

**ANNUAL REPORT
OF THE
FINANCIAL CONDITION
OF THE
COUNTY OF WALDO
IN THE
STATE OF MAINE
FOR THE FISCAL YEAR
ENDING
DECEMBER 31, 2008**

TABLE OF CONTENTS

TITLE	PAGE
Dedication	1
County Directory and County Officers	2
Maine Revised Statutes	4
2008 County Tax Breakdown	6
Estimated Revenues for Fiscal Year 2008	7
2008 Budgeted Expenditures	8
2008 Balance Sheet	9
County Commissioner's Report	10
Sheriff's Report	12
Waldo County Communication Center Report	14
Emergency Management Agency Report	15
District Attorney's Report	17
Waldo County Probate Court Report	18
University of Maine Cooperative Extension Report	20
Waldo County Action Partners Report	38
Thank You - Waldo County Employees	42
Waldo County S&W Conservation District Report	44
Independent Auditor's Report	45



*Dedicated to
Joanne M. Crowley
For her commitment and exemplary service
in the Registry of Probate as Clerk from 1971 to 1982
And as Register from 1983 to 2008*

COUNTY OF WALDO
COUNTY DIRECTORY AND COUNTY OFFICERS
FOR 2008

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	Eric Walker

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 (01-01-08 to 06-30-08) Retired	Joanne M. Crowley
Register of Probate Pro Tempore (07-01-08 to 12-31-08)	Sharon L. Peavey
Deputy Register (01-01-08 to 06-30-08)	Sharon L. Peavey
Deputy Register (08-18-08 to 12-31-08)	Judith Nealley

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	Jason Trundy

WALDO COUNTY BUDGET COMMITTEE FY 2008

District #1

Roger Lee	26 Park Street, Belfast, ME 04915
Richard McLaughlin	11 McKay Road, Lincolnville, ME 04849
Nakomis Nelson	PO Box 302, Islesboro, ME 04848

District #2

Richard Crossman	PO Box 164, Frankfort, ME 04438
Richard Desmarais	PO Box 313, Searsport, ME 04974
Bill Sneed	38 Moody Road, Prospect, ME 04981

District #3

James Bennett	63 Berry Road, Thorndike, ME 04986
Tim Biggs	27 Smithton Road, Freedom, ME 04941
Harry Dean Potter	1055 Jones Road, Palermo, ME 04354

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

SECTION 3. EXPENSE ACCOUNTS TO BE UNDER OATH

Whenever required by law to provide a bill of expense, every county officer shall itemize the bill and swear, before presenting it for auditing or payment, that it includes only actual cash spent in performing the officer's official duties.

SECTION 183. ANNUAL STATEMENT OF FINANCIAL STANDING

At the end of each year in cooperation with the commissioners, each treasurer shall make a statement of the financial condition of the county and publish in pamphlet form a reasonable number of copies for distribution among its citizens. This statement must show in detail all money received into and paid out of the county treasury, including a statement of detail of:

1. Unclaimed Inheritances. All sums received under Title 18-A, Section 3-914;
2. Division Among Accounts. The division of money among general, special and capital reserve accounts and the amounts remaining in each account;
3. Federal Funds. All federal funds received; and
4. Facts and Statistics. Other facts and statistics necessary to exhibit the true state of the county's finances, including the number of week's board and expense of clothing furnished prisoners.

SECTION 952. ANNUAL REPORT – Repealed. Laws 2003, c. 178, § 3

SECTION 951. COUNTY AUDIT

1. Annual Audit. Every county shall have an audit made of its accounts annually covering the last complete fiscal year by the Department of Audit or by a certified public accountant selected by the county commissioners. The audit must be performed in accordance with generally accepted auditing standards and procedures pertaining to government accounting. The auditor shall produce an audit report that includes the items required in section 952-A. When an audit is conducted by a certified public accountant, the audit, upon completion, must be forwarded to the Department of Audit. The audit, including the management letter, is a public document.

2. Improper transactions; report to district attorney. If, in the course of the audit, the auditor finds evidence of improper transactions, including the use of contingency funds for nonemergency purposes, the transfer of funds between departments or agencies, incompetence in keeping accounts or handling funds, failure to comply with the subchapter or any other improper practice of financial administration, the auditor shall report the same to the district attorney immediately.

3. Commissioners responsible. The county commissioners are responsible for the proper financial administration of each county department or agency and for approving county expenditures.

SECTION 952-A. AUDIT REPORT

- 1. Report contents.** The report required pursuant to section 951, subsection 1 must contain the following items:
 - A.** A management letter;
 - B.** A letter of transmittal;
 - C.** The independent auditor's report on the financial statements; and
 - D.** All financial statements and all other information required by governmental accounting and financial reporting standards.
- 2. Copies for distribution.** Copies of the report must be deposited in the county commissioners' office or a convenient place of business for distribution to the public and must be distributed to each municipality in the county.
- 3. Copies open for inspection.** Copies of the report and all county records must be kept in the county commissioners' office and must be open to the inspection of the public during usual business hours.

Article 7. Waldo County Budget Committee

SECTION 851. PURPOSE

The purpose of this article is to establish in Waldo County a method of appropriating money for County expenditures, according to a budget, which must first receive approval of a Budget Committee. This article amends the statutory method in sections 2, 701 and 702 by transferring the authority of Waldo County legislative delegation and the Legislature to approve the Waldo County budget to a committee comprised of Waldo County and municipal officials. This article applies only to Waldo County.

YEAR: 2008
 COUNTY TAX - BREAKDOWN

TAX COMMITMENT (approved by Budget Committee)	\$	7,380,590.10
AMOUNT TO REDUCE TAX LEVY:	Revenues - \$	742,579.14
	From Surplus - \$	-
OVERLAY	\$	147,000.00
TOTAL TO BE ASSESSED TO TOWNS	\$	6,785,010.96

AMOUNT TO BE RAISED	VALUATION	TAX RATE
\$6,785,010.96	\$4,421,100,000.00	0.001534688

MILL RATE OBTAINED AS FOLLOWS: \$6,785,010.96 dived by \$ 4,421,100,000.00
 (including \$147,000.00 overlay)

TOWN	TAX COMMITMENT
BELFAST	\$ 1,369,939.62
BELMONT	\$ 86,402.96
BROOKS	\$ 91,620.90
BURNHAM	\$ 139,503.18
FRANKFORT	\$ 104,512.28
FREEDOM	\$ 66,375.27
ISLESBORO	\$ 914,213.89
JACKSON	\$ 51,872.47
KNOX	\$ 69,137.71
LIBERTY	\$ 164,058.19
LINCOLNVILLE	\$ 696,825.28
MONROE	\$ 106,123.70
MONTVILLE	\$ 108,886.14
MORRILL	\$ 85,482.14
NORTHPORT	\$ 577,426.52
PALERMO	\$ 240,332.21
PROSPECT	\$ 67,065.88
SEARSMONT	\$ 219,920.85
SEARSPORT	\$ 406,845.90
STOCKTON SPRINGS	\$ 317,987.44
SWANVILLE	\$ 175,875.29
THORNDIKE	\$ 59,545.91
TROY	\$ 77,578.50
UNITY	\$ 146,025.60
WALDO	\$ 78,652.78
WINTERPORT	\$ 360,037.90
UNORGANIZED - LASELL AND LITTLE BERMUDA	\$ 2,762.44
TOTAL	\$ 6,785,010.96

John W. Hill *Amyl Jones* *Walter P. King*

2008 PROJECTED REVENUES

STATE OF MAINE RENT		\$ 75,979.14
EMERGENCY MANAGEMENT AGENCY		\$ 50,000.00
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		\$ 56,000.00
	FEEES	\$ 50,000.00
	RESTITUTION	\$ 6,000.00
SHERIFF		\$ 10,000.00
INTEREST		\$ 12,000.00
MISCELLANEOUS INCOME		\$ 12,500.00
DA'S COURT ORDERED FEES		\$ 5,000.00
REFUND		\$ 4,000.00
	TOTAL ESTIMATED	\$ 742,579.14

WALDO COUNTY BUDGET FISCAL YEAR 2008

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1010 EMERG. MGT. AGENCY	\$ 69,742.00	\$ 19,230.00	\$ 3,200.00		\$ -	\$ 92,172.00
1015 DISTRICT ATTORNEY	\$ 104,833.00	\$ 43,868.00	\$ 6,550.00		\$ 750.00	\$ 156,001.00
1020 COUNTY COMMISSIONERS	\$ 129,197.00	\$ 178,135.00	\$ 5,950.00		\$ 207,718.00	\$ 521,000.00
1025 TREASURER	\$ 41,432.29	\$ 5,250.00	\$ 1,517.71		\$ 6,500.00	\$ 54,700.00
1030 FACILITIES MANAGEMENT	\$ 59,810.80	\$ 173,889.20	\$ 53,800.00	\$ -	\$ 12,000.00	\$ 299,500.00
1050 JAIL	\$ 1,174,174.00	\$ 1,081,476.00	\$ 139,550.00		\$ 51,500.00	\$ 2,446,700.00
1065 REGISTRY OF DEEDS	\$ 142,614.00	\$ 81,975.00	\$ 8,050.00		\$ 9,000.00	\$ 241,639.00
1070 PROBATE COURT	\$ 147,600.47	\$ 28,374.53	\$ 6,025.00	\$ -	\$ -	\$ 182,000.00
1075 SHERIFF	\$ 751,431.10	\$ 167,500.00	\$ 34,500.00		\$ 82,850.00	\$ 1,036,281.10
1076 REG. COMM./DISPATCH	\$ 588,445.00	\$ 53,555.00	\$ 14,500.00		\$ -	\$ 656,500.00
1080 ADVERTISING/PROMOTION		\$ 8,500.00				\$ 8,500.00
1090 AUDIT		\$ 6,000.00				\$ 6,000.00
1095 DEBT SERVICE				\$ 70,200.00		\$ 70,200.00
2000 INTEREST		\$ 53,000.00				\$ 53,000.00
2005 U. OF M. EXTENSION		\$ 43,050.00	\$ 5,500.00		\$ 600.00	\$ 49,150.00
2025 EMPLOYEE BENEFITS		\$ 1,350,100.00	\$ 400.00			\$ 1,350,500.00
2035 W. C. SOIL & WATER		\$ 19,675.00				\$ 19,675.00
2040 RECORDS PRESERVATION * (Law Library)		\$ 5,045.00	\$ 677.00	\$ -	\$ 350.00	\$ 6,072.00
2045 RESERVES		\$ 123,000.00				\$ 123,000.00
2050 GRANT WRITING		\$ 8,000.00				\$ 8,000.00
TOTAL RECOMMENDED	\$ 3,209,279.66	\$ 3,449,622.73	\$ 280,219.71	\$ 70,200.00	\$ 371,268.00	\$ 7,380,590.10

BUDGET GRAND TOTAL

\$ 7,380,590.10

COUNTY OF WALDO, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS

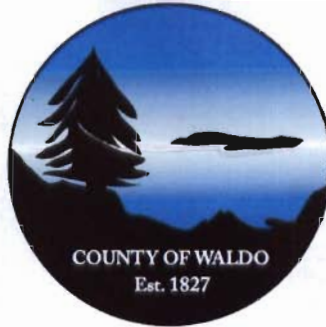
For the Year Ended December 31, 2008

	General Fund	Grants Management Fund	Nonmajor Funds	Total Govenmental Funds
<u>ASSETS</u>				
Cash -----	\$1,024,946.23	\$11,311.23	\$1,277,926.55	\$2,314,184.01
Accounts receivable -----	0.00	0.00	0.00	0.00
Due from other governments --	1,071.20	0.00	0.00	1,071.20
Due from other funds -----	0.00	0.00	0.00	0.00
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets -----	<u>\$1,026,017.43</u>	<u>\$11,311.23</u>	<u>\$1,277,926.55</u>	<u>\$2,315,255.21</u>
<u>LIABILITIES & FUND BALANCES</u>				
<u>LIABILITIES:</u>				
Accounts Payable -----	\$0.00	\$0.00	\$0.00	\$0.00
Due to other funds -----	0.00	0.00	1,071.20	1,071.20
Payroll related liabilities -----	15,136.87	0.00	0.00	15,136.87
Accrued compensated abscece	166,820.00	0.00	0.00	166,820.00
Total liabilities -----	<u>181,956.87</u>	<u>0.00</u>	<u>1,071.20</u>	<u>183,028.07</u>
<u>FUND BALANCES:</u>				
Reserved -----	0.00	0.00	0.00	0.00
Designated -----	202,904.31	11,311.23	1,276,855.35	1,491,070.89
Undesignated -----	641,156.25	0.00	0.00	641,156.25
Total fund balances -----	<u>844,060.56</u>	<u>11,311.23</u>	<u>1,276,855.35</u>	<u>2,132,227.14</u>
Total liabilities & fund balance:	<u>\$1,026,017.43</u>	<u>\$11,311.23</u>	<u>\$1,277,926.55</u>	<u>\$2,315,255.21</u>

STATE OF MAINE
COUNTY OF WALDO
COURT OF COUNTY COMMISSIONERS
39-B Spring Street
Belfast, ME 04915

District

- 1 Donald P. Berry, Sr. 342-5675
- 2 William D. Shorey 548-6114
- 3 Amy R. Fowler 568-3810



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

E-mail: commissioners@waldocountyme.gov

Barbara L. Arseneau
County Clerk

David A. Parkman
Treasurer

Citizens of Waldo County:

2008 brought forth many challenges, changes and trying times. The Board of Waldo County Commissioners, in the words of out-going Commissioner John Hyk, viewed these "...not as problems, but as opportunities."

In April, the County of Waldo lost Deputy Sergeant Mark Schade in a tragic accident that left a void in our Sheriff's Department. We will never forget the extraordinary person he was and the enthusiasm, loyalty and love he showed for the citizens he served and those whom he served with. We are stronger and better because of him.

In June Joanne Crowley, who served as Register of Probate for the last 25 years, retired. In total, she served our county for 37 years. She is greatly missed.

Late in 2008, the Board of Commissioners implemented a County of Waldo RX prescription discount plan through the National Association of Counties (NACo) and Caremark. These free cards are available to all Waldo County citizens at the County Commissioners Office, at all municipal offices and various other locations in the County. This card provides an average savings of 20% on prescriptions for Waldo County citizens and has proven to be of great assistance to those taking advantage of it. Details are available on the County's official website at www.waldocountyme.gov.

The County of Waldo implemented a new health care plan, finding significant savings for the taxpayers of Waldo County. We have self-funded our own insurance plan-resulting in no significant increases for the taxpayers. In 2009, County employees will start paying a portion of their insurance, which will continue to ease the tax burden. This plan has been designed and tailored to fit the County's needs and goals in offering excellent health care coverage for employees in the most cost effective manner.

As the economy worsens the Board of Commissioners has seen a significant increase in property tax abatement requests coming before us. Each individual case is a learning experience for both the Municipal Selectmen/Assessors and the Commissioners.

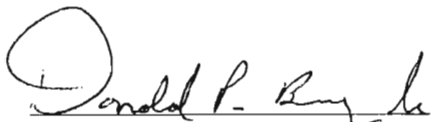
After over one year of negotiating, the Commissioners successfully completed contracts with three unions in November and December of 2008. The Communications Center unit was established in 2003 and this was their third contract. The other two units (Support Staff and Deputies Association) were both new to the County, so the process was much longer. In the end we have good contracts.

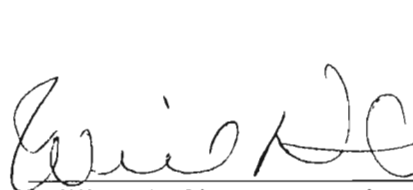
Waldo County is hosting for the first time in 2009 the Maine County Commissioners Association Convention at Point Lookout in Northport. The convention is held in September and County officials from all over the State are invited to our area. We are working with area businesses to put together a coupon book for all attendees to encourage people to shop and visit our area businesses. We have received a very good response from area businesses and are excited to see how well it goes.

The Jail consolidation process is a daily changing situation based on Legislative decisions. We are currently positioning the Waldo County Correctional Center to serve as a 72 hour hold/re-entry facility as a way of keeping this facility open rather than waiting for the State to choose to close the Correctional Center, as has been discussed in recent years. Unfortunately, this change in mission will result in reduction of employees due to the downsizing. Most have been able to find jobs at other correctional facilities. We appreciate their dedicated service to our Correctional Center and wish them the best in their new endeavors.

We continue to look for ways to be more energy efficient and improve our facilities while serving the citizens of Waldo County. As always, it is a privilege and a pleasure to work for you.

Respectfully,


Donald P. Berry, Sr., Chairman


William D. Shorey, Associate


Amy R. Fowler, Associate

The Board of Waldo County Commissioners

**Waldo County Sheriff's Office
2008 Annual Report**

Honorable County Commissioners and Citizens of Waldo County,

2008 was a year that members of this agency will never forget both personally and professionally. The loss of our brother Sgt. Mark Schade etched in our minds how a tragedy could change so many lives so quickly. His absence is a void in our hearts and minds that continue to hurt, however his memory is one we reach to for strength and reassurance that we must move forward. The State of Maine's posture for a takeover of our county jails has been another situation where turmoil was created for our employees. Working through this process with the Executive Branch and the Legislature created a unified corrections system within the state. This unified system was designed to find efficiency in working together with state and county corrections systems as well as create a better system with evidence based practice as the cornerstone for building corrections into the future. The transition has been difficult here in Waldo County while employees faced the uncertainty of the future of corrections here.

For 2009, the corrections division will be beginning a new chapter as a result of the new unified system. The newly established Board of Corrections determined that Waldo and several other counties were to be downsized. The administration and staff here at Waldo County presented a proposal to keep Waldo County in the corrections business by operating a re entry center. This came with the price of approximately 11 corrections positions to be laid off at the end of June, (72 hour hold downsizing or closure would have been worse). The legislation that created the new system requires a county to collect property tax annually in the amount they paid in 2007 for corrections operations. This is what has been referred to as the "tax cap" and will be assessed from now into the future. It has been our contention that we provide a valuable service to the corrections system and keep some of the quality people here working, allowing some of your tax dollars to remain in Waldo County, rather than send it all out to neighboring counties to provide correctional services there. We are scheduled to begin providing re entry services this summer with approximately 30 or so individuals who are returning to the coastal region from their time of incarceration. Our goal is to place these individuals back into their communities with the tools to succeed, become good neighbors, and not return to the criminal justice system.

Our patrol division has experienced the predicted increase in calls for service due to a reduction in State Police contribution to the resource management agreement. Our increase of the patrol division by one officer will help alleviate some of this additional workload; however, at this time, we have one officer in the academy and another scheduled to go in August, leaving our resources still a little low. We have implemented some scheduling changes and routinely rotate detectives back into patrol duties to try to fill the void. Our calls numbers for 2008 were

higher than previous years with our fair share of serious calls. The October 31 event where an armed man held students hostage at the Stockton Springs Elementary School was a great example of law enforcement agencies working together to resolve what could have been the most tragic event in Waldo County's history.

The investigative division has logged numerous cases involving more extensive investigations. Child Abuse, Property Crimes, Domestic Violence, Drug Trafficking, Major Larceny, and more, are all types of cases routinely investigated by this division of three officers. On top of this, as previously stated, they are helping to fill the voids in the Patrol Division on a regularly scheduled basis.

Finally, the Civil Division, which usually goes relatively unnoticed has been making headlines for the past year with their unprecedented service of foreclosures. In 2008 they served 182 foreclosures on top of the 1767 other civil services. This is not an easy task from a humanity standpoint. Officers evicting people from their homes is a task that none of us wish to do, however our sworn, legal obligation to uphold the law didn't come with a clause that gave us selectivity on which laws to uphold. We have, however, used discretion and tried to work with creditors and others to allow as much latitude as possible to help people get through these difficult situations however, the end results are rarely positive for the people being foreclosed on.

To The Honorable County Commissioners and 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 2008.

The year 2008 was another year of growth and change for our center. The State of Maine transitioned to a "single" EMD (Emergency Medical Dispatch) Protocol" and set the stage to start the process of re-educating 19 fulltime and/or part time dispatchers in the new protocol. At years end we had "re-certified" nearly all of the dispatchers for the first two year cycle of continuing education classes to maintain the "Center's" EMS license as required by the State of Maine. Looking to 2009 we will continue this process until everyone is licensed in the new Medical Priorities EMD Protocol.

The Southern half of the fire South build out was not completed in 2008 but was expected to start in early 2009. This would have finished a project 4 ½ years in the making. This will also complete the voting receiver project for Waldo S.O.

We continued to get busier throughout the year with EMS calls leading the way. Ambulance calls keep us busy. Fire calls however remain quite flat, a good thing. As 2008 ended we were relieved to find that we had not seen an increase in fire calls due to stabilizing fuel oil prices.

We are one of 13 County Regional Communications Centers/911 PSAPs in the state of Maine and as such provide a valued link between the citizens and public safety.

Following are the statistics of services in 2008.

Calls for service (excluding fire and ems calls).....	27,389
Fire and EMS calls.....	5,765
Telephone calls excluding 911 calls.....	33,750
E911 calls.....	10,543
Walk ins to the Center.....	2,624
Radio Transmissions, all incoming and outgoing.....	237,067

I wish to thank the Commissioners and the citizens of Waldo County for support of your Regional Communications Center/911 PSAP. We are here to serve You.

Sincerely
Owen Smith

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 finalized the first County-wide Emergency Medical Services Mutual Aid Compact in the County's history. Any Ambulance Service in the County can now request assistance from any other EMS Service during a mass casualty incident. We have expanded our Incident Management Assistance Team and HAM Radio Team capabilities and strengthened our ties with the Waldo County Search & Rescue Team.

We continue to work on improving the information flow between the municipal emergency operations centers and the county emergency operations center. We acquired a set of three new digital radios for every town in the County. We have created a County Radio Communications Plan and are coordinating the effort to relicense all of the public safety radio frequencies for narrowband. Our municipal Emergency Management Directors became even more experienced in completing damage assessment reports and resource requests, when the County was hit with two major natural disaster events; both of which rose to the level of Presidential Declared Disasters.

Waldo County was declared a Presidential Disaster Area in April and in December of 2008 for flooding and ice storm damages, respectively. 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 \$266,894.99 for the April Storm and approximately \$190,000.00 for the December 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 seven tabletop exercises, one drill and two full scale exercises. These exercises included hosting Incident Command tabletop exercises for the first responders and emergency managers in the County; sending a team to the Piscataquis County full scale exercise and overseeing a County full scale exercise in Montville.

We have signed new mutual aid agreements with Central Maine Power, Unity College Search and Rescue Team and Point Lookout Resort Center. We have new created liaisons with Maine Forest Service. The Waldo County Local Emergency Planning Committee continues to try to find ways to protect residents and visitors from hazardous materials release incidents. We have re-established the County Hazard Mitigation Planning Team in order to complete a mandatory update to the County Hazard Mitigation Plan in the fall of 2009.

Because we have ac current plan, the Towns of Brooks, Liberty, Knox, Palermo and Unity were eligible for and received \$371,367.00 in Hazard Mitigation grant funds for improving roads.

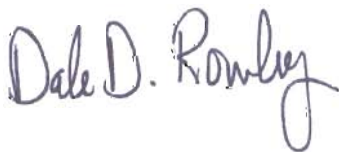
The County EMA office created a Pet Sheltering Team to establish a Pet Friendly Shelter in conjunction with the Troy Howard Middle School Red Cross shelter. We have developed a list of County Points of Distribution & Municipal Supply Drops for FEMA disaster supplies. We completed a major update of the County Emergency Operations Plan. Our HAM radio volunteers set up a radio station at the General Hospital for emergency backup communications. They also installed a marine radio in the County EOC that will allow us to communicate with vessels in Penobscot Bay. We were active in organizing and facilitating two after action assessment meetings in Stockton Springs following the hostage incident at the elementary school. Finally, we have developed an in-house geographic information system (GIS) capability.

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
2007 HSGP	\$147,000.00	State Emergency Response Commission
2007 EMPG	\$58,161.80	State Emergency Response Commission
2008 PSIC	\$283,290.00	State Emergency Response Commission
LEPC Awareness Funds	\$625.00	Dept of Homeland Security/FEMA
LEPC Clerical Grants	\$5,927.61	Dept of Homeland Security/FEMA
LEPC Operations Funds	\$3,900.00	Dept of Homeland Security /US Navy
Supplemental EMPG	\$5,727.00	Dept of Homeland Security/FEMA
HAM Radio Maintenance	\$1,500.00	Dept of Homeland Security/FEMA
Global Star Satellite Service	\$330.00	Dept of Homeland Security/FEMA
TOTAL	\$506,461.41	

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, MA, Director
Waldo County Emergency Management Agency



REPORT OF THE DISTRICT ATTORNEY

To the Honorable Commissioners of Waldo County:

The volume of cases handled by the District Attorney's office in 2008 continued to be high by comparison to counties with similar population. The total number of adult criminal cases declined slightly from 1564 to 1513 (3%). However, there were more cases in the Superior Court (a 4% increase, from 380 to 403). All serious crimes are prosecuted in the Superior Court and this figure shows the frequency with which the office is involved in significant criminal matters. There were also sharp increases in the number of civil violations such as Possession of Marijuana and Illegal Possession of Alcohol, from 304 to 367 (21%), and in the number of juvenile cases, from 77 to 96 (25%). The total caseload increased from 1945 to 1976.

The increase in Superior Court numbers in recent years, combined with reductions in court time, contributed to an increase in the number of pre-sentence prisoners in 2007. This trend was reversed in 2008. The greater amount of Superior Court time contributed to faster resolution of cases. The daily population of inmates, and the number of prisoners held for long periods before sentencing, both declined during 2008.

The office had significant success in major cases during 2008, largely due to the dedicated work of veteran prosecutor Eric Walker of Belmont. Deputy District Attorney Leane Zainea resigned early in 2008 to become a homicide prosecutor for the Attorney General. The office lost twenty years of dedication and knowledge with Leane's departure. Eric Walker was promoted to Deputy District Attorney later in 2008. Neil Prendergast of Camden was appointed as Assistant District Attorney in mid-2008, bringing the attorney staff back up to full strength. Juvenile prosecutor Miriam Johnson of Bath continued her work in all four counties of the district. Miriam brings skill and good judgment to these important cases.

The office relies each day on its experienced county staff. Carla Rogerson completed her sixth year as legal secretary, with responsibility for Superior Court and the budget. Karen Knox of Searsport handles the large volume of District Court cases. Adult Services Victim Witness Advocate Deborah McAllian of Bucksport is now in her fourth year of dedicated service to the witnesses, both civilian and law enforcement, in Waldo County courts. Part-time child victim advocate Harriet Kearns of Camden is a new but tremendously valuable member of the prosecution team.

The year ahead will bring fresh challenges. The new consolidated corrections system may affect how inmates navigate the court process. We expect that resources such as the Volunteers of America bail supervision project and the Restorative Justice Project will continue to divert some defendants from unnecessary incarceration. The most persistent criminal justice challenge Waldo County faces is substance abuse. The District Attorneys' staff works hard every day to confront the host of crimes linked to alcohol use, by both adults and juveniles, and use of drugs such as heroin, cocaine and oxycodone. That effort only succeeds when all resources: courts, prosecutors, law enforcement and corrections, are coordinated. The District Attorney's office is proud to be part of Waldo County's coordinated criminal justice system.

Respectfully submitted,

Geoffrey Rushlau,
District Attorney

SUSAN W. LONGLEY, Judge
SHARON W. PEAVEY, Register



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

TELEPHONE (207) 338-2780
or (207) 338-2963
FAX (207) 338-2360

STATE OF MAINE
PROBATE COURT—WALDO COUNTY
BELFAST

WALDO COUNTY PROBATE COURT ANNUAL REPORT 2008

To the Honorable Waldo County Commissioners & Citizens of Waldo County

Thank you for this opportunity to report on the 2008 year in Waldo County Probate Court. As in past years, we continue to strive to treat all who come into contact with our Court fairly and respectfully. Professionally, we also work hard and take great pride in working efficiently. And we would like to think our ideas and efforts continue to save parties before us as well as and the county taxpayers both valuable time and money.

Also concerning money, our monthly co-payment system continues to work very well, with no small thanks to those who make it work, namely the ones who, month after month, remember to make their payments. As you know, these monthly co-payments are based on each party's acknowledged ability to pay if put on a monthly payment plan, and these monthly payments, coupled with a maximum fee policy for appointees, have helped us stem the otherwise ever-escalating line item related to court appointments.

We continue to enter current and prior cases into our docket management program with ICON. This program allows the public online access to probate records at maineprobate.net.

In serving the citizens of Waldo County, we again would like to thank our wonderfully professional staff. These include our newly-appointed Deputy Register Judy Nealley and Cari Emrich, our new Probate Clerk. Waldo County citizens can be very proud to have these people at their service. We would also like to recognize the dedicated work of Joanne M. Crowley, who retired as Register of Probate on June 30, 2008, after 37 years of service with the County of Waldo.

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.

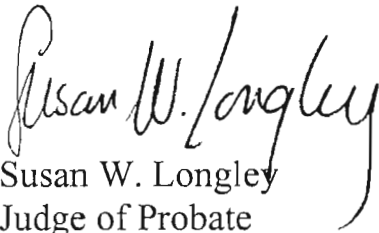
Beyond the above, we would like to close by stating that the Year 2008 was a year in which our new probate cases increased from 246 to 256, while our passport applications decreased from 686 to 462.

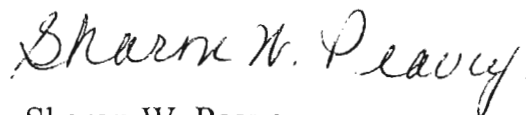
For those of you who may not otherwise know how/when to find us in court, we are located at 39A Spring Street in Belfast. Our regular office hours are Monday through Friday from 8:00 a.m. to 4:00 p.m., with Court itself in session at least every Wednesday. That being said, our duties do, however, require 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.

In closing, thank you again for this opportunity to report. And please know that it remains our honor and privilege to serve you.

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

Respectfully,


Susan W. Longley
Judge of Probate


Sharon W. Peavey
Register of Probate

Putting Knowledge to Work with the People of Maine



2008 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 our 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

Michelle Gharst - Waldo

MEMBERS

Sue Blais - Waldo
Ian Collins - Liberty
Abby Gilchrist - Unity
Jacqui Lee - Belfast
Chia Murdock - Unity
Robert Nelson - Thorndike
Anne Rothrock - Freedom

www.extension.umaine.edu/WaldoCounty

www.extension.umaine.edu

A Member of the University of Maine System

Published and distributed in furtherance of Acts of Congress of May 8 and June 30, 1914, by the University of Maine Cooperative Extension, the Land Grant University of the state of Maine and the U.S. Department of Agriculture cooperating. Cooperative Extension and other agencies of the U.S.D.A. provide equal opportunities in programs and employment.

University of Maine Cooperative Extension Waldo County

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

EXTENSION EDUCATORS:

Jane Haskell: *Business, Youth & Community Development, x1013*
Rick Kersbergen: *Agriculture & Natural Resources, x1014*

EATWELL NUTRITION ASSOCIATES:

Beth Chamberlain x1020, and Pat Fraser x1019
Sandy Dubay, *Regional Nutrition Education Professional*

4-H PROGRAM AIDE: Joyce Weaver, x1012

PARENTS ARE TEACHERS, TOO STAFF:

Martha Powers x1021, Diane Russell x1018, Ellie Weider x1017
Pam LaHaye, *Coordinator, x1015* and Caryn Drapkin

EXTENSION SUPPORT STAFF:

Sónia Antunes x1010,
Billiejo Pendleton x1011

Liz Stanley: *Hort. Aide, Knox-Lincoln-Waldo county 1-800-244-2104*
Caragh Fitzgerald, *Ext Educator, Kennebec & Waldo 1-800-287-1481*



Newsletters

4-H on the Move

Monthly electronic newsletter covering county, state & national 4-H activities, news and resources
www.extension.umaine.edu/Waldo/4H/Newsletter

Eat Well

Quarterly newsletter featuring food topics, nutrition, health, exercise and 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

Perspectives

Monthly electronic 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

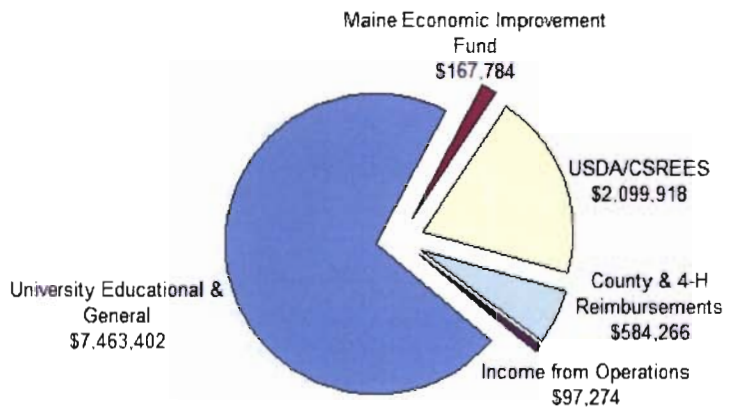
Listing of available University of Maine Cooperative Extension publications
extensionpubs.umext.maine.edu

Waldo County Extension Financial Resources

University of Maine Cooperative Extension's successful educational programs result from a federal, state and county government partnership. Since 1919, when the Maine Legislature passed the County Extension Act*, the University of Maine has been in all Maine communities with a county office whose operations are funded by county government. Our educational programs anticipate and respond to local and state needs and issues. We also communicate those issues and opportunities to UMaine faculty to influence their research and development plans.

As a unique partnership among federal, state and county governments, UMaine Extension uses funding from Maine counties and the University to match and leverage support from the United States Department of Agriculture, other federal grantors, state agencies and private foundations. Each county UMaine Extension office is also part of a statewide organization and the national Extension system.

Statewide Extension Funding



Waldo	2008/09
Local Salaries and Benefits	\$617,835
Prorated Support from UMaine*	\$464,536
Computer Equipment and Networking	\$7,960
Publications	\$1,229
Postage	\$4,064
Telephone	\$1,212
Travel	\$33,204
Total	\$1,130,040

Prorated Support from UMaine* reflects salaries & benefits for administrative and state-wide staff.

Without statewide support, Extension would not be present in this county. Funds for projects are provided through the University of Maine, Federal Formula Funds, grants, contracts, and fees. Dollars from other sources support salaries and benefits for Extension Specialists, County Educators, Extension administration, computer equipment and networking, publications, postage, telephone, and travel.

Local Partnership

Our County Extension Association is the vital link between the county, our communities and UMaine. The Association's Executive Committee is comprised of local volunteers who represent community interests by advising UMaine Extension staff on educational programs, advocate for and secure funding from county government to support the county office, oversee the office budget and facilities, and guide UMaine Extension staff in identifying their programming goals.



ALL PHOTOS BY EDWIN REMSBERG, USDA

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 2008, one hundred twenty-two families received 887 home visits and another 150 families received information by mail. The program also offered a parent education/support group for parenting adolescents in Searsport. Of the families that enrolled prenatally, all got regular prenatal care. All the children in the program had a regular medical provider and were up to date with their well child visits. Ninety-eight percent of the children were up to date in their immunizations. Home safety has improved for all families. Any delays in development have been caught early through regular screenings, 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.

Waldo County TRIAD

Waldo County Triad is a three-way partnership of citizens, local organizations and law enforcement and is dedicated to improving the safety and well-being of Waldo County residents age 50 and older through education and service. The University of Maine Cooperative Extension is one of the member organizations.



Surveys of residents have clearly shown that older persons are concerned about the response time of emergency personnel, becoming victims of scams and thefts, and falling at home and no one would know that help was needed. Surveys of emergency response personnel show that the major barriers to providing good service to older people are the difficulty in finding a particular rural house, especially at night and thus delaying response time and ambulance personnel state that often whoever is at the home could not name prescription drugs being used by the victim or medical conditions present. This means 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. TRIAD also offers the File of Life, a magnetic pocket holding individual medical information. This is kept on the refrigerator door. In the event of

a medical emergency, ambulance workers have access to the information they need immediately.

Triad has placed a supply of these files and lights in every community in the county to make the items conveniently located for older people. Home visitors from several organizations also have the files and lights to distribute to their older clientele.

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.

One reason that older people are victims of theft is that they are likely to have prescription drugs in their homes. They may not dispose of them, even if they are not being used, and if they do dispose of them, they often put them in the toilet and contribute to an environmental issue. To assist with having unused drugs in the home, Triad held a turn-in day for unwanted and out-dated medications in conjunction with Waldo County Senior Day. That event brought many prescription and non-prescription drugs to the police members of Triad, including drugs that would have brought approximately \$6,000 if sold on the street. Subsequently, Triad has joined The University of Maine Center for Aging pilot project where the police units in Triad offer pre-paid mailer bags to anyone who wishes to dispose of medications; these bags are mailed to the Maine Drug Enforcement Agency for proper disposal.

Concerns about falling were addressed in two ways. The Waldo County Communications Center established a daily call program in conjunction with Triad. 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. A grant was received to provide an 8-part workshop series where participants learned exercises to strengthen muscles and improve balance. They also learned simple ways and inexpensive ways to meet



their nutritional needs and improve strength. Twenty-two people ages 69 to 88 participated. A survey of these persons three months after the end of the program showed that one had been able to give up her cane, one who could only walk a short distance was now walking at least one mile per day, and one felt her balance was so much improved that she now left out of her house to do her shopping or visit with friends.

The University of Maine Cooperative Extension representative 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 approximately 2,300 residents. The letter continues to add 50 to 100 new addresses between mailings as readers refer their friends.

Home Horticulture

Home Gardening Help

Homeowners and small farmers continue to call the office for assistance with questions about growing vegetables, fruits and ornamentals. Some of these are to explore new opportunities in agriculture and others are to try and solve problems. There was an increased interest in growing food, and in sustainable landscaping practices. Many people emailed questions and photos, saving time and money.



A friend in the home garden

Plant-A-Row for the Hungry (PAR)

Home gardeners reported donations of over **4,000 pounds** of produce to soup kitchens, shelters and food pantries.



Harvest for donation

The Maine Apprentice Gardener Program (MAG)

The MAG curriculum 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 garden program locally and throughout the state.



Maine Apprentice Gardeners and Master Gardeners on planting day

Local/Regional Training

We offered a series of workshops on growing small fruit, vegetables and saving water in home gardens. A state-wide program for beginning vegetable gardeners was offered with excellent attendance in our mid-coast region. Presentations with other local organizations included seed starting, home composting, shoreland buffers, control of invasive plants, and how to use native species in the landscape.

The Master Gardener Volunteer Program

30 participants received over 40 hours of in-depth training in the art and science of horticulture. They were certified after volunteering 40 hours in their communities doing gardening and environmental education in schools, educational talks, community beautification and growing food for the needy. 173 Master Gardeners gave over 4,620 hours of their time in 2008.



Master Gardeners
learn about composting

Keep ME Warm Program

In Fall 2008, Waldo County distributed Keep ME Warm Kits to 100 households to improve energy efficiency in low income households in Waldo County. These kits each had a value of \$100.00 and in many households improved energy efficiency this past winter.



Resources for Home Gardeners:

UMaine Extension's Publications Catalog:

extensionpubs.umext.maine.edu

UMaine's Pest Management Office: [http://](http://www.umext.maine.edu/topics/pest.htm)

www.umext.maine.edu/topics/pest.htm

Master Gardener Volunteer Program:

<http://www.umaine.edu/ceskl/MG.htm>

ME Soil Testing Service:

analab.umesci@maine.edu

Maine's YardScaping Program:

Yardscaping.org

Pro New England: pronewengland.org

The Maine Home Garden News

Free monthly electronic newsletter from UMaine Extension. It is issued March through October and is designed to equip Maine home gardeners with practical information on successfully growing vegetables, fruits and herbs, as well as flowers, lawns, shrubs and trees. To subscribe, call (207) 581-3792 or visit: www.umext.maine.edu/gardennews

eXtension: eXtension.org

Soup Kitchens: <http://www.state.me.us/agriculture/co/tefap/countysearch.html>

Liz Stanley, Horticulture Program

Coordinator 800.244.2104 lstanley@umext.maine.edu



Eat Well Nutrition Education 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 are taught individually in their homes, in small community groups, or participate through a correspondence course-Eat Well by Mail. They learn to plan and prepare nutritious low cost meals. Nutrition Associates also provide nutrition education to low income youth in community programs, libraries, schools and after-school programs.



Two Nutrition Associates provided 382 nutrition education lessons to 112 adults serving 178 family members. They graduated 58 adults from the program. They also provided nutrition lessons to 21 youth groups serving 330 youth in Waldo County.

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.



2008 Successes

ADULT CLIENT

My client M is a single mom with a 3 year old boy. She was expecting her second child when I started working with her. She wanted to learn how to cook and buy groceries for her family. She was also going to Community School to get her diploma. She has worked hard to accomplish that goal.

It has been a joy to work with her. She did not have or know how to use measuring cups and spoons. We have worked on basic cooking skills that she wanted to learn. We have prepared eggs in the variety of ways possible. We made low cost chicken and cheese quesadillas and taco casserole. We worked on vegetable preparation and food safety.

I have attended 3 meetings with her sponsors and mentors. They sent me glowing letters of thanks for the work I have done with her. M now has a beautiful baby girl. She now has the confidence and skills to prepare recipes and healthy foods for her young family.

YOUTH GROUP

I worked with a group of young kids and a teenager this summer. They were very interested in learning about and preparing foods. We did lessons on MyPyramid nutrition and serving sizes. I stressed the importance of food safety and they were quick to pick up on these ideas. The kids were motivated to try new recipes at home and share them with each other. We did crafts and each kid received a certificate after the lessons were completed.

4-H Youth Development

4-H Honorary Page Program

When the Maine House of Representatives or Senate is convened, the 4-H Honorary Page program gives students an opportunity to participate in the Maine governmental process and to interact with Legislators. Pages hand out information to Representatives or Senators or place the paper information on their desks. They also hand phone and other messages to Representatives and Senators on the floor. Each county is encouraged to send 4-H delegates to the Maine State House. In 2008 twenty five youth from 25 different voting districts represented 4-H in Augusta on March 27, 2008.



A 4-H member from Waldo County stands with Senator Carol Weston

Annual Waldo County 4-H Volunteer Recognition

Each year the University of Maine Cooperative Extension Waldo County 4-H Program tries to recognize one Waldo County 4-H Volunteer. 4-H Volunteers are very instrumental in making the difference in the life of 4-H members and community. Without 4-H volunteers, there would not be opportunities for youth to participate in 4-H programs.



In 2008 we recognize 4-H Volunteer, Marilyn Schofield. Marilyn helps the Little Beavers 4-H Club organize their Club Yearly Plan which exemplifies a high commitment for community service, citizenship and leadership. The Little Beavers 4-H Club began as family 4-H club and now includes non-family members. The club offers many opportunities like placing flags annually on the graves of Maine Veteran Cemeteries, working diligently with many fundraisers for the Town of Knox Veteran's Memorial, selling paver stones to honor family members that have served in the service in both war and peace times, while offering projects like sewing, woodworking, arts and crafts, dairy, market lamb and sheep clinics hosted here in Waldo County.

Marilyn Schofield has been instrumental for years helping not only her children, but now her grandchildren and other community children. She is part of one Waldo County family who captures the true essence of 4-H Generational Families.

Natalie Marceau is 2008 4-H Post Secondary Scholarship Recipient

Natalie Marceau was chosen as a winner of a 4-H Post Secondary Scholarship in the amount of \$1000 awarded by the Pine Tree State 4-H Foundation. The award is given by the Foundation to first year students who have participated in 4-H and demonstrated outstanding leadership, character and commitment to 4-H.

Natalie received her award at the Annual Meeting of the Pine Tree State 4-H Foundation.

Natalie, who lives in Searsmont, has been active with Over the Hill Farm 4-H Dairy Club for the past 9 years. Natalie is attending the University of Maine with a major in biology.



Waldo County Annual Child & Parent Day

The Ambrose family volunteers their time representing the University of Maine Cooperative Extension Waldo County 4-H Program at the annual Child and Parent Day. The Waldo County 4-H Leaders Association provides materials for the fun hands-on learning activities which have included planting seeds, making stress balls, and many arts and crafts activities that families can continue the fun replicating these activities at home.

This annual event which is held the first Saturday in April, at the Belfast YMCA, brings many Waldo County agencies, organizations and community members together providing a variety of fun free hands-on educational activities, with presentations, physical movement and healthy light snacks and family meals to over 100 people who attend. There is no cost to families who participate.

Volunteering is a fun way to give back to the community and to help promote positive youth development. The Maine 4-H Program welcomes caring and responsible adults and older youth to apply to become 4-H volunteers. Volunteers are the Heart of 4-H! Volunteers truly make a difference in the lives of Maine 4-H youth who are 5 to 19 years of age.

Tractor safety Courses

Courses were offered and taught by Rick Kersbergen at the Waldo Technical Center for students in the horticulture class as well as a spring class that is held annually at Ingraham's Equipment in Knox. Successful completion of the course earns teenagers ages 14-16 to operate tractors as part of their employment on a farm. Each year, this program draws both young and old. In 2008, 15 youth and adults competed the certification program and learned and demonstrated how to operate all types of farm equipment safely.

Agriculture Education Partnerships

2008 was a difficult year for local farms, especially dairy farms. High fuel prices during the summer harvest months with the associated high prices for fertilizer made it a difficult summer. Extension Educator Rick Kersbergen submitted a proposal to the USDA Sustainable Agriculture, Research and Education (SARE) program to conduct research on Waldo County dairy farms to reduce fuel and fertilizer costs with alternative agronomic ways to grow corn silage. This project, that begins in 2009, was funded for \$149,000 and will include research partners, the Waldo County Soil and Water Conservation District as well as participating partners in Massachusetts and Vermont.

Partnerships with agencies such as the Maine Organic Farmers and Gardeners Association and producer groups such as the Maine Grass Farmers Network help to coordinate educational programs with Cooperative Extension, including pasture walks, Small Farm Field Day and the Farmer to Farmer conference that will be held in Waldo County in November of 2009.

Research

Rick Kersbergen is the lead researcher on several projects that impact dairy farmers in the Northeast. Several of these involve forage research for organic dairy farms. Rick has also initiated numerous trials on local farms involving grain production for both human and livestock consumption. Most recently, several local growers have begun growing sunflowers as an oilseed crop to try and produce their own fuel as well as a feed source that is high in protein for their livestock. Rick is also involved in a new initiatives to produce

wheat and other grains for local bread production. He has been invited to speak about these projects throughout the United States and Canada.



Organic research trials



Soybean and sunflower seeds being pressed for oil and meal



Forage oats in Unity

Small farmers continue to call the office for assistance. Some of these are to explore new opportunities in agriculture and others are to try and solve problems.

New livestock as well as vegetable operations are starting up in Waldo County as a result of a renewed interest in local foods and healthy lifestyles.

Cooperative Extension in Waldo County hosts the Maine Hay Directory which serves as a resource for farmers marketing hay as well as those animal owners in need of feed www.extension.umaine.edu/Waldo/hay. We also host the website for the Maine Grass Farmers Network and the Northeast Pasture consortium www.umaine.edu/grazingguide a public/private partnership in which Rick Kersbergen serves as chair of the public sector.



Organic bread wheat ready for harvest

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.

Rick also serves as vice president of the Maine Sustainable Agriculture Society with Ex-Agricultural Commissioner Robert Spear as President.

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.

A recent program participant said, "Extension's small business classes are taught in 'plain English' with understandable terms. We were encouraged to ask questions. As a result I plan to keep more accurate records and I plan to do them on schedule."



Small business owners from Belfast, Islesboro and Palermo discuss skills needed to run a business successfully in uncertain times

"It's important to know your market," said a local workshop participant. "Do research before (your price your product) and continue to do so. Selling at a loss cannot be made up in volume."



At a Business Recordkeeping workshop, Jane Haskell (standing) works with business owners from Camden, Islesboro, Morrill and Searsmont

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 nine years
- Publications - 20 different business management fact sheets are available in print and online

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

Doing Business Radio Show

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.

Featured on *Doing Business*
Small business owners from Belfast
discuss various marketing ideas



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
- Small Business Clinics
- Community Economic Toolbox
- Business Management Publications
- Doing Business Radio Show - WERU
- Maine Business Works
- Virtual Resource Library





STRENGTHENING YOUR FACILITATION SKILLS

TRAIN THE TRAINER

The curriculum has been identified as a national learning priority by National 4-H Council to build organizational strength.

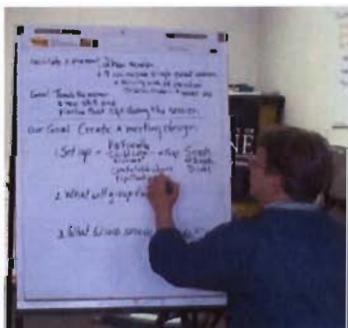
Strengthening Your Facilitation Skills, Level 1, is a curriculum that was designed based on the needs of Waldo County citizens. Its success has been shared at conferences with Extension colleagues across the nation. The *Strengthening Your Facilitation Skills* (SYFS for short), *Level 1* curriculum was published and first distributed at a conference designed for professionals who want to train community members to more effectively and efficiently lead community groups.



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.

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.



Nearly 125 people have attended a 20-hour training, *Strengthening Your Facilitation Skills*, which is designed to build the working capacity of groups.

University of Maine Cooperative Extension Statewide Highlights

Sharing Our Research through Online Publications:

Thousands of people from Waldo County, across the state of Maine, and beyond use Extension research-based publications as their first choice when seeking answers to important questions about the business of living their lives. The topics are relevant, timely, and accessible for purchase or free download through our County offices, Orono Distribution Center or Extension Publications website extensionpubs.umext.maine.edu

Preserving Organic Marketability in a Genetically Modified Environment:

Maine is currently the only state to have a mandatory training program for growers that grow genetically modified crops. UMaine Extension developed and delivered grower training on how to use the seed in ways that protect the marketability of other nearby non-modified crops, especially organic crops. As a result of our work, Maine growers now have access to the insect-resistant hybrids they want, and organic crop marketability is preserved. Last year, 37 producers planted genetically modified corn under the program, and all were found to have implemented the new rules effectively.



Farm Estate Planning: Transferring a farm business to the next generation or to another owner is a complex process and a big step in people's lives. UMaine Extension offers estate planning workshops designed to increase people's awareness of the complex elements of estate planning and transfer of farming operations and assets to a succeeding generation. During the past two years, 300 people have learned about the essential elements of estate planning, including making a will, a trust, gifting, a durable power of attorney, and a medical directive.



Scallop Enhancement; Restoring an Important

Fishery: Sea scallops, once a \$15 million fishery, are in jeopardy of collapsing due to over-harvesting. Supported by funding from UMaine Extension, Maine Sea Grant, and the Down East Institute for Applied Marine Research our researchers are assisting scallopers by enhancing scallop populations through seed transplanting. This project highlights specific factors that influence growth and survival of this commercially important species and provides information to industry personnel and resource managers so they can develop additional scallop beds along the Maine coast where scallop stocks have been depleted. The team of researchers found that the transplanted scallops had an excellent survival rate and large quantities of these animals can be successfully moved from wild beds to enhancement areas. With the success of these techniques, additional phases of the project are planned that will design and implement strategies to restore this multi-million dollar fishery in Maine.

Recipe to Market; Working with Food

Entrepreneurs: Maine entrepreneurs, farmers, and food producers need help with taking their great ideas to market, especially with faced with complex safety regulations, competition, and a need to be profitable. UMaine Extension developed an annual five-week workshop series called **Recipe to Market** to offer information on product development, business planning, food regulations, food safety, market research, and pricing. Offered for the first time last year, the workshops were presented by a team of UMaine Extension faculty, inspectors from the Maine Department of Agriculture, Food and Rural Resources, and a panel of business owners. Sixteen participants attended. Within the first year, one new business has started and two are in the pre-opening start-up phase. One of our participants learned enough to believe she would not be successful and thanked us for saving her from a disastrous investment.

Senior Companion Program: For the past 26 years, the University of Maine Cooperative Extension's Senior Companion Program has provided a cost effective solution to help older adults remain in their homes. Demographically, Maine is one of the oldest states in the United States and has a large number of seniors living at or below poverty level. Many are isolated, suffer from chronic illness, and are challenged to remain independent. Our Senior Companion Program offers an opportunity for volunteers with limited incomes to provide companionship and non-medical support to others who are homebound and/or isolated. Our program has an average of 112 companions who serve more than 550 clients. In 2008, volunteer companions made visits for a total of 84,600 hours. During 2006, UMaine Extension and UMaine economists researched the economic impact of the Senior Companion Program. 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 participating in the Senior Companion Program in 2006 was \$4,237,000.

Dealing with Tough Times in Maine: As the adverse U.S. economy drives changes in the lives of Maine people, UMaine Extension is engaged in new educational efforts to address the inevitable challenges that come with such change. This year, we emphasized programming in every county related to consumer energy issues, and during the fall distributed energy kits and information about weatherization to the people who needed them. We also expanded programming that helps people learn how to do more with less in ways that minimize their environmental impact through the work of a statewide Sustainable Living Team and a new Sustainable Living Specialist position. We are responding to an exploding need for help from new gardeners; and addressing long-term energy issues unique to Maine through research to develop local energy resources, such as bio-diesel from locally grown canola and pellet fuel from Maine-grown grasses.

Plant-A-Row for the Hungry; 69,895 Pounds of Fresh Fruit and Vegetables: According to the USDA, members of one in 10 households in the United States experience hunger or the risk of hunger. Approximately 25 million people, including 9.9 million children, have substandard diets or must resort to seeking emergency food because they cannot always afford the food they need. UMaine Extension's Plant-A-Row for the Hungry program involves home gardeners, Master Gardeners, and others who grow fresh fruits and vegetables and donate them to needy individuals and families in Maine. Despite the less than ideal 2008 Maine growing season, gardeners and farmers have once again given generously of their time and harvest to make a huge difference in combating hunger. The local effort is part of a national program sponsored by the Garden Writers Association. The tallies are in—during the 2008 garden season, UMaine Extension collected 69,895 pounds of fresh fruit and vegetables, 70 dozen ears of corn and 60 loaves of bread to give to food banks, soup kitchens, service organizations, and directly to families as part of our healthy lifestyles educational programs. At an average market value of \$1.90 per pound, our gardeners and volunteers contributed fresh fruits and vegetables worth more than \$132,800 to mitigate hunger, improve nutrition and health, and help the recipients develop positive habits that will lead to improved health throughout their lives.



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 therefore. 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.



Making a Difference

For more than 90 years, University of Maine Cooperative Extension has worked with Maine volunteers to offer community-driven, research-based educational programs in every county. Our annual report features highlights of recent accomplishments and the difference we make in the lives of Maine citizens and their communities.

WALDO COMMUNITY ACTION PARTNERS

TO: THE HONORABLE COUNTY COMMISSIONERS OF WALDO COUNTY

From October 1, 2007 to September 30, 2008 the Waldo Community Action Partners (WCAP) provided a variety of services totaling \$7,906,421.00 for the citizens of Waldo County. While WCAP's core investment is in "Creating opportunities for people to improve their quality of life" (WCAP's Mission) the impact has a positive effect on all citizens including the business community.

The Waldo County Transportation Program delivered 82,234 one way trips traveling 1,983,324 miles for 2,686 people.

- Public Transportation is available for all Waldo County Residents to Belfast, Bangor, Rockland, Waterville and Augusta
- Mileage reimbursement is provided for MaineCare members that arrange their own ride to medical appointments.
- Transportation is provided by bus, van, or automobile for MaineCare members to medical appointments.
- Group trips are available to the public to points within a 100 mile radius of the county line.
- Contracted Transportation is available upon completion of a contract.

WCAP's Outreach and Referral office provided heating assistance in the amount of \$1,971,085.00 for 2,427 Waldo County low in-come households keeping 5,202 individuals warm last winter. 181 Low in-come households received emergency assistance that were in danger of having utility services that are heat related disconnected or ran out of heating fuel. 983 Low in-come households received up to \$600.00 in financial assistance for residential electric service. Fuel assistance benefits averaging 1,752 Low income families received a monthly credit of \$13.50 on basic phone service or \$10.00 installation fee on new service. 88 Households were served under the Keep Me Warm Program

- \$2,800.00 through Central Maine Power is available for power line extensions for new construction for low in-come single-family homeowners.

WCAP's Head Start Program provided a variety of programs for 175 low-income families. The parents of the 182 children served were provided an opportunity to participate in the education, health care, social and emotional growth of their children. WCAP has Head Start sites in Belfast, Searsport and Unity that serves three and four year olds. WCAP is collaborating with Broadreach and the school districts to deliver Pre-K programs at the Belfast Head Start in Belfast, Ames School in Searsmont, Unity Elementary School, Leroy Smith School in Winterport and Morse Memorial School in Brooks.

- WCAP has developed other collaboration options for full day care to children through community based child care centers and family based Home Start programs in Montville, Waldo, Belfast, Unity, Stockton Springs and Searsmont.
- WCAP's Child and Adult Care Food Program is intended to help child care providers offer healthy, nutritious meals and snacks to children in their care in support of healthy growth and development. 166,278 Meals were served.

Car seat safety checks are held on the 3rd Friday of each month by certified staff. Waldo CAP has free car and/or booster seats available for families that meet the income guidelines.

- 235 Car seat safety checks were conducted with 203 new car seats distributed.

103 Low income residents of Waldo County, without dental insurance, were provided free or low cost dental services at a cost of \$78,287.00.

WCAP's Weatherization Program installed weatherization deterrents such as: insulation, air infiltration, carbon monoxide detectors, exhaust fans, and poly ground cover at an average \$2,300.00 benefit for 91 low in-come households. Certified auditors determine what each home needs. In addition to direct weatherization services the Weatherization Program provides the following housing related options:

- WCAP provided a replacement program for light bulbs, inefficient refrigerators and freezers for 57 low-income families.
- WCAP repaired broken heating systems and/or replaced condemned heating systems spending up to \$3,000.00 for 56 low-income families.
- \$5,000 home rehabilitation grants are available for elderly home owners that meet income guidelines.
- WCAP provided payable and deferred home repair loans for 25 low in-come households to make home improvements.
- Loans at 8% interest are available for first/last month rent and or security deposits with a minimum loan amount of \$500.00 and a maximum loan amount of \$1,500.00 for low in-come people.

WCAP works with the Federal Emergency Management Agency to secure funding for local food cupboards and shelters. Funds secured are issued to the local food cupboards and shelters to assist low-income individuals and/or families who are in need. WCAP networks with local food cupboards and soup kitchens in Waldo County to assist in obtaining food from the Department of Agriculture (USDA) to feed hungry families. Distribution is done quarterly.

WCAP works with low-income families to save for buying a first home, start or expand a business, or pay for continued education. WCAP matches it with two additional dollars from a grant.

Waldo CAP worked in partnership with People for People along with hundreds of volunteers and civic groups to distribute 600+ food baskets at Thanksgiving and 950 food baskets at Christmas to needy families in Waldo County.

The Waldo Community Action Partners is pleased to work in partnership with the County of Waldo to bring these services to the residents of our great county.

**Waldo Community Action Partners
2008 Financial Assistance Request
Summary of Services Report Period
October 1, 2007 to September 30, 2008**

WALDO COUNTY

Program Services Provided	Number Served	Dollar Value of Service	
Transportation	1,983,324 Waldo Vehicle Miles	Operating	\$ 1,576,139.00
	82,234 Out of County Miles	Inkind	\$ 196,797.00
		Total	\$ 1,772,936.00
Home Energy Assistance (HEAP)	2,427 Households	Operating	\$ 128,043.00
	5,202 Individuals	Benefit Amount	\$ 1,843,042.00
		Total	\$ 1,971,085.00
Energy Crisis Intervention (ECIP)	181 Households	Operating	\$ -
	453 Individuals	Benefit Amount	\$ 72,374.00
		Total	\$ 72,374.00
Head Start and Child Nutrition	175 Households	Operating	\$ 1,529,518.00
	182 Individuals	Inkind	\$ 309,024.00
		Total	\$ 1,838,542.00
Weatherization	91 Households	Operating	\$ 158,373.00
	170 Individuals	Benefit Amount	\$ 210,487.00
		Total	\$ 368,860.00
Mid Coast Home Repair Network	25 Households	Operating	\$ 16,383.00
	54 Individuals	Loan Amount	\$ 308,858.00
		Total	\$ 325,241.00
Donated Commodities (TEFAP and FEMA)	1,060 Households	Operating	\$ 6,184.00
	2,676 Individuals (monthly, not annually)	Food Value	\$ 52,984.00
		Total	\$ 59,168.00
Central Heating Improvement (CHIP)	56 Households	Operating	\$ 78,631.00
	113 Individuals	Benefit Amount	\$ 28,000.00
		Total	\$ 106,631.00
Dental Program	103 Individuals	Operating	\$ 50,320.00
	111 Visits	Benefit Amount	\$ 23,631.00
		Inkind	\$ 4,336.00
		Total	\$ 78,287.00
Community Services Block Grant (CSBG)			\$ 237,192.00
Supports County Wide:			
Keeping Seniors Home	36 Households		\$ 13,685.00
Above Ground Storage Tanks (AST)	11 Households		\$ 21,079.00
Electric Lifeline Program (ELP)	983 Households		\$ 430,369.00
Telephone Lifeline (TLP)	1752 Households		\$ 287,324.00
Child Care Food Program	29 Homes/166,278 Meals Served		\$ 217,209.00
Appliance Replacement Program	57 Households		\$ 14,678.00
Keep Me Warm	88 Households		\$ 32,943.00
Safety Seat Program-Seats	203 Car Seats		\$ 12,180.00
Safety Seat Program-Checks	235 Safety Checks		\$ 4,700.00
TOTAL THIS PAGE			\$ 7,864,483.00

Waldo Community Action Partners
2008 Financial Assistance Request
Summary of Services Report Period
October 1, 2007 to September 30,2008

WALDO COUNTY

Program Services Provided	Number Served	Dollar Value of Service
Holiday Projects		\$ 41,938.00
533 Families received 602 Thanksgiving Baskets		
943 Families received 1011 Christmas Baskets		
Neighbor for Neighbor Clearing House for 1171 Families		
Healthy Communities Coalition		
26 Town Fact Sheets		
Community Dialogues		
Maintaining of "Where in Waldo" Website		
Developed County-wide Assessment @ www.waldocap.org		
Governor's Keep Me Warm Weatherization Kits		
36 Households Served		
TOTAL THIS PAGE		\$ 41,938.00
GRAND TOTAL		\$ 7,906,421.00

We, the Board of Waldo County Commissioners, wish to acknowledge and thank the following employees who served the County of Waldo during 2008:

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2008

1010 **EMA**

Dale D. Rowley, EMA Director
Olga J. Rumney, Deputy Director/Administrative Secretary

1015 **District Attorney's Office**

Karen Knox, Clerical Aide
Deborah McAllian, Victim/Witness Advocate
Carla Rogerson, Legal Secretary
Harriet C. Kearns, P/T Victim Witness Advocate

1020 **Commissioner's Office**

Barbara A. Arseneau, County Clerk
Veronica M. Stover, Deputy County Clerk
Michelle L. Wadsworth, HR/Payroll Director
Karen Clark, P/T Temporary Deputy County Clerk

1025 **Treasurer's Office**

David A. Parkman, Treasurer
Karen J. Trussell, Deputy Treasurer

1030 **Facilities**

Keith Overlock, Facilities Manager Retired 05/08
Keith Nealley, Facilities Manager
Gary B. Daigle, Facilities Technician

1050 **Jail**

Jason W. Trundy, Jail Administrator	Carrie Bennett, P/T Corrections Officer
Christopher Albert, Corrections Officer	Pamela Daniello, P/T Cook
Amy Bither, Corrections Officer	Benjamin Drouin, P/T Corrections Officer
Joshua Bowles, Corrections Officer	Daniel Fitzpatrick, P/T Corrections Officer
Nancy Carrel, Cook	Stephanie Gracie, P/T Corrections Officer
Robert Cartier, Corporal	Matthew Hall, P/T Corrections Officer
Stephen Cole, Corporal	Ian Howard, P/T Corrections Officer
Chad Corbin, Corrections Officer	David Lindahl, P/T Corrections Officer
Seth Curra, Corrections Officer	Paul Lisenby, P/T Corrections Officer
Michael Dudley, Corporal	Steven Montague, P/T Corrections Officer
Randy Fox, Corrections Officer	Beth Patten, P/T Corrections Officer & Cook
Frank Grillo, Corrections Officer	Dennis Remillard, P/T Corrections Officer
January Harpworth, Corrections Officer	Steven Saucier, P/T Corrections Officer
Matthew Hopkins, Corrections Officer	Elmer Sweetland, P/T Corrections Officer
Michael Hopkins, Corrections Officer	Natalie Walker, P/T Cook
Laurel Kragh, Corrections Officer	
Christopher Loureiro, Corrections Officer	
Kyle Lucas, Corrections Officer	
Gregory MacKay, Corrections Officer	
Ruben Page, Corrections Officer	
Linda Paul, Head Cook	
Richard Roberts, Corrections Officer	
Bruce Rust, Corrections Officer	
Jennifer Stilkey, Corrections Officer	
Carlene Thornton, Corrections Officer	
Robert Walker, Sergeant	

DEPARTMENTS**COUNTY OF WALDO EMPLOYEES – 2008****1065 Registry of Deeds**

Deloris Page, Register of Deeds
Stacy L. Grant, Deputy Register
Dayne Beckett, Clerk
Debbie Berry, Clerk
Amy Keller, Clerk

1070 Probate Court

Joanne Crowley, Register of Probate - Retired 06/30/08
Sharon W. Peavey, Register of Probate Pro Tempore 07-01-08 to 12/31/08
Susan W. Longley, Judge of Probate
Judith Nealley, Deputy Register
Cari Emrich, Clerk
Wanda Pinkham, Clerk

1075 Sheriff's Office

Scott L. Story, Sheriff	David Caswell, P/T Patrol Deputy
Robert B. Keating, Chief Deputy	Christopher Dyer, P/T Patrol Deputy
Jason Bosco, Patrol Deputy	Kenneth Fitzjurls, P/T Patrol Deputy
Dale C. Brown, Patrol Deputy	Eric W. Harvey, P/T Patrol Deputy
Matthew C. Curtis, Detective	Eric Kelley, P/T Patrol Deputy
C. Glenn Graef, Patrol Deputy	Kevin Littlefield, P/T Patrol Deputy
James Greeley, Patrol Deputy	Raymond L. Porter, P/T Patrol Deputy
Scott Jones, Patrol Deputy	Damien A. Stone, P/T Patrol Deputy
Gerald Lincoln, Jr., Patrol Deputy	
David M. Mushrall, Patrol Deputy	
James I. Porter, Patrol Deputy	
Merl L. Reed, Patrol Deputy	
Eugene Rega, Patrol Deputy	
Mark Schade, Sergeant	
Benjamin L. Seekins, Patrol Deputy	
Daniel P. Thompson, Patrol Deputy	
Bryant P. White, Lieutenant	
Katherine Cunningham, Administrative Secretary to the Sheriff	
Brenda G. Dakin, Administrative Secretary to the Sheriff	

1076 Communication Center

Owen Smith, Director	Jeanmarie C. Ahern, P/T Dispatch
Randy D. Stevenson, Supervisor	Michelle Clement, P/T Dispatch
Monique A. Brown, Dispatch	Katie R. Dakin, P/T Dispatch
Arthur Butler, Jr., Dispatch	Elena V. Donovan, P/T Dispatch
Andrew Cardinale, Dispatch	Rory McLaughlin, P/T Dispatch
Elizabeth Daggett, Dispatch	Linda Wry, P/T Dispatch
Lorraine Farmer, Dispatch	
Richard W. Farmer, Dispatch	
Paul E. Haskell, Dispatch	
Michael R. Larrivee, Shift Supervisor	
Misty Lewis, Dispatch	
Melissa S. Pooler, Dispatch	
Patricia M. Schade, Shift Supervisor	
Christopher Shedyak, Dispatch	
Jennifer White, Dispatch	

Waldo County SWCD 2008 Major Accomplishments

The Waldo County Soil & Water Conservation District would like to take this opportunity to thank the Maine Dept. of Agriculture and 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 2008:

- 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.
- 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 2008 Annual Meeting/Banquet
- Purchased and distributed educational material for soil Stewardship Week, 2008
- Provided technical assistance and guidance to Waldo County individuals and municipalities.
- 53 individuals and units of government installed one or more conservation practices
- Wrote 14 Environmental Quality Incentive Program (EQIP), 10 Conservation Security Program (CSP) and one Wildlife Habitat Incentive Program (WHIP) contracts amounting to \$852,000 allocated for county farmers and producers to assist with manure storage construction, heavy use areas, fencing, seeding and grazing projects on over 9,362 acres in Waldo County
- 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
- Completed work on 2006 WIFAP grant allocated to give technical assistance, education and implement BMP within the Unity Pond watershed.
- Hosted a workshop for the Natural Resources Conservation Service to announce the details of the new federal Farm Bill.
- Hosted a Septic System Inspection workshop for over 50 contractors, code enforcement officers and licensed plumbing inspectors
- Partnered with NRCS and University Extension to apply for a SARE Grant that will focus on no-till seeding and utilizing covers crops to reduce fuel and fertilizer costs for Waldo County farmers.

Harold A. Blake, C.P.A.

16 Central St., Suite 2
The Carriage House
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, 2008

County of Waldo, Maine
Financial and Operating Report
For the Year Ended December 31, 2008

TABLE OF CONTENTS

	<u>Pages</u>
Independent auditor's report -----	1-2
Management's Discussion and Analysis -----	3-5
Statement of Net Assets -----	6
Statement of Activities -----	7-8
Balance Sheet – Governmental Funds -----	9
Reconciliation of Balance Sheet to Statement of Net Assets -----	10
Statement of Revenues, Expenditures & Changes in Fund Balance -----	11
Reconciliation of Statement of Revenues, Expenditures, & Changes in Fund Balance to Statement of Activities -----	12
Statement of Revenues, Expenditures, & Changes in Fund Balance, Budget and Actual -----	13
Summary of Significant Accounting Policies and Notes to the Financial Statements -----	14-19
Schedule of Departmental Operations -----	20
Combining Balance Sheet – Nonmajor Governmental Funds -----	21
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds -----	22
Combining Balance Sheet, Capital Reserve Funds -----	23-24
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance, Capital Reserve Funds -----	25-26
Combining Balance Sheet, Active Reserve Funds -----	27-28
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance, Active Reserve Funds -----	29-30
Combining Balance Sheet, Restricted Reserve Funds -----	31-32
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance, Restricted Reserve Funds -----	33-34
Schedule of General Fund Bank Reconciliation – Cash Based -----	35
Calculation of General Fund Undesignated Fund Balance -----	36

Harold A. Blake, C.P.A.

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

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, 2008, 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, 2008, 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, 2008, 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, 2008, 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.
May 21, 2009

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, 2008. 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, 2008. 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 2007. This is most easily seen in the increase in net assets at year end. At the end of 2007, total net assets were \$2,668,412.24; at the end of 2008, the total net assets were 3,281,027.39 for an increase of \$612,615.15. The difference is, primarily, due to the decision by the County Commissioners to provide the health insurance for County employees. 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 which include the business-type activity. The net assets increased \$612,615.15 for the year or an increase of 22.96%. 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 \$152,606.58 or 40.52%.

C. County transactions.

Revenues for the County increased \$360,192.51 or 4.75%. However, the cost of County operations increased \$284,233.40 or 3.82% which resulted in a negative change in net assets in the amount of \$152,606.58 due to the increase in committed net assets.

D. County debt.

The amount of County long-term, bonded debt has decreased during the year by \$60,000.00. 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 shortfalls. During the year the County utilized temporary borrowing in the amount of \$3,450,000.00 at a cost of \$41,600.17 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, 2008

	Primary Government		Total	
	Governmental Activities	Business-type Activities	2008	2007
<u>ASSETS</u>				
Current Assets:				
Cash and equivalents -----	\$2,314,184.01	\$420,801.48	\$2,734,985.49	\$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
Total current assets -----	<u>2,314,184.01</u>	<u>420,801.48</u>	<u>2,734,985.49</u>	<u>2,004,164.27</u>
Noncurrent Assets:				
Land -----	413,400.00	0.00	413,400.00	413,400.00
Buildings, vehicles, and equip. ---	2,511,755.50	0.00	2,511,755.50	2,544,774.50
Accumulated depreciation -----	(1,780,027.93)	0.00	(1,780,027.93)	(1,587,178.91)
Total noncurrent assets -----	<u>1,145,127.57</u>	<u>0.00</u>	<u>1,145,127.57</u>	<u>1,370,995.59</u>
Total assets -----	<u>3,459,311.58</u>	<u>420,801.48</u>	<u>3,880,113.06</u>	<u>3,375,159.86</u>
<u>LIABILITIES</u>				
Current liabilities:				
Payroll related liabilities -----	15,136.87	0.00	15,136.87	2,062.02
Deferred revenue -----	0.00	0.00	0.00	0.00
Current part of long-term debt ----	120,689.54	0.00	120,689.54	118,218.27
Total current liabilities -----	<u>135,826.41</u>	<u>0.00</u>	<u>135,826.41</u>	<u>120,280.29</u>
Noncurrent liabilities:				
Noncurrent portion of debt -----	296,439.26	0.00	296,439.26	419,647.33
Accrued compensated absences --	166,820.00	0.00	166,820.00	166,820.00
Total noncurrent liabilities -----	<u>463,259.26</u>	<u>0.00</u>	<u>463,259.26</u>	<u>586,467.33</u>
<u>NET ASSETS</u>				
Invested in fixed assets -----	1,145,127.57	0.00	1,145,127.57	968,647.61
Designated net assets -----	1,491,070.89	420,801.48	1,911,872.37	1,323,130.60
Unrestricted net assets -----	224,027.45	0.00	224,027.45	376,634.03
Total net assets -----	<u>\$2,860,225.91</u>	<u>\$420,801.48</u>	<u>\$3,281,027.39</u>	<u>\$2,668,412.24</u>

See the accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
 STATEMENT OF ACTIVITIES
 For the Year Ended December 31, 2008

Functions/Programs	Expenses	Operating		Capital		Charges for Services	Net (Expenses) Revenues
		Grants & Contributions	Contributions	Grants & Contributions	Contributions		
Governmental Activities:							
District attorney -----	\$144,039.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$144,039.16)
Emergency management -----	198,580.35	156,341.43	0.00	0.00	0.00	0.00	(42,238.92)
County commissioners -----	494,289.38	0.00	0.00	0.00	0.00	0.00	(494,289.38)
County treasurer -----	53,132.97	0.00	0.00	0.00	0.00	0.00	(53,132.97)
Facility management -----	301,229.52	0.00	0.00	0.00	80,690.74	0.00	(220,538.78)
Jail -----	2,446,700.00	167,138.24	0.00	0.00	13,516.35	0.00	(2,266,045.41)
Registrar of deeds -----	217,563.52	0.00	0.00	0.00	373,931.76	0.00	156,368.24
Probate court -----	166,525.00	0.00	0.00	0.00	61,147.95	0.00	(105,377.05)
Sheriff -----	1,020,697.14	0.00	0.00	0.00	0.00	0.00	(1,020,697.14)
Communications center -----	683,833.61	0.00	0.00	0.00	0.00	0.00	(683,833.61)
Advertising/promotions -----	3,500.00	0.00	0.00	0.00	0.00	0.00	(3,500.00)
Auditing -----	6,575.00	0.00	0.00	0.00	0.00	0.00	(6,575.00)
County extension office -----	48,620.95	0.00	0.00	0.00	0.00	0.00	(48,620.95)
Employee benefits -----	1,328,100.25	0.00	0.00	0.00	0.00	0.00	(1,328,100.25)
Soil & water conservation ----	19,675.00	0.00	0.00	0.00	0.00	0.00	(19,675.00)
Records preservation -----	1,548.82	0.00	0.00	0.00	0.00	0.00	(1,548.82)
Other expenditures -----	345,148.50	0.00	0.00	0.00	0.00	0.00	(345,148.50)
Capital outlay -----	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation -----	192,849.02	0.00	0.00	0.00	0.00	0.00	(192,849.02)
Interest on debt -----	51,752.91	0.00	0.00	0.00	0.00	0.00	(51,752.91)
Totals -----	7,724,361.10	323,479.67	0.00	0.00	529,286.80	0.00	(6,871,594.63)
Business-type activities:							
Self-insurance -----	544,792.39	0.00	0.00	0.00	963,155.74	0.00	418,363.35
Total primary government -----	<u>\$8,269,153.49</u>	<u>\$323,479.67</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$963,155.74</u>	<u>\$0.00</u>	<u>(\$6,453,231.28)</u>

COUNTY OF WALDO, MAINE
 STATEMENT OF ACTIVITIES (continued)
 For the Year Ended December 31, 2008

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Changes in net assets:			
Net (expense) revenue	<u>(\$6,871,594.63)</u>	<u>\$418,363.35</u>	<u>(\$6,453,231.28)</u>
General revenues:			
Taxes -----	6,785,166.01	0.00	6,785,166.01
Intergovernmental -----	0.00	0.00	0.00
Interest -----	49,041.33	1,998.23	51,039.56
Miscellaneous -----	<u>262,219.96</u>	<u>439.90</u>	<u>262,659.86</u>
Total general revenues -----	<u>7,096,427.30</u>	<u>2,438.13</u>	<u>7,098,865.43</u>
Change in net assets -----	224,832.67	420,801.48	645,634.15
Adjustment to net assets -----	(33,019.00)	0.00	0.00
Net assets -- beginning -----	<u>2,668,412.24</u>	<u>0.00</u>	<u>2,668,412.24</u>
Net assets -- ending -----	<u>\$2,860,225.91</u>	<u>\$420,801.48</u>	<u>\$3,314,046.39</u>

See the accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2008

	General Fund	Grants Management Fund	Nonmajor Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash -----	\$1,024,946.23	\$11,311.23	\$1,277,926.55	\$2,314,184.01
Accounts receivable -----	0.00	0.00	0.00	0.00
Due from other governments --	1,071.20	0.00	0.00	1,071.20
Due from other funds -----	0.00	0.00	0.00	0.00
Total assets -----	<u>\$1,026,017.43</u>	<u>\$11,311.23</u>	<u>\$1,277,926.55</u>	<u>\$2,315,255.21</u>
 <u>LIABILITIES & FUND BALANCES</u>				
LIABILITIES:				
Accounts Payable -----	\$0.00	\$0.00	\$0.00	\$0.00
Due to other funds -----	0.00	0.00	1,071.20	1,071.20
Payroll related liabilities -----	15,136.87	0.00	0.00	15,136.87
Accrued compensated absence	166,820.00	0.00	0.00	166,820.00
Total liabilities -----	<u>181,956.87</u>	<u>0.00</u>	<u>1,071.20</u>	<u>183,028.07</u>
 FUND BALANCES:				
Reserved -----	0.00	0.00	0.00	0.00
Designated -----	202,904.31	11,311.23	1,276,855.35	1,491,070.89
Undesignated -----	641,156.25	0.00	0.00	641,156.25
Total fund balances -----	<u>844,060.56</u>	<u>11,311.23</u>	<u>1,276,855.35</u>	<u>2,132,227.14</u>
Total liabilities & fund balance:	<u>\$1,026,017.43</u>	<u>\$11,311.23</u>	<u>\$1,277,926.55</u>	<u>\$2,315,255.21</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, 2008

Total fund balance - total governmental funds -----	\$ 2,132,227.14
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. -----	2,925,155.50
Accumulated depreciation, like capital assets, is not a financial resource and, therefore, is not reported in the funds statement. -----	(1,780,027.93)
Long-term debt is not due and payable in the current period and is not reported in the funds statement. -----	<u>(417,128.80)</u>
Net Assets of the Governmental Activities -----	<u>\$ 2,860,225.91</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, 2008

	General Fund	Grants Management Fund	Nonmajor Funds	Total Governmental Funds
REVENUES				
Taxes -----	\$6,785,166.01	\$0.00	\$0.00	\$6,785,166.01
Intergovernmental -----	224,260.59	99,219.08	0.00	323,479.67
Charges for services -----	529,286.80	0.00	0.00	529,286.80
Interest -----	32,248.37	15.95	16,777.01	49,041.33
Other -----	56,940.12	0.00	205,279.89	262,220.01
Total revenues -----	<u>7,627,901.89</u>	<u>99,235.03</u>	<u>222,056.90</u>	<u>7,949,193.82</u>
EXPENDITURES				
District court -----	0.00	0.00	0.00	0.00
District attorney -----	144,039.16	0.00	0.00	144,039.16
Emergency management -----	92,057.76	0.00	0.00	92,057.76
County commissioners -----	473,109.28	0.00	0.00	473,109.28
County treasurer -----	53,132.97	0.00	0.00	53,132.97
Court Facility management -----	301,229.52	0.00	0.00	301,229.52
Jail -----	2,446,700.00	0.00	0.00	2,446,700.00
Registrar of deeds -----	217,563.52	0.00	0.00	217,563.52
Probate court -----	166,525.00	0.00	0.00	166,525.00
Sheriff -----	1,020,697.14	0.00	0.00	1,020,697.14
Communications center -----	683,833.61	0.00	0.00	683,833.61
Advertising -----	3,500.00	0.00	0.00	3,500.00
Auditing -----	6,575.00	0.00	0.00	6,575.00
County extension office -----	48,620.95	0.00	0.00	48,620.95
Employee benefits -----	1,328,100.25	0.00	0.00	1,328,100.25
Soil & water conservation -----	19,675.00	0.00	0.00	19,675.00
Records preservation -----	1,548.82	0.00	0.00	1,548.82
Miscellaneous -----	68,418.40	106,522.59	276,730.10	451,671.09
Debt service -----	193,669.81	0.00	0.00	193,669.81
Total expenditures -----	<u>7,268,996.19</u>	<u>106,522.59</u>	<u>276,730.10</u>	<u>7,652,248.88</u>
Excess revenues/(expenditures)-----	358,905.70	(7,287.56)	(54,673.20)	296,944.94
OTHER FINANCING				
Transferred in -----	1,071.20	0.00	493,000.00	494,071.20
Transferred out -----	(493,000.00)	0.00	(1,071.20)	(494,071.20)
Net other financing -----	<u>(491,928.80)</u>	<u>0.00</u>	<u>491,928.80</u>	<u>0.00</u>
Net change in fund balance -----	(133,023.10)	(7,287.56)	437,255.60	296,944.94
Beginning fund balances -----	1,143,903.66	18,598.79	839,599.80	2,002,102.25
Adjustments -----	<u>(166,820.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>(166,820.00)</u>
Ending fund balances -----	<u>\$844,060.56</u>	<u>\$11,311.23</u>	<u>\$1,276,855.40</u>	<u>\$2,132,227.19</u>

See accompanying notes to the financial statements.

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, 2008

Net change in fund balances - total governmental funds ----- \$ 296,944.94

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 --- (192,849.02)

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. ----- 120,736.75

Change in net assets of governmental funds ----- \$ 224,832.67

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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
Taxes -----	\$6,785,166.01	\$6,785,166.01	\$0.00
Intergovernmental -----	210,000.00	224,260.59	14,260.59
Charges for services -----	482,079.14	529,286.80	47,207.66
Interest -----	13,000.00	32,248.37	19,248.37
Other -----	33,500.00	56,940.12	23,440.12
Total revenues -----	<u>7,523,745.15</u>	<u>7,627,901.89</u>	<u>104,156.74</u>
<u>EXPENDITURES</u>			
District court -----	0.00	0.00	0.00
District attorney -----	156,001.00	144,039.16	11,961.84
Emergency management -----	92,172.00	92,057.76	114.24
County commissioners -----	521,000.00	473,109.28	47,890.72
County treasurer -----	54,700.00	53,132.97	1,567.03
Facilities management -----	299,500.00	301,229.52	(1,729.52)
Jail -----	2,446,700.00	2,446,700.00	0.00
Registrar of deeds -----	241,639.00	217,563.52	24,075.48
Probate court -----	182,000.00	166,525.00	15,475.00
Sheriff -----	1,036,281.10	1,020,697.14	15,583.96
Communications center -----	656,500.00	683,833.61	(27,333.61)
Advertising -----	8,500.00	3,500.00	5,000.00
Auditing -----	6,000.00	6,575.00	(575.00)
County extension office -----	49,150.00	48,620.95	529.05
Employee benefits -----	1,350,500.00	1,328,100.25	22,399.75
Soil & water conservation -----	19,675.00	19,675.00	0.00
Records preservation -----	6,072.00	1,548.82	4,523.18
Miscellaneous -----	8,000.00	68,418.40	(60,418.40)
Debt service -----	123,200.00	193,669.81	(70,469.81)
Total expenditures -----	<u>7,257,590.10</u>	<u>7,268,996.19</u>	<u>(11,406.09)</u>
Excess revenues/(expenditures) -----	266,155.05	358,905.70	92,750.65
<u>OTHER FINANCING</u>			
Transferred in -----	0.00	1,071.20	1,071.20
Transferred out -----	(123,000.00)	(493,000.00)	(370,000.00)
Net other financing -----	<u>(123,000.00)</u>	<u>(491,928.80)</u>	<u>(368,928.80)</u>
Net change in fund balance -----	143,155.05	(133,023.10)	(276,178.15)
Beginning fund balances -----	1,143,903.66	1,143,903.66	0.00
Adjustments -----	0.00	(166,820.00)	(166,820.00)
Ending fund balances -----	<u>\$1,287,058.71</u>	<u>\$844,060.56</u>	<u>(\$442,998.15)</u>

See the accompanying notes to the financial statements.

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 least, \$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, 2008

	<u>Appropriated</u>	<u>Expended</u>	<u>Variance Positive/ (Negative)</u>
Emergency Management Agency	\$92,172.00	\$92,102.70	\$69.30
District Attorney	156,001.00	144,039.16	11,961.84
County Commissioners	521,000.00	557,060.91	(36,060.91)
Treasurer	54,700.00	53,132.97	1,567.03
Facilities Management	299,500.00	301,229.52	(1,729.52)
Jail	2,446,700.00	2,446,700.00	0.00
Register of Deeds	241,639.00	217,563.52	24,075.48
Probate Court	182,000.00	166,525.00	15,475.00
Sheriff	1,036,281.10	1,020,728.92	15,552.18
Communication Center	656,500.00	683,833.61	(27,333.61)
Advertising/Promotion	8,500.00	3,500.00	0.00
Auditing	6,000.00	6,575.00	(575.00)
Debt Service	70,200.00	70,200.00	0.00
Tax Anticipation Note	53,000.00	41,600.17	11,399.83
Waldo County Extension Assoc.	49,150.00	49,150.00	0.00
Employee Benefits	1,350,500.00	1,329,634.25	20,865.75
Soil/Water Conservation	19,675.00	19,675.00	0.00
Records Preservation	6,072.00	1,548.82	4,523.18
Funded Reserves	123,000.00	493,000.00	(370,000.00)
Grant Writing	<u>8,000.00</u>	<u>2,945.25</u>	<u>5,054.75</u>
Totals	<u>\$7,380,590.10</u>	<u>\$7,700,744.80</u>	<u>(\$325,154.70)</u>

-
-
-

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2008

	Capital Reserve <u>Fund</u>	Active Reserve <u>Fund</u>	Restricted Reserve <u>Fund</u>	<u>Total</u>
<u>ASSETS</u>				
Cash -----	\$567,565.34	\$526,431.05	\$183,930.16	\$1,277,926.55
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>\$567,565.34</u>	<u>\$526,431.05</u>	<u>\$183,930.16</u>	<u>\$1,277,926.55</u>
<u>LIABILITIES & FUND BALANCES</u>				
LIABILITIES:				
Accounts payable -----	\$0.00	\$0.00	\$0.00	\$0.00
Due to other funds -----	0.00	839.31	231.89	1,071.20
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>839.31</u>	<u>231.89</u>	<u>1,071.20</u>
FUND BALANCES:				
Reserved -----	0.00	0.00	0.00	0.00
Designated -----	567,565.34	525,591.74	183,698.27	1,276,855.35
Undesignated -----	0.00	0.00	0.00	0.00
Total fund balances -----	<u>567,565.34</u>	<u>525,591.74</u>	<u>183,698.27</u>	<u>1,276,855.35</u>
 Total liabilities & fund balance	<u>\$567,565.34</u>	<u>\$526,431.05</u>	<u>\$183,930.16</u>	<u>\$1,277,926.55</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES & CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2008

	Capital Reserve Fund	Active Reserve Fund	Restricted Reserve Fund	Total
<u>REVENUES</u>				
Miscellaneous -----	\$2,389.44	\$4,611.85	\$198,278.60	\$205,279.89
Interest -----	13,768.92	839.31	2,168.78	16,777.01
Total revenues -----	<u>16,158.36</u>	<u>5,451.16</u>	<u>200,447.38</u>	<u>222,056.90</u>
<u>EXPENDITURES</u>				
Miscellaneous -----	61,744.54	39,855.57	175,129.99	276,730.10
Total expenditures -----	<u>61,744.54</u>	<u>39,855.57</u>	<u>175,129.99</u>	<u>276,730.10</u>
Excess revenues/(expenditures) -----	(45,586.18)	(34,404.41)	25,317.39	(54,673.20)
<u>OTHER FINANCING</u>				
Transfers in -----	298,000.00	185,000.00	10,000.00	493,000.00
Transfers out -----	0.00	(839.31)	(231.89)	(1,071.20)
Total other financing -----	<u>298,000.00</u>	<u>184,160.69</u>	<u>9,768.11</u>	<u>491,928.80</u>
Net income -----	252,413.82	149,756.28	35,085.50	437,255.60
Adjustments to Fund Balance -----	0.00	0.00	0.00	0.00
FUND BALANCE, 1/1/2008 -----	<u>315,151.52</u>	<u>375,835.51</u>	<u>148,612.77</u>	<u>839,599.80</u>
FUND BALANCE 12/31/2008 -----	<u>\$567,565.34</u>	<u>\$525,591.79</u>	<u>\$183,698.27</u>	<u>\$1,276,855.40</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 CAPITAL RESERVE FUNDS
 For the Year Ended December 31, 2008

	Courthouse	Sheriff	Probate Deeds DA	Other Facilities	Emergency Shelter
ASSETS					
Cash -----	\$189,736.49	\$22,144.17	\$27,459.35	\$118,953.50	\$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
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total assets -----	<u>\$189,736.49</u>	<u>\$22,144.17</u>	<u>\$27,459.35</u>	<u>\$118,953.50</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 -----	189,736.49	22,144.17	27,459.35	118,953.50	9,775.00
Undesignated -----	0.00	0.00	0.00	0.00	0.00
Total fund balances -----	<u>189,736.49</u>	<u>22,144.17</u>	<u>27,459.35</u>	<u>118,953.50</u>	<u>9,775.00</u>
Total liabilities & fund balances -----	<u>\$189,736.49</u>	<u>\$22,144.17</u>	<u>\$27,459.35</u>	<u>\$118,953.50</u>	<u>\$9,775.00</u>

Emergency Vehicle Replacement	Technology	Hazmat/ LEPC	Communication Equipment Improvements	Totals
\$9,213.07	\$120,283.76	\$40,000.00	\$30,000.00	\$567,565.34
0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00
<u>\$9,213.07</u>	<u>\$120,283.76</u>	<u>\$40,000.00</u>	<u>\$30,000.00</u>	<u>\$567,565.34</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
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
9,213.07	120,283.76	40,000.00	30,000.00	567,565.34
0.00	0.00	0.00	0.00	0.00
<u>9,213.07</u>	<u>120,283.76</u>	<u>40,000.00</u>	<u>30,000.00</u>	<u>567,565.34</u>
<u>\$9,213.07</u>	<u>\$120,283.76</u>	<u>\$40,000.00</u>	<u>\$30,000.00</u>	<u>\$567,565.34</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 CAPITAL RESERVE FUNDS
 For the Year Ended December 31, 2008

	<u>Courthouse</u>	<u>Sheriff & Jail</u>	<u>Probate Deeds DA</u>	<u>Other Facilities</u>	<u>Emergency Shelter</u>
<u>REVENUES</u>					
Miscellaneous -----	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest -----	0.00	0.00	0.00	0.00	0.00
Total revenues -----	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>EXPENDITURES</u>					
Service charges -----	0.00	0.00	0.00	0.00	0.00
Miscellaneous -----	2,168.25	0.00	0.00	14,050.50	0.00
Total expenditures -----	<u>2,168.25</u>	<u>0.00</u>	<u>0.00</u>	<u>14,050.50</u>	<u>0.00</u>
Excess revenues/ ----- (expenses)	(2,168.25)	0.00	0.00	(14,050.50)	0.00
<u>OTHER FINANCING</u>					
Transferred in -----	160,000.00	5,000.00	0.00	30,000.00	0.00
Transferred out -----	0.00	0.00	0.00	0.00	0.00
Total other financing --	<u>160,000.00</u>	<u>5,000.00</u>	<u>0.00</u>	<u>30,000.00</u>	<u>0.00</u>
Net change -----	157,831.75	5,000.00	0.00	15,949.50	0.00
Adjustments to Fund					
Balance -----	0.00	0.00	0.00	0.00	0.00
<u>BEGINNING 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>ENDING FUND</u>					
BALANCE -----	<u>\$189,736.49</u>	<u>\$22,144.17</u>	<u>\$27,459.35</u>	<u>\$118,953.50</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>
\$1,989.44	\$400.00	\$0.00	\$0.00	\$2,389.44
0.00	13,768.92	0.00	0.00	13,768.92
<u>1,989.44</u>	<u>14,168.92</u>	<u>0.00</u>	<u>0.00</u>	<u>16,158.36</u>
0.00	0.00	0.00	0.00	0.00
2,913.57	42,612.22	0.00	0.00	61,744.54
<u>2,913.57</u>	<u>42,612.22</u>	<u>0.00</u>	<u>0.00</u>	<u>61,744.54</u>
(924.13)	(28,443.30)	0.00	0.00	(45,586.18)
2,000.00	91,000.00	0.00	10,000.00	298,000.00
0.00	0.00	0.00	0.00	0.00
<u>2,000.00</u>	<u>91,000.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>298,000.00</u>
1,075.87	62,556.70	0.00	10,000.00	252,413.82
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>\$9,213.07</u>	<u>\$120,283.76</u>	<u>\$40,000.00</u>	<u>\$30,000.00</u>	<u>\$567,565.34</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 ACTIVE RESERVE FUNDS
 For the Year Ended December 31, 2008

	County Planning	Future County Land/Bldg.	Employment Security	Equipment Service	Severance
<u>ASSETS</u>					
Cash -----	\$75,317.96	\$325,849.04	\$6,972.69	\$9,387.97	\$22,265.26
Due from other fund -----	0.00	0.00	0.00	0.00	0.00
Total assets -----	<u>\$75,317.96</u>	<u>\$325,849.04</u>	<u>\$6,972.69</u>	<u>\$9,387.97</u>	<u>\$22,265.26</u>
<u>LIABILITIES & FUND BALANCE</u>					
LIABILITIES:					
Accounts payable -----	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Due to other funds -----	120.08	519.51	11.12	14.97	35.50
Total liabilities -----	<u>120.08</u>	<u>519.51</u>	<u>11.12</u>	<u>14.97</u>	<u>35.50</u>
FUND BALANCES:					
Designated -----	75,197.88	325,329.53	6,961.57	9,373.00	22,229.76
Undesignated -----	0.00	0.00	0.00	0.00	0.00
Total fund balances -----	<u>75,197.88</u>	<u>325,329.53</u>	<u>6,961.57</u>	<u>9,373.00</u>	<u>22,229.76</u>
Total liabilities and fund balances -----	<u>\$75,317.96</u>	<u>\$325,849.04</u>	<u>\$6,972.69</u>	<u>\$9,387.97</u>	<u>\$22,265.26</u>

EMA Disaster Recovery	Grant Matching	Totals
\$26,542.32	\$60,095.81	\$526,431.05
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>\$26,542.32</u>	<u>\$60,095.81</u>	<u>\$526,431.05</u>
\$0.00	\$0.00	\$0.00
<u>42.32</u>	<u>95.81</u>	<u>839.31</u>
<u>42.32</u>	<u>95.81</u>	<u>839.31</u>
26,500.00	60,000.00	525,591.74
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>26,500.00</u>	<u>60,000.00</u>	<u>525,591.74</u>
<u>\$26,542.32</u>	<u>\$60,095.81</u>	<u>\$526,431.05</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 ACTIVE RESERVE FUNDS
 For the Year Ended December 31, 2008

	County Planning	Future County Land/Bldg.	Employment Security	Equipment Service	Severance
<u>REVENUES</u>					
Miscellaneous -----	\$4,611.80	\$0.00	\$0.00	\$0.00	\$0.00
Interest -----	120.08	519.51	11.12	14.97	35.50
Total revenues -----	<u>4,731.88</u>	<u>519.51</u>	<u>11.12</u>	<u>14.97</u>	<u>35.50</u>
<u>EXPENDITURES</u>					
Service charges -----	0.00	0.00	0.00	0.00	0.00
Miscellaneous -----	9,051.80	0.00	2,751.05	0.00	28,052.72
Total expenditures -----	<u>9,051.80</u>	<u>0.00</u>	<u>2,751.05</u>	<u>0.00</u>	<u>28,052.72</u>
Excess revenues/ (expenditures) -----	(4,319.92)	519.51	(2,739.93)	14.97	(28,017.22)
<u>OTHER FINANCING</u>					
Transferred in -----	0.00	50,000.00	5,000.00	0.00	45,000.00
Transferred out -----	(120.08)	(519.51)	(11.12)	(14.97)	(35.50)
Total other financing -----	<u>(120.08)</u>	<u>49,480.49</u>	<u>4,988.88</u>	<u>(14.97)</u>	<u>44,964.50</u>
Net change in fund balance -----	(4,440.00)	50,000.00	2,248.95	0.00	16,947.28
Adjustments -----	0.00	0.00	0.00	0.00	0.00
<u>BEGINNING FUND</u>					
BALANCE -----	<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>ENDING FUND</u>					
BALANCE -----	<u>\$75,197.88</u>	<u>\$325,329.53</u>	<u>\$6,961.57</u>	<u>\$9,373.00</u>	<u>\$22,229.76</u>

<u>EMA Disaster Recovery</u>	<u>Grant Matching</u>	<u>Totals</u>
\$0.00	\$0.00	\$4,611.80
42.32	95.81	839.31
<u>42.32</u>	<u>95.81</u>	<u>5,451.11</u>
0.00	0.00	0.00
0.00	0.00	39,855.57
<u>0.00</u>	<u>0.00</u>	<u>39,855.57</u>
42.32	95.81	(34,404.46)
25,000.00	60,000.00	185,000.00
(42.32)	(95.81)	(839.31)
<u>24,957.68</u>	<u>59,904.19</u>	<u>184,160.69</u>
25,000.00	60,000.00	149,756.23
0.00	0.00	0.00
<u>1,500.00</u>	<u>0.00</u>	<u>375,835.51</u>
<u>\$26,500.00</u>	<u>\$60,000.00</u>	<u>\$525,591.74</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 RESTRICTED RESERVE FUNDS
 For the Year Ended December 31, 2008

	Community Corrections	Drug Forefeiture	Detail	Deeds Surcharge	Electronic Monitors
<u>ASSETS</u>					
Cash -----	\$52,835.26	\$13,769.03	\$71,181.65	\$23,039.42	\$2,153.62
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>\$52,835.26</u>	<u>\$13,769.03</u>	<u>\$71,181.65</u>	<u>\$23,039.42</u>	<u>\$2,153.62</u>
<u>LIABILITIES & FUND BALANCES</u>					
LIABILITIES:					
Accounts payable -----	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Due to other funds -----	88.92	0.00	119.79	0.00	3.62
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>88.92</u>	<u>0.00</u>	<u>119.79</u>	<u>0.00</u>	<u>3.62</u>
FUND BALANCES:					
Reserved -----	0.00	0.00	0.00	0.00	0.00
Designated -----	52,746.34	13,769.03	71,061.86	23,039.42	2,150.00
Undesignated -----	0.00	0.00	0.00	0.00	0.00
Total fund balances -----	<u>52,746.34</u>	<u>13,769.03</u>	<u>71,061.86</u>	<u>23,039.42</u>	<u>2,150.00</u>
Total liabilities & fund balances --	<u>\$52,835.26</u>	<u>\$13,769.03</u>	<u>\$71,181.65</u>	<u>\$23,039.42</u>	<u>\$2,153.62</u>

<u>Records</u> <u>Preservation</u>	<u>Probate</u> <u>Surcharge</u>	<u>Totals</u>
\$11,622.43	\$9,328.75	\$183,930.16
0.00	0.00	0.00
0.00	0.00	0.00
<u>\$11,622.43</u>	<u>\$9,328.75</u>	<u>\$183,930.16</u>

\$0.00	\$0.00	\$0.00
19.56	0.00	231.89
0.00	0.00	0.00
0.00	0.00	0.00
<u>19.56</u>	<u>0.00</u>	<u>231.89</u>

0.00	0.00	0.00
11,602.87	9,328.75	183,698.27
0.00	0.00	0.00
<u>11,602.87</u>	<u>9,328.75</u>	<u>183,698.27</u>
<u>\$11,622.43</u>	<u>\$9,328.75</u>	<u>\$183,930.16</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 RESTRICTED RESERVE FUNDS
 For the Year Ended December 31, 2008

	Community Corrections	Drug Forefeiture	Detail	Deeds Surcharge	Electronic Monitors
<u>REVENUES</u>					
Miscellaneous -----	\$41,784.55	\$2,354.16	\$126,354.14	\$25,200.00	\$0.00
Interest -----	88.92	409.49	119.79	1,237.65	3.62
Total revenues -----	<u>41,873.47</u>	<u>2,763.65</u>	<u>126,473.93</u>	<u>26,437.65</u>	<u>3.62</u>
<u>EXPENDITURES</u>					
Service charges -----	0.00	0.00	0.00	0.00	0.00
Miscellaneous -----	31,784.77	5,257.10	109,845.36	27,142.76	0.00
Total expenditures -----	<u>31,784.77</u>	<u>5,257.10</u>	<u>109,845.36</u>	<u>27,142.76</u>	<u>0.00</u>
Excess revenues/ ----- (expenses)	10,088.70	(2,493.45)	16,628.57	(705.11)	3.62
<u>OTHER FINANCING</u>					
Transferred in -----	0.00	0.00	0.00	0.00	0.00
Transferred out -----	(88.92)	0.00	(119.79)	0.00	(3.62)
Total other financing -----	<u>(88.92)</u>	<u>0.00</u>	<u>(119.79)</u>	<u>0.00</u>	<u>(3.62)</u>
Net change -----	9,999.78	(2,493.45)	16,508.78	(705.11)	0.00
<u>BEGINNING FUND</u>					
BALANCE -----	<u>42,746.56</u>	<u>16,262.48</u>	<u>54,553.08</u>	<u>23,744.53</u>	<u>2,150.00</u>
<u>ENDING FUND</u>					
BALANCE -----	<u>\$52,746.34</u>	<u>\$13,769.03</u>	<u>\$71,061.86</u>	<u>\$23,039.42</u>	<u>\$2,150.00</u>

<u>Records Preservation</u>	<u>Probate Surcharge</u>	<u>Totals</u>
\$0.00	\$2,585.75	\$198,278.60
19.56	289.75	2,168.78
<u>19.56</u>	<u>2,875.50</u>	<u>200,447.38</u>
0.00	0.00	0.00
1,100.00	0.00	175,129.99
<u>1,100.00</u>	<u>0.00</u>	<u>175,129.99</u>
(1,080.44)	2,875.50	25,317.39
10,000.00	0.00	10,000.00
(19.56)	0.00	(231.89)
<u>9,980.44</u>	<u>0.00</u>	<u>9,768.11</u>
8,900.00	2,875.50	35,085.50
<u>2,702.87</u>	<u>6,453.25</u>	<u>148,612.77</u>
<u>\$11,602.87</u>	<u>\$9,328.75</u>	<u>\$183,698.27</u>

COUNTY OF WALDO, MAINE
GENERAL FUND
BANK RECONCILIATION - Cash Based
For the Year Ended December 31, 2008

Beginning Bank Balnce ----- \$1,145,965.68
01/01/08

Additions:

Tax collections -----	\$6,785,166.01	
Charges for services -----	529,286.80	
Investment receipts -----	32,248.37	
Intergovernmental receipts -----	224,260.59	
Miscellaneous receipts -----	56,940.12	
Refunds received -----	7,644.35	
Transferred from other funds ---	<u>0.00</u>	
Total additions to cash -----		7,635,546.24

Less:

County operating expenditures -	7,062,251.53	
Debt service -----	193,669.81	
Refunds received -----	7,644.35	
Transferred to other funds -----	<u>493,000.00</u>	
Total reductions of cash -----		<u>7,756,565.69</u>

Ending Cash Balance \$1,024,946.23
12/31/08

COUNTY OF WALDO, MAINE
GENERAL FUND
Calculation of Undesignated Fund Balance
For the Year Ended December 31, 2008

Total Assets -----		\$1,026,017.43
Less:		
Total Liabilities -----		<u>181,956.87</u>
Total Fund Balance -----		844,060.56
Less:		
Designated Fund Balance -----	\$202,904.31	
Reserved Fund Balance -----	<u>0.00</u>	
Total Reductions -----		<u>202,904.31</u>
Undesignated Fund Balance -----		<u>\$641,156.25</u>
(a.k.a. "Surplus")		

Components of Undesignated Fund Balance:

Cash -----		\$1,024,946.23
Less:		
Designated Fund Balance -----	\$202,904.31	
Deferred Revenues -----	0.00	
Due to Other Funds -----	0.00	
Accrued compensated absences -----	166,820.00	
Prepaid Receivables -----	0.00	
Total Payables -----	<u>15,136.87</u>	
Total Cash Committed Elsewhere -----		<u>384,861.18</u>
Cash Component of Undesignated Fund Balance -----		640,085.05
Non-cash Elements of Undesignated Fund Balance -----		<u>1,071.20</u>
Undesignated Fund Balance -----		<u>\$ 641,156.25</u>