A Parkman*

# **WALDO COUNTY SHERIFF'S OFFICE**

*6 Public Safety Way  
Belfast, ME 04915*

**SHERIFF**  
*Jeffrey C. Trafton*

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

**CHIEF DEPUTY**  
*Scott L. Story*

Honorable Commissioners & Citizens of Waldo County,

I am excited to offer my first Annual Report as your Sheriff. I was sworn into office just twelve days ago but I am not new to the Waldo County Sheriff's Office or the law enforcement profession. I am currently serving in my 31<sup>st</sup> year as a law enforcement officer. During those years I served as a Troop Commander for the Maine State Police, as Chief of Police for the City of Belfast and as your Chief Deputy for the last three years here in Waldo County.

I want to thank former Sheriff Scott Story for his service to the citizens of this County. I am truly honored to take charge of a very professional agency staffed by outstanding law enforcement officers, corrections officers and civilian staff.

The patrol deputies had another very busy year in 2014, handling 8,044 calls for service from the public. These calls include all manner of incidents to include domestic violence, burglaries, thefts, child abuse, sexual abuse, and motor vehicle crashes to name only a few. Our School Resource Officer at RSU 3 provided safety and security to students and staff at all RSU facilities during the year. He also developed several comprehensive programs focusing on underage drinking, texting while driving, and overall safety in the lives of students.

The re-entry center served 51 residents in 2014. Those residents were all nearing the end of their term of incarceration and were integrated as productive citizens back into society. The re-entry residents provided 6,204 hours of free community service all over Waldo County. If this free labor was paid at minimum wage, it would translate to \$38,460 in free labor. The re-entry residents also provided 25,000 pounds of fresh produce to local food pantries from the County's garden project. And the residents also paid \$15,000 in restitution to victims and \$26,000 in room and board payments to the County during the year.

The 72 hour holding facility, which shares space with the re-entry center and is staffed by corrections officers, booked a total of 1,181 persons who were under arrest last year by all the law enforcement agencies serving Waldo County to include the Sheriff's Office, State Police, Belfast Police, Searsport Police, Islesboro Police and the Stockton Springs Police Department. If a prisoner cannot bail within 72 hours, he/she has to be transported to the Two Bridges Regional Jail in Wiscasset by our transport division. This, along with bringing prisoners to court and medical appointments, generated 406 transports for our transport division in 2014.

The civil paper service division served 1677 sets of legal paperwork all over Waldo County.

I speak for all the staff here at the Sheriff's Office when I say that we are proud to serve the citizens of Waldo County and we look forward to providing professional law enforcement and corrections services to the County in 2015.

Respectfully,

A handwritten signature in black ink, appearing to read "Jeffrey C. Trafton". The signature is written in a cursive style with a large initial "J" and a distinct "T".

Sheriff Jeffrey C. Trafton



## WALDO COUNTY REGIONAL COMMUNICATIONS CENTER/911

2 Public Safety Way

Belfast Me 04915

207 338 2040

911

Director Owen Smith

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

The year 2014 saw the final steps completed to implement the new Enhanced 911 system for Waldo County and Statewide. The technical errors were mostly worked out and the program is working as it should. The enhanced mapping portion of this new system is quite remarkable, assuring that anyone calling 911 on a land line phone will be accurately mapped as to their location and address. Cell phone mapping has improved but is still not as accurate as a line line phone.

Our crew of well trained 911 operators/dispatchers remained stable adding only two new dispatchers. This is important as it takes several years for a person coming into our profession to really become proficient in all aspects of our business.

I want to take this opportunity to once again ensure you that when you call 911 we will be here to help you reach the agency needed to solve your problem. As I always say we are on the line all the time, truly 24/7 helping to solve your problem whether it be a law officer request, a needed fire agency, a needed ambulance, rescue agency and any emergency preparedness call.

Following are the stats for 2014:

Telephone calls (non 911)

14,610

Radio calls to us or from us

278,959

911 calls \*

11,443

Walk ins to the lobby for none emergency

283

Calls for Service (all)

33,675  
Fire/Ambulance requests (also included in the total CFS)  
6,564

total all activitiy  
345,534

\*It is interesting to note that 62% of 911 calls are now coming in from cellular callers.

Sincerely submitted

*Owen Smith*

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**

Emergency Management has evolved from a wartime attack civil defense program to a natural disaster civil emergency preparedness program and finally to an All-Hazards, Comprehensive Emergency Management program that encompasses Preparedness, Response, Recovery and Mitigation activities dealing with natural disasters, human-caused accidents, terrorism, hazardous materials and now cyber security.

Recent events such as severe winter storms, wildfires, school crisis incidents, web-attacks and widespread power outages, demonstrate the need to be prepared for the types of natural and technological disasters that can impact our communities. Not being prepared can make the difference between life and death for large numbers of people and untold amounts of property damage.

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.

The Emergency Operations Center (EOC) activated during the early November 2014 ice storm that knocked out electrical power to many of the County's residents for up to four days. Unlike the ice storm that hit in December 2013, we did not have the severe cold temperatures and did not have to open a Red Cross shelter. We have established a much closer working relationship with the National Weather Service (NWS) in Gray and this has resulted in some very useful weather information.

**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 Local Emergency Management Directors (LEMD)
- 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 around 1,500 hours in the year 2014. The Federal Government has established a "value" rate of \$20.10 for the hours that volunteers contribute. Our volunteers contributed the equivalent of \$30,000.

## **Capital 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 capital improvements; researches, writes and submits grant applications; completes permitting requirements; completes project engineering, inspections and administration; and contracts with vendors and consultants in order to provide these systems. Our big project this year was to complete the construction and begin operation of a new radio tower in Stockton Springs near Fletcher Hill. The tower will come on line in May of 2015. All radio traffic that was transmitted from Mt Ephraim will relocate to the Fletcher Hill tower.

This year, the County EMA office was able to acquire around \$196,400 in grant funding from the Federal government through the Maine Emergency Management Agency (MEMA). The Emergency Management Performance Grant (EMPG) accounted for \$120,800 of this sum. The EMPG grant is a 50% reimbursement for the EMA program. Homeland Security accounted for \$75,600 in funds to be used to support law enforcement, fire, EMS and EMA programs.

## **Exercises and Training**

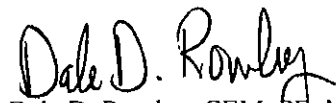
EMA facilitated 34 training courses and planning workshops and 18 discussion and operational disaster exercises. The office provided emergency management, incident command, communications, first aid/CPR, and hazardous materials training to county first responders.

## **Emergency Planning**

Works continues on the development of a County Continuity of Operations Plan. This plan addresses the impacts of an emergency on the employees and facilities on the County government. It develops procedures for getting county government services back on line as soon as possible. The office also worked with RSU 3 school district to develop Emergency Response classroom flipcharts. These flipcharts give quick guidance to classroom teachers on what to do for any given type of emergency.

## **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 Rumney and my Communications Planner, Brit Rothrock for their amazing support and accomplishments. I would also like to give my thanks to Michael Coulombe, Anne Rothrock, Almon Rivers, Rob Hoey and Doug Nelson for their hundreds of volunteer hours donated to EMA in 2014. Their efforts and the other volunteers have helped to build a much stronger and capable County EMA program.



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

## REPORT OF THE DISTRICT ATTORNEY

Waldo County generally has more cases for prosecution than other counties of similar size. This trend continued in 2014. In fact, there was a notable increase in the number of cases handled by the District Attorney's office. The total of adult criminal cases filed in court was 1,325, a seven percent increase over the 1,241 filed in 2013. Of the 2014 total, 1,085 were brought in the District Court and 239 in the Superior Court, and much of the increase was in District Court filings. The increase in District Court criminal cases was offset to some extent by a reduction in Civil Violation cases, from 256 in 2013 to 231 in 2014. Civil violations are offenses for which a defendant may be fined but may not be sentenced to jail. They include many Inland Fisheries and Wildlife offenses, Illegal Possession of Liquor by a Minor, and Possession of Marijuana. The number of civil violations cases has declined steadily from its peak of 367 filings in 2008. This reflects, at least in part, the need of law enforcement agencies to focus their resources more on criminal matters and less on non-criminal, fine-only, offenses.

Juvenile cases declined, from 78 in 2013 to 66 in 2014. A reduction in juvenile prosecutions could be a positive development. Fewer juvenile offenders may later mean there are fewer adult offenders. However, juvenile case numbers have fluctuated substantially over the years, from a low of 77 in 2006, to a high of 106 in 2011. The recent decline may be a consequence of the strong juvenile justice programs in Waldo County, and particularly to frequent use of Restorative Justice resources. If the decline continues in future years Waldo County may see significant benefits in reduced adult crime.

Serious criminal cases have traditionally been brought in the Superior Court, where jury trials are available. There has been a distinction between generally more serious Superior Court matters and less serious District Court matters. Beginning several years ago in the Portland and Bangor courts, and now extended in the rest of Maine, the distinction has been eliminated through a change in court rules. All criminal cases are now combined into a single Unified Criminal Docket (UCD), with procedural changes designed to make case resolution more efficient and, potentially, faster. During 2014 our staff prepared for implementation of the UCD in Waldo County, and it is now a reality. Next year's report will describe how the UCD fared during the partial year it will have been in effect.

There were substantial changes in attorney staff during 2014. Long-time Deputy District Attorney Eric Walker of Belmont resigned when his nomination as a District Court Judge was approved by the Maine Senate. Judge Walker's skill and judgment as a prosecutor were notable, and his departure meant major challenges for the office. We were fortunately able to hire a veteran prosecutor to work in Belfast: Neil McLean of Vassalboro. His years of service in Kennebec and Androscoggin Counties prepared him well, and ADA McLean is already known for his mature judgment and calm courtroom style. During 2014 former Deputy DA Walker and ADA McLean were assisted by a new ADA, Katie Hollstrom of Belfast. ADA Hollstrom brought energy, passion and skill to all aspects of her work. We were disappointed when she moved to southern Maine for family reasons, but relieved that she still works for this prosecutorial district, in the Bath and Wiscasset offices. The remaining member of the attorney team is our long-time juvenile prosecutor, Lindsay Dean of Rockland. ADA Dean handled all of

the hundreds of juvenile cases in the four counties of this prosecutorial district. She has a difficult yet vital role.

The attorneys are supported by a capable team of county employees. Following numerous changes in staff in 2013, we enjoyed stability throughout 2014. Felicia Story of Monroe has performed very well in her new role of Administrative Legal Secretary, and Megan Carter of Jackson has been equally successful as Legal Secretary. They were joined by two experienced law enforcement professionals early in 2014. Retired State Police Detective Dean Jackson of Morrill has taken on the complex role of Prosecutorial Assistant, and former probation officer Eric Harvey of Belfast is bringing sensitivity and compassion to the part-time position of Victim Witness Advocate (VWA) for child cases. Last, and far from least, the VWA for adult services, Katie Butler of Appleton, continues to be an extraordinary asset for the office. Her intelligence, organizational talent and ability to think “outside the box,” finding new solutions to difficult problems, are relied upon by all.

Throughout this decade the office has 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. One of the most dangerous drugs, heroin, is becoming more widely abused, with sometimes lethal consequences. Domestic violence remains an urgent concern. Elder abuse is 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 Maine Pre-Trial Services 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

# Waldo County Register of Deeds

Stacy L. Grant, Register  
137 Church St. – P.O. Box D  
Belfast, Maine 04915-0601  
Phone: 207-338-1710  
Fax: 207-338-6360

Email: [registerofdeeds@waldocountyme.gov](mailto:registerofdeeds@waldocountyme.gov)

## WALDO COUNTY REGISTRY OF DEEDS ANNUAL REPORT 2014

To the Honorable Waldo County Commissioners & Citizens of Waldo County:

Thank you for giving me the opportunity to report to you the year of 2014 in the Waldo County Registry of Deeds office.

The Registry of Deeds records all documents and plans pertaining to land in Waldo County. In 2014, we recorded 12,071 documents and 52 plans. Once recorded, we index each document and the image is scanned onto our system. This allows anyone from the public to easily search our system by name to find and view a particular document or plan. Our electronic index goes back to 1980 and our books go back to 1789, when Waldo County was part of Hancock County. Waldo County records start in 1827. Our electronic index can be accessed through our website, which is [maineregistryofdeeds.com](http://maineregistryofdeeds.com).

The total County revenue for 2014 was \$427,444.22. The total real estate transfer tax for the year was \$645,880.40, of which the County keeps 10% and the State of Maine Treasurer is sent 90%. The County received \$64,588.04 and the State received \$581,292.36 for 2014. The revenue breakdown for 2014 is:

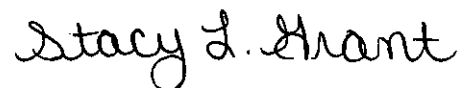
Document/Plan Recording	\$297,039.00
Transfer Tax	64,588.04
Photocopies/Website/Fax	65,778.43
Bank Interest	<u>38.75</u>
Total to County	\$427,444.22

Deloris Page, whom served the County of Waldo for 42 years, retired in 2014. Of that 42 years, 31 years was as Register of Deeds. I am privileged to serve as the

newly elected Register of Deeds. I have served the County of Waldo for 18+ years, as clerk and Deputy Register. I am honored and look forward to serving the County of Waldo as the Register of Deeds.

In closing, I would like to thank my staff for their hard work and dedication. Please know that we are here to serve you Monday through Friday from 8:00 a.m. to 4:00 p.m.

Respectfully,

A handwritten signature in cursive script that reads "Stacy L. Grant".

Stacy L. Grant  
Register of Deeds



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) 338-2963  
FAX (207) 338-2360

STATE OF MAINE  
PROBATE COURT-WALDO COUNTY  
BELFAST

## WALDO COUNTY PROBATE COURT ANNUAL REPORT 2014

To the Honorable Waldo County Commissioners & Citizens of Waldo County

We continue to strive to treat all 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](http://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.

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, Cari Carver and Elaine Russell. Waldo County citizens can be very proud to have these people at their service. We also would like to thank the very cooperative Waldo County Sheriff's Office. Whenever needed, Sheriff Scott Story and his deputies have been more than willing and able to help the Waldo County Probate Court. The Sheriff's Office has helped in a variety of ways, from last-minute service transporting parties to court, to court security for those times when we sense the need for added protection.

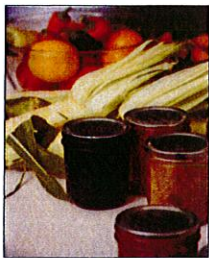
Beyond the above, we would like to close by stating that the Year 2014 was a year in which parties opened 295 new probate cases, with 42 concerning minor guardianships, 41 concerning adult guardianships and/or conservatorships, 32 name changes, 18 adoptions, 24 concerning decedents' formal estates and 147 concerning decedents' informal estates. We also have processed 609 passport applications, including 461 passport photos.

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 for your ongoing interest and support.

  
Susan W. Longley, Judge

  
Sharon W. Peavey, Register



## Making a Difference in Waldo County

For more than 100 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



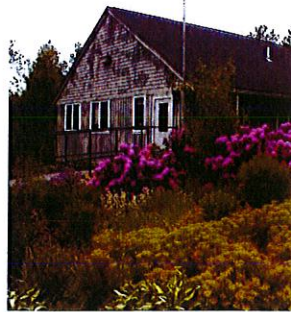
[extension.umaine.edu](http://extension.umaine.edu)

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[www.facebook.com/UMaineExtensionWaldo](https://www.facebook.com/UMaineExtensionWaldo)

The University of Maine is an equal opportunity/affirmative action institution

## University of Maine Cooperative Extension Waldo County

### Waldo County



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(207) 342-4229 fax  
[cawal@umext.maine.edu](mailto:cawal@umext.maine.edu)  
[www.umaine.edu/waldo](http://www.umaine.edu/waldo)

**EXTENSION EDUCATOR:** Rick Kersbergen  
Agriculture & Natural Resources, x1014

**EXTENSION PROFESSIONAL:** Viña Lindley  
Food Systems/Youth Development Professional, x1013

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

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

**EXTENSION SUPPORT STAFF:**  
Sónia Antunes x1010  
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**AFFILIATED STAFF**  
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1-800-244-2104

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

Deborah Killam, Extension Educator, Homemakers  
581-3874

### 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 Tuesday of each month.

**President**  
Sara Trunzo, *Unity*

**Vice President**  
Erica Buswell, *Searsport*

**Secretary**  
Anna McCalliard, *Belfast*

**Treasurer**  
Rose Rapp, *Morrill*

**Members**  
Ben Bucklin, *Belmont*  
Ryan Martin, *Belfast*  
David McDaniel, *Jackson*  
John Pincince, *Lincolntonville*  
Cheryl Richardson, *Searsport*  
Anne Rothrock, *Freedom*  
David Scholfield, *Knox*

### Food Systems Programming

#### Maine Families Garden Program

In 2014 Food Systems Professional Viña Lindley teamed up with the Waldo County Maine Families Home Visiting Program to deliver gardens to families. Eight families participated and a total of 32 people were impacted. Many of the participating families were Waldo county residents who struggle with food access and security. Each family received a 5x3 foot raised-bed garden, seeds and seedlings to plant. Families were able to choose from a menu of plants and seeds according to their needs. Each family was also paired with a mentor who was available to help them build, plant and care for their garden. Based on participant evaluations every family said that having the garden was a positive experience for their family. Most said that they would like to continue having a mentor available to support them, some only wanted seeds and seedlings. People also reported that their garden got them outside more often and that their children spent more time outside because of their garden. Families additionally reported that their children tried new foods that they had grown in the garden. One participant said that the aspect of the garden that they enjoyed the most was "Having fresh picked vegetables daily" Another participant shared "I liked the fact that my daughter has an interest in watching food grow in the garden and wants to pick it"

While the raised beds were relatively small and would not have provided food for a family to live on, the gardens allowed people to learn a useful skill and to form a positive relationship with someone in their community; as well as to expose their children to fresh produce at a young age.



Father and son showing off their garden (Photo by: Elynor Weider)



Garden Build (Photo by: Viña Lindley)

#### Food Preservation Programming

Waldo county staff offered seven hands-on food preservation workshops in Waldo, Knox, Lincoln and Kennebec counties. Participants learned the fundamentals of properly and safely preserving foods at home. The workshop was offered in a variety of locations including the Food Pantry in Unity, a homeless shelter and in partnership with Food Corps and students in the Maine Academy of Natural Sciences in Fairfield. In total 47 people participated from 8 counties and the majority (over 85%) reported feeling more confident in their food preservation skills after having taken the class.



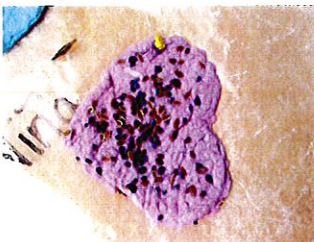
Tomato sauce (Photo by: Viña Lindley)



Seed Paper Making (Photo credit: Elizabeth Stanley)

#### Rural Living Day

In March 2014 Waldo County Executive Association held its 20<sup>th</sup> annual event, Rural Living Day at Mount View High School in Thorndike. The event was our most well attended in history with nearly 200 participants representing every county in Maine. Over 20 workshops were offered on topics like maple sugaring, growing garlic, cheese making and building twig trellises. Historically workshops have been geared toward adults and for the first time this year workshops were offered for kids. Parents and children 0-14 attended fun workshops like seed-paper making, winter survival skills, cooking and more. The event was overwhelmingly well received and generated enough revenue to award \$500 to Mt View graduate Jessica Harnden. In 2014, the event was able to offer a 2<sup>nd</sup> scholarship of \$500 to Sara Lyons who is studying Sustainable Agriculture at the University of Maine.



Seed Paper Making (Photo credit: Elizabeth Stanley)



(Photo credit: Elizabeth Stanley)



(Photo credit: Elizabeth Stanley)

## Healthy Living

### iCook Research Project

Maine 4-H youth (ages 9-10) participated with a parent who prepares meals at home in a 16 week cooking class called iCook. Through the iCook 4-H pilot project, families gathered every other week to prepare a meal, learn the fundamentals of cooking and food safety, and the importance of being physically active. In addition, each participant was given a camera and access to a closed website to record and share their learning and progress with other participants between sessions. This program is currently being developed as part of a five-state research project between the land-grant universities of Maine, Nebraska, South Dakota, Tennessee, and West Virginia. Participants enjoyed the class and reported trying new recipes at home and sharing their learning with friends and relatives.



Participants learning to make delicious snack wraps with hummus  
Photo by: Barbara Baker. Participating 4-H members from Kindred Spirits 4-H Club and Little Beaver's 4-H Club.

### Youth Voice Youth Choice Grant Program

Youth Voice Youth Choice (YVYC) is a program that empowers youth to make changes for healthier living by eating more vegetables and fruits, drinking more water, increasing physical activity and educating and encouraging friends and families how to make better choices for healthier living.

Funding for the YVYC program is provided by National 4-H Council and a grant from the Walmart Foundation. Through the support of the YVYC program over 200 Waldo County Youth are involved in making Healthy Living choices. Each program and group is encouraged to empower youth to shape their programs and each group has come up with unique ways of sharing healthy living messages with their peers and younger students.



### 4<sup>th</sup> H for Health Challenge

Waldo County 4-H teamed up with Healthy Kid's Out of School to provide a challenge to 4-H clubs to adopt healthy habits at their meetings. Training for club leaders was provided to help them offer water instead of sugary drinks, fruits and vegetables as snacks and to incorporate fun physical activity into their current meetings. Across Waldo county there were 240 participants who signed the pledge and received fun incentives like water bottles, 4<sup>th</sup> H for Health pins and cool temporary tattoos. While many clubs reported already practicing many healthy behaviors this program helped to highlight and remind leaders and club members alike of the importance of choosing health everyday. This was a partnership with Healthy Kids Out of School ChildObesity180 at Tufts University.

### The Waldo County 4-H Public Speaking Contest

The Waldo County 4-H Public Speaking Contest was held in the Abbott Room of the Belfast Library on Saturday, March 1, 2014. There were eleven young people who spoke, spread between the three age categories. Some of the presentations were "demonstrations" where the speaker showed how to complete a task. Other presentations were called "illustrated talks". The intent of an illustrated talk is to explain a topic of interest and provide objects, pictures, power point presentations, etc. that the audience can see and that help the audience get a further understanding of the topic. There were three judges, all community members. They each worked with a rubric to give all the competitors a final score and some feedback on what was good about the speech and a couple of suggestions on next steps to improve it.

Ray Estabrook was the emcee and he first gave the audience some warm up questions to get everyone in the mood for listening to young speakers. In most cases this contest was the 4-H member's first try at public speaking. There were about 40 people in the audience. The event proceeded with a microphone check, usually comic, and then each speaker, or pair of speakers, had their turn. After each speech there was a question and answer period. After all the speeches were done there was an ice cream social while the final tallying of scores was completed. Ribbons were given out, one blue, the red, and some green participation ribbons for the youngest speakers. Honorariums were given out to the highest scorers in the junior and senior groups.



4H Member At Public Speaking Event

Thanks to Ray and Patricia Estabrook from the Game Loft and Connie Tuller from Pine Pine 4-H for getting this event organized, and for Game Loft help in the setup. Public speaking has long been strength of the 4-H Program and we are glad it has returned to Waldo County. The high scorers from this event and others around Maine had the chance to participate in a regional meet at the University of Maine in Orono on Saturday March 29, 2014.

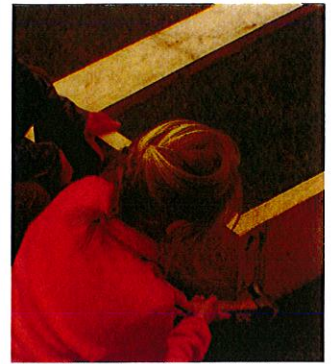


### Local Partnership

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.

### Master Gardener Training for High School Horticulture Students

Horticulture teacher Ryan Martin of Islesboro Central School approached the Waldo County Extension office in 2014 with a unique idea. He wanted to provide his students a chance to become certified Master Gardeners. The Master Gardener program is a volunteer training program of Cooperative Extensions and has members active in all 50 states and Canada. According to the 2009 Extension Master Gardener Survey, there are nearly 95,000 active Extension Master Gardeners, who provide approximately 5,000,000 volunteer service hours of per year to their communities. Receiving Master Gardener certification would allow Mr. Martin's horticulture students opportunities for employment and community connection through volunteering. Over the course of the semester Mr. Martin used the Master Gardener training manual as a teaching aide and in the spring students met with Extension staff for the exam, which was both written and hands-on. Several students who took the exam were successful and were awarded Master Gardener Certification. This partnership will continue next year and we are working to hone the exam and to support students' volunteer service opportunities.



Member building garden box (Photo Credit: John Hrabak)

### Edward Reynolds House Garden Project

In May of 2014 residents of the Edward Reynolds House, a low-income senior housing community, worked with Belfast Home-School 4-H Club members and Waldo, Knox & Lincoln Cooperative Extension staff to install 2 5x3 foot raised-bed gardens at the housing community. All of the 4-H supplies for the program were generously donated by community members and businesses including Viking Lumber, EBS building supply, Jon Thurston of Troy Howard Middle School and many more. When the garden boxes were complete they were divided into square-foot sections and residents each got 2 square-foot to plant herbs, flowers and vegetables. Despite the very small amount of space allotted to residents, the impacts were substantial. One resident said of the new gardens "The results will be an asset to many of us who have given away our roots to the soil to live here..." Over the course of the summer seniors grew a variety of vegetables including tomatoes, cucumbers, cauliflower, kohlrabi, as well as herbs, geraniums and more. Youth and volunteers returned later in the season to visit the gardens and to share a meal with residents. This tremendously successful project generated a desire for more growing space from current and prospective gardeners.



Residents working hand-in-hand (Credit: Veta Lindley)

## Home Horticulture

### The Master Gardener Volunteer Program

20 Participants from Knox, Lincoln and Waldo Counties received over 50hrs of training in the art and science of horticulture. In return they volunteered 40hrs or more in their communities. Ongoing projects include school gardens, public presentations, civic beautification and growing produce for those in need. 183 MGVs volunteered over 4,500 hrs. in 2014.



Master Gardener Volunteers with the Belfast Garden Club prune and care for the flowering crabapple alley at Belfast City Park.



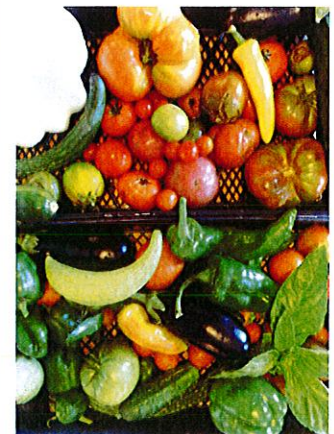
Learning how to make compost.

### Home and Community Client Calls

We received more than 450 questions from home, school and community gardeners in 2014. Topics were pests, diseases, invasive plants and insects, soil testing, and how to grow vegetables, fruits and ornamentals. We provided clients with direct help, resources, trainings and expert advice from specialists.

### Maine Harvest for Hunger

Groups and individuals grew over 3,600 pounds of produce for food banks, soup kitchens and shut ins. Substantial donations came from Master Gardener Volunteers, community gardens, and individual home gardeners.



## Youth Gardening

The Maine Apprentice Gardener Program Curriculum was used in 3 schools with Master Gardener and community volunteers. The Kids Can Grow program was held at two locations.

Schools and teachers also received training, volunteers, technical support, and materials via calls, on site, and at the 2014 Maine School Garden Day, that was held in Waldoboro.



### Community used Extension Resources for Gardeners in Maine:

UMaine Extension, Gardening & Yard:  
[umaine.edu/gardening](http://umaine.edu/gardening)

UMaine Extension Pest Management: [umaine.edu/ipm](http://umaine.edu/ipm)

Master Gardener Volunteers:  
[umaine.edu/gardening/master-gardeners](http://umaine.edu/gardening/master-gardeners)

Maine Harvest for Hunger: [umaine.edu/harvest-for-hunger](http://umaine.edu/harvest-for-hunger)

Maine School Garden Network: [www.msgn.org](http://www.msgn.org)

Maine YardScaping: [www.Yardscaping.org](http://www.Yardscaping.org)

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:

- 4-H
- Agriculture
- Business & Community
- Food & Health
- Gardening & Horticulture
- Home, Family & Youth
- Insect & Plant Disease Management
- Maine Food System
- Natural Resources
- Safety & Preparedness

## Tractor Safety Courses

In 2014, tractor safety workshops were held for apprentices in the MOFGA training program as well as farm employees at Johnny's Selected Seeds and students at Kennebec Valley Community College.

## Ag 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 2014 with over 300 people coming from throughout the Northeast. Extension also hosts the website for MGFN [www.umaine.edu/livestock/mgfn](http://www.umaine.edu/livestock/mgfn) and organizes their Annual Grazing Conference.

Rick works closely with the Maine Organic Milk Producers (MOMP) and helps provide educational programs and a unique equipment-sharing program. Organic dairy farms now make up over 20% of all dairy farms in Maine.

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. Extension helps to run the Beginning Farmers Resource Network (BFRN) [www.umaine.edu/beginning-farmer-resource-network](http://www.umaine.edu/beginning-farmer-resource-network) that helps new and developing farm operations to find educational resources throughout the state.

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.

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)

## 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. Rick is a cooperating member in the Department of Animal & Veterinary Science at UMaine. In 2014, Rick currently serves as the chair of MOFGA Certification Services Management committee.

## State Specialists working with Waldo County Agriculture

Agricultural programming in Waldo County is assisted by state specialists who provide valuable assistance to farms and natural resource based. Some examples of this include Gary Anderson, State Dairy Specialist who has worked with numerous dairy farms solving milk quality issues and helping to do financial planning and farm transitions.

Food Safety specialists Beth Calder and Jason Bolton have been working with Heiwa Tofu in Belfast for over four years and Maine Farmland Trust Unity Food hub for over two years. They assisted both organizations with facilities design, sanitation plans and shelf-life extension. In addition they have worked with Ducktrap River of Maine for over five years, assisting them with HACCP and sanitation training as well as with new product development, thermal-processing calculations for the production of safe food products and facility design. Ducktrap also hired one of Jason's students who had just graduated with a BS in food science as the assistant director of quality control and assurance.

## Agriculture and Natural Resources RESEARCH & EDUCATION

### Cover crop and no-till corn silage production

Rick Kersbergen continued his research and education efforts working on increasing the acreage of no-till corn and the use of cover crops with dairy farmers throughout the state. Research results (including those from farmers in Waldo County) indicate that adoption of this growing technique saves substantial time and money, by reducing costs and improving profitability of farms as well. Cover crop and no-till adoption is a proven way to reduce environmental impacts from farm operations. In 2014, a major effort on cover cropping was initiated with help from a Conservation Innovation Grant funded through the Natural Resources Conservation Service. Working with the Waldo County Soil and Water Conservation District, Dairy farmers in Waldo County enrolled in a program to cost-share for cover crop practices to reduce erosion, conserve valuable nutrients and increase production.



Cover crop research at the Quaker Hill Farm in Unity, Maine

### Organic Dairy Research

Organic dairy farmers are increasing in number and Maine, and research on ways to improve their practices is part of a research project funded by USDA Organic Research and Extension Initiative. A currently funded project is a regional one, and includes researchers from Maine (Kersbergen), New Hampshire, New York, Vermont and Pennsylvania.

As part of the program, Rick Kersbergen conducts forage trials at UMaine's Rogers Farm in Old Town and also measures pasture productivity and milk response on three organic dairy farms. Starting in 2014, the research included feeding trials in which cows were fed flax seed to see the impact on organic milk quality, quantity and fat composition.

Research continues on organic grain production in conjunction with the Northern New England Organic Bread Wheat Project. Additional work on Spelt production throughout the state was funded through a grant through "SpeltRight Bagel" in New York and New Jersey.

### Corn silage Variety Trials

Now in the 11<sup>th</sup> year, the state corn silage variety trials are managed by Rick Kersbergen and Caragh Fitzgerald. This research represents some of the best corn hybrids available to growers in Maine. The data resulting from this project is critical for producers who now spend significant amounts of operating capital each spring on corn seed. Making informed decisions about hybrids that perform well in Maine conditions is crucial to profitability. Differences found through simple hybrid selection can make a huge difference in the amount of purchased grain dairy farmers need to buy and greatly influences milk production on the farm.

### Senior College

Rick Kersbergen again organized and helped teach a 7-week class at the Hutchinson Center. This class focused on sustainable garden practices and was designed for beginning home gardeners wanting to produce more of their own food in limited space.

Rick worked closely with Kennebec Valley Community College and their new sustainable agriculture program. He has served as both an advisor to the program and as a consultant for farm operators. This past year, he organized a "dual credit" Principles of Sustainable Agriculture Class with KVCC that was offered to students in Islesboro and the Waldo Technical Center who were able to earn college credit for successful completion of the class. Eight high school students in Waldo county and statewide earned college credit.

## Sabbatical 2014!

In late 2014, Rick was granted a sabbatical for 6 months and traveled to Europe to learn about dairy systems in the Netherlands. He also traveled to Germany to investigate new opportunities for dairy equipment to be used in the United States. Robotic milking is very popular in Europe and has been very successfully adopted by medium and small farms. Rick is currently working with dairy farmers in Waldo County who are investigating the possible adoption of this technology.

To read more about Rick's sabbatical, you can read his blogs at <http://umaine.edu/livestock/blog/category/cows-and-crops/>



Cow wrather in the Netherlands

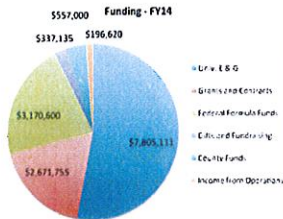


Robotic milker used to milk cows in the Netherlands



Dutch farm sign

### 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

	CY 2014
Local Salaries and Benefits	\$691,071
Prorated Support from UMaine*	\$426,824
Computer Equipment & Networking	\$6,994
Statewide Animal Diagnostic Lab	\$2,346
Marketing, Publications, Video	\$1,875
Local Programming Supplies & Expenses	\$2,189
Postage	\$6,065
Telephone	\$1,514
Travel	\$30,617
<b>Total</b>	<b>\$1,169,493</b>

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

Without county 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.

### Waldo county budget

Each year, Waldo county tax dollars support the umaine extension with physical office space, support staff salaries, office supplies, equipment and some programming expenses.

2014 Budget Waldo County Extension Association	
Salaries	\$33500
Utilities	\$900
Repairs/Maintenance	\$1500
Dues and Training	\$300
Supplies	\$4600
Postage	\$25
<b>Total</b>	<b>\$40825</b>

This table illustrates the financial resources for programs offered, supported and managed out of the Waldo county office.

## Newsletters and 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 & 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.

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

**Signs of the Seasons: 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.

**Maine Grass Farmers Network**  
[www.umaine.edu/livestock/mgfn](http://www.umaine.edu/livestock/mgfn)  
 MGFN supports farmers by gathering and providing information about:

- potential advantages of growing grass as managed pasture for livestock.
- increasing profitability to keep farms viable and to maintain the rural character of our communities
- taking advantage of Maine's short growing season and cool climate.
- utilizing pasture lands effectively, while improving animal health, product quality, and market advantage.

### 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>

<sup>1</sup>Excerpted from Title 7, Chapter 7 of the Maine Revised Statutes, §191-§195

## Statewide Highlights

### STEM Ambassadors...Sparking Student Interest in STEM Careers

4-H can encourage youth to higher education and successful careers, especially in science, technology, engineering, and math (STEM). Of the 25,000 youth that Maine 4-H engages annually, 52% engage in a STEM program, 83% want to finish college, and 73% want science-related jobs. Nationally, girls involved in 4-H are twice as likely to pursue science careers. UMaine Extension trained college students to facilitate STEM activities across the state as STEM Ambassadors. The short-term pilot program increased student leaders' comfort level with and knowledge of STEM teaching. To increase the future STEM workforce in Maine, we are now developing a statewide network of STEM Ambassadors.

### Wild Blueberries...Allowing Maine to Remain Competitive in the Global Market

About 100 million pounds of wild blueberries are produced in Maine, contributing over \$250 million to the state's economy. Because they must remain competitive as production increases worldwide, research-based field management and yield information from UMaine Extension helps current blueberry growers define the risk and returns on investment and assists new growers in understanding what is needed for optimal production. Growers who sample to determine pollinator density in their fields can decide if they should change their investment in rented honeybees or if they should enhance native bee populations by planting pollinator pastures. Total net pollination income is \$257/hectare for rented honeybees and \$171/hectare for native bees. Our decision-making tools help growers determine how much to rely on rented honeybees versus native bees.

### Access to Capital

Entrepreneurs need capital if their businesses are to create jobs for Mainers. By partnering with a regional economic development agency that provides Small Business Administration loan guarantees, banks can lend to Maine businesses that otherwise would not be eligible for financing. UMaine Extension, as a member of the loan

review committee, helps to guide lending, review applications, and make loan decisions. In 2014, 42 loans totaling \$6.2 million were made. Together with the private funds leveraged for investment, total lending was \$18.2 million, 77% more than in 2013. One hundred forty-two jobs were created or retained, an increase of 95% over 2013.

### Maine Compost School: An Economic Engine

Maine's compost industry has grown from three or four operations in the 1990s to over 50 commercial operations in 2015. The Maine Compost School, a partnership between UMaine Extension and state agencies, provides an opportunity for hands-on learning about commercial-scale composting technology and the business of composting. Since 1997 the school has served 700 participants from for-profit businesses and nonprofits in 42 states, 10 Canadian provinces, and 40 other countries. In 2014, a survey sent to all participants from 2009 to 2014 found that using knowledge gained at the school:

- 18% increased sales an average of \$8,500 per year
- 17% increased employment, hiring a total of 15 workers with a total estimated annual payroll of \$305,000
- 16% increased profitability.

The average value placed on attending the school was \$2,101. Business respondents (n=30) produced a total of 82,000 cubic yards of compost with an estimated retail value of \$2.5 million. The average business employed 23 full-time and 14 part-time workers with a total estimated annual payroll of \$796,500. The Maine Compost School has had a positive economic impact on participants, businesses, and communities in Maine and beyond.

### AgeAbility...Supporting Farmers of All Abilities To Remain Active on the Farm

The average U.S. farmer is 57 years old, and farming is the seventh most dangerous job. The Maine AgeAbility Project provides no-cost aid to farmers and their families and workers facing physical or cognitive challenges. Since 2010, UMaine Extension and its partners have conducted more than 70 on-farm assessments to suggest ways that farmers with disabilities could keep working. More than half of participants surveyed reported some increase in

quality of life from their participation and remained productive in agriculture. The renewed grant allows Maine AgeAbility to work with forestry and fisheries workers, as well as farmers.

### Barley Disease Control...Increasing Yields and Profits

Barley is grown on about 22,000 acres in Maine for livestock feed and malt production, and the acreage is increasing. Maine's 2013 barley crop was worth \$3.7 million, but fungal diseases can limit yield and maling quality. UMaine Extension ran trials aimed at improving grain yields and maling quality through disease control. Researchers sought to identify when and if fungicide was necessary. More than 75 growers deployed a disease control program on 16,000 acres of barley. They received over \$200,000 in increased revenue from greater yields and grain quality with the disease control program, which they plan to continue.

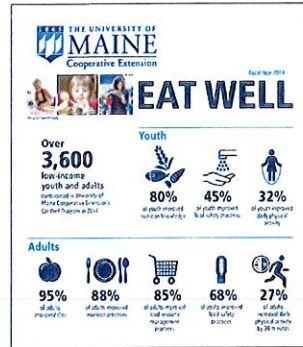
### Helping Farmers Optimize Forage Production and Quality

Recent USDA incentive programs encourage cover cropping after corn silage harvest. New England's short growing season and commonly used longer-season hybrids have hampered adoption of cover crops. UMaine Extension researchers organized field trials to determine the benefits of cover crops, no-till, and shorter-season silage varieties. Farmers planting with no-till reduced fuel use by about 5.7 gal/ac and time in the field by 2.75 hr/ac, for total savings of about \$50/ac. At \$30/ac, the cost of planting cover crops effectively replaced nitrogen fertilizer. Shorter-season corn had similar yields but higher quality than longer-season varieties. On one ME farm, researchers estimated that switching from a 94-day to an 85-day variety would increase income by \$670/ac, because milk production/ac increased by 3,350 lbs.

### EatWell...Supporting the Health of Maine Citizens

In Maine, almost two-thirds of adults are overweight or obese, yet USDA estimates that 16% of Mainers don't have enough to eat. This contradiction demonstrates that poor food choice and lack of availability of nutrient-rich food significantly affect our population. UMaine Extension's Eat Well Program (funded by federal EFNEP dollars) provides limited-income families with free education on budget food shopping, healthy recipes, meal planning, and cooking. In 2013 program graduates spent an average of \$36 less per month per household on food, while improving food quality. The total annual food cost savings for all graduated households was \$59,520.

**EatWell...Supporting Children's Learning and Health**  
 In Maine, more than a quarter of school-aged youth are overweight or obese, and nearly a quarter of the state's children are food insecure. UMaine Extension's Eat Well



UMaine Extension's Eat Well Program brings nutrition education to limited-income families and youth in Maine.

Program (funded by federal EFNEP dollars) provides limited-income youth in grades K-12 free education on healthy habits. Eighty percent of participants improved their ability to choose foods according to USDA MyPlate recommendations; 45 percent used safe food handling practices more often; and 32 percent improved their physical activity. Developing a solid foundation of healthy habits in childhood will help improve the health of Maine's population long term.

### Homemaker Program Supports Maine Communities

UMaine Extension Homemaker group members help to extend the resources of UMaine Extension into their communities through educational opportunities and service projects. Members gain leadership skills and help meet community needs, such as providing food, blankets, toys, and transportation to medical appointments for those in need. Groups raise money for causes through bake sales, raffles, and other events. The total estimated value of goods and volunteer services provided by the Homemakers was \$428,000.

### Maine Colleges Addressing Food Insecurity

Nearly a quarter of Maine's school-age students are food insecure. But Maine's colleges had no organized effort among campuses to address hunger in their communities. UMaine Extension collaborated with partners to develop the first Maine Hunger Dialogue, at which nearly 100 students and faculty from 17 campuses generated action plans to end hunger in their region. Some of the projects



that have since been funded will raise funds for a food bank, sponsor a competition among high schools to donate the most food to local pantries; analyze the extent of hunger on a community college campus and the feasibility of hosting a food bank for students; and establish an "edible park" where the community grows food with and for those in need. The foundation is now in place for student action among Maine's colleges to address hunger in more coordinated ways.

**Maine Grass Farmers Network...Increasing Profitability of Dairy Farms**

More than 274,000 acres of hay/pasture are grown in Maine, which can improve profitability for livestock operations. Organic dairy farmers must pasture their animals during grazing season. The demand for grass-fed livestock products is rising, but these operations need to improve profitability. The Maine Grass Farmers Network, with UMaine Extension, ran cultivar trials to evaluate grazing and harvest management response in perennial ryegrass. As plants mature, digestibility and the concentration of crude protein (CP) decline. Improving forage and pasture management to ensure high CP and digestibility improves animal performance and farm profitability. For example, if organic protein is valued at \$1.10 per pound, an increase of 3% CP would yield about 60 additional pounds of protein per ton of feed. Assuming a yield of 4 tons per acre, that's about \$240 in protein from forage per acre, or \$24,000 on a farm that harvests 100 acres of hay/pasture. Building efficiencies into grass-based feeding can greatly improve profitability and animal performance.

**Preventing Greenhouse Pest Diseases**

Many greenhouse managers want to use biological pest control, but hands-on experience is critical. UMaine Extension and partners offer a workshop featuring extensive hands-on activities related to greenhouse biocontrol systems. Of the 12 respondents to the post-workshop survey, all said they had instituted better pest monitoring and scouting methods; planted habitat to raise natural enemies of aphids; and cleaned their greenhouses better. Three-quarters of respondents also implemented better recordkeeping and planted habitat for other beneficial bugs. The total reported impact on the 11

businesses responding was \$2,925. If just 10% of the approximately 350 commercial greenhouses in the state adopted these measures, it could save at least \$14,625.

**Protecting Maine's Coastal Tourism Industry and Beaches**

Chronic bacterial pollution in Goosefare Brook, which empties near popular swimming beaches in Saco and Old Orchard Beach, threatens public health and the local tourism economy valued at over \$500 million. UMaine Extension brought together local, state, and federal partners to regularly monitor the brook. Pollution source tracking included optical brighteners, nutrients, pharmaceuticals, and personal care products, which may indicate human-sourced fecal contamination. The partners identified and removed malfunctioning septic systems and upgraded sewer and stormwater infrastructure. In 2014 the towns obtained grant funds for watershed management planning and public outreach. UMaine Extension personnel serve on the steering committee that will continue to address the health of Goosefare Brook.

**Senior Companions...Supporting Maine's Seniors and Saving over \$4 Million in Costs of Long-term Care**

Maine is the oldest state in the nation, with about 16% of the population 65 or older. For 33 years, the Senior Companions program has provided a cost-effective way for Maine's seniors to remain in their homes. "Senior Companion" volunteers aged 55+ with limited incomes provide companionship and nonmedical support to homebound and/or isolated older adults. Senior Companions attend monthly trainings and receive a stipend, insurance, and transportation reimbursement. In 2013-14, when 121 Senior Companions served 469 clients in 24,856 visits, the cost of the program was \$477,000. Of these clients, 43 would likely need to live in long-term care facilities if they did not have a Senior Companion. Nursing home care costs about \$98,550 per person per year in Maine, or \$4.2 million for the 43 clients. The Senior Companions program represents a substantial savings to Maine's seniors, families, and the state.

**Summer of Science: Sparking an Interest in Science, and Reducing Summer Learning Loss**

Improving student proficiency in science, technology, engineering, and math (STEM) can improve job opportunities and encourage youth to higher education. In Maine, testing showed that more than 33% of 5th graders and 45% of 11th graders lacked proficiency in science. The achievement gap widens in summer for low-income students, who often lack out-of-school learning opportunities. UMaine Extension created and delivered 4-H Summer of Science curricula to underserved youth in grades 3-8. About a quarter of participants were minorities and more than half were girls. The experiments helped them return to school with reduced summer learning loss and increased interest in science.

UMaine Extension trained and supervised 18 teens to deliver the curriculum, fostering career development, leadership, and responsibility. A post-teaching survey found that:

- 100% are now more likely to volunteer in their community and feel that they can make a difference through community service.
- 92% would return to teach again.
- 62% were born in Africa or the Middle East.

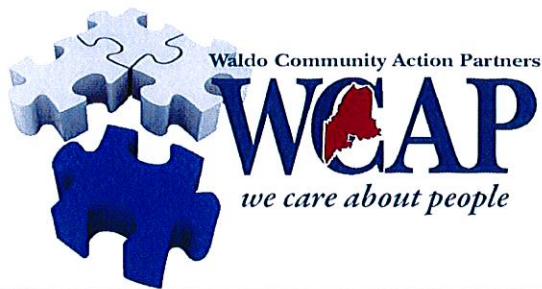
**Using Social Media to Advance Sustainable Agriculture**

More Americans, including farmers, are integrating online resources into their daily lives, so UMaine Extension must increase its use of social media tools to reach its audience. This project sought to provide agricultural educators the skills to effectively incorporate social media, including Facebook, Twitter, blogs, webinars, and YouTube, into their sustainable agriculture programming. Trainees increased their knowledge of social media tools, learned which tools are most effective for specific objectives, and implemented and evaluated at least one social media tool for their work. Because of the program, 30 of the 34 extension educators (88%) created and/or changed sustainable ag material for at least one social media tool, collectively reaching at least 228,790 farmers and others.



For more information contact:  
 University of Maine Cooperative Extension Waldo County  
 992 Waterville Rd  
 Waldo ME 04915  
 Phone: 207.342.5971 or 800.287.1426 (in Maine)

The University of Maine does not discriminate on the grounds of race, color, religion, sex, sexual orientation, including transgender status, and gender expression, national origin, citizenship status, age, disability, genetic information or veteran status in employment, education, and all other programs and activities. The following person has been designated to handle inquiries regarding nondiscrimination policies: Director, Office of Equal Opportunity, 101 North Stevens Hall, Orono, ME 04469, 207.581.1226



Waldo Community Action Partners  
 2015 Financial Assistance Request  
 Summary of Services Report Period  
 October 1, 2013 to September 30, 2014

WALDO COUNTY

Program Services Provided	Number Served	Dollar Value of Service	2015 Financial Request
Transportation	864,558 Waldo Vehicle Miles	Operating \$ 1,699,803.00	\$ 58,117.00
	Out of County Miles	Inkind \$ 237,482.00	
	1,722 Individuals	<b>Total \$ 1,937,285.00</b>	
Home Energy Assistance (HEAP)	1,927 Households	Operating \$ 128,232.00	\$ 28,178.00
	3,838 Individuals	Benefit Amount \$ 1,280,768.00	
		<b>Total \$ 1,409,000.00</b>	
Energy Crisis Intervention (ECIP)	318 Households	Operating \$ -	\$ 2,534.00
	735 Individuals	Benefit Amount \$ 119,981.00	
		<b>Total \$ 119,981.00</b>	
Head Start and Child Nutrition	139 Households	Operating \$ 1,226,640.00	\$ 31,472.00
	151 Individuals	Inkind \$ 346,924.00	
		<b>Total \$ 1,573,564.00</b>	
Weatherization	22 Households	Operating \$ 132,883.00	\$ 5,079.00
	53 Individuals	Benefit Amount \$ 121,107.00	
		<b>Total \$ 253,990.00</b>	
Donated Commodities (Food)	903 Households	Operating \$ 8,159.00	\$ 3,712.00
	2,312 Individuals (monthly, not annually)	Food Value \$ 176,635.00	
		<b>Total \$ 184,794.00</b>	
Central Heating Improvement (CHIP)	50 Households	Operating \$ 22,454.00	\$ 1,767.00
	99 Individuals	Benefit Amount \$ 54,896.00	
		<b>Total \$ 77,350.00</b>	
Early Head Start	52 Individuals	Operating \$ 656,209.00	\$ 14,403.00
	68 Visits	Inkind \$ 63,968.00	
		<b>Total \$ 720,177.00</b>	
<b>County Wide Community Projects:</b>		<b>\$ 817,737.00</b>	<b>\$ 16,355.00</b>
Electric Lifeline Program (ELP)-772 Households			
Child Care Food Program-21 Homes/112,291 Meals Served			
Above Ground Storage Tank Program-6 Households			
Safety Seat Program-Seats-106 Car Seats			
Holiday Projects: Thanksgiving Baskets - 840 & Christmas Baskets - 1103			
Neighbor for Neighbor - 1256 Families			
Cinderella Project - 180 Individuals			
<b>TOWNS TOTAL</b>		<b>\$ 7,093,878.00</b>	<b>\$ 161,617.00</b>

## **Waldo County SWCD 2014 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 the district completed due partly to Waldo County funding.**

- Honored outstanding conservationist of the year at the 2014 Annual Meeting/Banquet
- Provided technical assistance and guidance to many Waldo County individuals and municipalities.
- 28 individuals and units of government installed one or more conservation practices
- Assisted the Waldo County Natural Resources Conservation Service with 39 Environmental Quality Incentive Program (EQIP) with \$509,360 allocated for county farmers and producers to assist with manure storage construction, heavy use areas, fencing, seeding and grazing projects on over 4,779 acres 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, Friends of Unity Wetlands, Future Farmers of America
- Hosted a local working group for the Natural Resources Conservation Service to assist in determining and prioritizing the natural resource concerns for Waldo County.
- Hosted & assisted on several workshops for camp road erosion, forestry, and proper culvert installation for contractors, code enforcement officers and licensed plumbing inspectors.
- Partnered with NRCS, University Extension, Kennebec County SWCD and Somerset County SWCD for a grant that focused on no-till seeding and utilizing covers crops to reduce fuel and fertilizer costs for Waldo County farmers.
- Continued support for the Lead for Loons MOHF grant project promoting the usage of non-lead fishing tackle.
- Partnered with Knox-Lincoln and Kennebec SWCD to sponsor and conduct the Mid-Coast Regional Envirothon competition for state-wide high school teams where they competed against each other in the areas of soils, forestry, aquatics, wildlife and a pertinent conservation related current issue. Regional winners went on to compete at the state level then to the national competition.



- Partnered with the Maine Department of Environmental Protection and conducted 9 Contractor Certification Site Evaluations.
- Assisted a local watershed group with researching and acquiring plants to stabilize soil erosion areas throughout Belfast.
- Partnered with Maine Audubon Society for the Stream Smart Program, meeting with several Waldo County towns to conduct interactive outreach with state departments, town officials and conservation commissions to share the location of stream barriers (culverts, etc.) on town roads and identify which have the highest habitat values and draw attention to the golden rule of “letting streams act like streams, making the road invisible to the stream.”

County of Waldo, Maine

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

For the Year Ended December 31, 2014

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## **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 and each major fund of the County of Waldo, Maine as of and for the year ended December 31, 2014, 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.

**Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the County of Waldo, Maine, as of December 31, 2014, 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 30 through 31 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.

*Barbara Thibodeau & Associates*

June 17, 2015

**County of Waldo, Maine**  
**Management's Discussion and Analysis (MD&A) (UNAUDITED)**  
**December 31, 2014**

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, 2014 and 2013. 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, 2014 and 2013 by \$6,887,959 and \$6,650,420, respectively. Of these amounts, \$3,228,857 and \$3,066,673, respectively, is available to be used for the County's ongoing obligations.
- The County's total net position increased by \$237,539 and \$735,804 during fiscal years 2014 and 2013, respectively.
- The combined fund balance of the County's governmental funds as reported on the fund financial statements increased by \$180,660 to \$3,499,323.
- On a budget basis, the County had budgeted a deficiency of \$661,000 for contributions to reserves. There was a positive budget variance of \$348,715, 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.

**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 - 29 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, 2014 and 2013**

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

	<u>2014</u>	<u>2013</u>
Current and other assets	\$ 3,700,110	\$ 3,554,298
Capital assets, net	<u>3,671,422</u>	<u>3,576,938</u>
Total Assets	7,371,532	7,131,236
Current liabilities	162,437	198,035
Noncurrent liabilities	<u>321,136</u>	<u>282,781</u>
Total Liabilities	483,573	480,816
Net Position		
Investment in capital assets (net of debt)	3,636,481	3,563,741
Restricted	22,621	20,006
Unrestricted	<u>3,228,857</u>	<u>3,066,673</u>
Total Net Position	<u>\$ 6,887,959</u>	<u>\$ 6,650,420</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, 2014 and 2013

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

	<u>2014</u>	<u>2013</u>
<b>REVENUES</b>		
Charges for services	\$ 677,975	\$ 641,064
Operating grants and contributions	592,354	661,543
Capital grants and contributions	60,221	13,001
General revenues		
County taxes	4,676,661	4,833,766
Deeds transfer taxes	64,588	58,239
Courthouse rental income	90,635	90,635
Interest income	3,680	5,104
Miscellaneous	<u>20,126</u>	<u>27,236</u>
Total Revenues	<u>6,186,240</u>	<u>6,330,588</u>
<b>EXPENSES</b>		
Emergency management agency	133,477	130,680
District attorney	221,634	219,926
County commissioners	456,169	491,273
County treasurer	70,792	72,286
County facilities	266,700	279,898
Register of deeds	200,668	216,747
Register of probate	243,290	225,431
Sheriff	1,570,230	1,520,980
Telecommunications and dispatch	974,937	926,048
Advertising and promotion	10,500	9,636
Audit	8,600	9,400
University of ME extension	41,775	41,062
Employee benefits	506,741	505,280
Soil and water	25,000	25,000
Employee severance	5,709	18,474
Grant matching	4,353	2,844
Employee security	4,135	15,530
Drug forfeitures	7,813	1,432
Records preservation	339	1,299
Self-funded health insurance	847,270	760,709
Homeland security grants	102,363	58,360
Other grants	5,226	25,916
Interest on long-term debt	7,438	11,259
Capital outlay	<u>238,572</u>	<u>34,114</u>
Total Expenses	<u>5,953,801</u>	<u>5,603,584</u>

(continued)



Excess (deficiency) of revenues over expenditures before transfers and special items	232,439	727,004
Special Item – gain on disposal of assets	<u>5,100</u>	<u>8,800</u>
CHANGE IN NET POSITION	<u>237,539</u>	<u>735,804</u>
NET POSITION, BEGINNING OF YEAR	<u>6,650,420</u>	<u>5,914,616</u>
NET POSITION, END OF YEAR	<u>\$6,887,959</u>	<u>\$6,650,420</u>

The narrative that follows discusses the operations of governmental activities.

- Expenses of governmental activities include depreciation expense of \$285,735. 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, 2014 totaled \$4,855,690. Of this amount \$4,676,661 was from tax assessments paid by member towns. An additional \$179,029 came from interest and other miscellaneous sources.

## 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 \$3,499,323, \$1,079,287 of which was unrestricted and available for discretionary spending on future needs. The County's combined fund balance increased \$180,660 over the previous year balance of \$3,318,663.

- Revenues include federal and state sources totaling \$184,163 and taxes assessed to member towns totaling \$4,676,661.
- Charges for services and fees and fines contributed \$773,709 in total revenue during the year.

Total governmental fund expenditures for December 31, 2014 and 2013 are broken down as follows:

	<u>2014</u>	<u>2013</u>
Emergency management agency	\$ 106,436	\$ 103,121
District attorney	218,636	215,822
County commissioners	434,259	560,913
County treasurer	68,391	66,816
County facilities	250,163	282,179
Register of deeds	205,362	210,262
Register of probate	241,933	223,101
Sheriff	1,300,906	1,279,392
Telecommunications and dispatch	868,700	823,972
Advertising and promotion	10,500	9,636
Audit	8,600	9,400
University of ME extension	40,825	40,825
Employee benefits	506,741	505,280
Soil and water	25,000	25,000
Employee severance reserve	5,709	18,474
Grant matching reserve	4,353	2,844
EMA/Disaster recovery reserve	-	250
Employee security reserve	4,135	15,530
Drug forfeitures reserve	7,813	1,432
Records preservation reserve	339	1,299
Probate surcharge reserve	455	6
Deeds surcharge reserve	1,025	4,938
Sheriff detail reserve	228,638	211,855
Self-funded health insurance claims	847,270	760,709
Homeland security grants	109,058	134,539
Other grants	28,510	42,745
Debt service – principal	28,256	25,007
Debt service – interest	7,438	11,259
Capital outlay	<u>496,128</u>	<u>49,258</u>
Total Expenses	<u>\$6,055,579</u>	<u>\$5,635,864</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, 2014, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements/ Reclass</u>	<u>Ending Balance</u>
<i>Governmental Activities</i>				
Land	\$ 373,225	\$ 101,281	\$ -	\$ 474,506
Construction in Progress	153,846	72,548	-	226,394
Buildings	2,421,252	23,284	-	2,444,536
Improvements	337,731	-	-	337,731
Equipment	1,078,056	90,423	-	1,168,479
Vehicles	<u>620,163</u>	<u>92,683</u>	<u>(22,092)</u>	<u>690,754</u>
Total capital assets	4,984,273	380,219	(22,092)	5,342,400
Accumulated depreciation	<u>(1,407,335)</u>	<u>(285,735)</u>	<u>22,092</u>	<u>(1,670,978)</u>
Capital assets, net	<u>\$ 3,576,938</u>	<u>\$ 94,484</u>	<u>\$ -</u>	<u>\$ 3,671,422</u>

**Debt Administration** - A summary of the County's long-term debt activity for the year ended December 31, 2014 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	\$ 13,197	\$ 50,000	\$ (28,256)	\$ 34,941	\$ 1,083
Compensated absences	<u>269,584</u>	<u>16,611</u>	<u>-</u>	<u>286,195</u>	<u>-</u>
Total	<u>\$ 282,781</u>	<u>\$ 66,611</u>	<u>\$ (28,256)</u>	<u>\$ 321,136</u>	<u>\$ 1,083</u>

In addition, the County executed short-term borrowing, in the form of a tax anticipation note to meet operating cash flow needs. The County paid a total of \$7,438 in interest for the year ended December 31, 2014.

**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 or as use of carryover fund balances and transfers out. 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 is recognized for the portion of the health insurance premiums funded by the Jail Department and its employees.

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 a deficiency for \$661,000 for funding of reserves. The County was able to realize a positive budget variance of \$348,715, primarily due to the following factors:

- District attorney function realized savings due to reductions in payroll costs(\$4,973) and witness fees(\$3,919)
- County commissioners function realized savings due to reductions in payroll costs(\$5,242), professional services (\$12,670) and liability insurance(\$9,308)

- Register of deeds function realized savings due to fewer microfilming projects than had been budgeted (\$13,193)
- Sheriff function realized savings due to reductions in vehicle fuel expenditures(\$14,621)
- Employee benefits function realized savings in areas of Maine State retirement expenses (\$2,400), payroll taxes (\$8,021), and workers compensation (\$5,274)

The County of Waldo, Maine is not aware of any major changes for the 2015 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.

#### **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, 2014**

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash and equivalents	\$ 1,757,133
Investments	1,843,175
Receivable from other governments	47,546
Prepaid expenses	52,256
Capital assets not being depreciated	700,900
Capital assets being depreciated, net of accumulated depreciation	<u>2,970,522</u>
Total assets	<u>7,371,532</u>
<b>LIABILITIES</b>	
Accounts payable	29,073
Payroll withholdings payable	9,391
Payable to jail department	34,088
Payable to other governments	51,740
Health insurance claims payable	18,110
DA restitution payable	12,482
Unearned revenue	7,553
Long-term liabilities	
Due within one year	
Accrued compensated absences	38,350
Capital leases payable	3,311
Due in more than one year	
Accrued compensated absences	247,845
Capital leases payable	<u>31,630</u>
Total liabilities	<u>483,573</u>
<b>NET POSITION</b>	
Net investment in capital assets	3,636,481
Restricted for	
Emergency management	22,621
Unrestricted	<u>3,228,857</u>
Total net position	<u>\$ 6,887,959</u>

County of Waldo, Maine  
Statement of Activities  
For the Year Ended December 31, 2014

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
Governmental activities					
Emergency management agency	\$ 133,477	\$ -	\$ 77,469	\$ -	\$ (56,008)
District attorney	221,634	-	-	-	(221,634)
County commissioners	456,169	-	-	-	(456,169)
County treasurer	70,792	-	-	-	(70,792)
County facilities	266,770	-	-	-	(266,770)
Register of deeds	200,668	328,947	-	-	128,279
Register of probate	243,290	128,794	-	-	(114,496)
Sheriff	1,570,230	204,642	-	-	(1,365,588)
Telecommunications and dispatch	974,937	-	-	-	(974,937)
Advertising and promotion	10,500	-	-	-	(10,500)
Audit	8,600	-	-	-	(8,600)
University of Maine extension	41,775	-	-	-	(41,775)
Employee benefits	506,741	-	-	-	(506,741)
Soil and water	25,000	-	-	-	(25,000)
Employee severance reserve	5,709	-	-	-	(5,709)
Grant matching reserve	4,353	-	3,208	-	(1,145)
County planning reserve	-	-	283	-	283
Employee security reserve	4,135	-	-	-	(4,135)
Drug forfeitures reserve	7,813	15,592	-	-	7,779
Records preservation reserve	339	-	-	-	(339)
Self-funded health insurance claims	847,270	-	371,210	-	(476,060)
Homeland security grants	102,363	-	106,694	-	4,331
Other grants	5,226	-	33,490	-	28,264
Interest and other charges	7,438	-	-	-	(7,438)
Capital outlay	238,572	-	-	60,221	(178,351)
<b>Total governmental activities</b>	<b>\$ 5,953,801</b>	<b>\$ 677,975</b>	<b>\$ 592,354</b>	<b>\$ 60,221</b>	<b>(4,623,251)</b>
<b>General revenues</b>					
County taxes					4,676,661
Deeds transfer taxes					64,588
Courthouse rental income					90,635
Interest					3,680
Miscellaneous					20,126
<i>Special item</i> - gain on disposal of asset					5,100
<b>Total general revenues and special item</b>					<b>4,860,790</b>
Change in net position					237,539
<b>NET POSITION - BEGINNING</b>					<b>6,650,420</b>
<b>NET POSITION - ENDING</b>					<b>\$ 6,887,959</b>

**County of Waldo, Maine**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2014**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,149,026	\$ 584,570	\$ 23,537	\$ 1,757,133
Investments	1,843,175	-	-	1,843,175
Due from other funds	-	31,626	-	31,626
Receivable from other governments	22,183	-	25,363	47,546
Prepaid expenses	52,256	-	-	52,256
Total assets	<u>\$ 3,066,640</u>	<u>\$ 616,196</u>	<u>\$ 48,900</u>	<u>\$ 3,731,736</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Accounts payable	\$ -	\$ 2,794	\$ 26,279	\$ 29,073
Payroll withholdings payable	9,391	-	-	9,391
Due to other funds	31,626	-	-	31,626
Payable to jail department	34,088	-	-	34,088
Payable to other governments	51,740	-	-	51,740
Health insurance claims payable	18,110	-	-	18,110
DA restitution payable	12,482	-	-	12,482
Unearned revenues	7,553	-	-	7,553
Compensated absences	38,350	-	-	38,350
Total liabilities	<u>203,340</u>	<u>2,794</u>	<u>26,279</u>	<u>232,413</u>
Fund balances				
Restricted for				
Emergency management	-	-	22,621	22,621
Committed for				
Capital projects	-	613,402	-	613,402
Self-funded health insurance	1,317,352	-	-	1,317,352
Other purposes	466,661	-	-	466,661
Unassigned	1,079,287	-	-	1,079,287
Total fund balances	<u>2,863,300</u>	<u>613,402</u>	<u>22,621</u>	<u>3,499,323</u>
Total liabilities and fund balances	<u>\$ 3,066,640</u>	<u>\$ 616,196</u>	<u>\$ 48,900</u>	<u>\$ 3,731,736</u>

**County of Waldo, Maine**  
**Reconciliation of the Governmental Funds**  
**Balance Sheet to the Statement of Net Position**  
**December 31, 2014**

Total fund balance, governmental funds	\$ 3,499,323
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.	3,671,422
Some liabilities, (such as capital leases payable and accrued compensated absences), 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>(282,786)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 6,887,959</u></u>



**County of Waldo, Maine**  
**Statement of Revenues, Expenditures and Changes**  
**in Fund Balances - Governmental Funds**  
**For the Year Ended December 31, 2014**

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>
<b>REVENUES</b>				
Property taxes	\$ 4,676,661	\$ -	\$ -	\$ 4,676,661
Deeds transfer taxes	64,588	-	-	64,588
Intergovernmental revenue	77,469	-	106,694	184,163
Charges for services	455,555	-	-	455,555
Fees and fines	318,154	-	-	318,154
Self-funded health insurance contributions	346,173	-	-	346,173
Self-funded health insurance claims revenue	21,489	-	-	21,489
Investment earnings	7,228	-	-	7,228
Miscellaneous revenues	18,518	60,221	33,489	112,228
Total revenues	<u>5,985,835</u>	<u>60,221</u>	<u>140,183</u>	<u>6,186,239</u>
<b>EXPENDITURES</b>				
Current				
Emergency management agency	106,436	-	-	106,436
District attorney	218,636	-	-	218,636
County commissioners	434,259	-	-	434,259
County treasurer	68,391	-	-	68,391
County facilities	250,163	-	-	250,163
Register of deeds	205,362	-	-	205,362
Register of probate	241,933	-	-	241,933
Sheriff	1,300,906	-	-	1,300,906
Telecommunications and dispatch	868,700	-	-	868,700
Advertising and promotion	10,500	-	-	10,500
Audit	8,600	-	-	8,600
University of Maine extension	40,825	-	-	40,825
Employee benefits	506,741	-	-	506,741
Soil and water	25,000	-	-	25,000
Employee severance reserve	5,709	-	-	5,709
Grant matching reserve	4,353	-	-	4,353
Employee security reserve	4,135	-	-	4,135
Drug forfeitures reserve	7,813	-	-	7,813
Records preservation reserve	339	-	-	339
Probate surcharge reserve	455	-	-	455
Deeds surcharge reserve	1,025	-	-	1,025
Sheriff detail reserve	228,638	-	-	228,638
Self-funded health insurance claims	847,270	-	-	847,270
Homeland security grants	-	-	109,058	109,058
Other grants	-	-	28,510	28,510
Debt service				
Principal	3,256	25,000	-	28,256
Interest and other charges	6,938	500	-	7,438
Capital outlay	-	496,128	-	496,128
Total expenditures	<u>5,396,383</u>	<u>521,628</u>	<u>137,568</u>	<u>6,055,579</u>
Excess (deficiency) of revenues over expenditures	<u>589,452</u>	<u>(461,407)</u>	<u>2,615</u>	<u>130,660</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital leases	-	50,000	-	50,000
Transfers in	-	506,000	-	506,000
Transfers out	(506,000)	-	-	(506,000)
Total other financing sources and uses	<u>(506,000)</u>	<u>556,000</u>	<u>-</u>	<u>50,000</u>
Net change in fund balances	83,452	94,593	2,615	180,660
<b>FUND BALANCE - BEGINNING</b>	<u>2,779,848</u>	<u>518,809</u>	<u>20,006</u>	<u>3,318,663</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 2,863,300</u>	<u>\$ 613,402</u>	<u>\$ 22,621</u>	<u>\$ 3,499,323</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, 2014**

Net change in fund balances - total governmental funds: \$ 180,660

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	\$ 375,119	
Depreciation expense	<u>(285,735)</u>	89,384

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 or loss on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold.

5,100

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.

Capital lease proceeds	\$ (50,000)	
Capital lease repayments	<u>28,256</u>	(21,744)

Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:

This is the amount of the change in accrued compensated absences not reflected on Governmental funds

(15,861)

Change in net position of governmental activities

\$ 237,539

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2014**

**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**

In evaluating the County as a reporting entity, management has addressed all potential component units for which the County may be financially accountable and, as such, should be included within the County's financial statements. In accordance with GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, the County is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits or to impose specific financial burdens on the County. Additionally, the County is required to consider other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the reporting entity's financial statements to be misleading. Based on the application of these criteria, there are no entities that should be included as part of these financial statements as a component unit.

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.

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

The government-wide financial statements report information of all 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.

**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.

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2014**

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

**C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS (CONTINUED)**

**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 funds:

*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.

*Capital Projects Fund*

The capital projects fund is used to account for all resources for the acquisition, betterment or construction of capital facilities and the capital reserve activity of the County.

*Special Revenue Fund*

The special revenue fund is used to account for the proceeds of specific revenue sources that are legally or contractually restricted to expenditures for specified purposes. This fund includes federal and state grants for emergency management purposes.

**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, 2014**

**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 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.

**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, 2014**

**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

The County elected to utilize the infrastructure transition option in the implementation of GASB Statement #34 which does not require the County to retroactively capitalize certain infrastructure assets.

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

**5. Long-term Liabilities**

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 in the government-wide financial statements, while governmental funds financial statements report only an estimate of the current portion of the liability.

**6. Government-wide Net Position**

Net position represents the difference between assets and liabilities in the government-wide financial statements.

Net investment in capital assets 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.

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2014**

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

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

**6. Government-wide Net Position (Continued)**

Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislations adopted by the County 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.

**7. Governmental Fund Balances**

Fund balance represents the difference between assets and liabilities in the fund financial statements. Fund balance must be properly recorded within one of 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, 2014**

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

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

**9. Recent Accounting Pronouncements**

In June 2012, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. This statement improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The statement is effective for periods beginning after June 15, 2014. The effect of this Statement on the County's financial statements is not known at this time.

In November 2013, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*. This statement provides guidance on the reporting of pension contributions made between the time of the measurement of the government's net pension obligation, and the end of the government's fiscal reporting year. The statement is effective for periods beginning after June 15, 2014. The effect of this Statement on the County's financial statements is not known at this time.

**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, 2014, the County reported deposits of \$1,757,133 with bank balances of \$1,805,779. Of the County's total bank balance of \$1,805,779, \$963,504 was exposed to custodial credit risk. Of the exposed amount, \$849,513 was collateralized by underlying securities held by the related bank's trust department but not in the County's name, and \$113,991 was not collateralized.

**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, 2014 are as follows:

Repurchase agreements	\$ 767,305
Certificates of deposit	<u>1,075,870</u>
Total investments	<u>\$ 1,843,175</u>



**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2014**

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

**Investments (Continued)**

*Custodial Credit Risk:* Custodial credit risk is the risk that in the event of failure of the counterparty, the County 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 \$767,305 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:

	Due in less than one year	Due in 1-5 years	Due in more than five years
Repurchase agreements	\$ 767,305	\$ -	\$ -
Certificates of deposit	1,075,870	-	-
Total	<u>\$ 1,843,175</u>	<u>-</u>	<u>-</u>

**NOTE 3. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2014, was as follows:

	Balance 12/31/13	Additions	Disposals	Balance 12/31/14
<b>Governmental Activities</b>				
<i>Capital assets not being depreciated</i>				
Land	\$ 373,225	\$ 101,281	\$ -	\$ 474,506
Construction in progress	153,846	72,548	-	226,394
Total capital assets not being depreciated	<u>527,071</u>	<u>173,829</u>	<u>-</u>	<u>700,900</u>
<i>Capital assets being depreciated</i>				
Buildings	2,421,252	23,284	-	2,444,536
Improvements	337,731	-	-	337,731
Equipment	1,078,056	90,423	-	1,168,479
Vehicles	620,163	92,683	(22,092)	690,754
Total capital assets being depreciated	<u>4,457,202</u>	<u>206,390</u>	<u>(22,092)</u>	<u>4,641,500</u>
Less accumulated depreciation				
Buildings	(377,527)	(49,758)	-	(427,285)
Improvements	(74,879)	(22,788)	-	(97,667)
Equipment	(580,140)	(124,432)	-	(704,572)
Vehicles	(374,789)	(88,757)	22,092	(441,454)
Total accumulated depreciation	<u>(1,407,335)</u>	<u>(285,735)</u>	<u>22,092</u>	<u>(1,670,978)</u>
Total capital assets, being depreciated, net	<u>3,049,867</u>	<u>(79,345)</u>	<u>-</u>	<u>2,970,522</u>
Governmental activities capital assets, net	<u>\$ 3,576,938</u>	<u>\$ 94,484</u>	<u>\$ -</u>	<u>\$ 3,671,422</u>

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2014**

**NOTE 3. CAPITAL ASSETS (CONTINUED)**

Depreciation expense was charged to governmental activities as follows:

Emergency management	\$ 27,316
District attorney	367
County commissioners	21,910
County facilities	16,607
Register of deeds	520
Sheriff	118,545
Telecommunications	99,520
University of Maine extension	<u>950</u>
Total depreciation expense	<u>\$ 285,735</u>

**NOTE 4. LONG-TERM LIABILITIES**

The following is a summary of long-term liabilities for the year ended December 31, 2014:

	<u>Balance</u> <u>12/31/13</u>	Increase	Decrease	<u>Balance</u> <u>12/31/14</u>	<u>Due</u> <u>Within</u> <u>One Year</u>
Capital leases	\$ 13,197	\$ 50,000	\$ (28,256)	\$ 34,941	\$ 3,311
Accrued compensated absences	<u>269,584</u>	<u>16,611</u>	-	<u>286,195</u>	<u>38,350</u>
Total	<u>\$ 282,781</u>	<u>\$ 66,611</u>	<u>\$ (28,256)</u>	<u>\$ 321,136</u>	<u>\$ 41,661</u>

**Obligations under capital leases**

The County is the lessee of land and equipment under capital leases expiring in 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, 2014, the County had recorded \$101,281 in land and \$13,032 in equipment related to capital leases. Amortization of these assets is included with depreciation expense. Accumulated depreciation for these assets at December 31, 2014 is \$5,381.

Minimum future lease payments under capital leases as of December 31, 2014 are:

2015	\$ 29,720
2016	3,655
2017	2,100
2018	<u>1,250</u>
	36,725
Less amount representing interest	<u>1,784</u>
Present value of minimum lease payments	<u>\$ 34,941</u>

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2014**

**NOTE 4. LONG-TERM LIABILITIES (CONTINUED)**

**Obligations under operating leases**

The County is currently committed to operating lease payments of \$29,415 over the next three years for copiers and other equipment leases. Future lease payment requirements are as follows:

2015	\$ 15,468
2016	12,696
2017	<u>1,251</u>
	<u>\$ 29,415</u>

Operating lease payments were \$9,737 for fiscal year 2014.

**NOTE 5. SHORT-TERM DEBT**

The County had a tax anticipation note to provide for working capital purposes. The note provided for a rate of interest of 0.88% per annum. The agreement provided for maximum credit availability of \$4,500,000, which was accessible by both the County and the County Jail department.

Short-term financing activity for the County during the year ended December 31, 2014, is summarized as follows:

Source of Financing	Purpose of Financing	Balance 1/1/14	Draws	Paid	Balance 12/31/14
Key Bank	Working capital	\$ -	\$ 2,100,000	\$(2,100,000)	\$ -

The County paid interest of \$7,438, including amounts paid for short-term financing during the year ended December 31, 2014.

**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, 2014 arising from these transactions were as follows:

	<u>Receivable</u>	<u>Payable</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General fund	\$ -	\$ 31,626	\$ -	\$ (506,000)
Capital projects fund	<u>31,626</u>	<u>-</u>	<u>506,000</u>	<u>-</u>
	<u>\$ 31,626</u>	<u>\$ 31,626</u>	<u>\$ 506,000</u>	<u>\$ (506,000)</u>

The outstanding balances between funds result from grant funds reclassifications and amounts held in the active reserve attributed to capital projects fund accounts. The general fund transfer of \$506,000 was used to move funds to various capital reserves in accordance with budgetary authorizations.

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2014**

**NOTE 7. NET INVESTMENT IN CAPITAL ASSETS**

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds payable adding back any unspent proceeds. The County's net investment in capital assets was calculated as follows at December 31, 2014:

Capital assets	\$ 5,342,400
Accumulated depreciation	(1,670,978)
Related capital leases payable	<u>(34,941)</u>
Total balance	<u>\$ 3,636,481</u>

**NOTE 8. FUND BALANCE – RESTRICTED FOR EMERGENCY MANAGEMENT**

At December 31, 2014, the County's fund balance restricted for emergency management was comprised of the following:

County planning grants	\$ 20,972
Local emergency preparedness grants	1,213
Donations and miscellaneous	<u>436</u>
	<u>\$ 22,621</u>

**NOTE 9. FUND BALANCE - COMMITTED FOR CAPITAL PROJECTS**

At December 31, 2014, the County's fund balance committed for capital projects was comprised of the following:

Vehicles	\$ 190,041
Sheriff facility	16,588
Courthouse	64,907
Communications equipment	8,997
Technology	179,167
All other facilities	66,469
EMA equipment	17,001
Probate, deeds, and district attorney	22,215
Emergency shelters	16,392
Future County land and buildings	21,815
Equipment service	<u>9,810</u>
	<u>\$ 613,402</u>

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2014**

**NOTE 10. FUND BALANCE - COMMITTED FOR OTHER PURPOSES**

At December 31, 2014, the County's general fund balance committed for other purposes was comprised of the following:

Planning	\$ 12,048
Employment security	76,997
Employee severance	84,053
EMA/disaster recovery	28,250
Grant matching	69,399
Economic Development Equity	35,000
Drug forfeiture	12,437
Sheriff's detail	44,474
Deeds surcharge	70,755
Electronic monitors	1,811
Records preservation	4,664
Probate surcharge	<u>26,773</u>
	<u>\$ 466,661</u>

**NOTE 11. 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.

**NOTE 12. 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, 2014 was \$1,317,352. 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, 2014.

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

	<u>2014</u>	<u>2013</u>
Claims payable, January 1	\$ 74,593	\$ 81,174
Current year claims incurred	772,677	679,535
Current year claim payments	<u>(829,160)</u>	<u>(686,116)</u>
Claims payable, December 31	<u>\$ 18,110</u>	<u>\$ 74,593</u>

**County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**December 31, 2014**

**NOTE 13. 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, 2014 for employees covered by this plan was \$2,256,461.

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.

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

Participating County employees are required to contribute 6.69% 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 12/31/14		Year ended 12/31/13		Year ended 12/31/12	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
Employer						
Regular	\$ 169,218	7.50%	\$ 114,235	5.79%	\$ 146,440	6.70%
IUUAL*	37,604	1.67%	73,144	3.71%	64,464	2.95%
Employee	150,855	6.69%	128,254	6.50%	141,976	6.50%

\*IUUAL = Initial Unpooled Unfunded Actuarial Liability

**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, 2014 for employees covered by this plan was \$655,314.

The County matches employees' contributions up to a maximum \$600 as determined by the Board of Commissioners. The County made matching contributions of \$2,400 and employees elected to defer \$21,150 for a contribution of \$23,550 for the year ended December 31, 2014.

**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, 2014**

	Budgeted Amounts			Actual	Budget to	Actual
	Original	Changes*	Final	Amounts, Budgetary Basis	GAAP Differences**	Amounts, GAAP Basis
<b>REVENUES</b>						
Property taxes	\$ 4,676,661	\$ -	\$ 4,676,661	\$ 4,676,661	\$ -	\$ 4,676,661
Deeds transfer taxes	40,000	-	40,000	63,877	711	64,588
Intergovernmental revenue	88,349	-	88,349	80,541	(3,072)	77,469
Charges for services	165,635	-	165,635	177,615	277,940	455,555
Fees and fines	281,000	-	281,000	316,186	1,968	318,154
Self-funded health insurance contributions	-	-	-	-	346,173	346,173
Self-funded health insurance claims revenue	-	-	-	-	21,489	21,489
Investment earnings	5,050	-	5,050	3,680	3,548	7,228
Miscellaneous revenues	8,400	-	8,400	15,027	-	15,027
Unbudgeted reserves revenues	-	-	-	-	3,491	3,491
<b>Total revenues</b>	<b>5,265,095</b>	<b>-</b>	<b>5,265,095</b>	<b>5,333,587</b>	<b>652,248</b>	<b>5,985,835</b>
<b>EXPENDITURES</b>						
<b>Current</b>						
Emergency management agency	107,395	-	107,395	107,216	(780)	106,436
District attorney	237,177	-	237,177	218,636	-	218,636
County commissioners	503,542	-	503,542	472,479	(38,220)	434,259
County treasurer	71,290	-	71,290	68,391	-	68,391
County facilities	270,723	-	270,723	250,163	-	250,163
Register of deeds	224,356	-	224,356	205,362	-	205,362
Register of probate	208,647	-	208,647	205,133	36,800	241,933
Sheriff	1,336,636	-	1,336,636	1,301,914	(1,008)	1,300,906
Telecommunications and dispatch	867,697	-	867,697	868,700	-	868,700
Advertising and promotion	10,500	-	10,500	10,500	-	10,500
Audit	9,500	-	9,500	8,600	-	8,600
University of ME extension	40,825	-	40,825	40,825	-	40,825
Employee benefits	1,236,550	-	1,236,550	1,195,598	(688,857)	506,741
Soil and water	25,000	-	25,000	25,000	-	25,000
Employee severance reserve	-	-	-	-	5,709	5,709
Grant matching reserve	-	-	-	-	4,353	4,353
Employee security reserve	-	-	-	-	4,135	4,135
Drug forfeitures reserve	-	-	-	-	7,813	7,813
Records preservation reserve	-	-	-	-	339	339
Probate surcharge reserve	-	-	-	-	455	455
Deeds surcharge reserve	-	-	-	-	1,025	1,025
Sheriff detail reserve	-	-	-	-	228,638	228,638
Self-funded health insurance claims	-	-	-	-	847,270	847,270
<b>Debt Service</b>						
Principal	-	-	-	-	3,256	3,256
Interest and other charges	12,000	-	12,000	6,355	583	6,938
<b>Total Expenditures</b>	<b>5,161,838</b>	<b>-</b>	<b>5,161,838</b>	<b>4,984,872</b>	<b>411,511</b>	<b>5,396,383</b>
Excess (deficiency) of revenues over expenditures	103,257	-	103,257	348,715	240,737	589,452
<b>OTHER FINANCING SOURCES (USES)</b>						
Use of carryover fund balances	-	661,000	661,000	-	-	-
Overlay	(103,257)	-	(103,257)	-	-	-
Budgeted contributions to general fund reserves	-	(155,000)	(155,000)	(155,000)	155,000	-
Transfers out	-	(506,000)	(506,000)	(506,000)	-	(506,000)
<b>Total other financing sources and uses</b>	<b>(103,257)</b>	<b>-</b>	<b>(103,257)</b>	<b>(661,000)</b>	<b>155,000</b>	<b>(506,000)</b>
<b>Net change in fund balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>(312,285)</b>	<b>395,737</b>	<b>83,452</b>
<b>FUND BALANCES - BEGINNING</b>				<b>2,229,303</b>	<b>550,545</b>	<b>2,779,848</b>
<b>FUND BALANCES - ENDING</b>				<b>\$ 1,917,018</b>	<b>\$ 946,282</b>	<b>\$ 2,863,300</b>

\* Additional funding of reserves as authorized by the Board of Commissioners and use of fund balance

\*\* 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	\$ (312,285)
Adjustments to convert from cash basis to accrual basis	49,902
Unbudgeted reserves revenues and expenses	142,453
Change in compensated absences	(751)
Reclassification of County funding of self-funded health insurance	580,193
Self-funded health insurance contributions revenue	346,173
Self-funded health insurance claims and interest revenue	25,037
Self-funded health insurance claims expenses	(847,270)
	<u>\$ 83,452</u>

**County of Waldo, Maine**  
**Budget and Actual (with Variances)**  
**General Fund**  
**For the year ended December 31, 2014**

	Budgeted Amounts			Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Changes*	Final		
<b>REVENUES</b>					
Property taxes	\$ 4,676,661	\$ -	\$ 4,676,661	\$ 4,676,661	\$ -
Deeds transfer taxes	40,000	-	40,000	63,877	23,877
Intergovernmental revenue	88,349	-	88,349	80,541	(7,808)
Charges for services	165,635	-	165,635	177,615	11,980
Fees and fines	281,000	-	281,000	316,186	35,186
Investment earnings	5,050	-	5,050	3,680	(1,370)
Miscellaneous revenues	8,400	-	8,400	15,027	6,627
Total revenues	5,265,095	-	5,265,095	5,333,587	68,492
<b>EXPENDITURES</b>					
<b>Current</b>					
Emergency management agency	107,395	-	107,395	107,216	179
District attorney	237,177	-	237,177	218,636	18,541
County commissioners	503,542	-	503,542	472,479	31,063
County treasurer	71,290	-	71,290	68,391	2,899
County facilities	270,723	-	270,723	250,163	20,560
Register of deeds	224,356	-	224,356	205,362	18,994
Register of probate	208,647	-	208,647	205,133	3,514
Sheriff	1,336,636	-	1,336,636	1,301,914	34,722
Telecommunications and dispatch	867,697	-	867,697	868,700	(1,003)
Advertising and promotion	10,500	-	10,500	10,500	-
Audit	9,500	-	9,500	8,600	900
University of ME extension	40,825	-	40,825	40,825	-
Employee benefits	1,236,550	-	1,236,550	1,195,598	40,952
Soil and water	25,000	-	25,000	25,000	-
Interest and other charges	12,000	-	12,000	6,355	5,645
Total Expenditures	5,161,838	-	5,161,838	4,984,872	176,966
Excess (deficiency) of revenues over expenditures	103,257	-	103,257	348,715	245,458
<b>OTHER FINANCING SOURCES (USES)</b>					
Use of carryover fund balances	-	661,000	661,000	-	(661,000)
Overlay	(103,257)	-	(103,257)	-	103,257
Budgeted contributions to general fund reserves	-	(155,000)	(155,000)	(155,000)	-
Transfers out	-	(506,000)	(506,000)	(506,000)	-
Total other financing sources and uses	(103,257)	-	(103,257)	(661,000)	(557,743)
Net change in fund balances	\$ -	\$ -	\$ -	(312,285)	\$ (312,285)
<b>FUND BALANCES - BEGINNING</b>				2,229,303	
<b>FUND BALANCE - ENDING</b>				<u>\$ 1,917,018</u>	

\* Additional funding of reserves as authorized by the Board of Commissioners and use of fund balance



**Independent Auditor's Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements Performed  
in Accordance with Government Auditing Standards**

To the County Commissioners  
County of Waldo, Maine

We have audited, 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, the financial statements of the governmental activities and each major fund of the County of Waldo, Maine, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County of Waldo, Maine's basic financial statements and have issued our report thereon dated June 17, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County of Waldo, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Waldo, Maine's internal control. Accordingly, we do not express an opinion in the effectiveness of the County of Waldo, Maine's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and significant deficiencies.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. The County of Waldo, Maine did not have adequate systems of internal control over financial reporting and required material audit adjustments, including to the self-funded health insurance plan, Probate and Deeds activity, capital assets, and compensated absences. We consider this deficiency to be a material weakness.

*A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The County of Waldo, Maine did not have adequate systems of internal control over cash receipts and grant funds in the Deeds, Probate, Sheriff, and EMA departments, handled outside of the Treasurer's office. We consider these deficiencies to be significant deficiencies.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County of Waldo, Maine's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we have reported to management of the County of Waldo, Maine, in a separate letter dated June 17, 2015.

### **County of Waldo, Maine's Response to Findings**

Management of County of Waldo, Maine's response to the findings was as follows:

- Implement better understanding of self-funded health insurance reporting requirements
- Improve documentation of Probate and Deeds activity to support proper GAAP reporting
- Maintain capital assets listings and update throughout year for additions and disposals
- Maintain compensated absences listings and update throughout year for amounts earned and paid
- Review and approve bank account reconciliations for all departments to ensure accuracy and completeness of activity recorded
- Improve knowledge of and oversight over grants activities to ensure authorization, accuracy and completeness of activity recorded and ensure compliance with applicable requirements.

County of Waldo, Maine's response to the findings identified in our audit is described previously. County of Waldo, Maine's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

This report is intended solely for the information and use of the County Commissioners, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Chantrelle Thibodeau & Associates*

June 17, 2015

Jail Department of the County of Waldo, Maine

**ANNUAL FINANCIAL STATEMENTS**

For the Year Ended June 30, 2014

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

#### ***Management's Responsibility for the Financial Statements***

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

#### ***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. 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 Adverse Opinions***

As discussed in Note 1, the financial statements of the Jail Department of the County of Waldo, Maine are intended to present the financial position, and the changes in financial position, of only that portion of the governmental activities of each major fund and the aggregate remaining fund information of the County of Waldo, Maine that is attributable to the transactions of the Jail Department.

Accounting principles generally accepted in the United States of America require that the County of Waldo, Maine's financial statements present the governmental activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine.

***Adverse Opinion***

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

***Unmodified Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of each major fund and the remaining fund information of the Jail Department of the County of Waldo, Maine as of June 30, 2014, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 13 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 inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

*Brantley Whibodan & Associates*

Bangor, Maine  
November 26, 2014

**Jail Department of the County of Waldo, Maine**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2014**

	<u>General Fund</u>	<u>Other Governmental Funds - Capital Projects</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>			
Cash	\$ 1,019,158	\$ 40,232	\$ 1,059,390
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Accounts payable	\$ 36,306	\$ -	\$ 36,306
Payroll withholdings payable	2,679	-	2,679
Due to County of Waldo	195	-	195
Tax anticipation note payable	1,850,000	-	1,850,000
Accrued compensated absences	85,790	-	85,790
Total liabilities	<u>1,974,970</u>	<u>-</u>	<u>1,974,970</u>
Fund balances			
Committed for capital projects	-	40,232	40,232
Unassigned (deficit)	<u>(955,812)</u>	<u>-</u>	<u>(955,812)</u>
Total fund balances (deficit)	<u>(955,812)</u>	<u>40,232</u>	<u>(915,580)</u>
Total liabilities and fund balances	<u>\$ 1,019,158</u>	<u>\$ 40,232</u>	<u>\$ 1,059,390</u>

See accompanying independent auditor's report and 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, 2014**

	<u>General Fund</u>	<u>Other Governmental Funds - Capital Projects</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Assessments	\$ 2,832,353	\$ -	\$ 2,832,353
Intergovernmental revenue	208,923	-	208,923
Charges for services	25,245	-	25,245
Total revenues	<u>3,066,521</u>	<u>-</u>	<u>3,066,521</u>
<b>EXPENDITURES</b>			
Current			
Wages	733,310	-	733,310
Fringe benefits	330,995	-	330,995
Administration	890,127	-	890,127
Professional fees	605,007	-	605,007
Vehicle operation	22,609	-	22,609
Fuel	27,545	-	27,545
Utilities	31,777	-	31,777
Rentals	10,322	-	10,322
Repairs and maintenance	67,440	-	67,440
Insurance	41,282	-	41,282
Inmate medical	29,749	-	29,749
Food	59,399	-	59,399
Supplies	12,991	-	12,991
Clothing and materials	5,620	-	5,620
Miscellaneous	1,242	-	1,242
Interest expense	11,480	-	11,480
Unclassified	25,200	-	25,200
Capital expenditures	28,024	88,324	116,348
Total expenditures	<u>2,934,119</u>	<u>88,324</u>	<u>3,022,443</u>
Excess (deficiency) of revenues over expenditures	<u>132,402</u>	<u>(88,324)</u>	<u>44,078</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	11,604	27,215	38,819
Transfers out	<u>(27,215)</u>	<u>(11,604)</u>	<u>(38,819)</u>
Total other financing sources and uses	<u>(15,611)</u>	<u>15,611</u>	<u>-</u>
Net change in fund balances	116,791	(72,713)	44,078
<b>FUND BALANCE - BEGINNING (DEFICIT)</b>	<u>(1,072,603)</u>	<u>112,945</u>	<u>(959,658)</u>
<b>FUND BALANCE - ENDING (DEFICIT)</b>	<u>\$ (955,812)</u>	<u>\$ 40,232</u>	<u>\$ (915,580)</u>

See accompanying independent auditor's report and notes to basic financial statements.



**Jail Department of the County of Waldo, Maine**  
**Statement of Fiduciary Net Position -**  
**Agency Funds**  
**June 30, 2014**

	<u>Inmate Fund</u>
<b>ASSETS</b>	
Cash	<u>\$ 41,525</u>
<b>LIABILITIES</b>	
Deposits held for others	<u>\$ 41,525</u>

See accompanying independent auditor's report and notes to basic financial statements.

**Jail Department of the County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2014**

**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 for a special purpose report and do not include the government-wide financial statements. The following is a summary of such significant policies.

**A. FINANCIAL REPORTING ENTITY**

In evaluating the Department as a reporting entity, management has addressed all potential component units for which the Department may be financially accountable and, as such, should be included in the Department's financial statements. In accordance with GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, the Department is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is potential for the organization to provide specific financial benefits or to impose specific financial burdens on the Department. Additionally, the Department is required to consider other organizations for which the nature and significance of their relationship with the Department are such that exclusion would cause the reporting entity's financial statements to be misleading. Based on the application of these criteria, there are no entities that should be included as part of these financial statements.

**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 fund of the Department is described below:

**Jail Department of the County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2014**

**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.

**2. Fiduciary Funds**

*Agency Funds*

Agency funds account for assets held by the Department in a purely custodial capacity and include 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. However, debt service expenditures are recorded only when payment is due.

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

The fund financial statements for fiduciary funds 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

**Jail Department of the County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2014**

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

**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.

**E. FINANCIAL STATEMENT AMOUNTS**

**1. Deposits**

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

**2. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds.

**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.

**4. 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.

**5. Governmental Fund Balances**

Fund balance represents the difference between assets and liabilities in the fund financial statements. Fund balance must 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.

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

**Jail Department of the County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2014**

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

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

**5. Governmental Fund Balances (Continued)**

The County of Waldo – Jail Department 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.

**6. New Governmental Accounting Standards**

During the year ended June 30, 2014, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 65, *Items Previously Reported as Assets and Liabilities*. The intent of this statement is to clarify the appropriate reporting of deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting.

During the year ended June 30, 2014, the Town implemented Governmental Accounting Standards Board (GASB) Statement No. 66, *Technical Corrections – 2012*. The intent of this statement is to enhance 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.

**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, 2014, the Department reported deposits of \$1,100,915 with bank balances of \$1,147,060. Of the Department's total bank balance of \$1,147,060, \$669,624 was exposed to custodial credit risk as not all amounts were insured or collateralized.

Deposits have been reported as follows:

Reported in governmental funds	\$1,059,390
Reported in agency funds	<u>41,525</u>
Total deposits	<u>\$1,100,915</u>

**Jail Department of the County of Waldo, Maine**  
**Notes to Basic Financial Statements**  
**June 30, 2014**

**NOTE 3. TAX ANTICIPATION NOTE**

The Department entered into a temporary financing agreement as follows for the year ended June 30, 2014:

	<b>Purpose of Financing</b>	<b>Balance 6/30/13</b>	<b>Draws</b>	<b>Paid</b>	<b>Balance 6/30/14</b>
Bangor Savings Bank	Cash flow	<u>\$1,900,000</u>	<u>\$2,100,000</u>	<u>\$2,150,000</u>	<u>\$1,850,000</u>

**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, 2014 arising from these transactions were as follows:

	<b>Receivables</b>	<b>Payables</b>	<b>Transfers In</b>	<b>Transfers Out</b>
General fund	\$ -	\$ -	\$11,604	\$27,215
Capital projects fund	<u>-</u>	<u>-</u>	<u>27,215</u>	<u>11,604</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$38,819</u>	<u>\$38,819</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 5. 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.

**NOTE 6. EXPENDITURES OVER APPROPRIATIONS**

The following appropriations were overspent for the year ended June 30, 2014:

Wages	\$(3,787)
Fuel	\$(5,545)
Repairs and maintenance	\$ (320)
Clothing and materials	\$ (20)

**Jail Department of the County of Waldo, Maine**  
**Budgetary Comparison Schedule - Budgetary Basis**  
**Budget and Actual - General Fund**  
**For the Year ended June 30, 2014**

	<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	-	25,245	25,245
Total revenues	<u>3,041,276</u>	<u>3,066,521</u>	<u>25,245</u>
<b>EXPENDITURES</b>			
Current			
Wages	729,523	733,310	(3,787)
Fringe benefits	335,030	330,995	4,035
Administration	890,127	890,127	-
Professional fees	649,350	605,007	44,343
Vehicle operation	30,000	22,609	7,391
Fuel	22,000	27,545	(5,545)
Utilities	38,665	31,777	6,888
Rentals	10,900	10,322	578
Repairs and maintenance	67,120	67,440	(320)
Insurance	50,600	41,282	9,318
Inmate medical	35,000	29,749	5,251
Food	66,000	59,399	6,601
Supplies	18,000	12,991	5,009
Clothing and materials	5,600	5,620	(20)
Miscellaneous	2,980	1,242	1,738
Interest expense	20,000	11,480	8,520
Unclassified	25,200	25,200	-
Capital expenditures	30,000	28,024	1,976
Total expenditures	<u>3,026,095</u>	<u>2,934,119</u>	<u>91,976</u>
Excess of revenues over expenditures	<u>15,181</u>	<u>132,402</u>	<u>117,221</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	11,604	11,604	-
Transfers out	<u>(26,785)</u>	<u>(27,215)</u>	<u>(430)</u>
Total other financing sources and uses	<u>(15,181)</u>	<u>(15,611)</u>	<u>(430)</u>
Net change in fund balances	-	116,791	<u>\$ 116,791</u>
<b>FUND BALANCE, BEGINNING (DEFICIT)</b>	<u>(1,147,890)</u>	<u>(1,072,603)</u>	
<b>FUND BALANCE, ENDING (DEFICIT)</b>	<u>\$ (1,147,890)</u>	<u>\$ (955,812)</u>	

We, the Board of Waldo County Commissioners, wish to acknowledge and thank the following employees who served the County of Waldo during 2014:

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2014

1010 **EMA**

Dale Rowley, EMA Director  
Olga Rumney, Deputy EMA Director

1015 **District Attorney's Office**

Felicia Story, Legal Secretary/Admin Legal Secretary  
Kathleen Butler, Victim/Witness Advocate  
Dean Jackson, PA/Supervisor  
Harriet C. Kearns, P/T Victim Witness Advocate (January)  
Eric Harvey, P/T Victim Witness Advocate  
Megan Carter, Legal Secretary

1020 **Commissioner's Office**

Barbara A. Arseneau, County Clerk  
Marilyn Saucier, Deputy County Clerk  
Linda Kinney, Deputy County Clerk (January - October)  
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	Timothy Parker, P/T Corrections Officer
Christopher Albert, Corporal	Elmer Sweetland, P/T Corrections Officer
Joshua Bowles, Transport Supervisor/Corporal	Amy Bither, P/T Corrections Officer
Stephen Cole, Corporal	
Chad Corbin, Corrections Officer	
Seth Curra, Corrections Officer	
Matthew Hall, 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 - 2014

1065 **Registry of Deeds**

Deloris Page, Register  
Stacy Grant, Deputy Register  
Amy Keller, P/T 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 Trundy, Lieutenant  
Jason Bosco, Detective/MSPCCU  
Dale C. Brown, Detective  
Matthew C. Curtis, Patrol Sergeant  
James Greeley, Patrol Sergeant  
Gerald Lincoln, Jr., Detective  
James I. Porter, Patrol Deputy  
Merl L. Reed, Detective  
Benjamin L. Seekins, Patrol Deputy  
Daniel P. Thompson, Patrol Deputy  
Nicholas Oettinger, Patrol Deputy/SRO  
Kevin Littlefield, Patrol Deputy  
Darin Moody, Patrol Deputy  
Jordan Tozier, Patrol Deputy  
Kyle Wasiela, Patrol Deputy

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

Christopher Dyer, P/T Patrol Deputy  
David Wintle, P/T Patrol Deputy  
Jonathan Shaw, 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 (Jan - Sept)  
Paul E. Haskell, Dispatcher  
Misty Lewis, Dispatcher  
Stephanie Lunt, Dispatcher  
Jennifer White, Dispatcher  
Katie R. Dakin, Dispatcher  
Elena V. Donovan, Dispatcher  
Lori Mazzeo, Dispatcher  
Jennifer Lavway, Dispatcher

Linda Wry-Remillard, Dispatcher  
Sulian Shay, Dispatcher  
Matt Varney, Dispatcher  
Kathy Foley, Dispatcher  
Gabby Rosignal, Dispatcher