



County of Waldo

Annual Report 2016



TABLE OF CONTENTS

TITLE	PAGE
Dedication	1
County Directory and County Officers	2
Maine Revised Statutes	4
2016 County Tax Breakdown	6
Estimated Revenues for Fiscal Year 2016	7
2016 Budgeted Expenditures	8
County Commissioner's Report	9
Waldo County Garden Project	10
Sheriff's Report	11
Waldo County Communication Center Report	13
Emergency Management Agency Report	14
District Attorney's Report	15
Waldo County Registry of Deeds	17
Waldo County Probate Court Report	19
University of Maine Cooperative Extension Report	20
Waldo County Action Partners Report	25
Waldo County S&W Conservation District Report	27
Eastern Maine Development Corporation Report	29
Independent Auditor's Report (County as of 12/31/16)	32
Thank You - Waldo County Employees	78

Dedicated to Brenda Dakin and Katherine Cunningham



Brenda Dakin

For 13 years of dedicated service
to the citizens of Waldo County
in the Office of the Sheriff's from 2003 to 2016 as the
Administrative Assistant to the Sheriff

Katherine Cunningham

For 21 years of loyal service
to the citizens of Waldo County from 1995 to 2016
in the District Attorney's Office as the Victim Witness Advocate
and the Office of the Sheriff as the Administrative Assistant

COUNTY OF WALDO

COUNTY DIRECTORY AND COUNTY OFFICERS

FOR 2016

COUNTY COMMISSIONERS' COURT

Betty I. Johnson	Lincolnvile
William D. Shorey	Searsport
Amy R. Fowler	Palermo
Barbara L. Arseneau, County Clerk	Belfast
Marilyn Saucier, Deputy County Clerk	Hope

Meetings are held the second Thursday of each month.

DISTRICT ATTORNEY

District Attorney	Geoffrey Rushlau
-------------------	------------------

TREASURER

Treasurer	David A. Parkman
Deputy Treasurer	Karen J. Trussell

REGISTER OF DEEDS

Register of Deeds	Stacy Grant
Deputy Register	Julie Howard

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	Jeffrey Trafton
Chief Deputy	Jason Trundy
Corrections Administrator	Raymond Porter

WALDO COUNTY'S REGIONAL COMMUNICATION CENTER

Director

Owen Smith

FACILITIES

Facilities Manager

Keith Nealley

WALDO COUNTY BUDGET COMMITTEE FY 2016

District #1

Thomas Flacke

142 Weymouth Rd, Morrill, ME 04952

Arthur Durity

2457 Atlantic Highway, Lincolnville, ME 04849

Gabriel Pendleton

PO Box 222, 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

Vacant

Harry Dean Potter

1055 Jones Road, Palermo, ME 04354

Penny Sampson

87 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: 2016
WALDO COUNTY TAX & JAIL TAX BREAKDOWN

TAX COMMITMENT (Total Jail Expenditures)	\$ 3,054,667.64	
TAX COMMITMENT (Total County Expenditures)	\$ 5,081,630.25	L.D. 2080 CAP
AMOUNT TO REDUCE TAX LEVY:		\$ 2,832,353.00
Jail Revenue	\$ 222,314.64	
County Revenue	\$ 636,584.92	
Undesignated Funds	\$ 75,000.00	
OVERLAY	\$ 158,279.67	L.D. 1 CAP
ASSESSMENT TO TOWNS	\$ 7,360,678.00	\$ 4,667,263.00
		\$ (138,938.00) Under

AMOUNT TO BE RAISED	VALUATION	TAX RATE
\$7,360,678.00	\$4,362,250,000.00	0.001687358

MUNICIPALITY	STATE VALUATION	2016 COUNTY TAX	TOTAL % OF TAXES
BELFAST	\$ 830,150,000.00	\$ 1,400,760.35	19.03%
BELMONT	\$ 65,050,000.00	\$ 109,762.65	1.49%
BROOKS	\$ 69,100,000.00	\$ 116,596.45	1.58%
BURNHAM	\$ 90,300,000.00	\$ 152,368.44	2.07%
FRANKFORT	\$ 82,500,000.00	\$ 139,207.05	1.89%
FREEDOM	\$ 58,850,000.00	\$ 99,301.03	1.35%
ISLESBORO	\$ 515,750,000.00	\$ 870,254.96	11.82%
JACKSON	\$ 36,600,000.00	\$ 61,757.31	0.84%
KNOX	\$ 53,400,000.00	\$ 90,104.92	1.22%
LIBERTY	\$ 130,150,000.00	\$ 219,609.66	2.98%
LINCOLNVILLE	\$ 401,450,000.00	\$ 677,389.92	9.20%
MONROE	\$ 70,150,000.00	\$ 118,368.17	1.61%
MONTVILLE	\$ 78,000,000.00	\$ 131,613.93	1.79%
MORRILL	\$ 63,200,000.00	\$ 106,641.03	1.45%
NORTHPORT	\$ 317,000,000.00	\$ 534,892.53	7.27%
PALERMO	\$ 167,200,000.00	\$ 282,126.28	3.83%
PROSPECT	\$ 48,750,000.00	\$ 82,258.71	1.12%
SEARSMONT	\$ 163,600,000.00	\$ 276,051.79	3.75%
SEARSPORT	\$ 240,450,000.00	\$ 405,725.26	5.51%
STOCKTON SPRINGS	\$ 200,200,000.00	\$ 337,809.10	4.59%
SWANVILLE	\$ 117,500,000.00	\$ 198,264.58	2.69%
THORNDIKE	\$ 50,100,000.00	\$ 84,536.64	1.15%
TROY	\$ 62,150,000.00	\$ 104,869.31	1.42%
UNITY	\$ 127,450,000.00	\$ 215,053.79	2.92%
WALDO	\$ 55,600,000.00	\$ 93,817.11	1.27%
WINTERPORT	\$ 265,600,000.00	\$ 448,162.32	6.09%
SUB-TOTAL	\$ 4,360,250,000.00	\$ 7,357,303.28	99.95%

UNORGANIZED			
Lasell and Little Bermuda	\$ 2,000,000.00	\$ 3,374.72	0.05%
GRAND TOTAL	\$ 4,362,250,000.00	\$ 7,360,678.00	100.00%

County Commissioners

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

2016 PROJECTED REVENUES

	2016
STATE OF MAINE RENT	\$ 90,634.92
EMERGENCY MANAGEMENT AGENCY	\$ 87,500.00
REGISTRY OF DEEDS:	\$ 320,050.00
FEEES \$	275,000.00
TRANSFER TAX \$	45,000.00
INTEREST \$	50.00
PROBATE COURT	\$ 114,000.00
FEEES \$	110,000.00
RESTITUTION \$	4,000.00
SHERIFF	\$ 5,000.00
INTEREST	\$ 5,000.00
MISCELLANEOUS INCOME	\$ 10,000.00
DA'S COURT ORDERED FEES	\$ 4,000.00
REFUND	\$ 400.00
TOTAL ESTIMATED	\$ 636,584.92

FY2016 Budget Cover Sheet

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1010 EMERG. MGT. AGENCY	\$ 95,405.00	\$ 15,835.00	\$ 3,300.00		\$ -	\$ 114,540.00
1015 DISTRICT ATTORNEY	\$ 200,921.00	\$ 43,624.00	\$ 10,100.00		\$ 7,000.00	\$ 261,645.00
1020 COUNTY COMMISSIONERS	\$ 183,678.00	\$ 130,988.00	\$ 5,800.00		\$ -	\$ 320,466.00
1025 TREASURER	\$ 62,644.00	\$ 5,750.00	\$ 1,700.00		\$ 6,500.00	\$ 76,594.00
1030 FACILITIES MANAGEMENT	\$ 84,543.00	\$ 147,425.00	\$ 47,600.00		\$ -	\$ 279,568.00
1065 REGISTRY OF DEEDS	\$ 134,606.00	\$ 80,988.00	\$ 8,550.00		\$ -	\$ 224,144.00
1070 PROBATE COURT	\$ 195,638.00	\$ 29,257.00	\$ 5,850.00		\$ -	\$ 230,745.00
1075 SHERIFF	\$ 1,164,737.25	\$ 125,600.00	\$ 46,450.00		\$ 99,872.00	\$ 1,436,659.25
1076 REG. COMM./DISPATCH	\$ 852,716.00	\$ 58,133.00	\$ 22,785.00		\$ 5,050.00	\$ 938,684.00
1080 ADVERTISING/PROMOTION		\$ 15,500.00				\$ 15,500.00
1090 AUDIT		\$ 9,000.00				\$ 9,000.00
1095 DEBT SERVICE				\$ -		\$ -
2000 T.A.N. INTEREST		\$ 12,000.00				\$ 12,000.00
2005 U. OF M. EXTENSION		\$ 37,485.00	\$ 4,600.00		\$ -	\$ 42,085.00
2025 EMPLOYEE BENEFITS		\$ 1,094,500.00	\$ 500.00			\$ 1,095,000.00
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)	\$ 2,974,888.25			\$ -		\$ 5,081,630.25
BUDGET GRAND TOTAL	\$ 932,244.00	\$ 995,617.07	\$ 128,700.00	\$ Minus Revenues	\$ 998,106.56 \$ (222,314.63)	\$ 2,832,353.00

\$ 7,913,983.25

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

Barbara L. Arseneau
County Clerk

39-B Spring Street
Belfast, ME 04915

David A. Parkman
Treasurer

Dear Waldo County Citizens,

It is with pleasure that the Waldo County Commissioners present the County of Waldo Annual Report for 2016. Following are some highlights:

- The Brownfields EPA Cleanup Grant project on the Old Jail, former Jailer's House and barn has continued through the year. The County hired Ransom Consultants as the Qualified Environmental Professional to plan the abatement process, and we are pleased to report that this project is well underway at the time of this report.
- Facilities Manager Keith Nealley was appointed as the County of Waldo Public Safety Officer for 2016. Keith has done an outstanding job keeping the buildings well maintained and safe for both employees and the public, working closely with the representative from the County's Workers Compensation Insurer. The County has been working very hard to meet ADA compliance in all its buildings. The door at the Communications Center entrance was the last to be replaced with an ADA compliant automatic opening door this year. Keith also orchestrated replacement of the malfunctioning chair lift at the Superior Courthouse with a new one-person elevator to access the Superior Courtroom, Law Library and County Archive. The old, leaking Jail elevator was also replaced in 2016 by fitting the new elevator into the existing space, saving the County a great deal in construction costs.
- The State of Maine is planning completion of a new consolidated courthouse and has graciously kept the Commissioners in the loop as plans progress. It will be across the street from the current Superior Courthouse, which means the District Attorney's Office and Registry of Deeds will be in close proximity. The upstairs of the current District Court space will then become available for the County to address long-time cramped quarters for the Commissioners and Treasurer's Offices.
- The County Commissioners Office was awarded ergonomic grant funds for four sit-stand desk units for four departments. These units help alleviate health issues related to long hours seated at a desk.
- The County held its first Employee Appreciation Day at Lake St. George July 23, 2016. Employees pitched in with the grilling and setup and all really enjoyed spending time with employees from different departments.
- The County hosted the 5th Annual Spirit of America award ceremony October at the Searsport Lions Club in honor of the County's many volunteers.

Respectfully serving you,

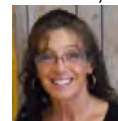
Betty I. Johnson, District 1



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

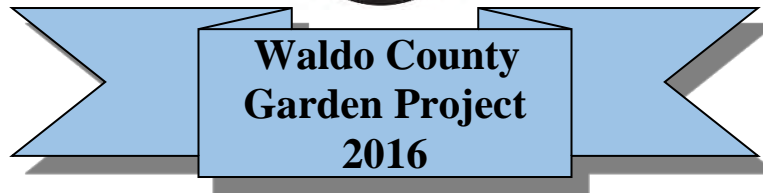
Phone (207) 338-3282
Fax (207) 338-6788

E-mail: commissioners@waldocountyme.gov



Barbara L. Arseneau
County Clerk

David A. Parkman
Treasurer



We have completed the production of the Garden Project for 2016. Once again, we would like to thank clients from the Reentry Center for their dedicated volunteerism to this project.

At the height of the 2016 growing season, we had nine clients each shift working on the garden project. The rain wasn't plentiful this year. We had a meaningful shower in May and then it was September before we had another one. Needless to say, it was very hot and dusty in the garden and very difficult to get the maximum production we had hoped for. We had a goal of 80,000 lbs. this year and all summer we noticed the squash was somewhat smaller, as were the potatoes. We wound up with a total production of 78,000 lbs. this year. We feel exceptionally fortunate to get this amount of production in a very difficult growing year.

This past year we farmed about 7.25 acres. At the end of October, we finished seeding the winter rye crop and also plowed up some additional farmland. This coming season we will be farming about 10.5 acres. Likely we will keep the garden at this size because that fits in very well with the goal of being able to seed down and "rest" different plots of ground from time to time.

This year we also added a new machinery shed to keep our equipment under cover and that proved to be a great asset to this project.

We were very fortunate this year to have the opportunity to purchase a 55 h.p. diesel tractor along with all the associated equipment that goes with it. We used to contract the tractor work out and we put 200 hours on the new tractor this year. At \$60.00 an hour, you can see that this turned out to be a really good investment and a savings to the County.

Corporal Christopher Albert and Officer Walter Wagner were the two individuals providing oversight of a crew this year. They both did an excellent job.

The Garden has been a very successful project for Waldo County because it is a total team effort. From the County Commissioners Office to the Sheriff's Office and Reentry staff - everybody contributes and is more than willing to see that the project is successful. I would like to thank each and every one of them for their strong support. Next season we look forward to producing 100,000 lbs. of fresh vegetables for food cupboards, soup kitchens, the Game Loft, WIC, the YMCA and many other entities in Waldo County. All the citizens of Waldo County are welcome at the Garden at any time, but please do not come all at once! If you are out for a drive one day and would like a tour of the garden, around 11:00 in the morning is a good time to catch us for a visit such as this.

William D. Shorey
County Commissioner, District 2

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

Jason Trundy

Honorable Commissioners and
Citizens of Waldo County,

I am honored to provide you with the annual report of the Waldo County Sheriff's Office.

During 2016, we applied for and received a grant to hire a Domestic Violence Detective. This detective will allow the Sheriff's Office to provide a higher level of safety to victims and the children of victims who are ravaged by the violence of domestic abuse.

The patrol division handled 8,685 calls for service from the public. These calls include all types of incidents to include domestic violence, burglaries, thefts, child abuse, sexual abuse, motor vehicle crashes and much much more. The epidemic of drug abuse continues to plague the citizens of Waldo County generating much of the crime experienced in our county. The patrol division also conducted 2,258 traffic stops throughout the County in an effort to reduce automobile crashes resulting in injury and property damage.

The Maine Coastal Regional Re-entry Center served 65 residents in 2016. These residents were men who were nearing the end of their term of incarceration. Our many programs assist them with their integration back into society as productive and contributing citizens. The re-entry residents provided 4,565 hours of free community service to the citizens of Waldo County; which if paid at minimum wage, would translate into a savings of \$41,085. The re-entry residents also provided 78,000 pounds of fresh produce to local food pantries from the County's Garden Project overseen by Waldo County Commissioner William Shorey. The residents also paid \$33,634 dollars in room and board payments to the County during the year.

The 72 hour holding and booking facility processed 1,003 persons who were arrested in Waldo County by all the law enforcement agencies serving our County. If a person who has been arrested cannot make bail within 72 hours, he or 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 439 transports traveling approximately 68,129 miles in 2016.

Our Civil Service Division served 1,581 sets of legal paperwork all over Waldo County.

The members of the Waldo County Sheriff's Office Team are proud to serve the citizens of this great county and we look forward to providing professional law enforcement and corrections services to our County in 2017.

Sincerely,

Sheriff Jeffrey C. Trafton



WALDO COUNTY REGIONAL COMMUNICATIONS CENTER/911

2 Public Safety Way

Belfast ME 04915

338-2040

Director: Owen Smith

To The Waldo County Commissioners and the Citizens of Waldo County

The year 2016 saw changes and improvements to the Next Gen 911 systems. Upgrades, especially in the mapping segment made the system more manageable and accurate. Again we saw 911 cell calls increasing from the previous year and is now nearly 70% of our total 911 calls.

I would like to remind everyone if you are thinking of getting rid of your “land line” phone and having only a cell phone we would be more than happy to have you make a test call from your home. Just call using the 338 – 2014 line, tell the dispatcher your name, your phone number and your address. After hanging up call back on your cell and we will see how your phone “maps” in the system. Better to find out in a non- emergency than during one.

As always, we are here when you need us. If you call 911 for an emergency I assure you that we will dispatch the proper agency to help you with your problem.

In 2016 we had 9,699 911 calls

34,868 calls for service

14,337 telephone calls that were not 911 calls

In all our dispatchers handled nearly 346,000 events.

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

The Waldo County Emergency Management Agency, otherwise known as EMA, is now coming into its 55th year as a full time County responsibility. We began as the County Bureau of Civil Defense in 1962, became the County Civil Emergency Preparedness Office in 1974 and the County Emergency Management Agency in 1987.

Our staff consists of two full-time employees, Director and Deputy Director, one new part-time Emergency Planner, and one part time contract planner. However, our impact is much greater due to the 109 volunteers that work with EMA, directly or through volunteer teams that we support. Our volunteers contributed 3,340 hours of their time towards planning meetings and workshops, training courses and exercises. Our volunteer groups include:

- 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 EMA program was involved in two real world incidents this year. In June, we activated the County Incident Management Assistance Team (IMAT) and deployed with the Mobile Command Post (MCP) to provide overhead management support to a wildfire on an island in Lake St George in the Town of Liberty. In July, the IMAT team deployed to provide overhead and communications support for a wildfire in Kingdom Bog in the Town of Montville. Additionally, the Waldo County Search and Rescue Team deployed four times to assist the Maine Warden Service.

The EMA staff facilitated 2 full scale exercises, 1 EOC functional exercise, five tabletop exercises, ten communications drills, 30 training classes, 1 public outreach session and 23 planning meetings. The Frankfort Windy Hill Radio Tower project was completed and is now operational. The 2nd revision of the County Hazard Mitigation Plan was completed.

Eight generator transfer switches were installed in municipal Emergency operations Centers (EOC). Every town EOC in Waldo County is backed up with an emergency backup power. The County EOC received new classroom multi-media equipment and a 2nd generator transfer switch. Those local EM Directors who did not have a radio received one and local law enforcement agencies received funding for programmable traffic control signs, a rescue dog and body cameras. Forty nine firefighters received hazardous materials operations training. All told, the EMA office was able to secure \$203,497 in grant funds in 2016.

I would like thank, once more, the many volunteers that assist the County EMA program. Their efforts have built a much stronger and capable County EMA program. Our County is a step forward in being Disaster Ready.

A handwritten signature in black ink that reads "Dale D. Rowley".

Dale D. Rowley, CEM, PE, Director

REPORT OF THE DISTRICT ATTORNEY

In the year 2016, the Waldo County District Attorney's Office continued to work in the Unified Criminal Docket system adopted by the Court in Waldo County. This system was adopted in Waldo County in 2015, and is consistent with the unified court system that has been adopted throughout the State. This system involves the traditional functions of the District Court being merged with those of the Superior Court. In particular, all criminal cases, regardless of severity, are part of a single court docket with a common set of rules. Each defendant has the opportunity for a conference with a judge after arraignment. The central goal behind this system is to reduce the number of cases that go to trial and to increase the number of cases that settle by agreement. One benefit of this system is that it has resulted in decreased effort and expenses associated with witnesses (such as service of subpoenas, transportation costs, etc.). However, the Unified Criminal Docket system has proven quite burdensome on prosecutors and their staff. They are expected to have cases completely evaluated and ready for resolution within a few weeks after the initial appearance or arraignment.

In the year 2016, there were 1028 adult criminal cases in the Waldo County Unified Criminal Docket. This is down from 1189 adult criminal cases handled by the Waldo County Court system in 2015. In 2016, there were 152 civil violations, down from 241 in 2015. Juvenile cases are not part of the Unified Criminal Docket system. The number of juvenile cases prosecuted in 2016 was 48, up from 45 in 2015. However, there were 66 juvenile cases prosecuted in Waldo County in 2014, and 106 juvenile cases prosecuted in 2011. In other words, it appears that we are still witnessing a long-term downward trend in the number of juvenile matters submitted to the court system. This could be the result of a continuum of services provided to juvenile offenders prior to charges being filed, such as Restorative Justice. We hope that this results in reduced adult crime.

Assistant District Attorney (ADA) Neil McLean of Vassalboro continues to prosecute cases in Waldo County, along with ADA William "Bill" Entwisle of Sedgwick. Both have extensive experience as litigators and prosecutors, and we rely on their sound and mature judgment. Our other attorney is the long-time juvenile prosecutor, ADA Lindsay Dean of Rockland. She prosecutes juvenile matters in all four counties in Prosecutorial District 6 (which also includes Sagadahoc, Lincoln and Knox Counties), and has developed a level of expertise in the juvenile world, which is helpful in diverting young offenders from becoming long-term criminals.

As in 2014 and 2015, the county staff was stable throughout 2016. Administrative Legal Secretary Felicia Gray of Swanville and Legal Secretary Megan Duval of Belmont continue their phenomenal work in the office, and we heavily rely on their organizational skill to process our heavy caseload. Prosecutorial Assistant Dean Jackson of Morrill, who used to be a State Police Detective, continues to rely on his extensive law enforcement background to assist in some of our most serious cases. Throughout 2016, Victim Witness Advocates Katie Greeley of Searsmont and Eric Harvey of Belfast continued to bring skill and compassion to their work. The citizens of Waldo County are lucky to have such committed public servants working in their DA's Office.

Although we continue to zealously prosecute ongoing problems, such as domestic violence and sexual assault, drug abuse has emerged as a significant concern over the last few years. This concern continued in 2016. Statewide, there were 378 fatal drug overdoses in 2016. Opiates, such as heroin, and the even more potent fentanyl, are significant contributors to this tragic statistic. While alarming, this statistic does not represent the full extent of tragedy and pain that these drugs leave in their wake. It does not represent the high number of near-death drug overdoses resulting in emergency services and medical treatment. Furthermore, it does not represent the many crimes that are committed to fuel and fund drug addiction, such as robbery, burglary and theft. Drug abuse also plays a role in many longstanding areas of concern, such as assaults and impaired driving. It is crucial for the DA's Office to continue to coordinate with other public safety entities, the Attorney General's office, the U.S. Attorney's Office, probation officers, diversion programs, and drug treatment organizations to combat this growing problem. The District Attorney's Office is proud to work toward this goal and pursue a safer society.

Respectfully Submitted,



Jonathan R. Liberman
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

WALDO COUNTY REGISTRY OF DEEDS ANNUAL REPORT 2016

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

Thank you for giving me the opportunity to report to you the year of 2016 in the Waldo County Registry of Deeds office.

The Registry of Deeds records all documents and plans pertaining to land in Waldo County. In 2016, we recorded 12,603 documents and 65 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 1979 for land documents and 1800's for plans. Our books go back to 1789, when Waldo County was part of Hancock County. Waldo County records start in 1827. We are no longer printing books, as of 8/27/2015. Our electronic index can be accessed through our website, which is maineregistryofdeeds.com.

The total County revenue for 2016 was \$415,272.98. The total real estate transfer tax for the year was \$690,294.00, of which the County keeps 10% and the State of Maine Treasurer is sent 90%. The County received \$69,029.40 and the State received \$621,264.60 for 2016. The revenue breakdown for 2016 is:

Document/Plan Recording	\$281,161.70
Transfer Tax	69,029.40
Photocopies/Website/Fax	65,019.47
Bank Interest	<u>62.41</u>
Total to County	\$415,272.98

I am honored and privileged to serve as the Register of Deeds for Waldo County.

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,



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

ANNUAL REPORT 2016

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

Ethically, we in Waldo County Probate Court continue to strive to treat all parties fairly, respectfully and efficiently so as to save parties and taxpayer time and money. Consistent with Maine's code of judicial ethics, we work "to maintain the dignity appropriate and act in manners consistent with the integrity of the judiciary."

Concerning ongoing innovations, we continue to enjoy great success with our incentive-based monthly payment plan system. We try to set parties up to succeed, and most do pay on time and help us keep our county costs down. We are grateful and appreciative of the quality efforts of these citizens.

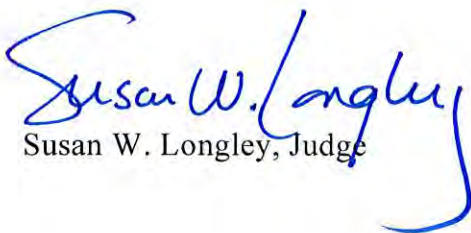
Similarly, we continue with our state-of-the-art internal case management system. Again, as consistent with Maine's code of judicial ethics, we work hard and take great pride in our efforts "to reduce or eliminate dilatory practices, avoidable delays and unnecessary costs."

Concerning access, we now are one of the first Maine probate courts to provide further cost savings with our video-conferencing system. Also, for those interested in following our proceedings, we are an open-to-the-public court. We provide public access online at www.maineprobate.net. We continue to enter cases into our docket management program and now have cases dating back to 1985 available online.

In serving the citizens of Waldo County, we would like to thank our wonderful staff of Deputy Register Judy Nealley and our Probate Clerks, Cari Carver and Elaine Russell. We also would like to thank the very cooperative Waldo County Sheriff's Office for providing security.

We would like to close by stating that the Year 2016 was a year in which parties opened 292 new probate cases, with 30 concerning minor guardianships, 31 concerning adult guardianships and/or conservatorships, 53 name changes, 19 adoptions, 8 concerning decedents' formal estates and 151 concerning decedents' informal estates. We also processed 657 passport applications and 693 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.


Susan W. Longley, Judge


Sharon W. Peavey, Register

ANNUAL REPORT 2016

UNIVERSITY OF MAINE COOPERATIVE EXTENSION
WALDO COUNTY



*Putting university research to work
in homes, businesses, farms,
and communities for over 100 years.*

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

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

extension.umaine.edu

WALDO COUNTY EXTENSION ASSOCIATION

President
Katy Green, Belfast

Vice President
Cheryl Richardson, Searsmont

Secretary
Jacó Schravasande-Gardei, Belfast

Treasurer
Anne Rothrock, Knox

Members
Michael Bahner, Belmont
Ken Clements, Monroe
Theresa Gaffney, Stockton Springs
Mary Ann Hayes, Thordike
Jodie Martin, Searsmont
David McDaniel, Jackson
Anna McGalliard, Belfast
Sam Mudge, Lincolnville
Eric Rector, Monroe



992 Waterville Rd, Waldo, ME 04915
(207) 342-5971 or (800) 287-1426 (in Maine)
(207) 342-4229 fax
cewal@umext.umaine.edu
www.umaine.edu/waldo

WALDO COUNTY STAFF

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
Alicia Greenlaw x1016

Extension Support Staff:
Sônia Antunes x1010
Billiejo Pendleton x1011

Affiliated Staff
Liz Stanley, Horticulture Aide, Knox-Lincoln & Waldo, 1-800-244-2104

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

Michaele Bailey, Extension Homemaker Professional, 207.581.3872

Local Partnership

The partnership between the University of Maine, County Governments and the county Extension Associations has endured for over a century. As the needs of the people of Maine have changed, so has Cooperative Extension. We are committed to helping Maine succeed across our spectrum of programming. However, success is best achieved by collaboration with the people, businesses, organizations and communities that we work with. Extension is a reflection of the locally identified needs that form the basis for the educational programs that are offered statewide.

The county report is an important way to share the work that has been happening locally and statewide. This report is also an important way that the county Extension Association documents accountability for the investment of funds from County Government. We are very pleased to share this report with you and encourage you to contact your local office with questions or for more information on anything in this report.

— John Rebar, Executive Director



MAINE FAMILIES

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

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

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

In 2016 707 families received 757 home visits

In 2016, 100% of the children in the program had an established medical home, 99% were up to date with their well child visits. Of the children enrolled, 95% were up to date in their immunizations (Maine rate 72.3%).

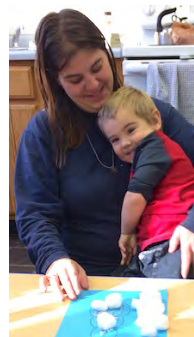
Home safety improved for all families with significant improvements in home heating and fire safety, as well as improvement in poison safety for children in all age groups. Any delays in development are caught early through regular screenings and those children referred on for early intervention services. Nearly 77% of the children enrolled in Maine Families are read to 3 or more times a week.



Families receive access to the latest research based information about:

- Healthy prenatal practices
- Feeding and nutrition
- Safety and health
- Connections to community resources
- Child growth and ways to encourage healthy development

www.extension.umaine.edu/parenting/maine-families



FOOD SYSTEMS PROGRAMMING

Food Preservation Programming

In 2016 Waldo county staff offered workshops in Waldo, Knox, Lincoln and Somerset counties. Hands-on food preservation workshops were offered in partnership with the Camden Adult Education program, senior college at the Hutchinson's Center, Kennebec Valley Community College and the Hospitality House in Rockland and reached over 60 participants who learned the most up-to-date practices for safely putting food by at home.

Healthy Hydration

Waldo county staff teamed up with '5-2-1-0 Let's Go!' program staff to offer information to families about staying healthy and hydrated at the YMCA's Family Fun Day. Let's Go 5-2-1-0 is a nationally recognized childhood obesity prevention program promoting 5 servings of fruits and vegetables a day, 2 hours or less of recreational screen time, 1 hour or more of physical activity and 0 sugary drinks. Through an interactive display and taste-testing station we focused on the 0 sugary drinks goal. Samples of fruit & herb-flavored water were available for people to taste and vote on and over 100 people visited the display and tried samples.

Healthy Hydration Station at Maine Families event



FoodCorps

A national program, FoodCorps has service members in eighteen states and hundreds of schools across the country who teach kids about the importance of healthy food, engage students with hands-on nutrition and garden education, and increase local food purchasing in school cafeterias while promoting school lunch. In 2016 supervision of Maine's statewide FoodCorps program continued from the Waldo County Extension office, under the direction of Food Systems & 4-H Professional Viña Lindley.

Of the twelve service members located in the state of Maine, two are based in Waldo County—one member at the schools of RSU3 and one serving at Tanglewood 4-H Camp & Learning Center, reaching schools in Lincolnville and Northport.

In 2016, service members spent a total of 504 hours teaching lessons about plants, food, and nutrition, engaging 536 students. From the gardens at their schools, service members harvested 469 pounds of produce—40% was cooked, tasted, or eaten with students, 46% was donated, 11% was served in school cafeterias, and the rest was given away to school staff. These service members achieve their success with support from the community and, in 2016, engaged 31 farmers and producers and 59 volunteers. When surveyed, students who received programming from the 2016 FoodCorps service members in showed a 53% improvement in their preferences toward vegetables.

Edna Drinkwater School in Northport was one of twenty FoodCorps schools from around the country that participated in a school lunch consumption study conducted by the Columbia University Laurie M. Tisch Center for Food, Education and Policy. The biggest finding this study revealed was that students in schools with more hands-on learning activities are eating triple the amount of fruits and vegetables than students who receive less of that hands-on learning. This suggests a strong association between hands-on learning - often the largest component of FoodCorps service—and increased consumption of fruits and vegetables at school lunch. Because of FoodCorps service, students in Waldo County are learning not only that they should eat fruits and vegetables, but also why this is important.

"I taught an 'Eat the Rainbow' lesson with my after school garden club and the kids loved it! They really grasped the concept of phytonutrients and how different colors of fruits and vegetables offer their own benefits." - Laurel (January 2016)



"Twelve students from grades 3-5 at Walker School cooked dinner for some 45- community members - parents, siblings, families, former students, and school volunteers. There were a few adults around to help, but none of them could take any credit. The kids were amazing! They made cornbread and 3 kinds of chili, several desserts (Joe, 3rd grade, baked the best carrot cake I've ever eaten).

Walker Elementary School's Garden Committee presents at the Common Ground Country Fair

They set the tables, helped serve the food, and did all the clean up--for almost 50 people! On top of that, several students presented to the entire crowd about why they loved the garden and all the great things they learn in garden class.

Following the dinner, parents met for a meeting regarding the post-FoodCorps future of the garden program at Walker. A number of parents expressed how important the garden was to them as well—How Abbie wants to be a farmer now, and Dakota has helped change the way his entire family eats, and the only TV Paige watches now is cooking shows (and how much time she spends cooking). It was so, so wonderful to see the influence the garden has on students and their families, and to have their support on such an endeavor." – Carolyn, 2016



Service members at Blueberry Cove 4-H Camp & Learning Center for State Orientation

Independent 4-H Writing Project Improved Reading Literacy

Lydia Schofield is a Maine 4-H Member enrolled in the Little Beaver's 4-H Club and is also enrolled in an Independent 4-H Writing Project. What we might not have known is that Lydia is Maine's Youth Author, Jojo Thoreau. Lydia is passionate about her writing and in speaking with other kids about her earlier struggles as a reader. Lydia is an inspiration helping other students not to give up on becoming better readers. As Jojo Thoreau, she won the 2016 Best Western Storyteller Spur Award for her illustrated children's book entitled Buckaroo Bobby Sue.



Waldo County Public Speaking Exhibition (February 2016)

The Waldo County Speakers Tournament is hosted annually by The Game Loft and sponsored by the Waldo County 4-H Leader's Association. The speakers' contest is free and open to the public but only current 4-H members may compete. 4-H members from traditional clubs, independent members, and after-school program members present either a demonstration or a short illustrated talk. Participants with top scores have an opportunity to compete at the state 4-H public speaking contest held annually in April, at the University of Maine campus in Orono.



The Game Loft's *Coming of Age in America* is a for-credit program about Maine and U.S. history for high school students. Students who participate in this program prepare their public speaking pieces for their mid-term. Special thanks go out to The Game Loft Staff, Program Directors, Board Members, Students, Friends, Family, Judges and Volunteers for making our county speaking tournament a fun and successful event for our teens!

Youth Voice Youth Choice (YVYC) Grant Program

Youth Voice Youth Choice (YVYC) is a grant 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 the Wal-Mart Foundation.*

Through the support of the YVYC program students from RSU 20 Searsport Elementary School, Searsport District Middle and High School, RSU 71, East Belfast and Ames afterschool programs continue to be involved in making Healthy Living choices and are excited to share their YVYC learning experiences with their peers, families and communities.



4-H

4-H In Waldo County

4-H is a learning-by-doing program for kids. There are several ways youth ages 5-18 can participate in 4-H: in school, afterschool, clubs, and camps. Through 4-H, young people develop leadership, citizenship, and life skills and help them today and in their future to be caring, confident and contributing citizens. In 2016, Waldo County had 32 youth enrolled in 4-H traditional clubs, 4 independent members, 7 Independent volunteers, 13 club volunteers and 10 after school volunteers. Through our 4-H afterschool program collaborations, over 250 students were connected to a 4-H positive youth development learning experience.

Congratulations to our 2016 Waldo County 4-H seniors!

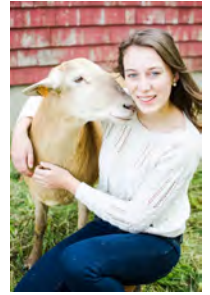
Meet Natalie Hodgman

As my final years of 4-H come to a close, I've felt a lurking sadness. 4-H has been such an integrated part of my life for the past 11 years. I will forever be grateful for the connections and opportunities I've been granted through such a program.

As I've grown older, I've found it more difficult to manage all the moving parts of showing livestock and maintaining a social life. I would like to encourage other 4-H youth to put aside time for working on their projects.

I've found that 4-H has helped me through my college admissions process. 4-H opened doors for me in an interview, it provided multiple experiences for me to write about for essay prompts and proved that I have experience in my field of Animal Science. I would like to encourage all my fellow 4-H'er's to stick with your projects and stick with them until the end.

Spring 2017 Update: Natalie Hodgman completed her freshman college year at Colorado State University. Natalie served as a representative for Maine at National Ag Day in Washington, DC, March 2017.



Meet Sadee Mehuren

4-H has been the most influential part of my life. It has taught me about managing money, organization, time management, teamwork, and leadership; but most importantly, 4-H has taught me how to be myself.

Before entering 4-H I was quiet, shy and self-conscious person. 4-H gave me the opportunity to challenge myself and expand my comfort zone. As a result of 4-H and the lessons it has taught me, I have been able to be a very successful student in school and an involved community member.

I would encourage all current and future 4-H members to not be afraid of trying new things. Nothing in life is going to be handed to you and if you want to change and grow as a person you need to do things that you have never done before. Put an effort into making a better you. Even if you are happy with who you are, there is always room for improvement.

Spring 2017 Update: Sadee completed her freshman college year at the University of Maine.



RSU 20 Century 21st Afterschool Summer Program

The *Hooked on Fishing, Not on Drugs Program* provided the curriculum for mentors to work with students in a positive alternative way opening the door or better decision-making. The program met over 4 days with 2 days of skill building and 2 days of fishing. The fishing field trips and the outdoor skill-building activities made the most impact on the students.

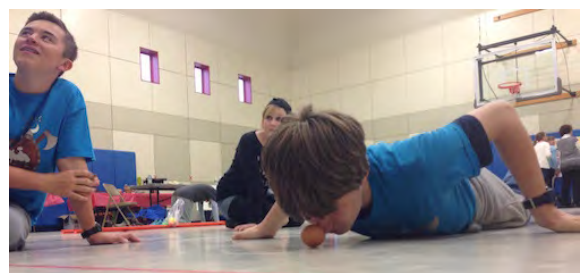
Through the YVYC summer experiences, students were engaged in hands-on learning during their fishing program and energy camp. Through the fishing program, youth gained knowledge of fishing biology and angling skills. Mentors played a major role in helping younger students bait hooks, untangle lines and release fish. During the energy camp, kids conducted experiments creating Solar Ovens, Solar Cooking and the importance of UV protection. The students loved the Solar Cooking and wanted to cook more. As a result of the YVYC summer program, the students have shown a strong interest in continuing on in the fishing club in the afterschool program.



RSU 20 Century 21st Afterschool Program

Creating a multicultural healthy living opportunity for students in four afterschool program sites (Ames/Weymouth; East Belfast/Nickerson/ CASS, and Searsport Elementary) was the theme of the 2016 school year. Thirteen teen mentors attended teen training and then mentored students during cooking and physical activities at each afterschool program site. Students learned about four different cultures: Mexican, Kenyan, Japanese and Russian.

The teen mentors gained leadership skills and became comfortable facilitating groups of elementary students and maintaining the interest and safety of those students. The students loved the cooking, the physical activity, and the opportunity to choose one or two center activities each day. To culminate student's learning, all sites were responsible for making and showcasing food and art from countries they learned about participate in their Health Fair with a Multicultural Twist, May 5, 2016. Health fair included displays from the YMCA, 4H UMaine Extension, Camp Fairhaven, Belfast Co-Op, Let's Go 5-2-1-0, Health Waldo County Partnership, Belfast Recreation Department, Searsport Police Chief, LNP Mary Elsa, Tanglewood, Tabasco Farm, Ireland Hill Farms, Robotics Club, a Kenya touch art area, a Jumping Jack Contest, a physical area with activities such as the egg roll, javelin and bounce house. Jennifer Armstrong's performance included songs and folktales from each country listed above. Chris Sockalexis performed and facilitated interactive native drumming. All families received a take home bag with healthy living tips, brochures from the vendors at the fair and cultural crafts.



HOME HORTICULTURE



Maine's Master Gardener Volunteer Program

Statewide, Master Gardener Volunteers gave more than 35,000 hours to support educational and food security projects in 2016. They served in 80 community gardens, 86 school gardens, 103 demonstration gardens, and in 57 horticultural programs involving youth. Master Gardeners were also involved in distributing 257,426 pounds of food as part of the Maine Harvest for Hunger program. The Knox-Lincoln-Waldo County Master Gardener Volunteer program provides participants with over 40 hours of in-depth training in the art and science of horticulture.

Trainees receive current, research-based information from University of Maine Cooperative Extension educators and industry experts, and are connected with service projects that match their interests, skill set and availability.



Home and Community Client Calls

We received over 500 questions from home, school and community gardeners in 2016. Calls were about pests, diseases, invasive plants and insects, soil testing and how to grow vegetables, fruits and ornamentals. We provided plant, insect and tick IDs, resources, trainings and expert advice from specialists.

Gardening programs and talks were created for Senior College, the Belfast Garden Club, Libraries and other community organizations.



Resources for Gardeners:

Master Gardener Manual:
www.extension.umaine.edu/gardening/master-gardeners/manual

Maine School Garden Network:
www.msgn.org

Maine YardScaping:
www.maine.gov/dact/php/pesticides/yardscaping

Liz Stanley serves as our UMaine Extension Community Education Assistant and coordinates Master Gardener volunteer opportunities. elisabeth.stanley@umaine.edu

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 25% 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 that helps new and developing farm operations to find educational resources throughout the state. In addition, Extension collaborates with the United Farmer Veterans of Maine, headquartered in Waldo County.

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.

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 addition, he is on the agriculture and forestry technical committee for Maine Technology Institute.

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. One example of this includes 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.

Other examples include Food Safety specialists Beth Calder and Jason Bolton who have been working with Heiwa Tofu in Belfast for over four years and the 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.

Dairy Grazing Apprenticeship Program

In 2016, Rick Kersbergen became the Education Coordinator for the Dairy Grazing Apprenticeship Program in Maine and Vermont. This is a federally approved Department of Labor (DOL) Apprentice program that pairs "Master" farmers with apprentices for a 24 month apprenticeship. Rick coordinates educational opportunities for apprentices and manages the program for Masters in Maine and in Vermont.

Currently there are 5 Master farmers in Maine, with 5 apprentices. This project is in cooperation with Wolfe's Neck farm in Freeport and Stonyfield Yogurt in New Hampshire.

AGRICULTURE AND NATURAL RESOURCES

RESEARCH & EDUCATION

Cover crop & 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 over \$50/acre in time and money, by reducing costs and improving profitability. Cover crop and no-till adoption is a proven way to reduce environmental impacts from farm operations. In 2016, several Waldo county dairy farms participated in trials initiated with help from a Conservation Innovation Grant funded through the Natural Resources Conservation Service. Two farmers substantially increased cover crops and invested in no-till planters. It is now a common sight to see green fields in the fall and spring where corn was grown in the summer.

Organic Dairy Research

Organic dairy farmers are increasing in number in 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. Organic small grain research is also being conducted to evaluate quality for livestock rations.

Corn silage Variety Trials

Now in the 13th 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.

In 2016, additional plots were planted to evaluate several other crops in addition to corn silage, including forage sorghum, sorghum sudan and millet.

Tractor and Farm Safety Courses

Since agriculture is one of the most hazardous occupations, UMaine Cooperative Extension in Waldo County offers a tractor and farm safety class for youth and adults each year in cooperation with Ingraham Equipment in Knox. The class is designed for youth 14 – 16 to earn certification so as to be able to work on a farm and use tractors as part of their employment.

In 2016, eleven students graduated from the class including a 15 year old who started his own landscaping business. In addition, safety classes are organized and presented to MOFGA apprentices, employees of Johnny's Selected Seeds and students at Kennebec Valley Community College. In 2016, Kersbergen received funds from Bassett Hospital in NY to expand farm safety education programs.

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, and the Farmer-to-Farmer conference. Farmer-to-Farmer was held in Waldo County in November of 2016 with over 300 people coming from throughout the Northeast. Extension also hosts the website for MGFN www.umaine.edu/livestock/mgfn and organizes their Annual Grazing Conference held in Fairfield that draws over 150 participants.

UNIVERSITY OF MAINE COOPERATIVE EXTENSION SUPPORT FOR WALDO COUNTY

Without statewide support, UMaine Extension would not be present in your 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	CY2016
Local Salaries and Benefits	\$543,191
Prorated Support from UMaine*	\$459,323
Computer Equipment and Networking	\$92
Statewide Animal Diagnostic Lab	\$2,620
Marketing, Publications, Video	\$1,258
Local Programming Supplies & Expenses	\$16,671
Postage	\$1,534
Telephone	\$68
Travel	\$31,247
Total	\$1,056,004

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

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

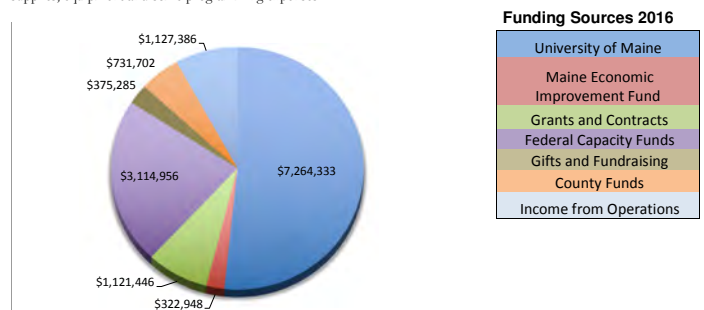
Waldo County Extension Association 2016 Budget	
Salaries	\$34985
Utilities	\$1200
Repairs/Maintenance	\$1200
Dues and Training	\$100
Supplies	\$4500
Postage	\$100
Total	\$42085

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

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.

This pie graph illustrates the financial resources for programs offered, supported and managed out of the Waldo county office. Each year, Waldo county tax dollars support the UMaine extension with physical office space, support staff salaries, office supplies, equipment and some programming expenses.



STATEWIDE HIGHLIGHTS

MAINE FOOD SYSTEM

AgrAbility...Supporting Farmers of All Abilities to Remain Active on the Farm

The average U.S. farmer is 58 years old, and farming is the sixth most dangerous job in America. An estimated 5,700 farmers, farm family members, or farm workers in Maine have a chronic health condition or disability, such as post-traumatic stress disorder, traumatic brain injury, or aging-related issues, such as arthritis or hearing loss. In addition to farmers, fishermen, forest workers, and migrant workers face similar challenges for remaining successful in production agriculture.

UMaine Cooperative Extension partners with Maine AgrAbility to help Maine farmers, loggers and fishermen facing physical or cognitive challenges, to enhance their ability to farm and live independently, which improves their quality of life and economic sustainability. AgrAbility specialists assess issues and offer adaptive recommendations. They provide education about safe work methods and connect people with other resources through this nonprofit partnership between the UMaine Cooperative Extension, Goodwill Industries of Northern New England, and Alpha One.



Connecting Grain Growers to High Value, Diversified Markets

The expanding interest in locally grown grains among consumers and food businesses represents a new economic opportunity for grain growers looking for higher value and diversified markets. UMaine Extension plays a unique role in our emerging local grain sector by connecting growers with buyers, as well as providing the production information needed to help growers succeed in growing for these high value markets.

In 2015, Extension was contacted by a Danish food company seeking help in developing a Maine supply of two heritage Nordic grain varieties for their New York City's restaurant. To evaluate whether the varieties, Øland spring wheat and Svedje winter rye, would grow well in Maine, the UMaine Local Grain project planted large plot trials at UMaine Rogers Research Farm. Both varieties yielded well and had good grain quality. Extension identified growers who could successfully grow the grain and networked them with the buyer.

In 2016, Maine growers produced over 80 tons of Øland spring wheat (65 acres) and 5 tons of Svedje rye (5 acres) for this buyer. In this initial year, this new market for Maine grown grain represented over \$65,000 in increased revenue for Maine growers.



Supporting Local Poultry Product Sales and Creating Jobs for Immigrants

Until 2015, Maine did not have a USDA or State inspected poultry slaughter facility and that prohibited local sales of poultry products in Maine. A 2014 University of Southern Maine survey found that nearly 80 percent of Mainers said they want to buy local meats, but that it is not always readily available. By providing a federally inspected poultry facility in the state could increase supply and allow more Maine meat to be sold locally and across state lines.

In 2015, UMaine Extension responded by helping to facilitate Commonwealth Poultry to become a USDA inspected facility. Extension assisted the company with their initial Food Safety Management Hazard Analyses and Critical Control Point (HCCAP), and continued to assist as they expanded. In 2015, Commonwealth Poultry became Maine's only USDA inspected poultry slaughter and processing facility. The facility is now slaughtering and processing up to 250,000 birds per year, sold locally and in Boston and other broader markets. Most of the company's 15 employees are immigrants of Somalia and other African countries, and Commonwealth Poultry has become a major employer for this underserved Maine population.



Maine Food Corps: Connecting Kids to Real Food and Reducing Obesity

In the last 30 years, the percentage of overweight or obese children in this country has tripled and 1 out of 3 American children are on track to develop diabetes in their lifetime. According to a 2012 University of Maine study, the medical costs of obesity associated with the cohort of Maine children and adolescents will be an estimated \$1.2 billion over the next 20 years. Studies show that children and adults who suffer from diet-related diseases score lower on tests, miss more days of school, advance less in their careers, and raise children who are likely to repeat the same cycle.

UMaine Cooperative Extension has responded by acting as the state partner for FoodCorps in Maine. The goal is to connect kids to healthy food in school, so they can lead healthier lives and reach their full potential. As a result of the partnership between UMaine Extension and FoodCorp, long-term change in schools and the include more:

- demand for local fresh food in school and home meals,
- volunteer resources to support school garden and nutrition initiatives,
- knowledge of resources UMaine Extension and other service providers can offer,
- educators trained in garden-based nutrition programming, and food service staff requesting bids from local farms.

COMMUNITY AND ECONOMIC DEVELOPMENT

Providing Access to Capital: \$14.5 Million Invested in Local Communities

Entrepreneurs need capital to start, improve, and expand their businesses to create high quality jobs for Mainers. Many business owners are challenged to secure adequate funding from traditional lenders to start or expand a business. However, by partnering with a regional economic development organization, traditional lenders such as banks are able to increase access to capital for Maine businesses that otherwise would not be eligible for financing.

UMaine Extension responded by collaborating with a regional economic development agency that provides Small Business Administration loan guarantees for prospective borrowers. As an active member of the Loan Review Committee, Extension provides guidance and oversight on credit and lending strategies, reviews loan applications, and along with other business and community leaders, makes loan recommendations.

In fiscal year 2016 the Loan Review Committee approved 51 loans totaling \$6.8 million, and leveraged an additional \$7.7 million in private funds. Through

this loan program \$14.5 million was invested in local communities, 129 jobs were created or retained, and thirteen of Maine's sixteen counties benefited.

Maine Harvest for Hunger: Mobilizing to Support Food Insecure Citizens

Maine has the highest rate of food insecurity in New England, and ranks twelfth in the United States. The USDA estimates that

- over 15% of Maine households, or more than 209,000 individuals, are food insecure,
- 24%, or 64,200 Maine's children, are food insecure,
- 23% of senior citizens experience marginal, low, or very low food security, and
- 43% food-insecure people do not qualify for food stamps or any other government program.

It is especially challenging for food insecure individuals to afford high quality, fresh, nutritious food, and donations of fresh produce to Maine's emergency food system has declined significantly in recent years.

Since 2000, UMaine Extension's Maine Harvest for Hunger (MHH) program has mobilized gardeners, farmers, businesses, schools, and civic groups to grow, glean, and

donate quality produce to distribution sites (pantries, shelters, community meals) and directly to neighbors in need, with the goal of mitigating hunger, improving nutrition and health, and helping recipients develop lifelong positive nutritional habits.

Since 2000, Maine Harvest for Hunger participants have:

- Distributed over 2,444,040 pounds of food to citizens grappling with hunger.
- In 2016, donations of 257,195 pounds of fresh produce went to 142 hunger alleviation distribution sites.
- Over 620 volunteers in 14 counties logged over 5,000 hours and the value of the produce was over \$434,660.

Helping Lobstermen Adapt to Warmer Gulf of Maine

Changes in climate are placing pressure on fisheries and on the economies of many coastal communities, especially those that rely on a single fishery such as lobsters. In 2012, historically warm water in the Gulf of Maine during the winter contributed to lobsters shedding their shells as early as March rather than July. The resulting volume catches of soft shell lobsters throughout Maine and Canada produced a glut and plummeting prices, creating uncertainty and economic vulnerability in Maine communities.

In Maine, the economic diversity of the state's fisheries is at a 50-year nadir, with lobsters generating over 80 percent of the landings values. The resilience of the coastal lobster ecological-economic system depends on management strategies that can adapt to a changing climate.

Since 2014, UMaine Extension, Maine Sea Grant and other partners have explored how climate change is impacting the lobster fishery in order to identify potential resilience management strategies. The goals of the three-year project are (1) to improve knowledge of how a changing climate will affect fishing communities' abilities to maintain marine fisheries and dependent local economies; and (2) to investigate the role of a participatory modeling process to help decision makers in fishing communities address consequences, vulnerabilities, and adaptive strategies related to climate stressors.

These decision-making tools and other resources for Maine lobstermen have helped help create flexibility in the industry, which is crucial in adapting to the warming Gulf of Maine.

Protecting Maine's Coastal Tourism Industry and Beaches

Visitors to Maine beaches contributed \$1.61 billion to the southern coast and tourism contributed \$735 million to the mid-coast economy. This industry and the coastal environment they depend on are vulnerable to pollution and climate change. Maine coastal residents and visitors value work that protects public health, reduces pollution, and keeps Maine's tourism industry resilient and strong.

UMaine Extension coordinates Maine Healthy Beaches, the state's only quality-assured program to monitor water quality and protect public health on coastal beaches. MHB builds local capacity to identify, eliminate, and prevent pollution sources, to help improve water quality on Maine's valued coastal beaches. This work

helps protect against water-borne illnesses and protects the state's coastal tourism.

4-H YOUTH DEVELOPMENT

4-H Ambassadors Sparking Student Interest in STEM Careers

Despite its consistently high rate of high school graduation, Maine's college attendance and success rates are low by comparison. In 2010, the Maine STEM Collaborative estimated that in the next decade one in seven new Maine jobs will be in STEM-related areas and will offer wages that are 58 percent higher than those of other occupations." It is critical that Maine youth have the knowledge and aspiration to access higher education, particularly in STEM fields. 4-H can be a conduit for youth to higher education and careers, especially in STEM.

In 2016, with the support of the UMaine System Chancellor and Board of Trustees, the 4-H STEM Ambassadors program expanded to six of the seven UMaine campuses. Ambassadors are trained college students who act as caring mentors to youth, facilitate STEM activities with them, and help them learn about college and career options. As a result, ambassadors reported increases in their knowledge of STEM and comfort facilitating STEM activities. One said, "Youth participant surveys suggested they want to learn more about science, feel they are good at science, and feel college could be right for them. Youth were extremely excited that UMaine students came to share STEM activities. Students "Follow a Researcher™" on Expeditions in the Field

Maine needs to graduate an increasing number of science literate and proficient students to meet the growing demands of our workforce and society. Studies show that youth may have an interest in science, but dislike science class, lowering their intentions to pursue STEM-related career fields.

UMaine Extension and UMaine collaborators created the Follow a Researcher (FAR™) to increase youth understanding of the research process by engaging them directly with UMaine researchers in the field. The program takes advantage of the fact that all middle school students have access to a computer or laptop through the Maine Learning Technology Initiative. FAR™ chooses UMaine expedition-oriented researchers based on their experience, ability to engage youth, and the "wow" factor of their research topic or expedition location.

In 2016, FAR™ reached 1676 Maine youth (over 50 percent female), and 76 adults. Participating middle school teachers created curriculum related to the expedition, exposing youth to science in their classrooms in new and engaging ways. Many teachers integrated the program directly into their English, mathematics and science curricula and developed activities for use with FAR™. FAR™ is expected to grow significantly as it develops relationships with Polartrec (Teachers and Researchers Exploring and Collaborating) and the National Public Radio Podcast Science Friday. **Supporting Military Families with Teen Summer Camps**



Family life in the military can be challenging, especially for teens. At least one parent may be gone for long periods of time, there may be constant, underlying worry about the parent that is deployed, and there may be additional stress related to relocations. Research shows that while many military children and families manage well, for some these challenges can have a detrimental effect on their health and wellbeing.

Since 2011 UMaine Extension 4-H Camp and Learning Centers have offered Military Teen Adventure Camps to provide outdoor adventure, STEM, and leadership camp programs for teens of youth with parents who are deployed or about to be deployed. Extension partners with the U.S. with support from NIFA, National 4-H and U.S. military youth programs, to create these programs.

Through the 2016 Navy Teen Camp program, twenty-four teens from Navy bases in Singapore and California gained knowledge and skills in STEAM, 4-H, and community as they built submersible robots to explore the Ducktrap Watershed and discover the elements essential for healthy ecosystems. Since 2011, the three Camp and Learning Centers have

provided camp experiences to over 540 military teens.

4-H Camps Connecting Youth to the Outdoors, Community and Mentors

More and more youth are connected to digital media, many for 6-8 hours a day. As a result of this isolation and sedentary indoor time, many youth suffer from obesity and/or ADHD, and some lack opportunities to develop positive interpersonal skills such as empathy. Research also shows that youth without positive adult role models are at greater risk for making unhealthy choices or engaging in risky behaviors.

UMaine Extension 4-H camps provide underserved youth ages 4-17 with transformational experiences that create a sense of place and belonging, comfort and confidence in the outdoors, and the opportunity to live for a week or more alongside trained adult educators, mentors, and caring peers. With 141 different summer camp programs focusing on ecology education, the arts, and outdoor skills, youth have a wealth of opportunities from which to draw meaningful experiences.

In 2016, UMaine 4-H summer camps served 1832 youth from all 16 counties in Maine, 31 states, and 7 countries. Through living and working together, campers and staff became part of an interconnected community committed to a sustainable future. The opportunities to develop mastery of skills happens in the context of the residential camp and learning center setting and includes healthy nutrition and activities, inclusive and safe learning environments, and leadership development. Youth and program alumni report that the 4-H Camp and Learning Center experience has helped them develop greater self-confidence, civic engagement, and personal and academic success.

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.¹

¹Excerpted from Title 7, Chapter 7 of the Maine Revised Statutes, §191-§195.



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)

Photos: Edwin Remsberg



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. eoinfo@umit.maine.edu

WCAP 2016 SUMMARY OF SERVICES

PROGRAM	NUMBER SERVED	\$ VALUE OF SERVICES	SERVICE AREA
TRANSPORTATION	958,551 Waldo Vehicle Miles 1,050 Individuals	\$1,041,370	Waldo County
MAINECARE NON-EMERGENCY TRANSPORTATION BROKERAGE SERVICES OUTSIDE WALDO COUNTY	3,192,432 Vehicle Miles 3,753 Individuals	\$4,117,169	Knox, Lincoln, Sagadahoc Counties + Brunswick and Harpswell Municipalities
HOME ENERGY ASSISTANCE (HEAP)	1,708 Households 3,145 Individuals	\$1,057,959	Waldo County
ENERGY CRISIS INTERVENTION (ECIP)	64 Households 143 Individuals	\$13,379	Waldo County
HEAD START AND EARLY HEAD START	189 Households 224 Individuals	\$2,137,117	Waldo County
WEATHERIZATION	52 Households 106 Individuals	\$328,950	Waldo County
CENTRAL HEATING IMPROVEMENT (CHIP)	92 Households 161 Individuals	\$128,220	Waldo County

OTHER COUNTY-WIDE SERVICES

ELECTRIC LIFELINE PROGRAM (ELP)	677 Households		Waldo County
CHILD CARE FOOD PROGRAM	154,788 Meals Served		Waldo County
ABOVE GROUND FUEL TANKS	8 Households		Waldo County
SAFETY SEAT PROGRAM	77 Car Seats		Waldo County
HEROES 4 HUNGER NOVEMBER FOOD BOXES	925 boxes		Waldo County
HEROES 4 HUNGER DECEMBER FOOD BOXES	1,125 boxes		Waldo County
NEIGHBOR FOR NEIGHBOR	1,277 Families		Waldo County
CINDERELLA PROJECT OF MAINE	198 Individuals		Maine

OTHER COUNTY WIDE SERVICES TOTAL: \$663,103

GRAND TOTAL: \$9,487,268

WCAP 2016 FINANCIAL REPORT

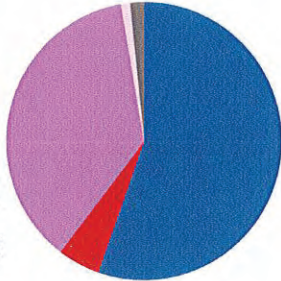
REPORT PERIOD (JAN. 1, 2016 - DEC. 31, 2016)

(AUDITED)

REVENUES

(\$11,239,668)

- FEDERAL & STATE
- CONTRIBUTIONS
- MEDICAID/FEES
- PROGRAM & OTHER
- MUNICIPAL REVENUE

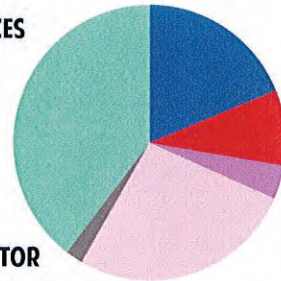


2016

EXPENSES

(\$10,943,803)

- COMMUNITY SERVICES
- HOUSING
- TRANSPORTATION
- OTHER SERVICES
- FAMILY SERVICES
- MID-COAST CONNECTOR



2015

ASSETS	TOTAL	TOTAL
CURRENT ASSETS		
Cash and equivalents	\$881,064	\$513,575
Accounts and grants receivable	\$705,545	\$884,217
Loans receivable - deferred	\$1,500	\$1,500
Prepaid expenses	\$108,643	\$39,232
Total current assets	\$1,696,752	\$1,438,524
FIXED ASSETS		
Land	\$12,200	\$12,200
Buildings and improvements	\$277,558	\$210,888
Furniture and equipment	\$258,528	\$224,855
Vehicles	\$1,066,815	\$996,380
Less: accumulated depreciation	(\$902,236)	(\$813,955)
Total fixed assets	\$712,865	\$630,368
TOTAL ASSETS	\$2,409,617	\$2,068,892

LIABILITIES/NET ASSETS	TOTAL	TOTAL
CURRENT LIABILITIES		
Accounts payable	\$204,207	\$515,079
Accrued payroll & comp. absences	\$277,153	\$206,977
Short term debt	\$12,539	\$31,000
Deferred revenue	\$659,938	\$358,247
Other	\$4,756	\$1,871
Total current liabilities	\$1,158,593	\$1,113,174
LONG-TERM DEBT	\$0	\$12,559
NET ASSETS	\$1,251,024	\$943,159
TOTAL LIABILITIES/NET ASSETS	\$2,409,617	\$2,068,892

Waldo County SWCD 2016 Major Accomplishments

The Waldo County Soil & Water Conservation District Board of Supervisors 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 2016 Annual Meeting/Banquet
- Provided technical assistance and guidance to many Waldo County individuals and municipalities.
- Assisted 50+ individuals and units of government installed one or more conservation practices and/or provided technical expertise.
- 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, Sebasticook Regional Land Trust, Future Farmers of America, Maine Audubon
- Hosted a local working group meeting for the Natural Resources Conservation Service to assist in determining and prioritizing the natural resource concerns for Waldo County.
- Hosted & assisted workshops for, forestry, StreamSmart Program, and invasive species (insects and plants) identification workshops..
- Partnered with NRCS, University Extension, Kennebec County SWCD and Somerset County SWCD for a grant that focused on no-till seeding and utilizing cover crops to reduce fuel and fertilizer costs for Waldo, Somerset & Kennebec county dairy producers.
- 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: How invasive species are affecting our local ecosystem and what to do about them. Regional winners went on to compete at the state level then to the national competition.

- Assisted Knox-Lincoln Conservation District with Conservation Fair Day for grades one through five bringing natural resource conservation information to over 900 students.
- Continued our partnership 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.
- Purchased and distributed to local schools materials to promote 2015 National Soil & Water Stewardship Week.
- Partnered with Somerset County SWCD to promote and encourage local farmers to conduct delayed mowing practices to protect grassland bird populations in Waldo County.
- Contracted with the Natural Resource Conservation Service to conduct a county-wide natural resource concerns survey to be utilized when determining USDA funding of natural resource conservation work within Waldo County.
- Participated in “District Day at the State House” to inform Maine state legislators of the important work conservation districts are doing throughout the state.
- Participated in the Ag Trade Show in Augusta to promote Conservation Districts in Maine.

**Eastern Maine Development Corporation
Annual Report
FY 2016**

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

Eastern Maine Development Corporation (EMDC) has entered its 50th year of operations in 2017, and we are proud to continue our mission as a private, non-profit organization dedicated to “Leading Eastern Maine to a Strong Economic Future.” As one of the longest serving economic development districts in the nation, EMDC continues to serve all of Hancock, Penobscot, Piscataquis, and a portion of Waldo county including the communities of Belfast, Burnham, Frankfort, Brooks, Freedom, Isleboro, Jackson, Knox, Liberty, Montville, Morrill, Palermo, Prospect, Searsport, Stockton Springs, Thorndike, Troy, Unity, Waldo Winterport and Monroe. The corporate office is headquartered in Bangor, with satellite offices in Ellsworth, Dover-Foxcroft, East Millinocket, and Presque Isle. However, our professional staff (numbering 42) is also on the road every week to deliver services directly to the communities, businesses, and residents we serve.

EMDC’s primary programs in Waldo County include economic development through the Re-Engineering the Region effort, business financing and business counseling, Procurement Technical Assistance Center (PTAC) and government contracting, enrollment in the Disadvantaged Business Enterprise Supportive Services (DBE) program, and community development.

Regional Economic Development

EMDC continues to lead a regional economic development effort to help the communities and residents we serve recover from the significant job and local revenue losses resulting from the closure of multiple manufacturing and supply chain companies including the paper mills. The strategic planning process, performed over a period of 18 months and labeled “Re-Engineering the Region” helped to identify industries and opportunities that will diversify our economic landscape and increase opportunities for businesses to grow, communities to thrive, and people to obtain livable wage jobs.

The re-engineering effort has identified Sectors of Impact that show promise for revitalizing our region economically. The identified sectors are solidly rooted in Waldo County –

- Natural Resource Asset Base (agriculture, aquaculture, forestry and value-added production)
- Ingenuity & Innovation (technology and entrepreneurial growth)
- Manufacturing & Production (boat building, composites and construction)
- Tourism & Hospitality

- Bioscience & Healthcare

Beginning in later 2016, EMDC began to shift its focus from strategic planning to implementation, a process that will include a focus on:

- Diversity – of people, ideas, networks, initiatives, and economic base
- Adaptability – continual learning, innovation, and re-engineering
- Sustainability – steady commitment continued over the long-term

In October 2016, the Department of Commerce, Economic Development Administration awarded a follow-up implementation grant to EMDC to support industries, businesses and communities that are ready to expand, diversify and grow. Two business specialists have recently been hired to serve our stakeholders in our service area, and will be well-versed in business strategies and industry-specific data to help our clients. These new specialists will begin to actively seek out communities and businesses to determine how best we can help each grow, thrive and develop a pathway to sustainability.

EMDC also visited 12 communities in Waldo County in our effort to provide access to services and help communities identify opportunities and gaps. Some of these visits have included multiple interactions via in-person, email communications, and phone to walk through needs and issues and providing possible solutions. EMDC also provides technical assistance and support to communities that are working on updates to their comprehensive and/or economic and business development plans. Over the past year, we continued communications with Stockton Springs to help them navigate the planning process.

Moving forward, EMDC has developed special projects in our effort to expand broadband capacity and digital literacy in rural communities of our service area including Waldo County. A partnership between Axiom Technologies and EMDC will support work to help communities build technology plans to identify current assets, desired capacity, solutions, and a digital literacy plan. We are in the process of completing our first technology plans for 4 communities in our region and have been actively submitting grants to request funding to expand our services to additional communities. We are also looking to identify funds to help with infrastructure costs. As this program grows, we will notify communities and counties about opportunities.

The EMDC Procurement Technical Assistance Center (PTAC) currently supports 49 active clients in Waldo County. Of this number, PTAC has conducted 21 one-on-one counseling sessions with 7 clients in 2016. Clients served have represented shipbuilding, environmental consulting, information technology, and the food services industries. The goal of the PTAC program is to provide technical assistance to businesses looking to sell their products and/or services to local, state or federal government agencies, either as prime contractors or subcontractors. PTAC has recently added an additional counselor to the staff; they will continue to provide a wide range of counseling services to assist new or ongoing Maine PTAC clients in 2017.

Business Services/Lending:

EMDC currently has 8 active loans in Waldo County; two of these occurred in FY16. EMDC

provided \$949,000 in funding for these businesses, with an additional \$5,178,600 leveraged in public and private capital. These businesses have created or retained 171 jobs in Waldo County.

For business services, the staff supports an active business visitation program to address the business needs for startup and established businesses to help improve operations. During 2016, EMDC provided technical services in Waldo County as noted below:

- 19 Inquiries From New Business Startups
- 36 Counseling Sessions Completed
- 10 New Business Assessments completed
- 28 Unscheduled Visits completed

Brownfields:

In 2016, EMDC was awarded a second brownfields assessment grant for Phase I and II assessments on properties suspected for hazardous materials and/or petroleum-based contamination. As with the previous grant, this 3-year \$400,000 grant will provide expertise through the contracted services of an environmental consultant to test soil and prepare a plan for eligible properties looking for cleanup and reuse. In the coming year, EMDC has been in communication with the town of Brooks regarding a property formerly held by Maine Reduction Company and Maine Resources. The town contacted EMDC about using assessment dollars to perform a Phase II assessment. EMDC's Brownfields Advisory Committee will consider allocating funds for an environmental assessment at their quarterly meeting.

Human Resources Services:

EMDC launched a new program this past year. Strategic HR helps small businesses successfully define what roles/positions an organization really needs, and offers invaluable advice on selecting the right people for these roles, onboarding them, growing and developing them, and being able to engage the employees and retain them over the long haul. As we continue to expand the resources and support we can offer, it's a natural extension to add HR into our repertoire of services offered to businesses we support. Executing on this effort serves multiple purposes as a business gets "better" e.g. improved cultures and morale, great people to work with and for, opportunities to develop, and more -- the happier the employees are, the more successful a community and business can be in retaining talent. We'll begin by offering engaging and in-depth HR Workshops throughout Eastern Maine focused on the top HR needs today, such as: Recruitment/Talent Acquisition, Culture & Employee Retention, Leadership Development, Employee Education and Training, and Building expertise in employing Re-Entry or At Risk populations.

Finally, EMDC continues to build a platform to provide a broad spectrum of data through the new Data Center. Accessible data will include in-depth impact analyses that can be community-based, industry-based, or career-based in nature. This type of "deep" data will be useful to communities in Waldo County.

County of Waldo, Maine

ANNUAL FINANCIAL STATEMENTS
(with required and other supplementary information)

For the Year Ended December 31, 2016

CONTENTS

	Statement	Page
Independent Auditor's Report		3-4
Required Supplementary Information		
Management's Discussion and Analysis		5-11
Basic Financial Statements		
Government-wide Financial Statements		
Statement of net position	1	12
Statement of activities	2	13
Fund Financial Statements		
Balance sheet – governmental funds	3	14
Reconciliation of the governmental funds balance sheet to the statement of net position	3A	15
Statement of revenues, expenditures and changes in fund balances – governmental funds	4	16
Reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities	4A	17
Statement of fiduciary net position – agency funds	5	18
Notes to basic financial statements		19-36
	Exhibit	
Required Supplementary Information		
Budget and actual (with budget to GAAP differences) – general fund	1	37
Budget and actual (with variances) – general fund	2	38
Schedule of the County's proportionate share of net pension liability – Participating Local Districts Plan	3	39
Schedule of County contributions – Participating Local Districts Plan	4	40
	Schedule	
Other Supplementary Information		
Balance sheet – Jail Department governmental funds	1	41
Statement of revenues, expenditures and changes in fund balances – Jail Department governmental funds	2	42
Budget and actual (with variances) – Jail Department general fund	3	43
Additional Report		
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 <i>Government Auditing Standards</i>		44-45



674 Mt Hope Avenue • Suite 1 • Bangor, ME 04401-5662 • (207) 947-3325 • FAX (207) 945-3400
Email: bta@btacpa.com

Independent Auditor's Report

Board of Commissioners
County of Waldo, Maine
Belfast, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine as of and for the year ended December 31, 2016, 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 did not audit the Schedules of Pension Amounts by Employer reported by the State of Maine Public Employees Retirement System, which provides information used to calculate the amounts recognized in the financial statements of the County of Waldo, Maine as deferred outflows and deferred inflows related to pensions, net pension liability, pension expense, and pension revenue of governmental activities. Those schedules were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the County of Waldo, Maine, is based solely on the report of the other auditors and certain other procedures related to the allocation percentage and the amounts allocated to the County of Waldo, Maine based on the allocation percentage. 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, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine, as of December 31, 2016, 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.

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in the year ended December 31, 2016, the County adopted new accounting guidance, Statement of Governmental Accounting Standards (GASB Statement) No. 72, Fair Value Measurement and Application. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension information on pages 5 through 11 and pages 37 through 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Brandon Thibodeau & Associates

October 13, 2017

County of Waldo, Maine
Management's Discussion and Analysis (MD&A) (UNAUDITED)
December 31, 2016

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, 2016 and 2015. 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, 2016 and 2015 by \$5,416,225 and \$5,796,686, respectively. Of these amounts, \$1,138,740 and \$1,859,983, respectively, is available to be used for the County's ongoing obligations.
- The County's total net position decreased by \$380,461 and increased by \$529,953 during fiscal years 2016 and 2015, respectively.
- The combined fund balance of the County's governmental funds as reported on the fund financial statements decreased by \$139,821 to \$3,941,072.
- On a budget basis, the County had budgeted a deficiency of \$1,080,538 for contributions to reserves and amounts returned to member towns of the County. There was a positive budget variance of \$498,160, 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.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the governmental entity. Fiduciary funds are not reflected in the government-wide financial statements because the County cannot use these funds to finance its operations. The County uses agency funds to account for resources held for inmates in its Jail department. The basic fiduciary fund financial statements can be found on page 18 of this report.

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

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 19 - 36 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, 2016 and 2015

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

	<u>2016</u>	<u>2015</u>
Current and other assets	\$ 4,132,380	\$ 4,283,361
Capital assets, net	<u>4,088,854</u>	<u>3,965,453</u>
Total Assets	<u>8,221,234</u>	<u>8,248,814</u>
Deferred outflows of resources	<u>1,727,713</u>	<u>917,221</u>
Current liabilities	191,308	164,118
Noncurrent liabilities	<u>3,666,952</u>	<u>2,302,140</u>
Total Liabilities	<u>3,858,260</u>	<u>2,466,258</u>
Deferred inflows of resources	<u>674,462</u>	<u>903,091</u>
Net Position		
Net investment in capital assets	4,068,840	3,936,703
Restricted	208,645	168,316
Unrestricted	<u>1,138,740</u>	<u>1,691,667</u>
Total Net Position	<u>\$ 5,416,225</u>	<u>\$ 5,796,686</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, 2016 and 2015

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

	<u>2016</u>	<u>2015</u>
REVENUES		
Charges for services	\$ 767,955	\$ 702,573
Operating grants and contributions	884,030	1,032,937
Capital grants and contributions	42,377	2,838
General revenues		
County taxes	4,528,325	4,504,609
Jail department taxes	2,832,353	2,832,353
Deeds transfer taxes	69,029	67,170
Courthouse rental income	90,635	90,635
Interest income	3,913	3,874
Miscellaneous	<u>65,471</u>	<u>51,781</u>
Total Revenues	<u>9,284,088</u>	<u>9,288,770</u>

(continued)

	<u>2016</u>	<u>2015</u>
EXPENSES		
Emergency management agency	148,669	140,308
District attorney	249,545	248,528
County commissioners	327,626	345,113
County treasurer	74,823	78,697
County facilities	285,559	294,824
Jail department	3,061,296	1,642,352
Register of deeds	208,210	214,427
Register of probate	277,054	262,153
Sheriff	1,609,664	1,681,299
Telecommunications and dispatch	982,298	1,050,901
Advertising and promotion	15,500	3,000
Audit	9,000	8,400
University of ME extension	43,035	42,060
Employee benefits	843,717	784,199
Soil and water	25,000	25,000
Employee severance	52,399	23,892
Grant matching	4,759	23,298
Planning reserve	-	30
Economic development	35,000	-
Employee security	-	7,360
Drug forfeitures	3,539	5,794
Records preservation	2,413	358
Electronic monitoring reserve	1,241	-
Self-funded health insurance	944,928	922,571
Homeland security grants	123,127	108,513
Other grants	9,019	34,060
Interest on long-term debt	7,653	7,276
Capital outlay	<u>326,095</u>	<u>269,824</u>
Total Expenses	<u>9,671,169</u>	<u>8,224,237</u>
Excess (deficiency) of revenues over expenditures before transfers and special items	(387,081)	1,064,533
Special Item – gain on disposal of assets	6,620	4,226
Special Item – reacquisition of Jail department	-	(538,806)
CHANGE IN NET POSITION	<u>(380,461)</u>	<u>529,953</u>
NET POSITION, BEGINNING OF YEAR	5,796,686	6,887,959
Restatement for pension reporting	-	(1,621,226)
NET POSITION, BEGINNING OF YEAR, RESTATED	<u>5,796,686</u>	<u>5,266,733</u>
NET POSITION, END OF YEAR	<u>\$5,416,225</u>	<u>\$5,796,686</u>

The narrative that follows discusses the operations of governmental activities.

- Expenses of governmental activities include depreciation expense of \$316,292. 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, 2016 totaled \$7,589,726. Of this amount \$7,360,678 was from tax assessments paid by member towns. An additional \$229,048 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 \$3,941,072, \$1,014,979 of which was unrestricted and available for discretionary spending on future needs. The County's combined fund balance decreased \$139,821 from the previous year balance of \$4,080,893.

- Revenues include federal and state sources totaling \$691,952 and taxes assessed to member towns totaling \$7,360,678.
- Charges for services and fees and fines contributed \$848,408 in total revenue during the year.

Total governmental fund expenditures for December 31, 2016 and 2015 are broken down as follows:

	<u>2016</u>	<u>2015</u>
Emergency management agency	\$ 108,044	\$ 112,461
District attorney	245,795	248,456
County commissioners	305,335	323,203
County treasurer	74,476	74,754
County facilities	248,804	266,733
Jail department	2,980,652	1,578,179
Register of deeds	201,885	201,471
Register of probate	264,479	255,095
Sheriff	1,340,710	1,325,637
Telecommunications and dispatch	916,208	936,352
Advertising and promotion	15,500	3,000
Audit	9,000	8,400
University of ME extension	42,085	41,110
Employee benefits	548,557	543,428
Soil and water	25,000	25,000
Employee severance reserve	14,049	23,892
Grant matching reserve	4,759	23,298
Planning reserve	-	30
Economic development reserve	35,000	-
Employee security reserve	-	7,360
Community corrections reserve	85,870	82,325
Drug forfeitures reserve	3,539	5,794
Records preservation reserve	2,413	358
Probate surcharge reserve	9,813	6,345
Electronic monitoring reserve	1,241	-
Deeds surcharge reserve	18,705	26,635
Sheriff detail reserve	219,775	221,681
Self-funded health insurance claims	944,928	922,571
Homeland security grants	123,127	108,513
Other grants	43,935	34,060
Debt service – principal	8,736	34,678
Debt service – interest	7,653	7,276
Capital outlay	573,835	624,549
Total Expenditures	<u>\$9,423,908</u>	<u>\$8,072,644</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, 2016, is as follows:

	Beginning Balance	Additions	Retirements/ Reclass	Ending Balance
<i>Governmental Activities</i>				
Land	\$ 474,506	\$ -	\$ -	\$ 474,506
Construction in Progress	295,950	34,915	(273,523)	57,342
Buildings	2,914,536	50,000	-	2,964,536
Improvements	408,418	42,344	-	450,762
Equipment	1,259,622	469,294	-	1,728,916
Vehicles	796,772	116,663	(73,402)	840,033
Total capital assets	6,149,804	713,216	(346,925)	6,516,095
Accumulated depreciation	(2,184,351)	(316,292)	73,402	(2,427,241)
Capital assets, net	<u>\$ 3,965,453</u>	<u>\$ 396,924</u>	<u>\$ (273,523)</u>	<u>\$ 4,088,854</u>

Debt Administration - A summary of the County's long-term debt activity for the year ended December 31, 2016 is as follows:

	Beginning Balance	Additions	Principal Payments/ Reductions	Ending Balance	Total Interest Paid
Capital lease obligations	\$ 28,750	\$ -	\$ (8,736)	\$ 20,014	\$ 1,742
Net pension liability	1,876,127	1,474,996	(140,715)	3,210,408	-
Compensated absences	397,263	42,933	(3,666)	436,530	-
Total	<u>\$2,302,140</u>	<u>\$ 1,517,929</u>	<u>\$ (153,117)</u>	<u>\$3,666,952</u>	<u>\$ 1,742</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 \$7,653 in interest for the year ended December 31, 2016.

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.

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 \$1,080,538 for funding of reserves and refunding amounts to member towns. The County was able to realize a positive budget variance of \$498,160, primarily due to the following factors:

- Over budget revenues for deeds transfer taxes, fees and fines, and miscellaneous revenues for approximately \$115,201.
- Sheriff function, facilities, jail department, and deeds functions realized savings in expenditures for approximately \$173,151.
- Overlay budgeted but not used for approximately \$158,280.

The County of Waldo, Maine is not aware of any major changes for the 2017 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, 2016

	Governmental Activities
ASSETS	
Cash and equivalents	\$ 2,101,718
Investments	1,958,258
Receivable from other governments	72,404
Capital assets not being depreciated	531,848
Capital assets being depreciated, net of accumulated depreciation	3,557,006
Total assets	8,221,234
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,727,713
 LIABILITIES	
Accounts payable	79,043
Payroll withholdings payable	12,845
Payable to other governments	58,378
Health insurance claims payable	28,353
DA restitution payable	5,136
Unearned revenue	7,553
Long-term liabilities	
Due within one year	
Capital leases payable	7,686
Due in more than one year	
Accrued compensated absences	436,530
Capital leases payable	12,328
Net pension liability	3,210,408
Total liabilities	3,858,260
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	674,462
Total deferred inflows of resources	674,462
 NET POSITION	
Net investment in capital assets	4,068,840
Restricted for	
Emergency management	40,572
EPA grants	30,497
Community corrections	137,576
Unrestricted	1,138,740
Total net position	\$ 5,416,225

See accompanying notes to basic financial statements.

County of Waldo, Maine
Statement of Activities
For the Year Ended December 31, 2016

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position
		Charges for Services and Other	Operating Grants and Contri- butions	Capital Grants and Contri- butions	Governmental Activities
Governmental activities					
Emergency management agency	\$ 148,669	\$ -	\$ 81,886	\$ -	\$ (66,783)
District attorney	249,545	-	-	-	(249,545)
County commissioners	327,626	-	-	-	(327,626)
County treasurer	74,823	-	-	-	(74,823)
County facilities	285,559	-	-	-	(285,559)
Jail department	3,061,296	74,183	458,921	-	(2,528,192)
Register of deeds	208,210	345,325	-	-	137,115
Register of probate	277,054	128,898	-	-	(148,156)
Sheriff	1,609,664	217,132	-	-	(1,392,532)
Telecommunications and dispatch	982,298	-	-	-	(982,298)
Advertising and promotion	15,500	-	-	-	(15,500)
Audit	9,000	-	-	-	(9,000)
University of Maine extension	43,035	-	-	-	(43,035)
Employee benefits	843,717	-	-	-	(843,717)
Soil and water	25,000	-	-	-	(25,000)
Employee severance reserve	52,399	-	-	-	(52,399)
Grant matching reserve	4,759	-	3,412	-	(1,347)
County planning reserve	-	-	696	-	696
Economic development reserve	35,000	-	-	-	(35,000)
Drug forfeitures reserve	3,539	2,417	-	-	(1,122)
Records preservation reserve	2,413	-	-	-	(2,413)
Electronic monitoring reserve	1,241	-	1,678	-	437
Self-funded health insurance claims	944,928	-	181,956	-	(762,972)
Homeland security grants	123,127	-	123,278	-	151
Other grants	9,019	-	32,203	-	23,184
Interest and other charges	7,653	-	-	-	(7,653)
Capital outlay	326,095	-	-	42,377	(283,718)
Total governmental activities	\$ 9,671,169	\$ 767,955	\$ 884,030	\$ 42,377	(7,976,807)
General revenues					
					4,528,325
County taxes					2,832,353
Taxes levied for support of corrections department					69,029
Deeds transfer taxes					90,635
Courthouse rental income					3,913
Interest					65,471
Miscellaneous					6,620
Special item - gain on disposal of asset					<u>6,620</u>
Total general revenues and special items					<u>7,596,346</u>
					(380,461)
Change in net position					(380,461)
NET POSITION - BEGINNING					<u>5,796,686</u>
NET POSITION - ENDING					<u>\$ 5,416,225</u>

See accompanying notes to basic financial statements.

County of Waldo, Maine
Balance Sheet
Governmental Funds
December 31, 2016

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 939,771	\$ 1,096,508	\$ 65,439	\$ 2,101,718
Investments	1,958,258	-	-	1,958,258
Due from other funds	117,070	-	-	117,070
Receivable from other governments	25,254	-	47,150	72,404
Total assets	<u>\$ 3,040,353</u>	<u>\$ 1,096,508</u>	<u>\$ 112,589</u>	<u>\$ 4,249,450</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ 43,997	\$ 35,046	\$ 79,043
Payroll withholdings payable	12,845	-	-	12,845
Due to other funds	-	110,596	6,474	117,070
Payable to other governments	58,378	-	-	58,378
Health insurance claims payable	28,353	-	-	28,353
DA restitution payable	5,136	-	-	5,136
Unearned revenues	7,553	-	-	7,553
Total liabilities	<u>112,265</u>	<u>154,593</u>	<u>41,520</u>	<u>308,378</u>
Fund balances				
Restricted for				
Emergency management	-	-	40,572	40,572
EPA grant	-	-	30,497	30,497
Jail department community corrections	137,576	-	-	137,576
Committed for				
Capital projects	-	941,915	-	941,915
Self-funded health insurance	1,352,835	-	-	1,352,835
Jail department	82,565	-	-	82,565
Other purposes	323,913	-	-	323,913
Unassigned	1,031,199	-	-	1,031,199
Total fund balances	<u>2,928,088</u>	<u>941,915</u>	<u>71,069</u>	<u>3,941,072</u>
Total liabilities and fund balances	<u>\$ 3,040,353</u>	<u>\$ 1,096,508</u>	<u>\$ 112,589</u>	<u>\$ 4,249,450</u>

County of Waldo, Maine
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2016

Total fund balance, governmental funds	\$ 3,941,072
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.	4,088,854
Certain deferred outflows of resources, deferred inflows of resources, and internal balances related to pensions are not reported in this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.	
Deferred outflows related to pensions	1,727,713
Deferred inflows related to pensions	(674,462)
Some liabilities, (such as capital leases payable, net pension liability, 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>(3,666,952)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 5,416,225</u></u>

See accompanying notes to basic financial statements.

15

County of Waldo, Maine
Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds
For the Year Ended December 31, 2016

	General Fund	Capital Projects Fund	Special Revenue Fund	Totals
REVENUES				
Property taxes	\$ 7,360,678	\$ -	\$ -	\$ 7,360,678
Deeds transfer taxes	69,029	-	-	69,029
Intergovernmental revenue	557,818	-	134,134	691,952
Charges for services	516,330	-	-	516,330
Fees and fines	332,078	-	-	332,078
Self-funded health insurance contributions	150,126	-	-	150,126
Self-funded health insurance claims revenue	24,088	-	-	24,088
Investment earnings	11,675	-	-	11,675
Miscellaneous revenues	64,428	42,377	21,346	128,151
Total revenues	<u>9,086,230</u>	<u>42,377</u>	<u>155,480</u>	<u>9,284,087</u>
EXPENDITURES				
Current				
Emergency management agency	108,044	-	-	108,044
District attorney	245,795	-	-	245,795
County commissioners	305,335	-	-	305,335
County treasurer	74,476	-	-	74,476
County facilities	248,804	-	-	248,804
Jail department	2,980,652	-	-	2,980,652
Register of deeds	201,885	-	-	201,885
Register of probate	264,479	-	-	264,479
Sheriff	1,340,710	-	-	1,340,710
Telecommunications and dispatch	916,208	-	-	916,208
Advertising and promotion	15,500	-	-	15,500
Audit	9,000	-	-	9,000
University of Maine extension	42,085	-	-	42,085
Employee benefits	548,557	-	-	548,557
Soil and water	25,000	-	-	25,000
Employee severance reserve	14,049	-	-	14,049
Grant matching reserve	4,759	-	-	4,759
Economic development reserve	35,000	-	-	35,000
Community corrections reserve	85,870	-	-	85,870
Drug forfeitures reserve	3,539	-	-	3,539
Records preservation reserve	2,413	-	-	2,413
Probate surcharge reserve	9,813	-	-	9,813
Electronic monitoring reserve	1,241	-	-	1,241
Deeds surcharge reserve	18,705	-	-	18,705
Sheriff detail reserve	219,775	-	-	219,775
Self-funded health insurance claims	944,928	-	-	944,928
Homeland security grants	-	-	123,127	123,127
Other grants	-	-	43,935	43,935
Debt service				
Principal	8,736	-	-	8,736
Interest and other charges	7,653	-	-	7,653
Capital outlay	-	573,835	-	573,835
Total expenditures	<u>8,683,011</u>	<u>573,835</u>	<u>167,062</u>	<u>9,423,908</u>
Excess (deficiency) of revenues over expenditures	<u>403,219</u>	<u>(531,458)</u>	<u>(11,582)</u>	<u>(139,821)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,005,538	-	1,005,538
Transfers out	(1,005,538)	-	-	(1,005,538)
Total other financing sources (uses)	<u>(1,005,538)</u>	<u>1,005,538</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(602,319)	474,080	(11,582)	(139,821)
FUND BALANCE - BEGINNING	<u>3,530,407</u>	<u>467,835</u>	<u>82,651</u>	<u>4,080,893</u>
FUND BALANCE - ENDING	<u>\$ 2,928,088</u>	<u>\$ 941,915</u>	<u>\$ 71,069</u>	<u>\$ 3,941,072</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, 2016

Net change in fund balances - total governmental funds: \$ (139,821)

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	\$ 433,073	
Depreciation expense	<u>(316,292)</u>	116,781

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.

6,620

Some deferred outflows of resources, deferred inflows of resources, and internal balances related to pensions reported in the statement of activities do not require the use of current financial resources and these are not reported in governmental funds:

Deferred outflows related to pensions		(7,816)
---------------------------------------	--	---------

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 repayments		8,736
--------------------------	--	-------

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:

Change in long-term accrued compensated absences		(77,617)
Net pension expense		<u>(287,344)</u>

Change in net position of governmental activities		<u>\$ (380,461)</u>
---	--	---------------------

**County of Waldo, Maine
Jail Department
Statement of Fiduciary Net Position
December 31, 2016**

	<u>Agency Funds - Inmate Funds</u>
ASSETS	
Cash	<u>\$ 52,851</u>
LIABILITIES	
Deposits held for others	<u>\$ 52,851</u>

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

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

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, correctional facility, and emergency management.

As of July 1, 2015, the County reacquired control of the Jail Department from the State of Maine. The results of operations are included in these financial statements.

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 business-type activities.

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

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

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

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 and other purposes.

2. Fiduciary Funds (not included in government-wide statements)

The County has presented the following fiduciary funds:

Agency Funds

Agency funds account for assets held by the County in a purely custodial capacity and include inmate funds for the Jail Department. Since agency funds are custodial in nature, they do not involve the measurement of results of operations.

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.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (CONTINUED)

The government-wide statements and 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.

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 and compensated absences 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.

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.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

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 financial statement of net position. Any residual balances between the governmental activities and fiduciary funds are reported in the statement of net position as "due to/from fiduciary 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. 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.

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, net pension liability, and compensated absences liability.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

5. Long-term Liabilities (Continued)

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. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Participating Local Districts (PLD) Plan and additions to/deductions from the PLD Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

7. Use of Estimates

Preparation of the County's financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent items at the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results could differ from those estimates.

8. 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.

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.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

9. 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.

10. 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.

11. New Governmental Accounting Standards

During the year ended December 31, 2016, the County implemented GASB Statement No. 72, *Fair Value Measurement and Application*. This statement improves accounting and financial reporting by state and local governments by enhancing comparability of financial statements among governments and providing information to financial statement users about the impact of fair value measurements on a government's financial position.

**County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

12. Recent Accounting Pronouncements

In January 2016, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*. This statement improves financial reporting by clarifying the financial statement presentation requirements for certain component units and enhancing the comparability of financial statements among governments, by requiring blending of a component unit incorporated as a not-for profit corporation in which the primary government is the sole corporate member. The statement is effective for periods beginning after June 15, 2016. The effect of this Statement on the County's financial statements is not known at this time.

In January 2016, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73*. This statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The statement is effective for periods beginning after June 15, 2016 or in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. 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, 2016, the County reported deposits of \$2,154,569 with bank balances of \$2,206,567. Of the County's total bank balance of \$2,206,567, \$1,363,311 was exposed to custodial credit risk. Of the exposed amount, \$1,245,191 was collateralized by underlying securities held by the related bank's trust department but not in the County's name, and \$118,119 was not collateralized.

Deposits have been reported as follows:

Reported in governmental funds	\$ 2,101,718
Reported in fiduciary funds	<u>52,851</u>
Total deposits	<u>\$ 2,154,569</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 2. DEPOSITS AND INVESTMENTS (CONTINUED)

Investments

Statutes authorize the County to invest in certificates of deposit, repurchase agreements, and other available bank investments. In addition, the County can invest in direct debt securities of the United States unless such an investment is expressly prohibited by law.

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County's investments at December 31, 2016 are as follows:

Repurchase agreements	\$ 695,664
Certificates of deposit	<u>1,262,594</u>
Total investments	<u>\$ 1,958,258</u>

All of the County's investments at December 31, 2016 are valued using quoted market prices (Level 1 inputs).

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 \$857,451 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	\$ 695,664	\$ -	\$ -
Certificates of deposit	<u>1,262,594</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,958,258</u>	<u>\$ -</u>	<u>\$ -</u>

Investments have been reported as follows:

Reported in governmental funds	<u>\$ 1,958,258</u>
--------------------------------	---------------------

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 3. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2016, was as follows:

	Balance 12/31/15	Additions	Disposals	Balance 12/31/16
Governmental Activities				
<i>Capital assets not being depreciated</i>				
Land	\$ 474,506	\$ -	\$ -	\$ 474,506
Construction in progress	<u>295,950</u>	<u>34,915</u>	<u>(273,523)</u>	<u>57,342</u>
Total capital assets not being depreciated	<u>770,456</u>	<u>34,915</u>	<u>(273,523)</u>	<u>531,848</u>
<i>Capital assets being depreciated</i>				
Buildings	2,914,536	50,000	-	2,964,536
Improvements	408,418	42,344	-	450,762
Equipment	1,259,622	469,294	-	1,728,916
Vehicles	<u>796,772</u>	<u>116,663</u>	<u>(73,402)</u>	<u>840,033</u>
Total capital assets being depreciated	<u>5,379,348</u>	<u>678,301</u>	<u>(73,402)</u>	<u>5,984,247</u>
Less accumulated depreciation				
Buildings	(839,292)	(60,006)	-	(839,292)
Improvements	(136,274)	(31,592)	-	(136,274)
Equipment	(838,774)	(103,488)	-	(838,774)
Vehicles	<u>(370,011)</u>	<u>(121,206)</u>	<u>73,402</u>	<u>(370,011)</u>
Total accumulated depreciation	<u>(2,184,351)</u>	<u>(316,292)</u>	<u>73,402</u>	<u>(2,427,241)</u>
Total capital assets, being depreciated, net	<u>3,194,997</u>	<u>362,009</u>	<u>-</u>	<u>3,557,006</u>
Governmental activities capital assets, net	<u>\$ 3,965,453</u>	<u>\$ 396,924</u>	<u>\$ (273,523)</u>	<u>\$ 4,088,854</u>

Depreciation expense was charged to governmental activities as follows:

Emergency management	\$ 35,380
District attorney	367
County commissioners	21,910
County facilities	33,919
Register of deeds	905
Sheriff	131,757
Telecommunications	51,720
Jail	39,384
University of Maine extension	<u>950</u>
Total depreciation expense	<u>\$ 316,292</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 4. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the year ended December 31, 2016:

	Balance 12/31/15	Increase	Decrease	Balance 12/31/16	Due Within One Year
Capital leases	\$ 28,750	\$ -	\$ (8,736)	\$ 20,014	\$ 7,686
Net pension liability	1,876,127	1,474,996	(140,715)	3,210,408	N/A
Accrued compensated absences	<u>397,263</u>	<u>42,933</u>	<u>(3,666)</u>	<u>436,530</u>	N/A
Total	<u>\$2,302,140</u>	<u>\$ 1,517,929</u>	<u>\$ (153,117)</u>	<u>\$3,666,952</u>	<u>\$ 7,686</u>

Obligations under capital leases

The County is the lessee of equipment under capital leases expiring in 2017, 2018, and 2019. 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, 2016, the County had recorded \$37,850 in equipment related to capital leases. Amortization of these assets is included with depreciation expense. Accumulated depreciation for these assets at December 31, 2016 is \$19,450.

Minimum future lease payments under capital leases as of December 31, 2016 are:

2017	\$ 8,922
2018	8,073
2019	5,322
2020	<u>69</u>
	22,386
Less amount representing interest	<u>2,372</u>
Present value of minimum lease payments	<u>\$ 20,014</u>

Obligations under operating leases

The County is currently committed to operating lease payments of \$43,835 over the next three years for copiers and other equipment leases. Future lease payment requirements are as follows:

2017	\$ 14,976
2018	12,359
2019	4,436
2020	<u>3,154</u>
	<u>\$ 34,925</u>

Operating lease payments were \$18,350 for fiscal year 2016.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

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 0.69% 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, 2016, is summarized as follows:

Source of Financing	Purpose of Financing	Balance 1/1/16	Draws	Paid	Balance 12/31/16
Bangor Savings Bank	Working capital	\$ -	\$ 3,550,000	\$ (3,550,000)	\$ -

The County paid interest of \$7,653, including amounts paid for short-term financing during the year ended December 31, 2016.

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, 2016 arising from these transactions were as follows:

	Receivable	Payable	Transfers In	Transfers Out
General fund	\$ 117,070	\$ -	\$ -	\$ (1,005,538)
Capital projects fund	-	110,596	1,005,538	-
Special revenue fund	-	6,474	-	-
	<u>\$ 117,070</u>	<u>\$ 117,070</u>	<u>\$ 1,005,538</u>	<u>\$ (1,005,538)</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 \$1,005,538 was used to move funds to various capital reserves in accordance with budgetary authorizations.

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 and capital leases payable adding back any unspent proceeds. The County's net investment in capital assets was calculated as follows at December 31, 2016:

Capital assets	\$ 6,516,095
Accumulated depreciation	(2,427,241)
Related capital leases payable	<u>(20,014)</u>
Total balance	<u>\$ 4,068,840</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 8. FUND BALANCE - COMMITTED FOR CAPITAL PROJECTS

At December 31, 2016, the County's fund balance committed for capital projects was comprised of the following:

Vehicles	\$ 50,742
Sheriff facility	41,588
Courthouse	34,904
Technology and communications	361,610
All other facilities	149,358
EMA equipment	22,751
Probate, deeds, and district attorney	27,523
Emergency shelters	21,392
Future County land and buildings	17,170
Equipment service	9,810
Jail improvements	152,129
Jail technology	<u>52,938</u>
	<u>\$ 941,915</u>

NOTE 9. FUND BALANCE - COMMITTED FOR OTHER PURPOSES

At December 31, 2016, the County's general fund balance committed for other purposes was comprised of the following:

Planning	\$ 13,178
Employment security	94,637
Employee severance	57,761
EMA/disaster recovery	28,250
Grant matching	6,309
Drug forfeiture	5,537
Sheriff's detail	29,389
Deeds surcharge	68,280
Electronic monitors	2,587
Records preservation	2,010
Probate surcharge	<u>15,975</u>
	<u>\$ 323,913</u>

NOTE 10. PARTICIPATION IN PUBLIC ENTITY RISK POOL

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

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 11. SELF-FUNDED HEALTH INSURANCE PLAN

The County of Waldo, Maine is exposed to risks of losses related to employee health insurance claims. County employees as well as County Jail Department employees are covered by the County's self-funded health insurance plan. The County maintains a reserve for future unpaid claims, funded by contributions from the County, County employees, the County Jail Department, and its employees. The amount of this reserve at December 31, 2016 was \$1,352,835. 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, 2016.

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

	2016	2015
Claims payable, January 1	\$ 63,033	\$ 18,110
Current year claims incurred	944,928	904,461
Current year claim payments	<u>(979,608)</u>	<u>(859,538)</u>
Claims payable, December 31	<u>\$ 28,353</u>	<u>\$ 63,033</u>

NOTE 12. DEFINED BENEFIT PENSION PLAN

Maine Public Employees Retirement System

Eligible employees participate in the Maine Public Employees Retirement System's Participating Local District (PLD) Plan. The PLD plan is a multiple-employer cost sharing defined benefit plan. Eligible employers (districts) are defined in Maine statute.

Pension Benefits

Benefit terms are established in Maine statute; in the case of the PLD Consolidated Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend them. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for State employees and teachers; separate legislation enacted the same reduced requirement for judges, legislators, and employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members and by contract with other participating employers under applicable statutory provisions.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Benefits (Continued)

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 5.0%.

Contributions

Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or by the System's Board of Trustees and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined through actuarial valuations.

Contributions - PLD Plan

PLD plan members are required to contribute 8.0% of their annual salary to the plan. The County is required to pay 9.5% of members' compensation. The County had covered payroll of \$3,037,907 for the year ended December 31, 2016. County contributions were as follows:

	Year ended 12/31/16		Year ended 12/31/15		Year ended 12/31/14	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
Employer	\$279,755	9.21%	\$255,127	8.47%	\$206,740	7.49%
Employee	235,661	7.76%	218,749	7.26%	185,720	6.73%

Net Pension Liability

The collective net pension liability measured as of June 30, 2016 was as follows:

	PLD Plan
Plan collective total pension liability	\$ 2,889,740,634
Less plan net position	<u>(2,358,409,925)</u>
Plan collective net pension liability	<u>\$ 531,330,709</u>

At December 31, 2016, the County reported a liability for its proportionate share of the net pension liability. The amount recognized by the County as its proportionate share of the net pension liability was \$3,210,408.

The net pension liability for the County was measured as of June 30, 2016, and the total collective pension liability used to calculate the net pension liability was determined by actuarial valuations as of that date. The County's proportionate share percentage of the collective net pension liability for the PLD Plan was 0.579523%, allocated based on adjusted contributions to the plan for the year ended June 30, 2016. This percentage was 0.552181% at the prior measurement date of June 30, 2015.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Expense and Revenue

For the year ended December 31, 2016, the County recognized pension expense of \$558,103 related to the PLD Plan, made up of the County's proportionate share of plan pension expense \$533,453, and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions \$24,650.

Deferred Outflows and Inflows of Resources

For the year ended December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 37,327	\$ 198,049
Changes of assumptions	330,096	-
Net difference between projected and actual investment earnings on pension plan investments	1,137,859	473,562
Changes in proportion and differences between employer contributions and proportionate share of contributions	73,900	2,851
Employer's contributions to plan subsequent to measurement date of collective net pension liability	<u>148,531</u>	<u>-</u>
Total	<u>\$ 1,727,713</u>	<u>\$ 674,462</u>

\$148,531 reported as deferred outflows related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017. Other amounts reported as deferred inflows and outflows will be recognized as pension expense as follows:

Year ended December 31,	PLD Plan Amount
2017	\$ 181,365
2018	142,783
2019	403,105
2020	<u>177,467</u>
	<u>\$ 904,720</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions

Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of his expected future salary. The normal cost for each employee is the product of his pay and his normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2016 and June 30, 2015 are as follows:

Investment Rate of Return – For the PLD Plan, 6.875% per annum for the year ended June 30, 2016, and 7.125% for the year ended June 30, 2015, compounded annually.

Inflation Rate - For the PLD Plan, 2.75% for the year ended June 30, 2016, and 3.50% for the year ended June 30, 2015.

Salary Increases, Merit and Inflation – Members of the consolidated plan for PLDs, 2.75% to 9.00% per year for the year ended June 30, 2016, and 3.50% to 9.50% for the year ended June 30, 2015.

Mortality Rates – For active members and non-disabled retirees of the PLD plan, for the year ended June 30, 2016, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used. For the year ended June 30, 2015, the RP2000 Tables projected forward to 2015 using Scale AA are used; for all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Assumptions (Continued)

Cost of Living Benefit Increases – 2.20% for the year ended June 30, 2016, and 2.55% for the year ended June 30, 2015 for participating local districts.

Expected Rate of Return on Plan Assets

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2016 are summarized in the following table.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
U.S Equities	20%	5.7%
Non-U.S. Equities	20%	5.5%
Private Equity	10%	7.6%
Real Assets:		
Real Estate	10%	5.2%
Infrastructure	10%	5.3%
Hard Assets	5%	5.0%
Fixed Income	25%	2.9%

Changes in Assumptions

Differences due to changes of assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2016 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015.

Discount Rate

The discount rate used to measure the collective total pension liability was 6.875% for 2016 and 7.125% for 2015 for the PLD Plan. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2016

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Discount Rate (Continued)

Discount Rate Sensitivity

The following table shows how the collective net pension liability/(asset) as of June 30, 2016 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.875% for the PLD Consolidated Plan.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
PLD Plan	881,913,266	531,330,709	201,269,751

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in a separately issued MainePERS financial report that includes financial statements and required supplementary information for the PLD plan. That report may be obtained by calling 1-800-451-9800.

NOTE 13. 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, 2016 for employees covered by this plan was \$810,576.

The County matches employees' contributions up to a maximum \$600 as determined by the Board of Commissioners. The County made matching contributions of \$2,625 and employees elected to defer \$21,285 for a contribution of \$23,910 for the year ended December 31, 2016.

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, 2016

	Budgeted Amounts			Actual Amounts, Budgetary Basis	Budget to GAAP Differences**	Actual Amounts, GAAP Basis
	Original	Changes*	Final			
REVENUES						
Property taxes	\$ 7,360,678	\$ -	\$ 7,360,678	\$ 7,360,678	\$ -	\$ 7,360,678
Deeds transfer taxes	45,000	-	45,000	69,577	(548)	69,029
Intergovernmental revenue	435,858	-	435,858	420,049	137,769	557,818
Charges for services	230,635	-	230,635	238,488	277,842	516,330
Fees and fines	283,000	-	283,000	327,843	4,235	332,078
Self-funded health insurance contributions	-	-	-	-	150,126	150,126
Self-funded health insurance claims revenue	-	-	-	-	24,068	24,068
Investment earnings	5,050	-	5,050	3,913	7,762	11,675
Miscellaneous revenues	10,400	-	10,400	56,181	8,247	64,428
Total revenues	<u>8,370,621</u>	<u>-</u>	<u>8,370,621</u>	<u>8,476,729</u>	<u>609,501</u>	<u>9,086,230</u>
EXPENDITURES						
Current						
Emergency management agency	114,540	-	114,540	114,509	(6,465)	108,044
District attorney	261,645	-	261,645	252,795	(7,000)	245,795
County commissioners	320,466	-	320,466	305,335	-	305,335
County treasurer	76,594	-	76,594	74,476	-	74,476
County facilities	279,568	-	279,568	248,804	-	248,804
Jail department	3,205,711	-	3,205,711	3,179,666	(199,014)	2,980,652
Register of deeds	224,144	-	224,144	201,885	-	201,885
Register of probate	230,745	-	230,745	228,503	35,976	264,479
Sheriff	1,436,659	-	1,436,659	1,342,576	(1,866)	1,340,710
Telecommunications and dispatch	938,684	-	938,684	921,531	(5,323)	916,208
Advertising and promotion	15,500	-	15,500	15,500	-	15,500
Audit	9,000	-	9,000	9,000	-	9,000
University of ME extension	42,085	-	42,085	42,085	-	42,085
Employee benefits	1,095,000	-	1,095,000	1,085,993	(537,436)	548,557
Soil and water	25,000	-	25,000	25,000	-	25,000
Employee severance reserve	-	-	-	-	14,049	14,049
Grant matching reserve	-	-	-	-	4,759	4,759
Economic development reserve	-	-	-	-	35,000	35,000
Community corrections reserve	-	-	-	-	85,870	85,870
Drug forfeitures reserve	-	-	-	-	3,539	3,539
Records preservation reserve	-	-	-	-	2,413	2,413
Probate surcharge reserve	-	-	-	-	9,813	9,813
Electronic monitoring reserve	-	-	-	-	1,241	1,241
Deeds surcharge reserve	-	-	-	-	18,705	18,705
Sheriff detail reserve	-	-	-	-	219,775	219,775
Self-funded health insurance claims	-	-	-	-	944,928	944,928
Debt service						
Principal	-	-	-	-	8,736	8,736
Interest and other charges	12,000	-	12,000	5,911	1,742	7,653
Total expenditures	<u>8,287,341</u>	<u>-</u>	<u>8,287,341</u>	<u>8,053,569</u>	<u>629,442</u>	<u>8,683,011</u>
Excess of revenues over expenditures	<u>83,280</u>	<u>-</u>	<u>83,280</u>	<u>423,160</u>	<u>(19,941)</u>	<u>403,219</u>
OTHER FINANCING SOURCES (USES)						
Use of carryover fund balances	75,000	1,005,538	1,080,538	-	-	-
Overlay	(158,280)	-	(158,280)	-	-	-
Transfers out	-	(1,005,538)	(1,005,538)	(1,005,538)	-	(1,005,538)
Total other financing sources and uses	<u>(83,280)</u>	<u>-</u>	<u>(83,280)</u>	<u>(1,005,538)</u>	<u>-</u>	<u>(1,005,538)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(582,378)</u>	<u>(19,941)</u>	<u>(602,319)</u>
FUND BALANCES - BEGINNING				<u>3,377,978</u>	<u>152,429</u>	<u>3,530,407</u>
FUND BALANCES - ENDING				<u>\$ 2,795,600</u>	<u>\$ 132,488</u>	<u>\$ 2,928,088</u>

* 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	\$ (582,378)
Adjustments to convert from cash basis to accrual basis	19,710
Unbudgeted reserves revenues and expenses	(11,628)
Reclassification of County funding of self-funded health insurance	734,949
Self-funded health insurance contributions revenue	150,126
Self-funded health insurance claims and interest revenue	31,830
Self-funded health insurance claims expenses	(944,928)
	<u>\$ (602,319)</u>

County of Waldo, Maine
Budget and Actual (with Variances)
General Fund
For the year ended December 31, 2016

	Budgeted Amounts			Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Changes*	Final		
REVENUES					
Property taxes	\$ 7,360,678	\$ -	\$ 7,360,678	\$ 7,360,678	\$ -
Deeds transfer taxes	45,000	-	45,000	69,577	24,577
Intergovernmental revenue	435,858	-	435,858	420,049	(15,809)
Charges for services	230,635	-	230,635	238,488	7,853
Fees and fines	283,000	-	283,000	327,843	44,843
Investment earnings	5,050	-	5,050	3,913	(1,137)
Miscellaneous revenues	10,400	-	10,400	56,181	45,781
Total revenues	<u>8,370,621</u>	<u>-</u>	<u>8,370,621</u>	<u>8,476,729</u>	<u>106,108</u>
EXPENDITURES					
Current					
Emergency management agency	114,540	-	114,540	114,509	31
District attorney	261,645	-	261,645	252,795	8,850
County commissioners	320,466	-	320,466	305,335	15,131
County treasurer	76,594	-	76,594	74,476	2,118
County facilities	279,568	-	279,568	248,804	30,764
Jail department	3,205,711	-	3,205,711	3,179,666	26,045
Register of deeds	224,144	-	224,144	201,885	22,259
Register of probate	230,745	-	230,745	228,503	2,242
Sheriff	1,436,659	-	1,436,659	1,342,576	94,083
Telecommunications and dispatch	938,684	-	938,684	921,531	17,153
Advertising and promotion	15,500	-	15,500	15,500	-
Audit	9,000	-	9,000	9,000	-
University of ME extension	42,085	-	42,085	42,085	-
Employee benefits	1,095,000	-	1,095,000	1,085,993	9,007
Soil and water	25,000	-	25,000	25,000	-
Debt service					
Interest and other charges	12,000	-	12,000	5,911	6,089
Total expenditures	<u>8,287,341</u>	<u>-</u>	<u>8,287,341</u>	<u>8,053,569</u>	<u>233,772</u>
Excess of revenues over expenditures	<u>83,280</u>	<u>-</u>	<u>83,280</u>	<u>423,160</u>	<u>339,880</u>
OTHER FINANCING SOURCES (USES)					
Use of carryover fund balances	75,000	1,005,538	1,080,538	-	(1,080,538)
Overlay	(158,280)	-	(158,280)	-	158,280
Transfers out	-	(1,005,538)	(1,005,538)	(1,005,538)	-
Total other financing sources and uses	<u>(83,280)</u>	<u>-</u>	<u>(83,280)</u>	<u>(1,005,538)</u>	<u>(922,258)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(582,378)</u>	<u>\$ (582,378)</u>
FUND BALANCES - BEGINNING				<u>3,377,978</u>	
FUND BALANCE - ENDING				<u>\$ 2,795,600</u>	

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

County of Waldo, Maine
 Schedule of the County's Proportionate Share of the Net Pension Liability
 Participating Local Districts Plan
 Last 10 Fiscal Years*
 For the years ended December 31,

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
County's proportion of the net pension liability *	0.579523%	0.552181%	0.550640%	0.549011%						
County's proportionate share of the net pension liability *	\$ 3,210,408	\$ 1,876,127	\$ 942,771	\$ 1,692,377						
County's covered-employee payroll **	\$ 3,037,907	\$ 3,012,033	\$ 2,761,120	\$ 2,687,044						
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	105.68%	62.29%	34.14%	62.98%						
Plan fiduciary net position as a percentage of the total pension liability	81.61%	88.27%	94.10%	87.50%						

* The pension proportion and share amounts presented for each fiscal year available were determined as of June 30 of that year

** The covered-employee payroll amounts presented for each year are for the County's fiscal year

County of Waldo, Maine
 Schedule of County Contributions
 Participating Local Districts Plan
 Last 10 Fiscal Years*
 For the years ended December 31,

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Contractually required contribution *	\$ 279,755	\$ 255,127	\$ 206,740	\$ 177,576						
Contributions in relation to the contractually required contribution	(279,755)	(255,127)	(206,740)	(177,576)						
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -						
County's covered-employee payroll *	\$ 3,037,907	\$ 3,012,033	\$ 2,761,120	\$ 2,687,044						
Contributions as a percentage of covered-employee payroll	9.21%	8.47%	7.49%	6.61%						

* The covered-employee payroll and required contribution amounts presented for each year are for the County's fiscal year

Jail Department of the County of Waldo, Maine
Balance Sheet
Governmental Funds
December 31, 2016

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ -	\$ 353,169	\$ 353,169
Investments	85,504	-	85,504
Due from other funds	137,576	-	137,576
Total assets	<u>\$ 223,080</u>	<u>\$ 353,169</u>	<u>\$ 576,249</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ -	\$ 10,526	\$ 10,526
Payroll withholdings payable	2,939	-	2,939
Due to other funds	-	137,576	137,576
Total liabilities	<u>2,939</u>	<u>148,102</u>	<u>151,041</u>
Fund balances			
Committed for capital projects	-	205,067	205,067
Committed for community corrections	137,576	-	137,576
Unassigned	82,565	-	82,565
Total fund balances	<u>220,141</u>	<u>205,067</u>	<u>425,208</u>
Total liabilities and fund balances	<u>\$ 223,080</u>	<u>\$ 353,169</u>	<u>\$ 576,249</u>

Jail Department of the County of Waldo, Maine
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
REVENUES			
Assessments	\$ 2,832,353	\$ -	\$ 2,832,353
Intergovernmental revenue	475,932	-	475,932
Charges for services	57,173	-	57,173
Miscellaneous revenues	-	560	560
	<u>3,365,458</u>	<u>560</u>	<u>3,366,018</u>
EXPENDITURES			
Current			
Wages	779,504	-	779,504
Fringe benefits	162,270	-	162,270
Administration	1,200,000	-	1,200,000
Professional fees	596,557	-	596,557
Vehicle operation	12,408	-	12,408
Fuel	19,594	-	19,594
Utilities	31,396	-	31,396
Repairs and maintenance	39,826	-	39,826
Insurance	42,156	-	42,156
Inmate medical	30,554	-	30,554
Food	48,789	-	48,789
Supplies	5,266	-	5,266
Clothing and materials	5,183	-	5,183
Miscellaneous	1,239	-	1,239
Community corrections reserve	85,870	-	85,870
Debt service			
Principal	1,327	-	1,327
Interest expense	6,084	-	6,084
Capital outlay	-	95,605	95,605
	<u>3,068,023</u>	<u>95,605</u>	<u>3,163,628</u>
Excess (deficiency) of revenues over expenditures	<u>297,435</u>	<u>(95,045)</u>	<u>202,390</u>
OTHER FINANCING SOURCES (USES)			
Reclass of health insurance funding amounts	(197,514)	-	(197,514)
Transfers in	-	280,220	280,220
Transfers out	(702,720)	-	(702,720)
	<u>(900,234)</u>	<u>280,220</u>	<u>(620,014)</u>
Net change in fund balances	(602,799)	185,175	(417,624)
FUND BALANCE - BEGINNING (DEFICIT)	<u>822,940</u>	<u>19,892</u>	<u>842,832</u>
FUND BALANCE - ENDING	<u>\$ 220,141</u>	<u>\$ 205,067</u>	<u>\$ 425,208</u>

Jail Department of the County of Waldo, Maine
Budgetary Comparison Schedule - Budgetary Basis
Budget and Actual - General Fund
For the Year ended December 31, 2016

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Changes*	Final		
REVENUES					
Assessments	\$ 2,832,353	\$ -	\$ 2,832,353	\$ 2,832,353	\$ -
Intergovernmental	348,358	137,781	486,139	475,932	(10,207)
Charges for services	25,000	-	25,000	57,173	32,173
Total revenues	<u>3,205,711</u>	<u>137,781</u>	<u>3,343,492</u>	<u>3,365,458</u>	<u>21,966</u>
EXPENDITURES					
Current					
Wages	784,441	-	784,441	779,504	(15,063)
Fringe benefits	362,640	(197,514)	165,126	162,270	2,856
Administration	1,200,000	-	1,200,000	1,200,000	-
Professional fees	620,300	-	620,300	596,557	23,743
Vehicle operation	18,000	-	18,000	12,408	5,592
Fuel	29,163	-	29,163	19,594	9,569
Utilities	30,000	-	30,000	31,396	(1,396)
Repairs and maintenance	32,700	-	32,700	39,826	(7,126)
Insurance	43,000	-	43,000	42,156	844
Inmate medical	26,407	-	26,407	30,554	(4,147)
Food	50,750	-	50,750	48,789	1,961
Supplies	6,400	(1,500)	4,900	5,266	(366)
Clothing and materials	5,300	-	5,300	5,183	117
Miscellaneous	1,610	-	1,610	1,239	371
Community corrections reserve	-	137,781	137,781	85,870	51,911
Debt service					
Principal	-	1,327	1,327	1,264	63
Interest expense	15,000	173	15,173	6,147	9,026
Total expenditures	<u>3,205,711</u>	<u>(59,733)</u>	<u>3,145,978</u>	<u>3,068,023</u>	<u>77,955</u>
Excess of revenues over expenditures	-	197,514	197,514	297,435	99,821
OTHER FINANCING SOURCES (USES)					
Reclass of health insurance funding amounts	-	(197,514)	(197,514)	(197,514)	-
Use of carryover fund balances	-	702,720	702,720	-	(702,720)
Transfers out	-	(702,720)	(702,720)	(702,720)	-
Total other financing sources and uses	<u>-</u>	<u>(197,514)</u>	<u>(197,514)</u>	<u>(900,234)</u>	<u>(702,720)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(602,799)</u>	<u>\$ (602,799)</u>
FUND BALANCE, BEGINNING				<u>822,940</u>	
FUND BALANCE, ENDING				<u>\$ 220,141</u>	

*Budget changes were the result of use of carryover funds and reclassification of budget amounts



674 Mt Hope Avenue • Suite 1 • Bangor, ME 04401-5662 • (207) 947-3325 • FAX (207) 945-3400
Email: bta@btacpa.com

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, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine, as of and for the year ended December 31, 2016, 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 October 13, 2017. Our report includes a reference to other auditors who audited the Schedules of Pension Amounts by Employer reported by the State of Maine Public Employees Retirement System, as described in our report on the County of Waldo financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, 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.

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. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Waldo, Maine's financial statements are free from 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 October 13, 2017.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Chantrelle Shiodian & Associates

October 13, 2017

NOTES

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2016

1010 EMA

Dale Rowley, EMA Director
Olga Rumney, Deputy EMA Director

1015 District Attorney's Office

Felicia Story, Legal Secretary/Admin Legal Secretary
Kathleen Greeley, Victim/Witness Advocate
Dean Jackson, PA/Supervisor / PT Patrol Deputy
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
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 Kitchen, P/T Corrections Officer
Stephen Cole, Corporal	Scott Harvey, P/T Corrections Officer
Michael Hopkins, Corporal	
Chad Corbin, Corrections Officer	
Seth Curra, Corrections Officer	
Matthew Hall, Corrections Corporal	
Randy Fox, Corrections Officer	
Matthew Hopkins, Corrections Officer	
Laurel Kragh, Corrections Officer	
Richard Roberts, Corrections Officer	
Carlene Thornton, Kitchen Program Mgr/CO	
Walter Wagner, Corrections Officer	

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2016

1065 Registry of Deeds

Stacy Grant, Register
Julie Howard, Deputy Clerk
Amy Keller, Clerk
Ann Marie Sears, P/T 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

Jeff Trafton, Sheriff
Jason Trundy, Chief Deputy
Jason Bosco, Detective/MSPCCU
Dale C. Brown, Detective
Matthew C. Curtis, Lieutenant
James Greeley, Patrol Sergeant
Gerald Lincoln, Jr., Detective
James I. Porter, Patrol Deputy
Merl L. Reed, Patrol Deputy K9-Detective
Daniel P. Thompson, Patrol Deputy
Nicholas Oettinger, Patrol Sergeant
Kevin Littlefield, Patrol Deputy
Darin Moody, Patrol Deputy
Jordan Tozier, Patrol Deputy/SRO
Kyle Wasiela, Patrol Deputy (Jan)
Jonathan Shaw, Patrol Deputy
Cody Laite, Patrol Corporal/Sergeant
Wiley McVety, Patrol Deputy
Andrew Mulligan, Patrol Deputy
Cassie McDonald, Patrol Deputy
Greg Jones, Patrol Deputy/Corporal

Diana Story, Administrative Secretary
Michelle Hooper, Administrative Assistant to the Sheriff

Darian Nadeau, P/T Patrol Deputy
Christopher Dyer, P/T Patrol Deputy
Chris West, P/T Patrol Deputy

John A. Ford, Sr., Civil Process
Robert B. Keating, Civil Process
Mark Nickerson, Civil Process

1076 Communication Center

Owen Smith, Director
Michael R. Larrivee, Dispatch Supervisor
Elizabeth Daggett, Dispatcher Supervisor
Linda Wry-Remillard, Dispatch Supervisor
Melissa S. Bisson, Dispatcher
Paul E. Haskell, Dispatcher
Misty Lewis, Dispatcher
Stephanie Lunt, Dispatcher
Katie R. Dakin, Dispatcher
Elena V. Donovan, Dispatcher
Lori Mazzeo, Dispatcher

Matt Varney, Dispatcher
Kathy Foley, Dispatcher
Gabby Rosignal, Dispatcher
Brooke Casey, Dispatcher
Holden Doyon, Dispatcher
Wendy Galvin, Dispatcher
Stephen Waterman, Dispatcher