

**ANNUAL REPORT
OF THE
FINANCIAL CONDITION
OF THE
COUNTY OF WALDO
IN THE
STATE OF MAINE
FOR THE FISCAL YEAR
ENDING
DECEMBER 31, 2001**

TABLE OF CONTENTS

TITLE	Page
County Directory and County Officers	3
Maine Revised Statutes	5
2001 County Tax Breakdown	7
Estimated Revenues for Fiscal Year 2001	9
2001 Budgeted Expenditures	10
Balance Sheet	12
Sheriff's Department Report	14
Emergency Management Agency Report	15
University of Maine Cooperative Extension Report	18
Waldo County Committee for Social Action Report	22
Waldo County Conservation District	24
Waldo County Communications Center	25
Waldo County Probate Court	27
Independent Auditor's Report	28



WALDO COUNTY ANNUAL REPORT — 2001

Dedicated to
Robert R. Gould
May 9, 2002

COUNTY OF WALDO
COUNTY DIRECTORY AND COUNTY OFFICERS
FOR 2001

COUNTY COMMISSIONERS' COURT

Jethro D. Pease, Chairman Morrill
John M. Hyk Prospect
Robert R. Gould Belfast
Barbara L. Arseneau, County Clerk Belfast

Meetings are held the second Tuesday of each month except August and
December when meetings are held on the third Tuesday.

DISTRICT ATTORNEY

District Attorney Geoffrey Rushlau
Deputy District Attorney Leanne Zainea

TREASURER

Treasurer Marilyn C. Keene, Belfast

REGISTER OF DEEDS

Register of Deeds Deloris A. Page, Belfast
Deputy Register Mary Lou Deane, Winterport

PROBATE COURT

Judge Randolph Mailloux
Register of Probate Joanne M. Crowley
Deputy Register Sharon L. Peavey

Probate and Civil proceedings: Hearings are scheduled on the second
Wednesday of each month in the Waldo County Probate Annex or as otherwise
agreed among the interested parties..

EMERGENCY MANAGEMENT AGENCY

Director Richard Farris, Belfast
Clerk Gloria E. Curtis, Monroe
Clerk Robert N. Lestha

SHERIFF'S DEPARTMENT

Sheriff Scott L. Story, Monroe
Chief Deputy John Ford, Sr., Brooks
Jail Administrator Raymond Porter, Belmont

WALDO COUNTY BUDGET COMMITTEE

District #1

Michael Hurley 93 Main St., Belfast, ME 04915
Betty Johnson Beach Road, Lincolnville, ME 04849
Fred Porter 127 Pendleton Point Road, Islesboro, ME 04848

District #2

Vacancy
Samuel Butler P.O. Box 152, Winterport, ME 04496
Vacancy

District #3

Michael Boyer 89 Lenfest Rd., Palermo, ME 04354
Ed George RR #1, Box 2180, Montville, ME 04941
Vacancy

**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 outlay 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 numbers 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 weeks board and expense of clothing furnished prisoners.

SECTION 952. ANNUAL REPORT

The county commissioners of each county shall publish annually a complete report subject to the following provision:

1. Record of Financial Transactions. This report must contain a record of all financial transactions of the county during the last fiscal year, showing all revenue receipts by sources and showing all disbursements for each department by major items of expense comparable with approved budgetary expenditure classifications under the captions of personal services, contractual services, commodities, debt services, and capital expenditures. This reporting must be made in the manner or format recommended by the Department of Audit.
2. Statement of Assets, Liabilities, Reserves and Surplus. This report must contain a detailed statement of assets, liabilities, general, special and capital reserves and surplus of the county.
3. Postaudit Report. This report must contain the statement that the complete postaudit report for the latest fiscal year is on file at the county

commissioners' office and the following excerpts from that report:

- A. Auditor's comments and suggestions for improving the financial administration;
 - B. Comparative balance sheet;
 - C. Statement of departmental operations;
 - D. Analysis of surplus; and
 - E. Statement of public debt.
4. Copies for Distribution. Copies of the report shall be deposited in the county commissioners' office or a convenient place of business for distribution to the public and shall be distributed to each municipality in the county.
 5. Copies for Inspection. Copies of the report and all county records shall be kept in the county commissioners' office and shall be open to the inspection of the public during usual business hours.

SECTION 1401. WALDO COUNTY

M.S.R.A. Title 30, §1401. Purpose of this chapter is to establish in Waldo County a method of appropriating money for County expenditures, according to a budget, which shall first receive approval of a Budget Committee. This chapter amends the present statutory method in sections 252 and 253 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 chapter shall apply only to Waldo County.

**YEAR 2001
COUNTY TAX - BREAKDOWN**

TAX COMMITMENT (APPROVED BY BUDGET COMMITTEE)
AMOUNT TO REDUCE TAX LEVY
TOTAL PLUS OVERLAY
TOTAL TO BE ASSESSED TO TOWNS

\$ 3,618,320.00
 \$ (563,918.00)
 \$ 53,274.00
 \$ 3,107,676.00

AMOUNT TO BE RAISED

\$ 3,107,676.00

VALUATION

\$ 1,992,100,000.00

TAX RATE

.00156%

OVERLAY OBTAINED AS FOLLOWS

\$ 3,107,676.00 - 1,992,100,000.00 = .00156%
 plus \$53,274.00 overlay

TOWN

Belfast
 Belmont
 Brooks
 Burnham
 Frankfort
 Freedom
 Islesboro
 Jackson
 Knox

TAX COMMITMENT

\$ 655,512.00
 41,340.00
 54,756.00
 72,540.00
 51,636.00
 35,880.00
 335,322.00
 29,094.00
 42,900.00

**YEAR 2001
COUNTY TAX - BREAKDOWN**

TOWN	TAX COMMITMENT
Liberty	83,304.00
Lincolnville	270,036.00
Monroe	60,762.00
Montville	63,336.00
Morrill	38,844.00
Northport	203,502.00
Palermo	105,534.00
Prospect	33,384.00
Searsmont	106,080.00
Searsport	213,954.00
Stockton Springs	121,992.00
Swanville	79,248.00
Thorndike	39,000.00
Troy	49,218.00
Unity	98,436.00
Waldo	37,284.00
Winterport	184,002.00
Unorganized Territories - LaSale and Little Bermuda	780.00
Total Assessment of Taxes	\$ 3,107,676.00

**ESTIMATED REVENUES FOR
THE COUNTY OF WALDO DEPARTMENTS
FY 2001**

District Court, State of Maine		\$ 53,447.04
M.S.A.D #34		
Emergency Management Agency		31,371.00
Jail - Corrections	70,000.00	
Surcharge	9,000.00	79,000.00
Register of Deeds		261,000.00
Probate Court		45,000.00
Sheriff		50,000.00
Interest		35,000.00
Miscellaneous		1,500.00
Employee Benefits		7,600.00
	Total Estimated	\$ 563,918.04

**WALDO COUNTY COMMISSIONERS' BUDGET
DECEMBER 12, 2000 FOR FY '01**

Department	Personnel		Contractual		Commodities	Debt Service	Capital Outlay	Total
	Services		Services					
1000 Dist. Ct.	\$11,107.		\$33,842.		\$7,700.	\$Ø	\$Ø	\$52,649.
1010 EMA	43,790.		13,610.		6,525.	Ø	1,000.	64,925.
1015 D.A.	48,602.		21,000.		5,500.	Ø	4,240.	79,442.
1020 Cty. Comm.	56,650.		58,960.		4,520.	Ø	3,700.	123,830.
1025 Treasurer	16,387.		3,750.		900.	Ø	Ø	21,037.
1040 Ct. Hse.	11,107.		34,328.		10,700.	Ø	Ø	56,135.
1050 Jail	545,645.		95,550.		87,150.	Ø	3,900.	733,245.
1065 Deeds	81,428.		67,162.		5,550.	Ø	31,145.	185,285.
1070 Probate	95,491.		24,482.		3,905.	Ø	33,354.	158,232.
1075 Sheriff	476,371.		91,350.		33,500.	Ø	63,950.	665,171.
1076 Reg. Disp.	399,374.		35,700.		13,300.	Ø	Ø	447,374.
1080 Adv./Pro.	Ø		5,500.		Ø	Ø	Ø	5,500.
1090 Audit	Ø		4,200.		Ø	Ø	Ø	4,200.
1095 Debt Service	Ø		Ø		Ø	125,700.	Ø	125,700.
2000 Interest	Ø		48,000.		Ø	Ø	Ø	48,000.

Continued

**WALDO COUNTY COMMISSIONERS' BUDGET
DECEMBER 12, 2000 FOR FY '01 (Continued)**

Department	Personnel		Contractual		Debt	Capital		Total
	Services		Services	Commodities		Service	Outlay	
2005 Exten. Serv.	Ø		37,693.	5,950.	Ø	Ø	Ø	43,643.
2025 Emp. Benef.	Ø		600,365.	200.	Ø	Ø	Ø	600,565.
2035 Soil/Water	Ø		18,475.	Ø	Ø	Ø	Ø	18,475.
TOTAL	\$1,785,952.		\$1,196,067.	\$184,400.	\$125,700.	\$141,289.		\$3,433,408.

11

Reserves to be voted by Budget Committee

- Jail Maintenance — \$10,000.
- Probate/Deeds/D.A. Expansion — \$55,000.
- Reserve for District Courthouse — \$5,000.
- Reserve for Superior Courthouse — \$10,000.
- Reserve for Future County Expansion Planning — \$20,000.
- Reserve for Dispatch Center Planning — \$60,000.

Total 2000 including Reserves

As voted by the Waldo County Budget Committee

\$2,914,988.00

**COUNTY OF WALDO — COMBINED BALANCE SHEET
ALL FUND TYPES & ACCOUNT GROUPS — DECEMBER 31, 2001**

	Governmental Fund Types	Fuduciary Fund Type	Account Group	Total (Memorandum Only)
	General	Agency	General Long-term Debt	
ASSETS				
Cash	\$360,182	\$111,130	\$Ø	\$471,312
Investments	603,317	Ø	Ø	603,317
Due from other governments	15,779	Ø	Ø	15,779
Due from other funds	26,881	Ø	Ø	26,881
Prepaid expenses	Ø	Ø	Ø	Ø
Amount to be provided for retirement of general long-term debt	Ø	Ø	681,881	681,881
TOTAL ASSETS	\$1,006,159	\$111,130	\$681,881	\$1,799,170
LIABILITIES				
Accounts payable	\$46,415	\$Ø	\$Ø	\$46,415
Due to other governments	Ø	44,409	Ø	44,409
Due to other funds	Ø	26,881	Ø	26,881
Deferred revenue	80,000	Ø	Ø	80,000
Deposits held for others	Ø	39,840	Ø	39,840

**COUNTY OF WALDO — COMBINED BALANCE SHEET
ALL FUND TYPES & ACCOUNT GROUPS — DECEMBER 31, 2001 (continued)**

	Governmental Fund Types	Fudiciary Fund Type	Account Group	Total
	General	Agency	General Long-term Debt	(Memorandum Only)
General obligation bonds payable	Ø	Ø	540,000	540,000
Liability for compensated absences	Ø	Ø	141,881	141,881
TOTAL LIABILITIES	— \$125,415	— \$111,130	— \$681,881	— \$919,426
FUND EQUITY				
Reserved for restricted uses	264,260	Ø	Ø	3264,260
Reserved for contingency	50,000	Ø	Ø	50,000
Reserved for bridges	32,477	Ø	Ø	32,477
Reserved for capital expenditures	284,800	Ø	Ø	284,800
Unreserved - undesignated	248,207	Ø	Ø	248,207
TOTAL FUND EQUITY	— \$879,744	— \$Ø	— \$Ø	— \$879,744
TOTAL LIABILITIES & FUND EQUITY	— \$1,006,159	— \$111,130	— \$681,881	— \$1,799,170

WALDO COUNTY SHERIFF'S DEPARTMENT ANNUAL REPORT

Our Mission: To provide the best possible services in Corrections, Law Enforcement, and Civil Service in a professional, courteous and fair manner to improve the Quality of Life in Waldo County while maintaining public trust and support.

To: The Honorable Board of County Commissioners, and citizens of Waldo County

I take great pride in submitting this, my first annual report as elected Sheriff of Waldo County. Your support as Commissioners has been instrumental in providing this Agency with "forward motion". Planning for the future, as well as bringing our technology up to date are extremely important ingredients to a successful operation regardless of what it is. Your support this past year is duly noted and appreciated.

In May 2001 we went to a CAD (computer aided dispatch) system, which keeps closer track of all activity performed by the patrol division. Our calls for service have made a dramatic increase, however I don't think it's fair at this point to say that our workload has increased accordingly. While I do contend that we are busier than previous years, it will be another year before we can make an accurate assessment based on the calls for service numbers. Initially our number of calls appear to be 7804, however I would caution that to use this against last years number of 6885 might not be an accurate reflection of an increase in calls. Part of the increase in numbers is likely accounted for in a more inclusive tracking of all activity, that in the past, did not generate a call for service number. Activity like attending court, crime prevention activities, speaking engagements at schools, bike safety courses and fingerprinting clinics, to name a few, all now generate a number in an effort to better track ALL activity of this agency.

As you know from reports and press, the Corrections facility has been and continues to be over maximum population on a daily basis. Last year we had the luxury of boarding many of our prisoners out to other facilities when we became overcrowded. Unfortunately, other facilities are in the same situation we are, leaving us with no place to board them out. Knowing that the future planning for the county includes addressing this problem makes for a little light at the end of the tunnel, however the next few years will prove to be challenging addressing this issue while we wait for a permanent solution. Public Works programs where supervised inmates are taken to various non profit organizations provided thousands of hours of service back to communities. This has been a major success and will continue. I cannot say enough good about the dedicated crew of Professional Corrections Officers that this County has.

Court Security as been a State of Maine responsibility for years, to which the Sheriff's Office served as subcontractors. My review of our court security indicated that it was a fiscal burden on the taxpayers as well as an unnecessary exposure to liability that he state has been unable or unwilling to resolve in a contract for the last two years. My decision to pull our of the court security business was not an easy one, however I contend that it was the best decision for the county.

Lastly I want to personally thank everyone for their support of myself and the Office of the Sheriff this past year. I welcome any concerns or suggestions that you or any of the citizens have regarding this agency and look forward to serving you over the next year.

Respectfully Submitted
Sheriff Scott L. Story

**WALDO COUNTY
EMERGENCY MANAGEMENT AGENCY**

TO THE HONORABLE WALDO COUNTY COMMISSIONERS:

The Annual Report for the year of 2001 for the Waldo County Emergency Management Agency is hereby submitted.

In 2001 the Waldo County staff have put in many hours to upgrade the Emergency Operation Plans to meet the Federal Guidelines. This plan has encompassed many hours of hard work and research by the staff members of Waldo County Emergency Management staff. This is an ongoing job and has to be done every year.

Waldo County has started planning and training for WMD and this has changed the way plans work and now the Counties and State are rewriting the plans and trying to make a better working document.

The Waldo County Emergency Management Agency, Emergency Plans include the following:

- Basic Plan
- Direction & Control
- Evacuation
- Shelter
- Alerting and Warning
- Emergency Public Information
- Hazardous Materials
- Resource Management
- Hazard Analysis
- Damage Assessment, Disaster Assistance and Mitigation
- Emergency Support Services

WALDO COUNTY STAFF AND VOLUNTEERS

Richard Farris	Director
Dale Rowley	Asst. Dep. Director
Ted Bartlet	Asst. Dep. Director
Betty Farris	Shelter Officer
Robin Staebler	Communications Officer
Gloria E. Curtis	Clerk Typist II
Robert Lestha	Clerk/Planning
Waldo County Radio Club	
Waldo County Search & Rescue	

The Waldo County Staff would like to express their appreciation to all of the following:

Town Emergency Management Directors:

Robert Keating	Belfast
Clyde Wellman	Belmont
Arthur A. Butler, Jr.	Brooks
Clyde A. Wishart	Burnham
Earl Anderson	Frankfort
James Waterman	Freedom
Murton E. Durkee	Islesboro
Don L. Nickerson, Sr.	Jackson
Matthew Shaw	Knox
Elise Brown	Liberty
Ralph Stanley	Lincolntonville
Mario Tribuzio	Monroe
Richard Peavey	Montville
Jethro Pease	Morrill
Peter Simpson	Northport
Patricia Glidden	Palermo
Larry Orcutt	Prospect
James Ames	Searsmont
Edward J. Storey, Jr.	Searsport
Vern Thompson	Stockton Springs
Duncan Brown	Swanville
Dale Rowley	Thorndike
Albert Smith	Troy
Dennis Turner	Unity
Rodney Young	Waldo
Stanley Bowden	Winterport

During the year of 1988 the County Commissioners received a notice from the State of Maine that they were required to establish a local planning committee to administer Sarah Title III, the Emergency Planning and Right to Know Act of a Federal Environmental Protection Agency Law entitled "Superfund Amendments and Reauthorization Act of 1987". There have been many changes to this law since 1988, and the Waldo County LEPC is staying in line with these changes. In the fall of '95, the LEPC acquired a grant from the State and hired a part-time clerk for the LEPC. In the year 1996 Waldo County LEPC completed the Chemical report for Waldo County and the State approval went to press as a working plan. And now in 2001, Waldo County is in the upkeep stage of this plan and this will be ongoing every year.

Waldo County had an Oil Spill at Sandborn Pond on Rte 137 Brooks where a Tank truck rolled over spilling app 8600 gal of #6 oil with app 5600 gals spilled into the pond and a large clean up started. The Clean Harbors and DEP personal did a fine job of cleaning the oil up.

LEPC COMMITTEE:

James Ames	Herb Benecke	Scott Story
Richard Farris	Robert Lestha	Clyde A. Wishart
Lawrence Greenleaf	Debbie Heath	Frank Gehrling
Alexander Horth	Bruce Starrett	
Robert Keating	Gilbert Lord	
Stanley Bowden	Dale Rowley	
Larry Cook	Gloria Curtis	

These dedicated volunteers, from all over the county, have spent long hours and much effort serving on this committee.

Waldo County EMA Offices are being used by many Community Organizations for a meeting area and class room space, such as the following:

- The American Red Cross
- Waldo County Amateur Radio Association
- Waldo County Sheriff's Department
- Waldo County Search & Rescue
- Department of Motor Vehicles
- Belfast Little League

Respectfully submitted,
Richard Farris
Director

**UNIVERSITY OF MAINE COOPERATIVE EXTENSION
WALDO COUNTY OFFICE**

IMPACTS 2001

This year, Cooperative Extension in Waldo County had more than 40,000 contacts with nearly 10,000 individuals. Some of the results follow.

COLLABORATION OF AGENCIES

U of M Cooperative Extension serves as a member of the steering committee of the Waldo County Collaboration of agencies that provide education and services to families. Approximately 30 organizations meet monthly in order to improve the quality of the services available to the residents. Over the 8-year history of the group, duplication of services has been eliminated. Some county programs are being offered with several organizations providing a portion of the service. This provides the county with more comprehensive and more coordinated services than were available previously.

- The collaboration has assessed the gaps in services available in the county. Members take leadership for finding ways to help provide some of the missing services by involving interested businesses and citizens. A low-cost dental clinic began operation in July 1999 with several dentists volunteering one evening per month. Grants were obtained to hire a coordinator to organize and manage the clinics and to pay for hygienists and supplies. By the end of the year, nearly 200 appointments were completed with 20 sets of dentures, plus many cleanings, fillings, and extractions. Many participants had not had dental care for 10 years or longer because of the usual cost of dental care.

- Another group is working with town officials and others to increase the amount of safe and affordable housing. A third group is creating a network of temporary safe housing for homeless teens. The group is also seeking funding to hire a coordinator who would work with the teen to ensure that the youth remains in school and with the teen and his/her family to reconcile and obtain other services for the family if needed.

- Another group has written a grant to work on the reduction of the use of tobacco among youth. This program would have in-school and community components which would include nutrition and fitness and leadership development.

4-H/YOUTH DEVELOPMENT

4-H Community clubs provide youths ages 5-19 with the opportunity to learn life skills over a number of years. Volunteers give hours of service to provide youth with opportunities to learn and grow through projects. These projects can be on any subject depending on the interest of the young people.

- Currently, there are 4-H clubs in the communities of Winterport, Waldo, Montville and Unity. Nearly twenty members from around the county do their 4-H work independently.

- Tanglewood 4-H Camp and Learning Center in Lincolnville also provides environmental and leadership opportunities through a summer camp and school programs. Over one hundred Youth from Waldo County have participated in these programs.

- School programs are helping youth explore healthy nutrition choices and being home alone more safely.

SMALL BUSINESS PROGRAMS

Educational resources are provided to mid-coast area residents who operate or are considering starting a home-based or small business. Cooperative Extension works with business owners at any stage of business life, especially at the "thinking about it" stage. The four major components of the home-based business education program are:

- *Small business clinics* provide an opportunity to meet individually with a business specialist and to discuss any phases of business planning or operation.
- *Workshops* provide a wealth of research-based information on fifteen topics.
- The monthly *Doing Business Radio Show* features local entrepreneurs discussing issues of concern. Resources packets are available to all callers.
- *Mid-Coast Home-Based Business Conference* is a local, affordable all-day event for those thinking of starting, improving or expanding a business.
- *Business management* publications, which are available at little or no cost to business owners. Over 20 publications, including a nine-part home-based business fact sheet series are designed for anyone entering or engaged in business.
- Nearly 500 current or potential small business owners from Waldo County participated in the small business program.
- Nearly 300 people attended the third *Mid-Coast Home-Based Business Conference*, the only conference in Maine targeting home-based business owners. More than two-thirds of the participants were from mid-coast Maine. Featured were 40 different workshops plus 50 tradeshow vendors. One-half of the participants attended technology related workshops.
- Small business owners reported they had acquired useful business skills and learned how to access business resources. As a result of attending workshops, owners said they would "write a business plan," "try new marketing techniques," and "develop a good record keeping system."
- Numerous businesses attended individual consultant sessions to explore issues such as business and marketing plans, inventory control, forms of business ownership and pricing structures.
- A collaboration with Child Care Resources of Waldo County provides a six-hour mandatory certification training to all people starting a new family child care business. In the last year, 16 have been trained, certified and have started new businesses.

EXTENSION HOMEMAKER GROUPS

Cooperative Extension has 8 community-based groups of homemakers who meet monthly to increase their knowledge of home and family issues. They extend the information learned in the group to others in their communities. Additionally, each group has a community service project. These include raising funds for scholarships making mittens and hats for children, making lap robes for older citizens, raising funds for Maine charities for children, and much more.

HOME HORTICULTURE

- Forty-five Master Gardeners from Waldo and Knox/Lincoln Counties were trained in 2000 at the Hutchinson Center in Belfast. Volunteer activities scheduled include a botanical garden at Belfast City Park and display gardens at the Extension office.
- The Garden Day Program held in Thorndike attracted 105 participants. Eighteen different workshops were available for participants to choose from.
- Numerous presentations and clinics were held at schools, Granges, stores and at the Extension office on numerous horticulture topics. Nearly 1200 home horticulture and pest management calls were answered during the 2000 calendar year.

NUTRITION AND HEALTH EDUCATION

Because Type 2 diabetes is a health problem for a large percentage of the Maine population, University of Maine Cooperative Extension has added diabetes management education to its program offerings. Thirty-three people participated in a three-part series. The workshops showed people how to operate on a day-to-day basis to minimize the ramifications of the disease. Sessions included planning meals and preparing foods at home and selecting foods when dining away from home.

Four nutrition outreach aides provided long-term nutrition education to approximately 100 households with limited incomes. These sessions were taught on an individual or small group basis. 286 children took part in summer or in-school food and nutrition programs taught by the aide staff. Adult participants learned to get the most nutrition for food money available, menu planning, basic food preparation and safe food handling. Those interested also learned how to raise a vegetable garden, make baby food at home, and other food-related topics of interest to the family. Youth learned about selecting foods for meals and snacks, how the body uses foods, the basics of food safety and food preparation.

Most limited income families are now in the workforce and not available to participate in the home visits or group meetings. The nutrition aides used a 10-part learn-by-mail series to help provide some of the same information to families who could not take part in the face-to-face sessions. 224 households elected to take part in this option. Over 300 families received a quarterly newsletter on stretching food dollars.

PARENTING AND CHILD DEVELOPMENT

The Parents Are Teachers, Too home visiting program offered to every interested Waldo County parents since 1988. The child development professionals conducting this program begin in pregnancy and continue with the family until the child enters school. Parents work with their home visitor to determine what the family wants to know more about so every family receives an individualized curriculum to meet their specific needs. Parents learn how to know to encourage language and physical development, manage behavior and to deal with other childhood issues. The home visitors assess the development of a child at each birthday. Any child who appears to be having developmental problems is referred to a health care professional for evaluation and treatment. Parents have access to the newest and reliable information on guiding a child's development.

The Parents Are Teachers, Too model is one of three models recommended to all communities in Maine by the Governor's Children's Cabinet. Legislation was created to fund several sites. Training was done in the fall of 2000 to expand the program into Hancock, Penobscot, and Somerset Counties. Additional counties will be added in the coming year.

NEWSLETTERS

Cooperative Extension offers several newsletters which are received by approximately 2,000 households. One is a general newsletter which covers the topics in which Extension is currently involved. Others are written for specific audiences including small farmers, 4-H families, and working parents.

COMMERCIAL AGRICULTURE

- Waldo County Extension continues to be active in the development of Nutrient Management legislation that became law in 1998. The law is modeled after a model program conducted by Cooperative Extension with Waldo County dairy farmers. Numerous dairy farmers were assisted with soil sampling and nutrient management program along with the Waldo County Soil and Water District. Extension helped write 18 plans for producers in Waldo County.
- Cooperative Extension won the Governor's teamwork award for efforts in Nutrient management.
- Numerous farm calls were made this year to producers facing challenges with the cool growing season.
- A tractor safety class was held at Ingraham's Equipment with 14 youth and adults. A second class was held for Waldo County Technical Center students in the fall and will be repeated in the Spring for additional students.

WATER QUALITY

- Waldo County residents continued to take part in the watershed stewards volunteer program. In return for the training, the volunteers conducted various classes for landowners to learn how to control pollution entering Waldo County lakes. Extension also helped write a grant for \$12,500 for water quality projects in Swan Lake that has been funded and begins in the Spring of 2001.
- Eight people attended an eight evening course "Watershed Stewards" for Lake St. George. This program educated landowners about water quality impacts to the lake. In return, these "Stewards" will volunteer 30 hours each to educational projects throughout the watershed.
- Waldo County Cooperative Extension has received a DEP 319 grant for \$1820.00 for a volunteer watershed survey that will begin in March in 2001.
- Cooperative Extension helped Unity College coordinate a Day of Service in September. Nearly 150 college students worked alongside watershed stewards on 13 different projects surrounding Unity Pond. Several of these projects benefited local towns, including repair of the Burnham boat launch, repair and drip-rap of Quaker Hill Road for the town of Unity, and seeding and mulching ditches for the town of Troy.

ISSUES FACING PEOPLE OVER FIFTY

- A summary of a survey regarding the major issues facing Waldo County residents over the age of 50 shows many areas of concern. These include: financial preparation for retirement, living on a reduced income, affordable housing, affording health insurance, isolation and loneliness, transportation, fitness, living with chronic diseases, educational opportunities, volunteer opportunities matched with skills, help with housework and yard work and errands, monitoring of adults living alone, personal safety, scams, poor dietary practices, cost of home health care, awareness of available services, knowing how to advocate for one's self, and much more.
- Cooperative Extension and others are working with the University of Maine Hutchinson Center in Belfast to establish Senior College, and educational opportunity for older adults who determine the subjects to be addressed and to be taught by retired experts in the area.

Respectfully Submitted,
University of Maine Cooperative Extension, Waldo County
Jane Haskell Rick Kersbergen Patricia Pierson

**WALDO COUNTY COMMITTEE FOR
SOCIAL ACTION**

**TO: THE HONORABLE COUNTY COMMISSIONERS
OF WALDO COUNTY**

Gentlemen:

During the period from October 1, 2000 through September 30, 2001, the Waldo County Committee for Social Action (WCCSA) provided services with a total value of \$4,573,188, to the citizens of Waldo County. This number represents a substantial investment in the quality of life of low-income people and the local economy.

The Head Start and Child Nutrition program, working in centers in Unity, Winterport, Searsport and Belfast, worked with 153 children and their families to support and nurture the children's social, emotional, cognitive and physical development. Another 166 children (a 3-fold increase) were regularly provided with nutritious meals and snacks through the Child Care Food Program, helping to ensure their healthy growth and development.

To ease some of the hardship brought on by winter, WCCSA was able to provide heating fuel assistance to 4,485 people in 2,067 households, with another 745 people in 266 households being assisted in times of crisis. Future energy needs were reduced for 61 households through weatherization, and central heating facilities were improved in 96 households, with an additional 12 homes receiving emergency heating services. Our Keeping Seniors at Home program allowed 13 senior citizens in 8 households to remain in their homes now that physical limitations in the structures have been corrected. Lifeline programs also helped ensure continued electric service in 603 households and telephone service in 1,858 households.

Deferred SAFE loans allowed 8 people in 5 households facing health and safety issues in their homes to secure deferred bank loans with WCCSA. Another 96 people were helped to avoid homelessness through one-time housing payment assistance. WCCSA also channeled donated commodities to provide an average of 2,788 individuals in 1,114 households, meals through food pantries and a soup kitchen.

Many people without their own means of transportation were able to get to their jobs, schools, medical appointments or other destinations through the Waldo County Transposition program, which logged 1,105,434 miles during the program year 2001. The vast majority of riders were children, elderly, handicapped, low-income or a combination of these factors.

Waldo County Committee for Social Action is proud to continue to build on these results by mobilizing resources to help alleviate poverty and address its underlying causes in Waldo County.

Program Services
(October 1, 2000 to September 30, 2001)

<u>Program</u>	<u>Numbers Served</u>	<u>Dollar Value</u>
Transportation	1,105,434 Vehicle Miles	\$ 845,720.
Head Start Program/ Child Nutrition	140 Households 153 Individuals	\$ 1,363,156.
Home Energy Assistance	2,067 Households 4,485 Individuals	\$ 975,840.
Energy Crisis Intervention	266 Households 745 Individuals	\$ 52,715.
Weatherization	61 Households 150 Individuals	\$ 193,913.
Central Heating Improvement Program	96 Households 217 Individuals	\$ 121,241.
ECIP "B" Weatherization	12 Households 29 Individuals	\$ 11,178.
Homeless Project	31 Households 96 Individuals	\$ 13,132.
Donated Commodities	1,114 Households 2,788 Individuals	\$ 77,703.
Electric Lifeline Program	603 Households	\$ 279,622.
Telephone Lifeline Program	1,858 Households	\$ 234,108.
Child Care Food Program	24 Day Cares 166 Individuals 100,692 Meals Served	\$ 111,073.
Above Ground Storage Tanks	37 Households 89 Individuals	\$ 44,694.
Subsidized Affordable Family Environment	5 Households 8 Individuals	\$ 16,507.
Keeping Seniors at Home	8 Households 13 Individuals	\$ 24,582.
Community Services Block Grant	(Supports All Programs)	\$ 202,347.
Credit Assistance	29 Households 74 Individuals	\$ 2,900.
Eastern Maine Incubator Without Walls	40 Individuals	\$ 2,757.
	Total FY 2000	\$ 4,573,188.

WALDO COUNTY SOIL & WATER CONSERVATION DISTRICT 2001 MAJOR ACCOMPLISHMENTS

- Mid-Coast Regional Envirothon - Tri-county (Waldo, Knox-Lincoln, Kennebec) held at Union Fairgrounds, Mt. Ararat High School went on to state finals; Mt. View took second place; and Brewer High School won state finals and went on to compete at nationals in Mississippi.
- Conducted Roadside Erosion Workshop.
- Lake monitoring workshops and inventories - Swan Lake and Unity Pond.
- Contractor Certification Program - partnering with DEP
- 10,000 acres of nutrient management plans written for Manure Management State Regulations.
- Soil sampling for area farms.
- Conducted site reviews and supplied information for individuals throughout the county
- County-wide Conservation Education Poster Contest - Grade school level, Sarah Benjamin at Ames Elementary School in Searsmont won first place and was awarded one week at Tanglewood 4-H Camp.
- Awarded Conservation Educator of the Year to Edwin Greeley of Monroe Elementary.
- Awarded Conservation partner of the Year to Friends of Lake Winnecook, Inc.
- Partnered with Ducktrap Coalition and Coastal Mountains Land Trust for salmon restoration projects on Ducktrap River: \$100,000 project, engineering complete, working on permits.
- Purchased and distributed educational material for national Soil Stewardship celebration
- Received funding for three projects to assist county farmers with waterway crossings
- Conducted fundraisers: trout sale, shrub and tree sale, conservation grass seed and rental of district equipment.
- 7 EQIP contracts - Dairy Belt of Maine
- 1 EQIP contracts - Sheepscot River Watershed
- 1 EQIP contracts - Ducktrap River Watershed
- Complete training and inventory for Lake St. George watershed survey.
- 3 U.S. Fish and Wildlife projects - stream restorations
- Released newsletters, annual report, news articles and notices to keep the public aware of district events.

WALDO COUNTY REGIONAL COMMUNICATIONS CENTER ANNUAL REPORT

To: The Waldo County Commissioners

It is with great pride and excitement that I submit this, the first annual report of the Waldo County Regional Communications Center.

As the year 2001 dawned, the new regional communications center was under construction and it was the beginning of a year that would bring major changes to law enforcement, fire and ambulance services in Waldo County. January saw the walls of the new building going up and what had been only a concept and blue lines on paper began to become a reality.

As construction moved forward on the building, the many other physical aspects of the center were being planned and pulled together. In late January it was discovered that the applications for the four new county owned frequencies had never been filed and forwarded to the coordinators that push them through the FCC. With the aid of the county's radio bid consultant they were redone and started what turned out to be a long and difficult journey to the FCC.

With winter turning to spring, the furniture, other fixtures and radio equipment was researched and ordered. The word on the radio equipment for the center was a bit daunting as it was discovered that the manufacturer warned it could take up to eight weeks to fulfill the order. Never the less the project moved forward and all the preliminary work continued.

Looming over the process was word that E911 would be coming to Waldo county in June. With this in mind could the center be completed and ready. Then the E911 target date moved to mid July,. In the end it slipped to August and I asked state ESBC to delay it one week.

With the communications center 75% completed and equipped, four dispatchers from the City of Belfast became county employees and on June 28th, moved with the city's radio and phones into a temporary dispatch center set up in the nearly completed conference room.

On August 15, 2001 the long anticipated merger of Waldo County Dispatch and the City of Belfast Dispatch occurred and the Waldo County Regional Communications Center was officially "born". Five short days later E911 cutover in Waldo County and we became the Public Safety Answering Point (PSAP) for nearly all of the telephone exchanges in the county.

The two new Law Enforcement Frequencies were in place in early September, but no date for the new fire/ambulance frequencies was on the horizon. On September 11, 2001, under the cloud of the terrible terrorist attack against America, the dedication of the new center was held. The Waldo County Regional Communications Center on that day was dedicated to former sheriff Robert "Jonesy" Jones who passed so untimely before his vision for the center could become a reality. Jonesy's mom and daughters cut the ribbon officially dedicating the Center.

In October with the help of many people and government officials the long awaited county frequencies for fire and ambulance services came forth from the FCC and the remainder of the year 2001 saw the 25 fire department and the 10 ambulance services in the county convert to them.

Bricks, mortar, sticks and steel does not make the center what it is today. Although our Center is the envy of many other departments and a showplace in the communications field, it is the dispatchers who day to day provide a great and necessary service to the citizens of Waldo County. The year 2001 was truly one of change and great challenge for our employees and for the officers and agents in the field. We continue to strive each day to make the Waldo County Communications Center the best in the state.

In the last six months of 2001 the Communications Center answered 17,498 telephone calls. Took and dispatched 13,244 Calls For Service and answered nearly 2000 911 calls.

All of us are very proud of this state of the art communications center and look forward to serving the citizens of Waldo County for the years ahead. We are 911 in Waldo County.

Respectfully submitted,

Owen Smith, director of Communications

WALDO COUNTY PROBATE COURT REPORT

To: The Honorable Waldo County Commissioners and Citizens of Waldo County

2001 was another busy year for the Waldo County Probate Court, with an increase in filings from 327 in 2000 to 318 in 2001, along with proceedings in old cases.

While the Court's revenues continue to rise, its service to the people of the County of Waldo is not self-sustaining, although we did stay within our budget for 2001. Revenues, which are controlled by statute and rule, increased from \$46,360.40 in 2000 to \$49,361.99 in 2001. This more frequent use of the Probate Court is based on:

- lawyers who are more aware of what can be accomplished in a timely manner at the Probate Court
- an aging population
- an increased county population
- state statutory changes requiring permanency in child protective proceedings

We are connected to the internet, which has proven to be valuable for same day correspondence and response. Our e-mail address is wpcp@mint.net.

We are now operating out of our new courtroom facility, which was completed in December 2001. The court are consists off the courtroom, two conference rooms, and a waiting area for the general public and judge's chambers. The courtroom and judge's chambers are wired with a new recording system so that hearings that place in either area can be recorded. Our new facility is located at 103 Church Street (downstairs in the Maine District Court Buildings).

Plans are in the process for renovating the area adjacent to the courtroom and the office of County Commissioners for relocating the Probate Registry. We anticipate moving into the new location in the latter part of 2002.

The Court is open Monday through Friday from 8 a.m. to 4 p.m. and is a 24-hour Court for emergency matters.

Acting as agent for Boston Passport Agency, we processed 279 passport applications in the past year, which provides additional income.

The Court is fortunate to have many lay visitors in the county who are willing to serve in meeting statutory requirements. We also appreciate the large number of local attorneys, who are willing to take cases on a court-appointed basis at greatly reduced fees to meet the Court's needs.

We are grateful to Scott Story, the Sheriff of Waldo County, who has provided security for our courtroom and for facilitating the taking of fingerprints in adoption matters.

Lastly, our staff includes Sharon W. Peavey, Deputy Register of Probate, and Edna M. Bowden, Clerk II. For them, we are also grateful.

Respectfully submitted,

Randolph A. Mailloux, Judge of Probate
Joanne M. Crowley, Resgister of Probate

County of Waldo

REPORT ON FINANCIAL STATEMENTS
(with supplemental materials)

Year ended December 31, 2001

RHR Smith & Co.

3 old Orchard Road • Buxton, ME 04093

CONTENTS

	Exhibit	Page
Independent Auditor's Report		3
General Purpose Financial Statements		
Combined balance sheet-all fund types and account groups	A	4
Combined statement of revenues, expenditures and changes in fund balance - all gov. fund types	B	5
Statement of general fund revenues, expenditures and changes in fund balance - budget and actual	C	6
Notes to financial statements		7 - 14
Supplementary Material		
Property valuation, assessment and appropriations - general fund		15

COUNTY OF WALDO

PROPERTY VALUATION, ASSESSMENT AND
APPROPRIATIONS - GENERAL FUND

YEAR ENDED DECEMBER 31, 2001

Assessed Valuation	\$ 1,992,100,000
Tax Commitment	
Total assessment at \$15.60 per thousand	<u>3,107,676</u>
Reconciliation of Commitment with Appropriation	
Current year tax commitment, as above	3,107,676
Estimated revenues	563,918
Appropriated from surplus	<u>4,950</u>
Appropriations per original budget	3,676,544
Overlay	<u>(53,274)</u>
Total appropriations	<u>3,623,270</u>
Taxes assessed by town:	
Belfast	655,512
Belmont	41,430
Brooks	54,758
Burnham	72,540
Frankfort	51,636
Freedom	35,880
Islesboro	335,322
Jackson	29,094
Knox	42,900
Liberty	83,304
Lincolnton	270,036
Monroe	60,672
Montville	63,336
Morrill	38,844
Northport	203,502
Palermo	105,534
Prospect	33,384
Searsmont	106,080
Searsport	213,954
Stockton Springs	121,992
Swanville	79,248
Thorndike	39,000
Troy	49,218
Unity	98,436
Waldo	37,284
Winterport	184,002
Unorganized - LaSalle and Little Bermuda	<u>780</u>
	<u>\$ 3,107,676</u>

COUNTY OF WALDO
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES - RESERVE FUNDS
 YEAR ENDED DECEMBER 31, 2001

	Revenues			Other Financing Sources (Uses)				Fund Balance					
	Investment Income	Other revenue	Total Revenues	Expenditures / Capital Outlay	Total Expenditures	Excess of revenues over (under) expenditures	Transfers in (out)	Transfers from appropriations	Transfers to other reserves	Total other financing sources (uses)	Excess of revenues and other sources over (under) expenditures and other uses	Beginning	Ending
Vehicle	\$ 499	\$ -	\$ 499	\$ 11,146	\$ 11,146	\$ (10,647)	\$ -	\$ -	\$ -	\$ -	\$ (10,647)	\$ 11,289	\$ 641
Jail / sheriff facility	1,658	-	1,658	1,500	1,500	158	18,299	-	-	18,299	18,457	21,700	40,157
District court	303	-	303	-	-	303	-	-	(4,289)	(4,289)	(3,986)	3,956	(9)
Employment security	70	-	70	1,884	1,954	(1,814)	6,000	-	-	6,000	4,086	(4,328)	(242)
First offender	111	1,470	1,581	6,522	6,522	(4,941)	-	-	-	-	(4,941)	4,416	(525)
Juvenile detention	1,483	18,382	19,865	3,362	3,362	16,503	-	-	-	-	16,503	37,872	54,375
LEPC	78	9,951	10,029	7,286	7,286	2,743	-	-	-	-	2,743	707	3,450
Drug forfeiture	56	-	56	3,000	3,000	(2,944)	-	-	-	-	(2,944)	2,603	(342)
Bridge fund	520	-	520	-	-	520	16,367	-	-	16,367	16,887	15,590	32,477
Courthouses	586	-	586	5,700	5,700	(5,135)	40,246	-	6,063	46,309	41,174	(5,161)	35,858
Equipment service	449	4,005	4,454	11,337	11,337	(6,883)	5,000	-	-	5,000	(1,883)	1,159	(724)
Decks	1,770	31,299	33,069	753	753	32,316	-	-	-	-	32,316	50,599	82,915
Public works	2,359	18,382	20,740	27,580	27,580	(6,840)	-	-	-	-	(6,840)	62,553	55,713
Furnace	73	-	73	-	-	73	-	(1,774)	(1,774)	(1,774)	(1,701)	1,701	(9)
Handicap ramp	-	-	-	-	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	5,000	-	-	5,000	5,000	45,000	50,000
Telephone	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt	916	85,634	86,550	82,047	82,047	4,503	-	-	-	-	4,503	49,561	54,064
Domestic violence	106	52,091	52,197	39,124	39,124	13,073	-	-	-	-	13,073	1,138	14,211
Emergency shelter	167	13,650	13,817	-	-	13,817	-	-	-	-	13,817	5,430	19,147
Probable capital	-	-	-	-	-	-	-	-	-	-	-	7,108	7,108
Probable/Deed/DNA facility	3,632	-	3,632	51,090	51,090	(47,458)	104,000	30,397	-	134,397	86,939	49,074	134,963
Future facilities, land, building	301	-	301	-	-	301	15,000	-	-	15,000	15,301	-	15,301
Future county expansion	648	-	648	2,990	2,990	(1,741)	27,500	-	(7,740)	19,760	18,019	15,172	33,191
Dispatch center	1,119	-	1,119	19,226	19,226	(17,107)	-	-	7,740	7,740	(9,367)	9,367	0
Total	\$ 16,913	\$ 234,764	\$ 251,677	\$ 273,047	\$ 273,047	\$ (21,370)	\$ 237,412	\$ 30,397	\$ -	\$ 267,809	\$ 246,439	\$ 385,099	\$ 631,538

COUNTY OF WALDO

SCHEDULE OF JAIL / SHERIFF ACCOUNTS
AGENCY FUND RECEIPTS AND DISBURSEMENTS

YEAR ENDED DECEMBER 31, 2000

	Commissary Checking	Inmate Checking	Savings	Total (Memorandum Only)
RECEIPTS				
Income from commissary	\$ 8,101	\$ -	\$ -	\$ 8,101
Deposits from inmates, etc.	-	106,964	-	106,964
Investment income	0	-	296	305
Other deposits	-	-	13,210	13,210
Total receipts	8,110	106,964	13,506	128,580
DISBURSEMENTS				
Inmate expense	-	99,374	-	99,374
Central Maine Fitness	10,200	-	-	10,253
Keele commissary	10,253	-	-	1,218
Magazines, newspapers	1,218	-	-	1,010
Adelphia	1,010	-	-	917
Postage	917	-	-	1,408
Other commissary supplies	1,408	-	-	226
Office expense	226	-	-	205
Maine Revenue Service	205	-	-	1,461
Ames, Reny's / other expenses	1,461	-	-	
Total disbursements	26,898	99,374	-	118,072
Excess of receipts over (under) disbursements	(18,788)	7,590	13,506	12,508
TRANSFERS TO (FROM) CASH ACCOUNTS				
Transfers in from other accounts	17,314	-	-	17,314
Transfers (out) from other accounts	-	(5,644)	(11,670)	(17,314)
Total transfers to (from) savings	17,314	(5,644)	(11,670)	-
Net increase (decrease) in cash	(1,474)	1,946	1,836	12,508
CASH BALANCE - BEGINNING OF YEAR	2,739	5,082	19,512	27,333
CASH BALANCE - END OF YEAR	\$ 1,265	\$ 7,028	\$ 21,348	\$ 39,641

COUNTY OF WALDO

SCHEDULE OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 2001

	Appropriations	Expenditures	Variance
DISTRICT COURT			
Personnel	\$ 11,107	\$ 11,137	\$ (30)
Utilities	6,900	4,920	1,980
Cleaning / maintenance	19,242	17,795	1,447
Fuel	5,500	5,362	138
Repairs	6,000	7,810	(1,810)
Maintenance supplies	2,200	2,519	(319)
Snow removal	1,000	865	335
Rubbish removal	700	664	36
Totals	<u>52,649</u>	<u>50,872</u>	<u>1,777</u>
EMERGENCY MANAGEMENT AGENCY			
Personnel	43,790	43,790	-
Travel	2,500	1,361	1,139
Utilities	6,100	5,977	123
Telephone	1,200	2,231	(1,031)
Repairs	2,500	1,935	565
Fuel	2,750	2,234	516
All supplies	3,375	2,398	977
Postage / printing	550	208	342
Capital outlay	1,000	480	520
Other expenses	1,160	300	860
Totals	<u>64,925</u>	<u>60,914</u>	<u>4,011</u>
DISTRICT ATTORNEY			
Personnel	48,602	48,372	230
Lab, medical, transcripts, mileage, consultir	5,850	5,881	(31)
Telephone	5,000	6,237	(1,237)
Equipment rental / repairs	1,150	802	348
Training / education	2,400	1,565	835
Office supplies	1,600	1,675	(75)
Other supplies	1,500	1,082	418
Witness fees	6,500	6,313	187
Postage	1,300	1,276	24
Capital outlay	4,240	4,742	(502)
Other expenses	1,300	1,090	210
Totals	<u>79,442</u>	<u>79,035</u>	<u>407</u>

COUNTY OF WALDO

SCHEDULE OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 2001

	Appropriations	Expenditures	Variance
COUNTY COMMISSIONERS			
Personnel	56,650	56,920	(270)
Professional services	4,000	3,105	895
Liability insurance	41,900	40,803	1,097
Dues	2,600	2,600	-
Telephone	3,000	1,545	1,455
Equipment repairs	1,000	809	191
Mileage, meals, lodging	2,850	1,961	889
Office supplies	2,300	1,957	343
Printing / postage	2,100	1,325	775
Capital outlay	3,700	3,700	-
Other expenses	3,730	2,070	1,660
Totals	<u>123,830</u>	<u>116,795</u>	<u>7,035</u>
COUNTY TREASURER			
Personnel	16,387	16,387	-
Travel	625	589	36
Printing / engraving	2,000	1,960	40
Office supplies	900	1,025	(125)
Other expenses	1,125	716	409
Totals	<u>21,037</u>	<u>20,677</u>	<u>360</u>
COURTHOUSE			
Personnel	11,107	11,137	(30)
Cleaning / maintenance -	9,478	8,785	693
Repairs	15,300	10,414	4,886
Fuel	7,500	7,420	80
Utilities	9,050	9,741	(691)
Supplies	3,200	2,465	735
Other expenses	500	252	248
Totals	<u>58,135</u>	<u>50,214</u>	<u>5,921</u>

COUNTY OF WALDO

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND

YEAR ENDED DECEMBER 31, 2001

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
JAIL			
Personnel	545,645	589,100	(43,455)
Board	25,000	63,860	(38,860)
Medical and medical supplies	53,000	58,850	(5,850)
Food	35,000	44,336	(9,336)
Utilities	17,800	20,265	(2,465)
Fuel	8,250	7,920	330
Grounds / maintenance	11,800	12,698	(898)
Supplies	8,900	11,659	(2,759)
Uniforms-officers and inmates	6,000	6,163	(163)
Vehicle expense	6,000	5,909	91
Telephone	4,500	3,639	861
Office supplies	2,000	1,767	233
Training	3,000	2,562	438
Capital outlay	3,900	3,413	487
Other expenses	2,450	2,170	280
Totals	<u>733,245</u>	<u>834,311</u>	<u>(101,066)</u>
REGISTER OF DEEDS			
Personnel	81,428	77,588	3,840
Microfilming	57,000	55,111	1,889
Postage	2,900	2,476	424
Printing	3,000	2,216	784
Binding	2,000	2,000	-
Telephone	2,000	1,989	11
Office supplies	1,500	1,133	367
Equipment repairs	1,998	1,143	855
Capital outlay	31,145	18,746	12,399
Other expenses	2,314	1,635	679
Totals	<u>185,285</u>	<u>164,037</u>	<u>21,248</u>
PROBATE COURT			
Personnel	95,491	92,119	3,372
Court appointments	9,000	5,376	3,624
Printing / postage	3,428	6,576	(3,148)
Travel, meals, lodging	3,950	3,728	224
Telephone	2,500	1,722	778
Repairs	2,600	1,797	803
Publications / notices / dues	2,390	1,790	600
Capital outlay	33,354	14,502	18,852
Supplies / other	5,469	4,631	838
Totals	<u>158,182</u>	<u>132,239</u>	<u>25,943</u>

COUNTY OF WALDO

SCHEDULE OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 2001

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
SHERIFF			
Personnel	476,371	473,296	3,075
Vehicle repairs	54,000	64,491	(10,491)
Telephone	18,700	24,396	(5,696)
Office / maintenance supplies	14,000	14,584	(584)
Utilities	5,500	3,247	2,253
Travel	5,000	3,919	1,081
Uniforms / badges	8,000	7,151	849
Fuel	3,000	2,635	365
Training / supplies / periodicals	8,500	6,403	2,097
Capital outlay	63,950	62,580	1,370
Other expenses	8,150	38,067	(29,917)
Totals	<u>665,171</u>	<u>700,769</u>	<u>(35,598)</u>
COUNTY DISPATCH			
Personnel	399,374	370,086	29,288
Telephone	22,600	24,744	(2,144)
Supplies / training	4,500	2,697	1,803
Utilities	5,000	3,591	1,409
Teletype	5,000	5,082	(82)
Office / other supplies	4,800	8,555	(3,755)
Fuel	2,000	1,194	806
Other expenses	4,100	1,821	2,279
Totals	<u>447,374</u>	<u>417,770</u>	<u>29,604</u>
ADVERTISING / PROMOTION	<u>5,500</u>	<u>5,500</u>	<u>-</u>
AUDITING	<u>4,200</u>	<u>4,000</u>	<u>200</u>
DEBT SERVICE			
Principal	31,950	31,950	-
Interest	93,750	66,634	27,116
Totals	<u>125,700</u>	<u>98,584</u>	<u>27,116</u>
INTEREST	<u>48,000</u>	<u>59,492</u>	<u>(11,492)</u>
WALDO COUNTY EXTENSION OFFICE			
Contractual	37,693	37,693	-
Commodities	5,950	5,950	-
Totals	<u>43,643</u>	<u>43,643</u>	<u>-</u>

COUNTY OF WALDO

SCHEDULE OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 2001

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
EMPLOYEE BENEFITS			
Health insurance	370,790	322,455	48,335
Retirement	27,500	17,320	10,180
Maine State Retirement	30,000	20,202	9,798
MSRS - Insurance	5,200	7,208	(2,006)
Fica taxes	136,875	143,351	(6,476)
Workers compensation	30,000	28,953	1,047
Discretionary	<u>200</u>	<u>-</u>	<u>200</u>
Totals	<u>600,565</u>	<u>539,487</u>	<u>61,078</u>
SOIL / WATER CONSERVATION	<u>18,475</u>	<u>18,475</u>	<u>-</u>
TRANSFER TO RESERVES			
Jail maintenance	18,299	18,299	-
District court	7,000	7,000	-
Employment security	8,000	8,000	-
Bridge fund	18,367	18,367	-
Courthouse improvement	28,246	28,246	-
Equipment service	5,000	5,000	-
Contingency	5,000	5,000	-
Probate/deeds expansion	<u>104,000</u>	<u>104,000</u>	<u>-</u>
Totals	<u>189,912</u>	<u>189,912</u>	<u>-</u>
	<u>\$ 3,623,270</u>	<u>\$ 3,586,726</u>	<u>\$ 36,544</u>

3 Old Orchard Road
Buxton, Maine 04093
800-300-7708
Tel: 207-929-4606
Fax: 207-929-4609
rhrsmith@sacoriver.net



Main Street, P.O. Box 1
Harrington, Maine 046
800-300-7708
Tel: 207-483-9100
Fax: 207-483-2100
rhrsmith@sacoriver.net

Independent Auditor's Report

To the County Commissioners
County of Waldo, Maine

We have audited the accompanying general-purpose financial statements of the County of Waldo, Maine, as of and for the year ended December 31, 2001 as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the general fixed asset account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed asset account group is not known.

In our opinion, except for the effects on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly in all material respects, the financial position of the County of Waldo, Maine, as of December 31, 2001, and the results of its operations and cash flows for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the County of Waldo, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

RHR Smith & Company

March 27, 2002

Proven Expertise and Integrity

COUNTY OF WALDO

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

YEAR ENDED DECEMBER 31, 2001

	<u>Governmental</u>
	<u>Fund Types</u>
	<u>General</u>
REVENUES	
Property taxes	\$ 3,107,676
Intergovernmental revenues	
State of Maine rent	57,801
County corrections	135,032
EMA	33,365
Charges for services / fees	
Register of deeds	293,430
Register of probate	47,872
Sheriff department	55,223
Jail	9,861
Interest income	32,201
Other revenue	<u>20,844</u>
 Total revenue	 <u>3,793,425</u>
 EXPENDITURES	
District Court	50,872
Emergency management agency	60,914
District attorney	79,035
County commissioners	118,795
County treasurer	20,677
Courthouse	50,214
Jail	834,311
Register of deeds	164,037
Register of probate	132,239
Sheriff	700,769
County dispatch	417,770
Advertising/promotion	5,500
Auditing	4,000
Debt service	98,584
Interest	59,492
Extension service	43,843
Employee benefits	539,487
Soil/water conservation	18,475
Transfers to reserve	<u>189,912</u>
 Total expenditures	 <u>3,586,726</u>
 Excess of revenues over (under) expenditures	 <u>206,699</u>
 OTHER FINANCING SOURCES (USES)	
Proceeds of long-term debt	600,000
Construction costs funded from debt	(600,000)
Proceeds on tax anticipation note	1,400,000
Payment of tax anticipation note	<u>(1,400,000)</u>
 Total other operating sources (uses)	 <u>-</u>
 Excess of revenues and other sources over (under) expenditures and other uses	 <u>206,699</u>
 FUND BALANCE - BEGINNING OF YEAR	 <u>428,806</u>
 Increase in reserved fund balances	 <u>246,439</u>
 FUND BALANCE - END OF YEAR	 <u>\$ 679,744</u>

The accompanying notes are an integral part of this statement.

COUNTY OF WALDO

STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 3,107,676	\$ 3,107,676	\$ -
Intergovernmental revenues			
State of Maine rent	53,447	57,901	4,454
County corrections	70,000	135,032	65,032
EMA	31,371	33,365	2,014
Charges for services / fees			
Register of deeds	281,000	293,430	32,430
Register of probate	45,000	47,872	2,872
Sheriff department	50,000	55,223	5,223
Jail	9,000	9,881	881
Interest income	35,000	32,201	(2,799)
Other revenue	8,100	20,844	11,744
Total revenue	3,671,594	3,793,425	121,831
EXPENDITURES			
District Court	52,649	50,872	1,777
Emergency management agency	64,925	60,914	4,011
Distinct attorney	79,442	79,035	407
County commissioners	123,830	118,795	7,035
County treasurer	21,037	20,877	380
Courthouse	56,135	50,214	5,921
Jail	733,245	834,311	(101,066)
Register of deeds	185,285	184,037	21,248
Register of probate	158,182	132,239	25,943
Sheriff	685,171	700,769	(35,698)
County dispatch	447,374	417,770	29,604
Advertising/promotion	5,500	5,500	-
Auditing	4,200	4,000	200
Debt service	125,700	98,584	27,116
Interest	48,000	59,492	(11,492)
Extension service	43,643	43,843	-
Employee benefits	600,565	539,487	61,078
Soil/water conservation	18,475	18,475	-
Transfers to reserve	189,912	189,912	-
Total expenditures	3,623,270	3,588,726	36,544
Excess of revenues over (under) expenditures	<u>48,324</u>	<u>206,699</u>	<u>85,287</u>
OTHER OPERATING SOURCES (USES)			
Proceeds of long-term debt	600,000	600,000	-
Construction costs funded from debt	(600,000)	(600,000)	-
Proceeds of tax anticipation note	-	1,400,000	(1,400,000)
Payment of tax anticipation note	-	(1,400,000)	1,400,000
Total other operating sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ 48,324</u>	<u>206,699</u>	<u>\$ 158,375</u>
FUND BALANCE - BEGINNING		<u>428,806</u>	
Increase in reserved fund balances		<u>248,439</u>	
FUND BALANCE - ENDING		<u>\$ 879,744</u>	

The accompanying notes are an integral part of this statement.

**COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2001**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Waldo was organized in 1827. The County operates under a county commissioner form of government.

The accounting policies of the County of Waldo, Maine conform to generally accepted accounting principles as applicable to governmental units, except for the omission of general fixed assets.

The financial statements of the County of Waldo have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

The financial statements of the County consist only of the funds and account groups of the County. The criteria for including organizations as component units within the County's reporting entity, as set forth in GAAP include whether:

- The organization is legally separate (can sue and be sued in their own name)
- The County holds the corporate powers of the organization
- The County appoints a voting majority of the organization's board
- The County is able impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the County
- There is fiscal dependency by the organization of County

Based on the aforementioned criteria, the County of Waldo has no component units.

BASIS OF PRESENTATION

The accounts of the County are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are allocated to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories as follows:

Governmental Funds

Governmental funds are those through which general governmental functions of the County are financed. The acquisition, use and balances of the County's expendable financial resources and the related liabilities (except those accounted for in Proprietary Funds) are accounted for through Governmental funds.

COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2001

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Fund – The general fund is the general operating fund of the County and accounts for all revenues and expenditures of the County not encompassed within other funds.

Trust and Agency Funds – Trust and agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

Account Groups

Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt.

General Long-term debt account group – Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account group, not in governmental funds.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.

+

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Intergovernmental revenues, and interest income are accrued when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

The proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets. The accrual basis of accounting is utilized by the proprietary fund type. Under this basis of accounting revenues are recognized when earned and expenses are recognized when the related liability is incurred.

CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the proprietary fund type and similar trust funds consider all highly liquid investments with a remaining maturity of three months or less when purchased to be cash equivalents.

COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2001

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENTS

The County of Waldo has valued its investments at fair value as of December 31, 2001. The fair value of its investments was based on market prices at the time of valuation. No valuation allowances have been recorded. The cost basis approximates market as of December 31, 2001.

COMPENSATED ABSENCES

The County accrues a liability for compensated absences, which meet the following criteria:

1. The County's obligation to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
2. The obligation relates to rights that vest or accumulate.
3. Payment of the compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria the County has recorded a liability for vacation pay and sick pay, which has been earned but not taken by County employees. The County has recorded the liability for compensated absences in the general long-term debt account group, since it has taken the position that none of the liability will be liquidated with expendable available financial resources. The liability as of December 31, 2001 was \$141,881.

REPORTING ENTITY

The County of Waldo is the basic level of government, which has financial accountability, and control over all activities related to the County. The County is not included in any other governmental "reporting entity" as defined by GASB 14. In addition, there are no component units as defined in GASB 14, which are required to be included in the County's reporting entity.

ENCUMBRANCE ACCOUNTING

The County does not employ encumbrance accounting; under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations.

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.

RESERVES

The County records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use, which is indicated by the title of each reserve. (schedule 2)

COUNTY OF WALDO
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2001

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETS AND BUDGETARY ACCOUNTING

The Board of Commissioners adopts an annual operating budget for the General fund. The operating budget for the County is established in accordance with various laws, which govern the County's operations.

Appropriations for the general fund generally lapse at the end of the fiscal year, except for certain designated balances.

RESERVES

The County records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use, which is indicated by the title of each reserve. (sch 2)

TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS

The total columns presented in the combined financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals, thus, they do not present consolidated information and do not purport to present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles

2. CASH AND INVESTMENTS

DEPOSITS

The County's deposits are categorized as follows to give an indication of the level of risk assumed by the County at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the County or by the County's agent in the County's name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the County's name; Category 3 includes uninsured and uncollateralized deposits.

At December 31, 2001, cash and cash equivalents consisted of:

	Carrying Amount	Bank Balance	Category		
			1	2	3
General fund	\$360,182	\$427,095	\$100,737	\$326,358	\$ -
Agency fund	111,130	111,130	111,130	-	-
Total	\$471,312	\$538,225	\$211,867	\$326,358	\$ -

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. For the year ended December 31, 2001, the County of Waldo was invested in a premium money market and certificate of deposit account in the general fund. The balance of \$603,317 was category 2.

COUNTY OF WALDO
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2001

3. LONG-TERM DEBT

A summary of general long-term debt is as follows:

Description	<u>Balance</u> <u>1/01/00</u>	Issued	(Retired)	<u>Balance</u> <u>12/31/00</u>
General Obligation Bonds Payable				
General Fund				
Maine Municipal Bond Bank Series 86C, \$565,000, 5.2% to 6.5%, courthouse and extension facility bond, due in annual principal installments and semi-annual interest installments through November 2001.	\$30,000	\$ -	\$(30,000)	\$ -
Waldoboro Bank 5.625% Communications Center bond due in annual installments of principal and interest through July of 2010	-	600,000	(60,000)	540,000
Total	\$30,000	\$ 600,000	\$(90,000)	\$540,000

The following is a summary of note principal maturities:

Year ending December 31	Principal	Interest	Total
2002	60,000	30,375	90,375
2003	60,000	27,000	87,000
2004	60,000	23,690	83,690
2005	60,000	20,250	80,250
2006	60,000	16,875	76,875
2007-2011	240,000	33,777	273,777
Total	\$540,000	\$151,967	\$691,967

4. DEFINED BENEFIT RETIREMENT PLANS

The County participates in the Maine State Retirement System Consolidated Plan for Participating Districts, which is a cost sharing multiple-employer defined benefit pension plan. The Maine State Retirement System is a body corporate and politic and an incorporated public instrumentality of the State. Under Title 5 M.R.S.A. the System is the administrator of retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The System issues a financial report that includes the financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine State Retirement System, Two Central Plaza, Augusta, Maine 04333-0046 or by calling 1-800-451-9800.

COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2001

4. **DEFINED BENEFIT RETIREMENT PLANS (CONTINUED)**

Funding Policy

Plan members are required to contribute 6.5% of their annual covered salary and the County is required to contribute an actuarially determined rate. The current rate is 2.8% of annual covered payroll plus a monthly IUUAL cost per month of \$892.00. The contribution requirements of the plan members and the County are established by the Maine State Retirement System Board of Trustees. The County's annual covered payroll for the current year was \$ 339,214. The County's contribution for the current year was \$20,202. The employee contribution was \$22,049.

5. **RESERVED FOR RESTRICTED USES**

The County had the following balances in reserved for restricted used at December 31, 2001:

Employment security	\$ (242)
First offender	(525)
Juvenile detention	54,375
LEPC committee	3,450
Drug forfeiture	(342)
Deeds	82,915
Public works	55,713
Detail	54,064
Domestic violence	14,211
Vehicle reserve	641
Totals	\$264,260

6. **RESERVED FOR BRIDGES**

Title 30-A, Section 921, Maine Revised Statutes Annotated of 1964 permits the establishing of a capital reserve account. The County of Waldo has established a bridge account as provided by statutory requirements. The bridge account balance as of December 31, 2001 was \$ 32,477.

**COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2001**

7. RESERVED FOR CONTINGENCY

Title 30-A, Section 922, Maine Revised Statutes Annotated of 1964 provides that a county can establish a contingency account not to exceed \$50,000. This fund may be used at the discretion of the county commissioner for emergency purposes only. The contingency account balance was \$ 50,000.00 as of December 31, 2001.

8. RESERVED FOR CAPITAL EXPENDITURES

Title 30-A, Section 923, Maine Revised Statutes Annotated of 1964, provides that any unexpended balance of capital expenditures shall not lapse but shall be carried forward into the next year or until the purpose for which that account as established has been completed.

The County had the following balances carried forward for capital expenditures at December 31, 2001:

Jail / sheriff facility	\$40,157
Courthouses	35,658
Equipment service	(725)
Emergency shelter	19,147
Probate/Deeds/DA facility	134,963
Future facilities/land/buildings	15,301
Future county planning	33,191
Probate capital	7,108
Totals	\$284,800

9. INTERFUND BALANCES

Individual interfund receivable and payable balances at December 31, 2001 were as follows:

	Interfund Receivables	Interfund Payables
General fund	\$26,881	\$ -
Agency fund	-	26,881
Total	\$26,881	\$26,881

**COUNTY OF WALDO
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2001**

10. LEGAL COMPLIANCE – BUDGETS

Budgets are prepared for the general fund of the County.

As of December 31, 2001, the County's general operating budgets were overexpended by the following amounts:

Department	Amount	Comment
Jail *	\$101,066	Personnel, board, medical / regular supplies
Sheriff *	35,598	Vehicle repairs, tank removal, telephone
Interest expense	11,492	Tan interest expense
Total	\$148,156	

*over expenditures were also partially offset by revenues received in excess of budgeted amounts.

11. CONTINGENCIES AND COMMITMENTS

The County currently has pending litigation. It is not feasible to predict or determine the outcome of the litigation at this time.

The County participates in various intergovernmental grant programs, which may be subject to future compliance audits by the grantors or their representatives. Accordingly, the County's compliance with applicable grant requirements 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.

