



County of Waldo

Annual Report 2018



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DEDICATED TO
DAVID A. PARKMAN



For 16 years of faithful service to the citizens of Waldo County
as Treasurer from January 1, 2003 to December 31, 2018
and for serving on the Waldo County Budget Committee
for many years before that.



Dave, thank you for your civic nature,
your highly entertaining stories, and for always making us laugh.

COUNTY OF WALDO

COUNTY DIRECTORY AND COUNTY OFFICERS

FOR 2018

COUNTY COMMISSIONERS' COURT

Betty I. Johnson	Lincolnvile
William D. Shorey	Searsport
Amy R. Fowler	Palermo
Barbara L. Arseneau, County Clerk	Belfast
Lynn Patten, Assistant County Clerk	Searsport

Meetings are held the second Thursday of each month.

DISTRICT ATTORNEY

District Attorney	Natasha Irving
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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 2018

District #1

Herbert Harnden, Jr.
Joshua Gerritsen
Gabriel Pendleton

47 Bonne Terre Rd, Waldo, ME 04915
84 Vancycle Road, Lincolnville, ME 04849
PO Box 222, Islesboro, ME 04848

District #2

Peter Curly
Richard Desmarais
Peter Rioux

PO Box 180, Stockton Springs, ME 04981
PO Box 313, Searsport, ME 04974
85 Riverview Heights, Winterport, ME 04496

District #3

Penny Sampson
Harry Dean Potter
Vacant

87 Albion Road, Unity, ME 04988
1055 Jones Road, Palermo, ME 04354

**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: 2018
WALDO COUNTY TAX & JAIL TAX BREAKDOWN

TAX COMMITMENT (Total Jail Expenditures)	\$ 3,374,402.00	L.D. 2080 CAP
TAX COMMITMENT (Total County Expenditures)	\$ 5,548,007.00	PLUS 4%
AMOUNT TO REDUCE TAX LEVY:		\$ 2,998,262.00
Jail Revenue	\$ 376,140.00	
County Revenue	\$ 695,884.92	\$ - Below
Undesignated Funds	\$ -	
OVERLAY	\$ 17,590.92	L.D. 1 CAP
ASSESSMENT TO TOWNS	\$ 7,867,975.00	\$ 4,869,713.00
		\$ -

AMOUNT TO BE RAISED	VALUATION	TAX RATE
\$7,867,975.00	\$4,362,250,000.00	0.001803651

MUNICIPALITY	STATE VALUATION	2018 COUNTY TAX	TOTAL % OF TAXES
BELFAST	\$ 854,500,000.00	\$ 1,541,219.47	19.59%
BELMONT	\$ 67,300,000.00	\$ 121,385.69	1.54%
BROOKS	\$ 70,850,000.00	\$ 127,788.65	1.62%
BURNHAM	\$ 92,900,000.00	\$ 167,559.14	2.13%
FRANKFORT	\$ 89,550,000.00	\$ 161,516.91	2.05%
FREEDOM	\$ 57,700,000.00	\$ 104,070.64	1.32%
ISLESBORO	\$ 379,850,000.00	\$ 685,116.70	8.71%
JACKSON	\$ 36,700,000.00	\$ 66,193.98	0.84%
KNOX	\$ 54,350,000.00	\$ 98,028.41	1.25%
LIBERTY	\$ 131,350,000.00	\$ 236,909.51	3.01%
LINCOLNVILLE	\$ 446,100,000.00	\$ 804,608.55	10.23%
MONROE	\$ 77,900,000.00	\$ 140,504.38	1.79%
MONTVILLE	\$ 78,450,000.00	\$ 141,496.39	1.80%
MORRILL	\$ 67,300,000.00	\$ 121,385.69	1.54%
NORTHPORT	\$ 339,550,000.00	\$ 612,429.57	7.78%
PALERMO	\$ 165,650,000.00	\$ 298,774.73	3.80%
PROSPECT	\$ 53,800,000.00	\$ 97,036.40	1.23%
SEARSMONT	\$ 163,650,000.00	\$ 295,167.43	3.75%
SEARSPORT	\$ 246,750,000.00	\$ 445,050.80	5.66%
STOCKTON SPRINGS	\$ 193,850,000.00	\$ 349,637.68	4.44%
SWANVILLE	\$ 120,100,000.00	\$ 216,618.44	2.75%
THORNDIKE	\$ 49,900,000.00	\$ 90,002.17	1.14%
TROY	\$ 66,300,000.00	\$ 119,582.04	1.52%
UNITY	\$ 128,850,000.00	\$ 232,400.38	2.95%
WALDO	\$ 58,050,000.00	\$ 104,701.92	1.33%
WINTERPORT	\$ 268,900,000.00	\$ 485,001.66	6.16%
SUB-TOTAL	\$ 4,360,150,000.00	\$ 7,864,187.33	99.95%

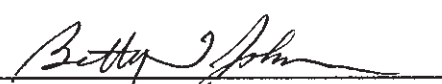
UNORGANIZED

Lasell and Little Bermuda	\$ 2,100,000.00	\$ 3,787.67	0.05%
GRAND TOTAL	\$ 4,362,250,000.00	\$ 7,867,975.00	100.00%

County Commissioners


 William D. Shorey


 Amy R. Fowler


 Betty I. Johnson

2018 PROJECTED REVENUES

	2018
STATE OF MAINE RENT	\$ 90,634.92
EMERGENCY MANAGEMENT AGENCY	\$ 87,500.00
REGISTRY OF DEEDS:	\$ 360,050.00
FEEES \$	300,000.00
TRANSFER TAX \$	60,000.00
INTEREST \$	50.00
PROBATE COURT	\$ 102,000.00
FEEES \$	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	\$ 3,000.00
REFUND	\$ 200.00
TOTAL ESTIMATED	\$ 695,884.92

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

Peter M. Sheff
Treasurer

Dear Waldo County Citizens,

The Waldo County Commissioners are pleased to present the County of Waldo Annual Report for 2018. Following are highlights from the year:

- District 1 Commissioner Johnson has continued serving on a number of committees, and began serving on a new organization called "Aging Well in Waldo County". Through the effort of this organization, on March 13, 2018, the County of Waldo became the first Maine County to receive the "Age-friendly County" distinction as part of AARP's Network of Age-Friendly Counties and Communities. The County Commissioners are pleased that Waldo County encourages people of all ages to be as actively engaged in the civic, social, and economic life of the community as they want to be. This distinction also ensures that residents have the resources they need to live safely and securely in their communities, and that local folks and visitors of all ages can enjoy the beauty and diversity of Waldo County.
- District 2 Commissioner William Shorey has continued to oversee planning and maintenance of County buildings, and served as County Chairman again this year. He devoted countless hours on the Waldo County Garden Project, in both planning/management and physical hands-on aspects. He is a mentor and friend to Reentry Center residents and county employees who work beside him in the garden. In spite of very little rain this season, the garden produced a record 109,000 lbs. of vegetables from about 10.5 acres of ground, which was delivered to local organizations for distribution. Commissioner Shorey also serves as the County's chief negotiator for all three of the County's bargaining units.
- District 3 Commissioner Amy Fowler spent a great deal of time in legislative hearings this year. Many of these hearings involved the County Jails and the funding needed to properly run them. The Commissioners commend and thank Commissioner Fowler for always being in attendance at these long, and often discouraging sessions. County citizens are fortunate that she is always there to faithfully watch over Waldo County, and to assist other counties, as well.
- The County completed remediation of the Old Jail, former Sheriff's Office and Barn this year. The lead paint in the Old Jail has been mitigated and the interior walls are covered with fire-resistant paint so this historic building can serve as the new County archive and document storage. The outside received a "face lift" with repointed bricks, and the window grates painted glossy black. Long-time Belfast resident Michael Hurley purchased the Old Jailer's House and Barn this spring. With that purchase, the County Jail has changed its address, for the first time, from 45 Congress Street to 10 Public Safety Way.

- With the guidance of Facilities Manager Keith Nealley, the Commissioners approved installation of solar panels to use for hot water at the Jail. After some careful data-tracking and tweaking of settings, the County has achieved its goal and no oil has been needed to heat the water during the summer months. There are 300 gallons in hot water storage from the solar panels. Even with overcast days, the temperature is 115.2 degrees F around 4:00 p.m., and around 4:00 a.m. is at 78.8 degrees F. On sunny days, it goes into shut-down mode because the water gets to be about 160 degrees F.



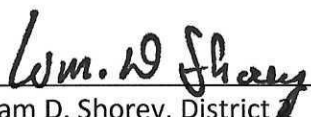

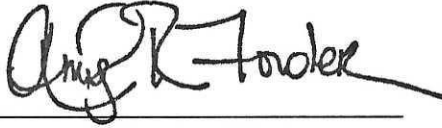

That was not the only solar project Mr. Nealley was involved with. A County employee submitted a safety suggestion to install a flashing sign at the Public Safety Way entrance/exit indicating when children are walking to and from the Captain Albert Stevens School. Keith found a solar powered sign that would be self-contained and turn on and off automatically. The Commissioners appreciate having a Facilities Manager who is always looking for ways to improve the energy efficiency of the County buildings while protecting the earth's resources.

- The County's self-funded health insurance plan is running well, and the employee portion of the premium will remain the same in the upcoming 2019 budget.
- The Commissioners sent Part-time Communications Secretary Amanda Wagner to the Hutchinson Center for a week long grant-writing class paid from the County's Grant Writing/Match/Federal Audit reserve. This will enable Waldo County to apply for various grants in the future.
- Maine Municipal Association sent a dividend payment to the County in the amount of \$4,425.00, or 5.33%, for being a member whose 2017 loss ratio was less than 40%, and whose 3-year loss was less than 75%.
- The 3rd Employee Appreciation Day was held at the City of Belfast Public Park Pavilion on July 18, 2018. Staff from the County Jail prepared the food, including baking their own hamburger rolls. Meals were delivered to employees who were scheduled to be on duty and could not leave their posts. The employees who attended enjoyed the ocean view, great food, and visiting with employees from other departments.
- The 7th Annual Spirit of America Foundation Award Ceremony was held on November 10, 2018 at the Searsport Lion's Club in honor of many hard-working volunteers in our county.

It has been our pleasure and honor to serve you this past year.

Respectfully yours,

The Board of Waldo County Commissioners

 <hr/> Betty I. Johnson, District 1 	 <hr/> William D. Shorey, District 	 <hr/> Amy R. Fowler, District 3 
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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 11, 2019

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 2018 included our new Waldo County Recovery Committee, receiving a grant for medication assisted treatment at the Maine Coastal Regional Reentry Center and the County Garden produced more than 131,000 pounds of vegetables that were distributed to folks in need throughout Waldo County.

Our patrol division handled 8,970 calls for service in 2018. 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 2,412 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 75 residents in 2018. 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 7,186 hours of community service throughout Waldo County. This translated to \$79,046 dollars in free labor to citizens and non-profit agencies. Residents also provided more than 131,000 pounds of fresh vegetables to local food pantries

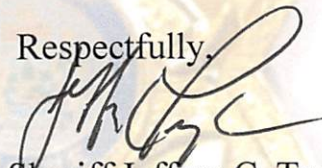
and those in need from the County's Garden Project overseen by Waldo County Commissioner William Shorey. The residents also paid \$12,235 dollars in room and board to the County.

The 72 hour holding and booking facility processed 1,269 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 33 men and women. This along with bringing prisoners to court and medical appointments, generated 393 transports with our transport division traveling more than 61,728 miles in 2018.

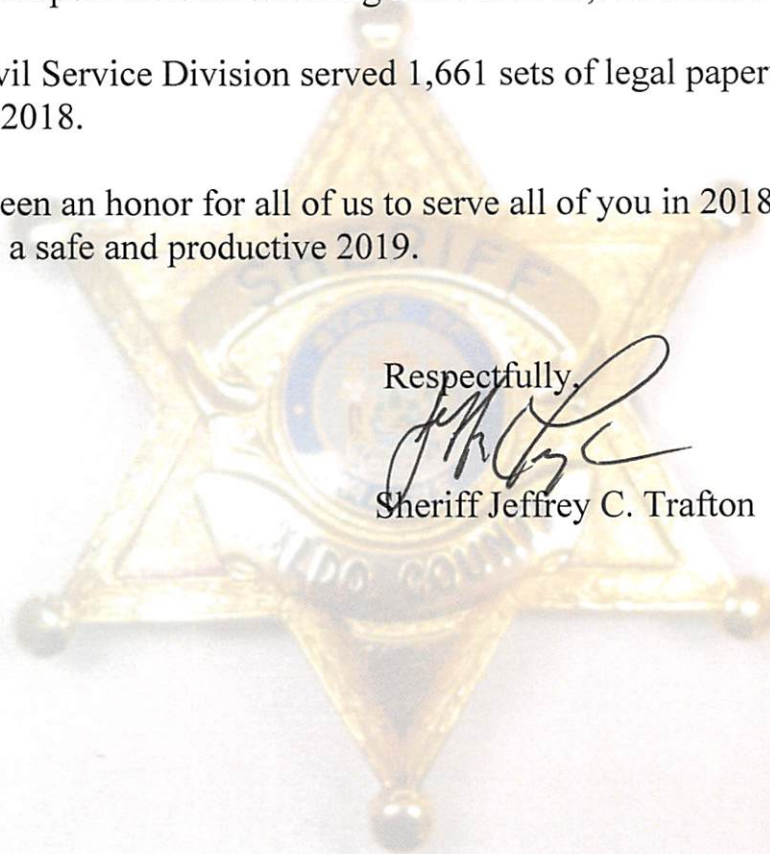
Our Civil Service Division served 1,661 sets of legal paperwork all over the County in 2018.

It has been an honor for all of us to serve all of you in 2018. We look forward to a safe and productive 2019.

Respectfully,



Sheriff Jeffrey C. Trafton



Waldo County RCC/911 report to the County Commissioners for the year 2018.

Honorable Commissioners

The year 2018 at Waldo Cty RCC/911 was a challenging year for our dispatch Center. Throughout the year, we lost several of our trained dispatchers and the initial replacement trainees did not complete the training requirements. Along with losing the dispatchers, we had a pregnancy that left an open shift for several months.

This unusual situation led to many overtime shifts and a large cost to the budget as well a stressful year for our Dispatchers.

The year 2018 was also a busy year for us as our call volume increased in almost all areas. The beginning of the year we saw several large snow storms resulting unusual high volumes on several days. Near the end of the year, we started to see a stabilization of the staffing and the budget.

During this time, we were also engaged in obtaining budget numbers to replace our aging radio consoles in the Center.

Below please find the stats for the year 2018:

Calls for service	34,166
911 calls	10,850
Radio Requests	264,619
Phone calls (all other than 911)	30,872

The center had 330,872 events that the dispatchers had to handle and pass onto the officers, firefighters and EMS personnel in the field.

As always, with your continued support our Center is ready and able to handle the requests and emergencies for agencies and the citizens of Waldo County. We are here 24/7.

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 Mission of the Waldo County Emergency Management program is to build a **Culture of Preparedness**, utilizing the Whole Community to work towards protecting the residents and visitors of Waldo County from all hazards through the creation of a local capability to prepare, respond and recover the lives, community spirit and property of the residents of Waldo County.

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 nearly 100 volunteers that work with EMA, directly or through volunteer teams that we support. Our volunteers contributed almost 6,000 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 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 February, we deployed the HazMat Team and Incident Management Assistance Team to Mount View for a potential hazmat incident in the High School. In September, the Incident Management Assistance Team deployed to a Barn Collapse involving a fatality in the Town of Knox. In September, the Search and Rescue Team deployed to two searches in other counties. Around Halloween, the County and State were hit with a major windstorm that caused power outages for a few days. The County Emergency Operations Center was activated by the EMA staff to coordinate power restoration between the towns and Central Maine Power. In December, we deployed the Incident Management Assistance Team to provide assistance to the Town of Brooks for a daytime structure fire.

The EMA staff facilitated and/or participated in one full scale exercise, eight tabletop exercises, seven communications drills, 18 training classes and 31 planning meetings. We also provided 10 disaster preparedness classes for the public and hosted our first annual Emergency Preparedness Fair, held at the YMCA. We had around 500 visitors to the Fair.

In 2018 the EMA office received \$181,725.48 in Federal and State grants. The EMA program county budget received \$92,055.57 in reimbursement from the Emergency Management Performance Grant program. The Homeland Security program awarded \$80,367.30 for emergency management planners, computer software, an Emergency AM radio station, a fuel tank trailer and law enforcement equipment. The Local Emergency Planning Committee received \$9,302.61 for hazardous materials planning and training activities.

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 2018

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

Thank you for giving me the opportunity to report to you the year of 2018 in the Waldo County Registry of Deeds office.

The Registry of Deeds records all documents and plans pertaining to land in Waldo County. In 2018, we recorded 12,317 documents and 75 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 1975 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 2018 was \$396,518.95. The total real estate transfer tax for the year was \$826,776.50, of which the County keeps 10% and the State of Maine Treasurer is sent 90%. The County received \$82,677.65 and the State received \$744,098.85 for 2018. The revenue breakdown for 2018 is:

Document/Plan Recording	\$280,247.01
Transfer Tax	82,677.65
Photocopies/Website/Fax	33,514.00
Bank Interest	<u>80.29</u>
Total to County	\$396,518.95

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

SHARON W. PEAVEY. Register
JUDITH M. NEALLEY. Deputy



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

TELEPHONE (207) 338-27BO
or (207) 33B-2963
FAX (207) 338-2360

STATE OF MAINE
PROBATE COURT-WALDO COUNTY
BELFAST

ANNUAL REPORT 2018

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

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, 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.

The Year 2018 was a year in which parties opened ___ new probate cases, with ___ concerning minor guardianships, ___ concerning adult guardianships and/or conservatorships, ___ name changes, ___ adoptions, ___ concerning decedents' formal estates and ___ concerning decedents' informal estates. We also processed ___ passport applications and ___ passport photos.

We are located at 103 Church Street in Belfast, Monday through Friday from 8:00 a.m. to 4:00 p.m., with additional hours as emergencies require.

Sharon W. Peavey, Register

2018 ANNUAL REPORT

UNIVERSITY OF MAINE COOPERATIVE EXTENSION WALDO COUNTY

OFFICE OF THE INTERIM DIRECTOR

Welcome to the University of Maine Cooperative Extension! We are located across the state in 16 county offices, research farms, 4-H camps, and online. We are the largest outreach component of the University of Maine and reach more Maine people than any other entity within the seven campus University of Maine System. Our work is focused on two areas of excellence. UMaine Cooperative Extension conducts the state's most successful out-of-school youth education program through 4-H, empowering young people to reach their full potential. Extension also helps support, sustain, and grow the food-based economy across the entire state of Maine. We are the only entity in our state that touches every aspect of the Maine Food System, where policy, research, production, processing, commerce, nutrition, and food security and safety are integral and interrelated.



UMaine Cooperative Extension is determined to make a positive difference in our areas of excellence for the citizens of Maine. Explore our website, visit a county office, and contact our enthusiastic workforce.

— Lisa Phelps, Interim Director

Waldo County Extension Association

Officers	Members	Sadee Mehuren
President: Anna McGalliard	Ken Clements	Jacki Perkins
Vice President: Eric Rector	Theresa Gaffney	Anne Rothrock
Secretary: Anne Devin	Katy Green	Atkan Askin
Treasurer: Samara Santiago	Darcy Johnston	
	Jodie Martin	
	David McDaniel	
	Matthew McKillop	

Waldo County Staff

Sónia Daniel O. Antunes, *administrative specialist*
 Anne Devin, *farmer veteran maine agrability coordinator*
 Alicia Greenlaw, *parent education professional*
 Rick Kersbergen, *Extension educator, sustainable dairy & forage systems*
 Viña Lindley, *food systems/youth development professional*
 Wesley Neff, *parent education professional*
 Billiejo Pendleton, *administrative specialist*
 Diane Russell, *parent education professional*
 Joyce Weaver, *4-H program aide*

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**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*

FINANCIAL

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.

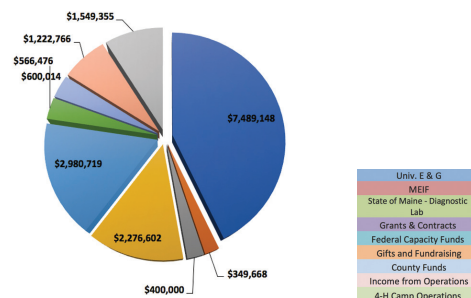
Waldo County	CY2018
Local Salaries and Benefits	\$574,700
Prorated Support from UMaine*	\$432,669
Computer Equipment and Networking	\$1,533
Statewide Animal Diagnostic Lab	\$12,137
Marketing, Publications, Video	\$939
Local Programming Supplies & Expenses	\$12,709
Postage	\$1,302
Telephone	\$444
Travel	\$34,874
TOTAL	\$1,071,307

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



COUNTY HIGHLIGHTS —MAINE FOOD SYSTEM

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. 2018 was the final year that supervision of Maine's statewide FoodCorps program was based out of 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, one was based in Waldo County in 2018 - serving at Tanglewood 4-H Camp & Learning Center, reaching students at Edna Drinkwater in Northport. This was a change from the previous year when two service members were based in Waldo County. 2017 was the last year of FoodCorps service in RSU3 and after a major grassroots effort on behalf of school staff, students and families, a new position for the district was approved and funded for the 2018 school year. The new position, which is a fulltime teaching position, will support garden education at Walker, Troy, Monroe, Brooks and Mt. View elementary schools.

In 2018, service members spent a minimum of 20,400 hours in schools across the state where they taught lessons, tended school gardens and helped promote healthy eating. Service members helped to grow 26 school gardens, they engaged over 170 volunteers who contributed a total of 564 volunteer hours and they delivered 278 taste tests or other promotions in cafeterias across Maine. FoodCorps service members are helping grow a healthier generation of students in Waldo county and beyond.

2018 Farm to Institution Summit

The 2018 Maine Farm to Institution Summit was organized by Maine Farm to Institution (MEFTI) and the Maine Farm to School Network (MF2SN), of which Viña Lindley/Cooperative Extension serves as a Maine Supporting Partner. The conference built on the previous success of the Maine Farm to School conferences.

The Summit was a gathering of farmers and food producers, food service operators, advocates, educators, administrators, and others dedicated to cultivating the power of institutions to develop an equitable and resilient Maine food system.

The Maine Farm to Institution Summit, was held at the Hutchinson Center in Belfast, and was designed to inspire and energize the network through sharing best practices and innovative strategies; enhancing network capacity through skill building, and strengthening collective impact by engaging food producers, educators, decision-makers, leaders, and policymakers in shared problem-solving. Over 220 people registered for the event and feedback about their experience was overwhelmingly positive, over 75% of participants said that their experience was excellent or very good. The summit was an overall success and the MEFTI and MF2SN network looks forward to hosting another event on a bi-annual basis.

Food Preservation & Food Safety Programming

Waldo County Cooperative Extension offers programming in the area of safe food handling and preservation for the public which includes handling individual client calls and emails as well as in-person workshops, demos and events.

One of the trainings we offer, Cooking for Crowds, is geared toward volunteers who serve food to the public. This training meets the requirements for organizations who partner with the Good Shepard Food Bank and serve meals to the public. In 2018, we hosted 4 Cooking for Crowds workshops which were held at the Belfast Soup Kitchen, Searsport alternative high school and at the County office. Over 30 people were trained in safe food handling best practices. Workshops were also offered on safe food preservation techniques including water bath and pressure canning in the mid coast region in partnership with adult education programs and the YMCA. In

In addition to workshops, we reached over 100 attendees at the Waldo County Emergency Preparedness Fair in September with resources and information on food safety and preservation. We also offer free pressure dial gauge testing for clients who want to check the accuracy of their gauge.

[Northeast Farm to School Institute](#)

The Northeast Farm to School Institute is a unique year-long professional learning opportunity for twelve school teams from New England and New York. The Institute kicks off with a 3-day Summer Retreat held at Shelburne Farms in Shelburne, VT in late June where teams create an action plan for the year to expand farm to school activities in their school or district. Each team is paired with a coach who helps keep the team on target with meeting their goals once the retreat is over. Participation in the institute is competitive and generally only 1 team is selected to represent Maine per year. In 2018 Captain Albert Steven's School was selected to attend and was paired with Vina Lindley as their coach. The team includes the principal, a school nurse, a 3rd grade teacher, the cafeteria manager and a community volunteer. Over the course of the school year the CASS team has been working to expand their school garden, local foods purchasing and overall awareness within the community about their farm to school program.



COUNTY HIGHLIGHTS — 4-H YOUTH DEVELOPMENT

4-H is the positive youth development program of the University of Maine Cooperative Extension. In 4-H, youth partner with caring adults to explore areas of interest where youth acquire knowledge and skills that will build youth's confidence to respond as engaged civic leaders now in the future. 4-H provides the flexibility for volunteers to plan activities and projects for youth throughout the county.

There are several ways youth ages 5-18 can participate in 4-H: in school, afterschool programs, traditional clubs and camps. In 2018, Waldo County had 39 youth enrolled in 4-H clubs with 28 volunteers. Through our UMaine



SPeial INterest [SPIN] experiences make it possible for busy caring adults to share your time and talents with youth in your community. SPIN experiences provide hands-on introductory programs where youth can EXPLORE many of their interests.

UMaine Extension Waldo County 4-H Program is currently seeking caring adults to teach Gardening, Photography, Sewing, Shooting Sports, Archery and more.

[Meet Some of Our Inspiring Waldo County 4-H Youth](#)

The following 2018 recognition and awards were presented to 4-H members.

Independent 4-H Members

Participation Ribbon: Zia Heald
Poultry and Sewing Pin: Zoe Heald

Little Beavers 4-H Club

Civic Engagement Certificates went to Lydia Schofield for Community Service and Leadership, Ruben Schofield for Community Service and Mentor, Shaynen Schofield for Community Service, Mackensie Schofield for Community Service and Mentor and Kelsey Stevenson for Community Service and Mentor.

Born to Ride 4-H Club

Citizenship Pins went to Ryan Ingraham and Abbie Kneeland for CWF trip and Honorary Paige at the State House. Mentor Pins went to Ryan Ingraham, Abbie Kneeland, Lily Parsons, Emily Gould and Emily Clark. Horse Pins went to Ryan, Abbie, Lily P., Emily Gould., Emily Clark, Shoshanna Dallal, Hannah Ferreira, Samantha Bissell, Emma Birch, Alexa Coffin. Civic Engagement Community Service certificates went to Ryan, Abbie, Lily, Emily G. Emily C., Shoshanna, Hannah, Samantha, Theresa Kinney and Alexa Coffin for community service for Cancer patient, Foster Kids, Fire Dept. Oxygen masks, Mt. View Enrichment program and community clean up in Knox. Judging Pins went to Ryan, Abbie, Lily, Emily G. Emily C. Shoshanna, Hannah Ferreira, Samantha, Alexa and Emma.

Health Pins (CPR and First Aid) Pins for Ryan, Abbie, Lily, Emily G. Emily C. Shoshanna, Hannah, Samantha and Emma for taking the CPR and First Responder.

Extension and 4-H programs, over 250 students were connected to a positive youth development learning experience in 2018.

[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 2012-2018. CWF educational trip is valued at \$1300 for each Maine 4-H Delegate.

Special thanks go out to our county businesses and individuals who donated over 100 items. We would like to thank our 4-H youth and volunteers who helped with the auction and to community members who came and brought a friend to support our auction fundraiser while having fun bidding on our auction items. Our 4-H youth and volunteers extend a heartfelt thanks to Jodie Martin, our county 4-H Leader's Association Treasurer, for organizing and running a successful auction.

[2018 4-H Recognition Family Fun Day!](#)

On Saturday, November 10th, over 40 people gathered to celebrate all the learning and hard work our Waldo County 4-H members experienced over the 4-H year. Kids and adults enjoyed being social and physically active while bowling at AllPlay Family Entertainment Center in Belfast.

After bowling, 4-H youth and volunteers were recognized for being members in good standing. Annually, each 4-H'er is encouraged to submit one completed project record for county recognition. 4-H youth were recognized with 4-H certificates and project pins. 4-H Volunteers were presented 4-H magnets and bookmarks as a small token of volunteer appreciation from our county 4-H members.

[Poultry SPeial Interest \[SPIN\] Workshop](#)

Ten 4-H youth from across the State of Maine became quickly engaged in a Poultry Demonstration Workshop, facilitated by Linda Blackman and her husband, Dick, from the Central Maine Bird Fancier Association.

In 4-H, youth are encouraged to explore topics of interests through a hands-on, experiential learning process. Each youth selected a bird to hold as they talked through their bird characteristic observations. Youth continued researching their birds using the Bantam Standards and American Poultry Standards Guides. Youth learned that although some birds were similar, the standards are clear for pure breeds. Birds that are entered in an open show as a pure breed must meet these standards. If your bird does not meet these standards, your bird would be is qualified. Each fair has rules and regulations and it is important to understand each fair expectations as you prepare to show or participate in showmanship.

4-H'ers were asked "why do you want to show your chickens in a poultry show?"

"To win a prize" Jack
"I just like to talk with other people who know more about birds." Riley
"I like chickens and want to show them." Isabelle

Throughout the workshop, 4-H'ers took turns how to place a bird in the cage [the head has to go in first], how to place their fingers between the bird's legs and pass the bird to another person. Preparing to show and showmanship all takes time. If birds are not handle properly, you can break their feathers even toes. Birds must be acclimated to their cages and a judge can certainly tell if the exhibitor has worked with their bird or not. It was great to see how all the youth were supporting each other as they engaged in our SPIN Workshop experience.

Teen Leadership went to Emily Clark for patiently leading and guiding all her fellow teammates for the last two year and exhibiting how a positive 4-H member and leader should be.

Youth Leadership went to Lily Parsons for how she represents being a positive, thoughtful 4-H member who takes on the responsibility of leadership in all functions of her club and is willing and successful in her youth team functions (i.e. Bangor Quiz Bowl placing first in youth.) Hippology to Ryan Ingraham – she is a member of the Maine Hippology Quiz Bowl Team.

The GameLoft Afterschool Coming of Age History 4-H Club

Civic engagement Citizenship Pin went to Marcus Vaillancourt.

New Belfast Horse 4-H Club

Welcome to 4-H: Flag Table Set was presented to 4-H Leader, Trish Crowell.

Community Recognition

Friend of 4-H Award went to Debbie Heath for Facilitating an Introductory to First Aid and CPR Session at the 2018 Maine 4-H Days - 30 youth participated in Deb's sessions.

4-H Volunteer Leadership Award went to Jodie Martin, In grateful appreciation for outstanding service as our Waldo County 4-H Auction Chairperson.

[Meet Our Clubs & Partner Programs](#)

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 the second year as a 4-H equine club. They have 16 members. During February of 2018 they partnered with Unity College students and did a chili/chowder cookoff to benefit foster kids. The club is lucky enough to have their own arena and hosts many horse game shows, Equitation shows and host the NBHA and Regional Barrel Racers. Throughout the year they have received their CPR and First Aid Certificates, mentored at two horse camps, attended 4-H Days at Windsor Fair Grounds, attended 8 horse clinics and 12 horse shows.

Little Beaver's 4-H Club

The Little Beavers 4-H club attended Fryeburg Fair to show and Eastern States Expo. They all had a great time and participated in many activities. Mackensie and Lydia were on the clipping team. Mackensie was on the quiz bowl team and won so traveled on to Louisville, KY in November to compete nationally. Mackensie was on the judging team. They participated in the state quiz bowl and state judging in the spring. Mackensie was second high scorer for oral reasons in judging and made the judging team. They will put on a mini clinic next month to help members with clipping and showmanship and will have other counties coming to this.

They are working hard to finish their Veterans signboard before the Bicentennial for the Town of Knox. They've been working on this for several years and started with the memorial in 2007 and have gradually completed the steps. They care for the cemeteries in the Town of Knox cleaning and putting out flags. They also traveled to the Maine State Veterans Cemetery Memorial weekend and helped put flags on it.

The club had a member that won a trip to National Congress in Georgia and National Conference in Washington, D.C. last year besides the trip to Kentucky. They participated in several state fairs. There is a great deal of teaching and learning amongst the kids as they help each other and answer many questions amongst each other. It is a great learning experience.

The 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.

4-H Independent Learning can lead to SPIN Experiences

4-H provides flexibility for youth to participate in programs that meet the interests of kids and teens. 4-H youth partner with a caring adult and set goals that make learning meaningful and fun. The Maine 4-H Program recognizes independent 4-H member(s) as a form of program membership and delivery.

Zoe and Zia are on their second year in 4-H as independent members. 4-H fits nicely into their Homeschool requirements while meeting new friends through Special Interest (SPIN) experiences.

2018 was a little slow going as they learned the terms, acronyms and expectations of 4-H for a junior member and Clover Bud. During spring break 2018 they greatly enjoyed their first SPIN club making lap quilts and 4-H patterned tote bags. The girls were part of a multi county poultry event where they were taught how to handle and show their birds at Union Fair. The girls did not feel they had a bird ready that was show quality for fair time 2018 but are working eagerly toward showing chickens and ducks this summer.

The family participated in Maine 4-H days at Windsor Fair Ground where the girls did their first camp out with their dad. Zoe loved the archery, first aid, and other events. Zia greatly loved the Cover Bud tea party and was a radiant Tiana. The air bag rockets were a lot more fun after her dad picked her up and dropped her onto her bag which sent her rocket soaring just as high as the "big" kids rockets. They proudly show off the "sit upons" they made to any visitor who stops by. Walking the goats was greatly enjoyed.

The county 4-H Recognition Day, at the AllPlay Family Entertainment Center, was a special event for both of the girls as their dad bowled with them even though he was on crutches. Zoe earned for an achievement pin in sewing and poultry. Zia got her Clover Bud certificate and Ribbon.

The group has continued to do individual projects and SPIN experiences with most of the same children and additional families into the current 4-H year. They are expecting to form a club by September. What started out as two youth with 4-H alumnae volunteer, Grandma Nancy Heald, has blossomed to four families and about 20 children with our county 4-H program staff's help connecting them all together.

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 2018, additional research began on alternative manure handling on no-till corn farm fields. Some of the research is done with cooperating producers as well as in replicated trials at the University of Maine Experiment Station. It is now a common sight to see green fields in the fall and spring where corn was grown during the summer. This benefits not only the farmer, but reduces erosion and prevents water quality issues in lakes and streams.

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 programing 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 2018, Rick Kersbergen continued his role as the Education Coordinator for the Dairy Grazing Apprenticeship Program www.dga-national.org 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 7 Master farmers in Maine, with 6 apprentices. The program has graduated 4 students who are now "journeypersons" and work in the dairy industry in Maine. This project is in cooperation with Wolfe's Neck Center for Agriculture and the Environment in Freeport and Stonyfield Yogurt in New Hampshire.



Dairy Grazing apprentices recently graduated from the apprenticeship program at Wolfe's Neck Farm.

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. The continued depression in milk prices has made it difficult for many dairy farmers to survive. 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 15th 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 2018, additional plots were planted to evaluate how corn varieties interact with interseeded cover crops. A trial was funded that allowed for experiments in Knox and in Burnham. A video about cover crops and no-till corn was extensively used. Additionally, a training program was developed to teach other agricultural professionals about no-till cropping systems and cover crop establishment. 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 Ingraham Equipment in Knox. The class is designed for youth 14-16 to earn certification so as to be able to work on a farm and use tractors as part of their employment. In 2018, Fourteen 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 2018, Kersbergen continued to receive 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 2018 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 100 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) <http://www.umaine.edu/beginning-farmer-resource-network> that helps new and developing farm operations to find educational resources throughout the state. New livestock as well as vegetable operations are starting up in Waldo County as a result of a renewed interest in local foods and healthy lifestyles.

COUNTY HIGHLIGHTS — COMMUNITY AND ECONOMIC DEVELOPMENT

MAINE FAMILIES

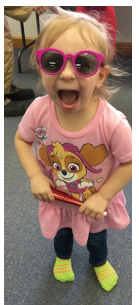
Maine Families is a home visiting program for expecting or new parents with a focus on family strengths. The Maine Families Home Visiting Program is part Maine's strategy to ensure healthy futures for our children.



Family 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 2018 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 2018, 69 families received 781 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

STATEWIDE HIGHLIGHTS — MAINE FOOD SYSTEM

[University of Maine Veterinary Diagnostic Lab](#)

The University of Maine Veterinary Diagnostic Lab (VDL) provides services to veterinarians, livestock producers, and animal owners of the state. The lab performs a variety of diagnostic services, including necropsy, microbiology, virology, pathology, and special research support. It offers diagnostic support to veterinary clinicians, and assists in finding solutions for agricultural producers using UMaine Extension resources. In 2018 UMAHL tested over 6,000 samples, the great majority of which were from farm animals. Our salmonella and mastitis labs test poultry farm environmental swabs and milk, allowing farms of all sizes to operate with more assurance of healthy animals and healthy products. The new Diagnostic and Research Laboratory that opened in June 2018 has expanded the VDL's services, outreach, and positive impact on Maine's farms

[Supporting Maine's Potato Industry](#)

Relevance – 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.

Response – 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.

Result – The economic impact from Extension's pest monitoring and educational programs for the 2018 season is estimated at over \$8.1 million.

[Maple Grading School: Promoting Quality, Increasing Profit](#)

Relevance – Maine has the third largest maple production in the United States, behind Vermont and New York. Maine's maple industry has an annual statewide economic contribution of over \$48 million in output, 805 full and part time jobs, and over \$25 million in labor income. Maine's maple production industry annually produces over 700,000 gallons of maple syrup.

Response – In 2004, a grant from the Maine Agriculture Center funded a collaborative effort by UMaine Extension, UNH Extension and the Vermont Agency of Agriculture, Food and Markets to create an International Maple Syrup Institute Maple (IMSI) Grading School. To meet ongoing demand, the Grading School has been held annually and has been adopted by the IMSI as a signature event aligned with the IMSI mission to protect the quality and integrity of maple products. School attendees are from all areas of the industry: producers, bulk buyers and syrup packers, Department of Agriculture inspectors, Extension personnel, and chefs.

Results – For 15 years the school has helped promote the wholesome image of the maple industry and shown that its participants are high quality and careful producers of unique maple products. The continued success of the school and its participants helps promote the exceptional image of both the maple industry and its producers who create high quality products. Fifteen years of evaluation results show that 82% of the 520 participants have increased their knowledge about five syrup grading techniques. The school provides an excellent platform for industry discussion and education about maple products, grading and quality issues concerning pure maple syrup. The school has received media attention in including news articles by the Associated Press and National Public Radio, as well as local television and print media.

[4-H Ambassadors Sparking Student Interest in Stem Careers](#)

Relevance – 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.

Response – In coordination with the University of Maine System, the 4-H STEM Ambassador program trained 120 college students in the development and delivery of informal STEM-based educational experiences. Combined, these volunteers worked with over 1,000 youth, and committed 2,400 hours of time including training, preparation and program delivery. 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.

Results – In 2018 the 4-H STEM Ambassador program provided experiential programming to over 1,000 youth. Sixty-six community sites, including schools and afterschool partners, participated with teachers and administrators reporting high levels of satisfaction. 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. This year, all seven UMaine System campuses participated in the 4-H STEM program.

[Students Follow A Researcher® On Expeditions In The Field](#)

Relevance – Maine needs to graduate an increasing number of science literate and proficient students to meet the growing demands of our workforce and society. Studies show youth may have an interest in science, but dislike science class, lowering their intentions to pursue STEM-related career fields. This has been linked to a lack of authentic and actively engaging learning experiences in STEM. Outreach between land grant University STEM researchers and youth traditionally involves campus visits and tours. Barriers such as scheduling, distance from a campus, and dwindling school transportation budgets negatively impact youth participation.

Response – UMaine Extension and collaborators created Follow a Researcher® to increase youth understanding of the research process by engaging them directly with UMaine researchers in the field. Follow a Researcher® is a UMaine 4-H program using technology and social media to facilitate real-time conversations between youth and graduate student researchers working in remote locations around the world. The program is now a proven model that utilizes technology to engage new audiences with authentic scientific research, humanize the researcher, and make the research process personally relevant.

Results – Since 2015, 4,560 youth ages 7 to 18 and over 150 educators have engaged with researchers during expeditions to Peru, the Falkland Islands, Antarctica, and along the coast of Maine. In 2017, in partnership with the NSF-funded Maine EPSCoR office and SEANET project, we highlighted a researcher investigating parasitic relationships with invasive green crabs. The program audience grows annually, and is attracting local and national media attention including being highlighted on the social media accounts of the National Public Broadcasting radio show and podcast "Science Friday", and with an article published in the 2018 Journal of Extension Special Issue on Innovation. In development is the Follow a Researcher® network, which will enable us to manage expeditions from multiple sites from our new website (followaresearcher.org) and engage 4-H programs and researchers from other universities to share expeditions with youth and educators from around the country and beyond.

[Tech Wizards Students Helping Solve Real Community Problems](#)

Relevance – According to the National Center for Education Statistics, nationwide, nearly one-third of high school students fail to graduate. In total, approximately 1.3 million students drop out each year-averaging 7,200 every

[So You Want To Farm In Maine](#)

Relevance – Interest in agriculture and starting new farms in Maine has increased dramatically over the past fifteen years. One third of Maine's farmers are beginning farmers with fewer than 10 years of experience. Forty-seven percent of new farm businesses fail within the first five years. 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 business planning, access to capital, rules and regulations affecting agriculture operations, and marketing.

Response – Since 2011, UMaine Extension has provided 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. The programs are live, live-streamed, and archived. One-on-one consultations help potential farmers to best utilize natural resources, web-based resources, and seek appropriate guidance from other agricultural service providers.

Results – Since 2011 the SYWTFIM series has reached over 800 participants from all Maine counties and out-of-state. Since 2014, an online new farmer self-assessment has been used 190 times, and Extension staff have consulted with 505 new farmers statewide. A survey sample of these farmers revealed:

- Fifty-one new farm businesses have been started where the farm operator has a good understanding of the importance of business planning and how to connect to the educational, financial, and service resources available to them in Maine.
- Eighty-eight new jobs, with estimated wages of \$612,000 annually.
- An estimated total market value of agricultural products sold by these farms of over \$2.2 million annually.

[Improving Food Security and Diet Of Parents and Caregivers](#)

Relevance – Maine has the ninth highest rate of food insecurity in the nation and the highest rate of food insecurity in New England. Higher rates of obesity have been found among low-income individuals, especially low-income women and children. The United States annually spends between \$147 billion and \$210 billion on adult obesity. Rising and sustained adult obesity rates will continue to put a strain on current health promotion programs and continue to raise health care cost for the nation.

Response – To improve the food security and diet of Maine's low-income parents and caregivers, UMaine Extension EFNEP implements direct education to improve their knowledge, behaviors, and attitudes related to improving diet quality, increasing daily physical activity, and using food resources management practices to learn how to plan and shop for healthy meals and snacks. Program outcomes are measured for all adults using validated pre/post program surveys.

Results – In 2018, 579 adults participated in Maine EFNEP, and the program reached a total of 2,232 individuals in the program families. Of the 579 adults, 60% completed pre and post surveys that revealed:

- 43% eat fruit more often each day,
- 35% eat vegetables more often each day,
- 30% drink soda less often,
- 43% make small changes each day to be more active,
- 37% thaw frozen food at room temperature less often,
- 40% plan meal before shopping more often,
- 32% make a list before shopping more often.

STATEWIDE HIGHLIGHTS — 4-H YOUTH DEVELOPMENT

school day. According to research, experts say that dropping out of high school affects not just students and their families, but also the country overall-including businesses, government and communities.

Response – Tech Wizards is a youth mentoring program that uses STEM 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. Extension coordinates the program in Maine, with funding from the U.S. Department of Juvenile Justice. Through Tech Wizards, the students joined their science teacher and 4-H mentors and:

- 4-H professionals worked within classrooms in to deliver STEM activities and provide positive mentoring relationships with youth.
- Worked with area collaborators and science professionals to complete citizen science and science learning projects.
- Were introduced to career opportunities within science, technology, and art.

Results – Statewide in 2018, Maine's Tech Wizards program matched 120 youth along with 10 adult mentors. Youth learned invaluable STEM skills, participated in ongoing fieldwork, citizen science initiatives, 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 Summer Camp Building Community And Connecting Youth To The Outdoors](#)

Relevance – Research has shown that physical, social and emotional environments can significantly impact youth development and connecting youth to a positive adult role model decreases the risk for making unhealthy choices or engaging in risky behaviors. With youth spending more time connected to social media and other digital platforms resulting in isolation and sedentary indoor time, many youth suffer from obesity and/or ADHD, and some lack opportunities to develop positive interpersonal communication skills

Response – UMaine Extension's four 4-H Camp and Learning Centers provide programs and opportunities for youth ages 4-17, many from underserved populations, with transformational experiences designed to develop a sense of place and belonging, and confidence in the outdoors. Our programs provide the opportunity to spend each day in a positive learning environment or to live for a week or more alongside trained adult educators, mentors, and caring peers. Our summer camp programs provide youth a wealth of opportunities of programs to choose, from focusing on ecology education, the arts, and outdoor skills, youth can create meaningful experiences that fit their needs.

Results – In 2018, the 4-H summer camps served 1,888 youth from all 16 counties in Maine, 22 states, and 6 countries. Through living and working together, campers and staff became part of an interconnected community committed to a sustainable future. Youth and program alumni report that the 4-H Camp and Learning Center experience has helped them develop greater self-confidence, civic engagement, and personal and academic success.

[Reducing Summer Learning Loss](#)

Relevance – The United States needs to improve the proficiency of our students in the Science, Technology, Engineering and Math (STEM) disciplines. Documentation reveals that low-income students have less than average access to science education. The achievement gap is perpetuated during summer months for low-income students, who lose more grade equivalency due to lack of out-of-school and summer learning opportunities. In addition, an increase in STEM education can lead to better employment opportunities and increase the likelihood of youth furthering their education.

Response – In an effort to increase science proficiencies in local communities and prevent summer learning loss, UMaine Extension created and delivered science curricula at community sites, chosen based on existing programs for youth in the area. In 2018 Maine 4-H Summer of Science was at 40 unique sites in 9 counties, including free-or-reduced lunch sites, libraries, summer school programs and summer camp sites. Community

partners included Boys and Girls Clubs, YMCAs, schools, public housing authorities, and local recreation camps. Summer of Science activities were based on "Innovation Engineering", and included animal adaptation, bioremediation, chromatography, and engineering design. Adult volunteers and 34 teens facilitated activities with over 2,700 youth.

4-H staff use summer of science experiential learning activities to assist with summer learning loss and work toward engagement and interest in science. The program focuses on programming where youth already are, and uses positive 4-H youth development programs to reduce barriers to involvement in STEM.

Results – By engaging in summer of science activities, these youth are well poised to return to their academic school year with reduced summer learning loss and an increased interest in science. In addition, it has been documented that youth involved in 4-H are more likely to pursue future courses or a career in science, engineering or computer technology, which can lead to improved employment opportunities. Not only does this program help Maine youth in elementary school during summer months, it also fosters career development, leadership and responsibility for the Maine teens that are trained to deliver educational content in their neighborhoods.

[4-H@UMaine Gives Youth A Preview of The College Experience](#)

Relevance – Education after high school is critical to supporting skilled jobs in Maine. Supporting youth to participate in higher education helps to 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.

Response – 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 facilitated by UMaine students, staff, faculty, and even 4-H Teen Leaders. While they are there, Extension also fosters healthy relationships using small-group settings led by trained adult leaders and teenage peer mentors.

Results – In 2018, 4-H@UMaine hosted 32 youth (grades 6-10), 17 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.
- 94% plan to go to college.

A cursory review of statements collected by youth after participation indicated they were most impacted by healthy relationships built during that short time. The diversity of responses shows a variety of impact - including relationship building, meeting people from other cultures, and learning more about the college experience and careers.

STATEWIDE HIGHLIGHTS — COMMUNITY AND ECONOMIC DEVELOPMENT

[Helping Rural Entrepreneurs Increase Profitability](#)

Relevance – Extension Homemakers is a volunteer group that develops leadership skills, supports community causes, and promotes UMaine Extension's educational programs in 9 Maine counties. These organized programs are part of the statewide network of Extension Homemakers. Local group members meet throughout the year to 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.

Response – In 2018, over 550 Extension Homemakers took the opportunity to learn with others, make friends, contribute to their community and county, donating their time, money, and materials to numerous community agencies and projects. Homemakers from over 40 Local Extension Homemaker Groups met and delivered or engaged in Extension programming involving over 2,300 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.

Results – In many Maine counties Extension Homemakers remain a traditional and vital part of the community fabric. They also provide direct and indirect benefits in terms of volunteer hours, fundraising, and material donations. In 2018, the total estimated monetary value of the Extension Homemaker program to their communities was over \$939,000.

[Facilitation Skills And Community Engagement Academy](#)

Relevance – Stakeholder engagement in municipal planning activities, often restricted to public hearings, does not necessarily result in effectively soliciting community input, and conflict resolution can be hindered by a lack of facilitation skills.

Response – UMaine Extension worked with Maine Sea Grant to make the five-part, 20-hour training "Strengthening Your Facilitation Skills" available in southern Maine, and joined efforts with community development specialists at UNH Cooperative Extension. This collaboration is making it possible for new programming and services to become available to communities, such as peer learning programs and opportunities to build a network of co-facilitators. In 2017 and 2018 UMaine and UNH Extension collaborated to pilot a three-session, 21-hour, Community Engagement Academy in the Seacoast Region of Southern Maine and New Hampshire.

Results – "Strengthening Your Facilitation Skills" has graduated over 80 professionals who are now offering their skills within their communities. One participant has initiated a Listen to Learn series of neighborhood meetings on economic development and launched a website to engage the community. Collaboration with New Hampshire Extension made it possible for new programming and services to become available in Maine, such as the Community Engagement Academy, development of new outreach approaches for municipal officials, and understanding the impact of graduates applying their facilitation skills within their communities.

[AgrAbility...Supporting Farmers of All Abilities To Remain Active On The Farm](#)

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

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

Results – Since the project began in 2010, AgrAbility has provided technical information to 754 farmers and conducted on-site assessments for 92 agricultural workers. The diverse agricultural operations include dairy and

Relevance – Small businesses are very important to the economic vitality of Maine's rural economy. One in five jobs in rural Maine are created by small-scale entrepreneurs employing five or fewer workers. However, many of these entrepreneurs lack the business skills needed to successfully start-up and grow their businesses. Research shows that helping rural entrepreneurs improve their business skills will improve their chances for success. One of the most important business management skills is pricing, yet many small business owners lack the knowledge and skills necessary to develop a profitable pricing strategy.

Response – During the past year, the UMaine Extension conducted pricing workshops across the state, presented a pricing webinar in collaboration with the Maine Food Strategy, and taught a pricing seminar at a statewide conference for Maine entrepreneurs. The goal of the program was to help existing and aspiring entrepreneurs improve their pricing knowledge and skills so they could develop profitable pricing strategies for their businesses. Extension faculty conducted classes on topics including key elements of pricing, pricing models, pricing strategies, price elasticity of demand, markup vs. margin and cost analysis.

Results – More than 80 rural entrepreneurs from across Maine participated in this highly successful training. They included specialty food producers, farmers, craft artists, food retailers, environmental consultants, bookkeepers and other small rural businesses. Eighty-seven percent of the participants indicated that they plan to set a new price for their product or service, and all participants plan to adopt the pricing techniques they had learned. Changes they planned to make within six months of the training included: restructure their pricing, conduct a thorough analysis of costs, evaluate their customer base, keep track of their time while producing their products and research their market more thoroughly before setting prices. Several entrepreneurs who had attended the workshops indicated that they subsequently created pricing strategies that led to increased profitability for their businesses.

[Maine Harvest For Hunger: Mobilizing To Support Food Insecure Citizens](#)

Relevance – Maine has the highest rate of food insecurity in New England and ranks 7th worst in the United States. The USDA estimates that more than 208,000 individuals (16.4%) in Maine are food insecure and that we have the 3rd worst rate of very low food insecurity in the nation. Twenty percent of Maine children and 23% of seniors experience food insecurity. It is especially challenging for food insecure individuals to afford high quality, fresh, nutritious food, and Maine's emergency food system has seen donations of fresh produce decline significantly in recent years. Furthermore, 43% of food-insecure people (mostly the working poor) do not qualify for SNAP (food stamps) or any other government food assistance programs.

Response – Since 2000, UMaine Cooperative Extension's statewide Maine Harvest for Hunger (MHH) program has mobilized gardeners, farmers, businesses, schools, and civic groups to grow, glean, and donate high quality produce to distribution sites (pantries, shelters, low income senior centers, etc.) and directly to neighbors in need, to mitigate hunger, improve nutrition and health, and help recipients develop lifelong positive nutritional habits. In 2018 MHH also focused on educational programs that engage food pantry recipients, seniors and community gardeners in growing more of their own produce and learning practical methods of cooking and utilization of fresh produce.

Results – Since 2000, MHH participants have distributed 2.9 million lbs. of food to citizens grappling with hunger. In 2018, donations of 231,752 lbs. of fresh produce from over 100 Maine farms went to 187 hunger alleviation distribution sites. A corps of 512 volunteers logged 2664 hours and the value of the produce was over \$391,660. Now in its 19th season, MHH is an exemplary statewide collaborative effort between UMaine Extension staff, Master Gardener Volunteers, farms, food pantry staff and volunteers. Every gleaning partnership is unique in how we collaborate with farmers, volunteers and food pantries. Pantry volunteers frequently comment how much the high-quality fresh produce means to recipients, many of whom otherwise would have limited access to them. *One person commented that they had not eaten a fresh apple in over a year and was overwhelmed with joy when a food pantry volunteer provided them with a bagful.*

[Homemakers Promoting Community Based Adult Education](#)

livestock operations, Christmas tree farms, fruit orchards, agritourism, vegetable and maple syrup production, hay sales, managing woodlots and lobstering.

Clients reported increased knowledge of their conditions and increased accessibility for their daily work. They reported ways that the assessment and suggested changes helped them decrease physical pain, stress, and strain through modifications to equipment, the work or home environment, and farm operations or chores. One participant shared this success story about the recommendations made by the Maine AgrAbility: *"I had challenges I was struggling with, and I was amazed that by the time they left the farm I already had 3 or 4 different things that I knew I could change right then and there. They came up with great ideas."*

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 or counties for the fiscal year. The executive committee shall submit to the board of county commissioners on a date requested by the county commissioners, and the county commissioners may, if they deem it justifiable, adopt an appropriate budget for the county extension program and levy a tax therefor. The amount thus raised by direct taxation within any county or combination of counties for the purposes of this chapter shall be used for the salaries of clerks, provision of office space, supplies, equipment, postage, telephone, a contribution toward the salaries of county educators and such other expenses as necessary to maintain an effective county extension program.¹

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

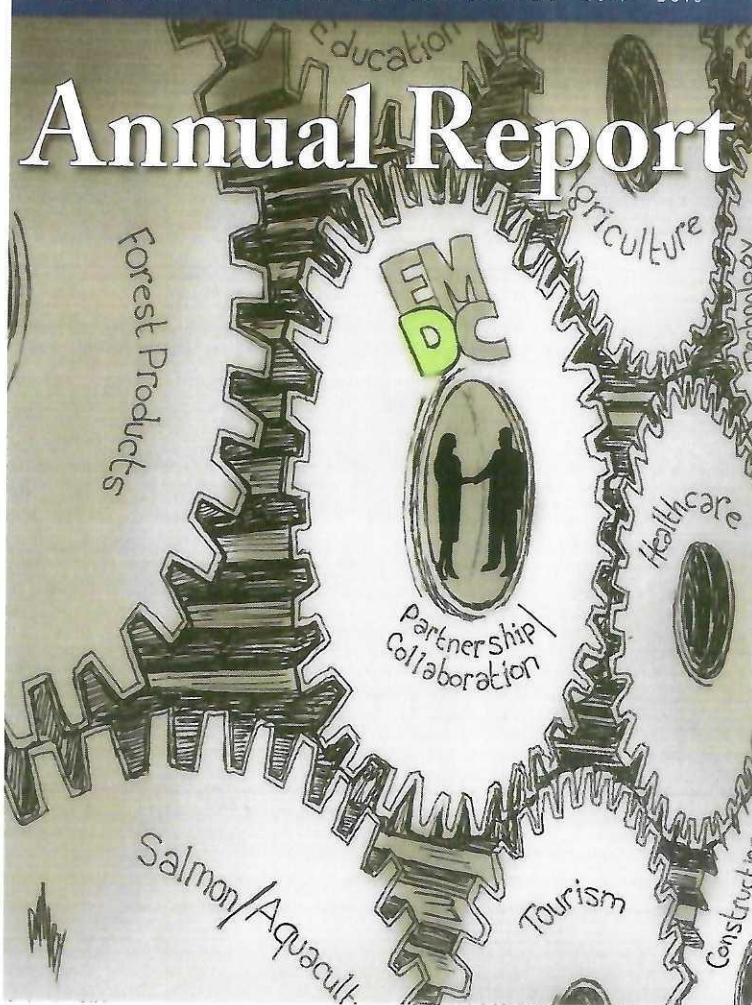
For more information contact:

University of Maine Cooperative Extension Waldo County
992 Waterville Rd
Waldo ME 04915
207.342.5971 or 800.287.1426 (in Maine)



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Annual Report



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- Cary Weston
- Christopher Winstead



A Message from the CEO

Dear Friends and Colleagues:

This year is full of opportunity for you and EMDC. We are an exceptional company with extraordinary partners and stakeholders keeping our region and state on a promising path to remain economically, environmentally and socially healthy.

Management Staff

- Lee Umphrey, President & CEO
- Jon Farley, Vice President
- Russell J. Begin, Chief Financial Officer
- Dr. Vicki Rubalt, Dir. of Community Initiatives
- Joshua McIntyre, Dir. of Lending & Investments
- Kenneth Bloch, Dir. of Business Services
- Susan Moore Cerini, Dir. of Workforce Services
- Ashley Bubar, HR Specialist

In 2018, we will continue to make strong progress around community capacity building with a focus on lending and workforce investments in individuals and businesses. During this period of profound political and economic change, EMDC remains steadfast in our dedication to people, communities and business while we will strive to become the key convener of new ideas that promote innovation, sustainability and collaborations to leverage more resources. Our workforce development, community initiatives and business lending & investment program will maintain high standards that focus on customer service and economic impact.

On behalf of the volunteer Board of Directors and dedicated staff, we are devoted to earning the respect and trust of all of our partners, stakeholders and participants. To that end, this year's Champion award winners embody an entrepreneurial spirit, innovation and resiliency. As well, the Tom Davis Award given as the EMDC Employee of the Year Award recognizes the person who takes a caring and competent approach in performing their job. George Danby's cover art signifies the connection between collaboration, coordination and communication that brings our region together. Working together, our region and state will change all challenges into opportunities and thrive.



Annual Report produced by Kristin Hornum



Financial Summary

Revenues	\$4,461,891.90
Donations	\$6,339,844
Financial Income	\$2,100,000
State Funding	\$2,100,000
Federal Grants	\$6,100,000
Local Grants	\$1,000,000
Management Fees	\$1,000,000
Rent Income	\$1,000,000
Expenses	\$4,199,799.47
Administrative Costs	\$1,000,000
Salaries & Benefits	\$1,000,000
Program Support	\$1,000,000
Travel	\$1,000,000
Operating Costs	\$1,000,000
Other	\$1,000,000
Professional Fees	\$1,000,000
Interest	\$1,000,000

Locations & Contact Information

EMDC has 12 locations, including Maine PTAC offices

- Main Headquarters, 40 Harlow Street in Bangor
- Bangor Career Center, 45 Oak Street in Bangor
- Penquis Higher Education Center, 7 Mayo Street in Dover-Foxcroft
- Mill Mall, 248 State Street in Ellsworth
- Katahdin Region Higher Education Center, 1 Dtrigo Drive in East Millinocket
- Sunrise County Economic Council, 7 Ames Way in Machias
- Maine PTAC, NMDC, 11 West Presque Isle Road in Caribou
- Maine PTAC, TechPlace, 74 Orion Street in Brunswick
- Maine PTAC, KVCOG, 17 Main Street in Fairfield
- Maine PTAC, AVCOG, 125 Manley Road in Auburn
- Maine PTAC, GPCOG, 970 Baxter Boulevard in Portland
- Maine PTAC, LCRPC, 297 Bath Road in Wiscasset



Follow EMDC online and on social media

- Twitter - @EMDCMaine
- Instagram - @EMDCMaine
- Website - www.emdc.org
- Facebook - @EasternMaineDevelopmentCorp

Business Services

At EMDC, there are two major programs in our Business Services division, Maine PTAC and DBE Supportive Services. They give businesses the tools they need to become successful, in two very unique and complimentary ways. Both programs have grown substantially over the past year, with more clients and counseling hours than ever before.

Last year, the Maine Procurement Technical Assistance Center (PTAC) program expanded through a partnership with the Sunrise County Economic Council in Machias. Maine PTAC has been successfully providing dedicated counseling services in Washington County for the past year.

The program also welcomed several new staff to the team, including: a Downeast Procurement Counselor; a Program Assistant in the Central office; website, promotion and social networking assistance from EMDC's Communications Coordinator; a statewide Business Development Specialist and an Associate Procurement Counselor for the Central office. Maine PTAC now has a staff of eight, including five full-time procurement counselors assisting clients statewide. Maine PTAC is part of a nationwide network of PTACs that assist businesses with selling to federal, state, and local government agencies. Last year, Maine PTAC clients reported sales of over \$700 million in awards for goods and services to the government market.

Disadvantaged Business Enterprise (DBE) is a Department of Transportation program with the intent of helping socially and economically disadvantaged individuals work with the Department of Transportation (DOT). DBE Supportive Services, a program hosted by EMDC, is an arm of the program designed to give individualized business development assistance to help DBEs have a greater chance of contracting with MaineDOT.

This past year, DBE provided individualized one-on-one support to 76 businesses through:

- Tuition Reimbursement of up to \$1,000 per year
- Website development
- Assistance with computer aided drafting & design
- Fast tracked 2-year business development plan
- Help creating a marketing plan
- Help creating business plans

The DBE Program provided certified DBEs with substantial benefits. Certified Maine DBEs receive information regarding upcoming MaineDOT projects and have access to the Maine DBE Supportive Services program.

Business Services Summary

Welcomed **150** new Maine PTAC clients

Provided **5,205** hours of counseling to Maine PTAC clients

Assisted **70** Disadvantaged Business Enterprise clients

Helped Maine businesses win **\$558,505,870** in gov't contracts





Community Initiatives Summary

Hosted **68** Community events • Invested **\$267,183** in **11** Broadfields sites
 Conducted **6** Comprehensive Economic Development Strategy listening sessions

Community Initiatives

Comprehensive planning, grant writing conferences, and a new Comprehensive Economic Development Strategy (CEDS) plan have been the center of Community Initiatives over the past year.

The process and format of EMDC's comprehensive planning has been reworked, thanks to the help of Thomas White (a summer intern from Maine Maritime Academy and now an Associate Procurement Counselor for Maine PTAC). Approved by the State of Maine DECD, comprehensive plans are now developed in four phases, with each phase completed before moving to the next. The first comprehensive plan to be developed using this process is the Katahdin multi-jurisdictional plan for the towns of:

- Medway
- East Millinocket
- Millinocket

This unique approach is unduplicated in the State of Maine and allows efficiencies with data collection, plan generation, and reduced cost for the communities of impact. In addition to re-vamping our comprehensive planning process, EMDC presented two Grant Writing Conferences. The first took place at the Katahdin Region Higher Education Center and the second at The Commons at Central Hall in Dover-Foxcroft. Over 100 participants have attended to day-long event to learn about preparing competitive grants.

EMDC has been fortunate to have several federal, state and private foundations participate by sending representatives to share eligibility and application requirements, including:

- U.S. Economic Development Administration
- The Environmental Protection Agency
- USDA Rural Development
- Northern Border Regional Commission
- ConnectME Authority
- Maine Community Foundation
- The MacKenzie Foundation

Our goal is to arm our communities and non-profits with the tools and skills to develop fundable project grants

The CEDS Planning Committee was relaunched with EMDC Board members Dr. Lisa Larson and Christopher Winstead serving as co-chairs. A formal SWOT analysis was performed over a series of two meetings attended by a cross-section of regional non-profit and for-profit partners. Complementing this work were 6 community-based listening sessions where residents and stakeholders shared their perceptions on opportunities and barriers to growth. The 2016 CEDS plan was updated to include regional goals and to provide extensive data regarding demographic, socio-economic, and sector-specific data to track and forecast changes to the economic health of the region.

Business Lending & Investments

EMDC began lending in 1981. Since then we have loaned \$86 million to Maine businesses. Our funding partners include:

- United States Department of Commerce
- United States Department of Agriculture (USDA)
- Small Business Administration (SBA)
- Finance Authority of Maine (FAME)
- State Small Business Credit Initiative (SSBCI)

As an SBA small business lender, a Certified Development Corporation (CDC), and a Certified Development Financial Institute (CDFI), we provide the complete range of commercial lending services statewide. Services include underwriting, analysis, packaging and servicing through the life of the loan. We also provide training and technical assistance to businesses through education/workshops and one-on-one support. We offer:

- Local investment dollars that stay local
- The ability to assist in any stage of a business's lifecycle

- Expertise in compiling flexible loan packages with outside lending partners
- Access to programs and services that will start, build, and sustain business

We offer a wide range of loans, including:

- SBA 504 R/E Program: Loans up to \$5,500,000 for Real Estate & Equipment
- SBA Community Advantage (7a): Loans up to \$250,000 for business acquisition, equipment, working capital, refinance, inventory, etc.
- Subordinate & Gap Financing: For down payments, real estate, equipment, working capital & business acquisition
- EMDC Direct Loans: Alternative financing for loans that may not meet bank requirements
- Industry Specific Loans: For fisheries and other natural resources
- \$75,000 & Under Loans: 24-hour response time



Lending Summary

Provided **40** loans to Maine businesses
 For a total of **\$3,582,070** in small business loans
 Created/retained **151** jobs
 Leveraged an additional **\$7,110,249** in private capital



Workforce Development

With services ranging from one-on-one career counseling, to financial assistance, we helped over 470 job seekers find meaningful employment. Through partnerships with federal, state and local organizations, our major funding programs included the Workforce Innovation and Opportunity Act, the National Farmworkers Jobs Program, the Tech Hire Project, the Sector Partnership Project and the Hancock County Recovery and Workforce Development Project services delivered included:

- Employment and Career Counseling and Support
- Financial Assistance for Training and Support Services
- Industry Certification Training
- On-the-Job Training, Work-Based Education and Job Readiness Training
- Post-Secondary Education for In-Demand Occupations
- Financial and Digital Literacy Training

Job seekers included economically disadvantaged adults, veterans, individuals with disabilities, youth ages 16-24, dislocated workers, migrant and seasonal farmworkers, and people re-entering the workforce from incarceration and/or substance use dependency recovery programs. EMDC collaborated with over 130 businesses to match 178 job seekers at an average starting wage of \$13.77 per hour. The top occupations included:

- Health Care
- Office and Administrative Support
- Production
- Transportation and Material Delivery
- Construction and Extraction



Workforce Summary

Served **470** job seekers
 Partnered with over **130** businesses to hire **178** people
 Worked with **Health Care, Retail, Construction, Hospitality and Manufacturing** industries among others

"EMDC helped me feel more professional and I've come to realize the skills I have to become a leader I'm having an easier time expressing myself and finding my voice"

- Workforce Client



Looking Forward

We have an exciting year ahead of us. The future is full of partnerships and we look forward to working together to foster a thriving economy in Eastern Maine. From collaborating on new programs, to supporting economic development, this year is full of opportunity.

EMDC is in the process of building a new program through partnerships with Acadia Capital Management, the U.S. Economic Development Administration, and the Maine Technology Institute. The program's mission is to provide enhanced technical assistance to communities, businesses, and industries to develop projects that have the potential to generate economic revitalization in Maine. The unique approach is a blend of:

- Structured financing and investment options
- Traditional granting mechanisms
- Data supporting project rationale including feasibility, marketing and business planning

Through a collaboration with Eastern Maine Community College, we are creating a digital badging program that will quantify skills and experience that will help people get jobs. The program will also allow businesses to quickly identify skilled workers to fill open positions.

We are working closely with Penobscot County on Katahdin region redevelopment efforts. This is an exciting time to collaborate and work together to support the region. The revitalization of our former mill towns, including Millinocket, East Millinocket, Lincoln, Old Town and Bucksport remains at the center of our efforts.

EMDC looks forward to our continued work providing leadership, encouraging collaboration, and fostering the creation of a thriving economic climate by providing services to businesses, communities, and individuals.

A Salute to Mike Aube

Thank you to **Michael Aube** for over **twenty years** as EMDC President & CEO. Congratulations on your retirement!



Photo: Lisa Gaudin



January 2019
wcd@conservation.maine.gov

Waldo County Soil and Water Conservation District

Annual Report 2018



A Note from the Board of Supervisors

The Waldo County Soil and Water Conservation District has had a year with positive changes. After 20 years as the face of the District, Kym Sanderson decided to retire and have the freedom that she has been working so hard for. We will certainly miss Kym's hard work, guidance and the positive attitude she has shown to the citizens of Waldo County, the NRCS, FSA and the Supervisors. Kym's replacement, Jenny Jurdak, is learning the ropes with the help of Kym. We are fortunate that Kym will join the Supervisors as an Associate Supervisor.

Aleta McKeage, our Technical Director, has been very busy meeting the challenges by educating our district citizens as to what is coming and what they can do to keep invasives from their properties and keep their lands healthy and productive. We are also striving to keep invasives out of our lakes and streams as well as to improve the quality of the water. Look to our web site to see the many interesting presentations and programs that Aleta has set up to improve our environment.

Some of our support comes from the County Commissioners and we certainly appreciate their support. Our services are available to all citizens of the county.

I have had the honor to work with the Supervisors and Associate Supervisors who are dedicated to make Waldo County a better place to live, work and play. We are one of the counties that borders the ocean, has excellent farm properties, woodlands, lakes and streams that we can all enjoy and protect. Please feel free to contact our office, or use our web site if you have any questions about what we are doing in your part of the county.
-Andy Reed, Chair

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2018 Accomplishments

- Eleven workshops on invasive plants and pests were provided to schools and community groups around Waldo County, including two intensive sessions for conservation professionals.
- The District initiated the Take a Stand hemlock pest monitoring program in Waldo County.
- The District offered a 3 hour training in septic system installation and maintenance for contractors and property owners.
- The District offered a half day training workshop on pond construction and maintenance.
- Ten workshops on woodland stewardship were offered as a part of a series called Woodland Stewardship Tours. Other counties have initiated similar programs following our model.
- The District initiated a Resource Protection program entitled Forests for Our Future, which was highlighted in the national NACD publication Forestry Notes.
- District staff offered the Project Learning Tree Forest Inventory Growth Plot learning unit at Belfast Area High School, with District staff training teachers and leading student lessons for four weeks in the spring.
- Invasive Species lessons were given to students at Troy Howard Middle School, Waldo County Technology Center and at the Science Squad after school program.
- Waldo SWCD initiated a Conservation Skills lesson unit for secondary students and began the pilot program with the Outdoor Leadership Program at Waldo County Tech Center.
- District staff and volunteers manned an informational booth about District services at the Common Ground Fair.
- The District internship program, the Community Conservation Corps, employed two college interns for six weeks, providing 288 hours of service learning. Recently, Unity College requested a formal memorandum of understanding to partner with us on this internship program.
- The District joined a multi-county Conservation Innovation Grant and Maine Outdoor Heritage Fund program to assist farmers with invasive plant management.
- The District provided 314 hours of conservation assistance to 19 partners and landowners in 2018.
- The District assisted the Waldo County Trails Coalition with grant writing and interpretive strategies and provided a training on citizen science.
- The District provided leadership in funding the Maine Environment.
- The District collaborated with Knox-Lincoln SWCD to bring Doug Tallamy to the area. Doug is a nationally recognized expert in ecological land management.
- The District held a very successful annual Tree and Shrub sale.



Educational Programming

The Community Conservation Corps

Now in its 3rd year, the District's internship program, the Community Conservation Corps, engages students from area colleges in on-the-ground conservation work. The District's conservation technicians, Victoria Curtis of the University of Maine and Will Marnik of Unity College completed a very productive summer, providing a total of 288 hours of service learning. They helped local organizations and towns as well as private landowners with a wide variety of conservation assistance. The interns visited farms to assist farmers in assessing their invasive plant issues, helped plant trees and native plants in city parks, rejuvenated stormwater swales, collected soil samples, taught high school students about forestry, mapped invasive plants with GPS units, and monitored woodlands for invasive forest insect pests. Both students received offers of employment from our conservation partners after their internship. Will accepted a position with Coastal Mountains Land Trust's blueberry operation, and Victoria worked for the Belfast Parks and Recreation Department. Will has continued to assist the District with invasive plant mapping as a part of our Conservation Innovation/Maine Outdoor Heritage Fund project to assist farmers with invasive plant management. This year, Unity College requested that we enter a formal partnership to offer internships to their students each year.

School Based Programs

As we entered our second year of expanded involvement with schools and students, we were able to offer new programs in area public schools. We also assisted in the development of two regional environmental education programs which reach students in many area elementary schools, the Belfast Bay Watershed Coalition's Natural Literacy program and Friends of Sears Island's Science Squad. WCSWCD helped develop funding to initiate both of these programs, and provided speakers and lessons for some sessions. For the Science Squad after school program, WCSWCD taught a session on invasive forest pests, and organized an insect blitz event for families. The forest pest activities we developed for children have been shared with other conservation districts.

We also offered educational sessions on invasive plants, trees and forest pests for Troy Howard middle school students as well as Waldo County Technical Center Outdoor Leadership Program. We offered a multi-session learning unit as a part of our Forests for Our Future program where students at Belfast Area High School created and studied forest research plots. The school plans to continue to offer this activity each year, and District staff will continue to co-teach the units. For 2019, an expanded unit called Conservation Skills will be piloted at the Waldo County Technical Center. The Conservation Skills unit will include an introduction to forests, forestry, mapping, invasive plants and pests and field biology.



New at the District

Read ME Agriculture

Read ME Agriculture is an Agricultural Literacy program that finds volunteers to read and donate books to Pre-K-4 classrooms. They will provide the teachers with lessons and information to use, supplied by Maine Agriculture in the Classroom. This year the theme is Maple Syrup. This is a great opportunity to educate our children about agriculture. If you are interested in volunteering or would like your classroom to participate, please contact Jenny Jurdak, Waldo County SWCD Administrative Director at 218-5311 or jenny.jurdak@me.nacdnr.net.

2018 Board of Supervisors

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

2018 District Staff

- Jenny Jurdak, Administrative Director
- Aleta McKeage, Technical Director

NRCS Conservationists

- Ron Desrosiers, District Conservationist
- Stephanie Landry, Soil Conservationist
- Ken Blazej, 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

The Waldo County Soil and Water Conservation District names a person or organization each year that they feel shows exemplary service to our citizens and in protecting our environment. That individual or organization has gone out of their way to work with the District to further our commitment to support environmental issues and make Waldo County a better place.

This year our Conservationist of the Year is Morten Moesswilde, a Maine Forest Service District Forester, who has led numerous field tours, consulted with land owners, and assisted in planning workshops that further soil and water conservation efforts.

Morten is one of 10 foresters in the State of Maine which means he has several counties in which to administer his expertise. Morten has shown a tremendous willingness to help in spite of his demanding job. One could say that he is there whenever you need a question answered and participates in a lot of projects that we deal with. He is the person with the answers and always looks to get people involved.

Morten is the person to go to if you have any forestry questions and enjoys giving out worthwhile information that

helps resolve the situation. His wealth of knowledge in forestry is invaluable for many in the area he serves in the State of Maine. We are certainly fortunate that he serves the Waldo County area.



Morten Moesswilde receives the award from Andy Reed

I have known Morten for many years and certainly respects his judgment and those that have worked with him will say the same thing. Waldo County has forestry work shops going forward and you will see and meet Morten at these events.

It was an honor to present Morten Moesswilde with the Waldo County Soil and Water Conservation Districts Conservationist of the Year award at our annual meeting held on November 7th 2018. - Andy Reed

New Faces at our District

Jenny Jurdak

Jenny was hired as our new Administrative Director in November. She was raised on a dairy farm and has worked in agriculture most her life. She helped manage Suzie-Q Dairy for the past 9 years and continues to be involved in pursuing new avenues the farm is taking. Jenny has an educational background in animal sciences.



Gene Randall

In 2015, after a career in accounting and finance management and an active involvement in local government, Gene and his wife Marianne McKinney-Randall, moved from Winter Park, Florida, to Belfast. He has become involved with various local activities and is a Board member with the Belfast Bay Watershed Coalition. Gene believes that being part of the Waldo County Soil and Water Conservation Board is a great opportunity to learn more about the history of Maine agriculture and how to apply best practices to the issues of conservation and protecting the environment.



Gene Randall

Goodbye to a Dedicated Employee

Kym Sanderson, the eyes and ears for the last 25 years for the Waldo County Soil and Water Conservation District, has recently retired. For the people of Waldo County, Kym was the Soil and Water Conservation District.

Always friendly and knowledgeable when helping the public. Kym built a strong rapport throughout the County. Her tasks included everything that happened within the Conservation District from office responsibilities, dealing with the public, answering questions or getting folks the help they needed, keeping the Board informed and up to date on all pertinent matters, attending and contributing to seminars and workshops, helping to set up and man the booths at the Ag Show and the Common Ground Fair, informing the public what the SWCD was all about and much, much more. For years Kym was largely responsible for the annual High School Envirothon competition. The annual Tree and Shrub Sale took up a great deal of time, from ordering to the sale, extensive advertising, dealing with last minute cancellations, early and late shipments and all the bookkeeping.

Kym was always upbeat, a joy to work with, forever coming up with ideas for improvements within the District. Kym was the glue that kept everything running and on track. For several years before retiring, Kym had ideas on how to replace her, what would be best for the District. Her selfless suggestions were adopted by the Board and has led to a smooth transition to our present situation.

Luckily for the Waldo County SWCD, Kym has agreed to be an Associate Supervisor on the Board. Her awesome personality and wealth of knowledge will still be there to help guide the Board in the future.



Kym Sanderson



Marion Moesswilde, District Forester with the Maine Forest Service, discusses sugarcorn management as part of our Woodland Stewardship workshop series.

District 2018 Financial Report

Category	2018	2017	% Change
Income			
Waldo County	\$ 26,000.00	\$ 26,000.00	100.0%
Maine Dept. Ag	25,000.00	25,000.00	100.0%
Workshops/Projects	3,805.08	-	-
County/State Meetings - Ticket Revenue	168.00	-	-
Donations	25.00	-	-
Grant - Maine	13,874.77	11,500.00	133.7%
Tree/Shrub Sale	10,555.50	12,000.00	88.0%
Misc.	-	500.00	0.0%
Interest Earned	22.57	22.00	102.6%
Contracted Services	210.00	-	-
Total Income	\$ 79,821.28	\$ 75,022.00	106.4%
Expenses			
Payroll	\$ 14,492.95	\$ 12,600.00	115.0%
Taxes	3,513.25	4,000.00	87.6%
Insurance	81.31	200.00	40.7%
Mileage	742.20	1,000.00	74.2%
Postage & Mailings	283.50	500.00	56.7%
Office Supplies	524.62	1,500.00	35.0%
Education & Outreach	498.00	1,000.00	49.8%
Workshops/Projects	758.50	3,500.00	21.7%
County/State Meetings	1,599.39	600.00	266.4%
Donations & Char.	1,469.50	2,500.00	58.8%
Grant - Maine	11,857.40	8,500.00	139.5%
Tree/Shrub Sale	9,548.29	8,000.00	119.4%
Misc.	376.20	500.00	75.2%
Contracted Services	31,200.00	28,600.00	109.1%
Website	244.00	-	-
Total Expenses	\$ 79,288.20	\$ 72,420.00	108.1%

2018 Annual Banquet and Meeting

The Waldo County Soil and Water Conservation Districts annual meeting was held November 7th at Aghaloma Farms on the Shibles Road in Knox, Maine, home of one of our District Supervisors, Harald Larrabee.

The annual meeting had a social time before the meal where individuals could meet the Supervisors, Associate Supervisors and our new Administrative Director, Jenny Jurdak who has taken the position held by Kym Sanderson for 25 years. Kym has officially retired after serving the district so well.

The meal was very good and no one went away hungry.

Morton Mossewilde, Maine State Forester, presented an educational slide show and talk that gave a wealth of information about Waldo County and also explained what his job is and how large an area he has to cover. Morton Mossewilde has been a valuable asset to the County and is well respected by all those who have come in contact with his knowledge of forestry. Many questions were asked and answered.

Each year the Waldo County Soil and Water Conservation District honors a person or organization who, in the opinion of the District, has gone above and beyond that required to make our county a better place to love. We felt Morton Mossewilde was well deserving of the 2018 award as Conservationist of the Year for Waldo County.

A Special Thanks To . . .

A big thank you to all the volunteers who helped with this year's shrub and tree sale. We couldn't do it without your help. An additional thanks to those of you who volunteered your time and resources to our other programs:

Morton Mossewilde
Kym Sanderson
Andy Reed
Brian Baker
Sue Hunter
Harold Larrabee
Joyce Larrabee
Donald Cox
Darragh Wagner
Buck O'Herin
Pat Janssen
Marianne McKinney
Arlene Hadley
Bob LeRoy
Cloe Chunn
David Thanhauser
Brian Sanderson
Gary Breatley
Susie Dixon
Sue Blais
Moe Martin
Nancy Clark
Maria Wilkinson
Liam Emmett

Commissioner Walt Whitcomb
NRCS State Conservationist, Juan Hernandez

Thank you to all the groups and organizations that assisted us and supported our mission in 2018:

Waldo County Technical Center
County of Waldo
Natural Resource Conservation Service
Maine Department of Agriculture, Conservation and Forestry
Maine Forest Service
City of Belfast
Belfast High School
Unity College
Aghaloma Farm
Susie Q Dairy
Maine Outdoor Heritage Fund
Maine Natural Areas Program
Knox-Lincoln SWCD
University of Maine Cooperative Extension
City of Belfast Parks and Recreation Department
Crow's Nest
Coastal Mountains Land Trust
Midcoast Conservancy
Belfast Garden Club
Belfast Bay Watershed Coalition
Susie-Q Dairy
Daisychain Farm
Let's, Inc.
Friends of Lake Winnecook
Sebasticook Regional Land Trust
Waldo County Trails Coalition
Trinity Green, LLC
Town of Searsmont
Waldo County Commissioners

Update on Susie Q Dairy

"It has been one year since I was interviewed about my small dairy farm in Unity, Maine for the District's Annual Report, and there have been a lot of changes since that time. The dairy industry has had many changes and a lot of farmers are going out of business. All of the milking cows on my dairy have been sold, with only a few youngstock left. We are looking for new ideas and new adventures to keep this property in farming. We will continue to hay our fields and possibly rent some of our land to other farmers, but the most important thing is to keep this beautiful piece of land in farming and in a conservation program."

—Sue Hunter

Sue continues her role as an active, engaged member of our Board of Supervisors, and is piloting our CIG funded program for farmers to manage invasive plants.

Below: Will Marnik, 2018 Community Conservation Corps technician, samples soil for a conservation assistance client.



Signs of hemlocks with green needles. A sign of a hemlock in the background.

Forestry and Forests in Waldo County

Helping the Hemlocks

It is a difficult time now for trees in Maine. A number of our most common trees are threatened by pests and disease, and may largely die off, including hemlocks. For those of us who love the Maine woods, it is painful to imagine losing an iconic Maine tree like the northern hemlock. As you may know, hemlock is very much under threat in our area, as the invasive pest insect the hemlock woolly adelgid (HWA) is moving steadily along the coastal areas of Maine, and may have already reached Waldo County. This insect has decimated hemlocks all over the Eastern US.

Hemlock is a conifer (needle-bearing) tree that is found throughout the state. You may see its graceful branches sporting tiny, soft needles hanging over cold streams and rivers that support prime trout and salmon habitat. In fact, it is important to those fish as it shades the water and keeps stream temperatures lower. All of us who walk in the woods here are familiar with the dark, dense stands of hemlock found where it covers areas of shallow soil, north facing slopes and bedrock ledge, where it provides important stormwater runoff and erosion control. The sun shining through its delicate needles is one of the truly beautiful sights in our woods. Hemlocks also shelter wildlife and feed different species with their bark and seeds.

Waldo County SWCD began a concerted response to the HWA pest in 2018, with the Take a Stand hemlock monitoring program. We trained volunteers and college interns in a method to search for the pest systematically, and they collected data on five sites around Waldo County. We didn't find any HWA here yet, but it will be important to check every year, with the hope that we can determine when and where it becomes established, and to follow up with assistance to landowners on managing the pest in hemlock stands. Waldo SWCD is also actively engaged in educating the public about the problem, holding six workshops on HWA and other forest pests in 2018.

What You Should Know About the Emerald Ash Borer

You may have heard of emerald ash borer, as this invasive pest has recently made its way into Maine. This is big news, as the insect is capable of killing almost all of the ash trees in Maine, which is a huge problem. If you don't know much about what this means or what you might do, this article is offered as a starting point. First of all, it is a good idea to become aware of ash trees—those on your land and around your town. In many places in Maine, ash trees make up a significant component of our forests. In towns, along streets, in parks and schoolyards, ash is a popular tree that has been planted for a long time. How do you identify an ash tree? There are several species of ash in Maine, but you don't really need to be able to tell them apart, as the emerald ash borer affects all kinds of ash. In general, ash trees have a leaf composed of a number of "leaflets" (which look like leaves themselves) along a stem. Ash have thick twigs and bark with regular ridges going up and down the trunk and branches.

See the picture (facing page, top) to see the leaves (each green stem with 5-7 leaflets along it is actually one leaf) and bark. Different species vary slightly from this basic form.

What You Should Know About the Emerald Ash Borer, continued

Next time you are out, try to see if you can identify ash on your property or nearby. Since it's winter, look at the bark, and look for thick twigs gently curving upward at the ends, and coming out from branches directly opposite of one another.



White ash tree bark and leaves. Ash is an important tree for many uses, including as a firewood and for pulp and paper. It is also threatened by an invasive insect pest, the emerald ash borer.

In only 15-20 years since the pest arrived in North America, EAB has spread from Wisconsin and Michigan, to Missouri, to Quebec and across New England. Some states have lost nearly one hundred percent of their ash trees as the emerald ash borer has become established. If you travel through the Midwest in summer, in places you will see many trees that are bare and dead or dying, so much so that it looks like winter in places. Can we avoid this in Maine, where the infestation is not yet widespread? Ash is an important tree for lumber, firewood and wood products. For some landowners, harvest plans for ash are part of making their forest economically productive. Our parks and streets are lined with ash trees. The seeds of ash are important food for wildlife and birds. The depressing scenario of losing all of this tends to fill our thoughts as we think that soon Maine ash will meet the fate of ash trees in many states.

The truth is that there are many reasons to hope, and to take action. Right now, in most of our towns, emerald ash borer is not established...giving us some time to respond, and to take advantage of what other states have learned. Depending on many factors, it could reach your town many years from now—or in the coming year, if somehow infested wood or trees are transported into your area. So limiting the spread of EAB is step one, which you can take right now by not moving ANY ash wood, firewood, or nursery stock – especially not from out of state. Areas of Maine are under quarantine, where movement of ash wood is prohibited, and further quarantine areas will be established.



One sign of emerald ash borer is a hole in the bark, under bark is yellowish tunnel system.

Another important thing to do right now is to become aware of the signs of emerald ash borer... early detection of the insect is a key step in combatting the outbreak. You may be the first person to notice it in a new area if you stay alert for the signs. So its possible we could slow the spread of emerald ash borer through effort and awareness. Other methods offer hope in slowing the emerald ash borer in Maine. Scientists have developed means of slowing emerald ash borer movement through creation of trap trees and population "sinks" where the insects are lured to weakened trees and then destroyed. Insecticides have been developed that effectively protect ash trees, and so high value trees in yards or parks can be saved. Even slowing down emerald ash borer populations in Maine could save 800 million dollars, according to US Forest Service estimates.

The truth is though that eventually, many ash trees in Maine will likely succumb to the emerald ash borer eventually. But don't panic and cut all your ash trees right away! It usually takes 5 – 10 years for an outbreak to take hold, and in some areas it may take longer for EAB damage to show up. Waldo County SWCD staff can help you plan for managing forests with ash trees. The District also provides information and outreach regarding the EAB pest. In 2018, six presentations about EAB and other forest pests were given around the county. Our staff is planning to provide some management-specific workshops in 2019, and to actively assist municipal and conservation lands owners in preparing for the loss of ash trees.

Continued on page 12

Seven Things You Can Do to Take Care of Your Woodlands

Aleta McKeage and Morten Moesswilde

- Discuss your goals, values, priorities for the ownership and the next generation with family members; create an estate plan that assures the future integrity of the land and its management.
- Gather deeds, maps, and other records; make sure property boundaries are clearly and accurately marked, on paper and on the ground.
- Create a well managed access system of roads and/or trails.
- Learn about woodland management from publications and workshops, and visit other forests that have been managed.
- Spend time interviewing Licensed Foresters who might work with you. Obtain samples of their written work and visit forests that they manage.
- Have your forester prepare a Forest Management Plan that is written, comprehensive, and current, and realistically addresses your goals.
- Learn about plant and wildlife species present in your woodlands. Keep and protect landscape features that provide good wildlife habitat including:
 - Wetland and stream areas including vernal (seasonal) pools
 - Standing dead trees and trees with cavities
 - Older forests with large trees
 - Areas with unusual or diverse plant life
 - A variety of trees species
 - Nesting areas of wading birds, hawks and eagles
 - Dense conifer stands for current and future deer wintering areas



Waldo County Offers Invasive Plant Management Planning for Farm and Woodland Owners

In 2018, Waldo County SWCD joined with Knox-Lincoln, Somerset and Kennebec County SWCDs in implementing a program to assist production land owners to identify and manage invasive plants, which can significantly affect crop production, pastures and forest regeneration. The program, funded by an NRCS Conservation Innovation Grant and the Maine Outdoor Heritage Fund, provides farmers with site visits, maps of their invasive plants created by district staff members and comprehensive management plans for controlling invasive plants on their land. In 2018, Waldo County staff and interns visited four farms that signed up for the program. District staff and interns systematically surveyed each farm and identified and mapped patches of invasive plants with GPS data. Technical Director Aleta McKeage then produced management plans for each farm which contained extensive recommendations, methods for organic and chemical control and information on identifying and understanding the invasive species found on their land. The program will continue through 2021. Interested land owners with agricultural or forest production lands are welcome to apply for these free services.



The invasive plant glossy buckthorn (Lahue) can impact forest regeneration.

A New Resource Protection Theme: Forests for Our Future

Since beginning our program expansion in 2017, we have been all about connection, collaboration, and integration. In 2018, we've been thematically integrating our various types of work in order to share a coherent vision and plan for conservation with residents of Waldo County. This idea comes to full fruition in our new forest conservation program, Forests for Our Future (FFOF). Waldo County is over 80 percent forested, and even properties focused on agriculture or residential use often have significant woodland areas. Forests are facing unprecedented threats, including forest pests poised to decimate dominant tree species in Maine and invasive plants impacting forest regeneration. Climate change is poised to exacerbate these problems as well as to create major changes in our forest composition. A forest-based economy is a significant part of many Mainers' livelihoods. It is for these reasons we have worked to create a strong program to help people steward forests for a productive, biodiverse, resilient future through Forests for Our Future. A central feature of this program is to integrate many facets of our work to educate the public on forest stewardship, and to bring diverse individuals and organizations together in forest conservation efforts. This wide-ranging effort follows our District model of building collaboration and community.

The FFOF program is an innovative approach that unites a wide variety of outreach and technical assistance activities. The project is designed to offer a coherent strategy and public face for the district's varied programs to protect forest resources. One part of the program, now in its second year, is a monthly series on small-scale woodland stewardship that addresses many aspects of woodland management, from wildlife habitat to smaller-scale harvest and forestry plans. In these workshops, community members tour local woodlands with landowners who are implementing effective practices to steward their woods. The SWCD is partnering with the Maine Forest Service to implement the series.

Another goal of the FFOF program is to provide leadership in response to forest pests such as the emerald ash borer and hemlock woolly adelgid, an invasive insect that attacks North American hemlock trees. The district has spearheaded local efforts to monitor these pests as infestations approach the area. Pest monitoring is the first part of a continuum of services that includes assistance to municipalities and landowners in planning for and responding to pests. Another aspect of the program's multi-faceted approach is engaging high school students to educate them about forests. The students learn about forestry while gaining skills in science through creating and sampling Maine Forest Inventory Growth plots, which are part of a Project Learning Tree program.

The FFOF program also aims to develop knowledge for the future through developing forest management practices that support resiliency. The district has started a partnership with a local private demonstration forest to implement forest adaptation strategies, including planting tree species that are not currently native in the area but have potential to offer ecosystem functionality, urban tree canopy and forest cover in the future. Waldo County SWCD provided the forest management plan for the demonstration forest. An exciting development on this front is a new partnership we have with the Forest Ecology program of the National Park Service's Schoodic Institute, which will fund forest adaptation research in Waldo County, including planting trees in experimental plots in 2019.

The FFOF program has ultimately been a great tool to unite many partners in forest conservation work. Through ongoing publicity of the umbrella program, Waldo County SWCD's constituents gain an appreciation of the multi-faceted nature of addressing major conservation challenges, as well as an understanding of the role soil and water conservation districts serve in bringing people together to tackle pressing resource issues.

Emerald Ash Borer, continued from page 9

Will ash trees be forever lost to our forests? In fact, it is quite likely that through the efforts of scientists, landowners, towns, universities and agencies, we will be able to restore the ash tree in Maine in time. One part of the solution is using "biocontrols," or predatory insects that will feed on the emerald ash borer. In the future, when there will be many fewer ash trees (and thus fewer emerald ash borers), such biocontrols may be an important way to keep the emerald ash borer in check.

Another important strategy will likely be the effort to find the few ash trees of different species that have some inherent ability to resist the emerald ash borer, cross breed those individuals to create stronger and more consistent resistance in offspring trees, and then propagate and plant resistant trees in forest restoration efforts. This is a primary reason for leaving ash trees in place, and as trees start to die, to note any trees that seem to stay healthy in an infested area: they may be genetically resistant, and thus very important to preserve. Genetic technologies now available will likely offer further options to create resistant trees. And these technologies are developing rapidly. In the Midwest, where emerald ash borer has killed many trees, researchers are well on their way to developing methods to propagate resistant trees we can readily apply in the Northeast. We need to take the time now to learn from their work and get ready to implement these efforts here. We need to plan for how we will face emerald ash borer infestation in Maine with systematic, multi-faceted strategies. And with luck and some hard work, we'll be able to offer our children and grandchildren forests with this strong, beautiful, important tree.

Find out more on our website at <https://waldocountysoilandwater.org/invasive-forest-insect-pests-in-maine/>

Envirothon: The Top Environmental Education Program in the Nation

The Maine Envirothon is a competition within the state where high school age students form a team to compete against each other in four regional and the top dozen or so winning teams compete for the state championship. The students compete in topics that include aquatics, forestry, soils, wildlife and a current national environmental issues. The Maine State winner goes on to the National Conservation Foundation's National Envirothon which this year was in Idaho. Spruce Mountain High School came in 6th overall nationally and first in aquatics, which is a huge plus for the State of Maine. Envirothon is managed and sponsored by the Maine Association of Conservation Districts. All districts work to make this program a success and we are always looking for financial sponsors because this program is run financially through sponsorships. This is an excellent program to advance education in the environmental fields of study. Waldo County Soil and Water Conservation District heads the fund raising committee and all suggestions and assistance are welcome.



New Offerings for our 2019 Annual Plant Sale

This year, we will be offering old favorites, including popular apples and berry producing trees and shrubs, as well as landscaping shrubs that offer a lot of beauty as well as functionality on the landscape. New this year are plants that have long been used in Maine landscapes such as bayberry and hazelnut as well as some of our own favorites never offered before.

The beach plum is a small tree that produces lovely sprays of fragrant white flowers in the spring, and delicious edible fruits in the fall. Pagoda dogwood and withered are perhaps some of our loveliest native small trees. Pagoda dogwood has a form worthy of a Japanese garden, with striking yellow twigs and clusters of white flowers. With-rod, or wild raisin, has shiny, attractive leaves, showy white flowers, brilliant fall color, and striking clusters of berries that are often pink and dark blue at the same time. Aronia is a shrub that can be a good foundation or rain garden planting, and is also a power pollinator plant. Our shadbush, or serviceberry, this year is *Amelanchier canadensis*, which is a great small tree for edges and near building plantings which also offers early edible fruits, spring and fall leaf color, and delicate, early flowers.



Our surprise this year is a native clematis vine. Virgin's bower clematis (above) has beautiful, small white flowers that transform into silky, lacy seedheads that are very unique, and can provide a climbing vine that is not overly aggressive making you wish you hadn't planted it.

We have another surprise as well. This year, we will have a vastly expanded offering of perennials, courtesy of Honey Petal Plants. The plants are carefully selected by our staff, and each comes in a quart size pot. They are priced to sell, and will be available the day of the sale. Please see our website Shrub Sale sections for a list of these plants and their growing characteristics.

As we did in 2018, we will have online ordering and accept debit card and Paypal payments. The proceeds from this sale helps support the District.

New in 2019: Land Certification Program

In 2019, we will roll out a new program offering a conservation land certification for landowners. Participants can use a simple checklist to implement conservation ideas and practices on their land, with on site guidance from District staff. Landowners that implement practices will then be certified by our Technical Director and receive recognition, a sign and a certificate if they wish. The program will have expanded certifications for production lands and large properties in Phase 2 beginning next year. Anyone interested in participating in our pilot program this year can contact us by phone or email. Program begins June 1st.

2019 ANNUAL TREE AND SHRUB SALE

Support WCSWCD!

Native Plants Offered

Red Osier Dogwood

Shadbush

Highbush Cranberry

Native Honeysuckle

Beach Plum

Sweet Fern

Aronia

Pagoda Dogwood

Summersweet

Bayberry

Hazelnut

With-rod

Virgin's Bower Clematis

PLUS MANY, MANY NEW NATIVE PERENNIAL PLANTS and FRUIT TREE FAVORITES!

WATCH FOR OUR PLANT SALE CATALOG ON MARCH 1st, available on our website. Print copies available at the office and will be mailed to previous customers.

Waldo County Soil and Water Conservation District

46 Little River Dr.

Belfast, ME 04915

207 - 218 - 5311

855 - 884 - 2284 Technical Assistance

waldocountysoilandwater.org

Email:

jenny.jurdak@me.nacdn.net

Stay Tuned....Upcoming at WCSWCD

- Forestry workshops on managing American beech, controlling buckthorn, forestry for Maine birds, and more, held monthly all year long
- A series of workshops for Lake Associations and shorelands residents highlighting erosion control, gravel roads management, and more
- A Conservation Skills program for high school teachers and students
- Tree planting program for forest adaption research
- Nature interpretation development for local trails
- Free technical assistance with invasive plant management for farmers
- Assistance for municipalities in preparing for emerald ash borer and Brown-tail moth
- County wide hemlock woolly adelgid monitoring



01

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, 2018

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Email: bta@btacpa.com

Independent Auditor's Report

Board of Commissioners
County of Waldo, Maine
Belfast, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine, as of December 31, 2018, 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, 2018, the County adopted new accounting guidance, Statement of Governmental Accounting Standards (GASB Statement) No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and GASB Statement No. 85, *Omnibus 2017*. 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 and OPEB information on pages 6 through 13 and pages 40 through 45 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.

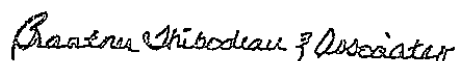
Other Information

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 August 16, 2019, 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, Associate

August 16, 2019

County of Waldo, Maine
Management's Discussion and Analysis (MD&A) (UNAUDITED)
December 31, 2018

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, 2018 and 2017. 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, 2018 and 2017 by \$5,317,128 after a restatement of \$163,231 for OPEB liability at beginning of the year and \$4,623,896, respectively. Of these amounts, \$976,323 and \$298,680, respectively, is available to be used for the County's ongoing obligations.
- The County's total net position increased by \$693,232 during year ended December 31, 2018 after a restatement of \$163,231 and decreased by \$792,329 during year ended December 31, 2017.
- The combined fund balance of the County's governmental funds as reported on the fund financial statements increased by \$289,895 to \$3,414,182.
- On a budget basis, the County had budgeted a deficiency of \$490,000 for contributions to reserves. There was a positive budget variance of \$343,112, 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 14-15 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 16-19 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 20 of this report.

Notes to the basic financial statements - The notes to the financial statements provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 21-39 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, 2018 and 2017

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

	<u>2018</u>	<u>2017</u>
Current and other assets	\$ 3,637,500	\$ 3,734,775
Capital assets, net	<u>4,153,063</u>	<u>4,103,024</u>
Total Assets	<u>7,790,563</u>	<u>7,837,799</u>
Deferred outflows of resources	<u>629,181</u>	<u>1,252,276</u>
Current liabilities	223,319	610,488
Noncurrent liabilities	<u>2,400,524</u>	<u>2,850,951</u>
Total Liabilities	<u>2,623,843</u>	<u>3,461,439</u>
Deferred inflows of resources	<u>478,773</u>	<u>1,004,740</u>
Net Position		
Net investment in capital assets	4,145,650	4,087,614
Restricted	195,155	237,602
Unrestricted	<u>976,323</u>	<u>298,680</u>
Total Net Position	<u>\$ 5,317,128</u>	<u>\$ 4,623,896</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, 2018 and 2017

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

	<u>2018</u>	<u>2017</u>
REVENUES		
Charges for services	\$ 804,693	\$ 787,698
Operating grants and contributions	1,821,959	1,103,415
Capital grants and contributions	88,429	11,310
General revenues		
County taxes	4,869,713	4,704,758
Jail department taxes	2,998,262	2,882,944
Deeds transfer taxes	82,678	81,225
Courthouse rental income	90,635	90,635
Interest income	4,605	4,479
Miscellaneous	<u>54,695</u>	<u>71,429</u>
Total Revenues	<u>10,815,669</u>	<u>9,737,893</u>

(continued)

	2018	2017
EXPENSES		
Emergency management agency	158,955	156,794
District attorney	255,704	246,116
County commissioners	343,959	329,349
County treasurer	80,186	77,037
County facilities	310,484	296,745
Jail department	3,215,292	3,083,151
Register of deeds	208,095	212,958
Register of probate	284,426	282,377
Sheriff	1,897,865	1,808,809
Telecommunications and dispatch	1,028,629	1,011,718
Advertising and promotion	11,500	14,250
Audit	7,105	8,400
University of ME extension	43,690	43,035
Employee benefits	83,058	607,552
Soil and water	26,000	25,000
Employee severance	52,047	231,684
Grant matching	3,131	4,054
County planning reserve	5,987	-
Economic development	3,100	-
Employee security reserve	2,745	-
Drug forfeitures	4,126	833
Records preservation	1,508	309
Electronic monitoring reserve	9,422	8,313
Self-funded health insurance	1,706,882	1,515,191
Homeland security grants	60,249	56,415
Other grants	18,651	180,749
Interest on long-term debt	37,873	28,657
Capital outlay	<u>98,537</u>	<u>310,440</u>
Total Expenses	<u>9,959,206</u>	<u>10,539,936</u>
Excess (deficiency) of revenues over expenditures before transfers and special items	856,463	(802,043)
Special Item – gain on disposal of assets	-	9,714
CHANGE IN NET POSITION	<u>856,463</u>	<u>(792,329)</u>
NET POSITION, BEGINNING OF YEAR	<u>4,623,896</u>	<u>5,416,225</u>
Restatement for OPEB reporting	<u>(163,231)</u>	<u>-</u>
NET POSITION, END OF YEAR	<u>\$5,317,128</u>	<u>\$4,623,896</u>

The narrative that follows discusses the operations of governmental activities.

- Expenses of governmental activities include depreciation expense of \$354,762. 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, 2018 totaled \$8,100,588. Of this amount \$7,867,975 was from tax assessments paid by member towns. An additional \$232,613 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 \$3,414,182, \$934,570 of which was unrestricted and available for discretionary spending on future needs. The County's combined fund balance increased \$289,895 from the previous year balance of \$3,124,287.

- Revenues include federal and state sources totaling \$769,391 and taxes assessed to member towns totaling \$7,867,975.
- Charges for services and fees and fines contributed \$893,694 in total revenue during the year.

Total governmental fund expenditures for December 31, 2018 and 2017 are broken down as follows:

	<u>2018</u>	<u>2017</u>
Emergency management agency	\$ 127,842	\$ 118,995
District attorney	252,814	244,339
County commissioners	323,082	304,025
County treasurer	77,631	75,422
County facilities	274,951	262,298
Jail department	2,982,326	2,943,669
Register of deeds	201,404	205,946
Register of probate	280,901	280,321
Sheriff	1,588,088	1,486,483
Telecommunications and dispatch	959,760	965,584
Advertising and promotion	11,500	14,250
Audit	7,105	8,400
University of ME extension	42,740	42,085
Employee benefits	639,429	625,493
Soil and water	26,000	25,000
Employee severance reserve	52,047	231,684
Grant matching reserve	3,131	4,054
County planning reserve	5,987	-
Economic development reserve	3,100	-
Employee security reserve	2,745	-
Community corrections reserve	206,375	128,514
Inmate reserve	313	25,000
Drug forfeitures reserve	4,126	833
Records preservation reserve	1,508	309
Probate surcharge reserve	1,913	1,790
Electronic monitoring reserve	9,422	8,313
Deeds surcharge reserve	3,681	4,708
Sheriff detail reserve	269,944	275,640
Self-funded health insurance claims	1,706,882	1,515,191
Homeland security grants	60,249	56,415
Other grants	26,314	180,749
Debt service – principal	7,997	8,304
Debt service – interest	37,873	28,657
Capital outlay	326,595	489,612
Total Expenditures	<u>\$10,525,775</u>	<u>\$10,558,378</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, 2018, is as follows:

	Beginning Balance	Additions	Retirements/ Reclass	Ending Balance
<i>Governmental Activities</i>				
Land	\$ 474,506	\$ -	\$ -	\$ 474,506
Construction in Progress	57,342	130,852	-	188,194
Buildings	2,964,536	-	-	2,964,536
Improvements	572,271	-	-	572,271
Equipment	1,752,903	137,449	-	1,890,352
Vehicles	<u>976,431</u>	<u>136,500</u>	<u>-</u>	<u>1,112,931</u>
Total capital assets	6,797,989	404,801	-	7,202,790
Accumulated depreciation	<u>(2,694,965)</u>	<u>(354,762)</u>	<u>-</u>	<u>(3,049,727)</u>
Capital assets, net	<u>\$ 4,103,024</u>	<u>\$ 50,039</u>	<u>\$ -</u>	<u>\$ 4,153,063</u>

Debt Administration - A summary of the County's long-term debt activity for the year ended December 31, 2018 is as follows:

	Beginning Balance, Restated	Additions	Principal Payments/ Reductions	Ending Balance	Total Interest Paid
Capital lease obligations	\$ 15,410	\$ -	\$ (7,997)	\$ 7,413	\$ 903
Net pension liability	2,386,752	-	(711,805)	1,674,947	-
Net OPEB liability	185,632	58,306	(22,401)	221,537	-
Compensated absences	<u>448,789</u>	<u>55,426</u>	<u>(7,588)</u>	<u>496,627</u>	<u>-</u>
Total	<u>\$2,850,951</u>	<u>\$ 113,732</u>	<u>\$ (749,791)</u>	<u>\$2,400,524</u>	<u>\$ 903</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 \$36,970 in interest on the note for the year ended December 31, 2018.

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 \$490,000 for funding of reserves. The County was able to realize a positive budget variance of \$343,112, primarily due to the following factors:

- Over budget revenues for community corrections revenues, deeds transfer taxes, fees and fines, and miscellaneous revenues for approximately \$138,645.
- Several expenditures areas realized savings in expenditures for approximately \$190,984.
- Overlay budgeted but not used in amount of \$17,591.

The County of Waldo, Maine is not aware of any major changes for the 2019 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, 2018

	Governmental Activities
ASSETS	
Cash and equivalents	\$ 2,485,169
Cash and equivalents - restricted	341,533
Investments - restricted	754,598
Receivable from other governments	56,200
Capital assets not being depreciated	662,700
Capital assets being depreciated, net of accumulated depreciation	3,490,363
Total assets	7,790,563
 DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	561,618
Deferred outflows related to OPEB	67,563
Total deferred outflows of resources	629,181
 LIABILITIES	
Accounts payable	27,716
Payroll withholdings payable	36,395
Payable to pension plans	27,605
Payable to other governments	84,126
Health insurance claims payable	34,723
DA restitution payable	5,201
Unearned revenue	7,553
Long-term liabilities	
Due within one year	
Capital leases payable	5,701
Due in more than one year	
Accrued compensated absences	496,627
Capital leases payable	1,712
Net pension liability	1,674,947
Net OPEB liability	221,537
Total liabilities	2,623,843
 DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	423,780
Deferred inflows related to OPEB	54,993
Total deferred inflows of resources	478,773
 NET POSITION	
Net investment in capital assets	4,145,650
Restricted for	
Emergency management	34,993
Community corrections	160,162
Unrestricted	976,323
Total net position	\$ 5,317,128

See accompanying notes to basic financial statements.

County of Waldo, Maine
Statement of Activities
For the Year Ended December 31, 2018

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	\$ 158,955	\$ -	\$ 95,056	\$ -	\$ (63,899)
District attorney	255,704	-	-	-	(255,704)
County commissioners	343,959	-	-	-	(343,959)
County treasurer	80,186	-	-	-	(80,186)
County facilities	310,484	-	-	-	(310,484)
Jail department	3,215,292	30,968	596,969	-	(2,587,355)
Register of deeds	208,095	338,252	-	-	130,157
Register of probate	284,426	151,249	-	-	(133,177)
Sheriff	1,897,865	282,385	-	-	(1,615,480)
Telecommunications and dispatch	1,028,629	-	-	-	(1,028,629)
Advertising and promotion	11,500	-	-	-	(11,500)
Audit	7,105	-	-	-	(7,105)
University of Maine extension	43,690	-	-	-	(43,690)
Employee benefits	83,058	-	-	-	(83,058)
Soil and water	26,000	-	-	-	(26,000)
Employee severance reserve	52,047	-	-	-	(52,047)
Grant matching reserve	3,131	-	2,088	-	(1,043)
County planning reserve	5,987	-	2,104	-	(3,883)
Economic development reserve	3,100	-	-	-	(3,100)
Employee security reserve	2,745	-	1,096	-	(1,649)
Drug forfeitures reserve	4,126	1,839	-	-	(2,287)
Records preservation reserve	1,508	-	-	-	(1,508)
Electronic monitoring reserve	9,422	-	7,784	-	(1,638)
Self-funded health insurance claims	1,706,882	-	1,045,593	-	(661,289)
Homeland security grants	60,249	-	60,249	-	-
Other grants	18,651	-	11,020	-	(7,631)
Interest and other charges	37,873	-	-	-	(37,873)
Capital outlay	98,537	-	-	88,429	(10,108)
Total governmental activities	\$ 9,959,206	\$ 804,693	\$ 1,821,959	\$ 88,429	(7,244,125)
General revenues					
County taxes					4,869,713
Taxes levied for support of corrections department					2,998,262
Deeds transfer taxes					82,678
Courthouse rental income					90,635
Interest					4,605
Miscellaneous					54,695
Total general revenues					8,100,588
Change in net position					856,463
NET POSITION - BEGINNING					4,623,896
Restatement for OPEB reporting					(163,231)
NET POSITION - BEGINNING, RESTATED					4,460,665
NET POSITION - ENDING					\$ 5,317,128

County of Waldo, Maine
Balance Sheet
Governmental Funds
December 31, 2018

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 1,499,078	\$ 969,071	\$ 17,021	\$ 2,485,170
Cash and cash equivalents - restricted	341,533	-	-	341,533
Investments - restricted	754,598	-	-	754,598
Due from other funds	91,916	-	-	91,916
Receivable from other governments	32,989	-	23,211	56,200
Total assets	<u>\$ 2,720,114</u>	<u>\$ 969,071</u>	<u>\$ 40,232</u>	<u>\$ 3,729,417</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 25,586	\$ -	\$ 2,130	\$ 27,716
Payroll withholdings payable	36,395	-	-	36,395
Due to other funds	-	88,807	3,109	91,916
Payable to pension plans	27,605	-	-	27,605
Payable to other governments	84,126	-	-	84,126
Health insurance claims payable	34,723	-	-	34,723
DA restitution payable	5,201	-	-	5,201
Unearned revenues	7,553	-	-	7,553
Total liabilities	<u>221,189</u>	<u>88,807</u>	<u>5,239</u>	<u>315,235</u>
Fund balances				
Restricted for				
Emergency management	-	-	34,993	34,993
Jail department community corrections	160,162	-	-	160,162
Committed for				
Capital projects	-	880,264	-	880,264
Self-funded health insurance	861,409	-	-	861,409
Jail department	115,077	-	-	115,077
Inmate reserve	125,118	-	-	125,118
Other purposes	302,589	-	-	302,589
Unassigned	934,570	-	-	934,570
Total fund balances	<u>2,498,925</u>	<u>880,264</u>	<u>34,993</u>	<u>3,414,182</u>
Total liabilities and fund balances	<u>\$ 2,720,114</u>	<u>\$ 969,071</u>	<u>\$ 40,232</u>	<u>\$ 3,729,417</u>

County of Waldo, Maine
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2018

Total fund balance, governmental funds	\$ 3,414,182
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.	4,153,063
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 and OPEB	629,181
Deferred inflows related to pensions and OPEB	(478,773)
Some liabilities, (such as capital leases payable, net pension liability, OPEB 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>(2,400,525)</u>
Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 5,317,128</u></u>

County of Waldo, Maine
Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds
For the Year Ended December 31, 2018

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>
REVENUES				
Property taxes	\$ 7,867,975	\$ -	\$ -	\$ 7,867,975
Deeds transfer taxes	82,678	-	-	82,678
Intergovernmental revenue	698,123	-	71,268	769,391
Charges for services	565,771	-	-	565,771
Fees and fines	327,923	-	-	327,923
Self-funded health insurance contributions	175,351	-	-	175,351
Self-funded health insurance claims revenue	855,970	-	-	855,970
Investment earnings	18,877	-	-	18,877
Miscellaneous revenues	63,306	88,428	-	151,734
	<u>10,655,974</u>	<u>88,428</u>	<u>71,268</u>	<u>10,815,670</u>
Total revenues				
EXPENDITURES				
Current				
Emergency management agency	127,842	-	-	127,842
District attorney	252,814	-	-	252,814
County commissioners	323,082	-	-	323,082
County treasurer	77,631	-	-	77,631
County facilities	274,951	-	-	274,951
Jail department	2,982,326	-	-	2,982,326
Register of deeds	201,404	-	-	201,404
Register of probate	280,901	-	-	280,901
Sheriff	1,588,088	-	-	1,588,088
Telecommunications and dispatch	959,760	-	-	959,760
Advertising and promotion	11,500	-	-	11,500
Audit	7,105	-	-	7,105
University of Maine extension	42,740	-	-	42,740
Employee benefits	639,429	-	-	639,429
Soil and water	26,000	-	-	26,000
Employee severance reserve	52,047	-	-	52,047
Grant matching reserve	3,131	-	-	3,131
County planning reserve	5,987	-	-	5,987
Economic development reserve	3,100	-	-	3,100
Employee security reserve	2,745	-	-	2,745
Community corrections reserve	206,375	-	-	206,375
Inmate reserve	313	-	-	313
Drug forfeitures reserve	4,126	-	-	4,126
Records preservation reserve	1,508	-	-	1,508
Probate surcharge reserve	1,913	-	-	1,913
Electronic monitoring reserve	9,422	-	-	9,422
Deeds surcharge reserve	3,681	-	-	3,681
Sheriff detail reserve	269,944	-	-	269,944
Self-funded health insurance claims	1,706,882	-	-	1,706,882
Homeland security grants	-	-	60,249	60,249
Other grants	-	-	26,314	26,314
Debt service				
Principal	7,997	-	-	7,997
Interest and other charges	37,873	-	-	37,873
Capital outlay	-	326,595	-	326,595
	<u>10,112,617</u>	<u>326,595</u>	<u>86,563</u>	<u>10,525,775</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>543,357</u>	<u>(238,167)</u>	<u>(15,295)</u>	<u>289,895</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	613,494	-	613,494
Transfers out	(613,494)	-	-	(613,494)
Total other financing sources (uses)	<u>(613,494)</u>	<u>613,494</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(70,137)	375,327	(15,295)	289,895
FUND BALANCE - BEGINNING	<u>2,569,062</u>	<u>504,937</u>	<u>50,288</u>	<u>3,124,287</u>
FUND BALANCE - ENDING	<u>\$ 2,498,925</u>	<u>\$ 880,264</u>	<u>\$ 34,993</u>	<u>\$ 3,414,182</u>

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, 2018

Net change in fund balances - total governmental funds: \$ 289,895

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	\$ 404,801	
Depreciation expense	<u>(354,762)</u>	50,039

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 and OPEB	205,971
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Governmental funds report capital lease proceeds as current financial resources. In contrast, the Statement of Activities treats such issuance of debt as a liability. Governmental funds report repayment of bond principal as an expenditure. In contrast, the Statement of Activities treats such repayments as a reduction in long-term liabilities.

Capital lease repayments	7,997
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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	(47,838)
Net pension and OPEB expense	<u>350,399</u>

Change in net position of governmental activities	<u><u>\$ 856,463</u></u>
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**County of Waldo, Maine
Jail Department
Statement of Fiduciary Net Position
December 31, 2018**

	<u>Agency Funds - Inmate Funds</u>
ASSETS	
Cash	\$ 61,436
	<u><u> </u></u>
LIABILITIES	
Deposits held for others	\$ 61,436
	<u><u> </u></u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

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, 2018

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, 2018

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. Cash, Cash Equivalents, 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, 2018

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, net OPEB liability, and compensated absences liability.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

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 and Other Post-Employment Benefits (OPEB)

For purposes of measuring the net pension and OPEB liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the fiduciary net position of the Participating Local Districts (PLD) Pension Plan and OPEB Plan and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the PLD plans. 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.

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, 2018

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.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

11. New Governmental Accounting Standards

During the year ended December 31, 2018, the County implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This statement improves accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB) and improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.

During the year ended December 31, 2018, the County implemented GASB Statement No. 85, *Omnibus 2017*. This statement improves financial reporting by enhancing consistency in the application of accounting and financial reporting requirements related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Consistent reporting will improve the usefulness of information for users of state and local government financial statements.

12. Recent Accounting Pronouncements

In April 2018, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This statement improves financial reporting by improving the consistency of the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The statement is effective for periods beginning after June 15, 2018. The effect of this Statement on the County's financial statements is not known at this time.

NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS

Cash and Cash Equivalents

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, 2018, the County reported deposits of \$2,888,139 with bank balances of \$3,025,540. Of the County's total bank balance of \$3,025,540, \$2,013,542 was exposed to custodial credit risk. Of the exposed amount, \$2,013,542 was collateralized by underlying securities held by the related bank's trust department but not in the County's name.

Deposits have been reported as follows:

Reported in governmental funds	\$ 2,826,702
Reported in fiduciary funds	<u>61,436</u>
Total deposits	<u>\$ 2,888,138</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 2. CASH, CASH EQUIVALENTS, AND INVESTMENTS (CONTINUED)

Investments

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

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

The County's investments at December 31, 2018 are as follows:

Certificates of deposit	<u>\$ 754,598</u>
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All of the County's investments at December 31, 2018 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.

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

	Due in less than one year	Due in 1-5 years	Due in more than five years
Certificates of deposit	<u>\$ 754,598</u>	<u>\$ _____ -</u>	<u>\$ _____ -</u>

Investments have been reported as follows:

Reported in governmental funds	<u>\$ 754,598</u>
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County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 3. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018, was as follows:

	Balance 12/31/17	Additions	Disposals	Balance 12/31/18
Governmental Activities				
<i>Capital assets not being depreciated</i>				
Land	\$ 474,506	\$ -	\$ -	\$ 474,506
Construction in progress	57,342	130,852	-	188,194
Total capital assets not being depreciated	<u>531,848</u>	<u>130,852</u>	<u>-</u>	<u>662,700</u>
<i>Capital assets being depreciated</i>				
Buildings	2,964,536	-	-	2,964,536
Improvements	572,271	-	-	572,271
Equipment	1,752,903	137,449	-	1,890,352
Vehicles	976,431	136,500	-	1,112,931
Total capital assets being depreciated	<u>6,266,141</u>	<u>273,949</u>	<u>-</u>	<u>6,540,090</u>
Less accumulated depreciation				
Buildings	(959,804)	(60,507)	-	(1,020,311)
Improvements	(206,485)	(43,742)	-	(250,227)
Equipment	(1,048,078)	(109,591)	-	(1,157,669)
Vehicles	(480,598)	(140,922)	-	(621,520)
Total accumulated depreciation	<u>(2,694,965)</u>	<u>(354,762)</u>	<u>-</u>	<u>(3,049,727)</u>
Total capital assets, being depreciated, net	<u>3,571,176</u>	<u>(80,813)</u>	<u>-</u>	<u>3,490,363</u>
Governmental activities capital assets, net	<u>\$ 4,103,024</u>	<u>\$ 50,039</u>	<u>\$ -</u>	<u>\$ 4,153,063</u>

Depreciation expense was charged to governmental activities as follows:

Emergency management	\$ 38,701
District attorney	367
County commissioners	20,618
County facilities	34,777
Register of deeds	2,060
Sheriff	149,411
Telecommunications	51,625
Jail	56,253
University of Maine extension	<u>950</u>
Total depreciation expense	<u>\$ 354,762</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 4. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the year ended December 31, 2018:

	Balance 12/31/17, Restated	Increase	Decrease	Balance 12/31/18	Due Within One Year
Capital leases	\$ 15,410	\$ -	\$ (7,997)	\$ 7,413	\$ 5,701
Net pension liability	2,386,752	-	(711,805)	1,674,947	N/A
Net OPEB liability	185,632	58,306	(22,401)	221,537	N/A
Accrued compensated absences	448,789	55,426	(7,588)	496,627	N/A
Total	<u>\$2,850,951</u>	<u>\$ 113,732</u>	<u>\$ (749,791)</u>	<u>\$2,400,524</u>	<u>\$ 5,701</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, 2018, 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, 2018 is \$32,359.

Minimum future lease payments under capital leases as of December 31, 2018 are:

2019	\$ 6,151
2020	897
2021	828
2022	<u>69</u>
	7,945
Less amount representing interest	<u>532</u>
Present value of minimum lease payments	<u>\$ 7,413</u>

The County is currently committed to operating lease payments of \$47,098 over the next four years for tower site rentals, copiers, and other equipment leases. Future lease payment requirements are as follows:

2019	\$ 21,853
2020	16,437
2021	5,033
2022	<u>3,775</u>
	<u>\$ 47,098</u>

Operating lease payments were \$21,692 for the year ended December 31, 2018.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

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 1.68% per annum. The agreement provided for maximum credit availability of \$5,000,000, 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, 2018, is summarized as follows:

Source of Financing	Purpose of Financing	Balance 1/1/18	Draws	Paid	Balance 12/31/18
Camden National Bank	Working capital	\$ -	\$ 4,500,000	\$ (4,500,000)	\$ -

The County paid interest of \$36,970 for short-term financing during the year ended December 31, 2018.

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, 2018 arising from these transactions were as follows:

	Receivable	Payable	Transfers In	Transfers Out
General fund	\$ 91,916	\$ -	\$ -	\$ (613,494)
Capital projects fund	-	88,807	613,494	-
Special revenue fund	-	3,109	-	-
	<u>\$ 91,916</u>	<u>\$ 91,916</u>	<u>\$ 613,494</u>	<u>\$ (613,494)</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 \$613,494 was used to move funds to various capital reserves in accordance with budgetary authorizations.

NOTE 7. NET INVESTMENT IN CAPITAL ASSETS

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds and capital leases payable adding back any unspent proceeds. The County's net investment in capital assets was calculated as follows at December 31, 2018:

Capital assets	\$ 7,202,790
Accumulated depreciation	(3,049,727)
Related capital leases payable	<u>(7,413)</u>
Total balance	<u>\$ 4,145,650</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 8. FUND BALANCE - COMMITTED FOR CAPITAL PROJECTS

At December 31, 2018, the County's fund balance committed for capital projects was comprised of the following:

Vehicles	\$ 28,968
Sheriff facility	38,387
Courthouse	34,804
Communications	73,662
Technology	104,096
All other facilities	138,834
EMA equipment	14,991
Probate, deeds, and district attorney	24,079
Emergency shelters	21,392
Future County land and buildings	17,170
Future technology upgrade	249,279
Equipment service	9,810
Jail improvements	82,038
Jail technology	<u>42,754</u>
	<u>\$ 880,264</u>

NOTE 9. FUND BALANCE - COMMITTED FOR OTHER PURPOSES

At December 31, 2018, the County's general fund balance committed for other purposes was comprised of the following:

Planning	\$ 9,984
Employment security	52,988
Employee severance	36,030
EMA/disaster recovery	28,250
Grant matching	5,991
Drug forfeiture	2,436
Sheriff's detail	30,371
Deeds surcharge	103,323
Economic development	9,900
Records preservation	5,192
Probate surcharge	<u>18,124</u>
	<u>\$ 302,589</u>

NOTE 10. PARTICIPATION IN PUBLIC ENTITY RISK POOL

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

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

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, 2018 was \$861,409. 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, 2018.

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

	<u>2018</u>	<u>2017</u>
Claims payable, January 1	\$ 462,074	\$ 28,353
Current year claims incurred	1,706,882	1,515,191
Current year claim payments	<u>(2,134,233)</u>	<u>(1,081,470)</u>
Claims payable, December 31	<u>\$ 34,723</u>	<u>\$ 462,074</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 employees (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.

For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members and by contract with other participating employers under applicable statutory provisions.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Benefits (Continued)

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 2.4%.

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 \$3,218,713 for the year ended December 31, 2018. County contributions were as follows:

	<u>Year ended 12/31/18</u>		<u>Year ended 12/31/17</u>		<u>Year ended 12/31/16</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Employer	\$325,423	10.11%	\$321,332	9.65%	\$279,755	9.21%
Employee	257,497	8.00%	266,353	8.00%	235,661	7.76%

Net Pension Liability

The collective net pension liability measured as of June 30, 2018 was as follows:

	<u>PLD Plan</u>
Plan collective total pension liability	\$ 3,089,857,220
Less plan net position	<u>(2,816,179,855)</u>
Plan collective net pension liability	<u>\$ 273,677,365</u>

At December 31, 2018, 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 \$1,674,947.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability (Continued)

The net pension liability for the County was measured as of June 30, 2018, 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 0.612015%, allocated based on adjusted contributions to the plan for the year ended June 30, 2018. This percentage was 0.582935%, at the prior measurement date of June 30, 2017.

Pension Expense and Revenue

For the year ended December 31, 2018, the County recognized pension expense of (\$48,110) related to the PLD Plan, made up of the County's proportionate share of plan pension expense (\$313,394), pension expense related to specific liabilities of individual employers \$4,197,921, and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions \$67,363.

Deferred Outflows and Inflows of Resources

For the year ended December 31, 2018, 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	\$ 5,244	\$ 18,396
Changes of assumptions	267,333	-
Net difference between projected and actual investment earnings on pension plan investments	-	404,433
Changes in proportion and differences between employer contributions and proportionate share of contributions	106,474	951
Employer's contributions to plan subsequent to measurement date of collective net pension liability	182,567	-
Total	\$ 561,618	\$ 423,780

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Deferred Outflows and Inflows of Resources (Continued)

\$182,567 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, 2019. Other amounts reported as deferred inflows and outflows will be recognized as pension expense as follows:

Year ended December 31,	PLD Plan Amount
2019	\$ 285,980
2020	48,954
2021	(275,134)
2022	<u>(104,528)</u>
	<u>\$ (44,728)</u>

Payables to Pension Plan

At December 31, 2018, the County had \$27,605 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 2019, 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#AnnualReports.

NOTE 13. DEFINED BENEFIT OPEB PLAN

Maine Public Employees Retirement System – Group Life Insurance

The Group Life Insurance Plan for Retired Participating Local District (PLD) (the PLD Consolidated Plan) employees is a multiple-employer cost sharing plan.

Other Post-Employment Benefits (OPEB)

The Group Life Insurance Plans (the Plans) provide basic group life insurance benefits, during retirement, to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 13. DEFINED BENEFIT OPEB PLAN (CONTINUED)

Contributions

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. PLD employers are required to remit a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period.

Net OPEB Liability

The collective net OPEB liability measured as of June 30, 2018 was as follows:

	PLD Plan
Plan collective total OPEB liability	\$ 36,022,905
Less plan net fiduciary position	<u>(15,821,928)</u>
Plan collective net OPEB liability	<u>\$ 20,200,977</u>

At December 31, 2018, the County reported a liability for its proportionate share of the net OPEB liability. The amount recognized by the County as its proportionate share of the net OPEB liability was \$221,537.

The net OPEB liability for the County was measured as of June 30, 2018, and the total collective OPEB liability used to calculate the net OPEB liability was determined by actuarial valuations as of that date. The County's proportionate share percentage of the collective net OPEB liability for the PLD Plan was 1.096665%, allocated based on adjusted contributions to the plan for the year ended June 30, 2018. This percentage was 1.110140% at the prior measurement date of June 30, 2017.

OPEB Expense

For the year ended December 31, 2018, the County recognized OPEB expense of \$11,935 related to the PLD Plan, made up of the County's proportionate share of plan OPEB expense \$9,618, OPEB expense related to specific liabilities of individual employers \$0, and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions \$2,317.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

NOTE 13. DEFINED BENEFIT OPEB PLAN (CONTINUED)

Deferred Outflows and Inflows of Resources

For the year ended December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	PLD Plan	
	Deferred Outflows	Deferred Inflows
Differences between expected and actual experience	\$ 18,695	\$ -
Changes of assumptions	14,203	40,878
Net difference between projected and actual investment earnings on OPEB plan investments	-	11,625
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,261	2,490
Employer's contributions to plan subsequent to measurement date of collective net OPEB liability	23,404	-
Total	\$ 67,563	\$ 54,993

\$22,401 reported as deferred outflows related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2019. Other amounts reported as deferred inflows and outflows will be recognized as OPEB expense as follows:

Year ended December 31,	PLD Plan Amount
2019	\$ (4,778)
2020	(4,778)
2021	(4,778)
2022	(2,583)
2023	6,082
	\$ (10,835)

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

Information on the OPEB 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 OPEB liability and related amounts are disclosed in the Notes to the Audited Schedules of Employer Allocations and OPEB 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.maineprs.org/Publications/Publications.htm#Annual_Reports.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2018

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, 2018 for employees covered by this plan was \$950,553.

The County matches employees' contributions up to a maximum \$600 as determined by the Board of Commissioners. The County made matching contributions of \$3,645 and employees elected to defer \$37,958 for a contribution of \$41,603 for the year ended December 31, 2018.

NOTE 15. RESTATEMENT OF BEGINNING NET POSITION

As a result of implementing GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* and GASB Statement No. 85, *Omnibus 2017*, the County restated its beginning net position on the government-wide statements by (\$163,231), to record net OPEB liability of (\$185,632) and deferred outflows of \$22,401.

NOTE 16. COMMITMENTS

At December 31, 2018, the County was committed to \$651,819 for the balance of corrections services contracts, and \$64,949 for remaining EMA and computer crimes contracts.

NOTE 17. 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 18. SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 16, 2019, 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, 2018

	Budgeted Amounts			Actual Amounts, Budgetary Basis	Budget to GAAP Differences	Actual Amounts, GAAP Basis
	Original	Changes*	Final			
REVENUES						
Property taxes	\$ 7,867,975	\$ -	\$ 7,867,975	\$ 7,867,975	\$ -	\$ 7,867,975
Deeds transfer taxes	60,000	-	60,000	80,353	2,325	82,678
Intergovernmental revenue	423,640	-	423,640	516,826	181,297	698,123
Charges for services	234,635	-	234,635	220,987	344,784	565,771
Fees and fines	305,000	-	305,000	328,798	(875)	327,923
Self-funded health insurance contributions	-	-	-	-	175,351	175,351
Self-funded health insurance claims revenue	-	-	-	-	855,970	855,970
Investment earnings	3,550	-	3,550	4,605	14,272	18,877
Miscellaneous revenues	45,200	-	45,200	46,508	16,798	63,306
Total revenues	8,940,000	-	8,940,000	9,066,052	1,589,922	10,655,974
EXPENDITURES						
Current						
Emergency management agency	129,410	(740)	128,670	128,670	(828)	127,842
District attorney	265,977	-	265,977	252,814	-	252,814
County commissioners	330,446	-	330,446	323,082	-	323,082
County treasurer	79,379	-	79,379	77,631	-	77,631
County facilities	282,001	-	282,001	274,951	-	274,951
Jail department	3,374,402	(122,754)	3,251,648	3,206,065	(223,739)	2,982,326
Register of deeds	234,958	-	234,958	201,404	-	201,404
Register of probate	243,270	-	243,270	241,395	39,506	280,901
Sheriff	1,610,585	-	1,610,585	1,588,992	(904)	1,588,088
Telecommunications and dispatch	1,011,441	-	1,011,441	965,082	(5,322)	959,760
Advertising and promotion	11,500	-	11,500	11,500	-	11,500
Audit	9,000	-	9,000	7,105	-	7,105
University of ME extension	42,740	-	42,740	42,740	-	42,740
Employee benefits	1,231,300	-	1,231,300	1,203,530	(564,101)	639,429
Soil and water	26,000	-	26,000	26,000	-	26,000
Records preservation	5,000	-	5,000	5,000	(5,000)	-
Reserves funding expense	25,000	-	25,000	25,000	(25,000)	-
Employee severance reserve	-	-	-	-	52,047	52,047
Grant matching reserve	-	-	-	-	3,131	3,131
County planning reserve	-	-	-	-	5,987	5,987
Economic development reserve	-	-	-	-	3,100	3,100
Employee security reserve	-	-	-	-	2,745	2,745
Community corrections reserve	-	-	-	-	206,375	206,375
Inmate reserve	-	-	-	-	313	313
Drug forfeitures reserve	-	-	-	-	4,126	4,126
Records preservation reserve	-	-	-	-	1,508	1,508
Probate surcharge reserve	-	-	-	-	1,913	1,913
Electronic monitoring reserve	-	-	-	-	9,422	9,422
Deeds surcharge reserve	-	-	-	-	3,681	3,681
Sheriff detail reserve	-	-	-	-	269,944	269,944
Self-funded health insurance claims	-	-	-	-	1,706,882	1,706,882
Debt service						
Principal	-	-	-	-	7,997	7,997
Interest and other charges	10,000	-	10,000	18,485	19,388	37,873
Total expenditures	8,922,409	(123,494)	8,798,915	8,599,446	1,513,171	10,112,617
Excess of revenues over expenditures	17,591	123,494	141,085	466,606	76,751	543,357
OTHER FINANCING SOURCES (USES)						
Use of carryover fund balances	-	490,000	490,000	-	-	-
Overlay	(17,591)	-	(17,591)	-	-	-
Transfers out	-	(613,494)	(613,494)	(613,494)	-	(613,494)
Total other financing sources and uses	(17,591)	(123,494)	(141,085)	(613,494)	-	(613,494)
Net change in fund balances	\$ -	\$ -	\$ -	(146,888)	76,751	(70,137)
FUND BALANCES - BEGINNING				3,201,195	(632,133)	2,569,062
FUND BALANCES - ENDING				\$ 3,054,307	\$ (555,382)	\$ 2,498,925

* 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	\$ (146,888)
Adjustments to convert from cash basis to accrual basis	2,472
Unbudgeted reserves revenues and expenses	(62,287)
Reclassification of County funding of reserves	30,000
Reclassification of County funding of self-funded health insurance	767,855
Self-funded health insurance contributions revenue	175,351
Self-funded health insurance claims and interest revenue	870,242
Self-funded health insurance claims expenses	(1,706,882)
	<u>\$ (70,137)</u>

County of Waldo, Maine
Budget and Actual (with Variances)
General Fund
For the year ended December 31, 2018

	Budgeted Amounts			Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Changes*	Final		
REVENUES					
Property taxes	\$ 7,867,975	\$ -	\$ 7,867,975	\$ 7,867,975	\$ -
Deeds transfer taxes	60,000	-	60,000	80,353	20,353
Intergovernmental revenue	423,640	-	423,640	516,826	93,186
Charges for services	234,635	-	234,635	220,987	(13,648)
Fees and fines	305,000	-	305,000	328,798	23,798
Investment earnings	3,550	-	3,550	4,605	1,055
Miscellaneous revenues	45,200	-	45,200	46,508	1,308
Total revenues	<u>8,940,000</u>	<u>-</u>	<u>8,940,000</u>	<u>9,066,052</u>	<u>126,052</u>
EXPENDITURES					
Current					
Emergency management agency	129,410	(740)	128,670	128,670	-
District attorney	265,977	-	265,977	252,814	13,163
County commissioners	330,446	-	330,446	323,082	7,364
County treasurer	79,379	-	79,379	77,631	1,748
County facilities	282,001	-	282,001	274,951	7,050
Jail department	3,374,402	(122,754)	3,251,648	3,206,065	45,583
Register of deeds	234,958	-	234,958	201,404	33,554
Register of probate	243,270	-	243,270	241,395	1,875
Sheriff	1,610,585	-	1,610,585	1,588,992	21,593
Telecommunications and dispatch	1,011,441	-	1,011,441	965,082	46,359
Advertising and promotion	11,500	-	11,500	11,500	-
Audit	9,000	-	9,000	7,105	1,895
University of ME extension	42,740	-	42,740	42,740	-
Employee benefits	1,231,300	-	1,231,300	1,203,530	27,770
Soil and water	26,000	-	26,000	26,000	-
Records preservation	5,000	-	5,000	5,000	-
Reserves funding expense	25,000	-	25,000	25,000	-
Debt service					
Interest and other charges	10,000	-	10,000	18,485	(8,485)
Total expenditures	<u>8,922,409</u>	<u>(123,494)</u>	<u>8,798,915</u>	<u>8,599,446</u>	<u>199,469</u>
Excess of revenues over expenditures	<u>17,591</u>	<u>123,494</u>	<u>141,085</u>	<u>466,606</u>	<u>325,521</u>
OTHER FINANCING SOURCES (USES)					
Use of carryover fund balances	-	490,000	490,000	-	(490,000)
Overlay	(17,591)	-	(17,591)	-	17,591
Transfers out	-	(613,494)	(613,494)	(613,494)	-
Total other financing sources and uses	<u>(17,591)</u>	<u>(123,494)</u>	<u>(141,085)</u>	<u>(613,494)</u>	<u>(472,409)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(146,888)</u>	<u>\$ (146,888)</u>
FUND BALANCES - BEGINNING				<u>3,201,195</u>	
FUND BALANCE - ENDING				<u>\$ 3,054,307</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,

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
County's proportion of the net pension liability *	0.612015%	0.582935%	0.579523%	0.552181%	0.550640%	0.549011%				
County's proportionate share of the net pension liability *	\$ 1,674,947	\$ 2,386,752	\$ 3,210,408	\$ 1,876,127	\$ 942,771	\$ 1,692,377				
County's covered-employee payroll **	\$ 3,218,713	\$ 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	52.04%	71.69%	105.68%	62.29%	34.14%	62.98%				
Plan fiduciary net position as a percentage of the total pension liability	91.14%	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 Pension Contributions
Participating Local Districts Plan
Last 10 Fiscal Years*
For the years ended December 31,

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Contractually required contribution *	\$ 325,423	\$ 321,332	\$ 279,755	\$ 255,127	\$ 206,740	\$ 177,576				
Contributions in relation to the contractually required contribution	<u>(325,423)</u>	<u>(321,332)</u>	<u>(279,755)</u>	<u>(255,127)</u>	<u>(206,740)</u>	<u>(177,576)</u>				
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>					
County's covered-employee payroll *	\$ 3,218,713	\$ 3,329,414	\$ 3,037,907	\$ 3,012,033	\$ 2,761,120	\$ 2,687,044				
Contributions as a percentage of covered-employee payroll	10.11%	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

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
County's proportion of the net OPEB liability	1.096665%									
County's proportionate share of the net OPEB liability	\$ 221,537									
County's covered-employee payroll	\$ 3,743,000									
County's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	5.92%									
Plan fiduciary net position as a percentage of the total OPEB liability	43.92%									

* The amounts presented for each fiscal year available were determined as of June 30 of the previous year

County of Waldo, Maine
Schedule of County OPEB Contributions
Participating Local Districts Plan
Last 10 Fiscal Years*
For the years ended June 30,

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Contractually required contribution	\$ 23,404									
Contributions in relation to the contractually required contribution	<u>(23,404)</u>									
Contribution deficiency (excess)	<u>\$ -</u>									
County's covered-employee payroll	\$ 3,743,000									
Contributions as a percentage of covered-employee payroll	0.63%									

* The amounts presented for each fiscal year available were determined as of June 30 of the previous year

Jail Department of the County of Waldo, Maine
Budgetary Comparison Schedule - Budgetary Basis
Budget and Actual - General Fund
For the Year ended December 31, 2018

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Changes*	Final		
REVENUES					
Assessments	\$ 2,998,262	\$ -	\$ 2,998,262	\$ 2,998,262	\$ -
Intergovernmental	336,140	19,061	355,201	606,068	250,867
Charges for services	40,000	-	40,000	21,144	(18,856)
Miscellaneous revenues	-	-	-	725	725
Total revenues	<u>3,374,402</u>	<u>19,061</u>	<u>3,393,463</u>	<u>3,626,199</u>	<u>232,736</u>
EXPENDITURES					
Current					
Wages	873,574	(21,531)	852,043	855,685	(3,642)
Fringe benefits	434,650	(203,754)	230,896	211,181	19,715
Administration	1,105,498	(80,000)	1,025,498	1,015,000	10,498
Professional fees	655,000	(21,223)	633,777	625,003	8,774
Vehicle operation	19,500	-	19,500	13,994	5,506
Fuel	20,000	-	20,000	15,710	4,290
Utilities	28,000	-	28,000	27,962	38
Repairs and maintenance	52,500	-	52,500	56,638	(4,138)
Insurance	44,500	-	44,500	44,361	139
Inmate medical	30,000	-	30,000	24,963	5,037
Food	50,750	-	50,750	49,400	1,350
Supplies	7,400	(1,500)	5,900	5,382	518
Clothing and materials	9,000	-	9,000	7,399	1,601
Miscellaneous	1,630	-	1,630	1,520	110
Community corrections reserve	-	206,375	206,375	206,375	-
Inmate reserve	-	313	313	313	-
Debt service					
Principal	-	1,453	1,453	1,453	-
Interest expense	10,000	47	10,047	18,532	(8,485)
Capital outlay	<u>32,400</u>	<u>-</u>	<u>32,400</u>	<u>28,128</u>	<u>4,272</u>
Total expenditures	<u>3,374,402</u>	<u>(119,820)</u>	<u>3,254,582</u>	<u>3,208,999</u>	<u>45,583</u>
Excess of revenues over expenditures	<u>-</u>	<u>138,881</u>	<u>138,881</u>	<u>417,200</u>	<u>278,319</u>
OTHER FINANCING SOURCES (USES)					
Reclass of health insurance funding amounts	-	(203,754)	(203,754)	(203,754)	-
Use of carryover fund balances	-	302,627	302,627	-	(302,627)
Transfers out	<u>-</u>	<u>(237,754)</u>	<u>(237,754)</u>	<u>(237,754)</u>	<u>-</u>
Total other financing sources and uses	<u>-</u>	<u>(138,881)</u>	<u>(138,881)</u>	<u>(441,508)</u>	<u>(302,627)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(24,308)</u>	<u>\$ (24,308)</u>
FUND BALANCE, BEGINNING				<u>424,665</u>	
FUND BALANCE, ENDING				<u>\$ 400,357</u>	

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

Jail Department of the County of Waldo, Maine
Balance Sheet
Governmental Funds
December 31, 2018

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 296,902	\$ 241,318	\$ 538,220
Due from other funds	116,379	-	116,379
Total assets	<u>\$ 413,281</u>	<u>\$ 241,318</u>	<u>\$ 654,599</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Payroll withholdings payable	\$ 7,549	\$ -	\$ 7,549
Payable to pension plans	5,375	-	5,375
Due to other funds	-	116,526	116,526
Total liabilities	<u>12,924</u>	<u>116,526</u>	<u>129,450</u>
Fund balances			
Restricted for community corrections	160,162	-	160,162
Committed for capital projects	-	124,792	124,792
Committed for inmate reserve	125,118	-	125,118
Unassigned	115,077	-	115,077
Total fund balances	<u>400,357</u>	<u>124,792</u>	<u>525,149</u>
Total liabilities and fund balances	<u>\$ 413,281</u>	<u>\$ 241,318</u>	<u>\$ 654,599</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, 2018

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
REVENUES			
Assessments	\$ 2,998,262	\$ -	\$ 2,998,262
Intergovernmental revenue	606,068	-	606,068
Charges for services	21,144	-	21,144
Miscellaneous revenues	725	500	1,225
	<u>3,626,199</u>	<u>500</u>	<u>3,626,699</u>
Total revenues			
EXPENDITURES			
Current			
Wages	855,685	-	855,685
Fringe benefits	211,181	-	211,181
Administration	1,015,000	-	1,015,000
Professional fees	625,003	-	625,003
Vehicle operation	13,994	-	13,994
Fuel	15,710	-	15,710
Utilities	27,962	-	27,962
Repairs and maintenance	56,638	-	56,638
Insurance	44,361	-	44,361
Inmate medical	24,963	-	24,963
Food	49,400	-	49,400
Supplies	5,382	-	5,382
Clothing and materials	7,399	-	7,399
Miscellaneous	1,520	-	1,520
Community corrections reserve	206,375	-	206,375
Inmate reserve	313	-	313
Debt service			
Principal	1,453	-	1,453
Interest expense	18,532	-	18,532
Capital outlay	28,128	10,379	38,507
	<u>3,208,999</u>	<u>10,379</u>	<u>3,219,378</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>417,200</u>	<u>(9,879)</u>	<u>407,321</u>
OTHER FINANCING SOURCES (USES)			
Reclass of health insurance funding amounts	(203,754)	-	(203,754)
Transfers in	-	122,754	122,754
Transfers out	(237,754)	(8,228)	(245,982)
	<u>(441,508)</u>	<u>114,526</u>	<u>(326,982)</u>
Total other financing sources and uses			
Net change in fund balances	(24,308)	104,647	80,339
FUND BALANCE - BEGINNING	<u>424,665</u>	<u>20,144</u>	<u>444,809</u>
FUND BALANCE - ENDING	<u>\$ 400,357</u>	<u>\$ 124,792</u>	<u>\$ 525,149</u>



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Email: bta@btacpa.com

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

To the County Commissioners
County of Waldo, Maine

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine, as of and for the year ended December 31, 2018, 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 August 16, 2019.

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

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*.

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.

Francine Thibodeau & Associates

August 16, 2019

**We, the Board of Waldo County Commissioners, wish to acknowledge and thank
the following employees who served the County of Waldo during 2018:**

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2018

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 06-02-18 to current
Rebecca Loveland, P/T VWA 01-01-18 to 05-17-18
Megan Duval, Legal Secretary

1020 Commissioner's Office

Barbara A. Arseneau, County Clerk
Lynn Patten, Assistant County Clerk
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
Carol Beal, Janitor
Thomas Moore

1050 Jail

Raymond Porter, Correctional Administrator Elmer Sweetland, P/T Corrections Officer
Robert Walker, Detention Manager Amy Kitchen, P/T Corrections Officer
Christopher Albert, Corporal Garth Coleman, P/T Corrections Officer
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

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2018

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 Sergeant
Nicholas Oettinger, Patrol Sergeant
Cody Laite, Patrol Sergeant
Greg Jones, Patrol Corporal
Darin Moody, Patrol Corporal
James I. Porter, Patrol Deputy
Kevin Littlefield, Patrol Deputy
Jordan Tozier, Patrol Deputy/SRO
Wiley McVety, Patrol Deputy
Cassie McDonald, Patrol Deputy
Jeffrey Rice, Patrol Deputy
Ryan Jackston, Patrol Deputy
David White, Patrol Deputy
Mariza Gionfriddo, Patrol Deputy
Jacob Powers, Patrol Deputy
Josh Staples, Patrol Deputy

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

Dean Jackson, P/T Patrol Deputy
Gerald Lincoln, Jr. P/T Patrol Deputy Resigned 2-18
Mark Nickerson, Civil Process
Eric Harvey, Civil Process 01-01-18 to 06-01-18

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
Stephen Waterman, Dispatcher - resigned 01-04-18
Rebecca Brown, Dispatcher - resigned 02-01-18