

**ANNUAL REPORT
OF THE
FINANCIAL CONDITION
OF THE
COUNTY OF WALDO
IN THE
STATE OF MAINE
FOR THE FISCAL YEAR
ENDING
DECEMBER 31, 2009**

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~ 'Dedicated to ~



LINDA PAUL

*For her exceptional and caring
Service as Head Cook at
The Waldo County Correctional Center
For nearly thirty years.*

AND



Arthur Butler

*For serving the citizens of Waldo County
for twenty-one years as a dedicated and
conscientious Dispatcher.*

COUNTY OF WALDO
COUNTY DIRECTORY AND COUNTY OFFICERS
FOR 2009

COUNTY COMMISSIONERS' COURT

Donald P. Berry, Sr.	Belmont
William D. Shorey	Searsport
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	Sharon L. Peavey
Deputy Register	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 (January 1, 2009 to Augusta 16, 2009)	Jason Trundy
Jail Administrator (August 16, 2009 to December 31, 2009)	Robert Walker

WALDO COUNTY BUDGET COMMITTEE FY 2009

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: 2009
WALDO COUNTY TAX & JAIL TAX BREAKDOWN

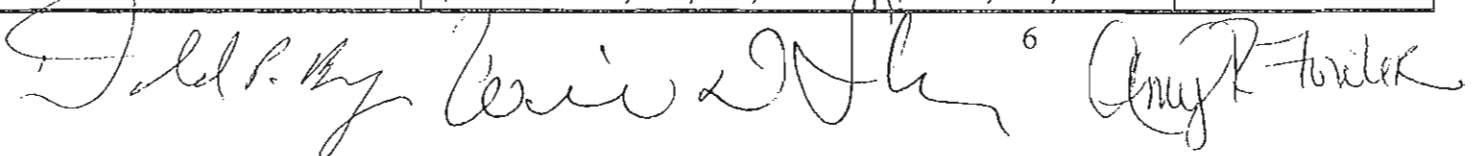
TAX COMMITMENT (Total Jail Expenditures)	\$	3,052,276.00	
TAX COMMITMENT (Total County Expenditures)	\$	4,547,700.62	L.D. 2080 CAP
AMOUNT TO REDUCE TAX LEVY:			\$ 2,832,353.00
Jail Revenue	\$	219,923.00	
County Revenue	\$	503,852.18	
Undesignated Funds	\$	-	
OVERLAY	\$	151,999.53	L.D. 1 CAP
ASSESSMENT TO TOWNS	\$	7,028,200.97	\$ 7,086,399.00
			\$ 58,198.03

AMOUNT TO BE RAISED	VALUATION	TAX RATE
\$7,028,200.97	\$4,647,450,000.00	0.00151227

MUNICIPALITY	STATE VALUATION	COUNTY TAX	TOTAL % OF TAXES
BELFAST	\$ 861,600,000.00	\$ 1,302,972.16	18.54%
BELMONT	\$ 63,450,000.00	\$ 95,953.56	1.37%
BROOKS	\$ 63,950,000.00	\$ 96,709.69	1.38%
BURNHAM	\$ 91,850,000.00	\$ 138,902.03	1.98%
FRANKFORT	\$ 81,900,000.00	\$ 123,854.94	1.76%
FREEDOM	\$ 50,350,000.00	\$ 76,142.81	1.08%
ISLESBORO	\$ 613,650,000.00	\$ 928,004.72	13.20%
JACKSON	\$ 36,850,000.00	\$ 55,727.16	0.79%
KNOX	\$ 48,150,000.00	\$ 72,815.82	1.04%
LIBERTY	\$ 113,700,000.00	\$ 171,945.14	2.45%
LINCOLNVILLE	\$ 484,500,000.00	\$ 732,695.00	10.43%
MONROE	\$ 69,650,000.00	\$ 105,329.63	1.50%
MONTVILLE	\$ 81,000,000.00	\$ 122,493.90	1.74%
MORRILL	\$ 65,250,000.00	\$ 98,675.64	1.40%
NORTHPORT	\$ 404,650,000.00	\$ 611,940.21	8.71%
PALERMO	\$ 171,750,000.00	\$ 259,732.44	3.70%
PROSPECT	\$ 46,750,000.00	\$ 70,698.64	1.01%
SEARSMONT	\$ 160,300,000.00	\$ 242,416.94	3.45%
SEARSPORT	\$ 273,300,000.00	\$ 413,303.49	5.88%
STOCKTON SPRINGS	\$ 235,250,000.00	\$ 355,761.61	5.06%
SWANVILLE	\$ 120,550,000.00	\$ 182,304.19	2.59%
THORNDIKE	\$ 42,300,000.00	\$ 63,969.04	0.91%
TROY	\$ 54,950,000.00	\$ 83,099.26	1.18%
UNITY	\$ 105,900,000.00	\$ 160,149.43	2.28%
WALDO	\$ 52,550,000.00	\$ 79,469.81	1.13%
WINTERPORT	\$ 251,250,000.00	\$ 379,957.93	5.41%
SUB-TOTAL	\$ 4,645,350,000.00	\$ 7,025,025.20	99.95%

UNORGANIZED

Lasell and Little Bermuda	\$ 2,100,000.00	\$ 3,175.77	0.05%
GRAND TOTAL	\$ 4,647,450,000.00	\$ 7,028,200.97	100.00%



2009 PROJECTED REVENUES

	2009
STATE OF MAINE RENT	\$ 79,017.18
EMERGENCY MANAGEMENT AGENCY	\$ 67,085.00
REGISTRY OF DEEDS:	\$ 250,750.00
FEES	\$ 200,000.00
TRANSFER TAX	\$ 50,000.00
INTEREST	\$ 750.00
PROBATE COURT	\$ 56,000.00
FEES	\$ 50,000.00
RESTITUTION	\$ 6,000.00
SHERIFF	\$ 10,000.00
INTEREST	\$ 16,000.00
MISCELLANEOUS INCOME	\$ 15,000.00
DA'S COURT ORDERED FEES	\$ 6,000.00
REFUND	\$ 4,000.00
TOTAL ESTIMATED	\$ 503,852.18

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1010 EMERG. MGT. AGENCY	\$ 72,532.00	\$ 20,440.00	\$ 2,800.00		\$ -	\$ 95,772.00
1015 DISTRICT ATTORNEY	\$ 115,667.00	\$ 44,174.00	\$ 7,000.00		\$ 1,975.00	\$ 168,816.00
1020 COUNTY COMMISSIONERS	\$ 138,455.76	\$ 161,532.68	\$ 8,185.00		\$ 227,679.00	\$ 535,852.44
1025 TREASURER	\$ 44,054.00	\$ 5,275.00	\$ 1,800.00		\$ 6,500.00	\$ 57,629.00
1030 FACILITIES MANAGEMENT	\$ 65,859.00	\$ 133,619.80	\$ 55,750.00	\$ -	\$ 30,000.00	\$ 285,228.80
1065 REGISTRY OF DEEDS	\$ 125,493.00	\$ 81,975.00	\$ 8,050.00		\$ 2,000.00	\$ 217,518.00
1070 PROBATE COURT	\$ 151,036.95	\$ 25,410.00	\$ 6,661.00	\$ -	\$ 1,000.00	\$ 184,107.95
1075 SHERIFF	\$ 885,514.02	\$ 149,400.00	\$ 38,250.00		\$ 89,850.00	\$ 1,163,014.02
1076 REG. COMM./DISPATCH	\$ 657,034.91	\$ 57,135.00	\$ 13,500.00		\$ -	\$ 727,669.91
1080 ADVERTISING/PROMOTION		\$ 10,353.50				\$ 10,353.50
1090 AUDIT		\$ 8,000.00				\$ 8,000.00
1095 DEBT SERVICE				\$ 66,800.00		\$ 66,800.00
2000 INTEREST		\$ 32,000.00				\$ 32,000.00
2005 U. OF M. EXTENSION		\$ 36,929.00	\$ 4,600.00		\$ -	\$ 41,529.00
2025 EMPLOYEE BENEFITS		\$ 854,145.00	\$ 600.00			\$ 854,745.00
2035 W. C. SOIL & WATER	\$ -	\$ 19,675.00				\$ 19,675.00
2040 RECORDS PRESERVATION * (Law Library)		\$ 1,365.00	\$ 725.00	\$ -	\$ 400.00	\$ 2,490.00
2045 RESERVES		\$ 72,500.00				\$ 72,500.00
2050 GRANT WRITING		\$ 4,000.00				\$ 4,000.00
TOTAL COUNTY RECOMMENDED	\$ 2,255,646.64	\$ 1,717,928.98	\$ 147,921.00	\$ 66,800.00	\$ 359,404.00	\$ 4,547,700.62
TOTAL JAIL (Capped by Legislation)	\$ 1,607,515.00	\$ 1,186,926.00	\$ 158,550.00	Minus Revenues	\$ 99,285.00	\$ 2,832,353.00
					(219,923.00)	

BUDGET GRAND TOTAL \$ 7,380,053.62

STATE OF MAINE
COUNTY OF WALDO
COURT OF COUNTY COMMISSIONERS



District

- 1 Donald P. Berry, Sr. 342-5675
- 2 William D. Shorey 548-6114
- 3 Amy R. Fowler 993-2292

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

Barbara L. Arseneau
County Clerk

39-B Spring Street
Belfast, ME 04915

David A. Parkman
Treasurer

Dear Citizens of Waldo County:

2009 was yet another year of changes within Waldo County government. We had a “changing of the guard” with the addition of District 2 County Commissioner William “Bill” Shorey and he has been very involved in all aspects of serving as a Commissioner. Bill has been working with the Commissioners’ staff on upgrading the Waldo County Personnel Policy, has been very involved in getting to know the staff in all the County departments, and has been working along with the Facilities Manager in ADA and heating matters related to the buildings.

Several key Waldo County employees reached the milestone of retirement in 2009: Correctional Facility Head Cook Linda Paul retired after 27 years of service, Dispatcher Arthur Butler after 21 years of service, and Lieutenant Bryant White after 10 years of County service. All are greatly missed and we wish them well.

The County of Waldo RX prescription discount plan through the National Association of Counties (NACo) and Caremark continues to be utilized by citizens. Reports indicate savings between 15.90% and 24.91% have been enjoyed by those taking advantage of the program during 2009. Details about this program are available on the County’s official website at www.waldocountyme.gov.

The County of Waldo continues to enjoy substantial savings in health care costs with the self-funded health care plan that was implemented in 2008. The budget for this has remained at the 2007 level, which is unheard of in these times and something we are very proud of.

In keeping with the worsening economic climate, the Board of Commissioners has continued to handle property tax abatement requests coming before us.

Waldo County hosted its first Maine County Commissioners Association Convention at the gorgeous Point Lookout facility in Northport September 11-13, 2009. The weather couldn’t have been better and numerous attendees stated that they wished the event could be held there every year. We wish to thank the staff at Point Lookout and especially all the employees who volunteered time and energy to assist with the planning of this event. Many employees volunteered their assistance during the convention, as well. It was a huge undertaking and this event was a great success.

The County addressed some pressing ADA compliance issues, including the reconstruction of two handicap ramps and the re-grading of one handicap parking space. Look for continued ADA compliance measures to be taken in the District Courthouse this year, thanks to collaboration between Waldo County Facilities Manager and the State of Maine Courts.

The Waldo County EMA hosted a 24-hour LEPC Exercise October 29 & 30, 2009. This revealed areas that could be improved upon during an emergency, as well as validating many things already being done well. A grant was obtained in the amount of \$240,000.00 to replace the repeater tower on Aborn Hill in Knox, which had far outlived its life expectancy, with a new, taller repeater tower. Construction of the new tower started in 2009, and was completed in spring of 2010.

In 2009 the EMA Director also obtained grants totaling \$372,000.00 to build a new Emergency Operating Center for the Emergency Management Agency. Plans are underway for this building at the time of this writing, and we are extremely pleased to announce that this has provided an opportunity to finally address the long-overdue need for a proper Sheriff's Office, as well. Our goal is to report that these two offices are well into the construction phase when you receive your 2010 annual report.

Perhaps the most monumental change this year involved the Waldo County Correctional Center, which changed its mission mid-year to become the Mid-coast Regional Re-entry Center. This center is now a model for future Jail mission changes in progress throughout the state. We are pleased to say that after initial inevitable layoffs that occurred, a number of the employees have had the opportunity to come back to work in the Center. With the assistance of Volunteers of America and Restorative Justice, excellent programs are offered to the residents of this facility, with highly effective results.

As your Board of Waldo County Commissioners, we continue to look for ways to be more energy efficient, to maintain and improve the County buildings, and to provide excellent service to Waldo County citizens.

Respectfully,


Donald P. Berry, Sr. Amy R. Fowler William D. Shorey

WALDO COUNTY SHERIFF'S OFFICE

*45 Congress Street
Belfast, ME 04915*

SHERIFF

Scott L. Story

Administrative Offices

207-338-6786

Fax

207-338-6784

CHIEF DEPUTY

Robert B. Keating

Honorable Board of Commissioners &
Citizens of Waldo County

Our staff has worked very hard over the last year to respond to the requests of the citizens of Waldo County as well as be proactive in many areas of Corrections and Law Enforcement. As always, I am providing some countywide statistics with this report.

We are proud of the opening of the new Maine Coastal Regional Re-entry Center and know that this is a huge step forward in progressive corrections. Simply warehousing individuals and later putting them back in our communities with no more tools than what they came in with will certainly lead to more crime and more victims. By providing individuals with the tools to go back into society and gain employment, housing, positive relationships, mentoring and support for issues that led into our system, we are making our communities a much safer place helping to mend the tear in our social fabric.

Our Patrol Division has been extremely busy and has recently received some new tools to assist them in providing services to your communities. The receipt of a federal grant to upgrade the video recording units in our cruisers will assist them in making strong cases for prosecution and are a great tool in our ability to train new officers and make them more effective in performing their duties. We recently got together with the Belfast and Searsport Police Departments and received a grant for two speed boards and a mobile intoxilizer unit in an effort to address speeding and OUI violations on our roads.

Our Detectives division has conducted some outstanding investigations over the last year, leading to the arrest of several individuals for felony violations as well as the recovery of thousands of dollars of stolen cars, guns, jewelry, and other property as well as the seizure of thousands of dollars of drugs and cash. Their expertise in conducting more forensic investigations into the more serious crimes has been a huge asset to the citizens of Waldo County.

Our Civil Division will have wrapped up 2009 with yet again a record year for service of civil papers to include another record year of serving foreclosure notices. While this work is our statutory obligation, we take no pleasure in it and look forward to the time when we have none to serve.

Please feel free to contact this office at any time, after all, we are YOUR SHERIFF'S OFFICE and we work for you, THE CITIZENS OF WALDO COUNTY.

Sincerely,
Sheriff Scott Story

05/06/10
15:37

Waldo County Sheriff's Office
Total CAD Calls Received, by Nature of Call

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1

Nature of Call	Total Calls Received	% of Total
911 Disconnect	394	5.56
Abandoned Vehicle	63	0.89
Agency Assistance	223	3.14
Aircraft Problem	2	0.03
Alarm	306	4.31
Alcohol Offense	15	0.21
ALS/Paramedic Assist	2	0.03
Animal Problem - ACO assigned	1	0.01
Animal Problem - Law Assigned	45	0.63
DO NOT USE Arrest	1	0.01
Arson	2	0.03
Assault	69	0.97
Attempt to Locate off road motorized vehicle	1	0.01
Insufficient Funds Check	35	0.49
Be On Lookout	36	0.51
Bomb Threat	44	0.62
Burglary	2	0.03
Burglary	101	1.42
Business Check	2	0.03
Child Abuse or Neglect	13	0.18
Child Custody	20	0.28
Civil Complaint	198	2.79
Criminal Mischief	143	2.02
Criminal Trespass	77	1.09
Cruiser Accident	8	0.11
Detail Accident Reconstructio	5	0.07
Detail Bail Chk	51	0.72
Detail Common Ground Fair	1	0.01
Detail DRE	16	0.23
Detail Eradication	10	0.14
K-9 Detail	41	0.58
Miscellaneous Detail	3	0.04
Detail OUI	9	0.13
Detail Parade	1	0.01
Detail Prob Chk	5	0.07
Detail Radar	149	2.10
Detail School	2	0.03
Detail Traffic	7	0.10
Disorderly Conduct	5	0.07
Disturbance	211	2.98
Domestic Disturbance	151	2.13
Controlled Substance Problem	55	0.78
Embezzlement	1	0.01
Escort	8	0.11
Traffic Accident, Fatal	1	0.01
Fire	19	0.27
Fireworks	3	0.04
Found Property	27	0.38
Fraud	76	1.07
Friendly Caller	11	0.16
Fuel Drive Off	10	0.14
Harassment	240	3.38
House Check	49	0.69
Indecent Exposure	2	0.03
Information Report	214	3.02

05/06/10
15:37

Waldo County Sheriff's Office
Total CAD Calls Received, by Nature of Call

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2

Nature of Call	Total Calls Received	% of Total
Intoxicated Person	25	0.35
Juvenile Problem	52	0.73
Kidnapping	1	0.01
Litter, Pollutn, Public Healt	7	0.10
Lost Property	19	0.27
Medical Emergency	53	0.75
Medical Emergency EMD	41	0.58
Mental Medical	80	1.13
Message Delivery	15	0.21
Missing Person	27	0.38
Motor Vehicle Theft	16	0.23
Motorist Assist	118	1.66
Motor Vehicle Complaint	509	7.18
Officer Complaint	27	0.38
OUI Alcohol	11	0.16
Paperwork Service	5	0.07
Parking Problem	15	0.21
Traffic Accident with Damage	556	7.84
Traffic Accident with Injurie	127	1.79
Pornography	2	0.03
Probation Violation	4	0.06
Prowler	6	0.08
Public Assist	171	2.41
Rape	1	0.01
Recovered Stolen Property	4	0.06
Reported Death	10	0.14
Runaway Juvenile	13	0.18
Search Warrant	21	0.30
Sex Offense	23	0.32
Shellfish Violation	1	0.01
Speaking Engagement	2	0.03
Structure Fire	7	0.10
Suspicious Person, Circumstnc	373	5.26
Theft	186	2.62
Threatening	118	1.66
Tobacco Problem	1	0.01
Traffic Hazard	43	0.61
Traffic Violation	153	2.16
Traffic Stop	1	0.01
Prisoner Transport	638	9.00
Unsecure Premises	6	0.08
Utility Problem	5	0.07
VIN Verification	4	0.06
Violation Conditional Release	28	0.39
Violation Protection Order	41	0.58
Wanted Person	117	1.65
Weapon Offense	3	0.04
Welfare Check	125	1.76
Wildlife Problem or Complaint	19	0.27
Inmate Work Detail	76	1.07
-----		-----
Total Calls:	7092	

Report Includes:
All dates between `00:00:00 01/01/09` and `23:59:00 12/31/09`

To The Honorable County Commissioners and Citizens of Waldo County

The year 2009 was another busy year for Waldo County Regional Communications Center/911 PSAP with increases in nearly all categories of business. As the true "First Responders" to emergency situations our Dispatchers have direct voice contact with you the Citizens who call in requesting service from either Law Enforcement, Ambulance Services or Fire Department response.

The new Emergency Medical Dispatch Protocols were in place and most of the "buildout" of the radio system completed. Our staff remained stable with no changes and continued to improve each month on EMD scores. The State EMS Board now has oversight of EMD Quality Assurance as they do with EMS services. A stable workforce is so important in our business. As the year came to a close we were involved, along with the EMA Director, planning for a new tower at the Aborn Hill site in Knox.

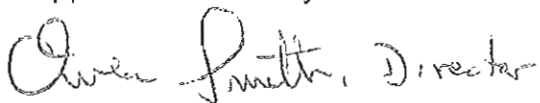
During 2009 your Director was heavily involved in meetings and other activities relating to the upcoming decisions as to which centers will go into the future as 911 PSAPS. The process of selection had not started and was anticipated to begin early in 2010. As earlier reported Waldo Cty RCC/911 is one of 13 County operated Regional Dispatch Centers. There are a total of 26 911 PSAPS(Public Safety Answering Point) in the State of Maine. There is anticipation of further reduction in the total number of PSAPs in the future.

Waldo County RCC serves six law enforcement departments; twenty three fire departments and eleven ambulance services including three "first responder units". We answer all the 911 "landline calls" and all US Cellular calls in Waldo County. The other cell providers are answered either in Augusta or Orono. We are working to change this practice.

We continue to be a busy center with nearly all categories increasing again in 2009 with Ambulance calls leading the way. Following are the statistics of service for 2009:

Calls For Service(excluding fire and ems calls)	28,632
Fire and Ambulance calls	5,714
E911 calls	10,319
Telephone calls excluding 911 calls	25,257
Radio Transmissions, all incoming and outgoing	257,089

I wish to thank you the Commissioners and all the Citizens of Waldo County for the support of Waldo Cty RCC. We are here to serve YOU.



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 are in the process of developing an Operational-Level County Hazardous Materials Response Team. This team was equipped through a Homeland Security grant and has been training all winter long. The team should be operational during the spring of 2010. 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 260 new radio pagers for nearly all of the fire departments in the County. We created a County Radio Communications Plan and coordinated the effort to relicense all of the municipal and county public safety radio frequencies for FCC narrowband compliance. We were the first County in the State of Maine to complete this process and we completed it three years early. Our municipal Emergency Management Directors became even more experienced in completing damage assessment reports and resource requests, when the County was hit with three major natural disaster events; two of which rose to the level of Presidential Declared Disasters.

Waldo County was declared a Presidential Disaster Area in January and July of 2009 for winter storm and flooding damages, respectively. Because of the quick and effective damage assessments that were completed and forwarded by the municipal officials, the towns of Waldo County received \$225,000 for the January Storm and \$618,000 for the July 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 four tabletop exercises and one 24-hour-long functional state-wide exercise. These exercises included hosting Incident Command tabletop exercises for the first responders and emergency managers in the County and participating in a 24 hour exercise activation of the County Emergency Operations Center (EOC) with full staffing. This was the first time the EOC has been activated with full staff for that period of time. The training and results were tremendous.

We have signed new or updated mutual aid agreements with Maine Volunteers Active in Disasters, Central Maine Power, Waldo County General Hospital, the Maine DEP and the VFW. 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 spring of 2010.

The County EMA office fully outfitted the County Pet Sheltering Team to establish a Pet Friendly Shelter in conjunction with the Troy Howard Middle School or Mount View Red Cross shelters. We developed an in-house geographic information system (GIS) capability that produced a series of maps for the County and the towns within the County. We were awarded an Emergency Operations Center grant from FEMA and started the necessary work to build a new County EOC in 2010. We also began the work to build a new \$240,000 radio communication tower at the County's Aborn Hill site. This project will be finished in the spring of 2010.

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
2009 EOC	\$360,000.00	Dept of Homeland Security/FEMA
2009 HSGP - Planner	\$40,000.00	Dept of Homeland Security/FEMA
2009 HSGP - EOC Security	\$12,000.00	Dept of Homeland Security/FEMA
2009 HSGP - Radio Pagers	\$18,720.00	Dept of Homeland Security/FEMA
2008 HSGP	\$71,000.00	Dept of Homeland Security/FEMA
2008 CERT - SAR	\$1,000.00	Dept of Homeland Security/FEMA
2008 CERT - RACES	\$1,000.00	Dept of Homeland Security/FEMA
2008 CERT - Pet Shelter	\$1,000.00	Dept of Homeland Security/FEMA
2008 PSIC - Town Radios	\$51,997.40	Dept of Homeland Security/FEMA
2008 HSGP - IMAT	\$3,000.00	Dept of Homeland Security/FEMA
2008 EMPG	\$64,809.85	Dept of Homeland Security/FEMA
2006 HSGP - DST	\$50,000.00	Dept of Homeland Security/FEMA
2006 HSGP - Town Gentrans	\$4,662.00	Dept of Homeland Security/FEMA
2006 HSGP - Town Radios	\$18,199.09	Dept of Homeland Security/FEMA
2006 HSGP - Town Pagers	\$49,242.00	Dept of Homeland Security/FEMA
2006 HSGP - AEL Equipment	\$15,000.00	Dept of Homeland Security/FEMA
LEPC Clerical Grants	\$5,925.09	State Emergency Response Commission
LEPC Training Funds	\$4,301.37	State Emergency Response Commission
Supplemental EMPG	\$16,902.00	Dept of Homeland Security/FEMA
Local EMPG	\$19,858.00	Dept of Homeland Security/FEMA
HazMat DST	\$50,000.00	Dept of Homeland Security/FEMA
GRT Device	\$3,000.00	Dept of Homeland Security/FEMA
Portable Repeater	\$7,000.00	Dept of Homeland Security/FEMA
Iridium Phone	\$1,325.00	Dept of Homeland Security/FEMA
	<u>\$869,941.80</u>	

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.



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 number of cases handled by the District Attorney's Office in 2009 continued to be high by comparison to counties with similar population. The total of adult criminal cases was 1511, essentially identical to the 1513 I reported in 2008. While other counties in Maine have seen a decline in criminal cases, that trend is not present in Waldo County. The number of cases in Superior Court also continued to be high, declining only by 4, from 403 to 399 (1%). We did see a decline in the number of civil violations (such as Possession of Marijuana and Illegal Possession of Alcohol), from 367 to 332. However, this 10% drop still left us significantly higher than the 304 cases I reported for 2007. Finally, juvenile cases continued to increase, from 96 to 101. We prosecuted a total of 1944 criminal and civil violation cases, a number down slightly from 2008 but nearly identical to the 1945 prosecuted in 2007.

The office continued to be successful in major prosecutions in 2009, largely due to the dedication and hard work of Deputy District Attorney Eric Walker of Belmont. He is assisted in adult cases by Assistant District Attorney Neil Prendergast of Camden, and in juvenile cases by Assistant District Attorney Miriam Johnson of Bath. Miriam handles juvenile cases in all four counties of the prosecutorial district, and she brings both legal skill and good judgment to these important cases. We know that in the past many young offenders have become persistent adult offenders, and that the work of diverting juveniles from that path pays dividends many times over.

The office, as always, relies on a county staff of ever-increasing experience. Carla Rogerson has completed her seventh year as legal secretary, with responsibility for Superior Court cases and for the budget. Karen Knox of Searsport handles the 1400+ District Court cases. Debbie McAllian of Bucksport is the Victim-Witness Advocate for adult cases. Debbie is now in her fifth year of dedicated work assisting the multitude of law enforcement and civilian witnesses required to appear in Waldo County courts. Last, and certainly not least, advocate for children Harriet Kearns of Camden is a part-time employee but provides 100% of her energy to obtaining the best possible outcomes for these uniquely vulnerable victims.

The office recently faced two new challenges. First, because Waldo County no longer is able to hold most pre-trial defendants in Belfast, their first court appearance is often done through a video link with the Two Bridges Regional Jail. While the use of this technology can provide important benefits, video arraignment has increased the work for the staff at the D.A.'s Office. We are committed to improving the new procedure so that we too see a benefit from the use of video for court appearances. Second, the budget situation of state government resulted in ten "shutdown" days between July, 2009 and June 2010, in which state employees, such as prosecuting attorneys, do not work. Because county staff were not affected by the shutdown process we were able to keep the D.A.'s office open. However, without a prosecutor available we were not able to provide effective service to the public. The Legislature has addressed this and beginning in July, 2010 I expect to have a skeleton staff of attorneys available on every state shutdown day.

Our long term challenge has not changed: how do we address persistent problems such as substance abuse, domestic violence, and sexual assault, as well as the emerging reality of elder abuse, at a time when public safety resources are stretched thin. Our answer has to be through closer and more successful coordination of all public safety resources: law enforcement, courts, corrections, probation, diversion programs such as Volunteers of America (VOA) and the Restorative Justice Project, as well as prosecution. The District Attorney's Office is proud to be part of Waldo County's coordinated criminal justice and public safety system.

Respectfully submitted,



Geoffrey Rushlau,
District Attorney

WALDO COUNTY PROBATE COURT ANNUAL REPORT 2009

To the Honorable Waldo County Commissioners & Citizens of Waldo County

Thank you for this opportunity to report on the 2009 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 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. 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 Deputy Register Judy Nealley and our Probate Clerks, Cari Carver and Tracy Rackliffe. Waldo County citizens can be very proud to have these people at their service.

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, Chief Deputy Robert Keating, and their deputies have been more than willing and able to help the Waldo County Probate Court. The Sheriff's Office has helped in a variety of ways, from 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.

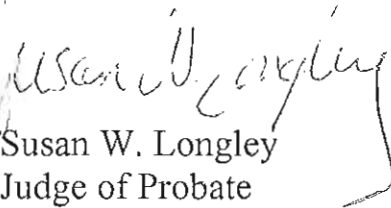
Beyond the above, we would like to close by stating that the Year 2009 was a year in which our new probate cases increased from 256 to 260, and our passport applications increased from 462 to 761. A passport photo camera and printer was purchased in 2009 and probate court staff took 288 passport photos for customers applying for their passports.

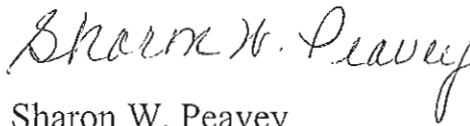
For those of you who may not otherwise know how/when to find us in court, we are located at 39A Spring Street in Belfast. Our regular office hours are Monday through Friday from 8:00 a.m. to 4:00 p.m., with Court itself in session at least every Wednesday. That being said, our duties do, however, require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



2009 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.

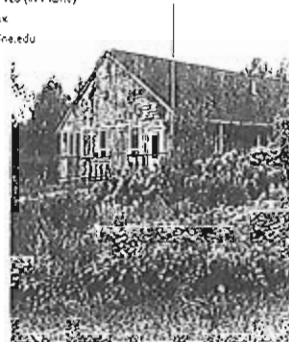
- PRESIDENT:** Sue Bliss
VICE PRESIDENTS: Jan Collins
SECRETARY: Erica Bushee
TREASURER: Anne Rockwood
MEMBERS: Jennifer Brown, Betsy Garrod, Jessica Kunkel, Robert Nelson, John Pinchoe, Rose Rapp

www.extension.umaine.edu/waldo

UMaine and the UMaine Cooperative Extension are equal opportunity organizations. We do not discriminate on the basis of race, sex, age, religion, or national origin. We are an equal opportunity organization. We do not discriminate on the basis of race, sex, age, religion, or national origin. We are an equal opportunity organization.

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
 cencs@extension.umaine.edu



EXTENSION EDUCATORS:
 Jan's Hattell: Business, Youth & Community Development, x1013
 Rick Kennerly: Agriculture & Natural Resources, x1014

EATWELL NUTRITION ASSOCIATES:
 Beth Chamberlain x1020, and Pat Fraser x1019
 Sandy Dickey, Regional Nutrition Education Professor

4-H PROGRAM AIDES: Joyce Weaver, x1012

PARENTS ARE TEACHERS, TOO STAFF:
 Pam LaHoye x1015, Diane Russell x1018, Ene Weeder x1017
 Wesley Neff x1021, Coordinator

EXTENSION SUPPORT STAFF:
 Sarah Annesley x1010
 Bridgette Parsonson x1011

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

Newsletters

4-H on the Move www.umaine.edu/waldo/programs/4h/newsletter
 Monthly electronic newsletter covering county, state & national 4-H activities, news and resources

Eat Well
 Quarterly newsletter featuring food topics, nutrition, health, exercise and food safety, emphasizing our Eat Well program

Maine Climate News www.extension.umaine.edu/maineclimatenews
 The latest interesting update from our State Climatologist

Maine Family Times www.umext.umaine.edu/MaineFamilyTimes
 For families with children aged five through eighteen, providing information to help develop and maintain healthy relationships including information to help parents nurture themselves

Perspectives
 Monthly electronic newsletter available by email subscription with upcoming programming and events in Waldo County and informative articles from various program areas. Contact sonia.annesley@umaine.edu to subscribe.

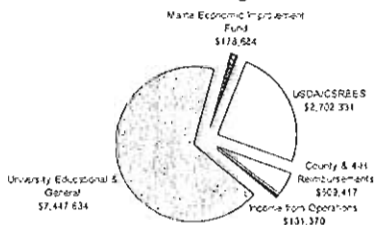
Publications Catalog www.extens.onpubs.umext.umaine.edu
 Listing of available University of Maine Cooperative Extension publications

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



Salaries	\$33,504
Utilities	\$1,400
Repairs/Maintenance	\$1,800
Dues and Training	\$225

Without statewide support, Extension would not be present in this county. Funds for projects are provided through UMaine, 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.



Maine Families / Parents Are Teachers Too

Maine Families / 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 the child'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.

In 2009, 118 families received 982 home visits and another 75 families received information by mail. The program also offered a parent education/support group for parenting adolescents in Seaport. 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. Of the children, 98% 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.



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

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

Eat Well Nutrition Education Program

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

Two Nutrition Associates provided nutrition education lessons to 135 adults serving 262 family members. They graduated 101 adults from the program. They also provided nutrition lessons to 30 youth groups serving 515 youth in Waldo County.

Eat Well Nutrition Associates

- teach food and nutrition lessons to adults in their homes, in small community groups or participate through a correspondence course - Eat Well by Mail.
- provide nutrition education to low income youth in community programs, libraries, schools and after-school programs.

- 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.

2009 Success Stories

Adem, a 24 year old single dad, has a 14 month old. He wanted to learn to cook and improve his cooking ability and skills. I worked with him in making egg recipes, casseroles, chili, and chowder, such as corn and fish, and quesadillas. He does an excellent job and is very interested in learning more.



Manlym, 67 years old, a group participant from the time I first signed her up until she graduated, has increased her physical activity by starting a walking program. She walks on a regular basis now, and has lowered her blood pressure and cholesterol. She has also learned new recipes using more fruits and vegetables.

Peter is a 20 year old mentally challenged young man who I've worked with over the last year. Peter was quick to understand food choices and immediately began making lower fat, sugar and salt food choices. He learned that foods cooked from scratch were healthier. He has lost about 10 pounds.

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. UMaine Cooperative Extension is one of the member organizations.



Triad worked to address several issues for older adults during the past year including helping older people have quicker access to emergency responders, and help them avoid scams and theft of prescription drugs, falls, as well as to be warmer in their homes during the winter months. Triad's efforts reached over 3,000 older residents in 2009.

Triad offered several types of assistance to help improve emergency response time when an older person needs help. Triad provided interested residents with a File of Life, a magnetic pocket in which to keep health information and to be stored on the refrigerator door in the event of a medical emergency. With this information readily available, ambulance personnel do not have to spend time determining the name of the physician, medications being used and medical conditions present.

Rural residents are offered an Emergency Beacon Light to help emergency responders locate a house, especially at night. This light emits a beam that is visible for about 1/4 mile. Triad also provided cell phones that can be used only to dial 9-1-1 to people who did not have a cell phone. These items are available directly from the Triad board, several town offices and many

individuals throughout Waldo County. This year special days were designated to make door to door delivery and set-up of these items for older residents of Freedom and Islesboro.

There are many scams directed toward older persons. Triad offers presentations to groups on ways to help prevent becoming a victim. Triad also provides a quarterly 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 older residents.

Theft of prescription drugs from older people is a problem. Triad works with the UMaine Center for Aging project where police units in Triad offer prepaid mailer bags to anyone who wishes to dispose of medications, they are mailed to the Maine Drug Enforcement Agency for environmentally safe disposal.

Concerns of older persons about falling were addressed. The Waldo County Communications Center, a Triad member, 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.

With the high cost of home heating, older people often keep the temperature low during the winter months. Triad collected and distributed over 1,000 coats and sweaters to local residents in 2009.



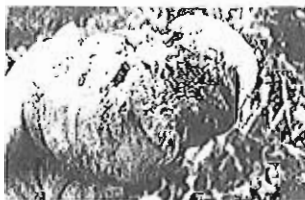
Home Horticulture

Home Gardening

We received over 685 gardening calls from home gardeners and many were from schools for Waldo, Knox and Lincoln Counties in 2009. Pests and diseases must be identified before recommendations are given, so many people e-mailed photos along with their questions. Wet weather created a difficult growing season for vegetables and ornamentals.



Master Gardeners volunteer at Tanglewood 4-H Camp and Learning Center



Late blight on tomato

Plant-A-Row for the Hungry (PAR)

Gardeners donated over 2,752 pounds of produce to soup kitchens, shelters and food pantries.



Vegetables for donation

Master Gardener Volunteer Program

27 participants from Waldo, Knox and Lincoln Counties received over 46 hours of in-depth training in the art and science of horticulture. Most became certified Master Gardeners within one season by completing 40 hours of volunteer work in their communities. Projects included gardening and environmental education in schools and camps, civic beautification, giving public presentations, working with the elderly and growing food for the needy. In 2009, 168 Master Gardeners gave over 8,000 hours of their time.



Resources for Home Gardeners:

Waldo Extension: extension.uma.edu/waldo
 UMaine Extension Publications: extensionpubs.umext.umaine.edu
 Pest Management office: pmo.umext@maine.edu
 Gardening Programs: extension.uma.edu/gardening
 ME Soil Testing Service: anlab.umext.umaine.edu
 YardScaping: maine.gov/agriculture/pesticides/yardscaping
 Pro New England: pronewengland.org
 Soup Kitchens: maine.gov/agriculture/relief/countysearch.html
 Extension: extension.org

Liz Stanley, Horticulture Program coordinator: 1-800-244-2104 lstanley@umext.umaine.edu



4-H Youth Development

Child and Parent /Healthy Kids Day at Belfast YMCA

by Anne Ambrose, Waldo County 4-H Volunteer



4-H at Child and Parent /Healthy Kids Day

Waldo County 4-H was represented at the very popular Child and Parent /Healthy Kids Day. Waldo 4-H offered two activities - yoga and painting. We showed kids how to do vegetable and fruit print printing using a variety of fruits and vegetables like starfruit (a favorite), peppers, apples, celery and carrots. Fruits were cut in sections that encouraged easy gripping for youngsters. Some kids who are sensory sensitive needed to get the paint off between every print; others smeared the paint around and had rainbow hands. On a mat area, we offered yoga by having activities that were easy for all children, even toddlers, to figure out. The favorite yoga positions were shark, mouse, bridge and table.

Our 4-H leaders encourage parents of younger children to get down and play with your kids! As parents and grandparents we may forget to play with our children. It's as easy as sitting on the floor and seeing what happens. The world looks different from down there. In 4-H we get on the kid's level and help their intellect develop with interaction, nurturing and conversation.

Experiences of Waldo County 4-Hers...Where we are now

Natalie Mirceau, Belfast Area High School 2008, has finished her second year at the University of Maine at Orono. As a biology major, she started with the idea of becoming a large animal veterinarian. Since that time she has decided that she likes being outside instead of being in a laboratory. So, she is working towards a chemistry minor and a concentration in ecology. The long hours and hard work that she put in while in 4-H, on the farm, and in high school have paid off. The adjustment going from high school to college was much easier for her than for her dad!

Some farm far faces related to 4-H have been a help to Natalie: she is friends with two from Presque Isle and Fryeburg who went to 4-H Citizenship Washington Focus. She also has friends who showed sheep and pigs in 4-H in NH. Listening to her talk about friends who are animal science majors has been interesting because a lot of the things they do in class, she did in 4-H for 10 years, like dehorning, castrating, bottle feeding small calves, clipping, and showing. Natalie's family knows that travel opportunities, references, portfolios, newsletter articles and public speaking events clearly have made a difference in her confidence and self-esteem. She is not afraid to jump in and tackle a task even though she may not know when the jumps in where exactly she will end up.



4-H Alumna

4-H Honorary Page Program



Waldo County 4-H members selected as pages stand with Carol Weston in the Maine Senate

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 2009 thirteen youth from 11 different voting districts represented 4-H in Augusta in March, 2009.



Islesboro 4-H member stands with State Representative Andy O'Brien

4-H AFTERSCHOOL PARTNERSHIPS

Game Loft

The Game Loft is an out-of-school program for young people ages 7 through 18 in downtown Belfast, and beginning in April 2010, in Unity and serves approximately 250 youth per year. We became a 4-H program in 2009 to access program information about Positive Youth Development and leadership. The goal of The Game Loft is to help kids become caring, connected, confident, competent, and compassionate adults. Game Loft youth "gave back" to the community by running activities for younger kids, shoveling snow and doing yard work for senior citizens, assisting with the wreath dismantling at the Belfast Transfer Station, picking up trash at Arts in the Park, and being useful for the Maskers. These young people feel comfortable in their roles as leaders in their community and they feel important about their contributions.

Healthy Waldo County

Healthy Waldo County awarded 4-H a mini-grant that allowed 4-H to promote healthy activities that involve community service. Activities include clearing sidewalks and driveways for the needy, encouraging children to stretch as a fun activity, and a community hike through the Unity wetlands and cleaning a local hiking trail. As a result of their community service efforts, 4-H youth are learning how to be engaged leaders who are making a difference in their families, communities and county.

RSU #20 Afterschool Program

The RSU #20 Afterschool Programs, funded by the Maine Department of Education's 21st Century Community Learning Centers Grant, provides academic support through tutoring and homework help to students in grades 1-12 who are low performing. Partnership with the Waldo County Cooperative Extension provides our staff with valuable 4-H leader training and resources for providing a multitude of enrichment activities at 7 sites which serve 11 different schools. Programs provide a wide variety of enrichment programs to all students to include offering cultural and multi-cultural enrichment, recreational and physical education, and health and wellness education. We aim to engage parents through parent education and engagement programs. We also partner with Broadreach Family and Community Services and the Penobscot Marine Museum.



Anne Crimmaudo accepts a box full of doggie treats from Waldo County 4-H member

Agriculture and Natural Resources

RESEARCH AND EDUCATION

In 2009, a Sustainable Agriculture Research and Education Project was funded under the leadership of Rick Kersbergen. This project is focused on reducing the cost of production for local dairy farmers by using novel no-till techniques, cover crop strategies and alternative harvest management. Research plots are planted in Belfast, Thornside, Waldo and Knox on participating farms. This project is also focused on reducing erosion and pollution caused by excessive nutrient applications.

Cooperative Extension received funding in 2009 from the USDA Integrated Organic Program to investigate the potential for increasing the production of organic bread wheat in Maine. Rick Kersbergen serves as one of the researchers on this project. Specifically, Rick is researching how best organic dairy farmers might be able to incorporate bread wheat production into their cropping system to enhance profitability.

Rick Kersbergen also received funding to begin research on trying to improve the viability of small and medium sized dairy farms in the Northeast. Low prices have caused a huge decline in the number of dairy farms in Maine, and this project will try to focus on how best to keep this industry alive in rural Maine.

Late Blight

2009 proved to be a disastrous year for commercial vegetable producers and home gardeners. Not only was the weather a problem, late blight of tomatoes and potatoes caused severe devastation to many growers. This airborne pathogen quickly spread throughout the mid coast. Hundreds of calls, plant samples and emails flooded the extension office and continues still with growers wary of what might happen in 2010.

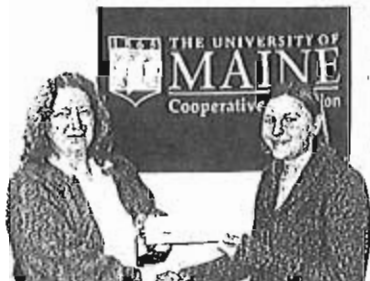
Senior College

Rick Kersbergen organized and taught a seven week class at Senior College at the Hutchinson Center. This class, focused on food self reliance, was designed for beginning home gardeners wanting to produce more of their own food. Over 20 "seniors" participated in the class, which culminated with a trip to Half Moon Farm and Greenhouses.

Rural Living Day

For the 19th year, the Waldo County Extension Association held "Rural Living Day" (formerly known as the Central Maine Garden Celebration). More than 120 participants enjoyed 15 different workshops at Unity College as part of a fund raising event for a scholarship fund.

In 2009, Kayla Smith of Monroe was the recipient of a \$500 scholarship to continue her studies at University of Maine in Farmington. The Extension Association awards a scholarship each year to a graduating senior from Waldo County.



Waldo County Extension Association president presents scholarship to award recipient.

Tractor Safety Courses

This is the 20th year Rick Kersbergen has offered and taught this course, working with Ingham's Equipment in Knox. After successful completion of the 5 week class, teenagers ages 14-16 earn a federal certificate allowing them to operate tractors as part of their farm employment. Annually, this program draws both young and old. In 2009, 12 youth and adults completed the certification program, learning and demonstrating how to operate all types of farm equipment safely. Additionally, Rick works with MOFGA to host a tractor and equipment safety class for their farm apprentice program.



Rick teaching tractor safety in Waldo County

COLLABORATIVE AGRICULTURE PROGRAMS

Agricultural Education Programs and Partnerships

Extension in Waldo County partners with agencies such as the Maine Organic Farmers and Gardeners Association (MOFGA) and producer groups such as the Maine Grass Farmers Network (MGFN) to coordinate educational programs such as pasture walks, Small Farm Field Day and the Farmer to Farmer conference. Farmer to Farmer was held in Waldo County in November of 2009 with over 200 people coming from throughout the Northeast. Rick works closely with the Maine Organic Milk Producers (MOMP) and helps provide educational programs and a unique equipment sharing program.

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.maine.edu/WaldoHay.

Extension also hosts the website for the Maine Grass Farmers Network www.umaine.edu/umext/mgfn and the Northeast Pasture Consortium www.umaine.edu/grazingguide a public/private partnership.

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 serves as vice president of the Maine Sustainable Agriculture Society with Ex-Agricultural Commissioner Robert Spurr as President. Rick also serves as a cooperating research scientist with the Agricultural Research Service New England Plant Soil and Water Lab in Orono.

In 2009 Rick received the "Extension Industry Award" from the Northeast Branch of the American Society of Agronomy, Crop Science Society of America and the Soil Science Society of America.

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 so their business can grow and prosper.

Recent participants have said they have learned about resources, strategies, and the similarity of challenges and struggles of those who are in different businesses than they are in.

What local small business owners have learned in the Waldo Small Business Program...

"my business is more viable than I thought."

"My business is still evolving rapidly."

As such I have to adjust quickly to compensate for some poor assumptions and to adjust to the current economic environment.

That includes product mix and the means to get my product in front of my identified market."



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

People have said that they are keeping more accurate business records, adjusting to the current economic environment, buying more locally, positioning the business differently, utilizing UMaine resources, and broadening their services.

Major components of the program are:

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

Doing Business Radio Show

What two things do an island bookstore & bindery, a dog biscuit manufacturer, an audio book producer, and a fire suppression blanket company have in common? One is that these micro-entrepreneurs all live in Waldo County. The second is that in 2009 Extension educator June Haskell featured them and 27 other very small Waldo County businesses on live, hour-long Doing Business shows - that's Community Radio, WERU-FM.

Common issues that small and home based businesses have in this current economy - whether they live on an island or a rural town - are knowing how to operate a business takes a tremendous amount of time. It takes commitment. It takes passion. It takes knowledge of the industry as well as knowing where to get answers to questions you have about running a business.

These local businesses have been willing to participate on live, spoken word programs to local and national audiences on topics that are archived and podcast, in addition to streaming at weru.org.

Take time and listen to shows, that may feature your neighbors; they are archived at www.umext.maine.edu/WaldoRadio. 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 Islesboro and Liberty discuss the courage to grow and change your business

Virtual Business Resource Library

Don't miss the Virtual Resource Library that includes resources for growing your own business in the following areas:

- NEW Business Workshop Calendar
- 24 small business management topics
 - Advertising
 - Customer service
 - Insurance
 - Marketing
 - Pricing
 - and more
- Business assist organizations
- Lending agencies
- Trade associations



Jane hosts a show featuring the Maine Artisans Collective from Lincolnville

SYFS LEVEL 1 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. Jane has shared its success at conferences with Extension colleagues across the nation. In 2009, over 50 were trained with Strengthening Your Facilitation Skills (SYFS). Two large groups are members of Americorps and RSU 20 afterschool staff.



Capture ideas generated to increase services for low income families

Over 200 people have attended a 20-hour training, Strengthening Your Facilitation Skills, which is designed to build the working capacity of groups.

As team members, citizens are expected to produce results as they work with others. Trained leaders are now helping local groups develop action plans, resolve conflict, problem solve and are modeling how to work more effectively and efficiently.

Participants work for various agencies, organizations, volunteer groups and town offices.

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.



Record solutions for youth programs



Record decisions accurately



Work together



Design a meeting

Weight Control Behavior in Maine Middle School Students: In response to the childhood obesity epidemic and its predicted long-term economic and health implications, public health advocates have strived to increase youth awareness of the health risks associated with obesity. Moreover, the media emphasize the aesthetic desirability of being slender. In response to these messages, youth are trying to lose weight but are not necessarily approaching it in the most healthy manner. UMaine Extension recently conducted a study that explored weight control practices of middle school students. We found that the majority of middle school students are aware of the desirability of avoiding excessive weight gain; however, in trying to control weight, they may be unintentionally increasing their risk for obesity.



Record decisions accurately

- 82 percent of female students engaged in weight control behaviors that studies associate with a three-fold increased risk for obesity five years later.
- 36 percent of male respondents engaged in weight control behaviors that increase their risk for obesity.
- 74 percent of females with healthy weights engaged in weight control practices that increased their risk for obesity.
- 26 percent of males with healthy weights engaged in these activities.

Entrepreneurship - Small and Home-Based Business: Small and home-based businesses play a significant role in Maine's economy, employing an estimated 15 percent of our workforce. Business workshops and consultations are offered to those in the start-up and change phase of a business. UMaine Extension faculty and staff teach business skills and answer questions, which let owners and managers make important decisions about their business concepts and direction. Our one-on-one assistance includes a range of business supports including reviewing a business plan, reviewing marketing materials, identifying market research techniques, and sharing resources. Our consultations helped customers establish clear business goals and objectives, organize their businesses, apply for a trademark, develop customer profiles, research specific markets, create Web sites, establish new pricing policies, and engage in networking opportunities. During 2009, our small and home-based business team helped facilitate the creation of more than 110 new business plans, 70 marketing plans, and 49 financing plans. Partly as a result of our interactions with Maine entrepreneurs, 95 businesses were established, 18 businesses were retained, and 99 new jobs were created.

- The 4-H and Pine Tree State 4-H Foundation Partnership:** Extension's 4-H youth programs are enhanced through support from the Pine Tree State 4-H Foundation, whose fundraising efforts and endowments support programs such as Citizen Washington Focus, National 4-H Congress, and the Eastern States Exposition as well as a college scholarship program for Maine youth.
- During 2009 there were 30,083 youth enrolled in Maine's 4-H youth development program through clubs, camps, schools, nutrition education programs, and other short-term programs. Enrollments included:
- 14,510 - Science, Engineering and Technology
 - 9,122 - Environmental Education
 - 2,492 - Animal Science
 - 5,707 - Citizenship
 - 2,107 - Leadership/Personal Development
 - 2,999 - Communications/Expressive Arts
 - 15,119 - Healthy Lifestyles

The County Extension Act

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

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

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

University of Maine Cooperative Extension Statewide Highlights

A sampling of programs that have national and local importance.

The Value of Volunteers: As in previous years, Extension's volunteers multiplied the value of our work through the generosity and commitment of their time and expertise. This year giving more than 151,400 hours to their communities in the name of UMaine Extension. Extension volunteers helped senior citizens maintain their health and independence, grew community gardens, taught people ways to keep warm during the long Maine winter, helped feed the hungry, monitored the quality of our coastal and lake waters, made their communities more beautiful, and may be most importantly, helped young people in Maine learn skills of living. Volunteer time is valued at \$15.74/hr. by Independent Sector - if paid this reasonable rate for their time, these volunteers would be worth more than \$2.35 million to Maine communities. If we put a value on the affect they had in the lives and future of the people with whom they worked, it would, of course, be invaluable.



PHOTO BY STEVE WILSON/UMaine

Extension: A UMaine Priority: Despite profound shrinkage in State support to the University of Maine, the outreach mission of our institution remains a high priority, and UMaine Extension as its major purveyor remains an important and integrated part of that effort as expressed by the UMaine President in a recent blog posting:

In a career spent at land-grant universities, I've been closely involved with a number of Extension operations. None can match UMaine Extension in terms of scope, effectiveness and commitment to the needs of state residents. It is truly a first-class enterprise, which brings UMaine expertise and resources to people in every Maine community. As Extension's role evolves, so does UMaine's impact. UMaine Extension focuses on helping Maine residents work to manage agriculture, natural resources, and the environment, enhance economic opportunity, and encourage lifelong wellness. The widespread effect of work in those areas alone has a tremendous positive impact on communities, families and individuals statewide. Extension is a source of pride for the University of Maine, and it is a real key to the positive state identity this institution enjoys. Dr. Robert Kennedy, President University of Maine, February 2010

Maple Grading School: UMaine Extension worked with the University of Vermont and the Canadian syrup industry to develop an intensive curriculum for cooperative grading and best management for producers. The Maple Grading School was established in 2004 and more than 110 maple producers, packers, and USDA inspectors have attended. Producers who attended the Maple Grading School learned and implemented specific grading skills that enabled them to produce more uniform, consistent, and valuable maple syrup and value-added maple products.

Our evaluations show that approximately 75 percent of participants have saved money, increased sales, reduced costs, and increased profits from between 10 and 70 percent, or an estimated \$1.4 million.

Farming and Gardening, the Value of Asking People: routinely contact Extension County offices by telephone, email, or by stopping into an office to ask a simple question about farming or gardening. In fact, we answer tens of thousands of simple questions every year. We recently followed up with a sample of 34 clients to determine the ways in which our answers were helpful, and the value they attributed to the information they were given. Almost everyone (97 percent of those surveyed) found the information we supplied to be helpful in solving their problems. In fact, people saved money as a result of asking for help. 53 percent (18) benefited economically by growing more or better food, experiencing less pest damage, using fewer pesticides, or saving on making money. When asked how much they had saved or made and using the statistics they supplied, we can assume that for every 1,000 inquiries to our offices there is an average of \$113,860 in economic benefits directly back to clients. One client who participated in this evaluation said: "I couldn't farm without you. I have learned how to spray less and am now 99 percent organic. Extension's advice about pasture grasses have helped eliminate years of trial and error."

Decreasing Lobster Pound Mortality: One of the risks of lobster trading is holding stock to sell during winter months when prices are higher. In recent years, the economic advantage of over-holding has been greatly lessened due to "shrinkage," the industry's term for loss due to mortality caused by stress and disease during impoundment. This loss has been reported as high as 20 percent, or as much as \$56 million in Maine. This year our Animal Health Laboratory conducted a large study of stressors in lobster handling. Our research suggested that fast hauling speeds, depth of water, and rough handling does produce a measurable stress in lobsters, leading to mortality losses. We also detected a microbial agent that appears to have a role in the shrinkage seen in the ponds. Management strategies as a result of our research have the potential to save millions of dollars, improve the quality of lobsters at retail, and minimize the incidence of sick and diseased lobsters going to market.

THE UNIVERSITY OF MAINE Cooperative Extension



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 (WCAP)

TO: THE HONORABLE COUNTY COMMISSIONERS OF WALDO COUNTY

WCAP's mission is "To create opportunities for people to improve their quality of life". WCAP's partnerships with the County of Waldo and all 26 municipalities supports WCAP's mission by making it possible to provide essential services for Waldo Counties low-income population and public transportation for Waldo County people. The \$8,833,723.00 leveraged and spent in Waldo County from October 1, 2008 to September 30, 2009 has a huge impact on the economy in this rural area of Maine.

Public Transportation is available for all Waldo County Residents to Belfast, Bangor, Rockland, Waterville and Augusta on a regular basis. Last year WCAP delivered 8,427 trips for general public riders.

Overall the Waldo County Transportation Program delivered 87,380 one way trips traveling 2,317,264 miles for 2,611 people.

WCAP's Outreach and Referral office assisted low-income families with heating their homes keeping 6,288 people warm last winter.

Parents of children participating in WCAP's Head Start Program were provided an opportunity to participate in the education, health care, social and emotional growth of their children.

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

Many low income residents of Waldo County, without dental insurance, were provided free or low cost dental services.

WCAP's Weatherization Program installed weatherization deterrents such as: insulation, air infiltration, carbon monoxide detectors, exhaust fans, and poly ground cover in the homes of qualifying families with an average benefit value of \$4,875.00 per home.

WCAP manages the Federal Emergency Management Contract that supplies funding for local food cupboards.

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

521 Volunteers contributed 29,211 volunteer hours assisting WCAP in meeting its mission goals.

Community Services Block Grant funds support programs and the overall operations of the agency.

SERVICE STATISTICS:

WALDO COUNTY

Program Services Provided				
	Number Served		Dollar Value of Service	
Transportation	2,611	Individuals	87,380 Trips	\$1,758,363.00
Home Energy Assistance Energy Crisis Intervention	2,864	Households	6,288 Individuals	\$ 2,697,596.00
Head Start and Child Weatherization	252	Households		\$97,710.00
Home Repair	187	Households	201 Individuals	\$1,928,827.00
Donated Commodities	115	Households	230 Individuals	\$520,266.00
Central Heating Improvement	22	Households	43 Individuals	\$374,738.00
Dental Program	1,177	Households	3,040 Individuals	\$114,726.00
Program Related Services				
Keeping Seniors Home	30	Households		\$ 108,524.00
Electric Lifeline Program (ELP)	1063	Households		\$ 442,948.00
Telephone Lifeline (TLP)	199	Households		\$ 32,238.00
Child Care Food Program	26	Homes/160,477 Served		\$ 187,443.00
Appliance Replacement Program	31	Households		\$ 15,885.00
Keep Me Warm	60	Households		\$ 14,291.00
Credit Assistance	7	Households		\$ 19,600.00
Safety Seat Program- Seats	156	Car Seats		\$ 9,360.00
Safety Seat Program-Checks	164	Safety Checks		\$ 3,280.00
Holiday Projects				\$ 49,520.00
601 Families received Thanksgiving Baskets				
950 Families received Christmas Baskets				
			Total	\$8,833,723.00

WCAP is funded in part by the Maine Department of Health and Human Services, Maine Department of Transportation, Waldo County government and Waldo County municipalities.

Waldo County SWCD 2009 Major Accomplishments

The Waldo County Soil & Water Conservation District would like to take this opportunity to thank the Waldo County Commissioners for their continued support and are proud to report the following accomplishments the district was able to reach partly as a result of that funding in 2009:

- Honored outstanding conservationist of the year at the 2009 Annual Meeting/Banquet
- Provided technical assistance and guidance to many Waldo County individuals and municipalities.
- 33 individuals and units of government installed one or more conservation practices
- Wrote 19 Environmental Quality Incentive Program (EQIP), 10 Conservation Security Program (CSP) and 6 Wildlife Habitat Incentive Program (WHIP) contracts amounting to \$750,000 allocated for county farmers and producers to assist with manure storage construction, heavy use areas, fencing, seeding and grazing projects on over 6,000 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
- Hosted a local working group for the Natural Resources Conservation Service to assist in determining and prioritizing the natural resource concerns for Waldo County.
- Hosted & assisted on several workshops for camp road erosion, forestry, and proper culvert installation for contractors, code enforcement officers and licensed plumbing inspectors.
- Partnered with NRCS and University Extension on a SARE Grant that focused on no-till seeding and utilizing covers crops to reduce fuel and fertilizer costs for Waldo County farmers.
- Partnered with Somerset, Kennebec and Knox-Lincoln SWCD's on the Lead for Loons MOHF grant project promoting the usage of non-lead fishing tackle.
- Hired a part-time Education/Outreach Coordinator to help with conservation education and increasing the District's outreach programs.

- Partnered with Knox-Lincoln and Kennebec SWCD to sponsor and conduct the Mid-Coast Regional Envirothon competition for state-wide high school teams where they competed against each other in the areas of soils, forestry, aquatics, wildlife and a pertinent conservation related current issue. Regional winners went on to compete at the state level then to the national competition.

Sincerely,
Paul Gallione, Chair
Waldo County SWCD

STATE OF MAINE
COUNTY OF WALDO
COURT OF COUNTY COMMISSIONERS

District

1 Donald P. Berry, Sr. 342-5675
2 William D. Shorey 548-6114
3 Amy R. Fowler 993-2292



Phone: (207) 338-328
Fax: (207) 338-678
E-mail: commissioners@waldocountyme.gov

Barbara L. Arseneau
County Clerk

39-B Spring Street
Belfast, ME 04915

David A. Parkman
Treasurer

County of Waldo, Maine
Audited Financial and Operating Report
For the Year Ended December 31, 2009

County of Waldo, Maine
Financial and Operating Report
For the Year Ended December 31, 2009

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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

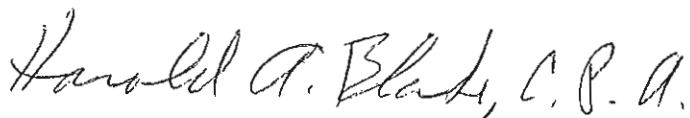
I have audited the accompanying financial statements of the governmental activities, the business-type activities, the major fund, and the aggregate remaining fund information of the County of Waldo, Maine, as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. I also have audited the aggregate 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, 2009, 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, the business-type activities, the major fund, the aggregate remaining fund information, and the budgetary comparison for the General Fund of the County of Waldo, Maine, as of December 31, 2009, 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, 2009, 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.

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.
July 13, 2010

STATE OF MAINE
COUNTY OF WALDO
COURT OF COUNTY COMMISSIONERS



District

1 Donald P. Berry, Sr. 342-5675
2 William D. Shorey 548-6114
3 Amy R. Fowler 993-2292

Phone: (207) 338-3

Fax: (207) 338-6

E-mail: commissioners@waldocountyme.

Barbara L. Arseneau
County Clerk

39-B Spring Street
Belfast, ME 04915

David A. Parkman
Treasurer

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, 2009. 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 similar to the financial statements employed by private businesses. 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, 2009. 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 2008. This is most easily seen in the increase in net assets at year end. At the end of 2008, total net assets were \$3,281,027.39; at the end of 2009, the total net assets were 3,885,023.33 for an increase of \$603,995.94. The difference is due to the revenues that exceeded expectations and expenses that were less than expected. 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, and the Sheriff's department – 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 applied to the current government operations. The Grants Management Fund is the Local Emergency Planning Committee whose funds are, for the most part, 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 \$603,995.94 for the year or an increase of 18.4%. Of this increase, 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 increased the most. Unrestricted net assets increased \$789,296.31.

C. County transactions.

Revenues for the County, not counting property taxes, increased \$10,662.76. Property taxes increased \$243,034.96; the County's portion of the property taxes decreased \$142,617.80 in relation to the previous year.

D. County debt.

The amount of County long-term, bonded debt has decreased during the year by \$60,050.00. 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 principal portion of this debt decreased \$101,213.96 in 2009.

The County, also, has a line of credit which is used to cover temporary cash short-falls. During the year the County utilized temporary borrowing in the amount of \$1,700,000.00 which was \$1,750,000.00 less than in 2008. The cost of this temporary borrowing was \$14,144.90 or \$27,455.27 less than the interest payments in 2008 for the same type of debt.

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, 2009

	Primary Government		Total	
	Governmental Activities	Business-type Activities	2009	2008
ASSETS				
Current Assets:				
Cash and equivalents -----	\$2,893,180.50	\$347,167.15	\$3,240,347.65	\$2,734,985.49
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>2,893,180.50</u>	<u>347,167.15</u>	<u>3,240,347.65</u>	<u>2,734,985.49</u>
Noncurrent Assets:				
Land -----	410,400.00	0.00	410,400.00	413,400.00
Buildings, vehicles, and equip. -	2,741,978.50	0.00	2,741,978.50	2,511,755.50
Accumulated depreciation -----	(2,012,555.53)	0.00	(2,012,555.53)	(1,780,027.93)
Total noncurrent assets -----	<u>1,139,822.97</u>	<u>0.00</u>	<u>1,139,822.97</u>	<u>1,145,127.57</u>
Total assets -----	<u>4,033,003.47</u>	<u>347,167.15</u>	<u>4,380,170.62</u>	<u>3,880,113.06</u>
LIABILITIES				
Current liabilities:				
Payroll related liabilities -----	13,503.51	0.00	13,503.51	15,136.87
Deferred revenue -----	0.00	0.00	0.00	0.00
Current part of long-term debt --	161,263.96	0.00	161,263.96	120,689.54
Total current liabilities -----	<u>174,767.47</u>	<u>0.00</u>	<u>174,767.47</u>	<u>135,826.41</u>
Noncurrent liabilities:				
Noncurrent portion of debt -----	169,786.83	0.00	169,786.83	296,439.26
Accrued compensated absences	166,428.61	0.00	166,428.61	166,820.00
Total noncurrent liabilities ----	<u>336,215.44</u>	<u>0.00</u>	<u>336,215.44</u>	<u>463,259.26</u>
NET ASSETS				
Invested in capital assets -----	1,311,371.76	0.00	1,311,371.76	1,145,127.57
Designated net assets -----	1,479,759.66	347,167.15	1,826,926.81	1,911,872.37
Unrestricted net assets -----	730,889.14	0.00	730,889.14	224,027.45
Total net assets -----	<u>\$3,522,020.56</u>	<u>\$347,167.15</u>	<u>\$3,869,187.71</u>	<u>\$3,281,027.39</u>

See the accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2009

Functions/Programs	Expenses	Operating Grants & Contributions	Capital Grants & Contributions	Charges for Services	Net (Expenses) Revenues
Governmental Activities:					
District attorney -----	\$160,584.74	\$0.00	\$0.00	\$0.00	(\$160,584.74)
Emergency management -----	17,696.66	0.00	0.00	0.00	(17,696.66)
County commissioners -----	392,881.95	0.00	0.00	0.00	(392,881.95)
County treasurer -----	56,482.33	0.00	0.00	0.00	(56,482.33)
Facility management -----	285,419.03	0.00	0.00	0.00	(285,419.03)
Registrar of deeds -----	207,993.25	0.00	0.00	360,285.46	152,292.21
Probate court -----	172,403.68	0.00	0.00	81,502.02	(90,901.66)
Sheriff -----	1,135,864.24	0.00	0.00	0.00	(1,135,864.24)
Communications center -----	721,453.47	0.00	0.00	0.00	(721,453.47)
Advertising/promotions -----	8,853.50	0.00	0.00	0.00	(8,853.50)
Auditing -----	8,000.00	0.00	0.00	0.00	(8,000.00)
County extension office -----	41,529.00	0.00	0.00	0.00	(41,529.00)
Employee benefits -----	841,003.12	0.00	0.00	0.00	(841,003.12)
Soil & water conservation -----	19,675.00	0.00	0.00	0.00	(19,675.00)
Records preservation -----	2,811.30	0.00	0.00	0.00	(2,811.30)
Other expenditures -----	704,665.25	0.00	0.00	0.00	(704,665.25)
Capital outlay -----	0.00	0.00	0.00	0.00	0.00
Depreciation -----	171,548.79	0.00	0.00	0.00	(171,548.79)
Interest on debt -----	40,849.47	0.00	0.00	0.00	(40,849.47)
Totals -----	4,989,714.78	0.00	0.00	441,787.48	(4,547,927.30)
Business-type activities:					
Self-insurance -----	591,208.00	0.00	0.00	570,945.00	(20,263.00)
Total primary government -----	\$5,580,922.78	\$0.00	\$0.00	\$963,155.74	(\$4,568,190.30)

COUNTY OF WALDO, MAINE
STATEMENT OF ACTIVITIES (continued)
For the Year Ended December 31, 2009

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Changes in net assets:			
Net (expense) revenue	<u>(\$4,547,927.30)</u>	<u>(\$20,263.00)</u>	<u>(\$4,568,190.30)</u>
General revenues:			
Taxes	4,195,848.21	0.00	4,195,848.21
Intergovernmental	36,967.67	0.00	36,967.67
Interest	33,785.36	1,791.87	35,577.23
Miscellaneous	755,475.89	41,158.26	796,634.15
Total general revenues	<u>5,022,077.13</u>	<u>42,950.13</u>	<u>5,065,027.26</u>
Change in net assets	474,149.83	22,687.13	496,836.96
Transfer In	135,216.60	0.00	135,216.60
Transfer Out	(27,710.12)	(96,321.46)	(124,031.58)
Adjustment to net assets	80,138.34	0.00	80,138.34
Net assets -- beginning	<u>2,860,225.91</u>	<u>420,801.48</u>	<u>3,281,027.39</u>
Net assets -- ending	<u>\$3,522,020.56</u>	<u>\$347,167.15</u>	<u>\$3,869,187.71</u>

See the accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2009

	Governmental Funds		
	General Fund	Nonmajor Funds	Total Governmental Funds
<u>ASSETS</u>			
Cash -----	\$1,620,669.51	\$1,272,510.99	\$2,893,180.50
Accounts receivable -----	0.00	0.00	0.00
Due from other governments -----	0.00	0.00	0.00
Due from other funds -----	0.00	0.00	0.00
Total assets -----	<u>\$1,620,669.51</u>	<u>\$1,272,510.99</u>	<u>\$2,893,180.50</u>
<u>LIABILITIES & FUND BALANCES</u>			
LIABILITIES:			
Accounts Payable -----	\$0.00	\$0.00	\$0.00
Due to other funds -----	0.00	0.00	0.00
Payroll related liabilities -----	13,503.51	0.00	13,503.51
Accrued compensated absences --	166,428.61	0.00	166,428.61
Total liabilities -----	<u>179,932.12</u>	<u>0.00</u>	<u>179,932.12</u>
FUND BALANCES:			
Reserved -----	0.00	0.00	0.00
Designated -----	223,975.20	1,272,510.99	1,496,486.19
Undesignated -----	1,216,762.19	0.00	1,216,762.19
Total fund balances -----	<u>1,440,737.39</u>	<u>1,272,510.99</u>	<u>2,713,248.38</u>
Total liabilities & fund balances --	<u>\$1,620,669.51</u>	<u>\$1,272,510.99</u>	<u>\$2,893,180.50</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, 2009

Total fund balance - total governmental funds	\$ 2,713,248.38
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.	3,152,378.50
Accumulated depreciation, like capital assets, is not a financial resource and, therefore, is not reported in the funds statement.	(2,012,555.53)
Long-term debt is not due and payable in the current period and is not reported in the funds statement.	<u>(331,050.79)</u>
Net Assets of the Governmental Activities	<u>\$ 3,522,020.56</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, 2009

	General Fund	Nonmajor Funds	Total Govenmental Funds
<u>REVENUES</u>			
Taxes -----	\$4,195,848.21	\$0.00	\$4,195,848.21
Intergovernmental -----	0.00	36,967.67	36,967.67
Charges for services -----	441,787.48	0.00	441,787.48
Interest -----	15,875.71	17,909.65	33,785.36
Other -----	317,698.92	437,776.97	755,475.89
Total revenues -----	<u>4,971,210.32</u>	<u>492,654.29</u>	<u>5,463,864.61</u>
<u>EXPENDITURES</u>			
District court -----	0.00	0.00	0.00
District attorney -----	160,584.74	0.00	160,584.74
Emergency management -----	17,696.66	0.00	17,696.66
County commissioners -----	514,050.48	0.00	514,050.48
Countnny treasurer -----	56,482.33	0.00	56,482.33
Co Facility management -----	285,419.03	0.00	285,419.03
Registrar of deeds -----	207,993.25	0.00	207,993.25
Probate court -----	172,403.68	0.00	172,403.68
Sheriff -----	1,135,864.24	0.00	1,135,864.24
Communications center -----	721,453.47	0.00	721,453.47
Advertising -----	8,853.50	0.00	8,853.50
Auditing -----	8,000.00	0.00	8,000.00
County extension office -----	41,529.00	0.00	41,529.00
Employee benefits -----	841,003.12	0.00	841,003.12
Soil & water conservation -----	19,675.00	0.00	19,675.00
Records preservation -----	2,811.30	0.00	2,811.30
Miscellaneous -----	0.00	704,665.25	704,665.25
Debt service -----	80,944.90	0.00	80,944.90
Total expenditures -----	<u>4,274,764.70</u>	<u>704,665.25</u>	<u>4,979,429.95</u>
Excess revenues/(expenditures)-----	696,445.62	(212,010.96)	484,434.66
<u>OTHER FINANCING</u>			
Transferred in -----	50.00	207,666.60	207,716.60
Transferred out -----	(100,210.12)	0.00	(100,210.12)
Net other financing -----	<u>(100,160.12)</u>	<u>207,666.60</u>	<u>107,506.48</u>
Net change in fund balance -----	596,285.50	(4,344.36)	591,941.14
Beginning fund balances -----	844,060.50	1,276,855.35	2,120,915.85
Adjustments -----	391.39	0.00	391.39
Ending fund balances -----	<u>\$1,440,737.39</u>	<u>\$1,272,510.99</u>	<u>\$2,713,248.38</u>

See accompanying notes to the financial statements.

We, the Board of Waldo County Commissioners, wish to acknowledge and thank the following employees who served the County of Waldo during 2009:

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2009

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
Maureen Hall, P/T

1020 Commissioner's Office

Barbara A. Arseneau, County Clerk
Veronica M. Stover, Deputy County Clerk
Michelle L. Wadsworth, HR/Payroll Director

1025 Treasurer's Office

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

1030 Facilities

Keith Nealley, Facilities Manager
Gary B. Daigle, Facilities Technician

1050 Jail

Jason W. Trundy, Jail Administrator	Carrie Bennett, P/T Corrections Officer
Christopher Albert, Corporal	Benjamin Drouin, P/T Corrections Officer
Amy Bither, Corrections Officer	Daniel Fitzpatrick, P/T Corrections Officer
Joshua Bowles, Transport Supervisor/Corporal	Stephanie Gracie, P/T Corrections Officer
Nancy Carrel, Cook	Seth Curra, P/T Corrections Officer
Robert Cartier, Corporal	Ian Howard, P/T Corrections Officer
Stephen Cole, Corporal	David Lindahl, P/T Corrections Officer
Chad Corbin, Corrections Officer	Paul Lisenby, P/T Corrections Officer
Matthew Hall, Corrections Officer	Steven Montague, P/T Corrections Officer
Michael Dudley, Corporal	Beth Patten, P/T Corrections Officer & Cook
Randy Fox, Corrections Officer	Dennis Remillard, P/T Corrections Officer
Frank Grillo, Corrections Officer	Steven Saucier, P/T Corrections Officer
January Harpworth, Corrections Officer	Elmer Sweetland, P/T Corrections Officer
Matthew Hopkins, Corrections Officer	Natalie Walker, P/T Cook
Michael Hopkins, Corrections Officer	
Laurel Kragh, Corrections Officer	
Christopher Loureiro, Corporal	
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, Corporal, Jail Administrator	

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2009

1065 Registry of Deeds

Deloris Page, Register
Stacy L. Grant, Deputy Register
Dayne Beckett, Clerk
Amy Keller, Clerk

1070 Probate Court

Sharon W. Peavey, Register of Probate
Susan W. Longley, Judge of Probate
Judith Nealley, Deputy Register
Cari Carver, Clerk
Wanda Pinkham, Clerk
Tracy Rackliffe, 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 Detective	Kenneth Fitzjurts, P/T Patrol Deputy
Dale C. Brown, Patrol Sergeant	Kevin Littlefield, P/T Patrol Deputy
Matthew C. Curtis, Detective	Damien A. Stone, P/T Patrol Deputy
C. Glenn Graef, Patrol Deputy	Darin Moody, P/T Patrol Deputy - F/T (12/09)
James Greeley, Patrol Sergeant	Benjamin Wheeler, P/T Patrol Deputy
Scott Jones, Patrol Deputy	
Gerald Lincoln, Jr., Patrol Deputy	Wendall Story, Civil Process
David M. Mushrall, Patrol Deputy	John Bryant, Civil Process
James I. Porter, Patrol Deputy	John A. Ford, Sr., Civil Process
Merl L. Reed, Detective	
Eugene Rega, Patrol Deputy	
Benjamin L. Seekins, Patrol Deputy	
Daniel P. Thompson, Patrol Deputy	
Bryant P. White, Lieutenant	
Jason Trundy, Lieutenant	
Katherine Cunningham, Administrative Secretary	
Brenda G. Dakin, Administrative Assistant to the Sheriff	

1076 Communication Center

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

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, 2009

Net change in fund balances - total governmental funds ----- \$ 484,434.66

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 ----- (171,548.79)

Recognizing the imputed interest components of the capital leases serves
 to add back to expense that portion of the lease payments and to
 further reduce the change in net assets. ----- (19,954.57)

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. ----- 181,218.53

Change in net assets of governmental funds ----- \$ 474,149.83

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, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
Taxes -----	\$4,195,848.21	\$4,195,848.21	\$0.00
Intergovernmental -----	0.00	0.00	0.00
Charges for services -----	300,000.00	441,787.48	141,787.48
Interest -----	16,750.00	15,875.71	(874.29)
Other -----	116,017.18	317,698.92	201,681.74
Total revenues -----	<u>4,628,615.39</u>	<u>4,971,210.32</u>	<u>342,594.93</u>
<u>EXPENDITURES</u>			
District court -----	0.00	0.00	0.00
District attorney -----	168,816.00	160,584.74	8,231.26
Emergency management -----	28,687.00	17,696.66	10,990.34
County commissioners -----	539,852.44	514,050.48	25,801.96
County treasurer -----	57,629.00	56,482.33	1,146.67
Facilities management -----	285,228.80	285,419.03	(190.23)
Registrar of deeds -----	217,518.00	207,993.25	9,524.75
Probate court -----	184,107.95	172,403.68	11,704.27
Sheriff -----	1,163,014.02	1,135,864.24	27,149.78
Communications center -----	727,669.91	721,453.47	6,216.44
Advertising -----	10,353.50	8,853.50	1,500.00
Auditing -----	8,000.00	8,000.00	0.00
County extension office -----	41,529.00	41,529.00	0.00
Employee benefits -----	854,745.00	841,003.12	13,741.88
Soil & water conservation -----	19,675.00	19,675.00	0.00
Records preservation -----	2,490.00	2,811.30	(321.30)
Miscellaneous -----	0.00	0.00	0.00
Debt service -----	98,800.00	80,944.90	17,855.10
Total expenditures -----	<u>4,408,115.62</u>	<u>4,274,764.70</u>	<u>133,350.92</u>
Excess revenues/(expenditures) ----	220,499.77	696,445.62	475,945.85
<u>OTHER FINANCING</u>			
Transferred in -----	0.00	50.00	50.00
Transferred out -----	(100,210.12)	(100,210.12)	0.00
Net other financing -----	<u>(100,210.12)</u>	<u>(100,160.12)</u>	<u>50.00</u>
Net change in fund balance ----	120,289.65	596,285.50	475,995.85
Beginning fund balances -----	844,060.50	844,060.50	0.00
Adjustments -----	0.00	391.39	391.39
Ending fund balances -----	<u>\$964,350.15</u>	<u>\$1,440,737.39</u>	<u>\$476,387.24</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, 2009

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 as practiced in the United States of America. The following is a summary of the more significant of such policies.

The County complies with the Government Accounting Standards Board's (GASB) Statements. As such the "Financial and Operating Report" 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 by the County's Treasurer.

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

All of the County's fund financial statements focus on the major funds and no longer include individual 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 funds or component units. In each case, all activities reported are categorized as governmental activities or business-type activities since the County has no fiduciary 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 short-term and long-term debt obligations. The County's net assets are reported as consisting of 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, Treasurer's office, 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. 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. 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 are listed in the table of contents and may be seen in the combining financial statements that follow these notes.

3. 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 are listed in the table of contents and may be seen in the combining statements that follow these notes.

4. 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 are listed in the table of contents and 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 using 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 using 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 for the year in which 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 budget 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 Commissioners 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 of the capital assets 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. During the first year of ownership and use, a capital asset is given a half year's depreciation in an effort to match depreciation with use.

A. Capital Assets. (continued)

The following is a summary of the capital assets ascribed to each department and listed at their acquisition price (a.k.a., basis):

Capital Assets –	
Communication Center	\$1,396,311.79
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	65,112.24
District Attorney	27,764.00
District Court	18,670.00
County Wide Buildings	180,266.00
County Wide Land	<u>410,400.00</u>
Total	<u>\$3,152,378.50</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 cash held by each account, office, or department 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 as of the end of business on the last day of the fiscal year. 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, 2009, are all zero.

D. Long-term Debt.

There are two types of long-term debt – bond debt and capital leases. The long-term, bond debt of the County was incurred in the construction of the County's Communication Center in the amount of \$430,903.00. It is amortized at a 5.625% interest rate. Payments are made annually and are composed of, at lease, \$60,000.00 in principal plus interest on the outstanding balance each year. The unpaid balance on these bonds, as December 31, 2009, was \$59,711.80.

Long-term Debt (continued)

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 that the County owes.

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.

There are two types of leases that the County treats as long-term debt – 7 year leases and 5 year leases. They are treated as debt because the County will own the leased capital assets at the end of the lease. For the reason, the lease payments are treated as debt payments with interest and principal imputed.

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 additions to the change in net assets in order to arrive at the 2009 total net assets for the following reasons:

Transferred to the Reserve Accounts	\$135,216.60
Transferred out of the General Fund	(27,710.12)
Corrections to the beginning asset balances	80,138.25

Adjustments to Net Assets and to Fund Balance. (continued)

The Statement of Revenues, Expenditures, and Changes in Fund Balance, General Fund, required changes as follows:

Transferred in	\$ 50.00
Transferred out	(100,210.12)
Adjustments to Accrued Compensated Absences	391.39

The Statement of Revenues, Expenses, and Changes in Net Assets, Proprietary Fund for the year ended December 31, 2009, required an adjustment to reduce its balance due to the treatment of the County Jail as a separate entity. This meant that \$96,321.46 was removed from the County's self-insurance equity and transferred to the Jail's portion of the self-insurance fund.

G. Designated Fund Balance, General Fund.

Is composed of the Commissioners' contingency account of \$100,000.00 and total of the positive, unexpended account balances \$123,975.23. These may be seen in the Schedule of Departmental Operations, General Fund, following these notes.

COUNTY OF WALDO, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
For the Year Ended December 31, 2009

	Appropriated	Expended	Variance	
			Positive	(Negative)
Emergency Management Agency -----	\$95,772.00	\$95,695.56	\$76.44	
District Attorney -----	168,816.00	160,584.74	8,231.26	
County Commissioners -----	535,852.44	511,756.33	24,096.11	
Treasurer -----	57,629.00	56,482.33	1,146.67	
Facilities Management -----	285,228.80	285,419.03		(190.23)
Register of Deeds -----	217,518.00	207,993.25	9,524.75	
Probate Court -----	184,107.95	172,403.68	11,704.27	
Sheriff -----	1,163,014.02	1,136,246.82	26,767.20	
Communication Center -----	727,669.91	721,453.47	6,216.44	
Advertising/Promotion -----	10,353.50	8,853.50	1,500.00	
Auditing -----	8,000.00	8,000.00	0.00	
Debt Service -----	66,800.00	66,800.00	0.00	
Tax Anticipation Note -----	32,000.00	14,144.90	17,855.10	
Waldo County Extension Assoc. -----	41,529.00	41,529.00	0.00	
Employee Benefits -----	854,745.00	839,258.04	15,486.96	
Soil/Water Conservation -----	19,675.00	19,675.00	0.00	
Records Preservation -----	2,490.00	2,811.30		(321.30)
Funded Reserves -----	72,500.00	72,500.00	0.00	
Grant Writing -----	4,000.00	2,630.00	1,370.00	0.00
Totals -----	<u>\$4,547,700.62</u>	<u>\$4,424,236.95</u>	<u>\$123,975.20</u>	<u>(\$511.53)</u>

COUNTY OF WALDO, MAINE
 COMPARATIVE BALANCE SHEETS
 PROPRIETARY FUND
 For the Year Ended December 31, 2009

	<u>12/31/2009</u>	<u>12/31/2008</u>
<u>ASSETS</u>		
Cash and equivalents -----	\$347,167.15	\$420,801.48
Accounts receivable -----	0.00	0.00
Due from other governments -----	0.00	0.00
	<u>347,167.15</u>	<u>420,801.48</u>
Total Assets -----	<u>\$347,167.15</u>	<u>\$420,801.48</u>
<u>LIABILITIES</u>		
Current liabilities:		
Payroll related liabilities -----	\$0.00	\$0.00
Deferred revenue -----	0.00	0.00
Current part of long-term debt -----	0.00	0.00
Total current liabilities -----	<u>0.00</u>	<u>0.00</u>
Noncurrent liabilities:		
Noncurrent portion of debt -----	0.00	0.00
Accrued compensated absences -----	0.00	0.00
Total noncurrent liabilities -----	<u>0.00</u>	<u>0.00</u>
<u>NET ASSETS</u>		
Invested in fixed assets -----	0.00	0.00
Designated net assets -----	347,167.15	420,801.48
Unrestricted net assets -----	0.00	0.00
Total net assets -----	<u>347,167.15</u>	<u>420,801.48</u>
Total Liabilities & Net Assets -----	<u>\$347,167.15</u>	<u>\$420,801.48</u>

COUNTY OF WALDO, MAINE
 COMPARATIVE STATEMENT OF REVENUES, EXPENSES,
 AND CHANGES IN NET ASSETS
 PROPRIETARY FUND
 For the Year Ended December 31, 2009

	<u>12/31/2009</u>	<u>12/31/2008</u>
Revenues:		
Interest -----	\$1,791.87	\$1,998.23
Miscellaneous -----	41,158.26	439.90
Total Revenues -----	<u>42,950.13</u>	<u>2,438.13</u>
Expenses:		
General Operations -----	589,973.72	544,119.87
Miscellaneous -----	1,234.28	672.52
Total Expenses -----	<u>591,208.00</u>	<u>544,792.39</u>
Excess Revenues/(Expenses) -----	(548,257.87)	(542,354.26)
Other Financing:		
Transferred In -----	570,945.00	963,155.74
Transferred Out -----	0.00	0.00
Net Other Financing -----	<u>570,945.00</u>	<u>963,155.74</u>
Beginning Net Assets -----	420,801.48	0.00
Adjustments -----	<u>(96,321.46)</u>	<u>0.00</u>
Ending Net Assets -----	<u>\$347,167.15</u>	<u>\$420,801.48</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2009

	Capital Reserve <u>Fund</u>	Active Reserve <u>Fund</u>	Restricted Reserve <u>Fund</u>	<u>Total</u>
<u>ASSETS</u>				
Cash -----	\$599,366.24	\$472,423.79	\$200,720.96	\$1,272,510.99
Accounts receivable -----	0.00	0.00	0.00	0.00
Due from other funds -----	0.00	0.00	0.00	0.00
	<u>599,366.24</u>	<u>472,423.79</u>	<u>200,720.96</u>	<u>1,272,510.99</u>
Total assets -----	<u>\$599,366.24</u>	<u>\$472,423.79</u>	<u>\$200,720.96</u>	<u>\$1,272,510.99</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	0.00	0.00
Payroll related liabilities -----	0.00	0.00	0.00	0.00
Deferred revenue -----	0.00	0.00	0.00	0.00
Total liabilities -----	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>FUND BALANCES:</u>				
Reserved -----	0.00	0.00	0.00	0.00
Designated -----	599,366.24	472,423.79	200,720.96	1,272,510.99
Undesignated -----	0.00	0.00	0.00	0.00
Total fund balances -----	<u>599,366.24</u>	<u>472,423.79</u>	<u>200,720.96</u>	<u>1,272,510.99</u>
Total liabilities & fund balance	<u>\$599,366.24</u>	<u>\$472,423.79</u>	<u>\$200,720.96</u>	<u>\$1,272,510.99</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES & CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2009

	Capital Reserve Fund	Active Reserve Fund	Restricted Reserve Fund	Total
<u>REVENUES</u>				
Miscellaneous -----	\$973.20	\$36,967.67	\$436,803.77	\$474,744.64
Interest -----	10,521.12	5,918.53	1,470.00	17,909.65
Total revenues -----	<u>11,494.32</u>	<u>42,886.20</u>	<u>438,273.77</u>	<u>492,654.29</u>
<u>EXPENDITURES</u>				
Miscellaneous -----	133,212.42	150,201.75	421,251.08	704,665.25
Total expenditures -----	<u>133,212.42</u>	<u>150,201.75</u>	<u>421,251.08</u>	<u>704,665.25</u>
Excess revenues/(expenditures) --	(121,718.10)	(107,315.55)	17,022.69	(212,010.96)
<u>OTHER FINANCING</u>				
Transfers in -----	153,519.00	54,147.60	0.00	207,666.60
Transfers out -----	0.00	0.00	0.00	0.00
Total other financing -----	<u>153,519.00</u>	<u>54,147.60</u>	<u>0.00</u>	<u>207,666.60</u>
Net income -----	31,800.90	(53,167.95)	17,022.69	(4,344.36)
Adjustments to Fund Balance -----	0.00	0.00	0.00	0.00
FUND BALANCE, 1/1/2009 -----	<u>567,565.34</u>	<u>525,591.74</u>	<u>183,698.27</u>	<u>1,276,855.35</u>
FUND BALANCE 12/31/2009 ---	<u>\$599,366.24</u>	<u>\$472,423.79</u>	<u>\$200,720.96</u>	<u>\$1,272,510.99</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 CAPITAL RESERVE FUNDS
 For the Year Ended December 31, 2009

	Courthouse	Sheriff	Probate Deeds DA	Other Facilities	Emergency Shelter
<u>ASSETS</u>					
Cash -----	\$180,745.89	\$22,144.17	\$22,214.35	\$39,442.18	\$9,775.00
Accounts receivable -----	0.00	0.00	0.00	0.00	0.00
Due from other funds -----	0.00	0.00	0.00	0.00	0.00
Total assets -----	<u>\$180,745.89</u>	<u>\$22,144.17</u>	<u>\$22,214.35</u>	<u>\$39,442.18</u>	<u>\$9,775.00</u>
 <u>LIABILITIES & FUND BALANCES</u>					
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 -----	180,745.89	22,144.17	22,214.35	39,442.18	9,775.00
Undesignated -----	0.00	0.00	0.00	0.00	0.00
Total fund balances -----	<u>180,745.89</u>	<u>22,144.17</u>	<u>22,214.35</u>	<u>39,442.18</u>	<u>9,775.00</u>
Total liabilities & fund balances -----	<u>\$180,745.89</u>	<u>\$22,144.17</u>	<u>\$22,214.35</u>	<u>\$39,442.18</u>	<u>\$9,775.00</u>

<u>Future Sherriff's Building</u>	<u>Emergency Vehicle Replacement</u>	<u>Technology</u>	<u>Hazmat/LEPC</u>	<u>Communication Equipment Improvements</u>	<u>Totals</u>
\$113,519.00	\$2,952.07	\$138,573.58	\$40,000.00	\$30,000.00	\$599,366.24
	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
<u>\$113,519.00</u>	<u>\$2,952.07</u>	<u>\$138,573.58</u>	<u>\$40,000.00</u>	<u>\$30,000.00</u>	<u>\$599,366.24</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
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
0.00	0.00	0.00	0.00	0.00	0.00
113,519.00	2,952.07	138,573.58	40,000.00	30,000.00	599,366.24
0.00	0.00	0.00	0.00	0.00	0.00
<u>113,519.00</u>	<u>2,952.07</u>	<u>138,573.58</u>	<u>40,000.00</u>	<u>30,000.00</u>	<u>599,366.24</u>
<u>\$113,519.00</u>	<u>\$2,952.07</u>	<u>\$138,573.58</u>	<u>\$40,000.00</u>	<u>\$30,000.00</u>	<u>\$599,366.24</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 CAPITAL RESERVE FUNDS
 For the Year Ended December 31, 2009

	Courthouse	Sheriff & Jail	Probate Deeds DA	Other Facilities	Emergency Shelter
<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 -----	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURES</u>					
Service charges -----	0.00	0.00	0.00	0.00	0.00
Miscellaneous -----	8,990.60	0.00	5,245.00	79,511.32	0.00
Total expenditures -----	8,990.60	0.00	5,245.00	79,511.32	0.00
Excess revenues/ ----- (expenses)	(8,990.60)	0.00	(5,245.00)	(79,511.32)	0.00
<u>OTHER FINANCING</u>					
Transferred in -----	0.00	0.00	0.00	0.00	0.00
Transferred out -----	0.00	0.00	0.00	0.00	0.00
Total other financing -----	0.00	0.00	0.00	0.00	0.00
Net change -----	(8,990.60)	0.00	(5,245.00)	(79,511.32)	0.00
Adjustments to Fund					
Balance -----	0.00	0.00	0.00	0.00	0.00
<u>BEGINNING FUND</u>					
BALANCE -----	189,736.49	22,144.17	27,459.35	118,953.50	9,775.00
<u>ENDING FUND</u>					
BALANCE -----	<u>\$180,745.89</u>	<u>\$22,144.17</u>	<u>\$22,214.35</u>	<u>\$39,442.18</u>	<u>\$9,775.00</u>

<u>Future Sherriffs Building</u>	<u>Emergency Vehicle Replacement</u>	<u>Technology</u>	<u>Hazmat/LEPC</u>	<u>Communication Equipment Improvements</u>	<u>Totals</u>
\$0.00	\$973.20	\$0.00	\$0.00	\$0.00	\$973.20
0.00	0.00	10,521.12	0.00	0.00	10,521.12
0.00	973.20	10,521.12	0.00	0.00	11,494.32
0.00	0.00	0.00	0.00	0.00	0.00
0.00	7,234.20	32,231.30	0.00	0.00	133,212.42
0.00	7,234.20	32,231.30	0.00	0.00	133,212.42
0.00	(6,261.00)	(21,710.18)	0.00	0.00	(121,718.10)
113,519.00	0.00	40,000.00	0.00	0.00	153,519.00
0.00	0.00	0.00	0.00	0.00	0.00
113,519.00	0.00	40,000.00	0.00	0.00	153,519.00
113,519.00	(6,261.00)	18,289.82	0.00	0.00	31,800.90
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
<u>\$113,519.00</u>	<u>\$2,952.07</u>	<u>\$138,573.58</u>	<u>\$40,000.00</u>	<u>\$30,000.00</u>	<u>\$599,366.24</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 ACTIVE RESERVE FUNDS
 For the Year Ended December 31, 2009

	County Planning	Future County Land/Bldg.	Employment Security	Equipment Service	Severance
<u>ASSETS</u>					
Cash -----	\$70,898.11	\$289,775.13	\$1,324.77	\$9,373.00	\$14,605.65
Due from other fund -----	0.00	0.00	0.00	0.00	0.00
Total assets -----	<u>\$70,898.11</u>	<u>\$289,775.13</u>	<u>\$1,324.77</u>	<u>\$9,373.00</u>	<u>\$14,605.65</u>
<u>LIABILITIES & FUND BALANCE</u>					
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
Total liabilities -----	0.00	0.00	0.00	0.00	0.00
FUND BALANCES:					
Designated -----	70,898.11	289,775.13	1,324.77	9,373.00	14,605.65
Undesignated -----	0.00	0.00	0.00	0.00	0.00
Total fund balances -----	<u>70,898.11</u>	<u>289,775.13</u>	<u>1,324.77</u>	<u>9,373.00</u>	<u>14,605.65</u>
Total liabilities and fund balances -----	<u>\$70,898.11</u>	<u>\$289,775.13</u>	<u>\$1,324.77</u>	<u>\$9,373.00</u>	<u>\$14,605.65</u>

EMA		
Disaster	Grant	
<u>Recovery</u>	<u>Matching</u>	<u>Totals</u>
\$26,500.00	\$59,947.13	\$472,423.79
0.00	0.00	0.00
<u>\$26,500.00</u>	<u>\$59,947.13</u>	<u>\$472,423.79</u>
\$0.00	\$0.00	\$0.00
0.00	0.00	0.00
0.00	0.00	0.00
26,500.00	59,947.13	472,423.79
0.00	0.00	0.00
<u>26,500.00</u>	<u>59,947.13</u>	<u>472,423.79</u>
<u>\$26,500.00</u>	<u>\$59,947.13</u>	<u>\$472,423.79</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 ACTIVE RESERVE FUNDS
 For the Year Ended December 31, 2009

	County <u>Planning</u>	Future County <u>Land/Bldg.</u>	Employment <u>Security</u>	Equipment <u>Service</u>	<u>Severance</u>
<u>REVENUES</u>					
Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interest	5,918.53	0.00	0.00	0.00	0.00
Total revenues	<u>5,918.53</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	17,420.30	50,000.00	13,136.80	0.00	32,624.11
Total expenditures	<u>17,420.30</u>	<u>50,000.00</u>	<u>13,136.80</u>	<u>0.00</u>	<u>32,624.11</u>
Excess revenues/ (expenditures)	(11,501.77)	(50,000.00)	(13,136.80)	0.00	(32,624.11)
<u>OTHER FINANCING</u>					
Transferred in	7,202.00	14,445.60	7,500.00	0.00	25,000.00
Transferred out	0.00	0.00	0.00	0.00	0.00
Total other financing	<u>7,202.00</u>	<u>14,445.60</u>	<u>7,500.00</u>	<u>0.00</u>	<u>25,000.00</u>
Net change in fund balance	(4,299.77)	(35,554.40)	(5,636.80)	0.00	(7,624.11)
Adjustments	0.00	0.00	0.00	0.00	0.00
<u>BEGINNING 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>ENDING FUND</u>					
BALANCE	<u>\$70,898.11</u>	<u>\$289,775.13</u>	<u>\$1,324.77</u>	<u>\$9,373.00</u>	<u>\$14,605.65</u>

<u>EMA Disaster Recovery</u>	<u>Grant Matching</u>	<u>Totals</u>
\$0.00	\$36,967.67	\$36,967.67
0.00	0.00	5,918.53
<u>0.00</u>	<u>36,967.67</u>	<u>42,886.20</u>
0.00	0.00	0.00
0.00	37,020.54	150,201.75
<u>0.00</u>	<u>37,020.54</u>	<u>150,201.75</u>
0.00	(52.87)	(107,315.55)
0.00	0.00	54,147.60
0.00	0.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>54,147.60</u>
0.00	(52.87)	(53,167.95)
0.00	0.00	0.00
<u>26,500.00</u>	<u>60,000.00</u>	<u>525,591.74</u>
<u>\$26,500.00</u>	<u>\$59,947.13</u>	<u>\$472,423.79</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 RESTRICTED RESERVE FUNDS
 For the Year Ended December 31, 2009

	Community Corrections	Drug Forefeiture	Detail	Deeds Surcharge	Electronic Monitors
ASSETS					
Cash -----	\$37,671.18	\$11,316.67	\$59,767.73	\$6,005.40	\$2,150.00
Accounts receivable -----	0.00	0.00	0.00	0.00	0.00
Due from other funds -----	0.00	0.00	0.00	0.00	0.00
Total assets -----	<u>\$37,671.18</u>	<u>\$11,316.67</u>	<u>\$59,767.73</u>	<u>\$6,005.40</u>	<u>\$2,150.00</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 -----	37,671.18	11,316.67	59,767.73	6,005.40	2,150.00
Undesignated -----	0.00	0.00	0.00	0.00	0.00
Total fund balances -----	<u>37,671.18</u>	<u>11,316.67</u>	<u>59,767.73</u>	<u>6,005.40</u>	<u>2,150.00</u>
Total liabilities & fund balance:	<u>\$37,671.18</u>	<u>\$11,316.67</u>	<u>\$59,767.73</u>	<u>\$6,005.40</u>	<u>\$2,150.00</u>

Aborn Hill Tower	Records Preservation	Probate Surcharge	Totals
\$59,675.00	\$11,602.87	\$12,532.11	\$200,720.96
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
<u>\$59,675.00</u>	<u>\$11,602.87</u>	<u>\$12,532.11</u>	<u>\$200,720.96</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
59,675.00	11,602.87	12,532.11	200,720.96
0.00	0.00	0.00	0.00
<u>59,675.00</u>	<u>11,602.87</u>	<u>12,532.11</u>	<u>200,720.96</u>
<u>\$59,675.00</u>	<u>\$11,602.87</u>	<u>\$12,532.11</u>	<u>\$200,720.96</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 -----	\$41,784.56	\$0.00	\$161,404.89	\$25,197.00	\$0.00
Interest -----	0.00	235.92	680.24	347.49	0.00
Total revenues -----	<u>41,784.56</u>	<u>235.92</u>	<u>162,085.13</u>	<u>25,544.49</u>	<u>0.00</u>
<u>EXPENDITURES</u>					
Service charges -----	0.00	0.00	0.00	0.00	0.00
Miscellaneous -----	56,859.72	2,688.28	173,379.26	42,578.51	0.00
Total expenditures -----	<u>56,859.72</u>	<u>2,688.28</u>	<u>173,379.26</u>	<u>42,578.51</u>	<u>0.00</u>
Excess revenues/ ----- (expenses)	(15,075.16)	(2,452.36)	(11,294.13)	(17,034.02)	0.00
<u>OTHER FINANCING</u>					
Transferred in -----	0.00	0.00	0.00	0.00	0.00
Transferred out -----	0.00	0.00	0.00	0.00	0.00
Total other financing -----	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Net change -----	(15,075.16)	(2,452.36)	(11,294.13)	(17,034.02)	0.00
<u>BEGINNING FUND</u>					
BA LANCE -----	52,746.34	13,769.03	71,061.86	23,039.42	2,150.00
<u>ENDING FUND</u>					
BA LANCE -----	<u>\$37,671.18</u>	<u>\$11,316.67</u>	<u>\$59,767.73</u>	<u>\$6,005.40</u>	<u>\$2,150.00</u>

<u>Aborn Hill Tower</u>	<u>Records Preservation</u>	<u>Probate Surcharge</u>	<u>Totals</u>
\$205,420.31	\$0.00	\$2,997.01	\$436,803.77
0.00	0.00	206.35	1,470.00
<u>205,420.31</u>	<u>0.00</u>	<u>3,203.36</u>	<u>438,273.77</u>
0.00	0.00	0.00	0.00
145,745.31	0.00	0.00	421,251.08
<u>145,745.31</u>	<u>0.00</u>	<u>0.00</u>	<u>421,251.08</u>
59,675.00	0.00	3,203.36	17,022.69
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
59,675.00	0.00	3,203.36	17,022.69
0.00	11,602.87	9,328.75	183,698.27
<u>\$59,675.00</u>	<u>\$11,602.87</u>	<u>\$12,532.11</u>	<u>\$200,720.96</u>

COUNTY OF WALDO, MAINE
 GENERAL FUND
 BANK RECONCILIATION - Cash Based
 For the Year Ended December 31, 2009

Beginning Bank Balnce ----- \$1,024,946.23
 01/01/09

Additions:

Tax collections -----	\$4,195,848.21	
Charges for services -----	441,787.48	
Investment receipts -----	15,875.71	
Intergovernmental receipts -----	77,998.90	
Miscellaneous receipts -----	317,736.55	
Refunds received -----	375.85	
Transferred from other funds -----	50.00	
Total additions to cash -----		5,049,672.70

Less:

County operating expenditures ---	4,272,794.40	
Debt service -----	80,944.90	
Refunds paid -----	0.00	
Transferred to other funds -----	100,210.12	
Total reductions of cash -----		4,453,949.42

Ending Cash Balance ----- \$1,620,669.51
 12/31/09

COUNTY OF WALDO, MAINE
GENERAL FUND
Calculation of Undesignated Fund Balance
For the Year Ended December 31, 2009

Total Assets -----		\$1,620,669.51
Less:		
Total Liabilities -----		<u>179,932.12</u>
Total Fund Balance -----		1,440,737.39
Less:		
Designated Fund Balance -----	\$223,975.20	
Reserved Fund Balance -----	<u>0.00</u>	
Total Reductions -----		<u>223,975.20</u>
Undesignated Fund Balance -----		<u>\$1,216,762.19</u>
(a.k.a. "Surplus")		
Components of Undesignated Fund Balance:		
Cash -----		\$1,620,669.51
Less:		
Designated Fund Balance -----	\$223,975.20	
Deferred Revenues -----	0.00	
Due to Other Funds -----	0.00	
Accrued compensated absences -----	166,428.61	
Prepaid Receivables -----	0.00	
Total Payables -----	<u>13,503.51</u>	
Total Cash Committed Elsewhere -----		<u>403,907.32</u>
Cash Component of Undesignated Fund Balance -----		1,216,762.19
Non-cash Elements of Undesignated Fund Balance -----		<u>0.00</u>
Undesignated Fund Balance -----		<u>\$1,216,762.19</u>

STATE OF MAINE
 COUNTY OF WALDO
 COURT OF COUNTY COMMISSIONERS



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

Ph. (207) 338-3282
 Fax (207) 338-6788
 E-mail: commissioners@waldocountyma.gov

Barbara L. Arsenou
 County Clerk
 39-B Spring Street
 Belfast, Maine 04915

David A. Parkman
 Treasurer

**COUNTY OF WALDO JAIL FACILITY
 FINANCIAL AND OPERATING REPORT**

For the Period Ended June 30, 2009

**COUNTY OF WALDO JAIL FACILITY
 FINANCIAL AND OPERATING REPORT**
 For the Period Ended June 30, 2009

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Harold A. Blake, C.P.A.

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

INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
County of Waldo, Maine

I have audited the accompanying financial statements of the governmental activities and the fiduciary fund information of the County of Waldo Jail, as of and for the year ended June 30, 2009, which collectively comprise the County of Waldo Jail's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of Waldo, Maine, and of the Jail'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.

Management has not implemented an adequate system of recording and reporting the collections and disbursements of the Jail's inmates' funds, the fiduciary funds. Accounting principles generally accepted in the United States of America require that an adequate system be provided for recording the amount of funds collected and for reporting how these funds are disbursed. The amount by which these departures would affect the balances and the transactions that result in the fiduciary fund balances is not reasonably determinable.

In my opinion, except for the effects of not providing an adequate system of recording and reporting the fiduciary funds as described in the preceding paragraph, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the governmental activities of the County of Waldo Jail's governmental activities as of June 30, 2009, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Harold A. Blake, C.P.A.

Harold A. Blake, C.P.A.
October 14, 2009

ACCOUNTING AUDITING CONSULTING TAX SERVICES

STATE OF MAINE
COUNTY OF WALDO
COURT OF COUNTY COMMISSIONERS



Donald P. Berry, Sr.
John M. Hyk
Amy R. Fowler

Ph. (207) 338-3282
Fax (207) 338-6788
E-mail: commissioners@waldocountymaine.gov

District
1
2
3

Barbara L. Arseneau
County Clerk
39-B Spring Street
Belfast, Maine 04915

David A. Parkman
Treasurer

MANAGEMENT'S DISCUSSION AND ANALYSIS

As the Chief Financial Officer of the County of Waldo Jail Facility, my discussion and analysis of the County of Waldo Jail Facility's financial performance provides an overview of the County of Waldo Jail Facility's financial activities for the period beginning January 1, 2009 and ending June 30, 2009. Please read it in conjunction with the County of Waldo Jail Facility's financial statements, which begin on page 6.

FINANCIAL HIGHLIGHTS

The County Jail Facility's net assets are shown in the Government-wide Statement of Net Assets. The period's revenues and expenses, shown in the Government-wide Statement of Activities provides information on the activities and on how the net assets were arrived at.

The County Jail Facility's general fund reports current assets and current liabilities along with the related revenues and expenditures.

Expenditures were below the spending limits imposed by the County Jail Facility's budget in the amount of \$304,241.22; however, revenues were less than had been expected by \$103,981.52. The details of this situation may be seen in the "Budget and Actual" report on page 12.

USING THIS REPORT

This report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 6 and 7 respectively) provide information about the activities of the County Jail Facility as a whole and present a longer-term view of the County Jail Facility's finances.

The fund financial statements start on page 8. These statements tell how the services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County Jail Facility's operations in more detail than the government-wide statements by providing information about the County Jail Facility's purchases of capital assets.

The remaining statements provide financial information about activities for which the County Jail Facility acts solely as a trustee or agent for the benefit of those outside of the government, the inmates.

Reporting the County Jail Facility as a Whole

Our analysis of the County Jail Facility as a whole begins with one of the most important questions asked about the County Jail Facility's finances, "Is the County Jail Facility as a whole financially viable?" The Statement of Net Assets and the Statement of Activities report information about the County Jail Facility as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the period's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County Jail Facility's net assets and how they changed. You can think of the County Jail Facility's net assets—the difference between assets and liabilities—as one way to measure the County Jail Facility's financial health, or financial position. Over time, increases or decreases in the County Jail Facility's net assets are one indicator of whether its financial health is improving or deteriorating. You will need to consider other non-financial factors, however, such as changes in the County Jail Facility's property tax base and the condition of the County Jail Facility's capital assets, in order to assess the overall health of the County Jail Facility.

Reporting on the County Jail Facility using a Funds Approach

The funds approach uses different accounting methodology. It uses the modified accrual approach.

Governmental funds—The County Jail Facility's basic services are reported in governmental funds, which focus on how money flows in and out and on the balances left at period-end that are available for spending. The fund is reported using an accounting method known as "modified accrual accounting", which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed, short-term view of the County Jail Facility's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County Jail Facility's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in the reconciliation statements that follow the General Fund Balance Sheet and the General Fund Statement of Revenues, Expenditures, and Changes in Fund Equity.

The County Jail Facility as Trustee

The County Jail Facility is the trustee, or fiduciary, for inmates of the County Jail Facility. It is responsible for these assets that—because of legal structures and a trust arrangement—can be used only for the benefit of the prisoners. All of the County Jail Facility's fiduciary activities are reported in their separate Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance on pages 13 and 14. We separate these activities from the County Jail Facility's other financial statements because the County Jail Facility cannot use these assets to finance its operations. The County Jail Facility is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE COUNTY JAIL FACILITY AS A WHOLE

Net assets of the County Jail Facility's governmental activities increased by 57.79% or \$234,841.31.

General Fund Budgetary Highlights

The County Commissioners, the County Treasurer, and the County Jail Facility Manager prepared a budget for the period ended June 30, 2009, that represented their best estimate of the revenues and of the expenditures for the period.

The actual charges to appropriations (expenditures) were \$304,241.22 below the final budget amounts. The most significant positive variance (\$178,463.73) occurred in the County Jail Facility's administration account.

Resources available for appropriation were \$103,981.52 lower than the final budgeted amount. Intergovernmental receipts were less than expected.

The County Jail Facility's General Fund balance of \$642,688.75 was higher than expected in the General Fund's budgetary fund balance which projected an ending fund balance of \$392,497.87 primarily because the budget had anticipated transactions leading to an excess of revenues over expenditures would be lower. The reality was that revenues exceeded expenditures by more than had been budgeted. This may be seen on page 12 in the Statement of Revenues, Expenditures, and Changes in Fund Equity, Budget to Actual.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2009, the County Jail Facility had \$356,496.17 invested in a broad range of capital assets, including land, the jail building, vehicles, and equipment.

COUNTY OF WALDO JAIL FACILITY

Government-wide Statement of Net Assets
On June 30, 2009

CONTACTING THE COUNTY JAIL FACILITY'S FINANCIAL
MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County Jail Facility's finances and to show the County Jail Facility's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Treasurer's office at 139-B Spring Street, Belfast, Maine or call (207) 338-6787.

	Governmental Activities
Assets	
Cash and Cash Equivalents	(\$22,409.30)
Investments	0.00
Receivables:	
Accounts	50,000.00
Taxes	1,416,176.50
Inventory	0.00
Prepaid Expenses	0.00
Capital assets:	
Land	3,000.00
Buildings and monuments	124,281.51
Equipment	50,762.00
Vehicles	178,452.66
Accumulated depreciation	(308,066.06)
Total Assets	<u>1,492,197.31</u>
Liabilities	
Accounts payable	0.00
Note payable	800,000.00
Payroll deductions payable	1,078.45
Bonds payable	0.00
Total Liabilities	<u>801,078.45</u>
Net Assets	
Restricted for:	
Restricted net assets	0.00
Unrestricted	691,118.86
Total net assets	<u>\$691,118.86</u>

See Independent Auditor's Report and the accompanying
"Notes to the Financial Statements".

Debt

At period-end, the County Jail Facility had \$800,000.00 in tax anticipation debt. No payments had been made by the end of the period.

COUNTY OF WALDO JAIL FACILITY

BALANCE SHEET
On June 30, 2009

COUNTY OF WALDO JAIL FACILITY
Government-wide Statement of Activities
For the Period January 1, 2009 to June 30, 2009

Program Revenues		Net
Operating Expenses	Operating Grants and Contributions	Capital Grants and Contributions
Fees, Fines and charges for services	Operating Grants and Contributions	Government Activities
Payroll and related expenses	\$0.00	\$0.00
Administration	5,910.66	(5,809,387.22)
Repairs and maintenance	0.00	(119,125.61)
Insurance	0.00	(38,246.10)
Food	0.00	(50,955.93)
Utilities	0.00	(30,493.73)
Subcontractors	0.00	(14,078.47)
Fuel	0.00	(15,159.30)
Supplies	0.00	(18,261.62)
Uniforms	0.00	(972.52)
Medical	0.00	(4,869.13)
Debt-service	0.00	(36,003.93)
Capital expenses	0.00	0.00
Interest	0.00	(1,412.50)
Depreciation	0.00	(3,637.33)
Miscellaneous	0.00	(16,716.67)
Total governmental activities	5,910.66	(22,084.95)
		(1,181,405.01)

Program Revenues		Net
Operating Expenses	Operating Grants and Contributions	Capital Grants and Contributions
Fees, Fines and charges for services	Operating Grants and Contributions	Government Activities
Payroll and related expenses	\$0.00	\$0.00
Administration	5,910.66	(5,809,387.22)
Repairs and maintenance	0.00	(119,125.61)
Insurance	0.00	(38,246.10)
Food	0.00	(50,955.93)
Utilities	0.00	(30,493.73)
Subcontractors	0.00	(14,078.47)
Fuel	0.00	(15,159.30)
Supplies	0.00	(18,261.62)
Uniforms	0.00	(972.52)
Medical	0.00	(4,869.13)
Debt-service	0.00	(36,003.93)
Capital expenses	0.00	0.00
Interest	0.00	(1,412.50)
Depreciation	0.00	(3,637.33)
Miscellaneous	0.00	(16,716.67)
Total governmental activities	5,910.66	(22,084.95)
		(1,181,405.01)

General revenues:

Taxes	1,416,176.50
Fees for services	0.00
Investment earnings	68.82
Intergovernmental receipts	0.00
Miscellaneous	0.00
Total general revenues	1,416,245.32
Change in net assets	234,840.31
Net transfers with County	49,931.18
Net assets at beginning of year, as adjusted	406,347.37
Net assets at end of year	\$691,118.86

See Independent Auditor's Report and the accompanying "Notes to the Financial Statements".

Assets		General Fund
Cash		
Investments		(\$22,409.30)
Accounts Receivable		0.00
Taxes Receivable		1,416,176.50
Due from Other Funds		50,000.00
Inventory		0.00
Prepaid Expenses		0.00
Total Assets		\$1,443,767.20
Liabilities & Fund Equity		
Liabilities:		
Accounts Payable		\$0.00
Note Payable		800,000.00
Due to Other Funds		0.00
Payroll Taxes Payable		1,078.45
Deferred Revenues		0.00
Total Liabilities		801,078.45
Fund Equity:		
Fund Balances-		
Reserved		0.00
Designated		0.00
Undesignated		642,688.75
Total Fund Equity		642,688.75
Total Liabilities and Fund Equity		\$1,443,767.20

See Independent Auditor's Report and the accompanying "Notes to the Financial Statements".

**COUNTY OF WALDO JAIL FACILITY
STATEMENT OF REVENUES, EXPENDITURES,
& CHANGES IN FUND EQUITY
For the Year Ended June 30, 2009**

COUNTY OF WALDO JAIL FACILITY

Reconciliation of the General Fund Balance Sheet to the
Government-wide Statement's Net Assets
On June 30, 2009

	General Fund
Revenues:	
Property Taxes	\$1,416,176.50
Intergovernmental	5,910.66
Investments	68.82
Miscellaneous	0.00
Total Revenues	1,422,155.98
Expenditures:	
Payroll and related expenditures	809,387.22
Administration	125,036.27
Repairs and maintenance	38,246.10
Insurance	50,955.93
Food	30,495.73
Utilities	14,078.47
Subcontractors	15,159.30
Debt Service	0.00
Fuel	18,261.62
Supplies	972.52
Uniforms	4,869.13
Medical	36,003.93
Capital Expenditures	24,365.16
Interest Expenditures	3,637.33
Unclassified	22,084.95
Total Expenditures	1,193,551.66
Excess Revenues/(Expenditures)	228,604.32
Inter Fund Transfers:	
Transfers In	50,000.00
(Transfers Out)	(68.82)
Beginning Fund Equity	364,153.25
Adjustments	0.00
Ending Fund Equity	\$642,688.75

See Independent Auditor's Report and the accompanying
"Notes to the Financial Statements".

Total fund balance - total governmental funds	\$642,688.75
Amounts reported for governmental activities in the statement of net assets are different because of the following:	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the governmental funds balance sheet.	356,496.17
Accumulated depreciation is not a part of the governmental funds balance sheet.	(308,066.06)
Net assets of the government-wide activities.	\$621,118.86

See Independent Auditor's Report and the accompanying
"Notes to the Financial Statements".

COUNTY OF WALDO JAIL FACILITY

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balance of Governmental Funds to the
Statement of Activities

For the Year Ended June 30, 2009

Net change in fund balances - total governmental funds	\$228,604.32
Amounts reported for governmental activities in the statement of activities are different because:	
Expenses increased because of the inclusion of depreciation.	(16,716.67)
Expenses were decreased because of the removal of the value of new fixed asset purchased.	22,952.66
Change in net assets of government activities	<u>\$234,840.31</u>

See Independent Auditor's Report and the accompanying "Notes to the Financial Statements".

COUNTY OF WALDO JAIL FACILITY
STATEMENT OF REVENUES, EXPENDITURES, &
CHANGES IN FUND EQUITY
BUDGET TO ACTUAL - GENERAL FUND
For the Period Ended June 30, 2009

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$1,416,176.50	\$1,416,176.50	\$0.00
Intergovernmental	109,961.00	5,910.66	(104,050.34)
Investments	0.00	68.82	68.82
Miscellaneous	0.00	0.00	0.00
Total Revenues	<u>1,326,137.50</u>	<u>1,422,155.98</u>	<u>(103,981.52)</u>
Expenditures:			
Payroll and related expenditures	834,118.88	809,387.22	24,731.66
Administration	303,500.00	125,036.27	178,463.73
Repairs and maintenance	30,014.00	38,246.10	(8,232.10)
Insurance	57,475.00	50,955.93	6,519.07
Food	29,000.00	30,493.73	(1,493.73)
Utilities	18,325.00	14,078.47	4,246.53
Subcontractors	54,960.00	15,159.30	39,800.70
Debt Service	0.00	0.00	0.00
Fuel	22,000.00	18,261.62	3,738.38
Supplies	2,350.00	972.52	1,377.48
Uniforms	4,800.00	4,869.13	(69.13)
Medical	50,000.00	36,003.93	13,996.07
Capital Expenditures	45,280.00	24,365.16	20,914.84
Interest Expenditures	5,000.00	3,637.33	1,362.67
Unclassified	40,970.00	22,084.95	18,885.05
Total Expenditures	<u>1,497,792.88</u>	<u>1,193,531.66</u>	<u>304,241.22</u>
Excess Revenues/(Expenditures)	28,344.62	228,604.32	200,259.70
Inter Fund Transfers:			
Transfers In	0.00	50,000.00	50,000.00
(Transfers Out)	0.00	(68.82)	(68.82)
Beginning Fund Equity	364,153.25	364,153.25	0.00
Ending Fund Equity	<u>\$392,497.87</u>	<u>\$642,688.75</u>	<u>\$250,190.88</u>

See Independent Auditor's Report and the accompanying

COUNTY OF WALDO JAIL FACILITY
BALANCE SHEET
FIDUCIARY FUND TYPE
On June 30, 2009

	Inmate Funds
ASSETS	
Checking Accounts	\$22,903.70
Saving Account	27,176.55
Due from Other Funds	0.00
Total Assets	<u>\$50,080.25</u>
LIABILITIES & FUND EQUITIES	
Liabilities:	
Due to Other Funds	\$0.00
Total Liabilities	<u>0.00</u>
Fund Equities:	
Reserved	0.00
Designated	50,080.25
Total Fund Equity	<u>50,080.25</u>
Total Liabilities & Fund Equities	<u>\$50,080.25</u>

See Independent Auditor's Report and the accompanying
"Notes to the Financial Statements".

COUNTY OF WALDO JAIL FACILITY
STATEMENT OF REVENUES, EXPENDITURES
& CHANGES IN FUND BALANCE
FIDUCIARY FUND TYPES
For the Year Ended June 30, 2008

	Inmate Funds
Additions:	
Receipts from Prisoners	\$16,976.85
Interest	93.54
Commissary Sales	8,940.51
Miscellaneous	0.00
Total Revenues	<u>26,010.90</u>
Expenditures:	
Commissary Purchases	30,364.66
Capital Purchases	0.00
Disbursements to Prisoners	0.00
Miscellaneous	0.00
Total Expenditures	<u>30,364.66</u>
(Expenditures)	
Excess revenue/(expenditures)	(4,353.76)
Transferred In	0.00
Transferred Out	0.00
Beginning Fund Balance	54,434.01
Adjustments	<u>0.00</u>
Ending Fund Balance	<u>\$ 50,080.25</u>

See Independent Auditor's Report and the accompanying
"Notes to the Financial Statements".

COUNTY OF WALDO JAIL FACILITY
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended June 30, 2009

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The County of Waldo Jail Facility operates under State of Maine law, LD 2080, *An Act to Better Coordinate and Reduce the Cost of the Delivery of State and Jail Correctional Services*. This act unifies the state and the Jail corrections system.

The accounting policies of the County of Waldo Jail Facility conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for such governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The following is a summary of the more significant policies:

A. FINANCIAL REPORTING ENTITY

The Jail's financial statements include the accounts of all Jail operations. The criteria for including the organization's component units with the Jail's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- the Jail holds the corporate powers of the organization
- the organization has the potential to impose a financial benefit/ burden on the County
- there is a fiscal dependency by the Jail on the County and the State

B. BASIS OF PRESENTATION

The government-wide financial statements (the statement of net assets and the statement of changes in net assets) report information on all of the activities of the Jail. The effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from fiduciary-like activities which rely to a significant extent on the holding and disbursement of inmate funds.

The statement of activities demonstrates the degree to which the direct expenses of the Jail are offset by Jail revenues. Direct expenses are those that are clearly identifiable with a specific program.

Fund Financial Statements:

The Jail segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental and fiduciary-like activities. These statements present the jail and inmate funds as separate on the fund financial statements.

Governmental funds are those through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balance of current financial resources. The Jail has presented one governmental fund, the General Fund.

The General Fund is the general operating fund of the Jail. It is used to account for all financial resources. General operating expenditures, capital charges and capital improvement costs are paid from the General Fund.

Fiduciary Fund Types:

Fiduciary funds are used to account for assets held by the Jail in a trust capacity or as an agent. The Jail's Fiduciary Fund is the Inmate Fund.

Inmate funds include funds that are expendable by the inmates and/or for their benefit. The Inmate Funds are refundable to the inmates at their release or are expendable for the benefit of the inmates and are, as such, presented as "Designated" Fund Balances.

C. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

The "measurement focus" refers to what is being measured; the "basis of accounting" refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. In short, the basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recorded when earned, including unbilled services which are accrued. Expenses are recognized at the time that the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual - i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Jail considers property taxes as available. A one-year availability period is

The cash balances of the Inmate Fund, the Fiduciary Fund, are as follows:

Commissary Checking	\$ 9,199.22
Inmate Commissary Checking	13,704.48
Inmate Savings	<u>27,176.55</u>
Total	<u>\$50,080.25</u>

2. Accounts Receivable

Accounts Receivable represent money owed to the Jail by organizations and individuals with whom the Jail does business. As of June 30, 2009, there were no accounts receivables.

3. Property Taxes

The Jail property tax was levied by the County of Waldo on the assessed valuation of property located in the county. Revenues from property taxes are recognized when they are levied. Property taxes are capped by State law at the 2008 fiscal year level. In the case of the County of Waldo Jail Facility, property taxes in support of the Jail cannot exceed \$2,832,353.00. Therefore, for the purpose of the preceding financial statements which cover the six months of January through June of 2009, the property taxes receivable are \$1,416,176.50.

4. General Capital Assets

The Jail carries its general capital assets at their purchase price or at the estimated market value when they were donated, using those techniques approved by the Government Accounting Standards Board. The carrying value of the Jail's capital assets as of June 30, 2009, are as follows:

Land	\$ 3,000.00
Buildings	124,281.51
Equipment	50,762.00
Vehicles	<u>178,452.66</u>
Total	<u>\$356,496.17</u>

GASB No. 34, also, requires the use of depreciation so as to apply the cost of capital assets over their estimated economic or useful lives. Land is not subject to depreciation. The Jail's capital asset depreciation has been applied as follows:

Asset Description	Depreciation Expense FYE 6/30/09	Accumulated Depreciation 6/30/2009
Land	N/A	N/A
Buildings	0.00	124,281.51
Equipment	4,279.17	40,534.55
Vehicles	<u>12,437.50</u>	<u>143,250.00</u>
Totals	<u>\$ 16,716.67</u>	<u>\$308,066.06</u>

used for recognition of all Governmental Fund Revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

The revenues susceptible to accrual are property taxes, interest income, and intergovernmental revenues. All other governmental fund revenues are recognized when received.

D. GENERAL CAPITAL ASSETS

General capital assets are recorded as non-current assets. They are carried at their purchase or acquisition value or at the best approximation of that value. Depreciation is accumulated as a contra-asset account and current depreciation is treated as an expense in the government-wide statement of activities as prescribed by GASB Statement No. 34. However, capital asset purchases are recorded as expenditures in the governmental funds statement of revenues, expenditures, and changes in fund balance and are capitalized at cost in the general capital assets account group in the non-GASB 34 context and depreciation is not recognized in this context.

E. BUDGETARY PROCEDURES

Prior to year end, the Jail proposes an operating budget for the fiscal year commencing July 1st. The operating budget includes proposed expenditures, investments in Capital Projects Funds, and the means of financing them (expected revenues). Public hearings are conducted to obtain citizen comments on the proposed budget. The budget is legally adopted.

NOTES to the FINANCIAL STATEMENTS:

I. Cash and Investments

The Jail's deposits at year-end were covered by Federal Depository Insurance or by specific collateral. Maine statutes authorize the Jail to invest funds in savings banks and national banks within the state. Funds can, also, be invested with state or federal building and loan or savings and loan associations and credit unions located within the State of Maine.

The cash balance of the General Fund is composed of the checking and related interest bearing accounts that totaled a negative \$22,409.30 at the end of business on June 30, 2009.

**COUNTY OF WALDO JAIL FACILITY
BANK RECONCILIATION - Cash Based
For the Period Ended June 30, 2009**

6. Debt

There was no long-term Debt for the period ended June 30, 2009. There was a tax anticipation note outstanding as of that date in the amount of \$800,000.00.

7. Inter-fund Balances

Interfund balances represent monies owed by one fund to another. On June 30, 2009, the County of Waldo Jail Facility was owed \$30,000.00 by the general fund of the County.

The adoption of Government Accounting Standards Board standards means that, on a government-wide basis these are not represented in the statement of net assets as inter fund receivables or payables because these are funds owed by one portion of the Jail government to another and the GASB No. 34 statements depict the government as a single unit. However, for the purposes of these financial statements, the Jail Facility is operated as though it were a separate entity and, therefore, in the government wide statements, the money that the General Fund of the County owes to the Jail Facility is treated as an account receivable.

8. Payroll Deductions Payable

Payroll deductions held by the Jail Facility on June 30, 2009, but due to be paid for employee health insurance etc. are listed as current liabilities on the Statement of Net Assets and on the fund Balance Sheet.

Beginning Bank Balance -----	\$364,153.25
January 1, 2009 -----	
Additions:	
Tax collections -----	\$0.00
Investment receipts -----	68.82
Intergovernmental receipts -----	5,910.66
Miscellaneous receipts -----	0.00
Loans -----	800,000.00
Transferred from other funds -----	0.00
Total additions to cash -----	805,979.48
Less:	
Payroll and related expenditures ---	808,308.77
Administration -----	125,036.27
Repairs and maintenance -----	38,246.10
Insurance -----	50,955.93
Food -----	30,493.73
Utilities -----	14,078.47
Subcontractors -----	15,159.30
Fuel -----	18,261.62
Supplies -----	972.52
Uniforms -----	4,869.13
Medical -----	36,003.93
Capital Expenditures -----	24,365.16
Interest Expenditures -----	3,637.33
Unclassified -----	22,084.95
Refunds -----	0.00
Transferred to other funds -----	68.82
Total reductions of cash -----	(1,192,542.03)
Ending Cash Balance -----	(\$22,409.30)
June 30, 2009 -----	

COUNTY OF WALDO JAIL FACILITY
Calculation of Undesignated Fund Balance - General Fund
For the Period Ended June 30, 2009

Total Assets -----	\$1,443,767.20
Less:	
Total Liabilities -----	\$01,078.45
Total Fund Balance -----	642,688.75
Less:	
Designated Fund Balance -----	\$0.00
Reserved Fund Balance -----	0.00
Total Reductions -----	0.00
Undesignated Fund Balance -----	<u>\$642,688.75</u>
(a.k.a. "Surplus")	

Components of Undesignated Fund Balance:

Cash -----	(\$22,409.30)
Less:	
Designated Fund Balance -----	\$0.00
Deferred Revenues -----	0.00
Due to Other Funds -----	0.00
Prepaid Receivables -----	0.00
Note Payable -----	800,000.00
Total Payables -----	<u>23,429.48</u>
Total Cash Committed Elsewhere -----	823,429.48
Cash Component of Undesignated Fund Balance -----	(845,838.78)
Non-cash Elements of Undesignated Fund Balance -----	<u>1,488,527.53</u>
Undesignated Fund Balance -----	\$ <u>642,688.75</u>
(a.k.a. "Surplus")	

