



County of Waldo

Annual Report 2019



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DEDICATED TO

John A. Ford



For serving in the Waldo County Sheriff's Office as

High Sheriff from 1991 through 1998,
Chief Deputy from 2000 through 2002,
and Civil Process Deputy in 2018.

John was a character, a friend, an artist,
and a highly entertaining story teller.

“One never knows who and what they'll see
while cruising the back roads of our wilderness,
especially right in our own back yard.
"What'cha got in the trunk" was one more pleasant memory to be added to the diaries.”

John Ford, Sr.

COUNTY OF WALDO

COUNTY DIRECTORY AND COUNTY OFFICERS

FOR 2019

COUNTY COMMISSIONERS' COURT

Betty I. Johnson	Lincolnvilleville
William D. Shorey	Searsport
Amy R. Fowler	Palermo
Barbara L. Arseneau, County Clerk	Belfast
Lynn Patten, Assistant County Clerk (Jan)	Searsport
Nicole Hubbard, Assistant County Clerk (June - Dec)	Thorndike

Meetings are held the second Thursday of each month.

DISTRICT ATTORNEY

District Attorney	Natasha Irving
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TREASURER

Treasurer	Peter Sheff
Finance Director	Karen J. Trussell

REGISTER OF DEEDS

Register of Deeds	Stacy Grant
Deputy Register	Julie Howard

PROBATE COURT

Judge	Sean Ocepka
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 2019

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
Cheryl York
Vacant

87 Albion Road, Unity, ME 04988
2530 N. Palermo Rd, 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: 2019
WALDO COUNTY TAX & JAIL TAX BREAKDOWN

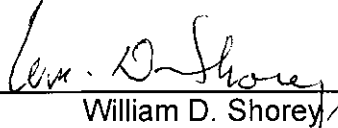
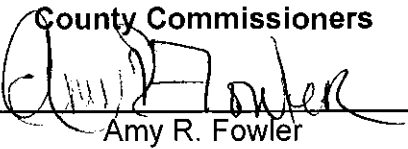
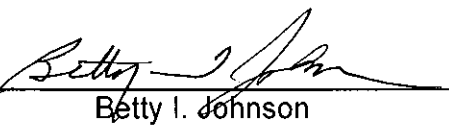
TAX COMMITMENT (Total Jail Expenditures)	\$ 3,400,358.00	L.D. 2080 CAP PLUS 3.73% \$ 3,110,189.00
TAX COMMITMENT (Total County Expenditures)	\$ 5,975,953.00	
AMOUNT TO REDUCE TAX LEVY:		
Jail Revenue	\$ 376,140.00	
County Revenue	\$ 639,918.73	\$ (85,971.00) Below
Undesignated Funds	\$ -	
OVERLAY	\$ -	L.D. 1 CAP \$ 5,051,502.00 \$ 284,532.27 Above
ASSESSMENT TO TOWNS	\$ 8,360,252.27	

AMOUNT TO BE RAISED	VALUATION	TAX RATE
\$8,360,252.27	\$4,419,850,000.00	0.001891524

MUNICIPALITY	STATE VALUATION	2019 COUNTY TAX	TOTAL % OF TAXES
BELFAST	\$ 812,650,000.00	\$ 1,537,146.95	18.39%
BELMONT	\$ 72,750,000.00	\$ 137,608.37	1.65%
BROOKS	\$ 72,950,000.00	\$ 137,986.67	1.65%
BURNHAM	\$ 96,300,000.00	\$ 182,153.76	2.18%
FRANKFORT	\$ 90,100,000.00	\$ 170,426.31	2.04%
FREEDOM	\$ 58,950,000.00	\$ 111,505.34	1.33%
ISLESBORO	\$ 383,450,000.00	\$ 725,304.87	8.68%
JACKSON	\$ 37,300,000.00	\$ 70,553.84	0.84%
KNOX	\$ 54,600,000.00	\$ 103,277.21	1.24%
LIBERTY	\$ 137,700,000.00	\$ 260,462.85	3.12%
LINCOLNVILLE	\$ 451,450,000.00	\$ 853,928.50	10.21%
MONROE	\$ 83,400,000.00	\$ 157,753.10	1.89%
MONTVILLE	\$ 80,200,000.00	\$ 151,700.22	1.81%
MORRILL	\$ 69,250,000.00	\$ 130,988.04	1.57%
NORTHPORT	\$ 361,650,000.00	\$ 684,069.65	8.18%
PALERMO	\$ 171,150,000.00	\$ 323,734.33	3.87%
PROSPECT	\$ 54,300,000.00	\$ 102,709.75	1.23%
SEARSMONT	\$ 165,750,000.00	\$ 313,520.10	3.75%
SEARSPORT	\$ 261,700,000.00	\$ 495,011.83	5.92%
STOCKTON SPRINGS	\$ 194,350,000.00	\$ 367,617.69	4.40%
SWANVILLE	\$ 121,850,000.00	\$ 230,482.20	2.76%
THORNDIKE	\$ 50,550,000.00	\$ 95,616.54	1.14%
TROY	\$ 67,350,000.00	\$ 127,394.14	1.52%
UNITY	\$ 132,000,000.00	\$ 249,681.17	2.99%
WALDO	\$ 63,200,000.00	\$ 119,544.32	1.43%
WINTERPORT	\$ 272,850,000.00	\$ 516,102.32	6.17%
SUB-TOTAL	\$ 4,417,750,000.00	\$ 8,356,280.07	99.95%

UNORGANIZED			
Lasell and Little Bermuda	\$ 2,100,000.00	\$ 3,972.20	0.05%
GRAND TOTAL	\$ 4,419,850,000.00	\$ 8,360,252.27	100.00%

County Commissioners

 William D. Shorey	 Amy R. Fowler	 Betty I. Johnson
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2019 PROJECTED REVENUES

	2019
STATE OF MAINE RENT	\$ 22,658.73
EMERGENCY MANAGEMENT AGENCY	\$ 87,500.00
REGISTRY OF DEEDS:	\$ 360,060.00
FEEES \$	300,000.00
TRANSFER TAX \$	60,000.00
INTEREST \$	60.00
PROBATE COURT	\$ 123,000.00
FEEES \$	120,000.00
RESTITUTION \$	3,000.00
SHERIFF	\$ 4,000.00
INTEREST	\$ 2,500.00
MISCELLANEOUS INCOME	\$ 35,000.00
DA'S COURT ORDERED FEES	\$ 5,000.00
REFUND	\$ 200.00
TOTAL ESTIMATED	\$ 639,918.73

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 2019. It was a year of many changes.

One of the biggest changes came about when the State opened the new Judicial Center in March 2019. The Commissioners wish to acknowledge the excellent working relationship the County enjoyed with the State Judicial System over many years while Superior Court was held in the County's Superior Courthouse at 137 Church Street, and District Court was held in the County's District Courthouse at 103 Church Street. By the end of April, 2019, the courts were completely settled in its beautiful, state-of-the-art building. They were wonderful neighbors, and we are glad they are still nearby.

The resulting vacancy in the District Courthouse created some space for crowded County offices and also presented opportunities for the County to generate some revenue. The Probate Court and Registry moved from downstairs up to the main floor, and Restorative Justice Project approached the Commissioners about renting the former Probate Registry space. The Commissioners believed this organization would be an excellent fit in the courthouse and a lease was signed in December.

The former Probate Courtroom became the County Commissioners Court. For 22 years, the Commissioners conducted sessions and hearings around an oval table in a conference room. We are very pleased to be able to conduct our sessions in a courtroom with ample seating for the public. The Commissioners', Finance, and Human Resources staff gained one additional room after years of working in very tight quarters. The Facilities Manager moved out of the boiler room and onto the main floor. All of this was accomplished by repurposing as much of the existing infrastructure and furnishings as possible, with the majority of the renovating being performed by Facilities Management and residents from the Mid Coast Regional Reentry Center. The Commissioners and staff were on a first-name basis with these folks and both we and they were very proud of the beautiful work they did. Funds came from building reserves that the Commissioners had set aside over the years in anticipation of future updates and maintenance. The County also repurposed shelving, office furniture, tables, etc. that could not be used by the State in the new Judicial Center. As for recent changes in the Superior Courthouse, the Commissioners look forward to sharing that with you in our 2020 Annual Report.

The County has leased small office space in the new Judicial Center for the District Attorney's Office to use during court. This has enhanced the efficiency and effectiveness of the County staff working in that office.

District 1 Commissioner Johnson has continued serving on a number of committees, including Belfast Creative Coalition, Aging Well in Waldo County, and several others. These committees have been very active in the communities, generating surveys to learn the needs in order to promote local farms, artists, and artisans, and hosting events to open the dialogue about substance abuse and to support those fighting this battle. Furthermore, the lives of our older community members are being enhanced through outreach of committee volunteers.

District 2 Commissioner William Shorey remained in oversight of County buildings, working with the Facilities Manager to make County buildings more efficient. He also spent untold hours on the Waldo County Garden Project for another season. Some outstanding facts - there was 1 mile of squash, 4 miles of corn and 50,000 lbs. of potatoes produced in 2019.

District 3 Commissioner Fowler spent a great deal of time in legislative hearings this year. Many of the hearings dealt with the criminal justice system. Waldo County was acknowledged for taking the lead in regionalization efforts with its Jail Facility, including sharing its Jail Administrator with Knox County. The Commissioners recognize the importance of counties regionalizing whenever possible for the advantage and benefit of the communities they serve, and are constantly evaluating opportunities to regionalize.

The 4th Employee Appreciation Day was held at the City of Belfast Public Park July 25, 2019. Employees from the Jail did an excellent job with food preparation and other employees, including staff from the Sheriff's office, grilled burgers, set up, and cleaned up after. It was well-attended and appreciated by employees.

The 8th Annual Spirit of America Foundation Award Ceremony was held on October 10, 2019 at the Belfast Boathouse overlooking Belfast Bay in honor of Waldo County's many wonderful volunteers.

Waldo County also hosted the annual Maine County Commissioners Association Convention at Point Lookout in beautiful Northport September 27-29, 2019.

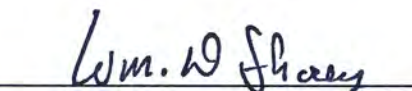
It is our pleasure and honor to serve you.

Respectfully,

The Board of Waldo County Commissioners


Betty I. Johnson, District 1




William D. Shorey, District 2




Amy R. Fowler, District 3



STATE OF MAINE
COUNTY OF WALDO
COURT OF COUNTY COMMISSIONERS

District

1 Betty I. Johnson (207) 323-3767
2 William D. Shorey (207) 548-6114
3 Amy R. Fowler (207) 322-4556



Phone (207) 338-3282
Fax (207) 338-6788
E-mail: countyclerk@waldocountyme.gov

Barbara L. Arseneau
County Clerk

39-B Spring Street
Belfast, ME 04915

Peter M. Sheff
Treasurer

**Waldo County
Garden Project
2019**

We have completed production in the garden for the year 2019. It was a very good year for us. We had a fair amount of moisture and sunshine, both good things if you're growing a garden.

We certainly appreciate the support that the Sheriff has given to Garden Project over the years, and without this support, it would not be achievable. Each day we had approximately 12 clients from the Maine Coastal Regional Reentry Center assisting us in the garden. We really appreciated their attitude because they came to work happy to help out with a mountain of vegetables and plants.

This year we constructed a large storage building which is shared by Facilities Management, the Sheriff's Office, and the Garden Project. This gives us a total of three buildings constructed at the Garden site, and likely will be the last.

In 2019, we farmed about 15 acres. Along with a few fruit trees, we primarily grow vegetables, those being the mainstays of beans, corn, cucumbers, potatoes, varieties of squash, etc. Our production for 2019 was 163,000 lbs. If you take a moment to realize what 163,000 lbs. means, it is about 3,500 banana boxes completely filled. A box of beans or corn weighs about 40 lbs. Squash and potatoes weigh about 60 lbs. per box. In a given year we deliver boxes of vegetables to about 30 different locations. These deliveries are made on Mondays, Wednesdays and Fridays during the harvest season.

If anyone would like to visit the garden someday (and there are many who do) please plan to do so after 11:00 a.m. We would be only too happy to show you around. Since its inception, the Garden Project has been very good for Waldo County. Everyone turns up a winner – the Reentry Center clients because they have an opportunity to do something for someone else, the County because we have an opportunity to provide fresh vegetables to families who face challenges from ever-rising prices, and the citizens who receive the produce. Everything is free at the garden. Nobody pays a dime for anything.

William D. Shorey, Garden Project Coordinator
Waldo County Commissioner, District 2



WALDO COUNTY SHERIFF'S OFFICE

*6 Public Safety Way
Belfast, ME 04915*

SHERIFF

Jeffrey C. Trafton

Administrative Offices

207-338-6786

Fax

207-338-6784

CHIEF DEPUTY

Jason Trundy

January 02, 2020

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 2019 included the use of body cameras for the Patrol Deputies. The body cameras are enhancing our accountability to the public, evidence collection and our ability to critique deputy performance. In the Corrections Division, we entered into an inmate boarding contract with the Somerset County Sheriff's Office, saving \$170,000 in the first year. We also increased our collaboration with the Knox County Sheriff's Office by sharing our Jail Administrator saving additional taxpayer funds in both Counties.

Our patrol division handled 8,376 calls for service in 2019. 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 2,056 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 62 residents in 2019. 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 10,053 hours of community service throughout Waldo County. This translated

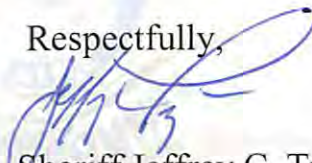
to \$110,585 in free labor to citizens and non-profit agencies. Residents also provided more than 153,000 pounds of fresh vegetables to local food pantries and those in need from the County's Garden Project overseen by Waldo County Commissioner William Shorey. The residents also paid \$29,105 in room and board to the County.

The 72 hour holding and booking facility processed 727 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 Somerset County Jail in East Madison by our Transport Division. Our average daily population of Waldo County prisoners held at Somerset was 22 men and women. This along with bringing prisoners to court and medical appointments, generated 387 transports with our transport division, traveling more than 67,444 miles in 2019.

Our Civil Service Division served 1,840 sets of legal paperwork all over the County in 2019.

It has been an honor for all of us to be of service to the citizens of Waldo County in 2019. We look forward to a safe and productive 2020.

Respectfully,



Sheriff Jeffrey C. Trafton

The Annual Report of Waldo County Regional Communications Center for year 2019.

Dear Commissioners

The year 2019 was another year of growth and change at the Communications Center. We continued to be busy with a slight uptick in overall calls and especially wireless 911 calls. Wireless 911 calls now account for 79% of all 911 calls received. As the year came to a close we became capable of receiving calls via text although this technology was not yet perfected.

We also experienced several personnel changes with new hires coming and going resulting in training several new dispatchers. As always we were ready to receive and dispatch any and all emergency requests coming into our center.

Following are the statistics for year 2019:

Phone calls (not including 911).....	13,775
Radio transmissions	251,352
911 calls	11,076
Calls for Service	31,830
Fire and Ambulance calls (from the total).....	6,821
Total activities.....	313,775

As always we are here to service the agencies in the field and the citizens of Waldo County 24/7.

Submitted by

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 thousands of hours 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 County Animal Response Team (CART) – Pet Sheltering
- The Local Emergency Planning Committee (LEPC)

We made the hard decision to shut down our Hazardous Materials Response Team. We did not have the volume of calls that justified the costs in time and money to maintain and update. We are in the process of recruiting volunteers for a Mass Feeding Team and hope to expand that in 2020.

The Search and Recovery Team was involved in six real world incidents this year. We had no real world deployments of any other team and this was the first year that we did not activate the County Emergency Operations Center (EOC).

The EMA staff facilitated and/or participated in one full scale mass care exercise, ten tabletop exercises, five communications drills, one EOC evacuation drill, and a dozen training classes. We also provided five disaster preparedness classes for the public and hosted our second annual Emergency Preparedness Fair, held at the YMCA. We had over 200 visitors to the Fair. We also accomplished the first Wireless Emergency Alert (WEA) test in the State of Maine. This activity sent a test message to every cell phone in the County and required approval from FEMA and the Federal Communications Center.

In 2019 the EMA office received \$176,906.19 in Federal and State grants. The EMA program county budget received \$92,301.00 in reimbursement from the Emergency Management Performance Grant program. The Homeland Security program awarded \$79,349.50 for emergency management planners, computers and computer software, law enforcement body cameras, EOC support, public awareness activities and communications equipment. The Local Emergency Planning Committee received \$9,786.36 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 black 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 2019

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

Thank you for giving me the opportunity to report to you the year of 2019 in the Waldo County Registry of Deeds office.

The Registry of Deeds records all documents and plans pertaining to land in Waldo County. In 2019, we recorded 12,652 documents and 85 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 1972 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 2019 was \$455,407.42. The total real estate transfer tax for the year was \$1,008,874.90, of which the County keeps 10% and the State of Maine Treasurer is sent 90%. The County received \$100,887.49 and the State received \$907,987.41 for 2019. The revenue breakdown for 2019 is:

Document/Plan Recording	\$326,548.40
Transfer Tax	100,887.49
Photocopies/Website/Fax	27,882.84
Bank Interest	<u>88.69</u>
Total to County	\$455,407.42

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

SEAN OCIEPKA, Judge
SHARON W. PEAVEY, Register
JUDITH M. NEALLEY, Deputy



P.O. BOX 323
BELFAST, MAINE 04915-0323
TELEPHONE (207) 338-2780

STATE OF MAINE
PROBATE COURT—WALDO COUNTY
BELFAST

ANNUAL REPORT 2019

Dear Waldo County Citizens:

Thank you for this opportunity to report about the Waldo County Probate Court. In July, Sean Ociepka, Esq. was appointed as Waldo County Probate Judge following the retirement of Judge Susan W. Longley. Also in July, our Probate Court moved our physical location, up one floor from our prior location. Our Register's Office and courtroom are now located at 103 Church Street in Belfast, the former home of the Belfast District Court.

As you well may know, at Waldo County Probate Court we address family matters such as guardianships (for both minors and adults), adoptions, name changes and wills and trusts. We continue to offer mediation as a way for parties to attempt to resolve cases without the need for a trial.


Our Register's Office remains available to assist the public with questions about probate court filings and process. The office also processes U.S. passport applications.

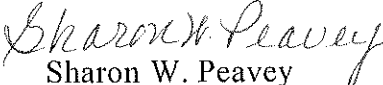
The Year 2019 was a year in which parties opened 278 new probate cases, 14 adoption proceedings and processed 601 passport applications.

Regular office hours are Monday through Friday from 8:00 a.m. to 4:00 p.m., with additional hours as emergencies require.

Thank you always for your ongoing interest and support.

Respectfully,


Sean Ociepka
Judge of Probate


Sharon W. Peavey
Register of Probate



2019 ANNUAL REPORT

UNIVERSITY OF MAINE COOPERATIVE EXTENSION WALDO COUNTY

Information you can use. Research you can trust.

extension.umaine.edu

992 Waterville Rd | Waldo, Me, 04915
800.287.1426 (in Maine) | or 207. 342.5971
email: extension.waldo@umaine.edu

STATEWIDE HIGHLIGHTS —MAINE FOOD SYSTEM

Supporting Maine's Wild Blueberries

Relevance – Wild blueberries are a \$250 million industry in Maine. Mummy berry and Botrytis flower blight can be serious diseases in wild blueberries that can greatly decrease yield when they occur. Mummy berry can result in complete crop loss if not effectively controlled. Botrytis can kill off 30% of flowers during bloom, and frost during bloom also can greatly decrease yield. Maine's 510 blueberry growers need accurate weather and disease risk information, and those who use fungicides need timely information on when they should apply fungicides for optimum efficacy. Timely applications of fungicides provide improved control of mummy berry and Botrytis. Avoiding unnecessary fungicide applications also saves growers' money and prevents adding unnecessary pesticides to the environment.

Response – Extension has a network of 15 Internet connected weather stations in low bush blueberry fields. From the weather data and field conditions, we provide growers with biweekly reports on infection risk during mummy berry season and make recommendations on effective times for fungicide applications. In 2019, Extension provided growers with a new weather app developed with AgriNet. This web-based app is available on mobile phones and provides current information for each weather station, and indicates when disease events have occurred. Future additions to the app will include alerts for frost events and inclusion of growing degree day models for important blueberry life stages or pests.

Result – As a result, more growers can quickly obtain information about their fields for weather conditions and disease risks. Growers report substantial savings by avoiding unnecessary applications of fungicides to control mummy berry disease.

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 2,600 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 2019 season is estimated at over \$19 million.

OFFICE OF THE DEAN

Welcome to the University of Maine Cooperative Extension! We are located across the state in 16 county offices, research farms, 4-H camps and learning centers, 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 helping Maine communities thrive and we do so focusing on two areas of excellence—the Maine Food System and 4-H. 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. In addition, we partner with other organizations and programs to provide additional educational opportunities to a diversity of audiences across this state.



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

— Hannah Carter, Dean

Waldo County Extension Association

Officers	Members
President: Eric Rector	Ken Clements
Vice President: Jodie Martin	Ladleah Dunn
Secretary: Matthew McKillop	Katy Green
Interim Treasurer: Anne Rothrock	Darcy Johnston

Waldo County Staff

Alicia Greenlaw, parent education professional
Anne Devin, farmer veteran maine agrability coordinator
Billiejo Pendleton, administrative specialist
Diane Russell, parent education professional
Joyce Weaver, 4-H community education assistant
Melanie Bryan, parent education professional
Richard Kersbergen, extension educator, sustainable dairy & forage systems
Sadee Mehuren, 4-H Youth development professional
Viña Lindley, food systems
Yadina Clark, administrative specialist

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

Supporting Food Producers with Food Safety

Relevance – The 2011 Food Safety Modernization Act (FSMA) was a significant change to food safety regulations, introducing a proactive rather than reactive approach to outbreaks. Two major rules impacted farmers and food businesses in Maine, and throughout the U.S. They are the Produce Safety Rule (PSR) and the Preventive Controls for Human Food Rule (PC). The overall goal of these rules is to make our food system safer. For produce farmers, the impact of the changes are the greatest, since this industry has not been regulated before. These farmers remain uncertain of how the regulations affect their work.

Response – In 2019, Extension provided three-day PC trainings to over 30 food producers in Maine and three seafood Hazard Analysis Critical Control Point (HACCP) courses with 60 seafood processors and one Meat and Poultry course with 23 participants. We have scheduled PSR training to over 200 farmers. In addition to these trainings, Extension provided one-on-one consulting and education for over 30 food producers, providing services ranging from facility design, sanitation, thermal process design/validation, and food safety plan guidance.

Result – As a result of participation in these FSMA trainings, over 60 food producers have implemented food safety plans. One company exemplifies the implementation of knowledge gained by participating in all three trainings and receiving one-on-one consulting. In the six years that Extension has been working with this company, they have grown from producing 200 units a week to over 8,000, and grown from 2 employees in 2012 to 12 full-time and 5 part-time employees in 2019. In 2020, they are planning to build a new building capable of producing over 20,000 units a week.

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 – Funded through USDA/NIFA, 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 Extension and Alpha One. The program supports the capacity of health and agricultural professionals to provide assistance and services for farmers and farm workers with disabilities.

Result – Since the project began in 2010, Maine AgrAbility has provided technical information to over 800 farmers and conducted on-site assessments for over 100 agricultural workers. The diverse agricultural operations include dairy and livestock operations, Christmas tree farms, fruit orchards, agritourism, vegetable and maple syrup production, hay sales, managing woodlots and lobstering. A 2019 program evaluation suggests that participants experienced an increase in economic viability and sustainability, and that AgrAbility suggestions made their farm business more accessible, or using their existing resources differently allowed them to start building up their farm again into a viable and stronger business.

Supporting the “One Health and the Environment” Initiative (OHE)

Relevance – Crossover diseases affect both livestock and wildlife can be a problem in a state like Maine. Likewise, with diseases that affect both animals and humans (zoonoses). These diseases are spread by contact, by shared resources, or by “vectors” such as ticks. Improving detection and prevention of these diseases, such as Lyme Disease, is dependent on education and communication about risk reduction.

Response – To assist in this effort, the UM Veterinary Diagnostic Laboratory (VDL) offers diagnostic assistance for wildlife cases, works with the Extension Insect Control team, and reports on “One Health” topics such as infectious diseases of moose. UM VDL is one of a group of laboratories that “link” regional wildlife agencies with local diagnostic assistance for wild animals, the Northeast Wildlife Disease Cooperative. As well, UM VDL collaborates with the wildlife agencies of Maine, New Hampshire and Vermont in moose health studies.

Result – Participation in the NWDC has been helpful for Maine’s wildlife agencies, and brings expertise both to the region (via NWDC) and to the UM VDL (via collaborations with other labs). UM students benefit from opportunities to work with wildlife disease researchers, and biologists benefit from improved safety in the field due to NWDC workshops. Regionally acquired information provides better disease surveillance, helping wildlife managers. As well, vigilance regarding infectious disease in wildlife helps protect livestock owners. For instance, as the prevalence of *Parabaphostrongylus tenuis* (“brainworm”) increases, sheep producers should change pasture management to avoid snails on pastures, or to reduce white-tailed deer presence in pastures. Similarly, as farmers understand more about Lyme Disease risks, they can reduce their risk of exposure to ticks. The OHE facilitates communication and funding to support surveillance, research and training to reduce these “crossover” and vector-borne diseases.

During 2019, an NSF REU (Research Experience for Undergraduates) 10-week summer program based on One Health projects was held at the University of Maine, and a graduate student began work on a project to reduce the risk of brainworm infections in livestock.

Protecting Maine’s Dairy Industry

Relevance – Maine currently has 8,200 farms, and many have dairy animals. Maine’s dairy industry generates more than \$570 million a year for the state’s economy and contributes more than \$25 million in state and municipal taxes. Dairy farms employ more than 1,300 people statewide, and the industry provides more than 4,000 jobs for Maine people. As well, organic and small ruminant dairies are producing a diverse collection of artisanal cheeses and alternative milk products. For public safety and quality control reasons, all dairy producers must keep pathogenic bacteria out of their dairy animals and their dairy products. It is important for them to identify and cull these chronically infected animals to protect the public, and to avoid spreading this disease on their dairies.

Response – The UMaine Veterinary Diagnostic Laboratory (VDL) offers a local, responsive resource for culturing milk samples (bulk tank or individual animal samples), along with water samples, thus providing a key piece of information for producers, Extension staff, and milk processors. The VDL helps protect Maine’s dairies, both large and small. In 2019 cultured over 1,600 milk samples for mastitis.

Result – Effective responses to animal illnesses are only possible when the disease is identified. Maine’s dairy owners benefit from local, responsive mastitis diagnostic service. At the VDL, Extension staff screen both large and small dairies for mycoplasma, one of the most problematic pathogens for producers of milk or beef. Farmers avoid antibiotic use by culling

malting quality as Maine’s current standard variety, Newdale. Inspired by these results, Maine Malt House received a Northeast SARE Farmer Grant to conduct at-scale evaluations of two of the new varieties. During the 2019 season, they grew replicated 10-acre blocks of KWS Tinka, LCS Genie, and Newdale. Both new varieties yielded about 10% more than Newdale. Maine Malt House conducted malting evaluations and distributed malted samples to collaborating breweries for their assessment.

animals with incurable infections, such as *Staphylococcus aureus* or *Mycoplasma bovis*. This protects public health, jobs, and this sector of the state’s economy.

Recipe to Market Program: Growing Successful Food Entrepreneurs

Relevance – There has been a growing interest in value-added food production in Maine. From farmers looking to add value to their raw products, to Maine families interested in turning their favorite recipes into viable food businesses. In response to this growing demand, the University of Maine Cooperative Extension developed the *Recipe to Market* program in 2007, and has been offering it to statewide audiences annually ever since. The goal of the program is to help potential and existing food entrepreneurs acquire food science and business knowledge and skills to successfully bring a value-added food product to market.

Response – Since its inception, Extension has conducted 28 programs in 9 counties reaching 350 participants across the state. The program is offered in both multiple and single session formats and is designed to help participants understand licensing/regulations, processing/packaging, the specialty food industry and acquire business management knowledge and skills. The program is conducted by a multidisciplinary team of Extension faculty and covers topics such as: Introduction to Specialty Foods; Developing Your Product and Process; Business Realities; Marketing and a resource panel discussion.

Results – As a result of attending these educational programs, more than 90 percent of the participants surveyed indicated they improved their knowledge and skills and plan to adopt business and food processing/safety practices they learned during the program. Long-term survey results indicate that participants used the new knowledge they gained from attending *Recipe to Market* to make more effective business decisions, develop new food products, and write and revise business and marketing plans. The survey results also indicate that 27% of the *Recipe to Market* multi-session participants subsequently started food businesses. We estimate that 60 new value-added food businesses, generating \$2.1 million in direct sales and employing 102 workers were started in Maine by the 221 people attending our *Recipe to Market* multi-session programs since 2007.

Conducting Variety Trials to Support Craft Brewing and Distilling

Relevance – The rapid expansion of the craft brewing and distilling industries in the Northeast has created demand for locally grown and malted barley. In Maine, two craft malthouses opened in 2015 to fill this need. Historically, Maine has grown between three and ten thousand acres of malt barley a year for export to an industrial-scale malthouse in Canada, and the variety of choice has been Newdale. But the craft malting process requires different grain quality characteristics than industrial malting. Craft brewers and distillers seek new and interesting varieties.

Response – In 2015, Extension began conducting annual malt barley variety trials in central and northern Maine, as part of the Eastern Spring Barley Nursery (ESBN) project involving 9 other institutions. The ESBN is coordinated by North Dakota State University and funded in part by the Brewer’s Association. Each year 25 varieties are evaluated for agronomic, grain quality, and malting quality characteristics. Using four years of results, Extension worked with Maine’s two malthouses and the ESBN coordinator to identify promising varieties for Maine.

Result – As a result of Extension’s trials, Maine farmers and maltsters can now use region and state-specific information to select malt barley varieties based on agronomic and malting performance. Extension publishes annual research reports on our Grains and Oilseeds website. Several European varieties have shown greater sprout resistance and equal or better yields and

STATEWIDE HIGHLIGHTS — 4-H YOUTH DEVELOPMENT

Reducing Summer Learning Loss

Relevance – The U.S. has an identified need to improve student proficiency in STEM disciplines and to better prepare young adults for the workforce. Low-income students are particularly in need, as they tend to lose grade equivalency in summer due to lack of learning opportunities.

Response – To increase science proficiency for Maine youth and to prevent summer learning loss, Extension created and delivered the 4-H Summer of Science (SOS) curricula, exposing youth to informal science, technology, engineering, and math in a fun and meaningful way. The program occurs where youth already are, focuses on reducing barriers to STEM learning, and uses teens and college interns as teachers and mentors. The teen teacher position is often the first paid position for many of the teens.

Result – In 2019, over 3,600 youth and 700 volunteers participated in 50 community sites in 10 Maine counties, and curriculum included ocean literacy and engineering. Eleven undergraduate interns, 41 teens and 12 4-H staff provided program delivery of the weekly activities. 4-H Summer of Science not only helped grade school youth in Maine enjoy STEM learning in the summer, it also fostered career development, leadership, resiliency, and responsibility in the Maine teens who delivered the program in their neighborhoods. The teens and college interns identify many skills they gain in SOS, including responsibility, time management, communication, leadership skills, and career development.

Fostering Positive Science Identities in Youth

Relevance – Educators in the United States, and in Maine, are continuing to work toward fostering interest and positive science identities in youth. They are also searching for ways to engage youth in local, place-based STEM activities, while using best practices for science learning and meeting local state and national standards. Youth enjoy and learn from experiential learning activities, particularly activities that have local and personal relevance and applicability. University researchers continue to explore ways to communicate research to public audiences, including K-12 age youth.

Response – As a way to bring UMaine research to youth audiences, Extension in 2014 developed 4-H Science Toolkits - curricula with associated materials available for loan from Extension offices. These toolkits are available to formal and informal educators at no cost, and the curriculum can be downloaded online. New toolkits have been recently developed or are being developed in mineralogy, meteorites, data science, forestry, solar energy, and aquaculture. Toolkits are standardized so that each serves a classroom group of 25 youth.

Result – The toolkit lending library has nearly 200 individual kits in almost 50 unique STEM subjects. In 2019, over 150 adults borrowed the 4-H Science/STEM toolkits, reaching over 2,000 youth with free hands-on STEM learning. This number is expected to grow with the availability of new toolkits and their use by 4-H STEM Ambassadors, UMaine researchers, and with many faculty adding funding for the creation of 4-H toolkits to their grant proposals. Outside sponsors have also sponsored 4-H toolkits, and the program is also part of a \$20 million National Science Foundation grant to UMaine. By reducing a significant barrier for 4-H volunteers, club leaders, 4-H staff, and other educators, these STEM toolkits are bolstering STEM learning to Maine youth.



4-H Ambassadors Sparking Student Interest in STEM Careers

Relevance – 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 where Maine youth live, informal education can help minimize inequities in rural youth STEM education and career pipelines. Future career opportunities in Maine will depend heavily on STEM skills, whether in the growing fields of healthcare and engineering, or in positions requiring technical skills, such as in construction and maintenance of transportation and energy systems.

Response – In 2019, the 4-H STEM Ambassador program staff trained 116 college students to develop and deliver informal STEM-based educational experiences. These volunteers committed 1,740 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.

Result – The 4-H STEM Ambassador program continues to grow to reach more youth, and engage more UMaine System college students as we engage more partners in our efforts. In 2019, over 850 youth were engaged in at least 6 hours of hands-on science, engineering and mathematics. Youth participants agree they want to learn more about science and feel they are good at science, and feel college could be for them. Our 4-H STEM Ambassadors quickly develop confidence in their abilities as teachers and leaders in STEM education. Over the next twelve months we will extend the program to other higher education institutions in Maine. As part of a successful NSF grant to UMaine, expansion to select Maine Community Colleges will begin in 2020.

Childhood Obesity and EFNEP

Relevance – Nationally, 4.8 million (15.5%) children aged 10 to 17 are obese. Comparatively, Maine’s youth obesity rate is similar to the national rates at 14.9%. Annually, the United States spends \$14 billion to treat childhood obesity, and obese children are almost three times more expensive for the health system than the normal weight child. Rising childhood obesity rates will continue to put a strain on current health promotion programs and continue to raise health care costs for the nation.

Response – In an effort to stop rising childhood obesity rates, UMaine Extension EFNEP implements direct education to Maine’s low-income children 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 youth ages 5-18 using validated pre/post program surveys.

Result – In 2019, 2,056 youth participated in Maine EFNEP. Youth participated in an average of 6 classes over 2 months. Of the 2,056 youth that participated in EFNEP, 1,936 completed a pre and post survey. As a result of participating in EFNEP:

- 77% of youth improved their abilities to choose foods according to current Dietary Guidelines or improved nutrition knowledge.
- 38% of youth improved their daily physical activity practices.
- 53% of youth used safe food handling practices more often.
- 46% of youth improved their ability to prepare simple, nutritious, affordable food.

STATEWIDE HIGHLIGHTS — COMMUNITY AND ECONOMIC DEVELOPMENT

Helping Entrepreneurs in Pricing Skills

Relevance – Small businesses are very important to the economic vitality of Maine’s rural economy. More than 20% of the jobs in rural Maine are created by small-scale entrepreneurs. 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-scale entrepreneurs lack the knowledge and skills necessary to develop a profitable pricing strategy that can help ensure financial success.

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 this program was to help existing and aspiring Maine entrepreneurs improve their pricing knowledge and skills so they could develop profitable pricing strategies for their businesses. The program was conducted by Extension faculty and covered topics such as: key elements of pricing, pricing methods and models, pricing strategies, price elasticity of demand, profit margin and cost analysis.

More than 70 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.

Result – As a result of attending these educational programs, Maine entrepreneurs improved their knowledge and skills of pricing, plan to adopt the pricing techniques they learned, and to set profitable prices for their products and services moving forward. Eighty-seven percent planned to set a new, more profitable, price for their product or service, and 97% planned to adopt the pricing techniques learned during the training. The average participant reported a 157% increase in their knowledge of pricing as a result of attending the workshops. Changes they plan to make within six months of the training included: incorporate the value or their time and profit into their pricing, conduct a thorough cost analysis, research the market before setting prices, and restructure their current pricing structure. Several workshop participants who attended follow-up one-on-one consultations said they subsequently created pricing strategies that led to increased profitability for their businesses.

Master Gardener Volunteers

Relevance – Successful school and community gardens are an important tool for enhancing public health and providing meaningful community engagement opportunities by increasing access to locally grown food, providing a safe space to connect with neighbors, and offering learning opportunities outside the classroom. Extension supports volunteer leaders and provides educational resources, which are key contributors to the success of these projects

Response – The Master Gardener Volunteers (MGV) Program provides participants with a minimum of 40 hours of in-depth training in the art and science of horticulture. Trainees receive current, research-based information from our educators and industry experts and are connected with service projects that match their interests, skill set, and availability. MGV coordinators facilitate relationships between MGV and community partners; assisting with needs assessment, program planning, risk management, and problem solving

Early College Helping Rural Youth Transition to College

Relevance – There is compelling research that shows high school students who are exposed to higher education while still in high school, more successfully transition to college, and are more likely to persist to a degree. Furthermore, studies show that rural youth are less likely to aspire to higher education than their peers in more urban or suburban districts.

Response – In 2017, the Maine State Legislature appropriated over \$2 million to support an Early College Initiative through the University of Maine System, from which Extension received a grant to implement an Early College program in rural Oxford County. We began implementing an Early College Outdoor Leadership Pathway in 2018.

Result – In 2019, 24 high school students participated in Early College courses in Outdoor Leadership at UMaine’s Bryant Pond site. All participants had a chance to visit the University of Maine, and many report increased aspirations for college and have goals to pursue outdoor leadership as a career path.

4-H Summer Camp-Building Community and Connecting Youth to the Outdoors

Relevance – Research has shown that positive social and emotional learning experiences 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 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.

Result – In 2019, the 4-H summer camps served 2,454 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.

Results – The MGVP program provides opportunities for gardeners with all levels of experience to connect with meaningful service projects in their community. Of the 937 active MGVP, 144 were trained in 2019. In total, they donated 33,500 hours to a variety of educational and food security projects throughout the state including support of: 53 community gardens 50 school gardens 57 demonstration gardens, and 66 youth programs involving 4,129 youth in horticulture activities this year. MGVPs reported that they: increased community partnerships, assessed community needs and assets, engaged positively in their community, increased consumption of home-grown food, and developed new or expanded gardens. Many volunteers enter the MGVP program with the goal of improving their gardening skills for their own personal benefit and leave surprised by how deeply involved and passionate they become about community projects.

Maine Harvest for Hunger: Mobilizing to Support Food Insecure Citizens

Maine has the highest rate of food insecurity in New England, and ranks 12th in the U.S. The USDA estimates 13.6 percent of Maine households, over 182,000 individuals, are food insecure. Twenty percent of children are food insecure. Twenty-three percent of seniors have marginal, low, or very low food security. Thirty-seven percent of food-insecure people do not qualify for food stamps or other government programs. It is especially challenging for food insecure people to afford high quality, fresh, nutritious food, and donations of fresh produce to Maine’s emergency food system has declined significantly in recent years.

Since 2000, UMaine Extension’s Maine Harvest for Hunger (MHH) program has mobilized gardeners, farmers, businesses, schools, and civic groups to grow, glean, and donate quality produce to distribution sites (pantries, shelters, community meals) and directly to neighbors in need, to mitigate hunger, improve nutrition and health, and help recipients develop lifelong positive nutritional habits. In addition, educational programs such as Hancock County’s Eat Well Volunteers, have focused on engaging food pantry recipients in learning appropriate methods of cooking and using fresh produce, and state-wide Extension programs help teach Mainers to grow more of their own fresh garden produce.

Since 2000, MHH participants have distributed over 3 million lbs. of food to citizens grappling with hunger. In 2019, donations of over 193,000 lbs. of fresh produce from over 120 Maine farms went to 207 hunger alleviation distribution sites. A corps of 365 volunteers and 8 corporate partners from 12 counties logged over 6,000 hours, and the value of the produce is estimated at over \$327,000. Now in its 20th season, MHH has continued to improve the efficiency of supplying fresh produce to food pantries across Maine through building partnerships. For example, through MHH volunteer planning and communications, several food pantries are now sending trucks and vans directly to the farm where gleaning is taking place. Maine has approximately 130 community gardens and many of them are supported by Extension staff and Master Gardener Volunteers. As a result, more than 30 of them now have added an MHH area to their community garden and have contributed almost 20,000 lbs. of our 2019 totals. In Penobscot County, volunteers anonymously sponsor food insecure families by collaborating with the Maine Family Institute to distribute fresh produce to the families, which has resulted in their increased consumption of fresh fruit and vegetables.

Signs of the Seasons: A New England Phenology Program

Relevance – Average New England air temperature increases are among the highest in the continental United States, and sea surface temperatures in the Gulf of Maine have increased faster than 99 percent of the rest of the world’s oceans. Little is known about how marine and upland biota respond to these environmental changes. Climate scientists, resource managers, economists, and others need reliable information about the effects of climate change, and the

process of collecting phenology data is a simple, reliable method to ground-truth climate models and understand local-scale biological changes.

Response – Since 2010, UMaine Extension and Maine Sea Grant have worked with state and regional partners to develop and coordinate Signs of the Seasons (SOS), a monitoring program that engages citizens of all ages in observing the timing of seasonal plant and animal life cycle events (phenology). The data are publicly available through the National Phenology Network, and the program offers climate and phenology seminars, webinars, and field-based learning opportunities for participants and the public throughout Maine and New Hampshire. SOS volunteers help scientists document the local effects of global climate change.

Result – In 2019, we trained 78 new adult volunteers, and hundreds of volunteer observers made more than 1,090 site visits and recorded over 43,000 observations of the program's 22 indicator species in Maine and New Hampshire, including rockweed and common loon. Of participants surveyed, 72% reported an increase in their knowledge of climate science, 78% reported taking action regarding climate change and 88% reported a better understanding of phenology as an indicator for climate-related biological change. SOS continues volunteer engagement with increased K-12 programming, and through opportunities for species-specific research seminars

Online Presence

In 2019, UMaine Extension's website at extension.umaine.edu – a composite of 58+ interconnected websites – received over 2.4 million pageviews. Nearly 37,000 followers followed or were subscribed to UMaine Extension's 56 county and program-specific social media accounts on Facebook, Twitter, YouTube, Pinterest, and Instagram. More than 230 educational videos were available to visitors on our YouTube and Kaltura channels or embedded in our web pages. More than 2,700 clients used our online registration system to register for classes, workshops, events, and more.

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.

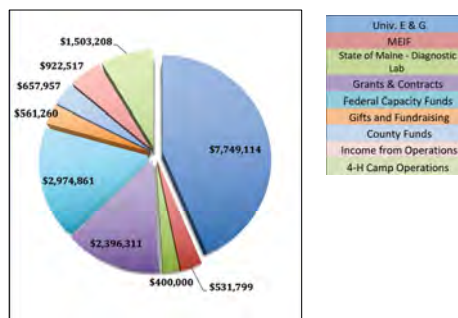
Statewide Extension Funding

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.

Waldo County	CY2019
Local Salaries and Benefits	\$508,933
Prorated Support from UMaine*	\$431,143
Computer Equipment and Networking	\$705
Statewide Animal Diagnostic Lab	\$16,648
Marketing, Publications, Video	\$1,906
Local Programming Supplies & Expenses	\$8,244
Postage	\$997
Telephone	\$432
Travel	\$27,684
TOTAL	\$996,693

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



COUNTY HIGHLIGHTS —MAINE FOOD SYSTEM

Food Preservation & Food Safety Programming

Waldo County Cooperative Extension offers programming in the area of safe food handling and preservation. 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 2019, we hosted 2 Cooking for Crowds workshops which were held at the Emergency Management Office and at the County Extension office. Over 20 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. We also offer free pressure dial gauge testing for clients who want to check the accuracy of their gauge and answer questions from the public throughout the year on food preservation and safety.

Rural Living Day

Rural Living Day is an exciting annual event, typically the first Saturday in April, hosted by the University of Maine Cooperative Extension and Waldo County Extension Association. A wide variety of workshops are offered each year by Extension staff and community volunteers on topics ranging from gardening, homesteading and alternative energy to food preservation, cooking, livestock and so much more. In its 25th year, this year was a particularly successful event that attracted close to 200 people. The event takes place at Mt. View High School and attracts people from all over the state. The proceeds from the event go toward a scholarship that is awarded annually to a Waldo County youth planning to pursue higher education in a field related to University of Maine, Cooperative Extension's mission.



Maine State Prison Food Preservation Programming

This year a new food preservation program was offered at the Maine State Prison by University of Maine Cooperative Extension staff members Vina Lindley and Kate McCarty. The program, which included 8 hands-on sessions, covered a full spectrum of food preservation techniques and culminated in a community "feast" at the end of the series where inmates were able to share what they had created with staff and administrators in the prison. The educational series aligns with the robust garden program and will be offered annually to inmates.

Community Food for Children

In April 2019, the Waldo County Building Communities for Children Coalition organized a community summit focused on food insecurity. Over 100 participants attended and out of the gathering several groups formed to discuss food access issues raised at the forum. One of the groups convened discussed ways to ensure students in Waldo County have access to food during the summer months. Some students do not have access to transportation required to get to summer meals sites, if they are available. Additionally, most summer meals sites only operate 2-3 days a week.

The group, which was initially made up of UMaine Cooperative Extension staff, the Belfast Public Health Nurse, staff from Broadreach and a number of community volunteers began meeting in the spring and decided to organize volunteers to make and pack bagged lunches and give them out in Belfast City park to augment summer meals for kids. The group made lunches on Fridays at the Belfast Soup Kitchen and over the summer the group of volunteers grew to over a dozen.

As the summer progressed, we found that serving lunches in the park was not the most effective strategy. Sometimes there were kids at the pool but then there were weeks when the pool was closed or the weather was cool and rainy. The volunteers shifted focus and began distributing lunches door to door at a few of the subsidized housing communities including Huntress Gardens, Bayview Apartments and Seaside Heights. This turned out to be a much more effective strategy and in total over 449 meals were served to children in need. The Community Food for Children group has continued to meet regularly to plan next steps and find additional partners and opportunities to ensure children in Waldo county have access to food.

Captain Albert Stevens School

In 2018 The Captain Albert Stevens School in Belfast was selected to participate in The Northeast Farm to School Institute which 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. The team from CASS was paired with UMaine Cooperative Extension staff member Vina Lindley who over the course of the 2018/19 school year provided support to the team in carrying out the goals they set at the summer retreat. One notable project that the team carried out was a community meal that students helped plan, create and share with their families. The meal took place in March of 2019 and well over 100 people enjoyed a meal together.



Summer School Garden Program

This pilot program was funded by the Maine 4-H Foundation and was offered in 4 counties across the state, including Waldo County. The idea for the program grew out of the need for support to school gardens during the summer months when school is not in session and the idea that enrichment learning opportunities could be offered in the school garden. In Waldo county, the program was offered in partnership with the Searsport 21st Century After School program which also manages the summer school programming. Students attending summer school were able to choose enrichment learning opportunities in the afternoon and UMaine Cooperative Extension staff member Vina Lindley offered gardening twice a week. Gardening and healthy snack making were integrated into 8 lessons. Over the course of the summer, 30 youths participated in the summer school garden program which culminated in a parent luncheon and tours of the garden the kids had helped tend.



COUNTY HIGHLIGHTS — COMMUNITY AND ECONOMIC DEVELOPMENT

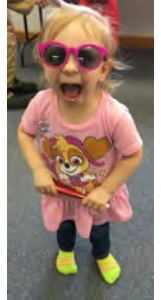
Maine Families Home Visiting Program

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 2019 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 a 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, an opportunity to develop literacy skills, social development, motor skill development, brain development and the value of learning through play.

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 their confidence and give them the tools to be civic leaders. 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 2019, Waldo County had 56 youth enrolled in 4-H clubs with 36 volunteers.

Citizenship Washington Focus

Every summer, high school students from across the country travel to Washington, D.C. to participate in Citizenship Washington Focus (CWF). CWF is an opportunity for 4-H'ers to learn how to be civic leaders and make a difference in their communities. 4-H members learn about the democratic process and their role as citizens from interactive activities and prominent guest speakers. 4-H members also have the chance to interact with Maine representatives and/or senators and their staffers.

In July of 2019, two Waldo County 4-H members, Finnigan T. and Alex T., joined the Maine 4-H delegation at CWF. The 4-H members travelled to Washington D.C. for a five-day trip that included tours of the nation's capital, meetings with congressmen and women, and educational workshops.

The Waldo County 4-H Leaders Association annual fundraiser makes 4-H programs, like CWF, possible for county youth. As a result of this support, 16 county youth have participated in 4-H educational trips from 2012-2019. On behalf of the Waldo County 4-H Leaders' Association and the Waldo County 4-H CWF delegates, we would like to extend a special thank you to the businesses and individuals who donated items and participated in our fundraiser.

Waldo County 4-H Clubs & Partner Programs

Born to Ride 4-H Club

Born to Ride 4-H Club is a group of equine enthusiasts. The program provides a fun, hands-on learning experience that develops life skills, as well as teaches knowledge of horsemanship and equine care. Youth have the opportunity to participate in various activities and enrichment workshops like judging, exhibits, community service projects, and 4-H horse shows. Youth who participate in these programs develop skills that include leadership, sportsmanship, teamwork, positive attitude, and self-respect.

This is the Born to Ride 4-H Club's third year as a 4-H club. The Club has 18 members ranging in age from 9-18. In January of 2019 the club partnered with the Waldo County Emergency

Management Agency and participated in an Emergency Pet Shelter Preparedness workshop. The club is lucky enough to have their own arena and they use it to host many horse game shows, equitation shows and events for the National Barrel Racing Association and the Maine Barrel Association. In 2019 the Born to Ride 4-H Club participated in an annual service project that took place at the Knox Arena. Forty 4-H family members worked at the arena to rebuild fences, paint buildings, repair the announcer's booth, clean up the land, trim trees, and remove brush. The Born to Ride 4-H Club and their families are happy to have the chance to improve the arena and provide others with a space to use for their equine events.

In 2019, Born to Ride 4-H Club members attended eight horse clinics and sixteen horse shows. 4-H members also recertified their CPR and First Aid Certificates, took a self-defense course, and mentored youth at two horse camps.

For the first time, five 4-H members tried out for the Maine 4-H Eastern States Exposition Horse Team. Born to Ride 4-H Club members made the team and attended Eastern States with the Maine 4-H Horse Team. In addition, a younger 4-H member attended Eastern States as a groomer. The Born to Ride 4-H Horse Club members were proud to represent Waldo County at Eastern States Exposition and hope to have the chance to attend in future years.

During 2019, each 4-H member in the Born to Ride 4-H Club decided to create a scrapbook to demonstrate their 4-H work throughout the year. At the end of the year, the members submitted their scrapbooks to Waldo County 4-H staff for recognition. Born to Ride 4-H Club members received one red ribbon, three blue ribbons, and 3 medals for their 2019 4-H efforts. Two members of the Born to Ride 4-H Club were also recognized for their 2019 4-H achievement with the 2019 Waldo County 4-H Leaders' Association Achievement Award.

Little Beaver's 4-H Club

The Little Beavers 4-H Club is one of Waldo County's oldest 4-H clubs. The Club started in 1974 and has worked hard for years to ensure that the youth of Waldo County have access to positive youth development activities including animal science projects and STEM activities. The Little Beavers 4-H Club had a very busy 2019 4-H year! To start the year, the club held their annual demonstration meeting where club members had the chance to practice their public speaking skills. Club members also practiced their dairy cattle anatomy to prepare for Maine 4-H dairy judging and showmanship competitions. In February, members of the Little Beavers 4-H Club attended the Maine 4-H Dairy Quiz Bowl Tryouts. At this event, 4-H members were quizzed on their knowledge of all things dairy related to qualify for a chance to represent Maine 4-H on the quiz bowl team at Eastern States Exposition in September. In April, members of the Little Beavers 4-H Club participated in the Maine 4-H Dairy Judging Team Tryouts.

The Little Beavers 4-H club held a clinic with 4-H members from other counties to learn how to prepare for upcoming 4-H dairy shows. 4-H members had the chance to practice preparing their animals for shows as well as their showmanship skills. Members of the Little Beavers 4-H Club represented Waldo County 4-H in 4-H dairy shows at Skowhegan Fair, Fryeburg Fair, and Easter States Exposition. Members of the Little Beavers 4-H Club also competed at Eastern States Exposition on the Maine 4-H Dairy Judging Team, the Maine 4-H Grilled Cheese Team, and the Maine 4-H Dairy Fitting Team and placed first in the competition.

At Eastern States Exposition members of the Little Beavers 4-H Club and their animals won Reserve Junior Champion Jersey and Overall Champion. The younger members enjoyed having the opportunity to learn from older 4-H members and improve their dairy showmanship skills.

As their community service project, the Little Beavers 4-H Club put flags up for veterans at five cemeteries in Waldo County. They also travelled to the Maine State Cemetery to honor veterans with flags for Veteran's Day.

The Little Beavers 4-H Club concluded their 4-H year by attending the annual Waldo County Recognition Night in November. The club members are excited to see what 2020 will hold for them and they are planning to continue serving their community by hosting events for veterans in the upcoming years.

The Game Loft

The Game Loft is a 4-H afterschool program that provides Waldo County youth with a safe environment to develop life skills. Positive youth development is an essential aspect of 4-H and Game Loft 4-H members are provided with numerous opportunities for safe development including serving on a youth board, engaging in leadership activities, planning and organizing events, and fundraising.

In 2019 members of the Game Loft Youth Board participated in a Sidekicks Training that was sponsored by Healthy Waldo County. These young leaders learned how to talk with their peers about difficult subjects like tobacco use and vaping. They learned that certain situations make youth more likely to participate in dangerous situations and how they can speak with at risk youth about developing healthy habits. They also learned how to support their peers who want help correcting unhealthy behaviors and where to find resources to share with their peers. These teen trainers will expand their work to younger peers in the Mount View School system. Self-respect and respect for others are the hallmarks of the work they do in improving healthy lifestyles.

Tech Changemakers

4-H Tech Changemakers is a national 4-H partnership with Microsoft that aims to educate communities about technology and improve technology access in rural areas. Waldo County 4-H is proud to host a 4-H Tech Changemakers team comprised of three Waldo County teen 4-H members and adult volunteers. In 2019 three 4-H members and two volunteers from Waldo County had the opportunity to travel to Washington D.C. for a national 4-H Tech Changemakers training. The group brought back many new ideas and skills that they are excited to share with their community. Since their training, the group has worked to plan how they can help address technology needs in Waldo County.

Independent 4-H Members

Waldo County 4-H independent members had a very successful year in 2019. 4-H members tried horseback riding, bread making, sewing, poultry raising, and many other STEM projects.

Independent members also attended Maine 4-H Days at the Windsor Fairgrounds where they participated in a tea party, poultry workshops, slime making, composting, and crafts.

In 2019 independent 4-H members also participated in emergency preparedness classes and a Safe in the Woods Workshop. The members made their own emergency "go bag" and attended the Emergency Preparedness Day at the Belfast YMCA.

In November, independent 4-H members attended the annual Waldo County 4-H Recognition Night and received blue ribbons for their 2019 4-H projects.

2019 4-H Recognition

On Saturday, November 16th, over 60 people gathered to celebrate the hard work of Waldo County 4-H members and volunteers. The event included an awards ceremony that recognized 27 4-H members, over 20 volunteers, 2 national trip delegates, three national program participants, and three 4-H clubs.

4-H members were recognized with certificates, gifts, and pins. 4-H families also participated in a potluck dinner and games led by volunteers from The Game Loft.



Waldo County 4-H members of 2019 Waldo County 4-H Recognition Night

AGRICULTURE AND NATURAL RESOURCES - RESEARCH & EDUCATION- 2019

Kersbergen begins Partial Phased Retirement

In July of 2019, Rick Kersbergen enrolled in a partial phased retirement plan offered by the University of Maine. He currently is working at 60% full time equivalent and is focused on dairy and forage education throughout the state. He will fully retire in June of 2022.

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 2019, 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. Cover crops benefit not only the farmer, but reduces erosion and prevents water quality issues in lakes and streams. This is especially true in the Unity Pond (Lake Winnecook) watershed

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. Economic data collected by UMaine Extension provides data that calculates the dairy support program (aka the tier program) providing funds to dairy farmers when the cost of production is higher than the milk price they receive.

Corn Silage Variety Trials

Now in the 16th 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 and 2019, 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 2019, twelve students graduated from the class. In addition, safety classes are organized and presented to MOFGA apprentices, employees of Johnny's Selected Seeds and students at Kennebec Valley Community College. Displays and presentations were made at Maine Farm Days and several other events in 2019 including the Agricultural Trades Show in Augusta.

Aq 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), www.umaine.edu/beginning-farmer-resource-network, that helps new and developing farm operations to find educational resources throughout the state. New livestock as well as vegetable operations are starting up in Waldo County as a result of a renewed interest in local foods and healthy lifestyles.

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

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 and serves on the state Technical committee for the Natural Resources Conservation Service (NRCS).

State Specialists working with Waldo County Agriculture

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

[Dairy Grazing Apprenticeship Program](#)

In 2019, 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 14 Master farmers in Maine, with 5 apprentices. The program has graduated 3 students in 2019 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 apprentice Haden Gooch who recently graduated from the apprenticeship program at Wolfe's Neck Farm and is working on an organic dairy farm in Monmouth and starting his own dairy enterprise called "Pasture Pops" (www.pasturepops.com).



THE COUNTY EXTENSION ACT

The County Extension Act explains the role of county government in funding local Extension offices.

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

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

University of Maine Cooperative Extension Waldo County
992 Waterville Road, Waldo, ME 04915-3117
Phone: 207.342.5971 or 800.287.1426 (in Maine)



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Eastern Maine Development Corporation ANNUAL REPORT 2018 - 2019



A Message from the CEO

Dear Friends and Colleagues:

Teamwork and a strong emphasis on customer service positioned EMDC to make steady progress during the past year in promoting community partnerships while leveraging resources for our region.

Quality services with meaningful economic impacts have been delivered by our Workforce Development, Community Initiatives, Business Lending, and Business Services programs. To enhance these efforts, we launched new strategies to emphasize our internal programs, as well as our external partner integration and outreach.

New and expanding businesses have benefitted from EMDC's newly created Employer Response Team. This approach brings together EMDC's Workforce Services, the Maine Department of Labor, the Maine Community College System, Adult Education programs, local economic development partners, the Penobscot Job Corps Center and others. EMDC guides the team to swiftly respond to an employer's workforce needs, including assistance with referrals for new hires and the development of training for new and existing employees. The **Employer Response Team** is additionally prepared to rapidly address information and technical assistance needs related to recruiting and retaining their workforce.

This past year we made significant updates with a brand refresh, new logo, and a vibrant and interactive website that is a reflection of our programs and focus. We established a new economic model to complement and enhance traditional services. The creation of the **Economic Opportunity Response Team** shifts from the "same old, same old" to unique services such as the delivery of economic gardening, development modeling, and private investment. Our collaboration with the Katahdin Region Development Board, funded by the Penobscot County Commissioners, embodies this collaborative approach. Our Emerging Opportunity Conference series will provide an educational opportunity for stakeholders to understand and evaluate these efforts.

Going forward, we expect to follow our fiscal sustainability plan while broadening our services with an overarching approach that is all-inclusive. We anticipate our lending portfolio to substantially grow statewide with our SBA products while solidifying our presence within our economic development service area. We will continue to assist communities to take full advantage of Opportunity Zone designations.

EMDC's Maine PTAC program has expanded to 22 locations around the state with an expectation expand in the coming year. The addition of a full-time Planner will provide the capacity to further support our Community Initiatives and Business Services programs – building personalized, long-term partnerships that lead to economic growth and prosperity. Combatting the opioid epidemic and supporting all people in recovery, as well as individuals recently incarcerated, will receive greater attention. We will assist more people in preparing for the workforce and provide employers with a larger pool of well-qualified job-seekers.

We greatly appreciate the support of our volunteer Board Members and community partners for helping our communities prosper. Through these new collaborative community-based initiatives and our collective efforts, we look forward to accelerated economic and social prosperity for our region and Maine.



Enhancing Traditional Economic Development

As the only economic development company in the state that offers hands-on Business Lending, Business Services, Community Initiatives, and Workforce Development programs, our services are integrated in a unique way that enhances and complements traditional models.

This year we have expanded our capacity for economic development by creating Economic Opportunity Response Teams. As team manager, we have implemented new services that complement our historic portfolio, and oversee projects that promote the expansion of business and career opportunities. Comprised of strategic public and private partners, team members work synergistically to create and implement targeted development roadmaps that grow communities and businesses in Maine, and attract outside investment.

Three projects were targeted to launch this model. A multi-modal terminal in Hermon will increase the efficient movement of goods from points North and East to Southern and Western markets with the rapid transfer from truck to rail. A partnership with the Penobscot County Commissioners and Katahdin Region Development Board has led to a dedicated position that navigates each community, connecting strategic services to diversify and collaborate on economic development strategies. A collaborative in Hancock County is helping ex-offenders, including those in recovery, to re-enter the workforce.



"When I needed assistance developing Hermon's strategic plan, EMDC attended to details and gathered data that guided our success. They provided critical components and professional oversight, with their assistance and leadership we implemented a strategy that led to Hermon gaining \$61.5m in new municipal revenue. Our industrial inventory is at a 1% vacancy rate and supports hundreds of jobs."

Scott Perkins, Director of Economic & Community Development, Town of Hermon

"We wanted to consistently supply top-quality products to our customers, so we work with EMDC's Business Lending program to finance a new processing building. Our small family owned and operated mussel farm received advice and financing that were the catalyst to our growing company."

Fiona De Koning, Co-Owner
Acadia Aqua Farms, Ellsworth



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Connect with Us

We are the largest economic development district in the state with a service area that covers 9,675 square miles. Our Business Lending and Business Services programs are offered statewide. We have six primary offices, with over 20 additional Business Services offices.



Department Managers

Lee Umphrey
President & CEO
Jon Farley
Vice President
Kristen Callagy
Director of Finance
Dr. Vicki Rusbult
Director of Community Initiatives
Joshua McIntyre
Director of Lending & Investments
Kenneth Bloch
Director of Business Services
Susan Moore Cerini
Director of Workforce Services
Michael Elliott
Director of Economic Development in the Katahdin Region

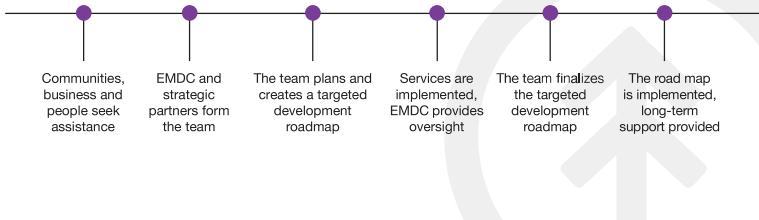
Our Cover

@Danbyink
For the second year George Danby, Editorial Cartoonist for the BDN, has created a custom cover for our Annual Report. Our team comes together with partners and members of our communities; together we are the "first responders", working together to grow rural Maine.

Annual Report produced by Kristin Harmon. Photos by EMDC and Jeff Kirlin.

Creating and Implementing a Roadmap

The Economic Opportunity Response team has four parts that work together to create and implement a roadmap specific to each project. We lead the community/investor, Acadia Capital Management, and strategic public-private partners, through each project.



- Communities, business and people seek assistance
- EMDC and strategic partners form the team
- The team plans and creates a targeted development roadmap
- Services are implemented, EMDC provides oversight
- The team finalizes the targeted development roadmap
- The road map is implemented, long-term support provided

Financial Summary

Revenues	\$4,603,278
Federal Funding	\$3,000,895
In Kind and Cash Match	\$275,559
State Funding	\$306,510
Lending Revenue	\$590,145
Local, Private	\$248,367
Miscellaneous	\$3,297
Rental Income Total	\$178,404

Expenses	\$4,902,381
In Kind and Cash Match	\$275,566
Salaries and Fringe	\$1,920,500
Consulting/Contracted Services	\$576,918
Lending	\$461,203
Operations	\$788,280
Other	\$107,434
Participant Expenses	\$671,104
Travel	\$101,377

**Unaudited financial summary*

Links Web Design
SOLUTIONS THAT REVOLVE

"I needed help trying to figure out a career path. Did I need to go back to school or get more certifications? EMDC placed me in a paid mentorship with Links Web Design, and they hired me through On-the-Job Training. I mastered my skills and expanded my role with their team, and am now a full-time employee."

Abby Grindle, Web Developer / Designer
Links Web Design, Bangor

Growing Rural Maine Together



BUSINESS LENDING

Fiscal Year 2019 was a year of rebuilding for the Business Lending team at EMDC. We got back to basics by strengthening our focus on servicing loans, ensuring compliance with our federal and state lending partners. We made significant progress through a number of steps: instituting internal staff meetings and boosting interdepartmental integration; upgrading software that improves accuracy, increasing customer service and internal processes; and renewing focus on training for our team to stay abreast of all developments in our field.

These internal updates improve outreach efforts with current borrowers and give them access to the resources they need to grow and invest in Maine. In keeping with EMDC's overall mission of being the community-based provider for the region, we continue growing our lending portfolio statewide with our SBA products and solidifying our presence within our economic development service area.

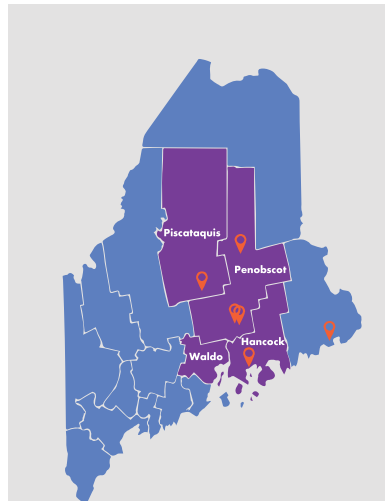
President & CEO, Lee Umphrey and Director of Business Lending & Investments, Joshua McIntyre, host the Small Business Administration's District Director, Amy Basset and Jim Pineau, Senior Area Manager and banking partners.

COMMUNITY INITIATIVES

Collaboration was key to the Community Initiatives team in 2019. Our Katahdin Region multi-jurisdictional comprehensive plan for 3 communities is scheduled for completion in the winter of 2019. EMDC Grants Conferences were offered in 3 counties and attended by 100 people this year. We conducted Brownfields assessments on 15 projects for a total of \$133,914 invested in property reuse and redevelopment. A multi-modal terminal in Hermon, economic development in the Katahdin Region, and supported re-use of the former paper mill in Lincoln connect strategic services and diversify economic development.

Our team continues to grow and practice sustainable development. A recent partnership with the Maine Department of Economic and Community Development led to us hiring a Planner with GIS experience. This collaborative approach to municipal and regional projects boosts our integrated services into 2020.

Ten federal agencies, U.S. Senator Susan Collins, Congressman Jared Golden, and U.S. Senator Angus King's office joined a dozen communities in the Katahdin Region to enhance economic development efforts.



Contact us at info@emdc.org, (207) 942-6389, or stop by one of our 6 primary office locations:

- 1 Drigo Drive, East Millinocket
- 50 Mayo Street, Dover-Foxcroft
- 40 Harlow Street, Bangor
- 45 Oak Street, Bangor
- 248 State Street, Ellsworth
- 53 Prescott Drive, Machias



WORKFORCE DEVELOPMENT

Through individualized counseling and public-private collaboration, we helped 586 people overcome barriers to employment and find meaningful careers this year. Our partnerships with employers and educational institutions identify growing industries in Maine, creating programming and developing services that lead to sustainable workforce development. Industry-specific training and education, career fairs, paid mentorships and On-the-Job Training programs have placed 187 participants in careers in health care, retail, construction, manufacturing, and information technology.

Looking forward to 2020, partnerships are the focal point of existing programs including the Hancock County Re-Entry Project and industry-specific trainings. They are also at the center of new projects including an Employer Response Team that works cohesively with our new economic model to address workforce needs of growing businesses.

A collaboration with EMDC, Katahdin Higher Ed Center, Maine Quality Centers and Eastern Maine Community College helped this group of CNAs complete their certifications and fill vacancies in the region.

BUSINESS SERVICES

Our Business Services programs boost Maine companies statewide, helping them sell their goods or services to federal, state and local governments. In 2019 we continued to offer hands-on support through individualized counseling and group workshops. Over 300 people joined us as we hosted the 2019 New England Regional Small Business Matchmaker, connecting businesses with contractors and resource providers.

Five full-time Maine PTAC Counselors operating out of 22 locations around the state helped small businesses win \$329,156,972 in government contracts in 2019. Our Maine DBE Supportive Services program worked with nearly 90 businesses on needs assessments and business planning, tuition reimbursement, and computer and technical assistance including website development. Through EMDC's Business Services, we continue to promote our holistic approach to economic development.

Maine PTAC Counselor Katie Bragg sets up a Small Business Training workshop for our 300 attendees at the 2019 New England Regional Small Business Matchmaker in Portland.





Waldo County Soil and Water Conservation District

Journal 2019

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waldocountysollandwater.org

Letter From the Chair

2019 has been a year of positive changes for Waldo County SWCD. We have been working with the NRCS, FSA and the Extension Service, along with many other non-profits to control the destructive effects of invasive plants and insects within the county (Pg. 11).

The District has also been helping the Friends of Lake Winnecook with LakeSmart and StreamSmart programs to control run off into the lake by doing a road survey. We look forward to working with other lake associations within Waldo County to help them with their concerns. Carol Weymouth, Executive Director and I, as President of the Maine Association of Conservation Districts, accepted the Austin H. Wilkins Forestry Stewardship award for 2019 from Governor Mills, at the Blaine House. It is a prestigious award presented by the Maine DACF and the Maine Tree Foundation.

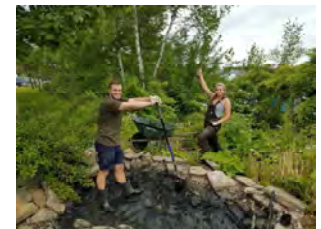
Our support comes from the DACF, Waldo County Commissioners, our annual shrub and tree sales and grants. We encourage all citizens to use our many services. Waldo County is a diverse area including ocean frontage, farms, forests, coastal islands, lakes, urban and rural lands that give us an opportunity to conserve and protect precious resources and to serve the citizens of Waldo County. —Andy Reed, Chair, Board of Supervisors

2019 Accomplishments



- The District held a 4 part workshop series entitled Love Our Lakes which provided training for members of the Swan Lake Association, the Friends of Lake Winnecook and the general public during the summer.
- We worked with the Friends of Lake Winnecook (“Unity Pond”) to complete an assessment of gravel road conditions and potential erosion problems which could affect the water quality of the lake.
- The District implemented hemlock woolly adelgid monitoring in Waldo County using the Take a Stand hemlock pest monitoring program created by the Maine Forest Service.
- The District offered invasive plant learning sessions for the Maine Tree Farmers Association and at Maine Farm Days.
- The District held a Forestry for Maine Birds workshop for area landowners, in partnership with Maine Audubon.
- The District offered free tackle and outreach for the Fish Lead Free program at fishing events at Lake Winnecook.

- The District initiated a statewide online tree conditions reporting tool called Report a Tree, available through the AneCDATA website and smart phone app.
- District conservation interns provided 317 hours of service learning, in partnership with several local organizations.
- The District completed invasive plant surveys on area farms as part of a multi-county Conservation Innovation Grant and Maine Outdoor Heritage Fund program to assist farmers with invasive plant management.
- The District provided 297 hours of conservation assistance to 24 partners and landowners in 2019.
- The District assisted the Waldo County Trails Coalition to implement an interpretive and education program for the Hills to Sea Trail which passes through 3 communities and 47 miles of farms and forests in Waldo County.



2

2019 Financial Report

2019 Year End Income & Expenses - 2020 Proposed Budget

	As of Dec 31, 2019	2020 Proposed Budget
Income:		
Waldo County	\$ 26,000	\$ 26,000
Maine Dept. Ag	25,000	25,000
Workshop & Project Grants	8,454	8,000
City/State Mtngs - Ticket Revenue	420	400
Build. Maint.	12,732	14,000
Tree/Trout Sale	9,088	12,000
Misc. & Interest	74	500
Total Income	\$ 81,768	\$ 85,900
Expenses:		
Payroll	18,987	20,000
Taxes	3,322	3,500
Insurance	517	550
Mileage	929	900
Office Supplies/Audit	769	600
Workshops/Education & Outreach	1,721	1,800
County/State Meetings	1,306	1,200
Donations & Dues	2,775	2,500
Build. Maint.	10,954	11,000
Tree/Trout Sale	10,296	9,400
Misc.	-	250
Contracted Services	32,970	33,500
Website	338	350
Total Expenses	\$ 84,884	\$ 85,550
Net Profit (Loss)	\$ (3,116)	\$ 350

2019 Staff and Supervisors

Board of Supervisors

Andrew Reed, Chair
 Harold Larrabee, Treasurer
 Susan Hunter, Supervisor
 Donald Cox, Supervisor
 Gene Randall, Supervisor
 Brian Baker, Associate Supervisor
 Kym Sanderson, Associate Supervisor

Staff

Aleta McKeage, Technical Director
 Jenny Jurdak, Administrative Director

NRCS Staff

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

- We provided conservation skills instruction at two area high schools, and led Belfast Area High School students in completing Project Learning Tree Forest Inventory Growth activities.
- The District partnered with Coastal Mountains Land Trust and the Schoodic Institute to plant 350 trees in 4 research plots for the Future Forests of Coastal Maine project.
- The District partnered with Hunter Green Farm and Top Flower Farms to provide service learning for conservation interns to learn about hemp production.
- We offered a talk on Growing Hemp in Maine at our annual meeting at the MACD statewide winter meeting.
- The District participated in LakeSmart and StreamSmart trainings, and is assisting residents of the Swan Lake Watershed in implementing the LakeSmart program.
- We joined the Belfast Bay Watershed Program to offer a memorial tree program at the City Park Arboretum, and planted a tree to honor local conservationists.



- We partnered with the Maine Forest Service to offer forest pest outreach throughout the year, including browntail moth assistance to municipalities, and ash tree tagging with area high school students and college interns.
- The District provided a Day of Service on the island of Islesboro.
- As a part of our annual non-profit plant sale, we offered native plants and fruiting trees and shrubs to the public.
- We provided invasive plant management assistance to Coastal Mountains Land Trust, the City of Belfast and the Lincolnville Center Library.
- The District offered a seminar on ecological landscaping to the Belfast Garden Club, and helped to create a new educational community garden in partnership with Belfast Parks and Recreation and the Belfast Garden Club.
- The District assisted with the Maine Envirothon at local and state competitions and guided fund-raising efforts.



3

4

People

New Board Members

In 2019, we welcomed Gene Randall as Supervisor, who has been a great asset to Waldo County Soil & Water Conservation District through his experience with non-profit organizations and finances. He originally started attending meetings as an Associate Supervisor and immediately contributed his knowledge at every opportunity. We look forward to his continued contributions for the district.



Donald Cox, who was previously appointed to finish the term of retiring supervisor, was elected for an additional 2 years. He has been a Supervisor for WCSW in the past and comes to us with a wealth of knowledge in conservation practices and other areas. He has ambitious ideas and is currently initiating the return of The NACD poster contest in order to introduce children to environmental education.



Thanks to Brian Baker

It has been an honor to work with Brian Baker, who stepped down as a supervisor in 2019. He has served on the Waldo County

Soil & Water Conservation District Board for over 8 years and will remain as an Associate Supervisor. We appreciate all the work he has done to lead our annual shrub and tree sale and his offer to continue to help us in the future. He has an abundance of knowledge of fruit trees and plants, has assisted many customers at our plant sale, and is always willing to reach out to help anyone who has questions. We will definitely miss his ever present sense of humor!



5

Hemp Farming in Maine: A 2019 Farm Conversion to Hemp

The excitement of hemp farming in Maine has been a roller coaster for the year 2019. The challenges of weather, labor, abundance of product, lack of infrastructure, and impending new regulations have made it interesting, stressful, and rewarding. My experience growing 17 1/2 acres of hemp with two business partners was a novelty of normal farming. I can say I got quite an education on caring for and producing a plant I have never grown. I was fortunate to have one of the best growers working with me and a very good financial business partner. This compatible business partnership contributed to the success of the crop.

Our hemp operation was one of the most successful in the state of Maine. We were able to produce exceptional plants in an organic environment. We managed plant care from the greenhouse to the field with a lot of time and help, spending numerous hours planting and tending seedlings. When the weather permitted, we planted our seedlings in the prepared fields. Our operation was very diligent with making sure weed control and male plant extraction was a priority, accounting for many summer days. In order to produce the best product, the grower must plan on high labor costs and intensive management.

Harvesting became a challenge due to the lack of processors and drying facilities available. Fortunately, we had at the ready a large amount of labor and equipment that were able to harvest the plants, which posed a problem for some other growers. The production of many growers in Maine gave us a lot of produce



which has become a selling obstacle. I think the industry will settle down and balance itself out after some the newness wears off and the USDA rules are in place.

This industry will certainly not come to a stop but it will have to overcome the stigma it has encountered from the past, just like anything new. If we can focus on the health benefits of hemp products and not the negativity of the past associated with marijuana (not the same product) it will be an alternative for our medicinal future as well as for fiber production. My interest in this crop has stemmed from the experience of six years taking care of my husband who suffered from a blood cancer. The medication and cancer therapies he endured drained away his quality of life. He may have had a better one if we had pursued an alternative approach such as the use of the hemp product CBD oil. We are planning to continue to grow hemp, but like for all agriculture, diversity will be the key. - Susan Hunter, Hunter Green LLC

7

Agriculture and Community

2019 Annual Meeting



The Waldo County Soil and Water Conservation District's Annual Meeting was held in October of 2019 at the Waldo County Technical Center in Waldo. A great meal and dessert were prepared by Jacob Grass and students in the Culinary Arts program.

The dinner and meeting featured a talk on the hemp farming industry, which was presented by

speakers Joe Saltalamachia of Top Flower Farms and Susan Hunter of Hunter Green LLC. They spoke of their successes and challenges during the 2019 growing season on their farm in Unity, and of the changes that are in store for the future of the hemp industry. An informative slide show which showed the full farm conversion process and growing season added to the presentation. This was a very

popular topic which drew in our largest audience in years, and many folks had lots of questions.

During the event, the award for Conservationist of the Year was presented to Richard Kersbergen for his contribution to the conservation practices in the county. Brian Baker retired as an WCSWCD Supervisor and was presented an award for his eight years of service.

Our Partners

In 2019, we had the privilege of collaborating with many excellent partners in the Midcoast. Once again we worked with the Maine Forest Service to offer outreach and community assistance on invasive forest pests and other topics, and with the Maine Natural Areas Program on invasive plant assessments. We also worked with area land trusts, including Coastal Mountains Land Trust and Midcoast Conservancy. Municipal partners included the City of Belfast, Islesboro and Swanville. We provide outreach and educational workshops for

Swanville Lake Association and Friends of Lake Winnecook. The District worked with area educational institutions, including RSU 71, The Ecology Learning Center, Lincolnville Library and the Waldo County Technical Center. We also partnered with area conservation organizations including Belfast Bay Watershed Coalition, the Belfast Garden Club, Waldo County Trails Coalition, Schoodic Institute, and Maine Audubon. Agricultural partners included UMaine Cooperative Extension, Maine Farm Days, and Hunter Green LLC.

6

Education

Conservation Skills at Waldo County Technical Center

In 2019 we continued and developed our Conservation Skills program for secondary students. For two years, the Outdoor Leadership program at Waldo County Technical Center (WCTC) has participated in this pilot program with enthusiasm. In turn, Waldo County SWCD has been able to help the program add more skills and career exploration as a result of our collaboration. Students in the Outdoor Leadership program explore many careers related to working outdoors, with an emphasis on adventure learning. Through their work with us, students also get a taste of what it is like to be a field biologist, forester, and park manager. In the Conservation Skills program, they learn the basics of a core skill for these professions, the use of GIS (Geographic Information Systems) mapping software, as well as how to use global positioning systems (GPS) to collect information in the field. One of the most exciting new elements of the program this year is development of forest interpretation on a public trail. The WCTC students began two real

life projects, creating maps and interpretive points for their school trail. The students will then create an interpretive project for a major public trail, the 47 mile Hills to Sea Trail. Another exciting part of this work is the 4 way collaboration with WCTC, our District, the Belfast Bay Watershed Coalition, and the Waldo County Trails Coalition (creators of the Hills to Sea Trail). Our Conservation Skills activities go hand in hand with the ecology lessons of the Belfast Bay Watershed Coalition's Natural Literacy program. Students can apply their learning about forest ecosystems to their map making projects. This spring, they will be ready to create their real life materials that the public can use to learn about forests and the history of the land as they walk the Hills to Sea Trail.

The students are also eager to develop another real world project by creating a management plan for the WCTC lands and also begin forest restoration and research through adaptive tree plantings, which they will collect data on over time.

Conservation Skills and Project Learning Tree at BAHS

In 2019, Belfast Area High School studied the forest growth inventory plots they set up in 2017 as part of the District's high school program that year. The plots are developed as a part of the Maine Tree Foundation's Project Learning Tree program. Each year, the students work with our staff and interns to take measurement to document tree and forest health conditions on permanent plots located on local conserved lands. As a part of our activities, they also studied adaptation forestry in the classroom and learned GIS mapping skills.



8

Read ME Ag

Read "ME" Agriculture has reached more than 100,000 Maine students since 2008, and 700 classrooms annually. During Ag Week, volunteers read and give books about agriculture to kindergarten through 4th grade classrooms. They tell the students about their farms, programs or connections to agriculture and leave lessons and information for the teachers to use, all supplied by Maine Agriculture in the Classroom (MAITC).

The book for 2020 is Plant Something for "ME". Dates for reading are March 16-20 and March 23-27. Our District provides readers for the Red ME Ag program. If you would like to sign up to be a volunteer reader or if you would like a

reader to come to your K-4 classroom in Waldo County, please contact Jenny at 218-5311 or jenny.jurdak@me.nacdn.net.



Pollinators and Life in the Soil: Our 2020 K-12 Programs

During 2020, the District is pleased to offer materials for students and teachers that wish to use the National Association of Conservation Districts' (NACD) K-12 education programs. The NACD has developed a five-year rotation for stewardship topics: water, soil, habitat, forestry, and a topic of interest – and determines the theme each year. This year, the curriculum theme is "Life in the Soil: Dig Deeper." A K-12 curriculum for this theme is available online, along with many themes from the past. Each year, a poster contest is also held. Teachers may wish to enter our regional contest. The 2020 Poster Contest and Stewardship Week theme is "Where would we BEE without Pollinators?" Please see our website section Educational Resources to find links to these materials. Please contact us if you would like a set of printed materials, or if you would like your students to participate in the upcoming poster contest. The Belfast Bay Watershed Coalition's Natural Literacy program is partnering with us to provide classroom instruction for the two 2020 themes as well.



9

StreamSmart

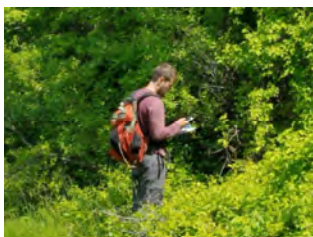
You may have heard the term StreamSmart before. It is actually the name of a program with two main purposes. One is to communicate the principles of creating a modern, environmentally sound road crossing over a stream or river. The other purpose is to provide assistance for municipalities and others to replace outdated, undersized or degraded crossings across the state of Maine. The program is a collaboration between the Maine DEP and other groups including The Nature Conservancy and Maine Audubon. This diverse array of partners are working together because creating a StreamSmart crossing is extremely beneficial to fish and other wildlife. It is also the best way to create a crossing that can withstand flood events without failing, saving towns a lot of money in the long run over basic culverts. The natural bottom culverts, boxes and arches recommended cost more up front, but are much more likely to withstand extreme storm events, which are occurring with greater and greater frequency. Maine has significant

Conservation Assistance



funds available to implement StreamSmart crossings in 2020. Waldo County contains streams and rivers that provide some of the most valuable habitat for sea run salmon and alewife populations in the state, and so are priorities for StreamSmart crossings. Our District has developed preparations to assist Waldo County towns that are interested in replacing crossings that pose a barrier to fish passage.

Invasive Plant Management Plans through the NRCS CIG Program



In 2019, we continued our popular NRCS CIG (Conservation Innovation Grant program) collaboration in partnership with the Maine Natural Areas program to provide free invasive plant assessments and management plans for producers throughout the county. This program will continue through 2020. Contact us if you have farm or woodland areas with invasive plants and weeds that you would like to manage, and would like some advice. At left, our intern Gunther Schletter maps invasive plants with a GPS unit.

11

Water Quality

Lake water quality has been a strong focus for our work for this past year, and is part of a multi-year effort to help Waldo County residents of lake watersheds to protect the quality of water in major lakes. Lake water quality has many implications for quality of life. Increased nutrient load contribute to algal blooms, which can cause toxic effects in humans and decrease water clarity and lake aesthetics. Water quality also affects lake area property values. In addition, pollutants impact fish and wildlife populations, spawning, the fishing experience, and thus the local economy. One significant source of pollutants is erosion of sediment from unpaved roads in proximity to lakes. Over time, sediment from roads also contributes to decreased depth, increased emergent vegetation, and can add

Assessing Roads and Water Quality at Lake Winnecook



phosphorus and other nutrients. In 2019, Friends of Lake Winnecook requested that the District assist them in assessing issues with unpaved roads in the Lake Winnecook (Unity Pond) area. We completed a survey of roads adjacent to the lake and made recommendations to repair erosion and sedimentation problems in the area.

Love Our Lakes Series

Our water quality work this year also included a workshop series for Waldo County residents called Love Our Lakes. The training included four workshop sessions held over 2 months this summer:

- Lakes 101
- Taking Care of Those Camp Roads
- Septic System Basics
- Introduction to LakeSmart

This year's series was focused on the Swan Lake watershed, and members of the Swan Lake Association and Friends of Lake Winnecook attended. As a result, members of the Swan Lake Association plan to follow in Lake Winnecook's footsteps, assessing their



lakefront areas with the Maine Lakes Association's LakeSmart certification program, which the District will help them implement in 2020.

10

Forests for Our Future

Adaptive Forestry: Preparing for the Future

As many of you know, Maine's forests are facing an onslaught of changes that threaten to change or degrade the diversity and productivity of our forests. Our forests have lost millions of mature elms and chestnuts, and are poised to lose most of their ash trees. Red spruce, balsam fir, birches and hemlock are all likely to face steep declines during this century. Oaks are at risk due to pathogens such as Oak Wilt and Sudden Oak Death. Beech trees, which provided important wildlife food along with chestnuts, are now a shadow of their former selves due to disease. You may have noticed that I've mentioned many of Maine's major trees here. The simple truth is that our forests as we know them are likely to disappear. As conservation minded citizens, we will need to act to shepherd our forested lands into a very different future. Waldo county is 84% forested, and forests and trees are an important part of people's lives and livelihoods here.

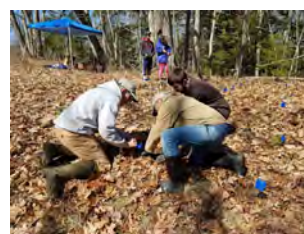
Our District has been at the forefront of developing soil and water conservation district leadership in forest resource conservation. Waldo SWCD has decided to make our work about addressing the degradation of forests and



helping our residents find ways to steward forests during this challenging period. Our Forests for Our Future resource protection theme has encompassed stewardship workshops, high school educational programs and conservation technical assistance. We have also partnered with the Maine Forest Service to provide outreach and to monitor for invasive forest insect pests.

In the coming years, we will be spearheading adaptive forestry in Coastal Maine. Beginning with research plantings in 2019 and moving on to a broad program of citizen involvement in forest restoration plantings and scientific research. In 2019, we developed a citizen science tool for reporting on tree conditions called Report a Tree (on the Anecdata.org platform). This spring, Report a Tree will go into statewide use for reporting on the health of adaptive tree species (native and non-native trees that have the potential to thrive here) and for reporting on forest pests and disease.

Perhaps most exciting of all is the opportunity



30

12

Adaptive Forestry, continued

for Midcoast residents and schools to join us in planting selected adaptive tree species for the purposes of research and to begin the process of reforesting our land. Several area schools will plant and study seedlings as a part of this project, and anyone is welcome to participate. Selected species will be available as seedlings and saplings during plant sales this spring in Waldo and Knox-Lincoln Soil and Water Conservation Districts. The “adaptive” trees selected are based on their wildlife and ecosystem value, to supplement or replace trees that may not be able to provide wildlife food and habitat due to invasives and disease, such as ash trees. The trees are also species that have been shown to be highly adaptable to drought, various soil



moisture levels and temperature regimes and thus have potential to provide lumber or other forest products in different climate conditions.

Some Adaptive Tree Species



White oak: Lives in southern Maine, provides lumber and high quality acorns for wildlife

Bur oak: Rare but lives in our area, with potential to be highly adaptable to a variety of conditions

Black walnut: High value as lumber and veneer, adaptable, provides wildlife food

Tulip poplar (Left): Grows fast, provides lumber, produces soft seeds like ash trees, supports pollinators

Shagbark hickory: Provides high quality nuts, wood products, fuelwood, potential to be highly adaptable to a variety of conditions

Pawpaw: Understory tree that produces edible fruits

13

2020 Plant Sale

We are pleased to continue our very popular plant sale, which always offers versatile, disease resistant plants selected by local experts. Our plants are offered at a low price, and the sale is a fundraiser which supports our educational programs. We cover the major types of plants, including large and small trees, fruit trees, shrubs, perennials and vegetables. This year, we are excited to offer native tree seedlings of species that have great potential to restore and maintain forests in Maine. Those that are interested can report back to us how the trees are doing as a part of a citizen science research project (see Adaptive Forestry on pages 12-13 for more information). We will also offer a great variety of inexpensive native perennials carefully selected and grown by Honey Petal Plants. Horticulturalist Astrid Bowlby will be on hand the day of the sale to help buyers select perennials. District Technical Director Aleta McKeage will also be available to help folks select native shrubs and trees.



Our colorful, informative plant catalog will be online March 1st and online ordering is available. Let us know if you'd prefer a printed copy! Previous customers will get a copy in the mail. Hope to see you at our plant sale on **April 25th, held at the Waldo County Technical Center!**

Trees

Redbud
Pawpaw
White Oak
Bur Oak
Black Gum
Tulip Poplar
Shagbark Hickory
Black Walnut
Sycamore
American Chestnut
Basswood

Apples

State Fair
Ribston Pipin
Sweet Bough
Red Astrachan

Jonagold

Empire
Original McIntosh
Shisuka
Haralson
Somerset of Maine
Brandywine Crabapple

Pears

Summercrisp
Seckel
Clairgeau

Plums

Grenville
Gracious
Underwood
Hanska

Shrubs

Spicebush
Redosier Dogwood
Highbush Cranberry
Virginia Rose

Berries

York Elderberry
Adams Elderberry
Latham Raspberry

Perennials

Provided by Honey Petal Plants

Vegetable Seedlings

Vendor to be announced

14

A Special Thank You to...

A big thank you to those of you who volunteered your time and resources to our programs. We couldn't have done it without you.

Morton Mossewilde

Kym Sanderson

Andy Reed

Brian Baker

Sue Hunter

Harold Larrabee

Joyce Larrabee

Donald Cox

Gene Randall

Cloe Chunn and David Thanhauser

Jenni Judkins

Stacia Hoover

Julia Fields

Gunther Schletter

Darrah Wagner

Ruth Huettner

Jacob Grass

Kevin Michaud

Representative Maryanne Kinney

Roberta Tatno

Robin Marchasi

Rachel Jurdak

Thank you to all the groups and organizations that assisted us and supported our mission in 2019:

Waldo County Technical Center

Waldo County Commissioners

Natural Resource Conservation Service

Maine Department of Agriculture, Conservation & Forestry

Maine Forest Service

Maine Natural Areas Program

UMaine Cooperative Extension

The City of Belfast Parks and Recreation Dept.

Belfast Bay Watershed Coalition

Maine Audubon

Schoodic Institute

Coastal Mountains Land Trust

Belfast Garden Club

Hunter Green LLC

Friends of Lake Winnecook

Swan Lake Association

Town of Searsmont

Honey Petal Plants and Farm in the Woods

Don't miss out on our 2020 Programs:

- Adaptive Forestry plantings and workshops
- Seminar on planting for a changing world
- Conservation land certification
- Invasive plant management services
- Conservation internships
- Conservation assistance for landowners
- LakeSmart and StreamSmart programming
- Agriculture education programs
- Hills to Sea Trail learning and interpretation
- K-12 Poster contest and Read Me Ag
- Conservation Skills units for high school
- Native plant and fruit tree sale (see pg. 14)

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Our 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.

You can support the District's important conservation mission in many ways. We welcome you to volunteer with us (indoors or out), provide input through joining our supervisory board, or to help through donations, which may be earmarked for specific work. Our many services in conservation assistance and education are available to all residents and organizations in Waldo County.

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



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, 2019

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

Independent Auditor's Report

Board of Commissioners
County of Waldo, Maine
Belfast, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine as of and for the year ended December 31, 2019, 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, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, 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 March 12, 2021, 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.

Randee Whitbread & Associates

March 12, 2021

County of Waldo, Maine
Management's Discussion and Analysis (MD&A) (UNAUDITED)
December 31, 2019

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, 2019 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, 2019 and 2018 by \$4,683,450 and \$5,317,128, respectively. Of these amounts, \$371,457 and \$976,323, respectively, is available to be used for the County's ongoing obligations.
- On a budget basis, the County had budgeted a deficiency of \$480,565 for contributions to reserves. There was a positive budget variance of \$414,210, 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, 2019 and 2018

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

	<u>2019</u>	<u>2018</u>
Current and other assets	\$ 3,214,600	\$ 3,637,500
Capital assets, net	<u>4,232,245</u>	<u>4,153,063</u>
Total Assets	<u>7,446,845</u>	<u>7,790,563</u>
Deferred outflows of resources	<u>611,150</u>	<u>629,181</u>
Current liabilities	211,208	223,319
Noncurrent liabilities	<u>2,629,253</u>	<u>2,400,524</u>
Total Liabilities	<u>2,840,461</u>	<u>2,623,843</u>
Deferred inflows of resources	<u>534,084</u>	<u>478,773</u>
Net Position		
Net investment in capital assets	4,232,245	4,145,650
Restricted	79,748	195,155
Unrestricted	<u>371,457</u>	<u>976,323</u>
Total Net Position	<u>\$ 4,683,450</u>	<u>\$ 5,317,128</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, 2019 and 2018

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

	<u>2019</u>	<u>2018</u>
REVENUES		
Charges for services	\$ 846,292	\$ 804,693
Operating grants and contributions	1,085,788	1,821,959
Capital grants and contributions	108,539	88,429
General revenues		
County taxes	5,336,034	4,869,713
Jail department taxes	3,024,218	2,998,262
Deeds transfer taxes	100,887	62,678
Courthouse rental income	22,659	90,635
Interest income	18,834	4,805
Miscellaneous	<u>68,390</u>	<u>54,695</u>
Total Revenues	<u>10,611,641</u>	<u>10,815,669</u>

(continued)

	2019	2018
EXPENSES		
Emergency management agency	172,238	158,955
District attorney	267,529	255,704
County commissioners	300,200	343,959
County treasurer	78,785	80,186
County facilities	312,710	310,484
Jail department	3,236,856	3,215,292
Register of deeds	211,881	208,095
Register of probate	282,459	284,426
Sheriff	1,997,954	1,897,865
Telecommunications and dispatch	1,101,048	1,028,629
Advertising and promotion	14,000	11,500
Audit	8,190	7,105
University of ME extension	43,890	43,690
Employee benefits	904,969	83,058
Soil and water	26,000	26,000
Employee severance	18,743	52,047
Grant matching	3,552	3,131
County planning reserve	13,308	5,987
Economic development	1,900	3,100
Employee security reserve	1,736	2,745
Drug forfeitures	1,775	4,126
Records preservation	6,025	1,508
Electronic monitoring reserve	8,598	9,422
Self-funded health insurance	1,661,346	1,706,882
Homeland security grants	61,779	60,249
Other grants	12,792	18,651
Interest on long-term debt	61,629	37,873
Capital outlay	<u>405,429</u>	<u>98,537</u>
Total Expenses	<u>11,217,321</u>	<u>9,959,206</u>
Excess (deficiency) of revenues over expenditures before transfers and special items	(605,680)	856,463
Special Item – gain (loss) on disposal of assets	(27,998)	-
CHANGE IN NET POSITION	<u>(633,678)</u>	<u>856,463</u>
NET POSITION, BEGINNING OF YEAR	<u>5,317,128</u>	<u>4,623,896</u>
Restatement for OPEB reporting	-	(163,231)
NET POSITION, END OF YEAR	<u>\$4,683,450</u>	<u>\$5,317,128</u>

The narrative that follows discusses the operations of governmental activities.

- Expenses of governmental activities include depreciation expense of \$356,224. 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, 2019 totaled \$8,571,022. Of this amount \$8,360,252 was from tax assessments paid by member towns. An additional \$210,770 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 \$3,005,137, \$786,328 of which was unrestricted and available for discretionary spending on future needs. The County's combined fund balance decreased \$409,045 from the previous year balance of \$3,414,182.

- Revenues include federal and state sources totaling \$704,103 and taxes assessed to member towns totaling \$8,360,252.
- Charges for services and fees and fines contributed \$527,583 in total revenue during the year.

Total governmental fund expenditures for December 31, 2019 and 2018 are broken down as follows:

	2019	2018
Emergency management agency	\$ 136,776	\$ 127,842
District attorney	273,047	252,814
County commissioners	281,688	323,082
County treasurer	74,079	77,631
County facilities	292,580	274,951
Jail department	3,026,822	2,982,326
Register of deeds	201,009	201,404
Register of probate	280,060	280,901
Sheriff	1,689,523	1,588,088
Telecommunications and dispatch	1,028,210	959,760
Advertising and promotion	14,000	11,500
Audit	8,190	7,105
University of ME extension	42,940	42,740
Employee benefits	664,527	639,429
Soil and water	26,000	26,000
Records preservation	5,700	-
Employee severance reserve	18,743	52,047
Grant matching reserve	3,552	3,131
County planning reserve	13,308	5,987
Economic development reserve	1,900	3,100
Employee security reserve	1,736	2,745
Community corrections reserve	274,942	206,375
Inmate reserve	34,695	313
Drug forfeitures reserve	1,775	4,126
Records preservation reserve	325	1,508
Probate surcharge reserve	10,483	1,913
Electronic monitoring reserve	8,598	9,422
Deeds surcharge reserve	8,031	3,681
Sheriff detail reserve	240,219	269,944
Self-funded health insurance claims	1,661,346	1,706,882
Homeland security grants	61,779	60,249
Other grants	12,792	26,314
Debt service – principal	-	7,997
Debt service – interest	61,630	37,873
Capital outlay	563,475	326,595
Total Expenditures	<u>\$11,024,480</u>	<u>\$10,525,775</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, 2019, is as follows:

	Beginning Balance	Additions	Retirements/ Reclass	Ending Balance
<i>Governmental Activities</i>				
Land	\$ 474,506	\$ -	\$ -	\$ 474,506
Construction in Progress	188,194	-	(188,194)	-
Buildings	2,964,536	308,834	-	3,273,370
Improvements	572,271	-	-	572,271
Equipment	1,890,352	140,256	-	2,030,608
Vehicles	<u>1,112,931</u>	<u>202,508</u>	<u>(180,836)</u>	<u>1,134,603</u>
Total capital assets	7,202,790	651,598	(369,030)	7,485,358
Accumulated depreciation	<u>(3,049,727)</u>	<u>(356,224)</u>	<u>152,838</u>	<u>(3,253,113)</u>
Capital assets, net	<u>\$ 4,153,063</u>	<u>\$ 295,374</u>	<u>\$ (216,192)</u>	<u>\$ 4,232,245</u>

Debt Administration - A summary of the County's long-term debt activity for the year ended December 31, 2019 is as follows:

	Beginning Balance	Additions	Principal Payments/ Reductions	Ending Balance	Total Interest Paid
Capital lease obligations	\$ 7,413	\$ 3,797	\$ (6,567)	\$ 4,643	\$ 1,745
Net pension liability	1,674,947	333,094	(182,567)	1,825,474	-
Net OPEB liability	221,537	39,977	(23,404)	238,110	-
Compensated absences	496,627	72,655	(6,511)	562,771	-
Total	<u>\$2,400,524</u>	<u>\$ 449,523</u>	<u>\$ (219,049)</u>	<u>\$2,630,998</u>	<u>\$ 1,745</u>

In addition, the County executed short-term borrowing, in the form of a tax anticipation note to meet operating cash flow needs. For year ended December 31, 2019 the County borrowed and repaid \$2,800,000. The County paid a total of \$61,630 in interest on the note for the year ended December 31, 2019.

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 \$480,565 for funding of reserves. The County was able to realize a positive budget variance of \$414,210, primarily due to the following factors:

- Over budget revenues for community corrections revenues, deeds transfer taxes, fees and fines, and miscellaneous revenues for approximately \$235,354.
- Several expenditures areas realized savings in expenditures for approximately \$178,856.

The County of Waldo, Maine is not aware of any major changes for the 2020 fiscal year other than the effects on certain operations due to COVID-19 that would significantly impact the budget, future net position, or future results of operations.

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, 2019

	Governmental Activities
ASSETS	
Cash and equivalents	\$ 2,569,828
Cash and equivalents - restricted	206,431
Investments - restricted	376,493
Receivable from other governments	61,848
Capital assets not being depreciated	474,506
Capital assets being depreciated, net of accumulated depreciation	3,757,739
Total assets	7,446,845
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	540,873
Deferred outflows related to OPEB	70,277
Total deferred outflows of resources	611,150
LIABILITIES	
Accounts payable	4,000
Payroll withholdings payable	25,454
Payable to other governments	138,879
Health insurance claims payable	32,986
DA restitution payable	8,144
Long-term liabilities	
Due within one year	
Capital leases payable	1,745
Due in more than one year	
Accrued compensated absences	562,771
Capital leases payable	2,898
Net pension liability	1,825,474
Net OPEB liability	238,110
Total liabilities	2,840,461
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to pensions	490,336
Deferred inflows related to OPEB	43,748
Total deferred inflows of resources	534,084
NET POSITION	
Net investment in capital assets	4,232,245
Restricted for	
Emergency management	31,883
Community corrections	47,865
Unrestricted	371,457
Total net position	\$ 4,683,450

See accompanying notes to basic financial statements.

County of Waldo, Maine
Statement of Activities
For the Year Ended December 31, 2019

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	\$ 172,238	\$ -	\$ 81,242	\$ -	\$ (90,996)
District attorney	267,529	-	-	-	(267,529)
County commissioners	300,200	-	-	-	(300,200)
County treasurer	78,785	-	-	-	(78,785)
County facilities	312,710	-	-	-	(312,710)
Jail department	3,236,856	75,258	567,231	-	(2,594,367)
Register of deeds	211,881	353,647	-	-	141,766
Register of probate	282,459	139,837	-	-	(142,622)
Sheriff	1,997,954	275,760	-	-	(1,722,194)
Telecommunications and dispatch	1,101,048	-	-	-	(1,101,048)
Advertising and promotion	14,000	-	-	-	(14,000)
Audit	8,190	-	-	-	(8,190)
University of Maine extension	43,890	-	-	-	(43,890)
Employee benefits	904,969	-	-	-	(904,969)
Soil and water	26,000	-	-	-	(26,000)
Employee severance reserve	18,743	-	24,818	-	6,075
Grant matching reserve	3,552	-	2,586	-	(966)
County planning reserve	13,308	-	4,260	-	(9,048)
Economic development reserve	1,900	-	-	-	(1,900)
Employee security reserve	1,736	-	-	-	(1,736)
Drug forfeitures reserve	1,775	1,790	-	-	15
Records preservation reserve	6,025	-	-	-	(6,025)
Electronic monitoring reserve	8,598	-	8,626	-	28
Self-funded health insurance claims	1,661,346	-	325,564	-	(1,335,782)
Homeland security grants	61,779	-	61,492	-	(287)
Other grants	12,792	-	9,969	-	(2,823)
Interest and other charges	61,629	-	-	-	(61,629)
Capital outlay	405,429	-	-	108,539	(296,890)
Total governmental activities	\$ 11,217,321	\$ 846,292	\$ 1,085,788	\$ 108,539	(9,176,702)
General revenues					
County taxes					5,336,034
Taxes levied for support of corrections department					3,024,218
Deeds transfer taxes					100,887
Courthouse rental income					22,659
Interest					18,834
Miscellaneous					68,390
<i>Special item</i> - loss on disposal of asset					(27,998)
Total general revenues and special item					8,543,024
Change in net position					(633,678)
NET POSITION - BEGINNING					5,317,128
NET POSITION - ENDING					\$ 4,683,450

County of Waldo, Maine
Balance Sheet
Governmental Funds
December 31, 2019

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Special Revenue Fund</u>	<u>Totals</u>
ASSETS				
Cash and cash equivalents	\$ 1,490,983	\$ 1,062,067	\$ 16,778	\$ 2,569,828
Cash and cash equivalents - restricted	206,431	-	-	206,431
Investments - restricted	376,493	-	-	376,493
Due from other funds	29,998	-	-	29,998
Receivable from other governments	39,634	-	22,214	61,848
Total assets	<u>\$ 2,143,539</u>	<u>\$ 1,062,067</u>	<u>\$ 38,992</u>	<u>\$ 3,244,598</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	\$ -	\$ -	\$ 4,000	\$ 4,000
Payroll withholdings payable	25,454	-	-	25,454
Due to other funds	-	26,889	3,109	29,998
Payable to other governments	138,879	-	-	138,879
Health insurance claims payable	32,986	-	-	32,986
DA restitution payable	8,144	-	-	8,144
Total liabilities	<u>205,463</u>	<u>26,889</u>	<u>7,109</u>	<u>239,461</u>
Fund balances				
Restricted for				
Emergency management	-	-	31,883	31,883
Jail department community corrections	47,865	-	-	47,865
Committed for				
Capital projects	-	1,035,178	-	1,035,178
Self-funded health insurance	549,938	-	-	549,938
Jail department	92,714	-	-	92,714
Inmate reserve	116,492	-	-	116,492
Other purposes	344,739	-	-	344,739
Unassigned	786,328	-	-	786,328
Total fund balances	<u>1,938,076</u>	<u>1,035,178</u>	<u>31,883</u>	<u>3,005,137</u>
Total liabilities and fund balances	<u>\$ 2,143,539</u>	<u>\$ 1,062,067</u>	<u>\$ 38,992</u>	<u>\$ 3,244,598</u>

County of Waldo, Maine
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position
December 31, 2019

Total fund balance, governmental funds	\$ 3,005,137
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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.	4,232,245
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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	611,150
Deferred inflows related to pensions and OPEB	(534,084)

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>(2,630,998)</u>
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Net Position of Governmental Activities in the Statement of Net Position	<u><u>\$ 4,683,450</u></u>
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County of Waldo, Maine
Statement of Revenues, Expenditures and Changes
in Fund Balances - Governmental Funds
For the Year Ended December 31, 2019

	General Fund	Capital Projects Fund	Special Revenue Fund	Totals
REVENUES				
County taxes	\$ 8,360,252	\$ -	\$ -	\$ 8,360,252
Deeds transfer taxes	100,887	-	-	100,887
Intergovernmental revenue	632,642	-	71,461	704,103
Charges for services	527,583	-	-	527,583
Fees and fines	343,773	-	-	343,773
Self-funded health insurance contributions	205,424	-	-	205,424
Self-funded health insurance claims revenue	108,578	-	-	108,578
Investment earnings	30,396	-	-	30,396
Miscellaneous revenues	122,104	108,538	-	230,642
Total revenues	<u>10,431,639</u>	<u>108,538</u>	<u>71,461</u>	<u>10,611,638</u>
EXPENDITURES				
Current				
Emergency management agency	136,776	-	-	136,776
District attorney	273,047	-	-	273,047
County commissioners	281,688	-	-	281,688
County treasurer	74,079	-	-	74,079
County facilities	292,580	-	-	292,580
Jail department	3,026,822	-	-	3,026,822
Register of deeds	201,009	-	-	201,009
Register of probate	280,060	-	-	280,060
Sheriff	1,689,523	-	-	1,689,523
Telecommunications and dispatch	1,028,210	-	-	1,028,210
Advertising and promotion	14,000	-	-	14,000
Audit	8,190	-	-	8,190
University of Maine extension	42,940	-	-	42,940
Employee benefits	664,527	-	-	664,527
Soil and water	26,000	-	-	26,000
Records preservation	5,700	-	-	5,700
Employee severance reserve	18,743	-	-	18,743
Grant matching reserve	3,552	-	-	3,552
County planning reserve	13,308	-	-	13,308
Economic development reserve	1,900	-	-	1,900
Employee security reserve	1,736	-	-	1,736
Community corrections reserve	274,942	-	-	274,942
Inmate reserve	34,695	-	-	34,695
Drug forfeitures reserve	1,775	-	-	1,775
Records preservation reserve	325	-	-	325
Probate surcharge reserve	10,483	-	-	10,483
Electronic monitoring reserve	8,598	-	-	8,598
Deeds surcharge reserve	8,031	-	-	8,031
Sheriff detail reserve	240,219	-	-	240,219
Self-funded health insurance claims	1,661,346	-	-	1,661,346
Homeland security grants	-	-	61,779	61,779
Other grants	-	-	12,792	12,792
Debt service				
Interest and other charges	61,630	-	-	61,630
Capital outlay	3,797	559,678	-	563,475
Total expenditures	<u>10,390,231</u>	<u>559,678</u>	<u>74,571</u>	<u>11,024,480</u>
Excess (deficiency) of revenues over expenditures	<u>41,408</u>	<u>(451,140)</u>	<u>(3,110)</u>	<u>(412,842)</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	3,797	-	-	3,797
Transfers in	-	606,054	-	606,054
Transfers out	(606,054)	-	-	(606,054)
Total other financing sources (uses)	<u>(602,257)</u>	<u>606,054</u>	<u>-</u>	<u>3,797</u>
Net change in fund balances	(560,849)	154,914	(3,110)	(409,045)
FUND BALANCE - BEGINNING	<u>2,498,925</u>	<u>880,264</u>	<u>34,993</u>	<u>3,414,182</u>
FUND BALANCE - ENDING	<u>\$ 1,938,076</u>	<u>\$ 1,035,178</u>	<u>\$ 31,883</u>	<u>\$ 3,005,137</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, 2019

Net change in fund balances - total governmental funds: \$ (409,045)

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	\$ 463,404	
Depreciation expense	<u>(356,224)</u>	107,180

Governmental funds report the entire net sales price (proceeds) from sale of an asset as revenue because it provides current financial resources. In contrast, the Statement of Activities reports only the gain or loss on the sale of the assets. Thus, the change in net assets differs from the change in fund balance by the cost of the asset sold.

(27,998)

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	(18,031)
Deferred inflows related to pensions and OPEB	(55,311)

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

Capital lease proceeds	(3,797)
Capital lease repayments	6,567

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	(66,144)
Net pension and OPEB expense	<u>(167,099)</u>

Change in net position of governmental activities	<u>\$ (633,678)</u>
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**County of Waldo, Maine
Jail Department
Statement of Fiduciary Net Position
December 31, 2019**

	<u>Agency Funds - Inmate Funds</u>
ASSETS	
Cash	<u>\$ 66,634</u>
LIABILITIES	
Deposits held for others	<u>\$ 66,634</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2019

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, 2019

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, 2019

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, 2019

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, 2019

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.

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, 2019

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, 2019

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. FINANCIAL STATEMENT AMOUNTS (CONTINUED)

11. Recent Accounting Pronouncements

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. This statement improves financial reporting by increasing the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The statement was originally issued to be effective for periods beginning after December 15, 2019 but in May of 2020, the Governmental Accounting Standards Board postponed the effective date of this Statement to periods beginning after June 15, 2021. The effect of this Statement on the Unit's financial statements is not known at this time.

In January 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 84, Fiduciary Activities. This statement improves financial reporting by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship. The statement was originally issued to be effective for periods beginning after December 15, 2018 but in May of 2020, the Governmental Accounting Standards Board postponed the effective date of this Statement to periods beginning after December 15, 2019. The effect of this Statement on the Unit'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, 2019, the County reported deposits of \$2,842,893 with bank balances of \$3,109,350. Of the County's total bank balance of \$3,109,350, \$2,189,025 was exposed to custodial credit risk. Of the exposed amount, \$2,062,813 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	\$ 2,776,259
Reported in fiduciary funds	<u>66,634</u>
Total deposits	<u>\$ 2,842,893</u>

Deposits of \$206,431 are restricted as of December 31, 2019.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2019

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, 2019 are as follows:

Certificates of deposit	\$ <u>376,493</u>
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All of the County's investments at December 31, 2019 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> -</u>	\$ <u>376,493</u>	\$ <u> -</u>

Investments –restricted have been reported as follows:

Reported in governmental funds	\$ <u>376,493</u>
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County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2019

NOTE 3. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, was as follows:

	Balance 12/31/18	Additions	Disposals	Balance 12/31/19
Governmental Activities				
<i>Capital assets not being depreciated</i>				
Land	\$ 474,506	\$ -	\$ -	\$ 474,506
Construction in progress	188,194	-	(188,194)	-
Total capital assets not being depreciated	<u>662,700</u>	<u>-</u>	<u>(188,194)</u>	<u>474,506</u>
<i>Capital assets being depreciated</i>				
Buildings	2,964,536	308,834	-	3,273,370
Improvements	572,271	-	-	572,271
Equipment	1,890,352	140,256	-	2,030,608
Vehicles	1,112,931	202,508	(180,836)	1,134,603
Total capital assets being depreciated	<u>6,540,090</u>	<u>651,598</u>	<u>(180,836)</u>	<u>7,010,852</u>
Less accumulated depreciation				
Buildings	(1,020,311)	(61,847)	-	(1,082,158)
Improvements	(250,227)	(42,792)	-	(293,019)
Equipment	(1,157,669)	(94,429)	-	(1,252,098)
Vehicles	(621,520)	(157,156)	152,838	(625,838)
Total accumulated depreciation	<u>(3,049,727)</u>	<u>(356,224)</u>	<u>152,838</u>	<u>(3,253,113)</u>
Total capital assets, being depreciated, net	<u>3,490,363</u>	<u>295,374</u>	<u>(27,998)</u>	<u>3,757,739</u>
Governmental activities capital assets, net	<u>\$ 4,153,063</u>	<u>\$ 295,374</u>	<u>\$(216,192)</u>	<u>\$ 4,232,245</u>

Depreciation expense was charged to governmental activities as follows:

Emergency management	\$ 32,594
District attorney	367
County commissioners	14,720
County facilities	18,649
Register of deeds	2,060
Register of probate	1,986
Sheriff	165,450
Telecommunications	63,097
Jail	56,351
University of Maine extension	950
Total depreciation expense	<u>\$ 356,224</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2019

NOTE 4. LONG-TERM LIABILITIES

The following is a summary of long-term liabilities for the year ended December 31, 2019:

	Balance 12/31/18	Increase	Decrease	Balance 12/31/19	Due Within One Year
Capital leases	\$ 7,413	\$ 3,797	\$ (6,567)	\$ 4,643	\$ 1,745
Net pension liability	1,674,947	333,094	(182,567)	1,825,474	N/A
Net OPEB liability	221,537	39,977	(23,404)	238,110	N/A
Accrued compensated absences	496,627	72,655	(6,511)	562,771	N/A
Total	<u>\$2,400,524</u>	<u>\$ 449,523</u>	<u>\$ (219,049)</u>	<u>\$2,630,998</u>	<u>\$ 1,745</u>

Obligations under capital leases

The County is the lessee of equipment under capital leases expiring in 2020, 2022 and 2023. 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.

Minimum future lease payments under capital leases as of December 31, 2019 are:

2020	\$ 1,917
2021	1,848
2022	1,089
2023	<u>85</u>
	4,939
Less amount representing interest	<u>296</u>
Present value of minimum lease payments	<u>\$ 4,643</u>

The County is currently committed to operating lease payments of \$48,111 over the next four years for tower site rentals, copiers, and other equipment leases. Future lease payment requirements are as follows:

2020	\$ 22,157
2021	10,753
2022	9,495
2023	4,280
2024	<u>1,426</u>
	<u>\$ 48,111</u>

Operating lease payments were \$24,706 for the year ended December 31, 2019.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2019

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, 2019, is summarized as follows:

Source of Financing	Purpose of Financing	Balance 1/1/18	Draws	Paid	Balance 12/31/19
Camden National Bank	Working capital	\$ -	\$ 2,800,000	\$ (2,800,000)	\$ -

The County paid interest of \$61,629 for short-term financing during the year ended December 31, 2019.

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, 2019 arising from these transactions were as follows:

	Receivable	Payable	Transfers In	Transfers Out
General fund	\$ 29,998	\$ -	\$ -	\$ (606,054)
Capital projects fund	-	26,889	606,054	-
Special revenue fund	-	3,109	-	-
	<u>\$ 29,998</u>	<u>\$ 29,998</u>	<u>\$ 606,054</u>	<u>\$ (606,054)</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 \$606,054 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, 2019:

Capital assets	\$ 7,490,001
Accumulated depreciation	(3,253,113)
Related capital leases payable	<u>(4,643)</u>
Total balance	<u>\$ 4,232,245</u>

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2019

NOTE 8. FUND BALANCE - COMMITTED FOR CAPITAL PROJECTS

At December 31, 2019, the County's fund balance committed for capital projects was comprised of the following:

Vehicles	\$ 159,779
Sheriff facility	41,442
Courthouse	1,350
Communications	9,376
Technology	267,933
All other facilities	99,044
EMA equipment	14,991
Probate, deeds, and district attorney	8,064
Emergency shelters	21,392
Future County land and buildings	2,170
Future technology upgrade	322,140
Equipment service	9,810
Jail improvements	<u>77,687</u>
,180	<u>\$1,035,178</u>

NOTE 9. FUND BALANCE - COMMITTED FOR OTHER PURPOSES

At December 31, 2019, the County's general fund balance committed for other purposes was comprised of the following:

Planning	\$ 4,936
Employment security	51,252
Employee severance	67,105
EMA/disaster recovery	30,750
Grant matching	5,026
Drug forfeiture	1,679
Sheriff's detail	40,349
Deeds surcharge	120,189
Economic development	8,000
Records preservation	4,868
Probate surcharge	<u>10,585</u>
	<u>\$ 344,739</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, 2019

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, 2019 was \$549,938. 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, 2019.

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

	<u>2019</u>	<u>2018</u>
Claims payable, January 1	\$ 34,723	\$ 462,074
Current year claims incurred	1,661,345	1,706,882
Current year claim payments	<u>(1,663,082)</u>	<u>(2,134,233)</u>
Claims payable, December 31	<u>\$ 32,986</u>	<u>\$ 34,723</u>

NOTE 12. DEFINED BENEFIT PENSION PLAN

Maine Public Employees Retirement System

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

Pension Benefits

Benefit terms are established in Maine statute; in the case of the PLD Consolidated Plan, an advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Legislature to amend them. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for State employees and teachers; separate legislation enacted the same reduced requirement for judges, legislators, and employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute.

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, 2019

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 \$3,353,428 for the year ended December 31, 2019. County contributions were as follows:

	<u>Year ended 12/31/19</u>		<u>Year ended 12/31/18</u>		<u>Year ended 12/31/17</u>	
	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>	<u>Amount</u>	<u>Percentage</u>
Employer	\$346,647	10.33%	\$325,423	10.11%	\$321,332	9.65%
Employee	268,274	8.00%	257,497	8.00%	266,353	8.00%

Net Pension Liability

The collective net pension liability measured as of June 30, 2019 was as follows:

	<u>PLD Plan</u>
Plan collective total pension liability	\$ 3,258,819,605
Less plan net position	<u>(2,953,156,096)</u>
Plan collective net pension liability	<u>\$ 305,663,509</u>

At December 31, 2019, 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 \$1,825,474.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2019

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Net Pension Liability (Continued)

The net pension liability for the County was measured as of June 30, 2019, 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 0.597217%, allocated based on adjusted contributions to the plan for the year ended June 30, 2019. This percentage was 0.612015%, at the prior measurement date of June 30, 2018.

Pension Expense and Revenue

For the year ended December 31, 2019, the County recognized pension expense of \$614,651 related to the PLD Plan, made up of the County's proportionate share of plan pension expense \$560,264, pension expense related to specific liabilities of individual employers (\$795), and net amortization of deferred amounts from changes in proportion and differences between employer contributions and proportionate share of contributions \$55,182.

Deferred Outflows and Inflows of Resources

For the year ended December 31, 2019, 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	\$ 216,141	\$ -
Changes of assumptions	92,448	-
Net difference between projected and actual investment earnings on pension plan investments	-	457,237
Changes in proportion and differences between employer contributions and proportionate share of contributions	39,309	33,099
Employer's contributions to plan subsequent to measurement date of collective net pension liability	<u>192,975</u>	<u>-</u>
Total	<u>\$ 540,873</u>	<u>\$ 490,336</u>

**County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2019**

NOTE 12. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Deferred Outflows and Inflows of Resources (Continued)

\$192,975 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, 2020. Other amounts reported as deferred inflows and outflows will be recognized as pension expense as follows:

Year ended December 31,	PLD Plan Amount
2020	\$ 108,592
2021	(208,610)
2022	(42,129)
2023	(291)
	<u>\$ (142,438)</u>

Payables to Pension Plan

At December 31, 2019, the County had \$23,918 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 2020, 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, 2019

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, 2019 was as follows:

	PLD Plan
Plan collective total OPEB liability	\$ 37,656,642
Less plan net fiduciary position	<u>(16,259,162)</u>
Plan collective net OPEB liability	<u>\$ 21,397,480</u>

At December 31, 2019, 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 \$238,110.

The net OPEB liability for the County was measured as of June 30, 2019, 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 1.112796%, allocated based on adjusted contributions to the plan for the year ended June 30, 2019. This percentage was 1.096665% at the prior measurement date of June 30, 2018.

OPEB Expense

For the year ended December 31, 2019, the County recognized OPEB expense of \$15,336 related to the PLD Plan, made up of the County's proportionate share of plan OPEB expense \$12,428, 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 \$2,908.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2019

NOTE 12. DEFINED BENEFIT OPEB PLAN (CONTINUED)

Deferred Outflows and Inflows of Resources

For the year ended December 31, 2019, 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	\$ 15,176	\$ -
Changes of assumptions	19,818	31,109
Net difference between projected and actual investment earnings on OPEB plan investments	-	10,647
Changes in proportion and differences between employer contributions and proportionate share of contributions	11,402	1,992
Employer's contributions to plan subsequent to measurement date of collective net OPEB liability	<u>23,881</u>	<u>-</u>
Total	<u>\$ 70,277</u>	<u>\$ 43,748</u>

\$23,881 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, 2020. Other amounts reported as deferred inflows and outflows will be recognized as OPEB expense as follows:

Year ended December 31,	PLD Plan Amount
2020	\$ (3,223)
2021	(3,223)
2022	(996)
2023	7,838
2024	<u>2,250</u>
	<u>\$ 2,648</u>

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.maineperc.org/Publications/Publications.htm#AnnualReports.

County of Waldo, Maine
Notes to Basic Financial Statements
December 31, 2019

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, 2019 for employees covered by this plan was \$1,284,553.

The County matches employees' contributions up to a maximum \$600 as determined by the Board of Commissioners. The County made matching contributions of \$3,595 and employees elected to defer \$42,586 for a contribution of \$46,181 for the year ended December 31, 2019.

NOTE 15. COMMITMENTS

At December 31, 2019, the County was committed to \$2,126,092 for the balance of corrections services contracts, and \$46,618 for remaining EMA and computer crimes contracts.

NOTE 16. 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 17. SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 12, 2021, 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, 2019

	Budgeted Amounts			Actual Amounts, Budgetary Basis	Budget to GAAP Differences	Actual Amounts, GAAP Basis
	Original	Changes*	Final			
REVENUES						
County taxes	\$ 8,360,252	\$ -	\$ 8,360,252	\$ 8,360,252	\$ -	\$ 8,360,252
Deeds transfer taxes	60,000	-	60,000	98,141	2,746	100,887
Intergovernmental revenue	423,640	-	423,640	481,056	151,586	632,642
Charges for services	186,659	-	186,659	191,558	336,025	527,583
Fees and fines	308,000	-	308,000	339,721	4,052	343,773
Self-funded health insurance contributions	-	-	-	-	205,424	205,424
Self-funded health insurance claims revenue	-	-	-	-	108,578	108,578
Investment earnings	2,560	-	2,560	18,833	11,563	30,396
Miscellaneous revenues	35,200	-	35,200	122,104	-	122,104
Total revenues	<u>9,376,311</u>	<u>-</u>	<u>9,376,311</u>	<u>9,611,665</u>	<u>819,974</u>	<u>10,431,639</u>
EXPENDITURES						
Current						
Emergency management agency	136,780	-	136,780	136,776	-	136,776
District attorney	277,770	-	277,770	273,047	-	273,047
County commissioners	336,498	-	336,498	281,688	-	281,688
County treasurer	76,376	-	76,376	74,079	-	74,079
County facilities	292,580	-	292,580	292,580	-	292,580
Jail department	3,400,358	(125,489)	3,274,869	3,275,615	(248,793)	3,026,822
Register of deeds	234,288	-	234,288	201,009	-	201,009
Register of probate	258,970	-	258,970	245,935	34,125	280,060
Sheriff	1,754,001	-	1,754,001	1,689,523	-	1,689,523
Telecommunications and dispatch	1,024,200	-	1,024,200	1,028,210	-	1,028,210
Advertising and promotion	14,000	-	14,000	14,000	-	14,000
Audit	9,000	-	9,000	8,190	-	8,190
University of ME extension	42,940	-	42,940	42,940	-	42,940
Employee benefits	1,446,850	-	1,446,850	1,420,859	(756,332)	664,527
Soil and water	26,000	-	26,000	26,000	-	26,000
Records preservation	5,700	-	5,700	5,700	-	5,700
Reserves funding expense	25,000	-	25,000	25,000	(25,000)	-
Employee severance reserve	-	-	-	-	18,743	18,743
Grant matching reserve	-	-	-	-	3,552	3,552
County planning reserve	-	-	-	-	13,308	13,308
Economic development reserve	-	-	-	-	1,900	1,900
Employee security reserve	-	-	-	-	1,736	1,736
Community corrections reserve	-	-	-	-	274,942	274,942
Inmate reserve	-	-	-	-	34,695	34,695
Drug forfeitures reserve	-	-	-	-	1,775	1,775
Records preservation reserve	-	-	-	-	325	325
Probate surcharge reserve	-	-	-	-	10,483	10,483
Electronic monitoring reserve	-	-	-	-	8,598	8,598
Deeds surcharge reserve	-	-	-	-	8,031	8,031
Sheriff detail reserve	-	-	-	-	240,219	240,219
Self-funded health insurance claims	-	-	-	-	1,661,346	1,661,346
Debt service						
Interest and other charges	15,000	-	15,000	30,815	30,815	61,630
Capital Outlay						
Total expenditures	<u>9,376,311</u>	<u>(125,489)</u>	<u>9,250,822</u>	<u>9,071,966</u>	<u>1,318,265</u>	<u>10,390,231</u>
Excess of revenues over expenditures	-	125,489	125,489	539,699	(488,291)	41,408
OTHER FINANCING SOURCES (USES)						
Use of carryover fund balances	-	480,565	480,565	-	-	-
Proceeds from capital leases	-	-	-	-	3,797	3,797
Transfers out	-	(606,054)	(606,054)	(606,054)	-	(606,054)
Total other financing sources and uses	-	<u>(125,489)</u>	<u>(125,489)</u>	<u>(606,054)</u>	<u>3,797</u>	<u>(602,257)</u>
Net change in fund balances	\$ -	\$ -	\$ -	(86,355)	(494,494)	(560,849)
FUND BALANCES - BEGINNING						
				<u>3,054,307</u>	<u>(555,382)</u>	<u>2,498,925</u>
FUND BALANCES - ENDING						
				<u>\$ 2,987,952</u>	<u>\$ (1,049,876)</u>	<u>\$ 1,938,076</u>

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

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

Net change in fund balances - budget basis	\$ (66,355)
Adjustments to convert from cash basis to accrual basis	6,798
Unbudgeted reserves revenues and expenses	(104,821)
Reclassification of County funding of reserves	25,000
Reclassification of County funding of self-funded health insurance	974,310
Self-funded health insurance contributions revenue	205,424
Self-funded health insurance claims and interest revenue	120,141
Self-funded health insurance claims expenses	(1,661,346)
	<u>\$ (560,849)</u>

County of Waldo, Maine
Budget and Actual (with Variances)
General Fund
For the year ended December 31, 2019

	Budgeted Amounts			Actual Amounts, Budgetary Basis	Variance with Final Budget - Positive (Negative)
	Original	Changes*	Final		
REVENUES					
County taxes	\$ 8,360,252	\$ -	\$ 8,360,252	\$ 8,360,252	\$ -
Deeds transfer taxes	60,000	-	60,000	98,141	38,141
Intergovernmental revenue	423,640	-	423,640	481,056	57,416
Charges for services	186,659	-	186,659	191,558	4,899
Fees and fines	308,000	-	308,000	339,721	31,721
Investment earnings	2,560	-	2,560	18,833	16,273
Miscellaneous revenues	35,200	-	35,200	122,104	86,904
Total revenues	<u>9,376,311</u>	<u>-</u>	<u>9,376,311</u>	<u>9,811,665</u>	<u>235,354</u>
EXPENDITURES					
Current					
Emergency management agency	136,780	-	136,780	136,776	4
District attorney	277,770	-	277,770	273,047	4,723
County commissioners	336,498	-	336,498	281,688	54,810
County treasurer	76,376	-	76,376	74,079	2,297
County facilities	292,580	-	292,580	292,580	-
Jail department	3,400,358	(125,489)	3,274,869	3,275,615	(746)
Register of deeds	234,288	-	234,288	201,009	33,279
Register of probate	258,970	-	258,970	245,935	13,035
Sheriff	1,754,001	-	1,754,001	1,689,523	64,478
Telecommunications and dispatch	1,024,200	-	1,024,200	1,028,210	(4,010)
Advertising and promotion	14,000	-	14,000	14,000	-
Audit	9,000	-	9,000	8,190	810
University of ME extension	42,940	-	42,940	42,940	-
Employee benefits	1,446,850	-	1,446,850	1,420,859	25,991
Soil and water	26,000	-	26,000	26,000	-
Records preservation	5,700	-	5,700	5,700	-
Reserves funding expense	25,000	-	25,000	25,000	-
Debt service					
Interest and other charges	15,000	-	15,000	30,815	(15,815)
Total expenditures	<u>9,376,311</u>	<u>(125,489)</u>	<u>9,250,822</u>	<u>9,071,966</u>	<u>178,856</u>
Excess of revenues over expenditures	<u>-</u>	<u>125,489</u>	<u>125,489</u>	<u>539,699</u>	<u>414,210</u>
OTHER FINANCING SOURCES (USES)					
Use of carryover fund balances	-	480,565	480,565	-	(480,565)
Transfers out	-	(606,054)	(606,054)	(606,054)	-
Total other financing sources and uses	<u>-</u>	<u>(125,489)</u>	<u>(125,489)</u>	<u>(606,054)</u>	<u>(480,565)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(66,355)</u>	<u>\$ (66,355)</u>
FUND BALANCES - BEGINNING				<u>3,054,307</u>	
FUND BALANCE - ENDING				<u>\$ 2,987,952</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,

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
County's proportion of the net pension liability *	0.597217%	0.612015%	0.582935%	0.579523%	0.552181%	0.550640%	0.549011%			
County's proportionate share of the net pension liability *	\$ 1,825,474	\$ 1,674,947	\$ 2,386,752	\$ 3,210,408	\$ 1,876,127	\$ 942,771	\$ 1,692,377			
County's covered-employee payroll **	\$ 3,636,760	\$ 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	50.20%	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%	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,

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution *	\$ 375,784	\$ 325,423	\$ 321,332	\$ 279,755	\$ 255,127	\$ 206,740	\$ 177,576			
Contributions in relation to the contractually required contribution	(375,784)	(325,423)	(321,332)	(279,755)	(255,127)	(206,740)	(177,576)			
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
County's covered-employee payroll *	\$ 3,636,760	\$ 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	10.33%	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,

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
County's proportion of the net OPEB liability	1.112796%	1.096665%								
County's proportionate share of the net OPEB liability	\$ 238,110	\$ 221,537								
County's covered-employee payroll	\$ 4,074,000	\$ 3,743,000								
County's proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	5.84%	5.92%								
Plan fiduciary net position as a percentage of the total OPEB liability	43.92%	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,

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Contractually required contribution	\$ 23,881	\$ 23,404								
Contributions in relation to the contractually required contribution	(23,881)	(23,404)								
Contribution deficiency (excess)	\$ -	\$ -								
County's covered-employee payroll	\$ 4,074,000	\$ 3,743,000								
Contributions as a percentage of covered-employee payroll	0.59%	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
Balance Sheet
Governmental Funds
December 31, 2019

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 229,334	\$ 242,045	\$ 471,379
Due from other funds	38,296	-	38,296
Total assets	<u>\$ 267,630</u>	<u>\$ 242,045</u>	<u>\$ 509,675</u>
LIABILITIES AND FUND BALANCES			
Liabilities			
Payroll withholdings payable	\$ 5,184	\$ -	\$ 5,184
Payable to pension plans	6,122	-	6,122
Due to other funds	-	164,358	164,358
Total liabilities	<u>11,306</u>	<u>164,358</u>	<u>175,664</u>
Fund balances			
Restricted for community corrections	47,865	-	47,865
Committed for capital projects	-	77,687	77,687
Committed for inmate reserve	116,492	-	116,492
Unassigned	91,967	-	91,967
Total fund balances	<u>256,324</u>	<u>77,687</u>	<u>334,011</u>
Total liabilities and fund balances	<u>\$ 267,630</u>	<u>\$ 242,045</u>	<u>\$ 509,675</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, 2019

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total Governmental Funds</u>
REVENUES			
Assessments	\$ 3,024,218	\$ -	\$ 3,024,218
Intergovernmental revenue	551,400	-	551,400
Charges for services	65,019	-	65,019
Miscellaneous revenues	26,070	-	26,070
Total revenues	<u>3,666,707</u>	<u>-</u>	<u>3,666,707</u>
EXPENDITURES			
Current			
Wages	922,542	-	922,542
Fringe benefits	202,014	-	202,014
Administration	958,186	-	958,186
Professional fees	646,902	-	646,902
Vehicle operation	20,377	-	20,377
Fuel	18,051	-	18,051
Utilities	33,692	-	33,692
Repairs and maintenance	55,881	-	55,881
Insurance	45,366	-	45,366
Inmate medical	47,950	-	47,950
Food	52,237	-	52,237
Supplies	4,909	-	4,909
Clothing and materials	8,134	-	8,134
Miscellaneous	1,445	-	1,445
Community corrections reserve	274,942	-	274,942
Inmate reserve	34,695	-	34,695
Debt service			
Interest expense	30,815	-	30,815
Capital outlay	9,137	47,105	56,242
Total expenditures	<u>3,367,275</u>	<u>47,105</u>	<u>3,414,380</u>
Excess (deficiency) of revenues over expenditures	<u>299,432</u>	<u>(47,105)</u>	<u>252,327</u>
OTHER FINANCING SOURCES (USES)			
Reclass of health insurance funding amounts	(217,976)	-	(217,976)
Transfers out	(225,489)	-	(225,489)
Total other financing sources and uses	<u>(443,465)</u>	<u>-</u>	<u>(443,465)</u>
Net change in fund balances	<u>(144,033)</u>	<u>(47,105)</u>	<u>(191,138)</u>
FUND BALANCE - BEGINNING	<u>400,357</u>	<u>124,792</u>	<u>525,148</u>
FUND BALANCE - ENDING	<u>\$ 256,324</u>	<u>\$ 77,687</u>	<u>\$ 334,011</u>

Jail Department of the County of Waldo, Maine
Budgetary Comparison Schedule - Budgetary Basis
Budget and Actual - General Fund
For the Year ended December 31, 2019

	Budgeted Amounts			Actual	Variance Favorable (Unfavorable)
	Original	Changes*	Final		
REVENUES					
Assessments	\$ 3,024,218	\$ -	\$ 3,024,218	\$ 3,024,218	\$ -
Intergovernmental	336,140	114,780	450,920	551,400	100,480
Charges for services	40,000	-	40,000	65,019	25,019
Miscellaneous revenues	-	-	-	26,070	26,070
Total revenues	<u>3,400,358</u>	<u>114,780</u>	<u>3,515,138</u>	<u>3,666,707</u>	<u>151,569</u>
EXPENDITURES					
Current					
Wages	895,380	-	895,380	922,542	(27,162)
Fringe benefits	429,200	(217,229)	211,971	202,014	9,957
Administration	1,105,498	(102,226)	1,003,272	958,186	45,086
Professional fees	655,000	-	655,000	646,902	8,098
Vehicle operation	19,500	-	19,500	20,377	(877)
Fuel	20,000	-	20,000	18,051	1,949
Utilities	28,000	-	28,000	33,692	(5,692)
Repairs and maintenance	52,500	-	52,500	55,881	(3,381)
Insurance	47,500	-	47,500	45,366	2,134
Inmate medical	30,000	-	30,000	47,950	(17,950)
Food	50,750	-	50,750	52,237	(1,487)
Supplies	7,400	-	7,400	4,909	2,491
Clothing and materials	10,600	-	10,600	8,134	2,466
Miscellaneous	1,630	-	1,630	1,445	185
Community corrections reserve	-	274,942	274,942	274,942	-
Inmate reserve	-	34,695	34,695	34,695	-
Debt service					
Interest expense	15,000	-	15,000	30,815	(15,815)
Capital outlay	32,400	(23,263)	9,137	9,137	-
Total expenditures	<u>3,400,358</u>	<u>(33,081)</u>	<u>3,367,277</u>	<u>3,367,275</u>	<u>2</u>
Excess of revenues over expenditures	<u>-</u>	<u>147,861</u>	<u>147,861</u>	<u>299,432</u>	<u>151,571</u>
OTHER FINANCING SOURCES (USES)					
Reclass of health insurance funding amounts	-	(217,229)	(217,229)	(217,926)	(697)
Use of carryover fund balances	-	260,162	260,162	-	(260,162)
Transfers out	-	(225,489)	(225,489)	(225,489)	-
Total other financing sources and uses	<u>-</u>	<u>(182,556)</u>	<u>(182,556)</u>	<u>(443,415)</u>	<u>(260,859)</u>
Net change in fund balances	<u>\$ -</u>	<u>\$ (34,695)</u>	<u>\$ (34,695)</u>	<u>(143,983)</u>	<u>\$ (109,288)</u>
FUND BALANCE, BEGINNING				<u>400,357</u>	
FUND BALANCE, ENDING				<u>\$ 256,374</u>	

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

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

To the County Commissioners
County of Waldo, Maine

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine, as of and for the year ended December 31, 2019, 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 March 12, 2021.

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) as a basis for designing 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 financial statements. 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.

Chandra Chibodeau, Associate

March 12, 2021

**We, the Board of Waldo County Commissioners, wish to acknowledge and thank
the following employees who served the County of Waldo during 2019:**

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2019

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
Megan Duval, Legal Secretary

1020 Commissioner's Office

Barbara A. Arseneau, County Clerk
Lynn Patten, Assistant County Clerk (Jan 1 to Feb 3)
Nicole Hubbard, Assistant County Clerk (Jun 3 to Dec)
Michelle Wadsworth, HR Director (Jan 1 to Feb 1)
Lynn Patten, HR Director (Feb 4 to Dec)

1025 Treasurer's Office

Peter Sheff, Treasurer
Karen J. Trussell, Finance Director

1030 Facilities

Keith Nealley, Facilities Manager
Gary Daigle, Facilities Technician
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	
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 Parker, Corrections Officer	
Holly Castle, Corrections Officer	

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2019

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
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 Jackson, Patrol Deputy
David Wight, Patrol Deputy
Mariza Gionfriddo, Patrol Deputy
Joshua Staples, Patrol Deputy

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

Dean Jackson, P/T Patrol Deputy
Dale Cross, Civil Process
Mark Nickerson, Civil Process

1076 Communication Center

Owen Smith, Director
Michael R. Larrivee, Dispatch Supervisor
Elizabeth Kolko, 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 (Resigned Jan 4)
Brooke Casey, Dispatcher
Holden Doyon, Dispatcher

Amanda Wagner, P/T Secretary