



County of Waldo

Annual Report 2017



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DEDICATED TO
CORPORAL MATTHEW H. HALL



For 15 years of dedicated service to the citizens of Waldo County
in the Corrections division of the Office of the Sheriff
from December 1, 2002 to January 13, 2018.



"Correctional Officers' Farewell"

We all know it can happen when we put our Colors on.

It only takes an instant, then one of us is gone.

Day to day we walk our beat, in God we put our faith.

'Cause we're the law inside the wall; we keep the Public safe.

You've done the job that few can do, your shift is at an end.

Farewell my brother, rest in peace. On you we could depend.

COUNTY OF WALDO

COUNTY DIRECTORY AND COUNTY OFFICERS

FOR 2017

COUNTY COMMISSIONERS' COURT

Betty I. Johnson	Lincolntonville
William D. Shorey	Searsport
Amy R. Fowler	Palermo
Barbara L. Arseneau, County Clerk	Belfast
Lynn Patten, Assistant County Clerk (8-7-17 to current)	Searsport
Marilyn Saucier, Deputy County Clerk (1-1-17 to 5-24-17)	Hope

Meetings are held the second Thursday of each month.

DISTRICT ATTORNEY

District Attorney (January to May) Resigned	Geoffrey Rushlau
District Attorney (June to Current) Appointed	Jon Liberman

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 2017

District #1

Herbert Harnden, Jr.

47 Bonne Terre Rd, Waldo, ME 04915

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

Penny Sampson

87 Albion Road, Unity, ME 04988

Harry Dean Potter

1055 Jones Road, Palermo, ME 04354

Vacant

**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: 2017
WALDO COUNTY TAX & JAIL TAX BREAKDOWN

TAX COMMITMENT (Total Jail Expenditures)	\$	3,259,084.00	L.D. 2080 CAP
TAX COMMITMENT (Total County Expenditures)	\$	5,291,525.00	PLUS 3%
AMOUNT TO REDUCE TAX LEVY:			\$ 2,917,323.59
Jail Revenue	\$	376,139.86	
County Revenue	\$	662,384.92	\$ (34,379.45) Below
Undesignated Funds	\$	-	
OVERLAY	\$	75,616.92	L.D. 1 CAP
ASSESSMENT TO TOWNS	\$	7,587,701.14	\$ 4,704,757.00
			\$ -


AMOUNT TO BE RAISED	VALUATION	TAX RATE
\$7,587,701.14	\$4,328,850,000.00	0.001752821


MUNICIPALITY	STATE VALUATION	2017 COUNTY TAX	TOTAL % OF TAXES
BELFAST	\$ 828,300,000.00	\$ 1,451,862.01	19.13%
BELMONT	\$ 66,600,000.00	\$ 116,737.91	1.54%
BROOKS	\$ 69,650,000.00	\$ 122,084.01	1.61%
BURNHAM	\$ 90,250,000.00	\$ 158,192.14	2.08%
FRANKFORT	\$ 84,950,000.00	\$ 148,902.18	1.96%
FREEDOM	\$ 58,250,000.00	\$ 102,101.85	1.35%
ISLESBORO	\$ 434,100,000.00	\$ 760,899.79	10.03%
JACKSON	\$ 36,550,000.00	\$ 64,065.62	0.84%
KNOX	\$ 54,350,000.00	\$ 95,265.85	1.26%
LIBERTY	\$ 130,000,000.00	\$ 227,866.79	3.00%
LINCOLNVILLE	\$ 427,850,000.00	\$ 749,944.66	9.88%
MONROE	\$ 73,650,000.00	\$ 129,095.30	1.70%
MONTVILLE	\$ 78,150,000.00	\$ 136,983.00	1.81%
MORRILL	\$ 65,850,000.00	\$ 115,423.29	1.52%
NORTHPORT	\$ 324,750,000.00	\$ 569,228.77	7.50%
PALERMO	\$ 162,550,000.00	\$ 284,921.13	3.76%
PROSPECT	\$ 51,100,000.00	\$ 89,569.18	1.18%
SEARSMONT	\$ 164,550,000.00	\$ 288,426.77	3.80%
SEARSPORT	\$ 244,550,000.00	\$ 428,652.49	5.65%
STOCKTON SPRINGS	\$ 194,500,000.00	\$ 340,923.77	4.49%
SWANVILLE	\$ 118,600,000.00	\$ 207,884.62	2.74%
THORNDIKE	\$ 51,150,000.00	\$ 89,656.82	1.18%
TROY	\$ 63,950,000.00	\$ 112,092.93	1.48%
UNITY	\$ 128,800,000.00	\$ 225,763.40	2.98%
WALDO	\$ 57,400,000.00	\$ 100,611.95	1.33%
WINTERPORT	\$ 266,450,000.00	\$ 467,039.28	6.16%
SUB-TOTAL	\$ 4,326,850,000.00	\$ 7,584,195.50	99.95%

UNORGANIZED

Lasell and Little Bermuda	\$ 2,000,000.00	\$ 3,505.64	0.05%
GRAND TOTAL	\$ 4,328,850,000.00	\$ 7,587,701.14	100.00%

County Commissioners


 William D. Shorey


 Amy R. Fowler


 Betty I. Johnson

2017 PROJECTED REVENUES

	2017
STATE OF MAINE RENT	\$ 90,634.92
EMERGENCY MANAGEMENT AGENCY	\$ 87,500.00
REGISTRY OF DEEDS:	\$ 325,050.00
FEES \$	275,000.00
TRANSFER TAX \$	50,000.00
INTEREST \$	50.00
PROBATE COURT	\$ 102,000.00
FEES \$	100,000.00
RESTITUTION \$	2,000.00
SHERIFF	\$ 4,000.00
INTEREST	\$ 3,500.00
MISCELLANEOUS INCOME	\$ 45,000.00
DA'S COURT ORDERED FEES	\$ 4,500.00
REFUND	\$ 200.00
TOTAL ESTIMATED	\$ 662,384.92

County of Waldo FY2017 Budget Cover Sheet

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1010 EMERG. MGT. AGENCY	\$ 102,145.00	\$ 15,500.00	\$ 3,500.00		\$ -	\$ 121,145.00
1015 DISTRICT ATTORNEY	\$ 207,247.00	\$ 44,525.00	\$ 10,300.00		\$ 800.00	\$ 262,872.00
1020 COUNTY COMMISSIONERS	\$ 194,107.00	\$ 133,452.00	\$ 5,800.00		\$ -	\$ 333,359.00
1025 TREASURER	\$ 63,696.00	\$ 5,800.00	\$ 1,700.00		\$ 6,500.00	\$ 77,696.00
1030 FACILITIES MANAGEMENT	\$ 90,943.00	\$ 147,350.00	\$ 38,800.00		\$ -	\$ 277,093.00
1065 REGISTRY OF DEEDS	\$ 141,763.00	\$ 80,988.00	\$ 8,550.00		\$ -	\$ 231,301.00
1070 PROBATE COURT	\$ 202,412.00	\$ 29,807.00	\$ 6,900.00		\$ -	\$ 239,119.00
1075 SHERIFF	\$ 1,243,331.00	\$ 130,100.00	\$ 47,950.00		\$ 108,603.00	\$ 1,529,984.00
1076 REG. COMM./DISPATCH	\$ 862,216.00	\$ 62,335.00	\$ 23,520.00		\$ 14,550.00	\$ 962,621.00
1080 ADVERTISING/PROMOTION		\$ 14,250.00				\$ 14,250.00
1090 AUDIT		\$ 9,000.00				\$ 9,000.00
1095 DEBT SERVICE				\$ -		\$ -
2000 T.A.N. INTEREST		\$ 10,000.00				\$ 10,000.00
2005 U. OF M. EXTENSION		\$ 37,985.00	\$ 4,100.00		\$ -	\$ 42,085.00
2025 EMPLOYEE BENEFITS		\$ 1,130,500.00	\$ 500.00			\$ 1,131,000.00
2035 W. C. SOIL & WATER		\$ 25,000.00				\$ 25,000.00
2040 RECORDS PRESERVATION (Law Library)						\$ -
2045 RESERVES		\$ 25,000.00				\$ 25,000.00
TOTAL RECOMMENDED	\$ 3,107,860.00	\$ 1,901,592.00	\$ 151,620.00	\$ -	\$ 130,453.00	\$ 5,291,525.00
TOTAL JAIL (Capped by Legislation)	\$ 1,189,004.00	\$ 1,986,930.00	\$ 83,150.00	\$ Minus Revenues	\$ (376,139.86)	\$ 2,882,944.14
BUDGET GRAND TOTAL						\$ 8,174,469.14

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,

The Waldo County Commissioners are pleased to present the County of Waldo Annual Report for 2017. Following are some highlights:

- The Brownfields EPA Cleanup Grant project on the Old Jail, former Jailer's House and barn was completed at the end of 2017. The County placed the Former Jailer's House and barn on the market in the fall of 2017, and is in the process of converting the Old Jail into suitable space to house the County's permanent records in a climate controlled space. EMA Director Dale Rowley and Facilities Manager Keith Nealley have been very involved with the cleanup and rehabilitation process and the Commissioners thank them for their hard work.
- The County Commissioners added a "Public Comment" period to every second Commissioners Court Session each month. Some from the public have utilized this time to speak about items of interest or to ask questions of the County Commissioners.
- At the recommendation of Facilities Manager Keith Nealley, solar heat pumps were installed at the Jail. They are working tremendously well and for the first summer season in its history, the Jail was at comfortable temperature and humidity levels.
- Facilities Manager Keith Nealley also recommended that panels be put on the Jail roof to supply hot water for the Jail.
- Commissioners Fowler and Johnson now represent the County Commissioners in the newly formed Substance Abuse Leadership Forum.
- An Act to Allow the Waldo County Budget Committee to Appoint Replacement Members
- The County held its second Employee Appreciation Day at Lake St. George August 5, 2017. Employees from the Jail did an excellent job with food preparation and other employees, including the Sheriff, grilled burgers, set up, and cleaned up after. It was a very enjoyable time.
- The County hosted the 6th Annual Spirit of America award ceremony October 14, 2017 at the Searsport Lions Club in honor of the County's many volunteers.

Respectfully serving you,

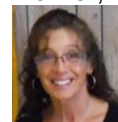
Betty I. Johnson, District 1



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

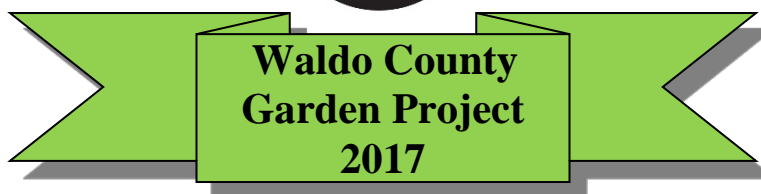
Phone (207) 338-3282
Fax (207) 338-6788

E-mail: commissioners@waldocountyme.gov



Barbara L. Arseneau
County Clerk

David A. Parkman
Treasurer



We have completed the production of the Garden Project for 2017. Once again, we would like to thank clients from the Reentry Center for their dedicated volunteerism to this project.

This year was a very busy year. We had 12 clients each shift from the Reentry Center working on the Garden Project. Last year was a tough year on rain; this year was tougher. We plant all our vegetables deep in hopes that they will find some moisture so that they will continue to grow. We had a goal this year of 100,000 lbs. We are extremely fortunate that once we had all of our production figures in, we produced 109,000 lbs. of vegetables. This year we farmed about 10.5 acres of ground. We added a Frontier harrower this year, which cut down on the amount of time that we usually have to rototill. This turned out to be a really good investment. We appreciate the fact that Sheriff Trafton is 100% behind the Garden Project and we realize that without his strong support, this project couldn't achieve the success that it does.

Once again, I would like to thank Corporal Christopher Albert, who continues to be a very, very valuable associate to help me with the garden.

We were pleased this year that the Sheriff purchased a four-wheel-drive pickup truck that made our deliveries much easier. In past years, we used to talk about delivering produce in pickup loads; now we deliver in pickup loads with a trailer behind it. We shipped produce to approximately 33 different places this year, those being food cupboards, soup kitchens, Waldo County YMCA, and other organizations. Many days we shipped over a ton of produce a day.

Our clients from the Reentry Center had a strong and willing attitude to see that this project was successful. When you take 12 people who are working for a cause, a lot of work can be accomplished.

We will be adding a couple of new pieces of equipment next year and instead of 100,000 lbs. goal, we are going to try for 125,000 lbs. All the citizens of Waldo County are welcome at the Garden at any time but please do not come all at once. 11:00 a.m. is a good time if you would like to visit or have a tour of the Garden. Our basic work days are Monday, Wednesday and Friday.

Since the Garden's inception 7 years ago to date, the Garden has produced 325,000 lbs. of food. If we look at the average price of garden produce at \$1.50 per pound, the Garden produces very close to \$500,000.00 of produce since we started the project.

As for me, I am extremely happy that I have had the opportunity to be a part of this project, and I look forward to each and every year to a productive season.

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

January 9, 2018

Citizens of Waldo County,

The Members of the Waldo County Sheriff's Office are proud to serve the citizens of our great County. We want to thank the members of the public for their continued support. We are a full service Sheriff's Office providing Law Enforcement, Corrections and Civil Paperwork Service to folks who live, work and visit Waldo County.

Some highlights of 2017 included our new Domestic Violence Detective program, our first full-time female Deputy graduated from the Maine Criminal Justice Academy and the County Garden produced more than 100,000 pounds of vegetables that were distributed to folks in need throughout Waldo County.

Our patrol division handled 8,733 calls for service in 2017. These calls included all types of incidents from murders, domestic violence, robberies, burglaries, thefts, child abuse, sexual abuse, drug overdoses, and much more. The drug abuse epidemic continues to ravage our citizens and cause much of the crime in our county. The patrol division also conducted 1,895 traffic stops throughout the county in an effort to increase traffic safety on our roads and highways.

Our Corrections Division continues to excel in the operation of the Maine Coastal Regional Re-entry Center serving 57 residents in 2017. These are 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. During their stay at the re-entry center, residents provided 7,690 hours of community service throughout Waldo County. This translated to \$69,210 dollars in free labor to citizens and non-profit agencies. Residents also provided more than 100,000 pounds of fresh vegetables to local food pantries and those in need from the County's Garden Project overseen by Waldo County

Commissioner William Shorey. The residents also paid \$14,476 dollars in room and board to the County and they paid \$22,146 dollars in restitution to their victims during 2017.

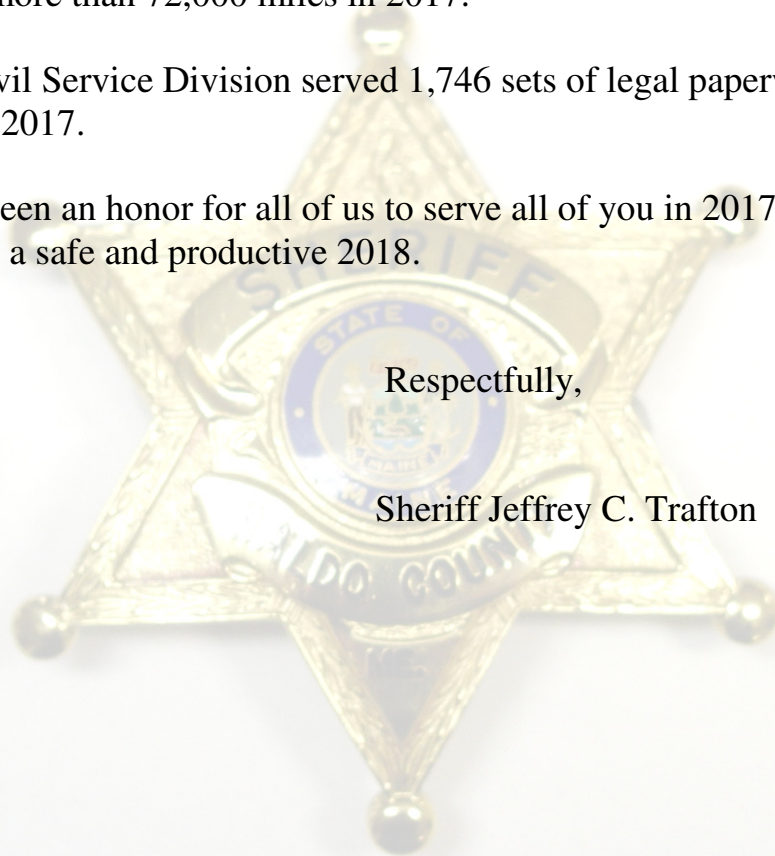
The 72 hour holding and booking facility processed 941 persons who were arrested in Waldo County by all the law enforcement agencies serving our County. If a person who has been arrested cannot make bail within 72 hours, he or she has to be transported to the Two Bridges Regional Jail in Wiscasset by our Transport Division. Our average daily population of Waldo County prisoners held at Two Bridges was 34 men and women. This along with bringing prisoners to court and medical appointments, generated 394 transports traveling more than 72,000 miles in 2017.

Our Civil Service Division served 1,746 sets of legal paperwork all over the County in 2017.

It has been an honor for all of us to serve all of you in 2017. We look forward to a safe and productive 2018.

Respectfully,

Sheriff Jeffrey C. Trafton



WALDO COUNTY REGIONAL COMMUNICATIONS CENTER/911

2 Public Safety Way Belfast ME 04915 207-338-2040 911

To: The Waldo County Commissioners and Citizens of Waldo County

The year 2017 we celebrated our 16th Anniversary of Our Regional 911

Center and continued to see changes in technology and operations. We started the year off with each of our Dispatchers attending training classes for fire protocols. Another useful tool to make our service more efficient in handling fire incidents. It took us the first half of the year to get everyone through the classes and certified to utilize the protocols. The remainder of the year was getting familiar with the program. It is a huge help in dealing with fire emergencies.

The State continued to upgrade and improve the 911 system resulting in a more accurate system especially in the mapping area of locations.

As stated last year the majority of 911 calls come to us via cell phones, nearly 70% of those 911 calls. The good news is that the accuracy in most cases has improved.

I again I want to take this opportunity to assure you that when you call 911 in Waldo County you will talk to a courteous, professional and compassionate dispatcher. We are here to serve you the citizens of our County. We thank you for your continued support of this Center.

Following are stats for the year 2017:

Non-emergency phone calls 14,188

Radio calls 267,753

Walk in calls (not related to a CFS) 219

911 calls 10,760

Calls for Service 33,544

Ambulance and/or fire calls 7,127

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 56th 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, a Director and Deputy Director, one part-time Emergency Planner, and one part-time contract planner. However, our impact is much greater due to the 93 volunteers that work with EMA, directly or through volunteer teams that we support. Our volunteers contributed 5,380 hours of their time towards planning meetings and workshops, training courses and exercises. Our volunteer groups include:

- The Emergency Management Advisory Committee (EMAC)
- The Town Local Emergency Management Directors (LEMD)
- The Community Organizations Active in Disaster (COAD)
- 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 Assessment and Response Team (HART)
- The County Animal Response Team (CART) – Pet Sheltering
- The Local Emergency Planning Committee (LEPC)

The EMA program was involved in six real world incidents this year. In January, we activated the County Incident Management Assistance Team (IMAT) and deployed with the Mobile Command Post (MCP) to provide overhead management support to an industrial fire in the Town of Liberty. In February, we activated the EOC for a major winter storm that brought the community to a halt for a day. In March, we were back in Liberty with the IMAT team and Command Post responding to a gasoline tanker truck accident. In early October, we deployed the IMAT Team (IMAT) and Command Post to provide overhead management support to a wildfire near Half Moon Pond in the Town of Prospect. In late October, we activated the County EOC for five days to manage the response and recovery to the October '17 Windstorm, which damaged more of the power transmission infrastructure than the Ice Storm of 98. Finally, in November, we activated the County HazMat Team to a hazardous release in Unity.

The EMA staff facilitated and/or participated in three EOC functional exercises, one full scale exercise, three tabletop exercises, twelve communications drills, 37 training classes and 41 planning meetings. We also supported an exercise with Unity College. We hosted an emergency management delegation from the Nation of Montenegro.

The Belfast Police Department received funding for a working dog, Searsport PD acquired a traffic message board, and the County Sheriff was able to establish an online policy tool. All Town EM Directors receive cellular data service for their EMA computers and the Firefighters have an online tool to manage training. The EOC has a new high tech amateur radio net and forty six firefighters received hazardous materials operations training. All told, the EMA office was able to secure \$190,428 in grant funds in 2017.

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 blue ink that reads "Dale D. Rowley".

Dale D. Rowley, CEM, PE, Director

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 2017

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

Thank you for giving me the opportunity to report to you the year of 2017 in the Waldo County Registry of Deeds office.

The Registry of Deeds records all documents and plans pertaining to land in Waldo County. In 2017, we recorded 12,156 documents and 60 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 1978 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 2017 was \$413,869.15. The total real estate transfer tax for the year was \$812,245.50, of which the County keeps 10% and the State of Maine Treasurer is sent 90%. The County received \$81,224.55 and the State received \$731,020.95 for 2017. The revenue breakdown for 2017 is:

Document/Plan Recording	\$303,073.04
Transfer Tax	81,224.55
Photocopies/Website/Fax	29,496.80
Bank Interest	<u>74.76</u>
Total to County	\$413,869.15

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 2017

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 taxpayers 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." Also, 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 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.

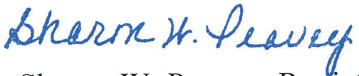
Concerning access, we now are one of the first Maine probate courts to provide further cost savings with our video-conferencing system. Also, for those interested in following our proceedings, we are an open-to-the-public court. We provide public access online at www.maineprobate.net. We continue to enter cases into our docket management program and now have cases dating back to 1982 available to view 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 Emrich 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 2017 was a year in which parties opened 286 new probate cases, with 23 concerning minor guardianships, 43 concerning adult guardianships and/or conservatorships, 32 name changes, 17 adoptions, 13 concerning decedents' formal estates and 158 concerning decedents' informal estates. We also processed 826 passport applications and 975 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



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



Waldo County Extension Association

Katy Green, President
 Eric Rector, Vice President
 Mary Ann Hayes, Secretary
 Anne Rothrock, Treasurer

Ken Clements
 Anne Devin
 Theresa Gaffney
 Jodie Martin
 David McDaniel
 Anna McCalliard
 Matthew McKillop
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Waldo County Staff

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 Viña Lindley, food systems/youth development professional

Wesley Neff, parent education professional
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 Diane Russell, parent education professional
 Joyce Weaver, 4-H program aide

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.

Waldo County Highlights

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 2017, additional Waldo county dairy farms participated in trials initiated with help from a Conservation Innovation Grant funded through the Natural Resources Conservation Service. Three additional 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.

Dairy Research

Organic dairy farmers are now challenged with lower milk prices, as are conventional dairy farmers. Extension works to help producers by conducting research on ways to cut expenses and manage high feed bills. In 2017, Kersbergen collected economic data from 38 Maine dairy farms as part of the Dairy Cost of Production study that supports the Maine Tier program (a price support program for Maine dairy farmers). Work also continues through organizations such as the Maine Organic Milk Producers (MOMP) to facilitate educational programs and marketing efforts.

Corn Silage Variety Trials

Now in the 14th 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 2017, additional plots were planted to evaluate several other crops in addition to corn silage, including forage sorghum, sorghum sudan and millet. A research grant was funded that will allow for research in 2018 on interseeding cover crops into growing corn as a way to get better establishment and improved soil health. A video about cover crops and no-till corn was produced.

www.extension.umaine.edu/agriculture/soil-health/no-till-and-reduced-tillage

Tractor and Farm Safety Courses

Since agriculture is one of the most hazardous occupations, UMaine Extension in Waldo County offers a tractor and farm safety class for youth and adults each year in cooperation with Inghram 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 2017, twelve students graduated from the class. 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 2017, Kersbergen received funds from Bassett Hospital in NY to expand farm safety education programs. Displays and presentations were made at Maine Farm Days and several other events in 2017 including the Agricultural Trades Show in Augusta.

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. 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.

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 30% 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. 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.

Dairy Grazing Apprenticeship Program

In 2017, Rick Kersbergen continued his role as 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 Center for Agriculture and the Environment in Freeport and Stonyfield Yogurt in New Hampshire.

HORTICULTURE

The Master Gardener Volunteer program in Knox, Lincoln & Waldo Counties provides over 50 hours of training in the art and science of horticulture. In return, Master Gardeners volunteer at school, community, and public gardens, conduct educational programs, and support Maine Harvest for Hunger - Extension's food security initiative. MGVs reported over 4,679 hours of volunteer work in 2017.



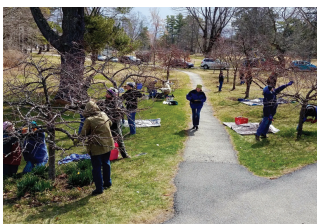
2017 Master Gardener Volunteer class with their compost pile.

Home and Community Client Calls

We received over 428 calls, emails and in-person visits from home, school and professional gardeners. Topics included identification and control of invasive plant and insect species, management of plant diseases and pests, growing advice for vegetables and ornamentals, and help with problems related to drought.

Callers are given information from UMaine Extension's Garden & Yard website www.extension.umaine.edu/gardening and help from

specialists. Clients receive research-based information focusing on integrated pest management reduced use of pesticides and fertilizers for more sustainable landscapes.



Pruning the flowering crabapple allée at Belfast City Park, which is cared for by Master Gardener Volunteers and the Belfast Garden Club



Resources for Gardeners:

UMaine Extension Garden & Yard:
www.extension.umaine.edu/gardening

- Maine School Garden Network:
www.www.msgn.org
- Maine YardScaping:
www.maine.gov/dacf/php/pesticides/yardscaping

Liz Stanley
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FOOD SYSTEMS PROGRAMMING

FoodCorps

A national program, FoodCorps has service members in 18 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 2017 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 were based in Waldo County in 2017—one member at the schools of RSU3 and one serving at Tanglewood 4-H Camp & Learning Center, reaching schools in Lincolnville and Northport.



In 2017, service members spent a total of 1460 hours in schools in Waldo County where they taught lessons, tended school gardens and helped promote healthy eating. From the gardens at their schools, service members harvested 219 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. In 2017 they engaged 73 volunteers who contributed a total of 246 volunteer hours. FoodCorps is leaving a lasting impact on the lives of students in our community. When students at Walker School in Liberty were asked what impact FoodCorps programming had in their lives they had a lot to say.

Caleb Mack said, "I think we should have more time to go outside and plant some fruits and veggies for our greenhouse. I love the greenhouse because I want strong and healthy people in the program."

A fellow student, Blair Barnard pointed to how the school garden and FoodCorps are helping change students' eating habits: "When I was little all I could eat was chips and soda, so I got chubby. Today I'm healthy because I went to Walker School and they have a garden, gym and other things."

Dakota Freeman talked about a harsh reality for a number of Waldo County families, when she said, "Some of the students here at Walker School don't have enough to eat at home, so they depend on the school for food."

Having a FoodCorps member at Walker School has helped grow a strong program and increased students appreciation for nutritious, fresh foods but 2017 was the last year that FoodCorps would have a member based in RSU3. Students, staff and families rallied to keep the programming going; successfully convincing the school board to add a position at the district level to keep garden education part of the curriculum. Originally the request was for an Ed Tech position but the school board voted that down in favor of a full time certified teacher position. This demonstrated commitment to continuing the program is a huge success and RSU 3 is being held up as an exemplary program on the national level.

WALDO COUNTY 4-H

4-H is a positive youth development program where youth partner with caring adults to explore areas of interest. 4-H provides the flexibility in planning activities and projects for youth throughout the county. There are several ways youth ages 5-18 can participate in 4-H: in school,

after-school clubs, traditional clubs and camps. In 2017, Waldo County had 44 youth enrolled in 4-H with 26 volunteers. Through our UMaine Extension and 4-H programs, over 250 students were connected to a positive youth development learning experience in 2017.

Waldo County Public Speaking Exhibition

The Waldo County Speakers Tournament is an annual event hosted by The GameLoft and sponsored by the Waldo County 4-H Leaders Association. The speakers' event is free and open to current 4-H members. 4-H members from traditional clubs, independent members and afterschool program members present either a demonstration or 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. Top scorers then become part of the Maine 4-H Communication Team who go on to the regional Eastern States Exposition [known as the Big E] in September. These youth serve as Maine 4-H Ambassadors who educate the public how 4-H activities and projects help youth grow into caring, confident, competent, connected and contributing civic leaders - now and in the future.

Citizenship Washington Focus (CWF)

Every summer, high school students from across the country travel to Washington, D.C. to participate in Citizenship Washington Focus, CWF is an opportunity for 4-H'ers to learn how to be citizen leaders and make a difference in their communities.

The Waldo County 4-H Leaders Association Live 4-H Auction fundraiser makes 4-H Programs, like CWF, possible for county youth. As a result of this support, 14 county youth have participated in 4-H educational trips from 2012-2017. CWF educational trip is valued at \$1300 for each Maine 4-H Delegate.

Special thanks go out to our generous businesses and individual donors who continue to support our Annual Live 4-H auction - making this a successful fundraising event with all monies raised supporting 4-H programs like CWF. Our Maine 4-H Foundation also provides financial support including the cost of the chartered bus making this trip more affordable for 4-H youth.

Meet Some of Our Inspiring Waldo County 4-H Youth

Emma Mehuren - Independent 4-H Member

Emma Mehuren, is a 4-H Independent member in Waldo County. Emma enjoys showing dairy at Maine Agricultural Fairs. Emma respectively won grand champion in Dairy showing at the Union Fair. She also won overall at Bangor State Fair.

Emma is a high school senior this fall with aspirations attending college at the State University of New York College of Agriculture and Technology at Cobleskill. Cobleskill is a comprehensive college offering degrees in agriculture and technology; business and computer technology; culinary arts, hospitality and tourism; early childhood; and liberal arts and sciences. Emma will graduate this June from Belfast Area High School.

Abigail Smith - 2017 Citizen Washington Focus (CWF) Delegate

Abigail has been a 4-H Independent member for two years. She is the oldest of 9 children, and enjoys public speaking, and baseball. Abigail represented our Maine 4-H Program as a CWF Delegate. Abigail shares that CWF has been a changing experience. "I expected to learn and to grow perhaps, but in fact I have changed in ways I did not know I ever would. A major theme for me was respect. Every day, I was surrounded by people from different places, and backgrounds, who held different views and opinions."

"Because government and politics is the central theme of CWF, I would often disagree with others on political issues and topics. But while we disagreed it always remained a respectful environment, and I was taught that regardless of personal beliefs and opinions, we all have something beneficial to bring to the table, and as human beings who hold a common dignity, we are all deserving of respect."

Abigail is in a transitioning year as she graduates this June completing her Homeschool School Work. As she discerns what her next journey will be, Ms. Smith has recently been hired as a new staff person being employed at our UMaine Extension 4-H Camp & Learning Center at Tanglewood, in Lincolnville. Welcome aboard Abigail!

Jeremiah King - 2017 CWF Delegate

"Everyone had a really good time on this trip. I enjoyed meeting the people from all over the country but I especially liked the Maine delegation. I was proud to be with them. My favorite part of the trip was seeing the monuments. I had been to Washington, D.C. before but we spent most of our time at the museums. I really enjoyed the chance to walk around the capital and see the beautiful architecture. I liked the way the buildings don't tower above you but you can really appreciate each one."

"Another thing I really enjoyed was the dinner theater. We saw Joseph and the Amazing Technicolor Dream Coat. When Pharaoh came out dressed like Elvis the whole crowd went wild. It was hot but I realized that it would be before we went. I liked the 4-H hotel because the rooms were big and comfortable. The food was fine but some people found it tempting to eat too much junk food. We certainly were never hungry. I would advise people going on next year's trip to sleep on the bus because there isn't much time to sleep on the trip; we were busy every moment. It was a fantastic trip and I am so glad I went."

Jon Landers - 2017 CWF Delegate

"My favorite part of the trip was the people I met. I even got to be an honorary member of the Ohio delegation! There were no cliques in this group. We got to hang out with everyone and everyone was great. I think I took a photo of every member of the trip, I must have a gazillion photos. I have one regret about the trip, though, and that is that I didn't sign up for the talent show. Jeremiah did and he was an amazing Uncle Sam, really funny. I made some friends on the trip and we are getting together in Farmington later this summer to discuss respect for people and monuments in the nation's capital. All the CWF people were respectful but other visitors were not. I think people need to feel more reverence for the capital."

"We also wrote four bills while we were at CWF but we were so busy that we didn't have a chance to pass all four. There was always something to do and never enough time to finish everything. I hadn't really be aware of the range of things 4-H does across the country and I am pleased to be part of 4-H after-school. The whole trip was awesome and I am so glad I went."

Jon Landers and Jeremiah King agree that the 2017 CWF trip was fantastic! Both are seniors in high school and will

graduate this coming June. Jeremiah and Jon are members of the Game Loft afterschool program. The GameLoft is a non-traditional 4-H program, located in Belfast and with a satellite site at the Mt. View Complex, in Thorndike.

Both Jon and Jeremiah thank the Waldo County 4-H Leaders Association for helping them go on this trip.

Meet Our Clubs & Partner Programs

RSU # 20 Afterschool Program

The RSU # 20 Afterschool Program has a long-standing partnership with the University of Maine Cooperative Extension in Waldo County. Through the 4-H collaboration, students have been able to participate in the National Youth Science Day experiment. In 2017 the theme of the experiment was Incredible Wearables - where youth got to try their hand at programming wearable technology, joining thousands of other young people around the world who take part in this National 4-H sponsored annual activity.

Later in the year Maine 4-H STEM Ambassadors program came to the afterschool program and provided six sessions using STEM based curriculum. 4-H STEM Ambassadors are trained University of Maine students who facilitate hands-on science, technology, engineering, and math (STEM) activities with youth 8-14 years old throughout Maine. Site leaders and assistants also took advantage of some of the many 4-H Science Kits available for borrowing to further youth learning at their site.

The GameLoft Afterschool Program Coming of Age Program

The Game Loft youth have been studying U.S. and Maine history this past year focusing on the pre-Civil War era. The cast of youth and adults who participated and made history come alive an event held on April 15th event at Union Hall in Searsport. The GameLoft's Coming of Age Program is a non-traditional 4-H club where youth are earning high school history credit through an innovative afterschool role-play experience.

4-Horse's 4-H Club

4 Horses 4-H Club meets once a month with opportunities to have hands-on horse experiences. Our horse club is accepting new members. 4-H members project work focused on blanketing horses in the winter, preparing for horse shows, nutrition, and horse health. We volunteered at a water station for a 5k walk/run in Wintport, a local community service project. All proceeds of the 5k benefited the Wintport Volunteer Fire & Rescue Association and the Wintport Memorial Library.

Born to Ride 4-H Club

Born to Ride is a 4-H Youth Group for all equine enthusiasts from ages 9 to 18. The program is a fun, hands-on learning experience that develops life skills, as well as teaches knowledge of horsemanship and responsible, ethical equine use, care and management. Youth have the opportunity to do activities and enrichment workshops like judging, exhibits, community service and 4-H Horse Shows. Youth who participate in these programs develop skills that include leadership, sportsmanship, teamwork, a positive attitude, and a sense of self-worth.

This is our first year as a 4-H equine club. We have 13 members. During February of 2017 we did an equine enrichment project at Mt. View Middle School. Some of the 4-H members mentored 10 junior high students on health and anatomy of horses. In April 2017, we hosted an Introductory to 4-H event with over 100 attendees. Throughout this year we have been involved in two community service events, mentored at two horse camps, attended 4-H Days at Windsor Fair Grounds, visited Witter Farm twice, went to Eastern States and attended 6 horse clinics and 9 horse shows. To complete the 4-H year, youth presented their projects at our county's first 4-H Project Exhibition.

Little Beaver's 4-H Club

Little Beavers 4-H Club began in 1974. We are a 5th generation 4-H family with a big focus being involved in community and STEM projects like animal science [dairy cattle and market animals] and the annual National Youth Science Day Challenge.

We work very hard at all our community service projects. In the fall, we travel around town and pick up any trash and make sure there are nice flags on each veteran in the five cemeteries in the Knox Cemeteries. We also care for the Knox Veterans Memorial. We donated \$25 to the veteran's home for holiday gifts for veterans that have no family. In the spring, we clean the five cemeteries and put flags on our veterans in the cemeteries. We also help put flags on the Maine State Veterans Cemetery in Augusta for Memorial Day. Our 4-H member's projects included dairy cattle and market animals. At our meetings, we worked on judging dairy cattle and prepared for state dairy competitions and then onto the State Dairy Quiz Bowl. In April, we attended the State Dairy Judging competition. We planned a dairy mini clinic for June and held it at Happy Acres Farm.

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 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

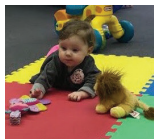


and development, and provide key connections for families to available services in their communities. The program is tailored to meet the needs of each family.

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 2017 Maine Families in Waldo County also offered twelve playgroups for enrolled families. These groups are offered at the UMaine Cooperative Extension building in Waldo. Children attend with their families and sometimes friends. It is chance to get out, meet other families with children and learn new games and activities to play at home. Each group includes free play, a healthy snack, information related to nutrition, social development, motor skill development, brain development and the value of learning through play.



In 2017, 68 families received 784 home visits

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

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.

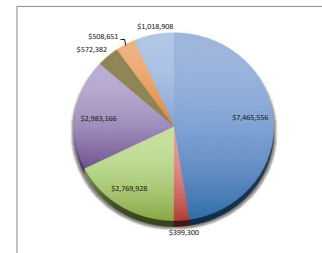
Waldo County	CY2017
Local Salaries and Benefits	\$554,601
Prorated Support from UMaine*	\$420,345
Computer Equipment & Networking	\$786
Statewide Animal Diagnostic Lab	\$4350
Marketing, Publications, Video	\$1335
Local Programming Supplies & Expenses	\$19360
Postage	\$1162
Telephone	\$714
Travel	\$28229
TOTAL	\$1,030,882

* Prorated support from UMaine reflects travel, postage, telephone, computer equipment & networking, salaries & benefits for administrative and statewide staff.

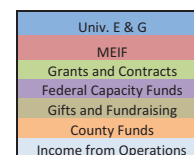
Statewide Extension Funding

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



Funding - 2017



Statewide Highlights – Maine Food System

Helping Grain Growers Expand to Serve High Value, Specialty Markets

The growing demand for locally grown and processed small grains, such as barley, oats, rye, and wheat, represents an economic opportunity for Maine's farmers. Current and aspiring small grain farmers face a continuing need to improve their skills and capacities with grains that meet the quality standards of high-value specialty markets such as baking, brewing, and distilling for human consumption, as well as organic feed for dairy and egg production.

Grain farmers, processors, and buyers improved their skills, markets, and business viability as a result of Extension's *Local Grains Program*, including growing a new crop, changing a fertility, weed, or disease practice, and improving cleaning, drying and storage systems. These changes resulted in improved grain yields and quality, enhanced farm or grain business viability, and improved family quality of life. For organic small grains, production, yields, and value have increased dramatically in Maine over the last 5 years.



In 2016

- 2/3 of the processors reported having increased purchases and developed new sources and markets
- Maine grew 3.6 times more organic small grains compared with 2011 (1423 vs. 498 tons), on 2.5 times more acres
- 20% increase in yield
- \$800,000 total value of organic small grains and pulses produced by Maine farmers

Researching Hops as a Maine Crop and Supporting Growers

Maine is home to 60 breweries producing over 200 beers, and is a leader in the production of craft beers. Yet most of the ingredients are imported into the state, including the hops that give our products their unique character. Developing a sustainable hops industry in Maine to supply the brewing industry will enhance product appeal and reduce reliance on imported ingredients. Maine breweries added \$228 million to the state's economy in 2016 and employed 2177 people.

60 Maine breweries
\$228 million
added to Maine's economy annually
200 local beers

UMaine Extension established a hops variety trial and demonstration planting at the Maine Agricultural Experiment Station at Highmoor Farm to determine suitable types and production practices in Maine and conducted an Extension Hops to educate new and potential growers.

Over 40 growers and potential growers visited the hops trial site. Eighty-nine new growers and potential growers attended the hops school, and 20 attended the hops twilight meeting. As a result of the trainings at least three new commercial hops plantings are being established, and a hops grower association is forming. Eighteen of the people attending the hops school intend to start a commercial hops yard within the next 3 years. Portland-based Allagash Brewing Co., which used over 115,000 pounds of local grains in 2017, has pledged to use 1 million pounds of Maine-grown grains annually by 2021.



Master Farmers and Dairy Grazing Apprentices

Maine has an aging population of dairy farmers. Dairy farming is an occupation that is both physically demanding and difficult to enter without significant capital. Dairy is important to the state since it serves as a major supporter of many agricultural support businesses.

Many organizations have partnered to find ways to help this industry, including Maine Farmland Trust, MOFGA, Dairy Industry Association, Land for Good, and UMaine Extension. In 2016, supported by a grant from Stonyfield Yogurt, Wolfe's Neck Farm (WNF) initiated the organic dairy training program to try to train a new generation of dairy farmers. WNF partnered with the Dairy Grazing Apprenticeship (DGA) to provide a two-year training program with education coordination from Extension.

Currently there are six Master Farmers in Maine, and five apprentices and WNF apprentices who are completing a two year, 4,000-hour training program. As an example of the utility of the program, a small organic dairy farmer recently was severely injured in a farming accident. WNF was able to work with Organic Valley, Extension, and the DGA program to provide trained apprentices to the farm to enable the it to stay in business during the farmer's four-week recovery. Without DGA support they likely would have had to sell the cows.

Meeting the Demands of New and Emerging Milk Markets

U.S. organic agriculture operations are rising, with USDA data showing a 13 percent increase in certified organic farms and businesses between 2015 and 2016. With this growth, organic dairy processors and farmers are expanding into what used to be a niche market. A UMaine Extension assessment of organic dairy farmers in the Northeast revealed that to meet the demands of new and emerging markets these farmers need to extend the grazing season and implement practices consistent with entering the value-added milk market.

To extend the grazing season while improving the nutritional quality and content of omega-3 fatty acids in forage-based diets, Extension developed and assessed multi-cultivar mixtures of cool season perennial grass and legume species, and evaluated cool and warm season annual forages through agronomic research. We also assessed the utility of supplemental ground flaxseed to further bolster health-beneficial fatty acids (omega-3 and conjugated linoleic acid - CLA) and enhance the marketability of organic milk. Our findings were shared with farmers.

As a result:

- Over 100 northeastern organic dairy farmers transitioned their milking cows to high-forage or forage-only diets.
- Over 200 northeastern organic dairies adopted or fine-tuned the use of annual forage crops to extend the grazing season.
- Fifty of the dairy farmers interviewed reported increased milk production and milk quality and reduced grain/feed purchases, with farmers saying improved forage yield and quality were the major contributors to these outcomes.
- Over 6,000 acres of organic summer annuals have been planted in NH, ME, VT, PA, and NY.
- Milk content of omega-3 fatty acids and CLA increased an average of 76 and 42%, respectively, in cows fed ground flaxseed compared with those not receiving flax supplementation.

"Working closely with this program helped me reduce grain purchases by 25% and helped put more money back in my pocket".

"Help from this program allowed us to apply soil amendments that boosted yield and quality. We went from a deficit of feed to a surplus of hay in just one year".

Cooperative Extension Diagnostic and Research Laboratory

Accurate and early detection of animal diseases is important in limiting or eradicating the impacts of disease. With Maine's continued growth of small farms getting animal health information into the hands of farmers is vitally important, as is having a state conduit for veterinarians to learn about livestock disease.



The Cooperative Extension Diagnostic and Research Laboratory serves the state's veterinarians, livestock producers, and animal owners by performing diagnostic services that include necropsy, microbiology, virology, pathology, and special research support. Through Extension it links with industry to help control animal health related problems. A new Cooperative Extension Diagnostic and Research Laboratory will expand services to serve Maine's over 8,000 farms.

In 2017, the lab tested over 10,000 samples, the majority of which were from farm animals. It tested over 7,000 poultry samples and over 3,000 milk samples, thus allowing farms of all sizes to operate with more assurance of healthy animals and healthy products. Poultry farms were able to meet their FDA-requirements for salmonella testing locally. Sheep and goat owners were able to find out whether their animals have enteric parasites, and what to do about it.

Salmonella Testing at the Cooperative Extension Diagnostic and Research Laboratory

Maine has a poultry industry worth \$38,983,000. For any of Maine's 8,200 farms that raise hens to sell eggs, testing for salmonella, especially *Salmonella enterica subsp. enteritidis* (SE) is a prudent plan. Mid- to large-scale farms are required by the FDA to test their environment for SE. UMAHL's National Poultry Improvement Plan (NPIP) certified salmonella testing allows Maine poultry farms to meet FDA standards for *Salmonella enterica enteritidis* (SE) screening.

The Cooperative Extension Diagnostic and Research Laboratory provides timely and continuous access to SE testing to large and medium-scale poultry producers. The outcome of this work protects public health via prevention of human salmonellosis (SE) that might be acquired through eggs; it is estimated that the cost to the egg industry of an SE outbreak could be higher than 10% of production.

Master Food Preservers

Economic sustainability of farms is a daily issue faced by farmers, who understand that profitable farms are sustainable farms. Consumer purchasing power can significantly impact the profit base for farmers. Home food preservation education programs can increase consumer sales and ultimately profitability of farms by influencing point of purchase consumer behaviors to preserve (freeze, can, dry) fresh produce to use in the "off-season" to increase access to local foods.

UMaine Extension adult and youth food preservation education efforts are extended through our Master Food Preservers program. Master Food Preservers serve as

volunteers and a community resource to provide the public with research-based information from Extension and USDA. In 2017, 64 Master Food Preserver volunteers contributed over 760 hours of food preservation education and community projects, reaching over 2190 people in 9 Maine counties. Volunteers taught 86 preserving workshops, staffed educational displays, and demonstrated at farmers' markets, harvest festivals, agricultural fairs, and local food events.

64 Master Food Preservers

760 volunteer hours

2,190 people in 9 Maine counties

Volunteer hours = \$18,000 in

The time volunteered by Master Food Preservers is the equivalent of over \$18,000 in wages.



So You Want to Farm in Maine?

Current farmers thinking about changing farm enterprises and new farmers interested in starting a farm often lack skill, knowledge and confidence in areas such as access to capital, rules and regulations affecting agriculture operations, and marketing.

Since 2011, UMaine Extension has provided diverse educational outreach through its "So You Want to Farm in Maine" series to enhance the skills, business management knowledge, confidence of new and established farmers. Extension programs are live, live-streamed and archived, and reached 754 participants from all Maine counties and out-of-state. Topics included agriculture enterprise selection, business planning, record keeping, market research, regulations, and resource identification.

The series trained people to pursue farming as a viable career option.

- 69 % increased knowledge about the importance of developing a business plan and the items a farm business plan should include.
- 67 % increased knowledge about where to look for resources and information about their farm enterprise of interest including web resources, government agencies, universities, and other organizations.
- 67 % increased knowledge about production and financial recordkeeping and the different methods that can be used including paper and electronic records.
- 64 % increased knowledge about market research techniques that they could implement to refine the knowledge of markets for their agriculture products.
- 56 % increased knowledge about the rules and regulations affecting agriculture enterprises and the agencies that enforce them.

Many students have already implemented new practices. As a result of attending the program the number of farmers increased from 27% to 73% and 3-4 people worked on the farm. In the fourth year, when the training qualified as FSA borrower training, farmers with FSA loans were able to complete their loan requirements and received nearly \$313,000 in farm loans.

Supporting Maine's Potato Industry

The \$500 million potato industry is the largest agricultural sector in Maine, encompassing over 500 businesses generating over \$300 million in annual sales, employing over 2600 people, and providing over \$112 million in income to Maine citizens. The management of insects, diseases, weeds, and other pests is integral in sustaining a healthy Maine potato crop. Potato growers are increasingly relying on a multidisciplinary Integrated Pest Management (IPM) approach to ensure that Maine's potato crop is pest and damage free while attempting to minimize the amount of pesticides that are applied.



UMaine Extension's Potato IPM Program impacts Maine's 300 commercial potato growers and 48,000 acres of potatoes and has become an integral part of the Maine Potato Industry. The program also broadly impacts national and international growers who rely on the state's seed crop. The project maintains nearly 100 specialized insect traps, coordinates a statewide network of electronic weather stations, and surveys 75 potato fields on a weekly basis for weeds, insects and diseases. IPM scientists track potential pest outbreaks to provide growers with current information on treatments to minimize the number of pesticide applications and maximize potato yield.

The economic impact from Extension's pest monitoring and educational programs for the 2017 season is estimated at over \$8.8 million.

Statewide Highlights – Community & Economic Development

Supporting Local Business Expansion

The goal of UMaine Extension's Food Safety programs is to ensure a safe food supply while reducing foodborne illness risks by teaching proper sanitation, food preservation, and food-handling practices. To that end Extension educators, specialists, and professionals conduct a variety of programs for Maine citizens and food businesses. In 2014, a gourmet gelato business, Gelato Fiasco, was operating out of a small commercial facility producing about 2,000 units a day, with 10 full time employees. The business' sales had increased and they required an expansion of their current facility.

From 2014 to 2017 Extension staff provided technical and educational support to assist with general food safety, quality, sanitation, facility design, and regulations. UMaine Extension assisted the business with designing a new 10,000 sq. ft. facility, including scale-up and sourcing processing equipment. Gelato Fiasco is now safely producing and selling over 13,000 units per day out of their newly expanded facility and employing 24 full-time employees.

Facilitating Community Planning to Support Affordable Housing

Housing costs in southern Maine coastal communities are largely unaffordable to the local community's workforce, with the majority of residents spending more than 30% of their income on housing.

UMaine Sea Grant and UMaine Extension facilitated a planning process with the Workforce Housing Coalition of the Greater Seacoast, the Town of Berwick, and community members. Workshops were held to engage the community in conversations about the disconnect between income and housing costs and the need to plan for the housing needs of the community's workforce.

As a result of the workshops, recommendations were made to the community's redevelopment plans. Community planning and actions provided the town with new resource and ideas, and a vision for the future that has attracted significant funding and investors. The Town applied for a U.S. EPA Brownfield Program grant, and was awarded \$600,000, the largest single site grant in the history of the Brownfields grant program nationwide.

Parent Education: Laying the Foundation for Future Success and Wellbeing

The first three years of a child's life are a critical time for growth and development. Investing in children, starting with the earliest years, produces significant long-term impacts for individuals and communities from reduced child abuse and neglect, lower health care costs to school success and better employment.

UMaine Extension Parenting Education Professionals are part of a statewide network of *Maine Families Home Visiting Programs*. In 2017, Extension's two Maine Families Programs were endorsed by the Parents As Teachers National Center as exemplary Blue Ribbon Affiliates, delivering high-quality services to children and families. This makes both programs among the top performing early education and home visiting affiliates within the international Parents as Teachers network. Families receive services including home visits, group connections, child screening and connections to community resources, knowledge and resources to prepare their children for a stronger start in life and greater success in school.

10 Parent Educational Professionals

2,414 home visits

271 families

Results:

- 79 % of infants were breastfed at 6 months.
- 93 % of primary caregivers were screened for depression.
- 91 % of caregivers who used tobacco at enrollment received tobacco cessation referrals.
- 100 % of children with positive screens for developmental delays received services in a timely manner.
- All enrolled families were assessed for basic needs and referred to services as appropriate.

Homemakers Promoting Community Based Adult Education

Extension Homemakers is a volunteer group that develops leadership skills, supports community causes, and promotes UMaine Extension's educational programs in nine Maine counties. These organized programs are part of the statewide network of Extension Homemakers that participate in educational programs, and identify community projects, such as providing assistance to local food pantries or nursing homes or veterans groups, funding educational scholarships or youth camp programs.

In 2017, over 600 Extension Homemakers from over 40 Local Extension Homemaker Groups met and delivered or engaged in Extension programming involving over 3,100 participants and 321 programs including food, personal and community; nutrition and health; gardening and environmental, financial planning and consumer; personal growth; and cultural and creative arts.

600 Extension Homemakers

\$541,00 monetary value to their communities

In many Maine counties Extension Homemakers remain a traditional and vital part of the community fabric. They provide direct and indirect benefits in terms of volunteer hours, fundraising, and material donations. In 2017, the total estimated monetary value of the Extension Homemaker program to their communities was over \$541,000.

College Students take Action on Food Insecurity

Since 2014, UMaine Extension has collaborated with the Maine Campus Compact to hold annual Maine Hunger Dialogues, inviting all Maine colleges and universities to send students and staff to learn about hunger on local, national, and global scales, and to leave with ideas and action plans for ending hunger in their regions. The events promote inter and intra-campus networking to capitalize on the diverse group.

In 2017, 80 student and staff from 14 campuses attended the Maine Hunger Dialogue where they developed new partnerships, assessed community needs and assets, and set goals and steps to reach them. Eleven teams successfully applied for Maine Hunger Dialogue grants to support new and existing initiatives. Teams used the funds to develop food recovery networks, initiate food pantries and resource hubs, donate fresh produce to food insecure students, conduct food drives and hunger awareness initiatives, host

cooking on a budget and nutrition courses to food insecure adults and children, supported income refugee and immigrant residents with a healthy cooking workshop series, and helped build capacity between students and local Native American residents through providing a nutrition and food preservation workshop series. "Meal food pack-outs" (packaging healthy nonperishable meals) held at UMaine packed 107,562 meals that were distributed to food insecure students and community members.

Through the Maine Hunger Dialogue, Extension has strengthened partnerships with Maine Campus Compact, Good Shepherd Food Bank, Maine Corporations, UMaine System campuses, and other Maine Institutions of Higher Education.



Analyzing Cruise Ship Tourism in Bar Harbor

Cruise Ship tourism is one of the fastest growing segments of Maine's tourism industry. In 2016, 377 cruise ships, carrying 283,000 passengers were scheduled to visit Maine's twelve ports, up 6 percent from 2015. Maine's busiest port, Bar Harbor, has experienced remarkable growth, hosting 117 cruise ships carrying 163,000 passengers in 2016, a 36 percent increase since 2002. While the cruise ship industry is growing rapidly, little is known about the current demographic characteristics of these passengers or what their economic impact is on the Bar Harbor area economy.

The UMaine School of Economics and UMaine Extension examined the economic impacts of cruise ship passengers visiting Bar Harbor. The study found that cruise ship passengers spent an average of \$108.21 on goods and services in the town of Bar Harbor during 2016. The total annual economic impact of cruise ship passenger spending, including multiplier effects, was over \$20 million in sales revenue throughout the Bar Harbor area. Economic activity associated with this spending supported 379 full- and part-time jobs, and provided \$5.4 million in wages and salaries.

The results of this research were presented to the Bar Harbor Town Council, posted to the town's website, and widely disseminated through television, radio, newspaper, Internet, and town meetings. Small business merchants in Bar Harbor have found the report very useful to their cruise ship passenger marketing efforts and local policymakers have used it to educate the public about the economic importance of cruise ship tourism to the Bar Harbor economy, especially during the shoulder seasons.

Providing Access to Capital: \$8 Million Invested in Local Communities

Aspiring and existing entrepreneurs need capital to start, improve and expand their businesses to create good paying jobs for Maine people. 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 like banks are able to increase access to capital for Maine businesses that otherwise would not be eligible for financing.

UMaine Cooperative Extension supports improved access to financing for Maine business through its collaboration

379 full- and part-time jobs

\$5.4 million in wages and salaries

\$20 million in sales revenue
throughout the Bar Harbor area.

with a regional economic development agency that provides SBA 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 arrives at a loan recommendation.

In fiscal year 2017 the Loan Review Committee approved 33 loans of over \$3.2 million to 29 businesses. Over \$4.9 million was leveraged bringing the total investment to over \$8 million. Forty-eight jobs were created or retained, and seven of Maine's 16 counties benefited from the program.

Statewide Highlights – 4-H Youth Development

Tech Wizards Students Helping Solve Real Community Problems

Tech Wizards is a youth mentoring program that uses STEM (science, technology, engineering and mathematics) education and service learning to help youth learn life and workforce skills, improve academic performance, and aspire to post-secondary education, productive careers, and community engagement.

Students from Captain Albert Stevens Elementary School in Belfast are working with local naturalists, biologists and a drone pilot to survey and map their local watershed to gather and share data about the health of Wescott Stream, where they will release classroom-raised salmon in 2018. Native salmon are currently listed as endangered under the Endangered Species Act. Through Tech Wizards, the students joined their science teacher and 4-H mentors and:

- Used videography and photography to record findings from water quality tests and biotic indices for evaluation by the scientific community, and used a local drone pilot to identify and mapped species vectors and barriers to salmon migration.
- Researched several aquatic habitats using field guides.
- Critically evaluated the veracity of their research and received feedback from local experts.
- Practiced nature drawing techniques with a local naturalist.
- Developed a new outdoor classroom at Tanglewood 4-H Camp and Learning Center as a community service project.
- Were introduced to career opportunities within science, technology, and art.

Statewide in 2017, Maine's Tech Wizards program matched 275 students with community mentors in 7 schools. Students participated in ongoing fieldwork, citizen science initiatives, and service learning and were empowered to engage with their communities and contribute their time and skills to address important scientific questions, and to recognize that environmental stewardship is both the platform for their learning and an overarching life ethic.

4-H Youth Voice: Youth Choice

In Maine, 28 percent of youth are overweight or obese and 17 percent of children under age 19 live in poverty. One of the most common and preventable risk factors for premature death is consuming too few fruits and vegetables. In 2009, 72 percent of Maine adults consumed

less than five servings of fruits or vegetables per day, while only 20 percent of Maine middle school students and 15 percent of Maine high school students consumed five servings of fruits or vegetables per day. In 2015, only 19 percent of Maine adults were meeting minimum recommendations for physical activity.



UMaine Extension implemented the national 4-H Youth Voice: Youth Choice program to mobilize under-served youth to take action around nutritional deficiencies, healthy food choices, and physical activity. The goal is to train 50 teen teachers to educate 2000 underserved youth about nutrition and physical activity, to change knowledge, attitudes and behavior so youth will make healthy food, physical activity and lifestyle choices to reduce the risk of obesity and chronic disease later in life. A second goal is to create supportive community environments where healthy lifestyles are the norm.

Of teen teachers participating in Maine YVVC:

- 88 % reported eating more fruits and vegetables.
- 66 % reported eating less junk food.
- 71 % reported drinking less soda.
- 88 % reported drinking more water.
- 93 % reported learning cooking skills to prepare healthy foods at home.

Of youth participating in Maine YVVC:

- 91 % reported eating more fruits and vegetables.
- 81 % reported eating less junk food.
- 88 % reported drinking more water.
- 70 % of youth participants reported being physically active for 60 minutes every day.
- 90 % agreed that being active is fun, and will help them stay healthy.

Meeting Learning Standards through Lakeside and Open Air Classrooms

Educators in Maine K-12 schools are tasked with aligning their lessons in meaningful ways with local and national learning standards. To succeed in meeting standards and improving student learning, teachers are looking beyond the walls of their classrooms to integrate different academic content areas and engage students in active learning environments. Gardens, vernal ponds, forested land, and outdoor classrooms have become more popular at schools across Maine, but teachers often lack the professional support to know how to best use these spaces to incorporate curricula.

UMaine Extension's 4-H Camp and Learning Centers' Open Air Classrooms (OAC), at Tanglewood, Blueberry Cove and Lakeside Classroom at Bryant Pond provide residential, nature and school-based programs that help schools to meet learning standards.

In 2017, the 4-H Camp and Learning Centers conducted Lakeside and OAC programs and with over 5,000 students from 100 Maine school groups. Teachers find the OAC a valuable complement to their traditional classroom.

4-H@UMaine Gives Youth a Preview of the College Experience

Education after high school is critical to supporting skilled jobs in Maine. Engaging youth in getting college degrees helps to grow and strengthen Maine's businesses and economy. Unfortunately, the number of Maine high school graduates enrolled in higher education lags at 40th in the nation. Although research recommends beginning to address college and career aspirations in elementary and middle grades, coordinating access to a college campus presents barriers for rural Maine communities.

UMaine Extension created 4-H@UMaine to provide a safe and supportive environment for Maine youth grades 6-12 to experience life on a college campus. Participants come to the UMaine campus and imagine the possibility of college attendance as they stay in campus residence halls, eat in the dining commons, get active in the student recreation center, and participate in hands-on workshops with UMaine students, staff, and faculty. While they are there, Extension also fosters healthy relationships using small-group settings led by trained adult leaders and teenage peer mentors.

In 2017, 4-H@UMaine hosted 55 youth (grades 6-10), 15 Teen Leaders (grades 9-12), and 27 adult staff and volunteers. In addition to the traditional youth experience for grades 6-10, college-ready teens took part in an exclusive experience that included pre-event training, planning roles as youth mentors, and workshops to further develop leadership skills and connect with campus staff.

Of those attending 4-H@UMaine:

- 92% of all the youth indicated they learned about new career possibilities, helping to raise their career aspirations.
- 91% plan to go to college.

4-H Ambassadors Sparking Student Interest in STEM Careers



Relevant, meaningful, and authentic experiences in science, technology, engineering and math (STEM) are important to developing positive attitudes, increasing knowledge, and preparing Maine youth for the estimated 9 million STEM-related occupations projected between 2012 and 2022. Developing Maine youth's STEM literacy is vital to ensuring that our state continues to thrive economically and socially. Given the remote and diverse communities to which Maine youth belong, informal education can help minimize inequities in rural youth STEM education and career pipelines.

In 2015, with the support of the UMaine System, UMaine Extension created the 4-H STEM Ambassador program, which trains college students as caring mentors to youth, and who facilitate STEM activities with them, and help them learn about college and careers.

Through this program, youth ages 8-14 come to view these Ambassadors as mentors and leaders in their community while also developing skills in STEM through hands-on activities. The program increases student leaders knowledge, and ability with facilitating STEM activities. It also increases university engagement in local communities that UMaine has not traditionally reached.

Youth were excited that someone from UMaine came to share STEM activities. Student participants reported that without this program their instructional time with STEM would be reduced. As a result of this program participating youth have demonstrated positive attitudes, increased knowledge, and expanded interest in STEM and STEM careers.

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
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Waldo ME 04915
Phone: 207.342.5971 or 800.287.1426 (in Maine)



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WCAP 2017 SUMMARY OF SERVICES

PROGRAM	NUMBER SERVED	\$ VALUE OF SERVICES	SERVICE AREA
MID-COAST PUBLIC TRANSPORTATION	983,129 Waldo Vehicle Miles 1,183 Individuals	\$1,520,584	Waldo County
MAINECARE NON-EMERGENCY TRANSPORTATION BROKERAGE SERVICES OUTSIDE WALDO COUNTY	3,432,931 Vehicle Miles 4,560 Individuals	\$3,576,903	Knox, Lincoln, Sagadahoc Counties + Brunswick and Harpswell Municipalities
HOME ENERGY ASSISTANCE (HEAP)	1,812 Households 3,359 Individuals	\$1,405,324	Waldo County
HEAD START AND EARLY HEAD START	225 Households 273 Individuals	\$2,562,993	Waldo County
HOUSING PROGRAMS	189 Households 399 Individuals	\$774,089	Waldo County
COMMUNITY SERVICE PROGRAMS	92 Households 161 Individuals	\$88,706	Waldo County

OTHER COUNTY-WIDE SERVICES

HEAD START CHILD NUTRITION	20,919 Meals	Waldo County
CHILD AND ADULT CARE FOOD PROGRAM	94,818 Meals	Waldo County
LOW INCOME ASSISTANCE PROGRAM	670 Households	Waldo County
HOUSING COUNSELING	144 Individuals	Maine
SAFETY SEAT PROGRAM	60 Car Seats	Waldo County
CONNECTING KIDS TO COVERAGE	48 Individuals	Maine
HEALTH INSURANCE NAVIGATOR	105 Individuals	Maine
CASE MANAGEMENT	99 Individuals	Waldo County

OTHER COUNTY WIDE SERVICES TOTAL: \$693,289

GRAND TOTAL: \$10,621,888

WCAP 2017 FINANCIAL REPORT

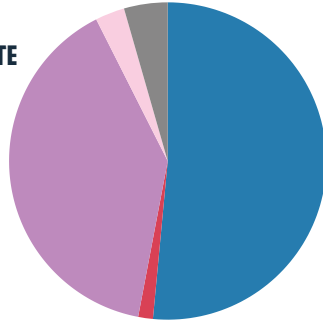
REPORT PERIOD (JAN. 1, 2017 - DEC. 31, 2017)

(UNAUDITED)

REVENUES

(\$11,074,740)

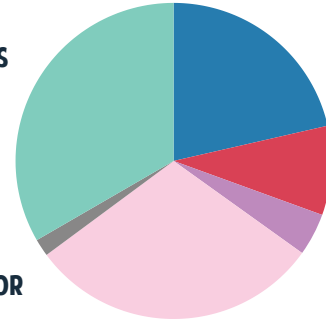
- FEDERAL/STATE/PRIVATE GRANTS
- CONTRIBUTIONS
- MEDICAID
- PROGRAM INCOME/ FEES
- OTHER REVENUE



EXPENSES

(\$10,612,944)

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



UNAUDITED 2017

AUDITED 2016

ASSETS	TOTAL	TOTAL
CURRENT ASSETS		
Cash and equivalents	\$1,006,418	\$881,064
Accounts and grants receivable	\$722,441	\$705,545
Loans receivable - deferred	\$1,500	\$1,500
Prepaid expenses	\$23,850	\$108,643
Total current assets	\$1,754,209	\$1,696,752
FIXED ASSETS		
Land	\$12,200	\$12,200
Buildings and improvements	\$300,558	\$277,558
Furniture and equipment	\$273,247	\$258,528
Vehicles	\$1,149,121	\$1,066,815
Less: accumulated depreciation	(\$1,014,264)	(\$902,236)
Total fixed assets	\$720,862	\$712,865
TOTAL ASSETS	\$2,475,071	\$2,409,617

LIABILITIES/NET ASSETS	TOTAL	TOTAL
CURRENT LIABILITIES		
Accounts payable	\$149,618	\$204,207
Accrued payroll & comp. absences	\$316,828	\$277,153
Short term debt	\$0	\$12,539
Deferred revenue	\$126,752	\$659,938
Other	\$5,495	\$4,756
Total current liabilities	\$598,693	\$1,158,593
LONG-TERM DEBT	\$0	\$0
NET ASSETS	\$1,876,378	\$1,251,024
TOTAL LIABILITIES/NET ASSETS	\$2,475,071	\$2,409,617



Waldo County Soil and Water Conservation District

Annual Report 2017

Summary

2017 has been a year of change and growth for the District. In the fall of 2016, our Board of Supervisors and Administrative Manager Kym Sanderson began developing a vision for expanded outreach and education for the District. Their first action was to expand the staff from one to two people, by dividing the single full time position into two part time positions. This allowed the District to hire Aleta McKeage as a Technical Director responsible for developing outreach and education programs. Together, Kym, Aleta and the Supervisors developed a greatly expanded Conservation Assistance Program, which forms the core of our service offerings, with a 2017 theme of "Healthy Woods and Waters."

We also created a program for volunteers and student interns called the Community Conservation Corps which provides on-the-ground conservation assistance and community service as well as providing a valuable learning experience for area college students, community volunteers, and also ex-offenders. We've expanded our educational programming on several other fronts, with new environmental education enrichment programs for area schools and a workshop series on small-scale woodlot management. These innovative new programs have allowed us to partner with 16 area organizations in 2017. Please read on to learn more about our exciting year, and to find out what's next.

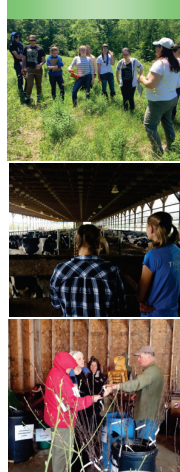


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2017 Accomplishments

- Added a technical director
- Developed a member database and email newsletter
- Created a new website with resources for the public
- Provided 425 hours of conservation assistance to 23 organization and individuals
- Initiated a conservation intern and volunteer program which also employed Department of Corrections inmates in re-entry
- Partnered with NRCS to have the interns be a part of the NRCS Earth Team
- Partnered with 16 organizations
- Held a small scale forestry workshop series in collaboration with the Maine Forest Service
- Held four workshops / trainings on invasive plants
- Assisted in the development and implementation of the Natural Literacy Environmental Education Program
- Partnered with Knox-Lincoln, Kennebec and Somerset SWCDs to hold the Midcoast Regional Envirotion, and hosted the statewide Envirotion
- Gave a presentation on shoreline erosion control and native plants to the Friends of Lake Winnecook, with site visit to a property owners group as a follow up
- Assisted Friends of Sears Island in writing a successful grant for environmental education and program development
- Assisted Knox-Lincoln SWCD with forest pest education at the Conservation Fair and the Common Ground Festival
- Created an expanded Shrub and Fruit Tree Sale that included native plants recommended for various resource improvements
- The Board of Supervisors provided leadership to assist MACD in accomplishing state wide goals.
- Partnered with Somerset SWCD to develop the Ag Allies Delayed Hayfield Mowing Program



Waldo SWCD 2017

Educational Activities

- Midcoast and State Envirotion
- Belfast High School AP Science Lessons on Field Sampling and Assessment
- Swanville's Nickerson Elementary School Watershed Study Unit
- Community Conservation Corps Internship
- Belfast Bay Watershed Coalition's Natural Literacy program planning
- Knox-Lincoln SWCD Conservation Fair

Learning on the Job : The Community Conservation Corps "CCC"

In 2017 the District offered a program for volunteers to participate in many projects while learning about agriculture, forestry and conservation. This year two college students were accepted as full time interns, Jamie Behan of the University of Maine and Sierra Hopkins of Unity College. The young women completed 476 hours of service and learning. Each week they rotated between several major ongoing projects including Belfast's Crosby Center green space revitalization, Main Street Park stormwater management garden, Sears Island Biological Monitoring and Coastal Mountains Land Trust invasive plant management. As the summer progressed the interns took increasing responsibility for managing each project and making decisions. As they worked various important skills required in a conservation career were learned and practiced, and the interns completed the program with many additional professional competencies. "It has been a life-changing experience," said Sierra as she completed her nine weeks with the District. At the end of her internship, Sierra was able to draft a full invasive plant management plan for a Coastal Mountains Land Trust preserve, including maps of the infestation that she and Jamie created. Each week the students had learning sessions with various professionals from the different organizations we assisted. They had learning sessions on botany, ecology, mapping, dairy farming, nutrient management, blueberry farming, water quality sampling, wetlands, soil sampling, trail construction, invasive plants, native plant gardening, site improvement and vegetation assessment. The interns developed confidence as they continued their experience, which allowed them to feel ready to lead adult volunteer groups. One of our goals for the CCC program is to integrate community volunteers with student learners, and as a result approximately 40 people contributed over 500 volunteer hours to our conservation assistance projects in 2017.



Community Conservation Corps interns lead Athena Health volunteers (in green shirts) in the Crosby Center green space revitalization.

Breaking Down the Dam : Conservation Assistance

It began with a day of exploring Moulton Mill Preserve with Sebasticook Regional Land Trust stewards in late 2016. The District had answered their request to provide assistance in dealing with mounting invasive plant problems on their preserve lands. They contracted with WCSWCD to help, and soon the District offered a seminar to their members, planning assistance during a stewardship committee meeting, and then a training which involved this excursion into Moulton Mill Preserve. The training helped the land stewards understand how to use GPS units to begin mapping the invasive plant distribution in the preserve, and provided instruction in methods to control the invasive honeysuckle in the river floodplain. Thus began a vision to offer extended technical assistance to Waldo Landowners large and small, under a new Conservation Assistance Program (CAP). The Sebasticook conservation assistance led to a request by the Alewife Restoration Institute to help them plan for healthy revegetation of an area which would be "de-watered" after a dam was removed to allow fish passage in the China Lake area. The District provided a series of services which included a workshop for the conservation commission, a full land management plan, and GIS mapping of invasive plants. The District completed thus completed two major CAP projects by late spring.

A new focus for the District is integration and collaboration. We have added many multi-organization collaborations, and within our own work we have integrated programs and focus areas. Our conservation corps interns participated in the each of these conservation assistance projects from start to finish, and in the process learned skills such as using a GPS unit to characterize land features in GIS (geographic information systems) maps, planning and writing.

We have opened our Conservation Assistance Program to any landowner large or small. Some assistance such as the training and full management plans have been provided to land trusts and other conservation organizations, and many recipients had small residential properties that they wanted to improve. This year we provided technical assistance through our Conservation Assistance Program to 23 organizations and individuals, with over 425 total hours of assistance. Our largest project this year was to assist the new Crosby (community) Center in revitalizing its urban green space, which the district planned and then provided labor through the Community Conservation Corps. Two other major projects were assisting Coastal Mountains Land Trust with invasive plant assessment, training, mapping and management on their new McClelland-Poor Preserve, and assisted Trinity Green LLC in developing plans for its demonstration forest on the Passagassawakeag River.

Conservation Assistance Recipients

Alewife Restoration Initiative (Maine Rivers) Conservation Commission training, management plan, mapping, ongoing assistance.

Belfast Bay Watershed Coalition CCC assistance, education program participation and organizing

City of Belfast CCC assistance with arboretum and stormwater management demonstration

Coastal Mountains Land Trust Management Plan and training, volunteer leadership (CCC interns leading), staff training on invasive plants, CCC invasive mapping and removal

Crosby Center Green space site improvement including revitalization plan and CCC labor assistance

Friends of Lake Winnecook - presentation on shoreline management and WCSWCD, landowner assistance

Friends of Sears Island CCC assistance with biological monitoring and invasive plant control, public presentation on biodiversity and citizen science, grant writing assistance

Maine Forest Service Invasive brown-tail moth survey, outreach collaboration

Midcoast Regional Re-entry Center job training on our CCC projects

NRCS CCC assistance with soil sampling, Earth Team collaboration

Sebasticook Regional Land Trust Volunteer training, public presentation

Trinity Green LLC Land management plan for Regula Demonstration Landscape

Waldo County Trails Coalition CCC assistance with Hills to Sea trail

13 individual landowners received conservation "walk and talks"

2017 Board of Supervisors

- Andy Reed, Chair
- Brian Baker, Vice Chair
- Susan Hunter, Treasurer
- Harold Larrabee, Supervisor
- Katie Johnson, Supervisor
- Donald Cox, Associate Supervisor

2017 District Staff

- Kym Sanderson, Administrative Director
- Aleta McKeage, Technical Director

NRCS Conservationists

- Brittany Hummel, District Conservationist
- Megan Faciolo, Soil Conservationist
- Ken Blazek, Soil Conservationist

District Mission

The District provides leadership, information, education and technical assistance to conserve, improve and sustain our natural resources through partnerships with individuals, businesses, organizations and government agencies.

Conservationist of the Year

Every year the district picks an individual, group, organization or farm to receive the Conservationist of the Year Award. We give this award based on the accomplishments achieved and work done to improve and/or protect Waldo County's natural resources.

The 2017 recipient was Andy Reed. Andy has been a long-time, hard-working and dedicated member of the District for close to twenty years and currently serves as Chairman of the Board. Serving on the Board is just one of the many contributions he makes to conservation and his community. He has dedicated his life to Maine's outdoors - from the forest land that he works and manages to the lake he lives on in Unity with his wife Gayle.

He gives countless hours to the Maine Association of Conservation Districts as Chairman of the Board. He also chairs the fund raising committee for the Maine State Envirotion Program, the top natural resource conservation competition program for high school students in the state. In addition Andy is a member of the Maine Chestnut Foundation and has participated in planting countless American Chestnut trees, with the goal that one day the work will lead to a blight resistant tree.

Although natural resource conservation is a big part of his life, Andy also gives time to his community serving as chairman of the Knox

Ridge Baptist Church Board of Trustees, is on the Friends of Lake Winnecook board, is a member of the Maine Tree Farm Association and serves as chairman of the Unity Budget Committee.

The District is very grateful to be able to count Andy Reed as a friend and partner in



Andy Reed, District Conservationist of the Year

conserving Waldo County's natural resources for present and future generations. It is an honor to name him 2017 Conservationist of the Year.

2017 Annual Banquet and Meeting

Friends, partners and members of the Waldo County Soil & Water Conservation District gathered for our Annual Banquet on November 16, to recognize the 2017 accomplishments. The event was hosted by Aghaloma Farm in Knox and started with a home-cooked meal prepared and served by the owners of the farm, the Larrabee family. The dinner was followed by a CAP program that started with the Board honoring Chairman Andy Reed with the Conservationist of the Year award. Reed was honored for eighteen years of dedication to the district. Also recognized for her many hours of volunteering to help with various district events was Darrah Wagner. She was awarded the 2017 Most Valuable Volunteer for giving a great deal of her time to the district's annual tree and shrub sale fund raiser as well as helping with mailings and educational programs throughout the year. Technical Director Aleta McKeage, who joined the District in February of this year, gave a presentation outlining the new and expanding programs and projects she developed and put in place for 2017 and announced plans for the coming year. McKeage has done an outstanding job making connections with local conservation partners, developing new conservation education programs for students and residents of Waldo County, as well as providing conservation assistance and upgrading the district's social media outlets. Board member Sue Hunter gave a brief talk describing her current and future plans for the dairy farm she and her family own and operate in Unity and ended her talk by introducing her granddaughter, Rebecca Heutner as guest speaker for the evening. Rebecca, a senior in high school, gave a talk and presentation on her trip to Montana this past summer as a member of a crew that was sent out to help fight the forest fires in that state. She showed and explained the equipment she carried and used as well as photos of the area, fire and camp she and her team stayed in for the two weeks she was there. Her future plans include studying to become a physician. The evening ended with several door prize drawings for items donated by the district board members.

Strategic Planning for 2018 and Beyond

In February of 2018, the District Board of Supervisors and staff will begin a 3 year strategic planning process. During this process, we will explore long-term priority goals and related annual objectives, organizational and program development, and focus areas for education and outreach.

In addition to long term strategic planning, the District creates an Annual Plan of Operation each year. During 2017, an annual planning process was completed in January and February, which including a facilitated process with the Board and Staff providing input into a plan of action for the year as well as the formal Annual Plan of Operation. During this process, we structured the development of new programs in education and outreach described in this Annual Report, educational themes, collaboration goals, and organization records and social media enhancements, and public resource development.

In 2017, our annual theme, Healthy Woods and Waters, framed up our workshop offerings, as well as providing content for our online resources, and conservation assistance. The Conservation Assistance Program formed our umbrella program, and our major educational program was the Community Conservation Corps. We also developed goals for collaboration, including joining other conservation districts in existing programs and exploring new collaborations with nearby districts. We also implemented a goal of partnering with various community organizations as well as state agencies and municipalities.

In the coming weeks, an annual plan for 2018 will be completed. Please contact us if you would like more information, or would like to participate in the District at a planning level.



Farmer Travis Johnson shares his farm management system with participants in the Working with Your Woods workshop held on his farm.

Aghaloma Farm in Knox Hosts Envirothon: The Top Environmental Education Program in the Nation

Envirothon is a natural resource problem-solving competition for grades 9-12. In an outdoor setting, students are tested in five natural resource areas: aquatic, forestry, soils, wildlife and a current nationwide environmental issue. It is a team effort that includes site-specific, hands-on tasks. Each team is made up of not more than five students, an alternate and an adult advisor. Four regional competitions are held throughout the state each spring with the top teams from each region competing at the state level. The state champions go on to compete at the national level against teams from across the United States and Canada.

Waldo County SWCD along with Knox-Lincoln, Somerset and Kennebec County SWCD's partner to host the Mid-Coast Regional competition which is held in May of each year. The 2017 Midcoast event was held at Kent's Hill High School in Readfield where the team #2 from Mt. Ararat High School in Topsham took first place and went on to compete at the state event hosted by Aghaloma Dairy Farm in Knox. A total of twelve teams competed in the five natural resource categories with stations for each category set up in various locations throughout the farm. With the current issue category focusing on agriculture, the farm provided the perfect setting for students to see firsthand the layout and operation of a successful dairy farm. District Supervisor Harold Larrabee owns and operates the farm. The Spruce Mountain High School team took first place at the state event and went on to set a new high score which placed them 16th at the 2017 National Conservation Foundation Envirothon. Teams from almost every state and Canadian province, as well as two teams from China competed at the event.

The Envirothon program began in Pennsylvania in 1984 and came to Maine in 1990 with 9 participating schools. Since its inception, participation in Maine's Envirothon Program has grown to more than 70 high schools statewide involving nearly 600 students, teachers, team advisors and Soil & Water Conservation District staff every year in Maine.



Morten Moesswilde, District Forester with the Maine Forest Service, demonstrates tree girdling to the Conservation Corps interns. The tree will serve as an emerald ash borer trap tree.

A Note from the Board of Supervisors

Waldo County Soil and Water Conservation District

46 Little River Dr.

Belfast, ME 04915

207 - 218 - 5311

855 - 884 - 2284 Tech. Assistance

waldocountysoilandwater.org

Email:

kym.sanderson@me.nacdn.net

This has been an exciting year for the Waldo County Soil and Water Conservation District. Kym Sanderson, our Administrative Director, Aleta McKeage, our consulting Technical Director, and the Board of Supervisors have worked to provide many hands-on training and field demonstrations having to do with invasive plants and insects that are coming northward to invade our lives. We can no longer rest because they are changing the make up of our woodlots and in some cases destroying our beautiful trees, rivers, and landscape.

The District is working hard with other private and state agencies to educate the public about what to look for and how we all can make a difference in keeping our properties viable and healthy.

I wish to thank the different agencies and non-profits who have worked to make Waldo County a place to live, work and enjoy.

Andy Reed, Chair, WCSWCD Board of Supervisors



To:

Waldo County Soil and Water Conservation District
46 Little River Drive
Belfast, ME 04915

County of Waldo, Maine

ANNUAL FINANCIAL STATEMENTS
(with required and other supplementary information)

For the Year Ended December 31, 2017

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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, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit, 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, 2017, 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 Principles

As discussed in Note 1 to the financial statements, in the year ended December 31, 2017, the County adopted new accounting guidance, Statement of Governmental Accounting Standards (GASB Statement) No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, GASB Statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*, and GASB Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73*. 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 36 through 39 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2018, on our consideration of the County of Waldo, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Waldo, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Waldo, Maine's internal control over financial reporting and compliance.

Roseanne Thibodeau & Associates

December 3, 2018

County of Waldo, Maine
Management's Discussion and Analysis (MD&A) (UNAUDITED)
December 31, 2017

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, 2017 and 2016. 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, 2017 and 2016 by \$4,623,896 and \$5,416,225, respectively. Of these amounts, \$298,680 and \$1,138,740, respectively, is available to be used for the County's ongoing obligations.
- The County's total net position decreased by \$792,329 and decreased by \$380,461 during fiscal years 2017 and 2016, respectively.
- The combined fund balance of the County's governmental funds as reported on the fund financial statements decreased by \$816,785 to \$3,124,287.
- On a budget basis, the County had budgeted a deficiency of \$25,000 for contributions to reserves. There was a positive budget variance of \$430,595, 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, and deferred outflows and inflows, with the difference 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 - 35 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, 2017 and 2016

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

	<u>2017</u>	<u>2016</u>
Current and other assets	\$ 3,734,775	\$ 4,132,380
Capital assets, net	<u>4,103,024</u>	<u>4,088,854</u>
Total Assets	<u>7,837,799</u>	<u>8,221,234</u>
Deferred outflows of resources	<u>1,252,276</u>	<u>1,727,713</u>
Current liabilities	610,488	191,308
Noncurrent liabilities	<u>2,850,951</u>	<u>3,666,952</u>
Total Liabilities	<u>3,461,439</u>	<u>3,858,260</u>
Deferred inflows of resources	<u>1,004,740</u>	<u>674,462</u>
Net Position		
Net investment in capital assets	4,087,614	4,068,840
Restricted	237,602	208,645
Unrestricted	<u>298,680</u>	<u>1,138,740</u>
Total Net Position	<u>\$ 4,623,896</u>	<u>\$ 5,416,225</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, 2017 and 2016

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

	<u>2017</u>	<u>2016</u>
REVENUES		
Charges for services	\$ 787,698	\$ 767,955
Operating grants and contributions	1,103,415	884,030
Capital grants and contributions	11,310	42,377
General revenues		
County taxes	4,704,758	4,528,325
Jail department taxes	2,882,944	2,832,353
Deeds transfer taxes	81,225	69,029
Courthouse rental income	90,635	90,635
Interest income	4,479	3,913
Miscellaneous	<u>71,429</u>	<u>65,471</u>
Total Revenues	<u>9,737,893</u>	<u>9,284,088</u>

(continued)

	<u>2017</u>	<u>2016</u>
EXPENSES		
Emergency management agency	156,794	148,669
District attorney	246,116	249,545
County commissioners	329,349	327,626
County treasurer	77,037	74,823
County facilities	296,745	285,559
Jail department	3,083,151	3,061,296
Register of deeds	212,958	208,210
Register of probate	282,377	277,054
Sheriff	1,808,809	1,609,664
Telecommunications and dispatch	1,011,718	982,298
Advertising and promotion	14,250	15,500
Audit	8,400	9,000
University of ME extension	43,035	43,035
Employee benefits	607,552	843,717
Soil and water	25,000	25,000
Employee severance	231,684	52,399
Grant matching	4,054	4,759
Economic development	-	35,000
Drug forfeitures	833	3,539
Records preservation	309	2,413
Electronic monitoring reserve	8,313	1,241
Self-funded health insurance	1,515,191	944,928
Homeland security grants	56,415	123,127
Other grants	180,749	9,019
Interest on long-term debt	28,657	7,653
Capital outlay	<u>310,440</u>	<u>326,095</u>
Total Expenses	<u>10,539,936</u>	<u>9,671,169</u>
Excess (deficiency) of revenues over expenditures before transfers and special items	(802,043)	(387,081)
Special Item – gain on disposal of assets	9,714	6,620
CHANGE IN NET POSITION	<u>(792,329)</u>	<u>(380,461)</u>
NET POSITION, BEGINNING OF YEAR	<u>5,416,225</u>	<u>5,796,686</u>
NET POSITION, END OF YEAR	<u>\$4,623,896</u>	<u>\$5,416,225</u>

The narrative that follows discusses the operations of governmental activities.

- Expenses of governmental activities include depreciation expense of \$335,520. 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, 2017 totaled \$7,835,470. Of this amount \$7,587,702 was from tax assessments paid by member towns. An additional \$247,768 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 \$3,124,287, \$1,111,983 of which was unrestricted and available for discretionary spending on future needs. The County's combined fund balance decreased \$816,785 from the previous year balance of \$3,941,072.

- Revenues include federal and state sources totaling \$924,141 and taxes assessed to member towns totaling \$7,587,702.
- Charges for services and fees and fines contributed \$547,368 in total revenue during the year.

Total governmental fund expenditures for December 31, 2017 and 2016 are broken down as follows:

	2017	2016
Emergency management agency	\$ 118,995	\$ 108,044
District attorney	244,339	245,795
County commissioners	304,025	305,335
County treasurer	75,422	74,476
County facilities	262,298	248,804
Jail department	2,943,669	2,980,652
Register of deeds	205,946	201,885
Register of probate	280,321	264,479
Sheriff	1,486,483	1,340,710
Telecommunications and dispatch	965,584	916,208
Advertising and promotion	14,250	15,500
Audit	8,400	9,000
University of ME extension	42,085	42,085
Employee benefits	625,493	548,557
Soil and water	25,000	25,000
Employee severance reserve	231,684	14,049
Grant matching reserve	4,054	4,759
Economic development reserve	-	35,000
Community corrections reserve	128,514	85,870
Inmate reserve	25,000	-
Drug forfeitures reserve	833	3,539
Records preservation reserve	309	2,413
Probate surcharge reserve	1,790	9,813
Electronic monitoring reserve	8,313	1,241
Deeds surcharge reserve	4,708	18,705
Sheriff detail reserve	275,640	219,775
Self-funded health insurance claims	1,515,191	944,928
Homeland security grants	56,415	123,127
Other grants	180,749	43,935
Debt service – principal	8,304	8,736
Debt service – interest	28,657	7,653
Capital outlay	489,612	573,835
Total Expenditures	<u>\$10,558,378</u>	<u>\$ 9,423,908</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, 2017, is as follows:

	Beginning Balance	Additions	Retirements/ Reclass	Ending Balance
<i>Governmental Activities</i>				
Land	\$ 474,506	\$ -	\$ -	\$ 474,506
Construction in Progress	57,342	-	-	57,342
Buildings	2,964,536	-	-	2,964,536
Improvements	450,762	121,509	-	572,271
Equipment	1,728,916	23,987	-	1,752,903
Vehicles	<u>840,033</u>	<u>206,775</u>	<u>(70,377)</u>	<u>976,431</u>
Total capital assets	6,516,095	352,271	(70,377)	6,797,989
Accumulated depreciation	<u>(2,427,241)</u>	<u>(335,520)</u>	<u>67,796</u>	<u>(2,694,965)</u>
Capital assets, net	<u>\$ 4,088,854</u>	<u>\$ 16,751</u>	<u>\$ (2,581)</u>	<u>\$ 4,103,024</u>

Debt Administration - A summary of the County's long-term debt activity for the year ended December 31, 2017 is as follows:

	Beginning Balance	Additions	Principal Payments/ Reductions	Ending Balance	Total Interest Paid
Capital lease obligations	\$ 20,014	\$ 3,700	\$ (8,304)	\$ 15,410	\$ 1,377
Net pension liability	3,210,408	-	(823,656)	2,386,752	-
Compensated absences	<u>436,530</u>	<u>18,193</u>	<u>(5,934)</u>	<u>448,789</u>	<u>-</u>
Total	<u>\$3,666,952</u>	<u>\$ 21,893</u>	<u>\$ (837,894)</u>	<u>\$2,850,951</u>	<u>\$ 1,377</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 \$27,280 in interest on the note for the year ended December 31, 2017.

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 \$25,000 for funding of reserves. The County was able to realize a positive budget variance of \$430,595, primarily due to the following factors:

- Over budget revenues for community corrections revenues, deeds transfer taxes, fees and fines, and miscellaneous revenues for approximately \$194,001.
- County commissioners function, sheriff function, jail department, and register of deeds realized savings in expenditures for approximately \$201,215.
- Overlay budgeted but not used in amount of \$75,617.

The County of Waldo, Maine is not aware of any major changes for the 2018 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, 2017

	Governmental Activities
ASSETS	
Cash and equivalents	\$ 2,632,964
Investments	1,043,660
Receivable from other governments	58,151
Capital assets not being depreciated	531,848
Capital assets being depreciated, net of accumulated depreciation	3,571,176
Total assets	7,837,799
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	1,252,276
 LIABILITIES	
Accounts payable	7,218
Payroll withholdings payable	36,692
Payable to pension plans	28,400
Payable to other governments	63,201
Health insurance claims payable	462,074
DA restitution payable	5,350
Unearned revenue	7,553
Long-term liabilities	
Due within one year	
Capital leases payable	7,997
Due in more than one year	
Accrued compensated absences	448,789
Capital leases payable	7,413
Net pension liability	2,386,752
Total liabilities	3,461,439
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	1,004,740
 NET POSITION	
Net investment in capital assets	4,087,614
Restricted for	
Emergency management	42,834
EPA grants	7,454
Community corrections	187,314
Unrestricted	298,680
Total net position	\$ 4,623,896

County of Waldo, Maine
Statement of Activities
For the Year Ended December 31, 2017

Functions/Programs	Expenses	Program Revenue			Net (Expense) Revenue and Changes in Net Position
		Charges for Services and Other	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					Governmental Activities
Governmental activities					
Emergency management agency	\$ 156,794	\$ -	\$ 95,134	\$ -	\$ (61,660)
District attorney	246,116	-	-	-	(246,116)
County commissioners	329,349	-	-	-	(329,349)
County treasurer	77,037	-	-	-	(77,037)
County facilities	296,745	-	-	-	(296,745)
Jail department	3,083,151	32,127	593,937	-	(2,457,087)
Register of deeds	212,958	332,811	-	-	119,853
Register of probate	282,377	152,154	-	-	(130,223)
Sheriff	1,808,809	270,588	-	-	(1,538,221)
Telecommunications and dispatch	1,011,718	-	-	-	(1,011,718)
Advertising and promotion	14,250	-	-	-	(14,250)
Audit	8,400	-	-	-	(8,400)
University of Maine extension	43,035	-	-	-	(43,035)
Employee benefits	607,552	-	-	-	(607,552)
Soil and water	25,000	-	-	-	(25,000)
Employee severance reserve	231,684	-	-	-	(231,684)
Grant matching reserve	4,054	-	4,779	-	725
County planning reserve	-	-	688	-	688
Drug forfeitures reserve	833	18	-	-	(815)
Records preservation reserve	309	-	-	-	(309)
Electronic monitoring reserve	8,313	-	6,800	-	(1,513)
Self-funded health insurance claims	1,515,191	-	184,570	-	(1,330,621)
Homeland security grants	56,415	-	56,266	-	(149)
Other grants	180,749	-	161,241	-	(19,508)
Interest and other charges	28,657	-	-	-	(28,657)
Capital outlay	310,440	-	-	11,310	(299,130)
Total governmental activities	<u>\$ 10,539,936</u>	<u>\$ 787,698</u>	<u>\$ 1,103,415</u>	<u>\$ 11,310</u>	<u>(8,637,513)</u>
General revenues					
County taxes					4,704,758
Taxes levied for support of corrections department					2,882,944
Deeds transfer taxes					81,225
Courthouse rental income					90,635
Interest					4,479
Miscellaneous					71,429
<i>Special item</i> - gain on disposal of asset					9,714
Total general revenues and special item					<u>7,845,184</u>
Change in net position					(792,329)
NET POSITION - BEGINNING					<u>5,416,225</u>
NET POSITION - ENDING					<u>\$ 4,623,896</u>

County of Waldo, Maine
Balance Sheet
Governmental Funds
December 31, 2017

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 1,861,179	\$ 743,976	\$ 27,809	\$ 2,632,964
Investments	1,043,660	-	-	1,043,660
Due from other funds	242,148	-	-	242,148
Receivable from other governments	28,243	-	29,908	58,151
Total assets	<u>\$ 3,175,230</u>	<u>\$ 743,976</u>	<u>\$ 57,717</u>	<u>\$ 3,976,923</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 2,898	\$ -	\$ 4,320	\$ 7,218
Payroll withholdings payable	36,692	-	-	36,692
Due to other funds	-	239,039	3,109	242,148
Payable to pension plans	28,400	-	-	28,400
Payable to other governments	63,201	-	-	63,201
Health insurance claims payable	462,074	-	-	462,074
DA restitution payable	5,350	-	-	5,350
Unearned revenues	7,553	-	-	7,553
Total liabilities	<u>606,168</u>	<u>239,039</u>	<u>7,429</u>	<u>852,636</u>
Fund balances				
Restricted for				
Emergency management	-	-	42,834	42,834
EPA grant	-	-	7,454	7,454
Jail department community corrections	187,314	-	-	187,314
Committed for				
Capital projects	-	504,937	-	504,937
Self-funded health insurance	754,842	-	-	754,842
Jail department	158,646	-	-	158,646
Inmate reserve	78,705	-	-	78,705
Other purposes	277,572	-	-	277,572
Unassigned	1,111,983	-	-	1,111,983
Total fund balances	<u>2,569,062</u>	<u>504,937</u>	<u>50,288</u>	<u>3,124,287</u>
Total liabilities and fund balances	<u>\$ 3,175,230</u>	<u>\$ 743,976</u>	<u>\$ 57,717</u>	<u>\$ 3,976,923</u>

County of Waldo, Maine
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2017

Total fund balance, governmental funds	\$ 3,124,287
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.	4,103,024
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	1,252,276
Deferred inflows related to pensions	(1,004,740)
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>(2,850,951)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 4,623,896</u></u>

County of Waldo, Maine
Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds
For the Year Ended December 31, 2017

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>
REVENUES				
Property taxes	\$ 7,587,702	\$ -	\$ -	\$ 7,587,702
Deeds transfer taxes	81,225	-	-	81,225
Intergovernmental revenue	706,634	-	217,507	924,141
Charges for services	547,368	-	-	547,368
Fees and fines	315,832	-	-	315,832
Self-funded health insurance contributions	149,961	-	-	149,961
Self-funded health insurance claims revenue	23,875	-	-	23,875
Investment earnings	15,213	-	-	15,213
Miscellaneous revenues	81,266	11,310	-	92,576
Total revenues	<u>9,509,076</u>	<u>11,310</u>	<u>217,507</u>	<u>9,737,893</u>
EXPENDITURES				
Current				
Emergency management agency	118,995	-	-	118,995
District attorney	244,339	-	-	244,339
County commissioners	304,025	-	-	304,025
County treasurer	75,422	-	-	75,422
County facilities	262,298	-	-	262,298
Jail department	2,943,669	-	-	2,943,669
Register of deeds	205,946	-	-	205,946
Register of probate	280,321	-	-	280,321
Sheriff	1,486,483	-	-	1,486,483
Telecommunications and dispatch	965,584	-	-	965,584
Advertising and promotion	14,250	-	-	14,250
Audit	8,400	-	-	8,400
University of Maine extension	42,085	-	-	42,085
Employee benefits	625,493	-	-	625,493
Soil and water	25,000	-	-	25,000
Employee severance reserve	231,684	-	-	231,684
Grant matching reserve	4,054	-	-	4,054
Community corrections reserve	128,514	-	-	128,514
Inmate reserve	21,295	-	-	21,295
Drug forfeitures reserve	833	-	-	833
Records preservation reserve	309	-	-	309
Probate surcharge reserve	1,790	-	-	1,790
Electronic monitoring reserve	8,313	-	-	8,313
Deeds surcharge reserve	4,708	-	-	4,708
Sheriff detail reserve	275,640	-	-	275,640
Self-funded health insurance claims	1,515,191	-	-	1,515,191
Homeland security grants	-	-	56,415	56,415
Other grants	-	-	180,749	180,749
Debt service				
Principal	8,304	-	-	8,304
Interest and other charges	28,657	-	-	28,657
Capital outlay	3,700	485,912	-	489,612
Total expenditures	<u>9,835,302</u>	<u>485,912</u>	<u>237,164</u>	<u>10,558,378</u>
Excess (deficiency) of revenues over expenditures	<u>(326,226)</u>	<u>(474,602)</u>	<u>(19,657)</u>	<u>(820,485)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	3,700	-	-	3,700
Transfers in	-	37,624	-	37,624
Transfers out	(36,500)	-	(1,124)	(37,624)
Total other financing sources (uses)	<u>(32,800)</u>	<u>37,624</u>	<u>(1,124)</u>	<u>3,700</u>
Net change in fund balances	(359,026)	(436,978)	(20,781)	(816,785)
FUND BALANCE - BEGINNING	<u>2,928,088</u>	<u>941,915</u>	<u>71,069</u>	<u>3,941,072</u>
FUND BALANCE - ENDING	<u>\$ 2,569,062</u>	<u>\$ 504,937</u>	<u>\$ 50,288</u>	<u>\$ 3,124,287</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, 2017

Net change in fund balances - total governmental funds: \$ (816,785)

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	\$ 339,976	
Depreciation expense	<u>(335,520)</u>	4,456

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.

9,714

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		(21,243)
---------------------------------------	--	----------

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

Capital lease proceeds	\$ (3,700)	
Capital lease repayments	<u>8,304</u>	4,604

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		(12,259)
Net pension expense		<u>39,184</u>

Change in net position of governmental activities		<u><u>\$ (792,329)</u></u>
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**County of Waldo, Maine
Jail Department
Statement of Fiduciary Net Position
December 31, 2017**

	<u>Agency Funds - Inmate Funds</u>
ASSETS	
Cash	\$ 64,034
	<u><u>64,034</u></u>
LIABILITIES	
Deposits held for others	\$ 64,034
	<u><u>64,034</u></u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2017

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, 2017

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, 2017

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, 2017

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, 2017

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, when applicable.

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, 2017

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, 2017, the County implemented GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. This statement improves accounting and financial reporting financial reporting by establishing a single framework for the presentation of information about pensions, which will enhance the comparability of pension-related information reported by employers and non-employer contributing entities.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2017

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

11. New Governmental Accounting Standards (Continued)

During the year ended December 31, 2017, the County implemented 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.

During the year ended December 31, 2017, the County implemented 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.

12. Recent Accounting Pronouncements

In January 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 84, *Fiduciary Activities*. This statement improves financial reporting by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhance the value provided by the information reported in financial statements for assessing government accountability and stewardship. The statement is effective for periods beginning after December 15, 2018. The effect of this Statement on the County's financial statements is not known at this time.

In March 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 85, *Omnibus 2017*. This statement improves financial reporting by enhancing consistency in the application of accounting and financial reporting requirements. Consistent reporting will improve the usefulness of information for users of state and local government financial statements. The statement is effective for periods beginning after June 15, 2017. The effect of this Statement on the County's financial statements is not known at this time.

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, *Leases*. This statement improves financial reporting by increasing the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The statement is effective for periods beginning after December 15, 2019. The effect of this Statement on the County's financial statements is not known at this time.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2017

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, 2017, the County reported deposits of \$2,696,998 with bank balances of \$2,815,032. Of the County's total bank balance of \$2,815,032, \$1,949,514 was exposed to custodial credit risk. Of the exposed amount, \$1,830,337 was collateralized by underlying securities held by the related bank's trust department but not in the County's name, and \$119,177 was not collateralized.

Deposits have been reported as follows:

Reported in governmental funds	\$ 2,632,964
Reported in fiduciary funds	<u>64,034</u>
Total deposits	<u>\$ 2,696,998</u>

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, 2017 are as follows:

Certificates of deposit	<u>\$ 1,043,660</u>
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All of the County's investments at December 31, 2017 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.

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.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2017

NOTE 2. DEPOSITS AND INVESTMENTS (CONTINUED)

Investments (Continued)

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:

	<u>Due in less than one year</u>	<u>Due in 1-5 years</u>	<u>Due in more than five years</u>
Certificates of deposit	<u>\$ 1,043,660</u>	<u>\$ -</u>	<u>\$ -</u>

Investments have been reported as follows:

Reported in governmental funds	<u>\$ 1,043,660</u>
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NOTE 3. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017, was as follows:

	<u>Balance 12/31/16</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 12/31/17</u>
Governmental Activities				
<i>Capital assets not being depreciated</i>				
Land	\$ 474,506	\$ -	\$ -	\$ 474,506
Construction in progress	<u>57,342</u>	<u>-</u>	<u>-</u>	<u>57,342</u>
Total capital assets not being depreciated	<u>531,848</u>	<u>-</u>	<u>-</u>	<u>531,848</u>
<i>Capital assets being depreciated</i>				
Buildings	2,964,536	-	-	2,964,536
Improvements	450,762	121,509	-	572,271
Equipment	1,728,916	23,987	-	1,752,903
Vehicles	<u>840,033</u>	<u>206,775</u>	<u>(70,377)</u>	<u>976,431</u>
Total capital assets being depreciated	<u>5,984,247</u>	<u>352,271</u>	<u>(70,377)</u>	<u>6,266,141</u>
Less accumulated depreciation				
Buildings	(899,298)	(60,506)	-	(959,804)
Improvements	(167,866)	(38,619)	-	(206,485)
Equipment	(942,262)	(105,816)	-	(1,048,078)
Vehicles	<u>(417,815)</u>	<u>(130,579)</u>	<u>67,796</u>	<u>(480,598)</u>
Total accumulated depreciation	<u>(2,427,241)</u>	<u>(335,520)</u>	<u>67,796</u>	<u>(2,694,965)</u>
Total capital assets, being depreciated, net	<u>3,557,006</u>	<u>16,751</u>	<u>-</u>	<u>3,571,176</u>
Governmental activities capital assets, net	<u>\$ 4,088,854</u>	<u>\$ 16,751</u>	<u>\$ (2,581)</u>	<u>\$ 4,103,024</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2017

NOTE 3. CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to governmental activities as follows:

Emergency management	\$ 37,817
District attorney	367
County commissioners	20,713
County facilities	34,777
Register of deeds	2,060
Sheriff	139,523
Telecommunications	51,720
Jail	47,593
University of Maine extension	<u>950</u>
Total depreciation expense	<u>\$ 335,520</u>

NOTE 4. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the year ended December 31, 2017:

	Balance 12/31/16	Increase	Decrease	Balance 12/31/17	Due Within One Year
Capital leases	\$ 20,014	\$ 3,700	\$ (8,304)	\$ 15,410	\$ 7,997
Net pension liability	3,210,408	-	(823,656)	2,386,752	N/A
Accrued compensated absences	<u>436,530</u>	<u>18,193</u>	<u>(5,934)</u>	<u>448,789</u>	N/A
Total	<u>\$3,666,952</u>	<u>\$ 21,893</u>	<u>\$ (837,894)</u>	<u>\$2,850,951</u>	<u>\$ 7,997</u>

Obligations under capital leases

The County is the lessee of equipment under capital leases expiring in 2018, 2019 and 2021. 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, 2017, 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, 2017 is \$26,468.

Minimum future lease payments under capital leases as of December 31, 2017 are:

2018	\$ 8,900
2019	6,151
2020	897
2021	<u>897</u>
	16,845
Less amount representing interest	<u>1,435</u>
Present value of minimum lease payments	<u>\$ 15,410</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2017

NOTE 4. LONG-TERM LIABILITIES (CONTINUED)

Obligations under operating leases (Continued)

The County is currently committed to operating lease payments of \$56,240 over the next three years for tower site rentals, copiers, and other equipment leases. Future lease payment requirements are as follows:

2018	\$ 21,692
2019	17,553
2020	8,187
2021	5,503
2022	<u>3,775</u>
	<u>\$ 56,240</u>

Operating lease payments were \$14,984 for the year ended December 31, 2017.

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 1.19% 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, 2017, is summarized as follows:

Source of Financing	Purpose of Financing	Balance 1/1/17	Draws	Paid	Balance 12/31/17
Camden National Bank	Working capital	\$ -	\$ 4,500,000	\$ (4,500,000)	\$ -

The County paid interest of \$27,280 for short-term financing during the year ended December 31, 2017.

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, 2017 arising from these transactions were as follows:

	Receivable	Payable	Transfers In	Transfers Out
General fund	\$ 242,148	\$ -	\$ -	\$ (36,500)
Capital projects fund	-	239,039	37,624	-
Special revenue fund	-	3,109	-	(1,124)
	<u>\$ 242,148</u>	<u>\$ 242,148</u>	<u>\$ 37,624</u>	<u>\$ (37,624)</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 \$36,500 was used to move funds to various capital reserves in accordance with budgetary authorizations.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2017

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, 2017:

Capital assets	\$ 6,797,989
Accumulated depreciation	(2,694,965)
Related capital leases payable	<u>(15,410)</u>
Total balance	<u>\$ 4,087,614</u>

NOTE 8. FUND BALANCE - COMMITTED FOR CAPITAL PROJECTS

At December 31, 2017, the County's fund balance committed for capital projects was comprised of the following:

Vehicles	\$ 19,392
Sheriff facility	38,388
Courthouse	34,804
Communications	9,943
Technology	162,067
All other facilities	133,497
EMA equipment	14,251
Probate, deeds, and district attorney	24,080
Emergency shelters	21,392
Future County land and buildings	17,169
Equipment service	9,810
Jail improvements	4,247
Jail technology	<u>15,897</u>
	<u>\$ 504,937</u>

NOTE 9. FUND BALANCE - COMMITTED FOR OTHER PURPOSES

At December 31, 2017, the County's general fund balance committed for other purposes was comprised of the following:

Planning	\$ 13,866
Employment security	54,637
Employee severance	43,077
EMA/disaster recovery	28,250
Grant matching	7,034
Drug forfeiture	4,723
Sheriff's detail	20,949
Deeds surcharge	85,141
Electronic monitors	1,073
Records preservation	1,700
Probate surcharge	<u>17,122</u>
	<u>\$ 277,572</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2017

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.

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, 2017 was \$754,842. 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, 2017.

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

	2017	2016
Claims payable, January 1	\$ 28,353	\$ 63,033
Current year claims incurred	1,515,191	944,928
Current year claim payments	<u>(1,081,470)</u>	<u>(979,608)</u>
Claims payable, December 31	<u>\$ 462,074</u>	<u>\$ 28,353</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. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2017

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Benefits (Continued)

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.

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 2.45%.

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 a percentage of members' compensation as determined through actuarial valuations and depending on the coverage plan selected. The County had covered payroll of \$3,329,414 for the year ended December 31, 2017. County contributions were as follows:

	Year ended 12/31/17		Year ended 12/31/16		Year ended 12/31/15	
	Amount	Percentage	Amount	Percentage	Amount	Percentage
Employer	\$321,332	9.65%	\$279,755	9.21%	\$255,127	8.47%
Employee	266,353	8.00%	235,661	7.76%	218,749	7.26%

Net Pension Liability

The collective net pension liability measured as of June 30, 2017 was as follows:

	PLD Plan
Plan collective total pension liability	\$ 3,016,660,721
Less plan net position	<u>(2,607,223,644)</u>
Plan collective net pension liability	<u>\$ 409,437,077</u>

At December 31, 2017, 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 \$2,386,752.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2017

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability (Continued)

The net pension liability for the County was measured as of June 30, 2017, 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 0.582935%, allocated based on adjusted contributions to the plan for the year ended June 30, 2017. This percentage was 0.579523% at the prior measurement date of June 30, 2016.

Pension Expense and Revenue

For the year ended December 31, 2017, the County recognized pension expense of \$433,307 related to the PLD Plan, made up of the County's proportionate share of plan pension expense \$405,687, pension expense related to specific liabilities of individual employers (\$1,690), and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions \$29,310.

Deferred Outflows and Inflows of Resources

For the year ended December 31, 2017, 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	\$ -	\$ 114,666
Changes of assumptions	203,098	-
Net difference between projected and actual investment earnings on pension plan investments	822,544	888,173
Changes in proportion and differences between employer contributions and proportionate share of contributions	56,860	1,901
Employer's contributions to plan subsequent to measurement date of collective net pension liability	169,774	-
Total	\$ 1,252,276	\$ 1,004,740

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2017

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Deferred Outflows and Inflows of Resources (Continued)

\$169,774 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, 2018. Other amounts reported as deferred inflows and outflows will be recognized as pension expense as follows:

Year ended December 31,	PLD Plan Amount
2018	\$ 181,365
2019	142,783
2020	403,105
2021	<u>177,467</u>
	<u>\$ 904,720</u>

Payables to Pension Plan

At December 31, 2017, the County had \$28,400 of outstanding payables to MainePERS, arising from legally required contributions to the pension plan for the fiscal year which had not been paid as of the end of the reporting period. The amount is due to be paid in January 2018, and the liability is reflected on both the fund financial statements and on the government-wide financial statements.

Actuarial Assumptions, Discount Rate, and Pension Plan Fiduciary Net Position

Information on the pension plan's fiduciary net position, as well as the actuarial assumptions and discount rate used by the Maine Public Employees Retirement System in calculating the net pension liability and related amounts are disclosed in the Notes to the Audited Schedules of Employer Allocations and Pension Amounts by Employer. Those schedules, as well as the actuarial valuation reports for each of the System's plans may be obtained by calling 1-800-451-9800, and are available on the System's website at www.maineopers.org/Publications/Publications.htm#Annual Reports.

NOTE 13. COMMITMENTS

At December 31, 2017, the County was committed to \$1,971,274 for the balance of corrections services contracts, and \$140,035 for remaining EMA and computer crimes contracts.

NOTE 14. 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, 2017 for employees covered by this plan was \$1,042,473.

The County matches employees' contributions up to a maximum \$600 as determined by the Board of Commissioners. The County made matching contributions of \$2,650 and employees elected to defer \$28,990 for a contribution of \$31,640 for the year ended December 31, 2017.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2017

NOTE 15. 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.

NOTE 16. SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 3, 2018, the date on which the financial statements were available to be issued.

County of Waldo, Maine
Budget and Actual (with Budget to GAAP Differences)
General Fund
For the year ended December 31, 2017

	Budgeted Amounts			Actual	Budget to	Actual
	Original	Changes*	Final	Amounts, Budgetary Basis	GAAP Differences**	Amounts, GAAP Basis
REVENUES						
Property taxes	\$ 7,587,701	\$ -	\$ 7,587,701	\$ 7,587,702	\$ -	\$ 7,587,702
Deeds transfer taxes	50,000	-	50,000	80,689	536	81,225
Intergovernmental revenue	423,640	-	423,640	525,332	181,302	706,634
Charges for services	234,635	-	234,635	208,159	339,209	547,368
Fees and fines	281,500	-	281,500	319,476	(3,644)	315,832
Self-funded health insurance contributions	-	-	-	-	149,961	149,961
Self-funded health insurance claims revenue	-	-	-	-	23,875	23,875
Investment earnings	3,550	-	3,550	4,480	10,733	15,213
Miscellaneous revenues	45,200	-	45,200	68,844	12,422	81,266
Total revenues	<u>8,626,226</u>	<u>-</u>	<u>8,626,226</u>	<u>8,794,682</u>	<u>714,394</u>	<u>9,509,076</u>
EXPENDITURES						
Current						
Emergency management agency	121,145	(1,500)	119,645	121,254	(2,259)	118,995
District attorney	262,872	-	262,872	244,339	-	244,339
County commissioners	333,359	-	333,359	304,025	-	304,025
County treasurer	77,696	-	77,696	75,422	-	75,422
County facilities	277,093	-	277,093	262,298	-	262,298
Jail department	3,259,084	-	3,259,084	3,154,676	(211,007)	2,943,669
Register of deeds	231,301	-	231,301	205,946	-	205,946
Register of probate	239,119	-	239,119	235,225	45,096	280,321
Sheriff	1,529,984	-	1,529,984	1,487,866	(1,383)	1,486,483
Telecommunications and dispatch	962,621	-	962,621	970,906	(5,322)	965,584
Advertising and promotion	14,250	-	14,250	14,250	-	14,250
Audit	9,000	-	9,000	8,400	-	8,400
University of ME extension	42,085	-	42,085	42,085	-	42,085
Employee benefits	1,131,000	-	1,131,000	1,162,255	(536,762)	625,493
Soil and water	25,000	-	25,000	25,000	-	25,000
Reserves funding expense	25,000	-	25,000	25,000	(25,000)	-
Employee severance reserve	-	-	-	-	231,684	231,684
Grant matching reserve	-	-	-	-	4,054	4,054
Community corrections reserve	-	-	-	-	128,514	128,514
Inmate reserve	-	-	-	-	21,295	21,295
Drug forfeitures reserve	-	-	-	-	833	833
Records preservation reserve	-	-	-	-	309	309
Probate surcharge reserve	-	-	-	-	1,790	1,790
Electronic monitoring reserve	-	-	-	-	8,313	8,313
Deeds surcharge reserve	-	-	-	-	4,708	4,708
Sheriff detail reserve	-	-	-	-	275,640	275,640
Self-funded health insurance claims	-	-	-	-	1,515,191	1,515,191
Debt service						
Principal	-	-	-	-	8,304	8,304
Interest and other charges	10,000	-	10,000	13,640	15,017	28,657
Capital Outlay	-	-	-	-	3,700	3,700
Total expenditures	<u>8,550,609</u>	<u>(1,500)</u>	<u>8,549,109</u>	<u>8,352,587</u>	<u>1,482,715</u>	<u>9,835,302</u>
Excess of revenues over expenditures	<u>75,617</u>	<u>1,500</u>	<u>77,117</u>	<u>442,095</u>	<u>(768,321)</u>	<u>(326,226)</u>
OTHER FINANCING SOURCES (USES)						
Use of carryover fund balances	-	25,000	25,000	-	-	-
Overlay	(75,617)	-	(75,617)	-	-	-
Proceeds from capital leases	-	-	-	-	3,700	3,700
Transfers out	-	(26,500)	(26,500)	(36,500)	-	(36,500)
Total other financing sources and uses	<u>(75,617)</u>	<u>(1,500)</u>	<u>(77,117)</u>	<u>(36,500)</u>	<u>3,700</u>	<u>(32,800)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>405,595</u>	<u>(764,621)</u>	<u>(359,026)</u>
FUND BALANCES - BEGINNING				<u>2,795,600</u>	<u>132,488</u>	<u>2,928,088</u>
FUND BALANCES - ENDING				<u>\$ 3,201,195</u>	<u>\$ (632,133)</u>	<u>\$ 2,569,062</u>

* Additional funding of reserves as authorized by the Board of Commissioners and use of fund balance and reclassification of activity
** 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	\$ 405,595
Adjustments to convert from cash basis to accrual basis	3,271
Unbudgeted reserves revenues and expenses	(169,899)
Reclassification of County funding of self-funded health insurance	732,629
Self-funded health insurance contributions revenue	149,961
Self-funded health insurance claims and interest revenue	34,608
Self-funded health insurance claims expenses	(1,515,191)
	<u>\$ (359,026)</u>

County of Waldo, Maine
Budget and Actual (with Variances)
General Fund
For the year ended December 31, 2017

	Budgeted Amounts			Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Changes*	Final		
REVENUES					
Property taxes	\$ 7,587,701	\$ -	\$ 7,587,701	\$ 7,587,702	\$ 1
Deeds transfer taxes	50,000	-	50,000	80,689	30,689
Intergovernmental revenue	423,640	-	423,640	525,332	101,692
Charges for services	234,635	-	234,635	208,159	(26,476)
Fees and fines	281,500	-	281,500	319,476	37,976
Investment earnings	3,550	-	3,550	4,480	930
Miscellaneous revenues	45,200	-	45,200	68,844	23,644
Total revenues	<u>8,626,226</u>	<u>-</u>	<u>8,626,226</u>	<u>8,794,682</u>	<u>168,456</u>
EXPENDITURES					
Current					
Emergency management agency	121,145	(1,500)	119,645	121,254	(1,609)
District attorney	262,872	-	262,872	244,339	18,533
County commissioners	333,359	-	333,359	304,025	29,334
County treasurer	77,696	-	77,696	75,422	2,274
County facilities	277,093	-	277,093	262,298	14,795
Jail department	3,259,084	-	3,259,084	3,154,676	104,408
Register of deeds	231,301	-	231,301	205,946	25,355
Register of probate	239,119	-	239,119	235,225	3,894
Sheriff	1,529,984	-	1,529,984	1,487,866	42,118
Telecommunications and dispatch	962,621	-	962,621	970,906	(8,285)
Advertising and promotion	14,250	-	14,250	14,250	-
Audit	9,000	-	9,000	8,400	600
University of ME extension	42,085	-	42,085	42,085	-
Employee benefits	1,131,000	-	1,131,000	1,162,255	(31,255)
Soil and water	25,000	-	25,000	25,000	-
Reserves funding expense	25,000	-	25,000	25,000	-
Debt service					
Interest and other charges	10,000	-	10,000	13,640	(3,640)
Total expenditures	<u>8,550,609</u>	<u>(1,500)</u>	<u>8,549,109</u>	<u>8,352,587</u>	<u>196,522</u>
Excess of revenues over expenditures	<u>75,617</u>	<u>1,500</u>	<u>77,117</u>	<u>442,095</u>	<u>364,978</u>
OTHER FINANCING SOURCES (USES)					
Use of carryover fund balances	-	25,000	25,000	-	(25,000)
Overlay	(75,617)	-	(75,617)	-	75,617
Transfers out	-	(26,500)	(26,500)	(36,500)	(10,000)
Total other financing sources and uses	<u>(75,617)</u>	<u>(1,500)</u>	<u>(77,117)</u>	<u>(36,500)</u>	<u>40,617</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>405,595</u>	<u>\$ 405,595</u>
FUND BALANCES - BEGINNING				<u>2,795,600</u>	
FUND BALANCE - ENDING				<u>\$ 3,201,195</u>	

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

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,

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
County's proportion of the net pension liability *	0.582935%	0.579523%	0.552181%	0.550640%	0.549011%					
County's proportionate share of the net pension liability *	\$ 2,386,752	\$ 3,210,408	\$ 1,876,127	\$ 942,771	\$ 1,692,377					
County's covered-employee payroll **	\$ 3,329,414	\$ 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	71.69%	105.68%	62.29%	34.14%	62.98%					
Plan fiduciary net position as a percentage of the total pension liability	86.43%	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,

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution *	\$ 321,332	\$ 279,755	\$ 255,127	\$ 206,740	\$ 177,576					
Contributions in relation to the contractually required contribution	(321,332)	(279,755)	(255,127)	(206,740)	(177,576)					
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -						
County's covered-employee payroll *	\$ 3,329,414	\$ 3,037,907	\$ 3,012,033	\$ 2,761,120	\$ 2,687,044					
Contributions as a percentage of covered-employee payroll	9.65%	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, 2017

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 173,580	\$ 286,163	\$ 459,743
Due from other funds	265,914	-	265,914
Total assets	<u>\$ 439,494</u>	<u>\$ 286,163</u>	<u>\$ 725,657</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 2,898	\$ -	\$ 2,898
Payroll withholdings payable	6,973	-	6,973
Payable to pension plans	4,958	-	4,958
Due to other funds	-	266,019	266,019
Total liabilities	<u>14,829</u>	<u>266,019</u>	<u>280,848</u>
Fund balances			
Restricted for community corrections	187,314	-	187,314
Committed for capital projects	-	20,144	20,144
Committed for inmate reserve	78,705	-	78,705
Unassigned	158,646	-	158,646
Total fund balances	<u>424,665</u>	<u>20,144</u>	<u>444,809</u>
Total liabilities and fund balances	<u>\$ 439,494</u>	<u>\$ 286,163</u>	<u>\$ 725,657</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, 2017

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
REVENUES			
Assessments	\$ 2,882,944	\$ -	\$ 2,882,944
Intergovernmental revenue	611,500	-	611,500
Charges for services	14,565	-	14,565
Miscellaneous revenues	-	1,921	1,921
	<u>3,509,009</u>	<u>1,921</u>	<u>3,510,930</u>
EXPENDITURES			
Current			
Wages	836,207	-	836,207
Fringe benefits	181,609	-	181,609
Administration	1,100,000	-	1,100,000
Professional fees	600,625	-	600,625
Vehicle operation	13,587	-	13,587
Fuel	16,172	-	16,172
Utilities	27,384	-	27,384
Repairs and maintenance	32,804	-	32,804
Insurance	42,349	-	42,349
Inmate medical	30,707	-	30,707
Food	49,389	-	49,389
Supplies	5,289	-	5,289
Clothing and materials	6,101	-	6,101
Miscellaneous	1,446	-	1,446
Community corrections reserve	128,514	-	128,514
Inmate reserve	21,295	-	21,295
Debt service			
Principal	1,393	-	1,393
Interest expense	13,747	-	13,747
Capital outlay	-	199,887	199,887
	<u>3,108,618</u>	<u>199,887</u>	<u>3,308,505</u>
Excess (deficiency) of revenues over expenditures	<u>400,391</u>	<u>(197,966)</u>	<u>202,425</u>
OTHER FINANCING SOURCES (USES)			
Reclass of health insurance funding amounts	(195,867)	-	(195,867)
Reclass of amounts from County reserves	-	13,043	13,043
	<u>(195,867)</u>	<u>13,043</u>	<u>(182,824)</u>
Net change in fund balances	204,524	(184,923)	19,601
FUND BALANCE - BEGINNING	<u>220,141</u>	<u>205,067</u>	<u>425,208</u>
FUND BALANCE - ENDING	<u>\$ 424,665</u>	<u>\$ 20,144</u>	<u>\$ 444,809</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, 2017

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Changes*	Final		
REVENUES					
Assessments	\$ 2,882,944	\$ -	\$ 2,882,944	\$ 2,882,944	\$ -
Intergovernmental	336,140	178,251	514,391	611,500	97,109
Charges for services	40,000	-	40,000	14,565	(25,435)
Total revenues	<u>3,259,084</u>	<u>178,251</u>	<u>3,437,335</u>	<u>3,509,009</u>	<u>71,674</u>
EXPENDITURES					
Current					
Wages	822,704	-	822,704	836,207	(13,503)
Fringe benefits	374,800	(195,867)	178,933	181,609	(2,676)
Administration	1,200,000	(100,000)	1,100,000	1,100,000	-
Professional fees	620,300	-	620,300	600,625	19,675
Vehicle operation	18,000	-	18,000	13,587	4,413
Fuel	20,000	-	20,000	16,172	3,828
Utilities	28,000	-	28,000	27,384	616
Repairs and maintenance	30,000	-	30,000	32,804	(2,804)
Insurance	44,000	-	44,000	42,349	1,651
Inmate medical	25,000	-	25,000	30,707	(5,707)
Food	50,750	-	50,750	49,389	1,361
Supplies	6,400	(1,500)	4,900	5,289	(389)
Clothing and materials	7,500	-	7,500	6,101	1,399
Miscellaneous	1,630	-	1,630	1,446	184
Community corrections reserve	-	178,251	178,251	128,514	49,737
Inmate reserve	-	100,000	100,000	21,295	78,705
Debt service					
Principal	-	1,393	1,393	1,393	-
Interest expense	10,000	107	10,107	13,747	(3,640)
Total expenditures	<u>3,259,084</u>	<u>(17,616)</u>	<u>3,241,468</u>	<u>3,108,618</u>	<u>132,850</u>
Excess of revenues over expenditures	-	195,867	195,867	400,391	204,524
OTHER FINANCING SOURCES (USES)					
Reclass of health insurance funding amounts	-	(195,867)	(195,867)	(195,867)	-
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	204,524	<u>\$ 204,524</u>
FUND BALANCE, BEGINNING				<u>220,141</u>	
FUND BALANCE, ENDING				<u>\$ 424,665</u>	

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

**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, 2017, 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 December 3, 2018.

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 December 3, 2018.

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.

Sharon M. Hibbard & Associates

December 3, 2018

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2017

1010 EMA

Dale Rowley, EMA Director
Olga Rumney, Deputy EMA Director
Robert Hoey, P/T EMA Planner

1015 District Attorney's Office

Felicia Gray, Legal Secretary/Admin Legal Secretary
Kathleen Greeley, Victim/Witness Advocate
Dean Jackson, PA/Supervisor / PT Patrol Deputy
Eric Harvey, P/T VWA - resigned 8/17
Rebecca Loveland, P/T VWA
Megan Duval, Legal Secretary

1020 Commissioner's Office

Barbara A. Arseneau, County Clerk
Lynn Patten, Assistant County Clerk 08-07-17 to current
Marilyn Saucier, Deputy County Clerk 01-01-17 to 05-24-17
Michelle Wadsworth, HR 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
Robert Walker, Detention Manager
Christopher Albert, Corporal
Joshua Bowles, Transport Supervisor/Corporal
Stephen Cole, Corporal
Matthew Hall, Corporal
Walter Wagner, Corporal
Michael Hopkins, Corrections Officer
Chad Corbin, Corrections Officer
Seth Curra, Corrections Officer
Randy Fox, Corrections Officer
Matthew Hopkins, Corrections Officer
Laurel Kragh, Corrections Officer
Richard Roberts, Corrections Officer
Carlene Thornton, Kitchen Program Mgr/CO
Timothy Pater, Corrections Officer
Holly Castle, Corrections Officer
David Lindahl, P/T Corrections Officer (Resigned)
Elmer Sweetland, P/T Corrections Officer
Amy Kitchen, P/T Corrections Officer
Garth Coleman, P/T Corrections Officer
Florilla Pelkey, P/T Corrections Officer

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2017

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
Matthew C. Curtis, Lieutenant
Jason Bosco, Detective/MSPCCU
Dale C. Brown, Detective
James Greeley, Domestic Detective
Merl L. Reed, K9-Detective
Nicholas Oettinger, Patrol Sergeant
Cody Laite, Patrol Sergeant
Greg Jones, Patrol Corporal
Darin Moody, Patrol Corporal
James I. Porter, Patrol Deputy
Daniel P. Thompson, Patrol Deputy (Resigned)
Kevin Littlefield, Patrol Deputy
Jordan Tozier, Patrol Deputy/SRO
Wiley McVety, Patrol Deputy
Andrew Mulligan, Patrol Deputy resigned 11/17
Cassie McDonald, Patrol Deputy
Jeffrey Rice, Patrol Deputy
Ryan Jackston, Patrol Deputy
David White, Patrol Deputy
Mariza Gionfriddo, Patrol Deputy
Jacob Powers, Patrol Deputy

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

Christopher Dyer, P/T Patrol Deputy - resigned 11-20-17
Dean Jackson, P/T Patrol Deputy
Gerald Lincoln, Jr. P/T Patrol Deputy
John A. Ford, Sr., Civil Process - retired 9-17
Robert B. Keating, Civil Process - retired 7-17
Mark Nickerson, Civil Process
Eric Harvey, 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
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
Rebecca Brown, Dispatcher
Katie Dakin, Dispatcher - resigned 1/17