



**ANNUAL REPORT
OF THE
FINANCIAL CONDITION
OF THE
COUNTY OF WALDO
IN THE
STATE OF MAINE
FOR THE FISCAL YEAR
ENDING
DECEMBER 31, 2007**

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WALDO COUNTY ANNUAL REPORT - 2007
Dedicated with appreciation to

Deloris A. Page

For outstanding service in the
Registry of Deeds since December 14, 1972

Happy 35th anniversary!

COUNTY OF WALDO
COUNTY DIRECTORY AND COUNTY OFFICERS
FOR 2007

COUNTY COMMISSIONERS' COURT

John M. Hyk	Prospect
Donald P. Berry, Sr.	Belmont
Amy R. Fowler	Thorndike
Barbara L. Arseneau, County Clerk	Belfast

Meetings are held the second Tuesday of each month.

DISTRICT ATTORNEY

District Attorney	Geoffrey Rushlau
Deputy District Attorney	Leane Zainea

TREASURER

Treasurer	David A. Parkman
Deputy Treasurer	Karen J. Trussell

REGISTER OF DEEDS

Register of Deeds	Deloris A. Page
Deputy Register	Stacy Grant

PROBATE COURT

Judge	Susan W. Longley
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	Dale D. Rowley
Administrative Secretary	Olga Rumney

SHERIFF'S DEPARTMENT

Sheriff	Scott L. Story
Chief Deputy	Robert Keating
Jail Administrator (Jan - Aug)	Robert Tiner
Jail Administrator (Sept - Dec)	Jason Trundy

WALDO COUNTY BUDGET COMMITTEE FY 2007

District #1

Vacant

Richard McLaughlin

David Pendleton

11 McKay Road, Lincolnville, ME 04849

PO Box 225, Islesboro, ME 04848

District #2

Richard Crossman

Richard Desmarais

Bill Sneed

PO Box 164, Frankfort, ME 04438

PO Box 313, Searsport, ME 04974

38 Moody Road, Prospect, ME 04981

District #3

James Bennett

Tim Biggs

Harry Dean Potter

63 Berry Road, Thorndike, ME 04986

27 Smithton Road, Freedom, ME 04941

1055 Jones Road, Palermo, ME 04354

LAWS OF THE STATE OF MAINE
REVISED STATUTES ANNOTATED – TITLE 30-A

SECTION 3. EXPENSE ACCOUNTS TO BE UNDER OATH

Whenever required by law to provide a bill of expenses, 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 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: 2007
COUNTY TAX - BREAKDOWN

TAX COMMITMENT (approved by Budget Committee)	\$	6,793,171.67
AMOUNT TO REDUCE TAX LEVY:		
Revenues -	\$	723,219.00
From Surplus -	\$	-
OVERLAY	\$	120,000.00
TOTAL TO BE ASSESSED TO TOWNS	\$	6,189,952.67

AMOUNT TO BE RAISED	VALUATION	TAX RATE
\$6,189,952.67	\$4,068,300,000.00	0.001521508

MILL RATE OBTAINED AS FOLLOWS: \$6,189,952.67 divide by \$4,068,300,000.00
(including \$120,000.00 overlay)

TOWN		TAX COMMITMENT
BELFAST	\$	1,190,808.56
BELMONT	\$	79,422.74
BROOKS	\$	84,748.02
BURNHAM	\$	126,209.12
FRANKFORT	\$	100,647.78
FREEDOM	\$	61,621.09
ISLESBORO	\$	936,031.97
JACKSON	\$	47,927.51
KNOX	\$	64,588.03
LIBERTY	\$	143,250.02
LINCOLNVILLE	\$	639,033.53
MONROE	\$	101,028.16
MONTVILLE	\$	94,409.60
MORRILL	\$	73,184.55
NORTHPORT	\$	562,729.89
PALERMO	\$	204,110.35
PROSPECT	\$	63,218.67
SEARSMONT	\$	184,635.05
SEARSPORT	\$	361,282.17
STOCKTON SPRINGS	\$	258,504.28
SWANVILLE	\$	153,139.82
THORNDIKE	\$	52,720.27
TROY	\$	65,120.56
UNITY	\$	137,772.59
WALDO	\$	69,609.01
WINTERPORT	\$	332,297.44
UNORGANIZED - LASELL AND LITTLE BERMUDA	\$	1,901.89
TOTAL	\$	6,189,952.67

John M. Hill Cheryl Fowler Daniel P. ...

2007 PROJECTED REVENUES

STATE OF MAINE RENT		\$ 71,619.00
EMERGENCY MANAGEMENT AGENCY		\$ 47,000.00
JAIL:		\$ 171,100.00
	JAIL SURCHARGE	\$ 11,000.00
	JAIL BOARD	\$ 100.00
	CORRECTIONS REIMBURSEMENT	\$ 160,000.00
REGISTRY OF DEEDS:		\$ 346,000.00
	FEEES	\$ 285,000.00
	TRANSFER TAX	\$ 60,000.00
	INTEREST	\$ 1,000.00
PROBATE COURT		\$ 52,000.00
	FEEES	\$ 46,000.00
	RESTITUTION	\$ 6,000.00
SHERIFF		\$ 10,000.00
INTEREST		\$ 10,000.00
MISCELLANEOUS INCOME		\$ 12,500.00
DA'S COURT ORDERED FEES		\$ 3,000.00
	TOTAL ESTIMATED	\$ 723,219.00

WALDO COUNTY BUDGET FISCAL YEAR 2007

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1010 EMERG. MGT. AGENCY	\$ 67,062.00	\$ 16,631.00	\$ 3,350.00		\$ 2,500.00	\$ 89,543.00
1015 DISTRICT ATTORNEY	\$ 100,900.00	\$ 41,555.00	\$ 6,400.00		\$ 500.00	\$ 149,355.00
1020 COUNTY COMMISSIONERS	\$ 125,050.00	\$ 174,385.00	\$ 5,650.00		\$ 205,000.00	\$ 510,085.00
1025 TREASURER	\$ 38,962.67	\$ 4,940.00	\$ 2,300.00		\$ 6,500.00	\$ 52,702.67
1030 FACILITIES MANAGEMENT	\$ 46,360.00	\$ 182,944.00	\$ 61,196.00		\$ 9,000.00	\$ 299,500.00
1050 JAIL	\$ 1,116,819.00	\$ 721,792.00	\$ 148,200.00		\$ 1,500.00	\$ 1,988,311.00
1065 REGISTRY OF DEEDS	\$ 139,117.00	\$ 61,771.00	\$ 8,050.00		\$ 400.00	\$ 229,338.00
1070 PROBATE COURT	\$ 142,479.00	\$ 24,720.00	\$ 6,149.00		\$ -	\$ 173,348.00
1075 SHERIFF	\$ 731,533.00	\$ 153,500.00	\$ 36,500.00		\$ 75,800.00	\$ 997,333.00
1076 REG. COMM./DISPATCH	\$ 582,996.00	\$ 47,500.00	\$ 19,340.00		\$ -	\$ 649,826.00
1080 ADVERTISING/PROMOTION		\$ 5,000.00				\$ 5,000.00
1090 AUDIT		\$ 5,500.00				\$ 5,500.00
1095 DEBT SERVICE				\$ 73,500.00		\$ 73,500.00
2000 INTEREST		\$ 50,000.00				\$ 50,000.00
2005 U. OF M. EXTENSION		\$ 44,025.00	\$ 6,500.00		\$ -	\$ 50,525.00
2025 EMPLOYEE BENEFITS		\$ 1,352,750.00	\$ 400.00			\$ 1,353,150.00
2035 W. C. SOIL & WATER	\$ -	\$ 19,675.00				\$ 19,675.00
2040 RECORDS PRESERVATION *		\$ 2,855.00	\$ 525.00	\$ -	\$ -	\$ 3,380.00
2045 RESERVES		\$ 93,000.00				\$ 93,000.00
2050 GRANT WRITING		\$ -				\$ -
BUDGET GRAND TOTAL	\$ 3,091,278.67	\$ 3,022,633.00	\$ 304,560.00	\$ 73,500.00	\$ 301,200.00	\$ 6,793,171.67

COUNTY OF WALDO, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2007

	General Fund	Grants Management Fund	Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash -----	\$1,145,965.68	\$18,598.79	\$839,599.80	\$2,004,164.27
Accounts receivable -----	0.00	0.00	0.00	0.00
Due from other governments --	0.00	0.00	0.00	0.00
Due from other funds -----	0.00	0.00	0.00	0.00
Total assets -----	<u>\$1,145,965.68</u>	<u>\$18,598.79</u>	<u>\$839,599.80</u>	<u>\$2,004,164.27</u>
LIABILITIES & FUND BALANCES				
LIABILITIES:				
Accounts Payable -----	\$0.00	\$0.00	\$0.00	\$0.00
Due to other funds -----	0.00	0.00	0.00	0.00
Payroll related liabilities -----	2,062.02	0.00	0.00	2,062.02
Deferred revenue -----	0.00	0.00	0.00	0.00
Total liabilities -----	<u>2,062.02</u>	<u>0.00</u>	<u>0.00</u>	<u>2,062.02</u>
FUND BALANCES:				
Reserved -----	0.00	0.00	0.00	0.00
Designated -----	464,932.01	18,598.79	839,599.80	1,323,130.60
Undesignated -----	678,971.65	0.00	0.00	678,971.65
Total fund balances -----	<u>1,143,903.66</u>	<u>18,598.79</u>	<u>839,599.80</u>	<u>2,002,102.25</u>
Total liabilities & fund balances --	<u>\$1,145,965.68</u>	<u>\$18,598.79</u>	<u>\$839,599.80</u>	<u>\$2,004,164.27</u>

WALDO COUNTY SHERIFF'S OFFICE

45 Congress Street
Belfast, ME 04915

SHERIFF

Scott L. Story

Administrative Offices

207-338-6786

Fax

207-338-6784

CHIEF DEPUTY

Robert B. Keating

Waldo County Sheriff's Office Annual Report 2007

Honorable Commissioners and Citizens of Waldo County

In 2007 our patrol division saw the replacement of two deputies through turn over with a third hired in January of 2008. The two hired in 2007 completed 18 weeks at the Maine Criminal Justice Academy with the third slated to go sometime this year. Changes in the detective division occurred this year with one investigator promoted from patrol and another vacancy slated to be filled this spring. None of these positions are new, only replacements from officers leaving or transferred. Our resource agreement with the Maine State Police continues to work with Troopers and Deputies alternating zone coverage through out the county to better serve the citizens.

The corrections division has certainly been in the news this year with populations in the jail reaching all time high averages. Our boarding needs exceeded our budget this past year necessitating an increase in the 2008 budget. While we continue to provide pre trial and post conviction / re entry programming here at Waldo, the continued high pretrial population continues to drive the costs of corrections. More court time is scheduled for 2008 which will hopefully alleviate the higher pre trial populations which have a longer length of stay. While there is little good news about the local corrections situation, a state wide initiative may offer some relief. A proposal being looked at presently involves the State of Maine capping individual counties cost for corrections and assuming any future growth in the jail budget. This initiative is too lengthy to report on here; however I encourage you all to stay on top the press following this proposal. There is a real opportunity for property tax relief in this proposal however the devil is in the details with a county and state team working to iron out these details.

As I always remind you all with my annual reports, we are YOUR SHERIFF'S OFFICE and are accountable to you the citizens of Waldo County. I encourage anyone to call or stop in should they have any concerns in your communities or with this agency. We are here to serve you, the Citizens of Waldo County.

*Sincerely,
Sheriff Scott Story
Waldo County Sheriff's Office*

WALDO COUNTY REGIONAL COMMUNICATIONS CENTER
ANNUAL REPORT
2007

Our Mission: To affirmatively promote, preserve and deliver a feeling of Security, Safety and Quality Services to Citizens of our communities that we proudly serve.

To the Waldo County Commissioners and all the Citizens of Waldo County.

It is my privilege to submit this summary of operations for the Waldo County Regional Communications Center/911 PSAP for year 2007.

Year 2007 was another year of growth and change for our center. In January of the year we were certified as a Emergency Medical Dispatch PSAP by the State of Maine EMS Services. This certification was awarded as a result of all of our dispatchers trained and certified as Emergency Medical Dispatchers. This certification enables each and every dispatcher to provide critical "pre arrival" medical instructions to callers prior to rescue personnel being on scene. Dispatchers follow a very specific and ridgid set of Protocol provided by PowerPhone Inc. For the first time since 2005 all dispatchers held the same certification.

Early in the summer we began the required day and a half of training on the new 911 equipment that was due to be installed by mid summer. That equipment was added and finally provided the all important "mapping" program that gives a precise location of the caller when he/she is using a land line phone. U.S. Cellular 911 calls coming into the center are somewhat pinpointed by tower location and coordinates. It is expected that in 2008 other cellular services 911 calls will be turned over to Waldo County. The long awaited mapping program is really the final piece of the 911 "puzzle" to make a it a complete tool for dispatchers.

Through a grant the buildout of the Waldo County Sheriff's frequency voting receiving system was started with two of the four receivers in place. It is scheduled to be completed in 2008.

Following are the statistics of services for 2007:

Calls for service (excluding fire and ems calls).....	27,319
Calls for service fire and ems.....	5,037
Telephone calls (excluding 911 calls)	32,936
E911 calls.....	9,994
Walk In's (public coming into the center for non emergency service.....	2,405
Radio Transmissions, all incoming/outgoing.....	210,200
Total activity for 2007.....	287,572 Events

I wish to thank the Commissioners and all the Citizens of Waldo County for support of your 911/Regional Communications Center. As always be assured we are ready, able and proud to serve the emergency needs of Waldo County.

Respectively submitted


Owen Smith, Director

TO THE HONORABLE COUNTY COMMISSIONERS AND RESIDENTS OF WALDO COUNTY

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

The mission of the Waldo County Emergency Management Agency (EMA) is to mitigate, prepare, respond and recover from emergencies and disasters that could impact the twenty-six communities of Waldo County by coordinating with the municipal governments, other government entities and non-governmental organizations, and to establish and manage an organized effort to quickly respond and recover from such disasters and emergencies.

Emergency Management is more than just preparing for rare catastrophic events such as ice storms, large forest fires, flooding, earthquakes, hurricanes and terrorist attacks. Emergency management is the organization that helps to coordinate a unified emergency response by law enforcement, fire protection and emergency medical services. The EMA organization provides training, exercising, grant opportunities and planning for our local emergency responders.

Over the past year, the County EMA office has accomplished a great deal with the exceptional support from our local municipal officials and first responders. We continue to hold monthly meetings with the municipal Emergency Management Directors and provide emergency management training. We also continue to work with County and municipal officials on the federal initiative called the National Incident Management System or NIMS. Being compliant with this system is now necessary in order to apply for and receive preparedness grant funding from FEMA and the Department of Homeland Security. We completed a Needs Assessment with our local public safety agencies to determine what training and equipment shortfalls exist within the County. We finalized the first County-wide Fire Protection Mutual Aid Compact in the County's history. Any Fire Department in the County can request assistance from any other Fire Department whenever it is needed.

The County EMA program has been leading the effort to provide Incident Command System training to the county's emergency responders. This year we continue to instruct Basic Incident Command and have added Intermediate and Advanced Incident Command training. We have developed a new County Incident Management Assistance Team that can assist the local first response departments with organizing and operating an Incident Command structure on a major emergency event. We are working on improving the information flow between the municipal emergency operations centers and the county emergency operations center. Our municipal Emergency Management Directors became even more experienced in completing damage assessment reports and resource requests, when the County was hit with four natural disaster events; two of which rose to the level of Presidential Declared Disasters.

Waldo County was declared a Presidential Disaster Area for the St Patrick's Day Storm and the Patriot's Day Storm. Because of the quick and effective damage assessments that were completed and forwarded by the municipal selectmen, road commissioners and emergency management directors, the towns of Waldo County received \$300,231.00 for the St Patrick's Day Storm and \$871,524.00 for the Patriot's Day Storm from FEMA and the State of Maine. These funds reimburse the municipal governments for 75% of the cost of the disaster event.

Exercising our emergency responders is a top priority. We completed nine tabletop exercises, two communications drills and two full scale exercises. These exercises included hosting an Incident Command tabletop exercise for Waldo and four neighboring counties; facilitating a tabletop exercise for the Superintendents of SADs 3, 34 and 56; sending a team to the Kennebec-Somerset full scale exercise and hosting a four-day full scale exercise called Waldo Responder. This exercise may have been the largest and longest running full scale exercise in the state's history and events took place in Islesboro, Waldo, Belfast, Castine, Augusta, Searsport and Stockton Springs. We had visitors from Virginia, Wisconsin, Boston, Washington D.C. and California!

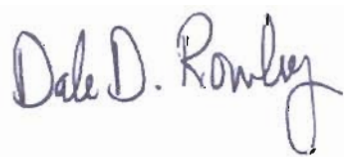
We have signed mutual aid agreements with the Waldo County Technical School, SAD 3, 34 and 56, Mid Coast Mental Health, Waldo County Search and Rescue, Waldo County Amateur Radio Association and Central Maine Power. We have created liaisons with Maine National Guard, Civil Air Patrol and the U.S. Coast Guard Auxiliary. The Waldo County Local Emergency Planning Committee continues to try to find ways to protect residents and visitors from hazardous materials release incidents. We hosted a 2-day Mass Casualty Planning workshop on a Technical Grant from the Department of Homeland Security. We upgraded our County Emergency Operations Center with a new 30 kW generator, new phone system, and new computer accessories. We installed a 26 ft x 24 ft fabric shelter to house our communications, utility and generator trailers. We also created the first Pet Emergency Shelter for residents with pets who would wish to stay at a Red Cross shelter during an emergency event. We continue to work on building a capability to operate seven emergency Red Cross shelters.

The EMA staff was responsible for acquiring several federal and state grants that helped to better prepare our first responders and emergency managers. These included:

Grant Titles	Awarded	Funding Source
HazMat Awareness Training Funds	\$500.00	State Emergency Response Commission
HazMat Operations Training Funds	\$4,095.00	State Emergency Response Commission
HazMat Clerical and Planning Funds	\$5,927.61	State Emergency Response Commission
Homeland Security Grants	\$121,785.00	Dept of Homeland Security/FEMA
Emergency Mgt Performance Grants	102,570.47	Dept of Homeland Security/FEMA
Homeland Security Exercise Program	\$72,547.67	Dept of Homeland Security /US Navy
Citizens Corp Council	\$1,100.00	Dept of Homeland Security/FEMA
Pet Shelter Supplies	\$800.00	Dept of Homeland Security/FEMA
Evacuation Shelter Blankets	\$1,688.00	Dept of Homeland Security/FEMA
TOTAL	\$311,013.75	

Finally, I would like to take this opportunity to thank the many volunteers that assist the Waldo County Emergency Management Agency; for they greatly improve our preparedness and response capabilities.

As you can see, we have been very busy. Our goal is to ensure that lives and property are not lost should a disaster befall us. Hopefully, with our efforts, those of the municipal emergency management directors and first responders, and our public officials, we can ensure this goal is achieved.



Dale D. Rowley, CEM, PE, Director
 Waldo County Emergency Management Agency



REPORT OF THE DISTRICT ATTORNEY

To the Honorable Commissioners of Waldo County:

The number of cases prosecuted by the District Attorney's office remained high in 2007 by comparison to other counties of similar size. The total number of adult criminal cases increased by 5%, from 1491 in 2006 to 1564 in 2007. Of these, 1184 cases were filed in Belfast District Court and 380 cases were filed in Waldo Superior Court. The Superior Court numbers remained at a high level seen in 2006, when filings increased by more than 40% over 2005. The number of District Court civil violations, for offenses such as possession of alcohol by a minor and possession of marijuana, declined from 337 in 2006 to 304 in 2007, while juvenile court prosecutions numbered 77 in both 2006 and 2007. The trend in recent years is not only an increase in total numbers but a large increase in the number of the most serious Superior Court cases.

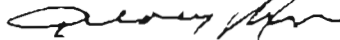
The D.A.'s office, and the criminal justice system as a whole, was hampered in facing this increased case load when the amount of Superior Court time decreased in 2007. These reductions in access to court were a concern for specific victims, witnesses and officers, but also led to longer jail stays for inmates awaiting trial. The court administration has planned additional Superior Court time in 2008 and we anticipate reducing backlog and case delays.

We had significant success in 2007 despite these obstacles, due to the skill and diligence of the office staff. Deputy District Attorney Leane Zainea of Searsport and Assistant District Attorney Eric Walker of Belmont together bring almost 35 years of prosecutorial experience to their work. Leane Zainea's abilities were recognized early in 2008 when she took a new position as a homicide prosecutor for the Attorney General. Another transition occurred late in 2007, when long-time juvenile prosecutor Kendra Potz of Thomaston resigned. We are fortunate that another capable prosecutor, Miriam Johnson of Bath, was immediately available to fill this critical four county position.

Our office relies every day upon the conscientious county staff. Carla Rogerson of Belfast has completed her fifth year as legal secretary, with responsibility for Superior Court matters and for our budget. She is ably assisted by Karen Knox of Searsport, whose primary role is with the numerous District Court cases. Deborah McAllian of Bucksport is in her third year as Victim/Witness Advocate and works tirelessly on behalf of victims, civilian witnesses and the law enforcement community. During 2007 Debbie was assisted by the advocate assigned to child abuse and juvenile cases in Waldo and Knox Counties, Lynn Talbot of Rockland. We have long recognized that this shared position was not efficient for either county. During the 2007 budget process we were able to split the position so that Waldo County will have its own part-time advocate for child and juvenile cases. We anticipate the advocate hired early in 2008, Harriet Keams of Camden, will provide excellent service in these difficult cases.

The District Attorney's office works hard every day to ensure the safety of the people of Waldo County. Reductions of court time are troubling, but new resources are helping with our effort. The Volunteers of America bail supervision program and the Restorative Justice Project have become important participants in our criminal justice system. Waldo County continues to suffer from high levels of substance abuse, including significant use of cocaine and such narcotics as heroin, methadone and oxycodone, as well as substantial rates of underage drinking. Many crimes are linked to substance abuse. New resources such as Restorative Justice and VOA are important additions to the effort to address the crisis of substance abuse.

Respectively submitted,



Geoffrey Ruslau,
District Attorney

WALDO COUNTY PROBATE COURT ANNUAL REPORT 2007

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

As we have mentioned in the past, our ethic here in the Waldo County Probate Court is to treat all parties with whom we come into contact fairly and respectfully. Professionally, we also work hard and take great pride in working efficiently, both in terms of saving people valuable time and stretching county taxpayers' valuable dollars.

As we mentioned in our report last year, our monthly co-payment system has proven to be successful with some periodic fine tuning. Here, each party's co-payment plan for requested court appointments is based on each party's ability to pay.

In serving the citizens of Waldo County, we again would like to thank our wonderfully professional staff. These include Sharon W. Peavey, Deputy Register of Probate and Judith N. Nealley, Probate Clerk and Wanda Pinkham, Probate Clerk. Waldo County citizens can be proud of the fair, respectful and efficient service that these public servants provide for all.

And to share credit where shared credit is due this year, too, we also would like to take this opportunity to re-thank the very cooperative Waldo County Sheriff's Office. Whenever needed, Sheriff Scott Story, Deputy Sheriff Robert Keating, and their deputies have been more than willing and able to help the Waldo County Probate Court. And the Sheriff's Office has helped in a variety of ways, from even last-minute service transporting parties to court to court security for those times when and in those cases where we sense the need for added protection.

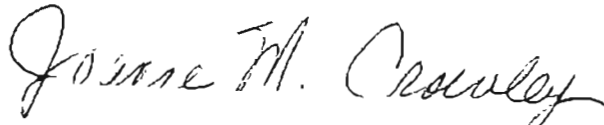
Beyond the above, we would like to close by stating that the Year 2007 was a very busy year. Specifically, we handled 245 new probate cases and 686 Passport applications. Revenue-wise, we continue to strive to increase efficiencies and save citizens both time and money. For those interested, please also know that we are located at 39A Spring Street in Belfast. Our regular office hours are Monday through Friday from 8:00 a.m. to 4:00 p.m., with Court itself in session at least every Wednesday. However, our duties also require that we are always ready for the unforeseen emergency, and as

we all know, these can happen any time in the day or night. In other words, our responsibilities here are around-the-clock, without stop, all year. And it remains our honor and privilege to serve.

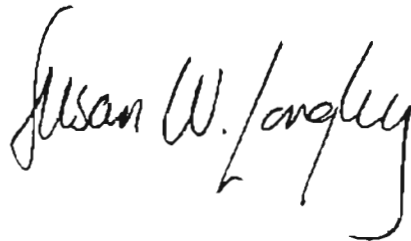
In closing, we would like to repeat that we in Waldo County Probate Court strive to be fair, respectful and efficient, and we hope this annual update confirms this for you.

Thank you, too, for your own ongoing interest and support. We appreciate.

Respectfully,



Joanne M. Crowley, Register of Probate



Susan W. Longley, Judge of Probate

2007 ANNUAL REPORT *Waldo County*



The Waldo County office of the University of Maine Cooperative Extension serves the citizens of our county with hands-on educational information and programs. Our Programs are designed with citizen input and tailored to meet specific local needs. Our county office is also part of a statewide organization and the national Extension system. This allows the Waldo County office to bring more resources, programs and learning opportunities to the people of our communities.

This annual report features some of the important accomplishments of our programs as well as financial information about Extension at the state and county level.

Our mission: to help Maine people improve their lives through an educational process that uses research-based knowledge focused on issues and needs.

Waldo County Extension Association

The Waldo County Extension Association is the legally-constituted official organization for conducting Extension work in the county; its services are available to all residents according to the County Extension Act.

The membership of the Association includes all residents in the county participating in Extension work. This is an opportunity to join others with a broad range of interests and a common desire to help Maine people improve their lives through an ongoing educational process, using the latest in research-based knowledge. An elected County Extension Executive Committee is selected from the Association membership. Meetings are usually scheduled on the second Monday of each month.

PRESIDENT

Barbara Gould - Lincolnville

SECRETARY

Chia Murdock - Unity

MEMBERS

Michelle Gharst - Waldo
Jacqui Lee - Belfast
Andrew Marshall - Unity
Robert Nelson - Thorndike
Anne Rothrock - Freedom

Find extension on the web: www.extension.umaine.edu/WaldoCounty

www.extension.umaine.edu

A Member of the University of Maine System

Parents Are Teachers Too

Three Parents Are Teachers Too home visiting professionals provide individualized parent education and support throughout Waldo County to first-time parents and adolescent parents from pregnancy until the child is up to five years of age. The program is based on the premise 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 set the stage for the child's future.

Every family receives access to the latest research-based information about:

- child development and ways to encourage healthy development
- good prenatal practices
- feeding and nutrition
- safety and health
- managing behavior
- connections to appropriate community services



In 2007, one hundred twenty-six families received 889 home visits and another 150 families received information by mail. Of the families that enrolled prenatally, all got regular prenatal care and only one had a premature baby. All the children in the program have a regular medical provider and are up to date with their well child visits. Ninety-eight percent of the children are up to date in their immunizations. Home safety has improved for all families. Any delays in development have been caught early, with those children referred on for special services.

Parents Are Teachers Too began in Waldo County in 1988. This program is now being replicated in Washington, Hancock, Penobscot, Piscataquis and Kennebec Counties, along with the City of Portland.

TRIAD

Waldo County TRIAD is a three-way partnership of citizens, local organizations and law enforcement united to improve the safety of Waldo County residents age 50 and older. The University of Maine Cooperative Extension is one of the member organizations.



When TRIAD was first organized, a survey was sent to older people asking what they saw as their safety concerns. After receiving 556 completed surveys, it was clear that older persons were bothered by the response time of emergency personnel, becoming a victim of scams, and falling at home and no one would know that help was needed.

Emergency responders were also surveyed as to barriers to providing services to older people. Police and ambulance drivers reported that it could be difficult to locate a particular rural house, especially at night and this could delay response time.

Ambulance personnel also stated that often whoever was at the home could not name prescription drugs being used by the victim or medical conditions present. This meant that time was lost trying to find medications.

TRIAD took this data and created educational and service opportunities for people 50 or older. One was the Emergency Beacon Light. This light works in any incandescent porch fixture under usual circumstances. When the switch is flipped twice, the light will flash, sending out a beam for 1/4 mile. This makes it easy for emergency responders to locate the house where help is needed. For those people who live back from the road where trees would block the light beam, TRIAD offers a reflective sign on a metal post. The sign has the house number on both sides. This is set out along the road so emergency personnel can find a house hidden from view.

Just over 2,400 Waldo County residents age 50 or older received education or direct services from Waldo County TRIAD.

TRIAD offers the File of Life, a magnetic pocket holding individual medical information. This is kept on the refrigerator door. In the event of emergency, ambulance workers have access to the information they need immediately.

TRIAD received grants to purchase Emergency Beacon Lights and reflective house number signs.

TRIAD received another grant to locate persons in all 26 communities of Waldo County to be the local source of lights and Files of Life. In the past, citizens had to contact TRIAD board members or home visitors from some organizations such as University of Maine Cooperative Extension in



order to get the supplies. Now the items are more conveniently located for older people.

To help people avoid victimization by scam artists, TRIAD offers educational programs at the community level. Presentations are made on avoiding identity theft, telemarketing fraud, and health insurance scams.

The University of Maine Cooperative Extension writes and produces the quarterly TRIAD newsletter featuring articles on current scams, ways to avoid

victimization, tips on personal safety, and related topics. This letter is mailed to over 2000 residents. The letter continues to add 50 to 100 new addresses between mailings as readers refer their friends.

The concern of falling and being unable to get up was addressed. The Waldo County Communications Center established a daily call program. Individuals call the center to let staff know they are okay. If there is no call, an officer is dispatched to determine if help is needed.

Senior Companion Program

A Benefit to Seniors and Maine

The Senior Companion program offers an opportunity for volunteers with limited incomes to provide companionship and non-medical support to older adults who are homebound and/or isolated. Senior Companions attend monthly regional professional development trainings to build and enhance skills and to provide new information relative to their client assignments. Topics discussed during training include nutrition and wellness, eldercare issues, consumer fraud, interpersonal skills and emergency preparedness.



Economic Benefits

The program encourages the independence of Maine's senior population, especially limited-income seniors, and increases their likelihood of remaining in their homes.

When I applied to be a Senior Companion, I thought it would be nice to have a little time and reason to get out of the house. Now I believe it was for me to gain new friends and feel good about myself and what I am doing. Betty Hotham, Senior Companion, Waldo County

For every \$1 of state funding, there was an additional \$2.43 of federal and non-profit funding generated to support this program. About 63% of the cost was funded through a federal grant, 29% through the state, and 8% through local non-profit organizations.

The Senior Companion Program staff estimated that 53 individuals, or about ten percent of those participating in the program would likely need to live in long-term care facilities if they were not receiving assistance through this program. All 53 of these individuals are 90 years of age or older and have at least one chronic health condition. The estimated nursing home cost savings for the 53 clients

Being a Senior Companion is very enjoyable for me. I get out from my house and visit and become very close to my clients. It is great because when I get back home, I don't have to bother my children. I think it makes me enjoy my home more by being out and around several days a week. *Joyce E. Halpin, Senior Companion, Waldo County*



participating in the Senior Companion Program during 2006 are \$4,237,000. This represents a substantial financial savings to the state.

The cost to provide humble stipends and travel to Waldo County Senior Companions for one year was \$14,016. The estimated nursing home cost savings for 10% of Waldo County clients participating in the Senior Companion Program are \$111,920. This represents a substantial financial savings to the county and state.

A Growing and Costly Issue

According to the U.S. Census Bureau, Maine has the seventh oldest population in the nation. The number of citizens 65 and older comprises approximately 14% of the state population and is projected to grow to 21% of the state population by 2025.

As a Senior Companion, the client I have had for six years has let me know I am a blessing as she is living alone. I used to take her shopping and to the doctor. She has been house bound for a year and a half. We have become friends and I see the change in her. I feel a joy in knowing I can help her and also myself. *Ellen Sutton, Senior Companion, Waldo County*

As Maine's population ages, the number of seniors needing extra assistance to live independently rises. Without this help, many older adults will have to move into costly assisted living facilities. There is also an increasing need to offer respite for caregivers.

I have four clients. They look for me every day. I enjoy working with them and they are enjoying my help. We go for walks or just sit and talk. I have been a Senior Companion going on three years. One day I went to the Senior Center to visit a lady. The next day I started working at the Center. I'm still there! *Marilyn F. Leathers, Senior Companion, Waldo County*

University of Maine Cooperative Extension Responds

For the past 26 years, University of Maine Cooperative Extension's Senior Companion Program has provided a cost effective solution to help Maine's older adults remain in their own homes.

In 2007, 105 Senior Companions served 501 clients throughout the state. Four Senior Companions served 14 clients in Waldo County.

Home Horticulture

Home Gardening

Over 485 clients called about their gardens. Questions covered soil, compost, fruit, vegetables, lawns, trees, and ornamentals. Insects, diseases, weeds and invasives were identified and control methods recommended. Many people e-mailed photos, saving fuel and postage. There was an increased interest in growing vegetables, and how to create a home landscape to save energy, reduce yard waste and protect water quality.



Master Gardeners volunteer at the University of Maine Cooperative Extension in Waldo County

Master Gardener Volunteer Program

25 participants received over 40 hours of in-depth training in the art and science of horticulture. Once trained, each volunteered 40 hours to become certified. Projects included gardening and environmental education in schools, talks on growing methods at public events, design and beautification in communities, hands-on work with the elderly, adult education, and growing food for the needy. In total, 232 Master Gardener Volunteers donated over 3,058 hours of their time in 2007.





Volunteers donate produce

Plant-A-Row for the Hungry (PAR)

Home gardeners in Waldo County donated more than 4000 pounds of produce to soup kitchens, shelters and food pantries.

Master Gardener Volunteers spread the word how anyone can easily participate by growing an extra row of vegetables in their garden.

The Maine Apprentice Gardener Program (MAG)

The MAG curriculum was published in 2007 and offers hands-on learning to 3rd and 4th graders, while fulfilling Maine Learning Results requirements. The curriculum has enabled volunteers, community members and teachers to use the program throughout the state.



Learning about soil

Liz Stanley is the Waldo County Horticulture Program Coordinator. She can be reached at Liz Stanley, Horticulture Program Coordinator 1-800-244-2104 lstanley@umext.maine.edu

Resources for Home Gardeners

- | | |
|------------------------------------|--|
| On-line publications: | extensionpubs.umext.maine.edu |
| Pest Management: | www.umext.maine.edu/topics/pest.htm |
| Master Gardener Volunteer Program: | www.umaine.edu/ceskl/MG.htm |
| ME Soil Testing Service: | analab.umesci@maine.edu |
| YardScaping Program: | Yardscaping.org |
| Pro New England: | pronewengland.org |
| eXtension: | eXtension.org |



Eat Well Program

Eat Well Nutrition Program is a major outreach effort of the University of Maine Cooperative Extension. This program brings nutrition education to low income individuals and families who live in urban and rural areas of Maine.

Eat Well Nutrition Associates teach food and nutrition lessons to both adults and youth. Clients, who are taught individually in their homes, in small community groups, or participate through a correspondence course Eat Well by Mail, learn to plan and prepare nutritious low cost meals. Nutrition Associates provide nutrition education to low income youth in community programs, schools and after-school programs.



Two Nutrition Associates worked in the Eat Well Program with over 553 limited income adults and youth in Waldo County in 2007.

Adults in the program show great progress in their ability to provide better nutrition for themselves and their family on fewer dollars. The children show significant improvement in their understanding about why good food choices are important to them. Seniors respond well to programs that address their changing nutritional needs.



2007 Successes

Marilyn, one of Waldo County's senior citizens, has been able to better control her blood sugar and cholesterol levels over the course of visits with her. When we first started last June, she was having a hard time stabilizing her blood glucose levels and her total cholesterol number was high. After learning the difference between simple vs. complex carbohydrates, Marilyn was able to improve her food choices. She also increased her physical activity which continued to aid this improvement. Because of the increase in her consumption of complex carbohydrates, she's increased her fiber intake which has helped lower her total cholesterol value by a few points.

Erica, a young mother of two, was puzzled by her toddler's finicky food choices at mealtime. After a few visits with her, she was able to increase her repertoire to include variety and creativity when it came to preparing meals. For example, as a result of visits with her, she began to puree vegetables and put them into spaghetti sauce, chili and meatloaf as a way to increase her family's vegetable consumption. This was a way for her to work around her children's 'pickiness' at mealtime.

4-H Youth Development

Clubs

4-H community clubs provide youth aged 5 – 19 with the opportunity to learn life skills. Volunteers give many hours of service to provide youth with opportunities to learn and grow through projects. Currently, there are 4-H clubs in Burnham, Brooks, Waldo, Knox and Thorndike. Family groups are in Belmont, Freedom, Lincolnville, Montville, Morrill, Palermo, Searsmont, Searsport, Troy, Unity, Waldo, and Winterport.

Youth recognized nationally

Holly Whitcomb, Waldo, a 14-year 4-H member was one of six Maine youth selected to attend the World Dairy Expo in Madison, Wisconsin. Holly is now a sophomore at Cornell.



THE UNIVERSITY OF
MAINE
Cooperative Extension



Camps

Tanglewood 4-H camp and Learning Center in Lincolnville provides environmental and leadership opportunities through summer camp and school programs. 823 youth from Waldo County participated in these programs last year.

Natalie Marceau, Searsmont, a 7-year 4-H member is one of four Maine youth selected to attend the annual premier 4-H event, 2007-2008 National 4-H Conference in Washington, D.C.

Youth giving to their communities: Responsible citizenship is one of the many life skills youth learn through 4-H.

The Little Beavers 4-H Club hosted the Waldo County 4-H Sheep and Market Lamb Clinic in July. Youth learned to tie halter ropes, shear, show, judge, give worm shots, and assist in castration. Club leader, Marilyn Schofield said, "I was really impressed with the work done by all the 4-H members and how much they were able to cover in the time we had for the clinic." Judging classes were held for both hair (Katahdin) and wool (Dorset and Suffolk crosses) sheep.

In April, four pre-teen youth from Islesboro were guests on the monthly WERU radio show, *Doing Business*, hosted by Extension educator, Jane Haskell. The show, Kids in Business, explored their small businesses: having lemonade stands, child care, making dog biscuits, giving dance lessons, pet care and lobstering. The kids talked about their entrepreneurial spirit, marketing, pricing, customer service and about setting boundaries when it comes to balancing work with school, friends, recreation and family.



The show is archived on www.shows.weru.org/archives/category/doing-business

In October, volunteer Anne Ambrose from Morrill with her family, presented a National 4-H Week exhibit at the Belfast Free Library. "Researching and collecting data for the library exhibit shown at the Belfast Free Library has been a fulfilling and interesting volunteer experience. Getting insight into where 4-H began, who was responsible and why was enlightening. Although times have 'changed', the general course of project choices has only expanded



and hopefully 4-H enrollment will along with it."

Anne Ambrose, 4-H Volunteer

Springdale Farm (Waldo) and Happy Acres Farm (Troy) hosted the Maine State 4-H Dairy Judging Day in April.

One group received a \$250 Creative Community Coalition grant to continue work with the Town of Knox for a Memorial Dedication. With this grant and other donations they helped the American Legion purchase 12,5000 flags for all Veterans in the Maine



State Veterans Cemeteries and Togus VA Cemetery.

In May, 4-H members helped put flags on cemeteries in Knox.



What 4-H means to me.....

Natalie (Winterport) learned in March how to weigh, treat navels and ear-tag the seven lambs born on their farm. She helped with morning and evening chores.

As she learned how to hold lambs, she learned that they are fragile. She said, "I learned not to try to train too many sheep and that you should keep calm when working with sheep."



Destiney, age 7

from Knox, learned to wash her hands first before cooking.

Jessica, from Troy, said, "I learned that when you clip all of the cow's hair off in April, then it looks better the coming show season."

Danielle, age 7 from Freedom, said, "Gardening makes me happy."

Nicole, age 10 from Troy, learned that "I had to do

Chantelle, 15 years old, Morrill, reported, "I learned that volunteering even for a couple of hours of your time can make a large difference in someone else's life."

the work if I wanted complete my woodworking project. No one was going to do it for me." 4-H Alumnus, Wells College, NY, said, "I am endlessly thankful for the interpersonal experiences 4-H has afforded me, making me a more effective member of any kind of society, no matter how small. I can use my head, hands, heart, and health to their

Agriculture Education Partnerships



Rick Kersbergen at the Organic Dairy Farm meeting at the University of Maine

In 2007 partnerships with other agencies was an important part of Extension activities in the areas of Agriculture and Natural Resources.

Organizations, such as Maine Organic Farmers and Gardeners Association (MOFGA), Maine FarmLink and the Waldo County Soil and Water Conservation District were partners in many programs and projects. Extension co-sponsored the 2007 Small Farm Field Day at the MOFGA fairgrounds in June with record crowds.

Cooperative Extension and our partners also worked to help develop educational programs focused to improve farm profitability. Extension

works with FarmLink, under the management of Maine Farmland Trust, to try and match new farmers with producers who want to retire or sell their farm. Several "matches" were made in 2007.

Extension is a partner in the Maine Grass Farmers Network (MGFN). This farmer driven initiative received funding from USDA Sustainable Agriculture Research and Education Program and has sponsored 4 grazing conferences along with numerous pasture walks on Waldo County farms to teach producers about new and alternative grazing techniques designed to improve the productivity of pasture based livestock systems.

MGFN has also received funding from USDA to purchase a no-till drill and manure spreader that can be rented by farmers who want to improve their pasture stands and fertility management.

The Maine Grass Farmers Network has a website managed through the Waldo County Extension Office:
www.umaine.edu/umext/mgfn

With increasing fuel and feed costs, Extension has developed several educational programs focused on grain production for dairy farmers in conjunction with the Maine Organic Milk Producers. (MOMP).

Forage and Dairy Research

best advantage, especially when in use for the sake of others.”

In 2007, Extension conducted several research trials to improve forage systems for dairy farmers. One of these was a corn silage variety trial that was hosted by Misty Meadows farm in Clinton. Seed dealers entered 32 different corn silage varieties that were trialed in a replicated block design experiment. The results of these trials have been used by dairy farmers to select hybrids to plant for their cows in 2007. www.umext.maine.edu/Waldo/sustain.htm This trial was funded in part from a grant received



Corn Variety Trials
Rick Kersbergen planting corn at Misty Meadows Farm in Clinton

from the Maine Agricultural Center in Orono and will continue in 2008.

Sampling was done to evaluate the extent and distribution of an alfalfa disease called “Brown Root Rot”. Research was done in collaboration with Cornell University and samples were taken from farms in Waldo County as well as throughout the state. Farms in Waldo County were found to have a heavy infestation of this soil borne disease. The results of this trial has focused farmers attention on finding and using varieties that may have some

resistance to the disease. This may help extend the life of alfalfa stands throughout the state.

Several other research projects involve Waldo county farmers, including a project entitled “Expanding Grain Production and Utilization on Organic Dairy Farms in Maine and Vermont” and “Reducing off-Farm Grain Inputs on Organic Dairy Farms in the Northeast”. Both these projects involve research at the University as well as farmers who are project collaborators.

Kersbergen and staff from MOFGA produced a fact sheet series that helps dairy farmers decide if they are interested in transitioning to organic dairy production. This project was funded by a grant from the Northeast Center for Risk Management Education.

Maine Farms for the Future

www.umext.maine.edu/publications/1023.htm

Extension works closely with this state program that provides intense business management planning for farms. Rick Kersbergen worked on 8 different projects in the 2006-2007 cycle with many of these in Waldo County. As part of the planning process, a team of “experts” work with a farm who is seeking to improve the profitability and sustainability of their



Rick Kersbergen and
graduate student Lauren Kolb

farm. The end result is an investment grade business plan that producers can use to seek grant funds for implementation. Currently there are 5 farms in Waldo



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. He has also recently been elected as the chair of the Northeast Pasture Consortium and serves on the board of directors of the National Dairy Practices Council.

In the fall of 2007 Rick was elected vice –president of the Maine Sustainable Agriculture Society.

Small Business Program

Current or potential Waldo County business owners participate in the small business program. Educational resources are provided to county 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. Major components of the program are:

- Small business clinics - individuals meet confidentially with business educators to discuss business planning and operation
- Workshops - offered on many different topics throughout the year
- Doing Business – over 200 local entrepreneurs have been featured on a live monthly radio show in the last six years
- Publications - 20 different business management fact sheets are available in print and online

Virtual Business Education

The UMCE Business program website in Waldo County is the most active in the state! Why? You can listen to business tips, register for workshops, take part in surveys, view a virtual business resource library and more. Check out the headlines on our web site, then check us out!

- Small & Home-based Business Audio Tips
- IRS News Releases and Headliners
- NEW Business Workshops
- Community Economic Toolbox
- Business Management Publications
- Doing Business Radio Show - WERU
- Maine Business Works
- Small Business Clinics
- Virtual Resource Library

www.umext.maine.edu/Waldo/waldobusiness.htm

A popular feature of the *Doing Business* site includes a list of guests, resources that listeners can acquire and a direct link to archived versions of all shows so small and home-based business owners can listen to any show at any time.



STRENGTHENING YOUR FACILITATION SKILLS

TRAIN THE TRAINER

Strengthening Your Facilitation Skills, Level 1, is a curriculum that was designed based on the needs of Waldo County citizens.

Its success has been shared at conferences with Extension colleagues across the nation. The *Strengthening Your Facilitation Skills (SYFS for short), Level 1* curriculum was published and first distributed at a conference designed for professionals who want

to train community members to more effectively and efficiently lead community groups.

This four-day conference, introducing the National Curriculum to 40 educators from 11 states in August, 2007 at the University of Maine Hutchinson Center.

Nearly 100 people have attended a 20-hour training, *Strengthening Your Facilitation Skills*, which is designed to build the working capacity of groups.

As team members, citizens are expected to produce results as they work with others. Trained leaders are now helping local groups develop action plans, resolve conflict, problem solve and are modeling how to work more effectively and efficiently. Fifteen citizens participated in a 24-hour advanced training. Participants work for various agencies, organizations, volunteer groups and town offices.

A research project is determining the societal and

economic benefit of having trained community facilitators. Three themes surfaced related to personal, group and community impact. The data revealed that participants learned new skills, such as using agendas or ground rules and engaging everyone in meetings; thus leading to shifts in beliefs and assumptions.

Learning new skills helped community facilitators take more risks, experience successful impacts in groups and thus gain more self-confidence. With good pre-planning and facilitating, meetings are more efficient and effective. It is inferred that over time this will result in greater functional capacity of the community as a whole.

University of Maine Cooperative Extension Statewide Highlights

Production cost data helps make organic dairy profitable. As members of a multistate Organic Livestock Research and Education Consortium, UMaine Extension researchers conducted a cost-of-production study which revealed that organic dairy producers were experiencing negative returns on farm assets. Armed with this evidence of unsustainable production, organic dairy producers received a price increase of nearly 25 percent from milk buyers, or an average net increase of about \$44,000 per farmer. Rick Kersbergen was the primary investigator on this project.

Marshalling citizen volunteers to monitor water quality. UMaine Extension and Maine Sea Grant have developed a significant citizen volunteer force to monitor the water quality along Maine's rivers, lakeshores, estuaries, and beaches. Trained volunteers monitored existing conditions and tracked invasive species, toxic phytoplankton, erosion, threats from faulty septic systems, and runoff from riparian properties. In 2006, Extension and Sea Grant watershed management initiatives affected over 131,000 acres of Maine land.

Introducing Maine youth to a geospatial future. The U.S. Department of Labor has identified geospatial technology as a high-growth industry, predicting "tens of thousands" of job openings and recommending precollege educational exposure. UMaine Extension coordinates the Maine 4-H GIS/GPS Community Mapping Project, in which youth from eleven Maine communities are using geospatial technology for community development. Projects include mapping fire hydrants for emergency service agencies; planning and developing community walking trails; and mapping local food sources, vernal pool locations, and historical places. To date, we have received 22 grants with an estimated value of \$880,000 to support geospatial education for Maine youth.

Flower trials reduce risks for commercial horticulture industry. UMaine Extension and the Maine Agriculture and Forest Experiment Station conduct joint field trials of new annual flower varieties to determine their commercial viability for Maine greenhouse growers. One hundred percent of growers attending our 2006 field days reported that the trials will influence their purchases of stock for 2007, which represents total retail sales of over \$2,100,000.

Biodiesel production in Aroostook County moves forward. UMaine Extension worked with Aroostook County growers to produce oil seed crops for processing into biodiesel. Our biodiesel production

feasibility study informed the Houlton Band of Malisset Indians' plans to construct a five-million-gallon biodiesel processing plant.

Integrated Pest Management (IPM) increases savings and reduces losses for Maine growers.

- With educational support from UMaine Extension, Maine blueberry growers have more than tripled their crop over the past 20 years: Maine's 2006 wild blueberry crop totaled 74.6 million pounds, a processing value of a record \$59.4 million. Growers have improved the efficiency, sustainability, and returns of blueberry culture by using best management practices and reducing unnecessary pesticide and fertilizer applications.
- A recent survey of Maine apple growers showed an estimated per acre savings from our IPM program services of \$112 per acre, or a total estimated savings of \$224,000 in 2006.
- Our strawberry monitoring program indicated that black vine weevil and strawberry root weevil are increasing as a problem in Maine. Our resulting management recommendations helped growers save an estimated \$100 per acre, or over \$25,000.
- We operated 125 potato field-monitoring sites in 2006. Last growing season, early discovery of potato late blight in 19 percent of scouted fields allowed growers to implement strategies that prevented the spread of late blight and minimized infection. This avoided estimated losses of greater than \$10 million. In addition, recommendations on other pests and diseases saved potato producers an estimated \$13.5 million.

Small-business education fuels Maine's economy.

The SBA reports that small businesses employ 59 percent of Maine's non-farm private workforce. During 2006 UMaine Extension provided small-business education to 4,500 people through educational programs, collaborative projects, workshops and seminars, business clinics, Web-based offerings, community radio programs, conferences, publications, consultations, and special projects. Our business conference model became the model for regional small business conferences across the state and served as the first Governor's Regional Conference on Small Business and Entrepreneurship.

UMaine Extension Master Gardeners address food security.

More than one in ten Maine residents did not have stable and secure access to food in 2003–2005, according to the Maine State Planning Office. UMaine Extension Master Gardener volunteers coordinate the Plant a Row for the Hungry (PAR) program across the state. In 2006, PAR provided 71,931 pounds of fresh fruits and vegetables (with an estimated value of \$121,563) to needy families and food pantries.



PHOTO BY EDWIN REMSBERG, USDA

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's successful educational programs result from a federal, state and county partnership.

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 agencies.

Newsletters available from the University of Maine Cooperative Extension Waldo County

- ◆ **4-H on the Move**
Monthly electronic newsletter covering county, state & national 4-H activities, news & resources
www.extension.umaine.edu/Waldo/4H/Newsletter
- ◆ **Eat Well**
Quarterly newsletter featuring food topics, nutrition, health, exercise & food safety, emphasizing our Eat Well program
- ◆ **Maine Family Times**
For families with children aged five through eighteen, providing information to help develop and maintain healthy relationships including information to help parents nurture themselves
www.umext.maine.edu/MaineFamilyTimes
- ◆ **Maine Grass Farmers Network (MGFN)**
Published quarterly and features articles & events related to raising animals on pasture to members of the Maine Grass Farmers Network
www.umaine.edu/umext/mgfn
- ◆ **Perspectives**
Monthly newsletter with upcoming programming and events in Waldo County, and informative articles from various program areas
www.umext.maine.edu/Waldo/newsletters/Pers.htm
- ◆ **Publications Catalog**
Listing available University of Maine Cooperative Extension publications
extensionpubs.umext.maine.edu

University of Maine Cooperative Extension Waldo County

992 Waterville Rd. Waldo, ME 04915
 (207) 342-5971 or 1-800-287-1426 (in Maine)
 (207) 342-4229 Fax
 cewal@extension.umaine.edu

EXTENSION EDUCATORS:

Jane Haskell: *Business, Youth & Community Development*
 Rick Kersbergen: *Agriculture & Natural Resources*

EAT WELL NUTRITION STAFF:

Sandy Dubay, *Regional Nutrition Education Professional*
 Beth Chamberlain, Pat Fraser: *Eat Well Nutrition Associates*

4-H PROGRAM AIDE: Joyce Weaver

PARENTS ARE TEACHERS, TOO STAFF:

Pam LaHaye, *Coordinator*
 Martha Powers, Diane Russell, Ellie Weider

SENIOR COMPANION PROGRAM: Ruth Emmet

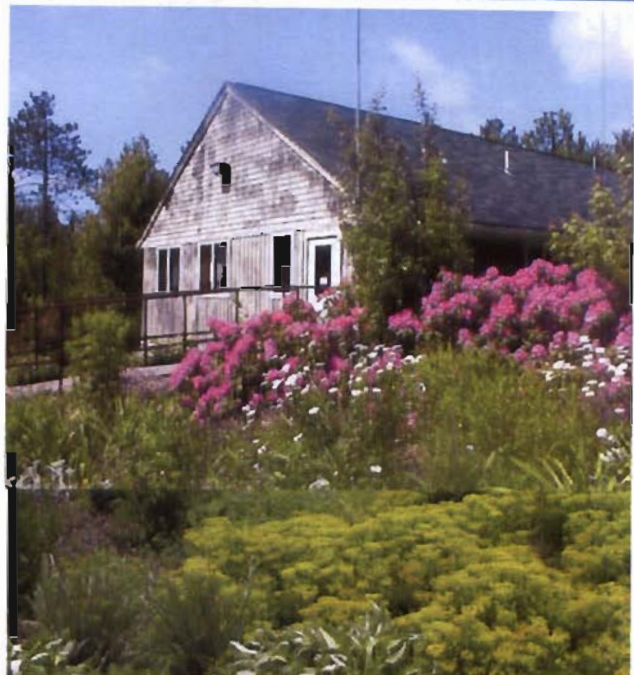
EXTENSION SUPPORT STAFF:

Sônia Antunes, Connie Clements

EXTENSION PROFESSOR EMERITUS:

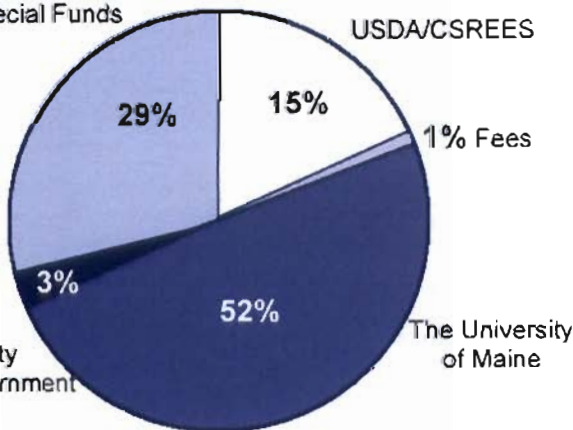
Patricia Pierson

Liz Stanley: *Horticultural Aide, Knox-Lincoln & Waldo County*
 Caragh Fitzgerald, *Extension Educator, Kennebec & Waldo County*



Waldo County Extension Financial Resources

Grants, Contracts
& Special Funds



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 Cooperative Extension with physical office space, two Administrative Assistants' salaries, office supplies, equipment and some programming expenses.

Without county support, Extension would not be present in this county. Other funds for projects are provided through grants, contracts, and cost recovery fees.

Dollars from other sources support salaries and benefits for educators, computer equipment and networking, publications, postage, telephone and travel.

Waldo County SWCD 2007 Major Accomplishments

The Waldo County Soil & Water Conservation District would like to take this opportunity to thank the Waldo County Commissioners for their continued support and are proud to report the following accomplishments the district was able to reach partly as a result of that funding in 2007:

- Conducted a county-wide poster contest for grade school children to promote and teach natural resource conservation. Awarded prizes for 1st, 2nd, and 3rd place winners at each grade level and awarded a \$50 savings bond for the county grand prize winner. County winners went on to claim 2 state awards.
- Partnered with Knox/Lincoln to conduct a gravel road maintenance workshop featuring front runner equipment.
- Assisted Unity Pond Lake Association with BMP installations, newsletters, road associations and erosion control plantings on public sites around the lake.
- Honored outstanding conservationist of the year at the 2007 Annual Meeting/Banquet
- Purchased and distributed educational material for soil Stewardship Week, 2007
- Provided approximately 150 individuals with technical assistance
- 70 individuals and units of government installed one or more conservation practices
- Wrote 7 Environmental Quality Incentive Program (EQIP) contracts and allocated \$680,000 for county farmers and producers to assist with manure storage construction, heavy use areas, fencing, seeding and grazing projects on over 1800 acres.
- Conducted fundraising projects with the annual Tree, Shrub and Trout sales.
- Continued supporting partner organizations including Maine Organic Farmers and Gardeners Association, Maine Farm Land Trust, Maine Farm Bureau, Friends of Unity Wetlands, Future Farmers of America
- Continued work on 2006 WIFAP grant allocated to give technical assistance, education and implement BMP within the Unity Pond watershed.

EASTERN MAINE DEVELOPMENT CORPORATION

Statement of Activities

Year Ended September 30, 2007

(With Comparative Totals for the Year Ended September 30, 2006)

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>2007 Total</u>	<u>2006 Total</u>
Support and revenue					
Support					
Federal grants	\$ -	\$ 2,773,724	\$ -	\$ 2,773,724	\$ 2,620,562
State grants	-	623,505	-	623,505	658,571
Contributions from counties and other sources	<u>318,319</u>	<u>131,531</u>	<u>-</u>	<u>449,850</u>	<u>211,754</u>
Total support	<u>318,319</u>	<u>3,528,760</u>	<u>-</u>	<u>3,847,079</u>	<u>3,490,887</u>
Revenue					
Contracts	1,509,783	-	-	1,509,783	1,644,696
Interest income and loan fees	49,600	479,668	83,438	612,706	569,220
Gain on sale of loans	18,280	-	-	18,280	45,820
Other	<u>68,151</u>	<u>2,265</u>	<u>-</u>	<u>70,416</u>	<u>77,934</u>
Total revenue	<u>1,645,814</u>	<u>481,933</u>	<u>83,438</u>	<u>2,211,185</u>	<u>2,337,670</u>
Fund balances released from restrictions	<u>3,917,717</u>	<u>(3,917,717)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in allowance for loan losses	<u>26,057</u>	<u>-</u>	<u>(26,057)</u>	<u>-</u>	<u>-</u>
Total support and revenue	<u>5,907,907</u>	<u>92,976</u>	<u>57,381</u>	<u>6,058,264</u>	<u>5,828,557</u>
Expenses					
Procurement Technical Assistance Center	893,484	-	-	893,484	649,801
Revolving loan funds	415,536	-	-	415,536	(353,848)
Bangor Area Comprehensive Transportation Study	402,564	-	-	402,564	355,969
Planning	365,194	-	-	365,194	421,143
Small Business Development Center	189,552	-	-	189,552	274,807
Business Development	223,179	-	-	223,179	185,583
Workforce Investment Act program	2,165,189	-	-	2,165,189	2,138,353
Greater Bangor Convention & Visitors Bureau	244,171	-	-	244,171	230,527
The Maine Highlands	76,073	-	-	76,073	82,011
Piscataquis County Economic Development Council	83,669	-	-	83,669	79,382
Community Development	339,369	-	-	339,369	402,448
Municipal Review Committee	125,401	-	-	125,401	117,100
Other programs	<u>355,229</u>	<u>-</u>	<u>-</u>	<u>355,229</u>	<u>280,451</u>
Total expenses	<u>5,878,610</u>	<u>-</u>	<u>-</u>	<u>5,878,610</u>	<u>4,863,727</u>
Changes in fund balances	<u>\$ 29,297</u>	<u>\$ 92,976</u>	<u>\$ 57,381</u>	<u>\$ 179,654</u>	<u>\$ 964,830</u>

The accompanying notes are an integral part of these financial statements.

Blake Accounting Services

16 Central St., Suite 2
PO Box 70
Hallowell, Maine 04347
Phone: 207-623-1566

County of Waldo, Maine
Audited Financial and Operating Report
For the Year Ended December 31, 2007

ACCOUNTING

AUDITING

CONSULTING

TAX SERVICES

County of Waldo, Maine
Financial and Operating Report
For the Year Ended December 31, 2007

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INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
County of Waldo
Belfast, Maine

I 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, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. I also have audited the financial statements of each of the County's nonmajor governmental funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended December 31, 2007, as listed in the table of contents. These financial statements are the responsibility of County of Waldo, Maine's management. My responsibility is to express opinions on these financial statements based on my audit.

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

In my 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, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund of the County of Waldo, Maine, as of December 31, 2007, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

ACCOUNTING

AUDITING

CONSULTING

TAX SERVICES

The management's discussion and analysis and budgetary comparison information included in the Financial and Operating Report are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My 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 introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I express no opinion on them.

Harold A. Blake, C.P.A.

Harold A. Blake, C.P.A.
June 12, 2008

COUNTY OF WALDO
39-B Spring Street
Belfast, Maine

Management's Discussion and Analysis

This discussion and analysis of the County of Waldo, Maine's financial performance is intended to provide an overview of the County's financial activities for its fiscal year ended December 31, 2007. It should be read in conjunction with the County's audited financial statements which follow.

A. Brief Discussion of the Basic Financial Statements.

1. Using This Annual Report.

This annual report consists of a series of financial statements both required and supplementary, the independent auditor's report, and the notes to the financial statements. The government wide Statement of Net Assets and the Statement of Activities provide a long-term view of the County's finances. The fund financial statements, the Combined Balance Sheet and the Combined Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Funds, follow the government wide statements and serve to provide a short-term view of the County's finances. Fund financial statements, also, report the County's operations in more detail than the government-wide statements by providing separate information about the County's most significant funds.

2. Reporting the County as a Whole.

The Statement of Net Assets gives a picture of the County's financial position as of December 31, 2007. When compared to the Statement of Net Assets for the preceding year, the reader will see that the County is better off than it was at the end of 2006. This is most easily seen in the increase in net assets at year end. At the end of 2005, total net assets were \$2,021,959.06; at the end of 2006, the total net assets were 2,465,472.65; and at the end of 2007, the total net assets were \$2,668,412.24. In making these calculations, the full accrual basis of accounting is utilized so that all revenues and all expenses are taken into account.

Net assets are the difference between total assets and total liabilities. Increased net assets indicate that the assets of the County have increased in relation to debt. Most importantly, the increase in assets is in both the current asset and the non-current assets. These changes have occurred along with some decrease in debt.

The Statement of Activities provides a picture of the County's government wide activities. It reports the County's basic activities – County government offices, County registrars, the District Attorney, the Sheriff's department, and the Jail – and

the manner in which they are paid. Revenues are, primarily, property taxes, state and federal funds, and charges for services.

3. Reporting the County's Most Significant Funds.

The County's funds are reported in the fund financial statements. These are the General Fund, the Grants Management Fund, and the Nonmajor Funds. The General Fund is concerned with the assets, liabilities, and equity of the current government activities. The Grants Management Fund is the Local Emergency Planning Committee whose funds are from the federal government passed through the State of Maine and over which the County Commissioners have little authority. The Nonmajor Funds are composed three major groups of funds – the Capital Reserve Funds, the Active Reserve Funds, and the Restricted Reserve Funds. The Nonmajor Funds are shown in detail in the statements that follow the Notes to the Financial Statements.

B. The County as a whole.

County wide analysis focuses on the net assets and the changes in the net assets of the County government. The net assets increased \$202,939.59 for the year or an increase of 8.23%. Of this, the unrestricted net assets, that is, those net assets that are not committed to specific uses but may be used to finance daily operations, actually decreased. Unrestricted net assets decreased \$253,075.69 or 40.19%.

C. County transactions.

Revenues for the County increased \$279,983.84 or 3.83%. However, the cost of County operations increased \$462,482.94 or 6.64% which resulted in a positive change in net assets in the amount of \$148,873.56 which was \$78,132.80 less than in 2006 or a drop of 34.42%.

D. County debt.

The amount of County long-term, bonded debt has decreased during the year by \$60,000.00 from \$239,809.06 to \$179,809.06. The remaining debt or debt equivalent is in the form of two capital leases, one for seven years and one for five years at the end of which time the County will own the equipment. The County has chosen to account for these leases as it would for loans and to track interest and principal payments accordingly.

The County, also, has a line of credit which is used to cover temporary cash short-falls. During the year the County utilized temporary borrowing in the amount of \$3,450,000.00 at a cost of \$48,296.33 in interest payments.

Contacting the County's Financial Management:

This financial report is designed to provide the citizens, taxpayers, customers, investors, and creditors of the County of Waldo, Maine, with a general overview of the County's finances. If the reader has any question regarding this report or if the reader needs additional financial information, please, contact the County of Waldo's Treasurer's office at 39-B Spring Street, Belfast, Maine 04915, or call (207) 338-6787.

COUNTY OF WALDO, MAINE

STATEMENT OF NET ASSETS

For the Year Ended December 31, 2007

	Governmental Activities	
	2007	2006
ASSETS		
Current Assets:		
Cash and equivalents -----	\$2,004,164.27	\$1,853,300.67
Accounts receivable -----	0.00	0.00
Due from other governments -----	0.00	0.00
Total current assets -----	<u>2,004,164.27</u>	<u>1,853,300.67</u>
Noncurrent Assets:		
Land -----	413,400.00	413,400.00
Buildings, vehicles, and equipment -----	2,544,774.50	2,558,393.50
Accumulated depreciation -----	(1,587,178.91)	(1,514,681.21)
Total noncurrent assets -----	<u>1,370,995.59</u>	<u>1,457,112.29</u>
Total assets -----	<u>3,375,159.86</u>	<u>3,310,412.96</u>
LIABILITIES		
Current liabilities:		
Payroll related liabilities -----	2,062.02	13,745.39
Deferred revenue -----	0.00	5,794.78
Current portion of long-term debt -----	118,218.27	121,370.75
Total current liabilities -----	<u>120,280.29</u>	<u>140,910.92</u>
Noncurrent liabilities:		
Noncurrent portion of debt -----	419,647.33	537,209.39
Accrued compensated absences -----	166,820.00	166,820.00
Total noncurrent liabilities -----	<u>586,467.33</u>	<u>704,029.39</u>
NET ASSETS		
Invested in fixed assets -----	968,647.61	920,376.36
Designated net assets -----	1,323,130.60	915,386.57
Unrestricted net assets -----	376,634.03	629,709.72
Total net assets -----	<u>\$2,668,412.24</u>	<u>\$2,465,472.65</u>

See the accompanying notes to the financial statements.

Harold A. Blake, C.P.A.

COUNTY OF WALDO, MAINE
 STATEMENT OF ACTIVITIES
 For the Year Ended December 31, 2006

Functions/Programs	Expenses	Operating Grants & Contributions	Capital Grants & Contributions	Charges for Services	Net (Expenses) Revenues
Governmental Activities:					
District court -----	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
District attorney -----	140,246.95	0.00	0.00	0.00	(140,246.95)
Emergency management .	72,423.60	41,500.97	0.00	0.00	(30,922.63)
County commissioners ---	441,748.00	0.00	0.00	0.00	(441,748.00)
County treasurer -----	51,280.08	0.00	0.00	0.00	(51,280.08)
Facility management ----	302,057.60	0.00	0.00	73,051.38	(229,006.22)
Jail -----	2,026,420.36	13,175.45	0.00	0.00	(2,013,244.91)
Registrar of deeds -----	219,548.95	0.00	0.00	74,405.21	(145,143.74)
Probate court -----	174,309.60	0.00	0.00	72,564.28	(101,745.32)
Sheriff -----	909,886.23	0.00	0.00	16,087.62	(893,798.61)
Communications center --	655,636.17	0.00	0.00	0.00	(655,636.17)
Advertising/promotions --	5,000.00	0.00	0.00	0.00	(5,000.00)
Auditing -----	5,500.00	0.00	0.00	0.00	(5,500.00)
County extension office --	50,525.00	0.00	0.00	0.00	(50,525.00)
Employee benefits -----	1,326,292.00	0.00	0.00	0.00	(1,326,292.00)
Soil & water conservatiot	19,675.00	0.00	0.00	0.00	(19,675.00)
Records preservation ----	3,233.67	0.00	0.00	0.00	(3,233.67)
Other expenditures -----	757,149.21	0.00	0.00	0.00	(757,149.21)
Capital outlay -----	0.00	0.00	0.00	0.00	0.00
Depreciation -----	217,398.95	0.00	0.00	0.00	(217,398.95)
Interest on debt -----	61,796.33	0.00	0.00	0.00	(61,796.33)
Totals -----	<u>7,440,127.70</u>	<u>54,676.42</u>	<u>0.00</u>	<u>236,108.49</u>	<u>(7,149,342.79)</u>
General Revenue:					
Taxes -----					6,189,952.78
Intergovernmental -----					472,224.29
Charges for services -----					276,242.17
Interest -----					57,361.31
Other -----					302,435.80
Total Revenue -----					<u>7,298,216.35</u>
Change in net assets -----					148,873.56
Beginning net assets -----					2,465,472.65
Adjustments -----					54,066.03
Ending net assets -----					<u>\$2,668,412.24</u>

See the accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2007

	General Fund	Grants Management Fund	Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash -----	\$1,145,965.68	\$18,598.79	\$839,599.80	\$2,004,164.27
Accounts receivable -----	0.00	0.00	0.00	0.00
Due from other governments --	0.00	0.00	0.00	0.00
Due from other funds -----	0.00	0.00	0.00	0.00
Total assets -----	<u>\$1,145,965.68</u>	<u>\$18,598.79</u>	<u>\$839,599.80</u>	<u>\$2,004,164.27</u>
LIABILITIES & FUND BALANCES				
LIABILITIES:				
Accounts Payable -----	\$0.00	\$0.00	\$0.00	\$0.00
Due to other funds -----	0.00	0.00	0.00	0.00
Payroll related liabilities -----	2,062.02	0.00	0.00	2,062.02
Deferred revenue -----	0.00	0.00	0.00	0.00
Total liabilities -----	<u>2,062.02</u>	<u>0.00</u>	<u>0.00</u>	<u>2,062.02</u>
FUND BALANCES:				
Reserved -----	0.00	0.00	0.00	0.00
Designated -----	464,932.01	18,598.79	839,599.80	1,323,130.60
Undesignated -----	678,971.65	0.00	0.00	678,971.65
Total fund balances -----	<u>1,143,903.66</u>	<u>18,598.79</u>	<u>839,599.80</u>	<u>2,002,102.25</u>
Total liabilities & fund balances --	<u>\$1,145,965.68</u>	<u>\$18,598.79</u>	<u>\$839,599.80</u>	<u>\$2,004,164.27</u>

See the accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
 RECONCILIATION OF THE BALANCE SHEET
 OF GOVERNMENTAL FUNDS TO THE
 STATEMENT OF NET ASSETS
 For the Year Ended December 31, 2007

Total fund balance - total governmental funds -----	\$ 2,002,102.25
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets are not financial resources and, therefore, are not reported in the funds statement. -----	2,958,174.50
Accumulated depreciation, like capital assets, is not a financial resource and, therefore, is not reported in the funds statement. -----	(1,587,178.91)
Long-term debt is not due and payable in the current period and is not reported in the funds statement. -----	(537,865.60)
Accrued compensated absences are not payable in the current period and are not, therefore, reported in the funds statement. -----	<u>(166,820.00)</u>
Net Assets of the Governmental Activities -----	<u>\$ 2,668,412.24</u>

See accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2007

	General Fund	Grants Management Fund	Nonmajor Funds	Total Governmental Funds
REVENUES				
Taxes -----	\$6,189,952.78	\$0.00	\$0.00	\$6,189,952.78
Intergovernmental -----	221,668.73	305,231.98	0.00	526,900.71
Charges for services -----	512,350.66	0.00	0.00	512,350.66
Interest -----	40,454.78	26.51	16,880.02	57,361.31
Other -----	102,370.87	0.00	200,064.93	302,435.80
Total revenues -----	<u>7,066,797.82</u>	<u>305,258.49</u>	<u>216,944.95</u>	<u>7,589,001.26</u>
EXPENDITURES				
District court -----	0.00	0.00	0.00	0.00
District attorney -----	146,920.92	0.00	0.00	146,920.92
Emergency management -----	88,823.60	0.00	0.00	88,823.60
County commissioners -----	496,865.84	0.00	0.00	496,865.84
County treasurer -----	51,280.08	0.00	0.00	51,280.08
Facility management -----	302,057.60	0.00	0.00	302,057.60
Jail -----	2,026,420.36	0.00	0.00	2,026,420.36
Registrar of deeds -----	219,548.95	0.00	0.00	219,548.95
Probate court -----	171,863.16	0.00	0.00	171,863.16
Sheriff -----	952,102.87	0.00	0.00	952,102.87
Communications center -----	655,636.17	0.00	0.00	655,636.17
Advertising -----	5,000.00	0.00	0.00	5,000.00
Auditing -----	5,500.00	0.00	0.00	5,500.00
County extension office -----	50,525.00	0.00	0.00	50,525.00
Employee benefits -----	1,326,292.00	0.00	0.00	1,326,292.00
Soil & water conservation -----	19,675.00	0.00	0.00	19,675.00
Records preservation -----	3,233.67	0.00	0.00	3,233.67
Miscellaneous -----	22,645.57	308,483.60	447,978.57	779,107.74
Debt service -----	121,796.33	0.00	0.00	121,796.33
Total expenditures -----	<u>6,666,187.12</u>	<u>308,483.60</u>	<u>447,978.57</u>	<u>7,422,649.29</u>
Excess revenues/(expenditures)-----	400,610.70	(3,225.11)	(231,033.62)	166,351.97
OTHER FINANCING				
Transferred in -----	0.00	0.00	93,000.00	93,000.00
Transferred out -----	(93,000.00)	0.00	0.00	(93,000.00)
Net other financing -----	<u>(93,000.00)</u>	<u>0.00</u>	<u>93,000.00</u>	<u>0.00</u>
Net change in fund balance -----	307,610.70	(3,225.11)	(138,033.62)	166,351.97
Beginning fund balances -----	926,748.62	21,823.90	892,633.42	1,841,205.94
Adjustments -----	(90,455.66)	0.00	85,000.00	(5,455.66)
Ending fund balances -----	<u>\$1,143,903.66</u>	<u>\$18,598.79</u>	<u>\$839,599.80</u>	<u>\$2,002,102.25</u>

See accompanying notes to the financial statements

Harold A. Blake, C.P.A.

COUNTY OF WALDO, MAINE
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL
TO THE STATEMENT OF NET ACTIVITIES
For the Year Ended December 31, 2007

Net change in fund balances - total governmental funds ----- \$ 166,351.97

Amounts reported for governmental activities in the statement of activities
are different because:

Depreciation is not accrued in governmental funds since the acquisition of
capital assets are expensed when they are acquired for fund accounting ----- (217,398.95)

Repayment of debt principal is an expenditure in the governmental funds,
but, the repayment of debt reduces long-term liabilities in the statement
of net assets and, therefore, is not treated as an expenditure in the
statement of activities. ----- 199,920.54

Change in net assets of governmental funds ----- \$ 148,873.56

See accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
For the year ended December 31, 2007

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Taxes -----	\$6,189,952.67	\$6,189,952.78	\$0.11
Intergovernmental -----	218,000.00	221,668.73	3,668.73
Charges for services -----	407,000.00	512,350.66	105,350.66
Interest -----	11,000.00	40,454.78	29,454.78
Other -----	87,219.00	102,370.87	15,151.87
Total revenues -----	<u>6,913,171.67</u>	<u>7,066,797.82</u>	<u>153,626.15</u>
EXPENDITURES			
District court -----	0.00	0.00	0.00
District attorney -----	149,355.00	146,920.92	2,434.08
Emergency management -----	89,543.00	88,823.60	719.40
County commissioners -----	510,085.00	496,865.84	13,219.16
County treasurer -----	52,702.67	51,280.08	1,422.59
Facilities management -----	299,500.00	302,057.60	(2,557.60)
Jail -----	1,988,311.00	2,026,420.36	(38,109.36)
Registrar of deeds -----	229,338.00	219,548.95	9,789.05
Probate court -----	173,348.00	171,863.16	1,484.84
Sheriff -----	997,333.00	952,102.87	45,230.13
Communications center -----	649,926.00	655,636.17	(5,710.17)
Advertising -----	5,000.00	5,000.00	0.00
Auditing -----	5,500.00	5,500.00	0.00
County extension office -----	50,525.00	50,525.00	0.00
Employee benefits -----	1,353,150.00	1,326,292.00	26,858.00
Soil & water conservation -----	19,675.00	19,675.00	0.00
Records preservation -----	3,380.00	3,233.67	146.33
Miscellaneous -----	0.00	22,645.57	(22,645.57)
Debt service -----	123,500.00	121,796.33	1,703.67
Total expenditures -----	<u>6,700,171.67</u>	<u>6,666,187.12</u>	<u>33,984.55</u>
Excess revenues/(expenditures) -----	213,000.00	400,610.70	187,610.70
OTHER FINANCING			
Transferred in -----	0.00	0.00	0.00
Transferred out -----	(93,000.00)	(93,000.00)	0.00
Net other financing -----	<u>(93,000.00)</u>	<u>(93,000.00)</u>	<u>0.00</u>
Net change in fund balance -----	120,000.00	307,610.70	187,610.70
Beginning fund balances -----	926,748.62	926,748.62	0.00
Adjustments -----	0.00	(90,455.66)	(90,455.66)
Ending fund balances -----	<u>\$1,046,748.62</u>	<u>\$1,143,903.66</u>	<u>\$97,155.04</u>

See the accompanying notes to the financial statements.

Harold A. Blake, C.P.A.

COUNTY OF WALDO, MAINE
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2007

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

The accounting policies of the County of Waldo, Maine, conform to generally accepted accounting principles applicable to governmental units. The following is a summary of the more significant of such policies.

The County has adopted the Government Accounting Standards Board's (GASB) Statement number 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments". As such the "Financial and Operating Report" now contains a "Management's Discussion and Analysis" in which an analysis of the County's overall financial position and the results of its operations are presented.

All County government-wide financial statements are prepared using full accrual accounting for all of the County's activities, both short and long-term.

The fund financial statements focus on the major funds and no longer include non-major funds and account groups.

A. Basic Financial Statements.

The County's basic financial statements include both government-wide statements and fund financial statements. The government-wide statements reflect the County as a whole. The fund financial statements report the County's major funds. In each case, all activities reported are categorized as governmental activities since the County has no fiduciary or business type activities.

In the government-wide Statement of Net Assets, the governmental activity is reported on a full accrual, total economic resources basis which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net assets are reported as three components – invested in capital assets, net of related debt, designated for funds with specific purposes, and unrestricted.

The government-wide Statement of Activities reports revenues by type or source (e.g., taxes, grants, etc.) and expenses by function (e.g., Sheriff's Department, Jail, etc.). The Statement of Activities presents expenses first. These are followed by directly related program revenues which serve to reduce the gross expenses to Net Expenses or Revenues. The net figures are then combined with remaining, general revenues to provide the change in net assets.

In the fund financial statements, County financial transactions are reported in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, and fund equity as well as its revenues and expenditures. The various funds are reported by generic classification within the financial statements as governmental funds. The governmental funds are composed of the following:

1. **General Fund.**
The General Fund is the operating fund of the County. It is used to account for all the entire amount of the County's financial resources except those required to be reported in another fund.
2. **Grants Management Fund.**
The Grants Management Fund is the Local Emergency Planning Committee (LEPC) Fund. This fund receives federal funds from the Department of Homeland Security and spends them as directed by the State on operations and administration.
3. **Capital Reserve Fund.**
The Capital Reserve Fund is made up of a number of subsidiary funds that are used to account for the financial resources set aside for the purchase or construction of capital facilities. The specific Capital Reserve Funds may be seen in the combining financial statements that follow these notes.
4. **Active Reserve Fund.**
The Active Reserve Fund is composed of a number of subsidiary funds that are used to account for the financial resources set aside for major maintenance and employee needs. The specific Active Reserve Funds may be seen in the combining statements that follow these notes.
5. **Restricted Reserve Fund.**
The Restricted Reserve Fund is composed of a number of subsidiary funds. These funds account for the financial resources set aside for specific activities. The specific Restricted Reserve Funds may be seen in the combining statements that follow these notes.

B. Basis of Accounting.

The basis of accounting refers to the method and timing of the recognition of revenues and expenditures or expenses.

1. **Government-Wide Financial Statements.**

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. In accrual accounting

revenues are recognized when they are earned and expenses are recognized when they are incurred.

2. Fund Financial Statements.

The governmental fund financial statements are presented on the modified accrual basis of accounting. In modified accrual accounting, revenues are recognized when they are earned and are likely to be collected.

Expenditures are, generally, recognized when the liability has been incurred whether or not this liability has been paid. The exception to this general rule is debt payment. Debt payments are recognized when they are due.

3. Budget.

The annual budget is the financial plan for the operation of the County of Waldo, Maine, for its fiscal year. The budget process provides for the professional management of the County to establish or to prioritize the annual needs and their related expenses and to determine the necessary sources and amounts of revenue required to pay for these expenses.

The County Commissioners submit itemized financial estimates in the form of a budget to the advisory committee no later than sixty days before the end of the County's fiscal year. The advisory committee reviews the itemized, estimated budget prepared by the County Commissioners together with any supplementary material prepared by the head of each County department, independent board, institution or governmental agency. The advisory committee then prepares a proposed budget. The advisory committee then holds a public hearing in the County on the proposed budget before the end of the County's fiscal year and before the final adoption of the budget. After the public hearing process is completed, the advisory committee adopts a final budget and transmits it to the County Commissioners. The County Commissioners may not further increase, decrease, alter or revise the budget adopted by the advisory committee except by the unanimous vote of the County Commissioners. If the adopted budget is changed by the County Commissioners, the advisory committee may reject the change by a two-thirds (2/3) vote of its members. These actions are final and are not subject to further change by either the County Committee or by the advisory committee.

4. Investments.

The County's policy is to state (i.e., record) investments at their fair value at the balance sheet date.

5. Revenue Recognition – Property Taxes.

The County's property tax for the year was based on the assessed value of the listed real and personal property in the County. Property taxes are calculated by town and are paid by the municipalities in one payment for each town.

Property tax revenue is recognized when the bills are issued since the County's accounting system complies with generally accepted accounting principles and, as such, is full accrual.

6. Compensated Absences.

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

- a. The County's obligation to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
- b. The obligation relates to rights that vest or accumulate.
- c. The payment of compensation is probable.
- d. The amount can be reasonably estimated.

NOTE 2 – NOTES TO THE FINANCIAL STATEMENTS.

A. Capital Assets.

Capital assets purchased or acquired with an original cost of \$5,000.00 or more, singly or in aggregate, are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Costs incurred for repair or maintenance are expensed in the period in which they are made and not capitalized.

Depreciation on all capital assets, other than land, is provided on the straight line basis over the estimated useful life of the assets. As explained above, the first year of ownership and use is given a half year's depreciation in an effort to match depreciation with use.

The following is a summary of the capital assets by department:

Capital Assets –	
Communication Center	\$1,202,107.79
Sheriff's Department	859,020.47
County Commissioner's	39,976.00
Registrar of Deeds	108,800.00
Emergency Management	46,058.00
Probate Court	15,445.00
District Attorney	27,764.00
District Court	18,670.00
County Wide	229,933.24
Land	<u>410,400.00</u>
Total	<u>\$2,958,174.50</u>

B. Cash.

The County maintains cash accounts in the form of bank deposits for each fund and, in the General Fund, for each office or department. These accounts comply with Maine law and are either insured or collateralized. The balance of each account may be seen in the government wide financial statement and the fund financial statements.

C. Interfund Receivables and Payables.

Interfund receivables and payables are amounts owed by one fund to another. They represent a form of short term borrowing; and, as such, they form a part of the County's cash management system.

Interfund balances at the financial statement date, December 31, 2007, are all zero. The \$11,250.44 due to the General Fund by the Hazmat/LEPC Fund as of December 31, 2006, was forgiven by the County Commissioners.

D. Long-term Debt.

The long-term, bond debt of the County was incurred in the construction of the County's Communication Center in the amount of \$430,903.00. It is amortized at a 5.625% interest rate. Payments are made annually and are composed of, at lease, \$60,000.00 in principal plus interest on the outstanding balance each year. The unpaid balance as December 31, 2007, was \$179,809.06

The General Fund of the County pays long-term debt and treats both principal and interest as expenditure. In the government-wide statements, using accrual accounting, only the interest portion of the payment is recognized as expense. The principal portion is accounted for as a reduction of the amount due.

Some of the County property was acquired as a capital lease. A capital lease is a "lease" under which the lessee acquires ownership at the end of the lease. As such the County has decided to treat lease payments as composed of both interest and principal estimating that the interest rate for such loans is the same as that of the bonds.

The following is a summary of the outstanding bond principal and interest payments for the next four years:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Paid</u>
2007	60,000	13,500	73,500
2008	60,000	10,153	70,153
2009	60,000	6,750	66,750
2010	60,000	3,375	63,375

E. Pension Plan.

The County participates in the Maine State Retirement System, a cost sharing agent multi-employer defined benefit pension plan that covers employees who work full-time at the County. The system requires that both employees and the County contribute, and provides retirement, disability, and death benefits. Employees are eligible for normal retirement upon reaching the age of sixty and early retirement after completing twenty-five years of credited service. 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 contribution requirements of the plan member and the county are established by the Maine State Retirement System Board of Trustees.

F. Adjustments to Net Assets and to Fund Balance.

The Statement of Activities required the addition of \$54,066.03 to the change in net assets in order to arrive at the 2007 total net assets for the following reasons:

Deferred Revenue from 2005	\$ 5,794.78
Corrections and additions to Fixed assets	<u>48,271.25</u>
	<u>\$54,066.03</u>

The Statement of Revenues, Expenditures, and Changes in Fund Balance, General Fund, required the net reduction of \$5,455.66 as a result of the following:

Deferred Revenue from 2005	\$ 5,794.78
Write-off Due from Other Fund	<u>(11,250.44)</u>
Net adjustment	<u>(\$5,455.66)</u>

COUNTY OF WALDO, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
For the Year Ended December 31, 2007

	<u>Appropriated</u>	<u>Expended</u>	<u>Variance Positive/ (Negative)</u>
Emergency Management Agency—	\$89,543.00	\$89,543.00	\$0.00
District Attorney —————	149,355.00	147,083.96	2,271.04
County Commissioners —————	510,085.00	500,932.59	9,152.41
County Treasurer —————	52,702.67	51,280.08	1,422.59
Facilities Management —————	299,500.00	302,057.60	(2,557.60)
Jail —————	1,988,311.00	2,026,625.86	(38,314.86)
Registrar of Deeds —————	229,338.00	219,553.15	9,784.85
Probate Court —————	173,348.00	171,901.16	1,446.84
Sheriff —————	997,333.00	952,167.87	45,165.13
Communications Center —————	649,926.00	655,636.17	(5,710.17)
Advertising/Promotions —————	5,000.00	5,000.00	0.00
Auditing —————	5,500.00	5,500.00	0.00
Debt Service —————	123,500.00	121,796.33	1,703.67
Waldo County Extension Office ———	50,525.00	50,525.00	0.00
Employee Benefits —————	1,353,150.00	1,326,292.00	26,858.00
Soil/Water Conservation —————	19,675.00	19,675.00	0.00
Records Preservation —————	3,380.00	3,233.67	146.33
Reserve Transfers —————	93,000.00	93,000.00	0.00
Totals —————	<u>\$6,793,171.67</u>	<u>\$6,741,803.44</u>	<u>\$51,368.23</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2007

	Capital Reserve <u>Fund</u>	Active Reserve <u>Fund</u>	Restricted Reserve <u>Fund</u>	<u>Total</u>
ASSETS				
Cash -----	\$315,151.52	\$375,835.51	\$148,612.77	\$839,599.80
Accounts receivable -----	0.00	0.00	0.00	0.00
Due from other funds -----	0.00	0.00	0.00	0.00
Total assets -----	<u>\$315,151.52</u>	<u>\$375,835.51</u>	<u>\$148,612.77</u>	<u>\$839,599.80</u>
LIABILITIES & FUND BALANCES				
LIABILITIES:				
Accounts payable -----	\$0.00	\$0.00	\$0.00	\$0.00
Due to other funds -----	0.00	0.00	0.00	0.00
Payroll related liabilities -----	0.00	0.00	0.00	0.00
Deferred revenue -----	0.00	0.00	0.00	0.00
Total liabilities -----	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCES:				
Reserved -----	0.00	0.00	0.00	0.00
Designated -----	315,151.52	375,835.51	148,612.77	839,599.80
Undesignated -----	0.00	0.00	0.00	0.00
Total fund balances -----	<u>315,151.52</u>	<u>375,835.51</u>	<u>148,612.77</u>	<u>839,599.80</u>
Total liabilities & fund balances -	<u>\$315,151.52</u>	<u>\$375,835.51</u>	<u>\$148,612.77</u>	<u>\$839,599.80</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES & CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2007

	Capital Reserve Fund	Active Reserve Fund	Restricted Reserve Fund	Total
<u>REVENUES</u>				
Miscellaneous -----	\$4,934.16	\$0.00	\$195,130.77	\$200,064.93
Interest -----	13,368.54	0.00	3,511.48	16,880.02
Total revenues -----	<u>18,302.70</u>	<u>0.00</u>	<u>198,642.25</u>	<u>216,944.95</u>
<u>EXPENDITURES</u>				
Miscellaneous -----	231,944.16	17,852.53	198,181.88	447,978.57
Total expenditures -----	<u>231,944.16</u>	<u>17,852.53</u>	<u>198,181.88</u>	<u>447,978.57</u>
Excess revenues/(expenditures) -----	(213,641.46)	(17,852.53)	460.37	(231,033.62)
<u>OTHER FINANCING</u>				
Transfers in -----	93,000.00	0.00	0.00	93,000.00
Transfers out -----	0.00	0.00	0.00	0.00
Total other financing -----	<u>93,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>93,000.00</u>
Net income -----	(120,641.46)	(17,852.53)	460.37	(138,033.62)
Adjustments to Fund Balance -----	75,000.00	10,000.00	0.00	85,000.00
FUND BALANCE, 1/1/2007 -----	<u>360,792.98</u>	<u>383,688.04</u>	<u>148,152.40</u>	<u>892,633.42</u>
FUND BALANCE 12/31/2007 -----	<u>\$315,151.52</u>	<u>\$375,835.51</u>	<u>\$148,612.77</u>	<u>\$839,599.80</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 CAPITAL RESERVE FUNDS
 For the Year Ended December 31, 2007

	<u>Courthouse</u>	<u>Sheriff & Jail</u>	<u>Probate Deeds DA</u>	<u>Other Facilities</u>	<u>Emergency Shelter</u>
ASSETS					
Cash	\$31,904.74	\$17,144.17	\$27,459.35	\$103,004.00	\$9,775.00
Accounts receivable	0.00	0.00	0.00	0.00	0.00
Due from other funds	0.00	0.00	0.00	0.00	0.00
Total assets	<u>\$31,904.74</u>	<u>\$17,144.17</u>	<u>\$27,459.35</u>	<u>\$103,004.00</u>	<u>\$9,775.00</u>
LIABILITIES & FUND BALANCES					
LIABILITIES:					
Accounts payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Due to other funds	0.00	0.00	0.00	0.00	0.00
Payroll related liabilities	0.00	0.00	0.00	0.00	0.00
Deferred revenue	0.00	0.00	0.00	0.00	0.00
Total liabilities	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCES:					
Reserved	0.00	0.00	0.00	0.00	0.00
Designated	31,904.74	17,144.17	27,459.35	103,004.00	9,775.00
Undesignated	0.00	0.00	0.00	0.00	0.00
Total fund balances	<u>31,904.74</u>	<u>17,144.17</u>	<u>27,459.35</u>	<u>103,004.00</u>	<u>9,775.00</u>
Total liabilities & fund balances	<u>\$31,904.74</u>	<u>\$17,144.17</u>	<u>\$27,459.35</u>	<u>\$103,004.00</u>	<u>\$9,775.00</u>

<u>Emergency Vehicle Replacement</u>	<u>Technology</u>	<u>Hazmat/ LEPC</u>	<u>Communication Equipment Improvements</u>	<u>Totals</u>
\$8,137.20	\$57,727.06	\$40,000.00	\$20,000.00	\$315,151.52
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
<u>\$8,137.20</u>	<u>\$57,727.06</u>	<u>\$40,000.00</u>	<u>\$20,000.00</u>	<u>\$315,151.52</u>
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
0.00	0.00	0.00	0.00	0.00
8,137.20	57,727.06	40,000.00	20,000.00	315,151.52
0.00	0.00	0.00	0.00	0.00
<u>8,137.20</u>	<u>57,727.06</u>	<u>40,000.00</u>	<u>20,000.00</u>	<u>315,151.52</u>
<u>\$8,137.20</u>	<u>\$57,727.06</u>	<u>\$40,000.00</u>	<u>\$20,000.00</u>	<u>\$315,151.52</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 CAPITAL RESERVE FUNDS
 For the Year Ended December 31, 2007

	<u>Courthouse</u>	<u>Sheriff & Jail</u>	<u>Probate Deeds DA</u>	<u>Other Facilities</u>	<u>Emergency Shelter</u>
<u>REVENUES</u>					
Miscellaneous -----	\$ -	\$ -	\$ -	\$ -	\$ -
Interest -----	-	-	-	-	-
Total revenues -----	-	-	-	-	-
<u>EXPENDITURES</u>					
Service charges -----	-	-	-	-	-
Miscellaneous -----	-	-	-	-	-
Total expenditures -----	-	-	-	-	-
Excess revenues/ (expenses) -----	-	-	-	-	-
<u>OTHER FINANCING</u>					
Transferred in -----	-	-	-	-	-
Transferred out -----	-	-	-	-	-
Total other financing -----	-	-	-	-	-
Net change -----	-	-	-	-	-
Adjustments to Fund					
Balance -----	0.00	0.00	0.00	75,000.00	0.00
<u>BEGINNING FUND</u>					
BALANCE -----	<u>31,904.74</u>	<u>17,144.17</u>	<u>27,459.35</u>	<u>28,004.00</u>	<u>9,775.00</u>
<u>ENDING FUND</u>					
BALANCE -----	<u>\$ 31,904.74</u>	<u>\$ 17,144.17</u>	<u>\$ 27,459.35</u>	<u>\$ 103,004.00</u>	<u>\$ 9,775.00</u>

<u>Emergency Vehicle Replacement</u>	<u>Technology</u>	<u>Hazmat/LEPC</u>	<u>Communication Equipment Improvements</u>	<u>Totals</u>
\$ 4,934.16	\$ -	\$ -	\$ -	\$ 4,934.16
-	13,368.54	-	-	13,368.54
<u>4,934.16</u>	<u>13,368.54</u>	<u>-</u>	<u>-</u>	<u>18,302.70</u>
-	-	-	-	-
<u>5,938.95</u>	<u>226,005.21</u>	<u>-</u>	<u>-</u>	<u>231,944.16</u>
<u>5,938.95</u>	<u>226,005.21</u>	<u>-</u>	<u>-</u>	<u>231,944.16</u>
<u>(1,004.79)</u>	<u>(212,636.67)</u>	<u>-</u>	<u>-</u>	<u>(213,641.46)</u>
3,000.00	90,000.00	-	-	93,000.00
-	-	-	-	-
<u>3,000.00</u>	<u>90,000.00</u>	<u>-</u>	<u>-</u>	<u>93,000.00</u>
1,995.21	(122,636.67)	-	-	(120,641.46)
0.00	0.00	0.00	0.00	75,000.00
<u>6,141.99</u>	<u>180,363.73</u>	<u>40,000.00</u>	<u>20,000.00</u>	<u>360,792.98</u>
<u>\$ 8,137.20</u>	<u>\$ 57,727.06</u>	<u>\$ 40,000.00</u>	<u>\$ 20,000.00</u>	<u>\$ 315,151.52</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 ACTIVE RESERVE FUNDS

For the Year Ended December 31, 2007

	County Planning	Future County Land/Bldg.	Employment Security	Equipment Service	Sevcrenoe	EMA Disaster Recovery	Totals
ASSETS							
Cash	\$ 79,637.88	\$ 275,329.53	\$ 4,712.62	\$ 9,373.00	\$ 5,282.48	\$ 1,500.00	\$ 375,835.51
Due from other fund	-	-	-	-	-	-	-
Total assets	<u>\$ 79,637.88</u>	<u>\$ 275,329.53</u>	<u>\$ 4,712.62</u>	<u>\$ 9,373.00</u>	<u>\$ 5,282.48</u>	<u>\$ 1,500.00</u>	<u>\$ 375,835.51</u>
LIABILITIES & FUND BALANCE							
LIABILITIES:							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
FUND BALANCES:							
Designated	79,637.88	275,329.53	4,712.62	9,373.00	5,282.48	1,500.00	375,835.51
Undesignated	-	-	-	-	-	-	-
Total fund balances	<u>79,637.88</u>	<u>275,329.53</u>	<u>4,712.62</u>	<u>9,373.00</u>	<u>5,282.48</u>	<u>1,500.00</u>	<u>375,835.51</u>
Total liabilities and fund balances	<u>\$ 79,637.88</u>	<u>\$ 275,329.53</u>	<u>\$ 4,712.62</u>	<u>\$ 9,373.00</u>	<u>\$ 5,282.48</u>	<u>\$ 1,500.00</u>	<u>\$ 375,835.51</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 ACTIVE RESERVE FUNDS

For the Year Ended December 31, 2007

	County	Future	Employment	Equipment	Severance	EMA	Totals
	Planning	County				Disaster	
	Land/Bldg.	Security	Service				
<u>REVENUES</u>							
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-
<u>EXPENDITURES</u>							
Service charges	-	-	-	-	-	-	-
Miscellaneous	3,519.78	8,514.44	-	5,818.31	-	-	17,852.53
Total expenditures	3,519.78	8,514.44	-	5,818.31	-	-	17,852.53
Excess revenues/ (expenditures)	(3,519.78)	(8,514.44)	-	(5,818.31)	-	-	(17,852.53)
<u>OTHER FINANCING</u>							
Transferred in	-	-	-	-	-	-	-
Transferred out	-	-	-	-	-	-	-
Total other financing	-	-	-	-	-	-	-
Net change in fund balance	(3,519.78)	(8,514.44)	-	(5,818.31)	-	-	(17,852.53)
Adjustments	781.85	10,000.00	(781.85)	7,352.45	(7,352.45)	-	10,000.00
<u>BEGINNING FUND</u>							
BALANCE	82,375.81	265,329.53	14,008.91	2,020.55	18,453.24	1,500.00	383,688.04
<u>ENDING FUND</u>							
BALANCE	\$ 79,637.88	\$ 275,329.53	\$ 4,712.62	\$ 9,373.00	\$ 5,282.48	\$ 1,500.00	\$ 375,835.51

Harold A. Blake, C.P.A.

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 RESTRICTED RESERVE FUNDS

For the Year Ended December 31, 2007

ASSETS	Community Corrections	Drug Forefeiture	Detail	Deeds Surcharge	Electronic Monitors	Records Preservation	Probate Surcharge	Totals
Cash	\$ 42,746.56	\$ 16,262.48	\$ 54,553.08	\$ 23,744.53	\$ 2,150.00	\$ 2,702.87	\$ 6,453.25	\$ 148,612.77
Accounts receivable	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	\$ 42,746.56	\$ 16,262.48	\$ 54,553.08	\$ 23,744.53	\$ 2,150.00	\$ 2,702.87	\$ 6,453.25	\$ 148,612.77

LIABILITIES & FUND BALANCES

LIABILITIES:

Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Payroll related liabilities	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-

FUND BALANCES:

Reserved	-	-	-	-	-	-	-	-
Designated	42,746.56	16,262.48	54,553.08	23,744.53	2,150.00	2,702.87	6,453.25	148,612.77
Undesignated	-	-	-	-	-	-	-	-
Total fund balances	42,746.56	16,262.48	54,553.08	23,744.53	2,150.00	2,702.87	6,453.25	148,612.77

Total liabilities & fund balance	\$ 42,746.56	\$ 16,262.48	\$ 54,553.08	\$ 23,744.53	\$ 2,150.00	\$ 2,702.87	\$ 6,453.25	\$ 148,612.77
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COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 RESTRICTED RESERVE FUNDS

For the Year Ended December 31, 2006

	Community Corrections	Drug Forfeiture	Detail	Decds Surcharge	Electronic Monitors	Records Preservation	Probate Surcharge	Totals
REVENUES								
Miscellaneous	\$ 41,748.07	\$ 5,993.50	\$ 115,233.26	\$ 29,520.00	\$ -	\$ -	\$ 2,635.94	\$ 195,130.77
Interest	-	1,327.12	-	1,940.72	-	-	243.64	3,511.48
Total revenues	41,748.07	7,320.62	115,233.26	31,460.72	-	-	2,879.58	198,642.25
EXPENDITURES								
Service charges	-	-	-	-	-	-	-	-
Miscellaneous	32,303.01	2,493.25	101,160.98	62,224.64	-	-	-	198,181.88
Total expenditures	32,303.01	2,493.25	101,160.98	62,224.64	-	-	-	198,181.88
Excess revenues/ (expenses)	9,445.06	4,827.37	14,072.28	(30,763.92)	-	-	2,879.58	460.37
OTHER FINANCING								
Transferred in	-	-	-	-	-	-	-	-
Transferred out	-	-	-	-	-	-	-	-
Total other financing	-	-	-	-	-	-	-	-
Net change	9,445.06	4,827.37	14,072.28	(30,763.92)	-	-	2,879.58	460.37
BEGINNING FUND								
BALANCE	33,301.50	11,435.11	40,480.80	54,508.45	2,150.00	2,702.87	3,573.67	148,152.40
ENDING FUND								
BALANCE	\$ 42,746.56	\$ 16,262.48	\$ 54,553.08	\$ 23,744.53	\$ 2,150.00	\$ 2,702.87	\$ 6,453.25	\$ 148,612.77