

**ANNUAL REPORT
OF THE
FINANCIAL CONDITION
OF THE
COUNTY OF WALDO
IN THE
STATE OF MAINE
FOR THE FISCAL YEAR
ENDING
DECEMBER 31, 2010**

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~ Dedicated to ~



~ROBERT B. KEATING~

For bringing valuable years of law enforcement experience to the
Waldo County Sheriff's Office serving as
Chief Deputy Sheriff
From 2002 through 2011

Bob's calm, level-headed and compassionate approach to caring for
the needs of Waldo County citizens and
his "fatherly" way of leading and supervising the Patrol division has
been a fine example and inspiration to all.

Best wishes to Bob in his future endeavors!

COUNTY OF WALDO
COUNTY DIRECTORY AND COUNTY OFFICERS
FOR 2010

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 W. 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	Robert Walker

WALDO COUNTY BUDGET COMMITTEE FY 2010

District #1

Roger Lee
Robert Plausse
Nakomis Nelson

26 Park Street, Belfast, ME 04915
PO Box 93, Lincolnville, ME 04849
PO Box 302, Islesboro, ME 04848

District #2

Evelyn Adams
Richard Desmarais
Bill Sneed

PO Box 24, Frankfort, ME 04438
PO Box 313, Searsport, ME 04974
38 Moody Road, Prospect, ME 04981

District #3

James Bennett
Ronald Price
James Kenney

63 Berry Road, Thorndike, ME 04986
71 Pleasant St, Freedom, ME 04941
PO Box 819, Unity, ME 04988

**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: 2010
WALDO COUNTY TAX & JAIL TAX BREAKDOWN

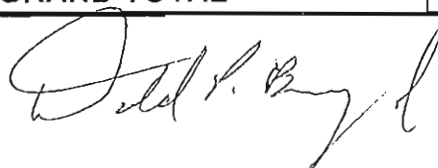
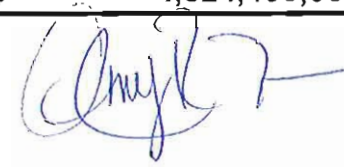
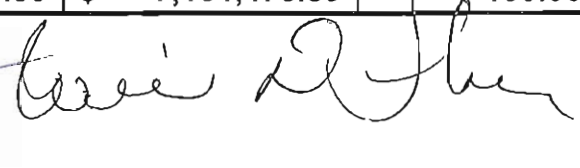
TAX COMMITMENT (Total Jail Expenditures)	\$	3,054,667.63	
TAX COMMITMENT (Total County Expenditures)	\$	4,624,963.00	L.D. 2080 CAP
AMOUNT TO REDUCE TAX LEVY:			\$ 2,832,353.00
Jail Revenue	\$	222,314.63	
County Revenue	\$	509,437.72	
Undesignated Funds	\$	-	
OVERLAY	\$	153,592.61	L.D. 1 CAP
ASSESSMENT TO TOWNS	\$	7,101,470.89	\$ 7,297,097.00
			\$ 195,626.11

AMOUNT TO BE RAISED	VALUATION	TAX RATE
\$7,101,470.89	\$4,824,400,000.00	0.00147199

MUNICIPALITY	STATE VALUATION	COUNTY TAX	TOTAL % OF TAXES
BELFAST	\$ 874,400,000.00	\$ 1,287,108.48	18.12%
BELMONT	\$ 61,200,000.00	\$ 90,085.82	1.27%
BROOKS	\$ 66,800,000.00	\$ 98,328.96	1.38%
BURNHAM	\$ 93,650,000.00	\$ 137,851.91	1.94%
FRANKFORT	\$ 80,650,000.00	\$ 118,716.03	1.67%
FREEDOM	\$ 51,150,000.00	\$ 75,292.31	1.06%
ISLESBORO	\$ 667,800,000.00	\$ 982,995.25	13.84%
JACKSON	\$ 37,150,000.00	\$ 54,684.45	0.77%
KNOX	\$ 51,050,000.00	\$ 75,145.11	1.06%
LIBERTY	\$ 123,900,000.00	\$ 182,379.62	2.57%
LINCOLNVILLE	\$ 498,600,000.00	\$ 733,934.46	10.33%
MONROE	\$ 71,600,000.00	\$ 105,394.52	1.48%
MONTVILLE	\$ 83,950,000.00	\$ 123,573.60	1.74%
MORRILL	\$ 68,000,000.00	\$ 100,095.35	1.41%
NORTHPORT	\$ 404,250,000.00	\$ 595,052.15	8.38%
PALERMO	\$ 179,850,000.00	\$ 264,737.49	3.73%
PROSPECT	\$ 47,300,000.00	\$ 69,625.15	0.98%
SEARSMONT	\$ 196,700,000.00	\$ 289,540.53	4.08%
SEARSPORT	\$ 279,300,000.00	\$ 411,126.94	5.79%
STOCKTON SPRINGS	\$ 238,900,000.00	\$ 351,658.53	4.95%
SWANVILLE	\$ 116,450,000.00	\$ 171,413.29	2.41%
THORNDIKE	\$ 46,200,000.00	\$ 68,005.96	0.96%
TROY	\$ 57,900,000.00	\$ 85,228.25	1.20%
UNITY	\$ 113,950,000.00	\$ 167,733.32	2.36%
WALDO	\$ 54,600,000.00	\$ 80,370.68	1.13%
WINTERPORT	\$ 256,950,000.00	\$ 378,227.95	5.33%
SUB-TOTAL	\$ 4,822,250,000.00	\$ 7,098,306.11	99.96%

UNORGANIZED

Lasell and Little Bermuda	\$ 2,150,000.00	\$ 3,164.78	0.04%
GRAND TOTAL	\$ 4,824,400,000.00	\$ 7,101,470.89	100.00%

2010 PROJECTED REVENUES

	2010
STATE OF MAINE RENT	\$ 82,167.72
EMERGENCY MANAGEMENT AGENCY	\$ 74,170.00
REGISTRY OF DEEDS:	\$ 235,100.00
FEEES \$	200,000.00
TRANSFER TAX \$	35,000.00
INTEREST \$	100.00
PROBATE COURT	\$ 71,000.00
FEEES \$	65,000.00
RESTITUTION \$	6,000.00
SHERIFF	\$ 10,000.00
INTEREST	\$ 16,000.00
MISCELLANEOUS INCOME	\$ 15,000.00
DA'S COURT ORDERED FEES	\$ 5,000.00
REFUND	\$ 1,000.00
TOTAL ESTIMATED	\$ 509,437.72

Waldo County Budget Year 2010

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1010 EMERG. MGT. AGENCY	\$ 74,699.00	\$ 20,540.00	\$ 2,700.00		\$ -	\$ 97,939.00
1015 DISTRICT ATTORNEY	\$ 118,217.00	\$ 45,624.00	\$ 7,700.00		\$ -	\$ 171,441.00
1020 COUNTY COMMISSIONERS	\$ 153,311.00	\$ 117,110.00	\$ 8,200.00		\$ 226,882.00	\$ 505,503.00
1025 TREASURER	\$ 46,163.00	\$ 5,350.00	\$ 1,800.00		\$ 5,200.00	\$ 58,513.00
1030 FACILITIES MANAGEMENT	\$ 68,123.00	\$ 134,650.00	\$ 42,900.00		\$ -	\$ 245,673.00
1065 REGISTRY OF DEEDS	\$ 134,137.00	\$ 81,975.00	\$ 8,550.00		\$ 1,600.00	\$ 226,262.00
1070 PROBATE COURT	\$ 156,920.00	\$ 25,410.00	\$ 7,200.00		\$ -	\$ 189,530.00
1075 SHERIFF	\$ 921,523.00	\$ 157,850.00	\$ 38,050.00		\$ 89,850.00	\$ 1,207,273.00
1076 REG. COMM./DISPATCH	\$ 690,569.00	\$ 57,135.00	\$ 13,500.00		\$ -	\$ 761,204.00
1080 ADVERTISING/PROMOTION	\$ -	\$ 5,000.00			\$ -	\$ 5,000.00
1090 AUDIT		\$ 8,000.00				\$ 8,000.00
1095 DEBT SERVICE				\$ 63,600.00		\$ 63,600.00
2000 INTEREST		\$ 20,000.00				\$ 20,000.00
2005 U. OF M. EXTENSION		\$ 38,152.00	\$ 4,550.00		\$ -	\$ 42,702.00
2025 EMPLOYEE BENEFITS		\$ 908,548.00	\$ 800.00			\$ 909,348.00
2035 W. C. SOIL & WATER		\$ 20,475.00				\$ 20,475.00
2040 RECORDS PRESERVATION		\$ -	\$ -		\$ -	\$ -
2045 RESERVES		\$ 87,500.00				\$ 87,500.00
2050 GRANT WRITING		\$ 5,000.00				\$ 5,000.00
TOTAL RECOMMENDED	\$ 2,363,662.00	\$ 1,738,219.00	\$ 135,950.00	\$ 63,600.00	\$ 323,532.00	\$ 4,624,953.00
TOTAL JAIL (Capped by Legislation)	\$ 932,244.00	\$ 995,617.07	\$ 128,700.00	Minus Revenues	\$ 998,106.56	\$ 2,832,353.00
					\$ (222,314.63)	
BUDGET GRAND TOTAL						\$ 7,457,316.00

STATE OF MAINE
COUNTY OF WALDO
COURT OF COUNTY COMMISSIONERS



District

1 Betty I. Johnson 323-3767
2 William D. Shorey 548-6114
3 Amy R. Fowler 993-2292

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

Barbara L. Arseneau
County Clerk

39-B Spring Street
Belfast, ME 04915

David A. Parkman
Treasurer

Dear Citizens of Waldo County,

We are pleased to report that 2010 was another year of changes and accomplishments. One of the major accomplishments involved completion of planning for the new EMA/Sheriff Building project, which is now being built. With valuable input from the City of Belfast and surrounding neighbors, this building will be a long-awaited, well-constructed, energy-efficient and attractive place for the County EMA and Sheriff's Office staff to work in and will serve the County citizens and employees well for many years to come.

Perhaps one of the most positive and far-reaching accomplishments for the County citizens in 2010 was the County of Waldo's Garden Project. This project was the "brain-child" of Commissioner William Shorey, whose vision it was to develop a garden that would serve as an outreach program for residents of the Maine Coastal Regional Reentry Center here in Waldo County while benefiting the local food pantries and other organizations. Many of the MCRRC residents have received lifelong valuable training in farming and have enjoyed the privilege of "giving back" to the community. Commissioner Shorey himself has spent more hours digging, planting, weeding and harvesting than he will ever acknowledge. Special thanks go to the property owners, Mr. and Mrs. Richard B. and Janice Nickerson of Searsport, who were willing to lease approximately five acres of very fertile, picturesque fields to the County for a several years to get this project off the ground. Heartfelt thanks also goes to Randy Doak, who has spent a great many hours plowing and lending other expertise to this project. The Commissioners also wish to thank Rick Kersbergen of the University of Maine Cooperative Extension, Waldo County for serving as a consultant on a number of occasions, to the Volunteers of America staff for incorporating this into their programs, and to the Corrections Officers who often work in the garden alongside the residents. The Commissioners are very pleased to report that during this first year, 14,000 pounds of vegetables were distributed to local food pantries in Waldo County. In addition to that, approximately 1,200 pounds of pumpkins were distributed. Several journalists have reported on this project and have interviewed some of the residents, who have expressed their personal experiences and benefits gained by their opportunity to be part of this highly successful project.

Regarding the Maine Coastal Regional Reentry Center, thanks to the watchful eye and determined efforts of Commissioner Fowler, the County has been able to recoup \$106,000.00 that originally had come from County funds to assist with the mission change from county correctional center to a combined reentry/72-hour holding center.

During 2010, with grant funds obtained by EMA Director Dale Rowley, the new Aborn Hill Communications Tower was built. These antennas are nearly twice the previous height which has enhanced radio and pager communications. Ham radio operators have also experienced improved communications since the tower was erected.

Some milestones to note:

*Commissioner Donald P. Berry, Sr. completed his very full and busy four-year term during 2011. The Board wishes to thank him for four dedicated years of service.

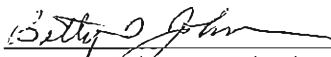
*Patrol Deputy Eugene Rega retired from the Office of the Sheriff after 32 years of service. We wish him well in his future endeavors.

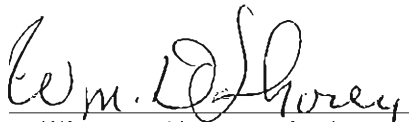
*Sadly, former Waldo County Budget Committee member Samuel Butler passed away during 2010. Along with a number of other civic roles, Sam served for many years on the Waldo County Budget Committee. His practical wisdom and dry sense of humor are sorely missed.

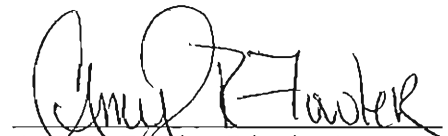
The Commissioners wish to take this opportunity to thank those who serve on the Waldo County Budget Committee. Several have served more than one term. It is not an easy task to meet a few times toward the end of each year to try and understand the financial structure that supports County government and the people it serves each day.

We, your County Commissioners, appreciate that we have been able to serve you another year.

Respectfully,


Betty A. Johnson, District 1


William D. Shorey, District 2


Amy R. Fowler, District 3

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 Waldo County Commissioners
& Citizens of Waldo County

I take great pride in, once again, providing to you the annual report of the Waldo County Office of the Sheriff. In addition to the annual statistics I always provide, this year I am providing you with a quick description of the agency and its missions. Waldo County Office of the Sheriff consists of several different divisions all overseen by the Chief Deputy. First is the corrections division managed by the Jail Administrator and staffed by 12 officers. One part of this division is a 72 hour hold or "Book and Bail". This unit takes in new arrests and then arranges for bail if appropriate, court appearance or transport to a longer term holding facility. It is all that is left of our once traditional county jail. The transport team works for this division and consists of one full time and several part time officers that provide transport of prisoners to court appearances, medical appointments, civil hearings and transfers to other facilities. These officers work 24 hours a day seven days a week to assure the smooth movement of inmates through the system.

The Maine Coastal Regional Reentry Center is the largest part of the corrections division consisting of 5 contract employees and a contract director who work with the corrections officers to provide reentry programming and services to up to 32 residents of the center. The residents at this facility are men coming back to the coastal area from both state and county facilities throughout the state. This program provides them with tools to address their behaviors, skills, and basic needs to assist them in reintegration back to the communities and reduce the risk of their reoffending.

As most are aware, the Office of the Sheriff provides civil services to include court subpoenas, divorce papers, civil litigation notice, foreclosure documentation, protection orders, civil orders of arrest, etc. This division conducts thousands of services every year with an administrative assistant and three part time deputies who travel thousands of miles a year to accomplish this task.

The patrol division is the most visible part of county government and the most familiar to most citizens. We conduct patrol services to include traffic enforcement and criminal investigations as well as responding to numerous complaints that don't always fit into these categories. This division consists of 2 sergeants, 9 patrol officers, 3 detectives and a lieutenant. Officers of this division have a number of specialties to include crash reconstruction, drug recognition expert, polygraph examiner, firearms instructors, self defense instructors, and a number of other academy certified instructors. These officers are either working or on call 24/7 and are out when others are advised to stay home, due to weather or road conditions. They respond to thousands of calls every year and traditionally have a very impressive clearance rate in regard to the crimes they are called to investigate.

Please take a moment and look at the statistics provided here for your review, in addition, you may also visit <http://www.waldocountyme.gov/wso/user/sonewsletters.html> to see our newsletters which offer much more about what's going on with YOUR SHERIFF'S OFFICE. Thank you and may 2011 be a prosperous and safe year for you all.

Sheriff Scott Story



Waldo County Sheriff's Office

Total CAD Calls Received, by Nature of Call

<u>Nature of Call</u>	<u>Total Calls Received</u>	<u>% of Total</u>
	8	0.03
911 Disconnect	850	2.92
911 Misdial	118	0.41
Abandoned Vehicle	119	0.41
Agency Assistance	415	1.42
Aircraft Problem	4	0.01
Alarm	828	2.84
Alcohol Offense	18	0.06
ALS/Paramedic Assist	216	0.74
Animal Problem - ACO assigned	311	1.07
Animal Problem - Law Assigned	648	2.22
DO NOT USE Arrest	2	0.01
Arson	1	0.00
Assault	180	0.62
Attempt to Locate off road motorized vehicle	1	0.00
Insufficient Funds Check	74	0.25
Basement Pumping	93	0.32
Be On Lookout	2	0.01
Bomb Threat not PNB	79	0.27
Burglary	1	0.00
Burglary	301	1.03
Carbon Monoxide	2	0.01
Child Abuse or Neglect	20	0.07
Child Custody	74	0.25
Chimney Fire	6	0.02
Civil Complaint	504	1.73
Computer Crimes	9	0.03
Council Notice	47	0.16
Counterfeit Money	3	0.01
Criminal Mischief	380	1.30
Criminal Trespass	185	0.64
Cruiser Accident	6	0.02
Detail Accident Reconstruction	4	0.01
Detail Bail Chk	152	0.52
Detail Bike Patrol	3	0.01
Detail Common Ground Fair	5	0.02
Detail DRE	21	0.07
Detail Eradication	20	0.07
K-9 Detail	30	0.10
Detail MCJA	16	0.05

<u>Nature of Call</u>	<u>Total Calls Received</u>	<u>% of Total</u>
Miscellaneous Detail	118	0.41
Detail OUI	11	0.04
Detail Parade	12	0.04
Detail Prob Chk	23	0.08
Detail Radar	372	1.28
Detail School	15	0.05
Detail Traffic	79	0.27
Disorderly Conduct	15	0.05
Disturbance	678	2.33
Domestic Disturbance	318	1.09
Controlled Substance Problem	97	0.33
Escort	22	0.08
Failure to Appear	3	0.01
False Information to Police	2	0.01
Traffic Accident, Fatal	1	0.00
Fire	657	2.26
Fire Alarm	9	0.03
Fireworks	18	0.06
Foot Patrol	43	0.15
Forgery	5	0.02
Found Property	174	0.60
Fraud	200	0.69
Friendly Caller	21	0.07
Fuel Drive Off	130	0.45
Gas Leak/Fire	2	0.01
Background Investigation	24	0.08
Harassment	729	2.50
Criminal Homicide	2	0.01
House Check	158	0.54
Indecent Exposure	2	0.01
Information Report	889	3.05
Intoxicated Person	96	0.33
Juvenile Problem	190	0.65
Litter, Pollutn, Public Health	16	0.05
Lost Property	141	0.48
Medical Emergency	2109	7.24
Medical Emergency EMD	2037	6.99
Mental Medical	217	0.75
Message Delivery	21	0.07
Missing Person	110	0.38
Motor Vehicle Theft	32	0.11
Motorist Assist	185	0.64
Motor Vehicle Complaint	1221	4.19
OUI Alcohol	14	0.05
Paperwork Service	71	0.24

<u>Nature of Call</u>	<u>Total Calls Received</u>	<u>% of Total</u>
Parking Problem	84	0.29
Traffic Accident with Damage	1215	4.17
Penobscot Narrows Brdg	6	0.02
Traffic Accident with Injuries	292	1.00
Pornography	1	0.00
Probation Violation	14	0.05
Prostitution	1	0.00
Prowler	4	0.01
Public Assist	666	2.29
Rape	7	0.02
Recovered Stolen Property	10	0.03
Recovered Stolen Vehicle	3	0.01
Reported Death	13	0.04
Repossession	31	0.11
Robbery	1	0.00
Runaway Juvenile	23	0.08
Search Warrant	20	0.07
Sex Offense	50	0.17
Shellfish Violation	7	0.02
Speaking Engagement	22	0.08
Structure Fire	47	0.16
Suspicious Person, Circumstnce	941	3.23
Spillman Testing	20	0.07
Theft	595	2.04
Threatening	277	0.95
Tobacco Problem	3	0.01
Traffic Hazard	245	0.84
Traffic Violation	5737	19.70
Traffic Stop	8	0.03
Prisoner Transport	520	1.79
Unsecure Premises	27	0.09
Utility Pole Fire	1	0.00
Utility Problem	128	0.44
Vehicle/Equipment Fire	5	0.02
VIN Verification	18	0.06
Violation Conditional Release	62	0.21
Violation Protection Order	71	0.24
Wanted Person	261	0.90
Weapon Offense	5	0.02
Welfare Check	451	1.55
Wildlife Problem or Complaint	140	0.48
Inmate Work Detail	14	0.05

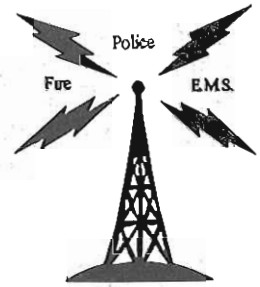
Total reported: 29124



Tel: 207-338-2040

Waldo County Regional Communications Center

111 Miller Street, Belfast, ME 04915



Fax: 207-338-6790

The Annual Report of The Waldo County Regional Communications Center/911

To The Honorable County Commissioners and the Citizens of Waldo County

As the Regional Communications Center and 911 PSAP for Waldo County we are the true "first responders" in all emergency situations in The County. Our dispatchers handled over 344,000 events which included walk-ins to the center, telephone calls, 911 calls, calls for service and radio transmissions from units in the field.

The year 2010 was another year of challenges for the existing 911 centers in the state with continued discussions as to who would exist after "The State Mandated Consolidation Plan". After several studies, testimony and discussions the State 911 Bureau passed on a report to the Utilities and Energy Committee of the State Legislature which recommended that all of the existing County Regional Communications Centers/911 PSAPS be among "the mix" that continues to serve the citizens of their Counties and Municipalities. The Committee will review this project and make a recommendation to the Legislature sometime in 2011.

As we move into our 10th year as a County Regional Center and 911 PSAP we continue to grow and meet the demands of our citizens and their agencies. Following is a breakdown of our statistics.

Calls for Service	34,764
911 calls	10,056
Telephone calls	34,233
Walk Ins	2,355
Radio Transmissions	262,722

I wish to take this opportunity to thank The Commissioners and all of the Citizens of Waldo County for your continued support of Our Center.

Owen Smith, Director

TO THE HONORABLE COUNTY COMMISSIONERS AND RESIDENTS OF WALDO COUNTY

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

Purpose of Emergency Management

Disasters are never expected; but must be prepared for. Events such as the earthquake and tsunami that devastated northern Japan on March 11, 2011 demonstrate the need to be prepared for the types of natural and technological disasters that can strike your community. Not being prepared can make the difference between life and death for large numbers of people and untold amounts of property damage.

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 municipalities 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, emergency medical services, emergency communications and incident managers. 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 emergency managers and first responders. Each month, we host coordination and training meetings with the municipal Emergency Management Directors. We continue to work with County and municipal officials on the ever-evolving federal initiative called the National Incident Management System or NIMS. Being compliant with the requirement for this incident management system is now necessary in order to apply for and receive preparedness grant funding from FEMA and the Department of Homeland Security.

Preparedness and Mitigation Accomplishments

Preparedness activities are undertaken to prepare for disasters and emergencies and facilitate future response and recovery efforts. These activities include writing emergency operations plans and procedures, training, exercises, evacuation planning, public education and warning.

Mitigation activities are undertaken to avoid, eliminate or reduce the probability of occurrence, or to lessen the effects of an emergency/disaster. These activities involve actions to protect lives and property and to defend against attacks.

Emergency Management Grants

2010 Grants

- Local Planning Committee \$5,081.50
- HazMat Training \$3,917.11
- EM Performance Grant \$92,602.48
- EMPG Supplemental \$5,616.00
- Town EMPG \$7,971.18
- Interoperable Radio Comm \$3,000.00
- Incident Management \$3,000.00
- Search and Rescue \$2,000.00
- RACES Amateur Radio \$2,000.00
- Pet Sheltering \$1,000.00
- Planning Assistance \$40,000.00
- Disaster Exercises \$8,000.00
- New Congress St Tower \$74,500.00
- 100 kW Generator \$30,000.00
- Base/Repeater Radios \$20,924.50
- WCTC Transfer Switch \$6,500.00

2010 Grant Total \$315,111.38

2009 Grants \$822,632.63

2009 Disaster Assistance \$400,000.00

2008 Grants \$879,153.41

2008 Disaster Assistance \$456,894.99

2007 Grants \$262,414.37

2007 Disaster Assistance \$1,696,583.74

2006 Grants \$267,164.72

Total Federal and State Funds awarded to Waldo County due to the County EMA program for last 5 years.

\$5,099,955.24

The following preparedness and mitigation activities were completed this past year:

- Narrow banded all Town and County Public Safety FCC Licenses
- Inventoried all public safety radio equipment in County
- Developed a County Radio Communications Plan
- Wrote grant applications for radio equipment upgrades
- Acquired six new repeater and tactical radio FCC licenses
- Provided radio reprogramming services to EMS/Fire Depts for free
- Acquired 56 new Minitor V pagers for Town Fire Departments
- Acquired and installed two new radio repeaters on Aborn Hill
- Upgraded the County Mobile Command Post communications
- Acquired UHF and DStar amateur radio repeaters
- Completed a Tsunami Alert Communications drill with the National Weather Service
- Completed an Aircraft Accident Mass Casualty Incident field exercise on Islesboro
- Completed a Hurricane-scenario Emergency Operations Center functional exercise
- Participated in a State Damage Assessment Data Collection field exercise
- Completed a Hazardous Materials field exercise at the GAC Facility in Searsport
- Completed a Mobile Command Post communications drill during the St George River Canoe Race
- Completed a Mobile Command Post communications drill during the Passagassawakeag River Canoe Race
- Completed a School Active Shooter tabletop exercise at the Waldo County Technical Center
- Participated in a U.S. Coast Guard-sponsored Maritime Mass Rescue tabletop exercise
- Completed a Structure Fire incident command tabletop exercise
- Participated in a State Mutual Aid Agreement tabletop exercise
- Completed a Wildland-Urban Interface Fire incident command tabletop exercise
- Completed an overnight Red Cross Evacuation Shelter field exercise at the Lincolnville Central School
- Completed a Countywide Power Outage tabletop exercise
- Completed an Emergency Amateur Radio field communications exercise
- Hosted a two-day, four-county Radio Communications drill
- Instructed ten national incident management system (NIMS) courses
- Facilitated four field training sessions on the County Mobile Command Post
- Set up an automatic telephone alerting system for activating the County Emergency Management Teams
- Signed Memorandums of Agreement with Central Maine Power, RSU 3 and 20 school districts, the Waldo County Technical Center and Unitel Company.
- Reviewed and issued credential cards for volunteers of four County Emergency Management Teams
- Worked to get the County hazardous materials operations team certified and operational
- Provided planning, training and equipping support to the County Emergency Amateur Radio Team
- Established an Amateur Radio Automated Packet Reporting System (APRS) station; upgraded our Packet capabilities, adding a Digital Smart Technologies for Amateur Radio (DSTAR) capability.
- Provided administrative support to the Waldo County Search and Rescue Team
- Completed a major overhaul of the County Emergency Operations Plan and added a new annex on Debris Removal. Updated the Hazard-Specific appendices to follow an Incident Action Plan format.
- Assisted local communities with updating their municipal Emergency Operations Plans
- Coordinated the rewrite of the County Hazard Mitigation Plan
- Began working on the development of a County Continuity of Operations Plan.
- Developed a Statewide Radio Communications Resource Book
- Developed a Statewide Incident Management Assistance Team Resource Book
- Developed initial response checklists for immediate actions for winter storms, hurricanes, forest fires, tsunamis, and mass casualty incidents.
- Developed pre-incident action plans for local fire departments for structure fire and wildfire responses.
- Participated in ongoing State Incident Management Assistance Team steering committee meetings to develop state standards for incident command specific positions.
- Provide municipal maps to local first responders for planning and response operations.
- Created a County database of pre-identified Lifeflight Landing Zones throughout the County.

Response and Recovery Accomplishments

Response activities are undertaken in the immediate aftermath of a disaster that help to reduce casualties and damage, and that expedite recovery. Response activities include warning, evacuation, rescue and other similar operations.

Recovery activities include the reconstruction, repair and rebuilding intended to restore a community. In addition to permanent repairs to bridges, roads and buildings, these activities include helping victims return to permanent housing, community redevelopment activities, and long-term redevelopment planning.

The following response and recovery activities were completed this past year

- Supported the Warden Service and Lincolnville Police Dept during a two-day search for a lost person
- Activated the County Emergency Operations Center for Hurricane Earl
- Recalled the County Incident Management Assistance Team for the Penobscot Narrow Bridge Bomb Threat
- Deployed an Advance Team of the County Incident Management Assistance Team to a Mass Casualty Incident in the Town of Brooks
- Activated the County Emergency Operations Center for a Winter Storm
- Processed municipal damage assessment reports in order to request Presidential Disaster Declarations.

Capitol Improvements

In order to ensure that the County has an effective and reliable emergency management system, the County EMA office develops plans for capitol improvements; researches, writes and submits grant applications; completes permitting requirements; competes project engineering, inspections and administration; and contracts with vendors and consultants in order to provide these systems. The following capitol improvement actives were completed this past year:

- Completed Federal and local permitting and worked with the Architect-Engineer consultant for the New Waldo County Emergency Operations Center and Sheriff's Office. Saved the County nearly \$15,000 in permitting fees by completing the Federal Environmental Assessment in-house. The County was successful in receiving a Finding Of No Significant Impact or FONSI.
- Completed the construction administration and contracting for the new Aborn Hill Radio Communications Tower located in the Town of Knox. Saved the County nearly \$8,000 in engineering fees by completing the permitting and construction administration in-house.
- Worked with the County technology consultant to acquire the Response Plans Module for the Spillman Computer-Aided Dispatch (CAD) System. This will allow the local fire departments to automate their response protocols and ensure a quicker and more reliable response.
- Completed major communication upgrades to the County Mobile Command Post, to include a Satellite Phone System, Landline Phone System, Vehicle Radio Repeater, VHF mobile radio and UHF mobile radio systems, and a cellular mobile data system.
- Acquired two new radio repeaters for Aborn Hill. This provides a new narrowband, digital VHF radio system for the County EMA program and a new command and control radio repeater channel for first responders.
- Acquired Amateur Radio equipment at Aborn Hill for UHF transmissions and to implement the DStar system.

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 emergency management 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 prosecuted by the District Attorney's Office in 2010 continued to be high when compared to counties with similar population. The total of adult criminal cases was 1486, only slightly smaller than the 1511 I reported in 2009. Other counties have seen a sharper decline, particularly in District Court prosecutions. One explanation for the state-wide trend is 2009 legislation which converted many Operating After Suspension (OAS) cases from criminal to non-criminal traffic violations. Traffic violation cases are still prosecuted by the office but are not included with the District Court filings. Non-criminal civil violations have decreased in recent years. These cases, which include Possession of Marijuana, Possession of Alcohol by Minors, and Possession of Drug Paraphernalia, totaled 279 in 2010. The number was as high as 367 in 2008, a large increase from the 290 cases reported in 2006. The recent higher numbers may be an anomaly. Juvenile cases had been increasing recently but declined in 2010, from 101 to 89. Juvenile filings vary substantially year to year. The 2010 numbers were still higher than the 77 I reported in 2006 and 2007.

Filings in Superior Court, where the most serious criminal cases are prosecuted, continue to be high. There were 384 Superior Court filings in 2010, down slightly from 2009 but far higher than the 273 reported as recently as 2005.

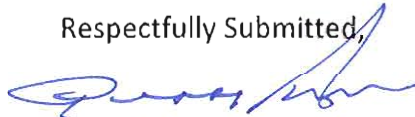
The office was able to keep pace with this volume despite the substantial allocation of court time to the Stockton Springs hostage case (State v. Hofland). This case consumed several dozen days of court time from 2008 through 2010 before concluding early in 2011. Veteran prosecutor Eric Walker of Belmont handled the bulk of the other Superior Court matters and achieved excellent results because of his hard work and sound judgment. Deputy District Attorney Walker was assisted in adult matters by Assistant D.A. Neil Prendergast of Camden and in juvenile matters by Assistant D.A. Miriam Johnson of Bath. Miriam handled juvenile cases skillfully in all four counties of this prosecutorial district. We were disappointed when she resigned early in 2011 to enter private practice, but pleased when Knox County Assistant D.A. Lindsay Jones assumed the juvenile caseload.

The office relies each day on its hard-working county staff. During 2010 the County Commissioners recognized that our administrative staff needed assistance. As the year ended, Dayne Beckett of Belfast joined the office as receptionist, supporting the work of Carla Rogerson of Searsport, who is responsible for Superior Court matters, and Karen Knox of Searsport, who handles the nearly 1400 District Court matters. Debbie McAllian of Bucksport works incredibly hard as Victim Witness Advocate for adult cases, easing the burden of court

appearances for the hundreds of civilian and police witnesses. Finally, Harriet Kearns of Camden is the devoted part-time advocate for child cases. Her work with the young victims as the Stockton Springs school case slowly moved to its conclusion was truly extraordinary.

During the 2010 the office staff continued to address the long term challenges within the criminal justice system, such as substance abuse and domestic violence, as well as emerging issues such as elder abuse. Resources are likely to remain stretched thin. The state budget situation still included unpaid “shutdown” days for prosecutors, but on a reduced basis later in 2010. We are successful in our work only when there is close coordination of all public safety resources: law enforcement, courts, corrections, probation, diversion programs such as Volunteers of America and the Restorative Justice Project, as well as prosecution. The District Attorney’s office is proud to play a critical part of Waldo County’s coordinated criminal justice and public safety system.

Respectfully Submitted,



Geoffrey Rushlau

District Attorney

WALDO COUNTY PROBATE COURT ANNUAL REPORT 2010

To the Honorable Waldo County Commissioners & Citizens of Waldo County

Thank you for this opportunity to report on the 2010 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 Elaine Russell. 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.

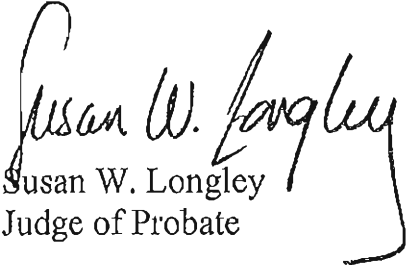
Beyond the above, we would like to close by stating that the Year 2010 was a year in which 255 new probate cases were opened and 607 passport applications were processed. In addition, probate court staff took 514 passport photos for customers applying for their passports.

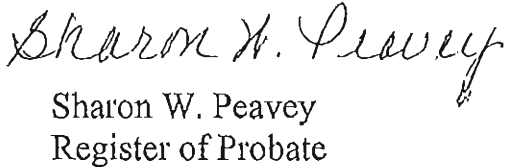
For those of you who may not otherwise know how/when to find us in court, we are located at 39A Spring Street in Belfast. Our regular office hours are Monday through Friday from 8:00 a.m. to 4:00 p.m., with Court itself in session at least every Wednesday. That being said, our duties do, however, require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

Respectfully,


Susan W. Longley
Judge of Probate


Sharon W. Peavey
Register of Probate



2010 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 Bink
- VICE PRESIDENT:** Ian Collins
- SECRETARY:** Eric Bunker
- TREASURER:** Anne Rothrock
- MEMBERS:** Jennifer Brown, Jessica Fricke, Robert Nelson, John Pineau, Rose Raso, Kai Applebee

www.extension.umaine.edu/waldo

The University of Maine Cooperative Extension

UMaine Extension is a 501(c)(3) nonprofit organization. All funds received are used to support Extension programs and services. For more information, contact your local Extension office or the National Extension System.

University of Maine Cooperative Extension Waldo County

992 Waterville Rd, Waldo, ME 04915
(207) 342-5971 or (800) 287-1426 (in Maine)
(207) 342-4239 fax
ceda@umextmaine.edu



EXTENSION EDUCATORS:
Jane Husted, Business & Community Development, #1013
Rick Kennerly, Agriculture & Natural Resources, #1014

EATWELL NUTRITION ASSOCIATES:
Beth Chamberlain, #1020 and Pat Fricker, #1019
Wanda Lincoln, Nutrition Education Professional

4-H PROGRAM AIDE: Joyce Wanner, #1012

MAINE FAMILIES:
Dore Russell, #1018, Ellis Wender, #1017
Wesley New, #1021, Coordinator

EXTENSION SUPPORT STAFF:
Sara Arsenault, #1010
Billie Jo Pendleton, #1011
Liz Stanley, Hort Aide, Knox Lincoln-Waldo County, 1-800-244-7104
Cynthia Fitzgerald, Ext Educator, Kennebec & Waldo, 1-800-287-1481

Newsletters & Collaborative Websites

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

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

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

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

Publications Catalog <http://umextmaine.edu>
Listing of available University of Maine Cooperative Extension publications

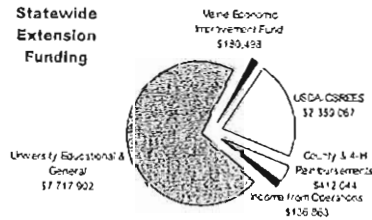
Signs of the Seasons: A Maine Phenology Project <http://umaine.edu/signs-of-the-seasons>
Participants help scientists document the local effects of global climate change by observing and recording the phenology (seasonal changes) of common plants and animals.

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



This pie graph illustrates the financial resources for programs offered, supported and managed from the Waldo County office.

Each year, Waldo County tax dollars support the UMaine Extension with physical office space, support staff salaries, office supplies, equipment and some programming expenses.

Local Salaries and Benefits	\$607,190
Printed Support from UMaine*	\$390,376
Computer Equipment & Networking	\$5,587
Publications	\$836
Postage	\$4,510
Telephone	\$1,461
Travel	\$31,821
Total	\$1,031,931

*PRINTED SUPPORT FROM UMAINE INCLUDES SALARIES & BENEFITS IN SUPPORT OF EXTENSION PROGRAMS AND SERVICES.

Local Partnership

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

Salaries	\$350,522
Supplies	\$4500
Utilities	\$1700
Repairs/Maintenance	\$1500
Dues and Training	\$300
Postage	\$50

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

Maine Families / Parents Are Teachers Too

Maine Families is a home visiting program for new parents with a focus on family strengths. The program is tailored to meet the needs of each family. Home Visiting professionals provide individualized parent education and support throughout Waldo County to first time parents and adolescent parents. Families may enroll in the program prenatally and may choose to stay with the program until their child is five years of age. The program is based on the premise that parents are their children's first and most important teachers. Parent-child interaction and experiences in the early years determine how the baby's brain develops and sets the stage for the child's future.



In 2010, 124 families received 807 home visits and another 50 families received information by mail. The program also offered parent educational/play groups focused on creating and honoring family traditions, supporting positive parent-child interaction, engaging in large motor and cooperative play, and preparing nutritious snacks. All of the children in the program had an established medical provider and were up to date with their well child visits. Of the children enrolled, 95% were up to date on their immunizations. Home safety improved for 10 families with significant gains in home heating and fire safety and awareness of outdoor safety for children in all age groups. Any delays in development are caught early through regular screenings and those children are referred on for early intervention 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 community resources
- Child development and ways to encourage healthy development



A Family Story

Our Home Visitor has been working with a single dad and his now 3 year old son for nearly 3 years. Dad has literacy challenges of his own and would often report that he disliked reading with his child and avoided story time at home. Our Home Visitor offered encouragement and support, provided books on a regular basis and explored with Dad ways to book share that are not reliant on the printed word. Helping Dad understand and appreciate that his son is experiencing Dad's stories not only is words and stories but also by the close time they share, the intimacy of that time together and the positive memories of this special time with dad each day is part of the greater learning and brain development that is so essential for his son's future school and life success. Dad is now spending time each day reading with his son.

Eat Well Nutrition Education Program

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

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.



Two Nutrition Associates provided nutrition education lessons to 81 adults in families that included 153 members. 44 of these adults were seniors over the age of 60. They graduated 46 adults from the program. They also provided nutrition lessons to 15 groups serving 490 youth throughout Waldo County.

- Adults in the program show great progress in their ability to provide better nutrition for themselves and their families 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.

Searsport Afterschool program

The students in the Searsport Afterschool program with the help and direction of UMaine Extension's Nutrition Associate Pat Fraser from the Waldo County Cooperative Extension have developed a student led nutrition program. Students are involved in preparing snacks for the whole school twice a week as part of the fresh fruit and vegetable program. The students have also been involved in planning and hosting Searsport Elementary school's very first health fair. The students were able to pick out and prepare healthy snacks as part of the educational night. "I like to prepare the snacks because it is fun and healthy," said Lily when asked how she liked the nutritional program.

2010 Success Stories

"I had a stay-at-home mom who started exercising after a couple of lessons on physical activity. She wanted to set a good example for her children - she took them out walking at least 4 times a week. She also became more conscientious about healthy eating and food choices for her children. I shared several kid-friendly recipes incorporating fruits and vegetables, which she cried at home."

"One of my clients was a single Dad. He wanted to know more about cooking and food safety. We started with an egg lesson then we did casseroles, vegetables and soups. We also did lessons on dish washing, food safety and food storage. I was very proud of him. He was very proud to receive the certificate at the end of the program."

"Four ladies in one of my senior groups have diabetes. They were pleased with the information they received. They have all increased their fruits & vegetable intake and reduced their intake of carbohydrates."

"I had a client who wanted to change her meal options to include more fresh fruits, vegetables, and whole grains. Using 'Eating Right is Basic' (ERIB) recipes I was able to show her how easy it was to include fruits and vegetables to make easy salads and main dishes. Broccoli Rice Casserole and Easy Rice Pudding were two of her favorites. At the end of our lesson series she was using whole grains at most meals and fruits and vegetables at every meal."

Home Horticulture

Home Gardening

In 2010, we received over 660 questions from home gardeners and schools. Many people e-mailed photos to help us identify pests and plant diseases. Interest in home vegetable gardening continued to increase along with sustainable landscaping practices, and dealing with invasive plants and insects. The growing season was generally excellent for vegetables and ornamentals.

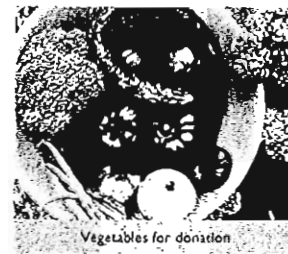


Bumblebee on zinnia

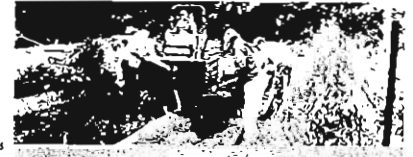
Maine Harvest for Hunger

Plant-A-Row for the Hungry transitioned into a new program called Maine Harvest for Hunger. Home gardeners, farmers and schools in the Knox-Lincoln and Waldo County region donated and reported more than 28,540 pounds of produce to soup kitchens, shelters and food pantries.

<http://extension.umaine.edu/harvest-for-hunger>



Vegetables for donation



Belfast Community Garden Volunteers get ready for Spring

Master Gardener Volunteer Program

25 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. 186 long-time Master Gardeners continue to volunteer - doing gardening and environmental education with youth, presentations for the public, assisting people who have difficulty with gardening, beautifying public places, and growing food for those in need. In 2010, they reported over 6000 volunteer hours.



Resources for Home Gardeners:

Waldo Extension: www.extension.umaine.edu/waldo
 UMaine Extension Publications: www.extensionpub.umext.umaine.edu
 Gardening and Horticulture: www.extension.umaine.edu/gardening
 Pest Management for Home Gardeners: www.extension.umaine.edu/homegarden/pest
 Soup Kitchens: www.maine.gov/agriculture/collections/our-eyes-are-here/
 Soil Testing: www.slab.umext.umaine.edu
 YardScaping: www.yardscaping.org
 Pro New England: www.pronewengland.org
 eXtension: www.extens.ion.org
 Maine School Garden Network: www.misgn.org
 MOFGA: www.mofga.org
 Maine Harvest for Hunger: www.extension.umaine.edu/harvest-for-hunger

Liz Stanley, Horticulture Program coordinator, 1-800-244-2104 elizbeth.stanley@maine.edu

4-H Youth Development

Little Beavers Cloverbuds

(youth age 5 - 8 years old)



At Knox's Little Beavers Cloverbuds meeting, members learned about the kinds of birds how to hatch them and watched videos of birds hatching. Then they put the eggs in the incubator to wait.



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

Hi, my name is Natalie. I am 13 years old and I live in Winterport, Maine. I have been in 4-H in the sheep project for six years. I enjoy learning new things about my sheep and new techniques for showing. I also have five or six lambs I am working with right now. They are about a month and a half old. I am working with my showmanship animal too. We go on walks around the barnyard and set

up once or twice before I return her to the barn. During my sheep project I have learned lots of life skills like cooperation, helping others, and how to control your emotions. These skills will all come in handy when I become an adult, because I would like to be a veterinarian. In the future, I hope to learn more about livestock, like sheep, to help my career.

4-H COUNTY COLLABORATIONS

Habitat for Humanity

Waldo County Habitat for Humanity successfully completed their first home making it possible for the family to move in before the winter holidays. Waldo County 4-H members, volunteers and friends volunteered 37 hours. Participating 4-H members Roger Flannery, Tyler Stevenson, Benjamin Bucklin and Jacob Bucklin worked on shoveling gravel, picking up the yard, strapping the ceilings and applying insulation board.

Healthy Waldo County

In an effort to help youth and adults reduce future health risks, Waldo County 4-H Leaders' Association and Extension Nutrition Associates have teamed up with Healthy Waldo County initiatives. Waldo County 4-H has adopted a policy to provide sunscreen and demonstrations for youth and volunteers who participate in 4-H out-of-activities. The Eat Well program provided fun nutrition enrichment blocks for a local afterschool program, culminating their learning with a health fair.

4-H Youth Development

4-H AFTERSCHOOL PARTNERSHIPS

In 2010, Waldo County 4-H worked with over 300 youth, age 5 - 18, in 10 afterschool programs.

Game Loft

The Game Loft is a 4-H afterschool program that serves about 150 youth per year. The program gives them many opportunities to learn leadership, volunteerism, and personal direction. This year The Loft has expanded to Unity one day per week and serves between 8 and 15 young people every Thursday afternoon. At both sites young people between the ages of 8 and 18 eat nourishing meals and snacks, play non-electronic games and learn to cooperate, and become members of the community.

One of the most important tasks for Game Loft participants is to become a volunteer. This year more than 100 young people have donated their time through projects sponsored by The Game Loft. More than 50 have donated at least 10 hours to volunteer at The Loft and in the community. Of those 50 dedicated volunteers four have donated more than 100 hours of volunteer service each.

These volunteers have done the following:

- shoveled snow for elderly or disabled Belfast residents allowing them to stay in their homes during the winter.
- cleaned the grounds and helped set up at Arts in the Park.
- taught games and supervised young children in the Pokemon Club.
- assisted in record-keeping and food service at The Game Loft.
- traveled to Canada to volunteer at Kings Landing Historical Settlement.
- run games at the Rockland Public Library game night.
- did yard work for an elderly Belfast resident and helped at the Belfast Block Party.

On Earth Day this April they will be helping the Belfast Garden Club plant shrubs at Grove Cemetery. These young people have learned that it is a privilege to be citizens of a community and that full citizenship requires full participation. We believe that these lessons will benefit not only the young people in the program but also the community as a whole.

Ames/Weymouth School

Students met 4 times during the summer to participate in a food exploration class. Led by a certified teacher, this program introduced students to local fresh fruits and vegetables and allowed them to sample and prepare these foods in healthy ways. During one class, students sampled multiple varieties of blueberries and raspberries grown at a local farm. Students used their sense of taste, touch and smell to describe the similarities and differences between the varieties. They then used the fruit to create fruit tarts to enjoy! Another class brought in a local gardener as a guest chef. Students used the fresh produce from her garden to create a nutritious meal.

Afterschool Partnership with Local Farm

As a result of a partnership with a local farm, Frankfort and Stockton Spring afterschool youth participated in a horsemanship program for beginners. Twenty-three youth learned how to handle, care for, groom and ride horses, totaling 50 hours.

Frankfort:

- Makaya: "My most challenging moment was the first day. I never rode a horse before and I was scared to ride Donnie."
- Mariah: "My most challenging moment was cleaning the horses hoofs. I thought that I would hurt the horses."

Stockton Springs:

- Kimber: "We learned how to bond with horses and other riders."
- Neveda: "I think my most challenging moment was learning to put on a Western Saddle."

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, Thorndike, Waldo and Knox on participating farms. This project is also focused on reducing erosion and pollution caused by excessive nutrient applications. In 2010, two field days and one workshop were held with 60 people expressing interest in shifting production techniques to no-till corn silage production.

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. In 2010, we traveled to Denmark to learn how small farms incorporate bread wheat into their farming systems.

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. This project is continuing in 2011 with a dairy cost of production study of 40 Maine farms.

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 25 "seniors" participated in the class.



Rick teaching tractor safety in Waldo County

Rural Living Day

For the 17th year, the Waldo County Extension Association held "Rural Living Day". In 2010, this was held at Unity College and featured 16 workshops for participants.

In 2010, Chantelle Whitcomb of Merrill was the recipient of a \$500 scholarship to continue her studies at Massachusetts College of Pharmacy and Health Sciences. The Extension Association awards a scholarship each year to a graduating senior from Waldo County.

Tractor Safety Courses

This is the 21st year Rick Kersbergen has offered and taught this course, working with Ingraham'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 2010, 16 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.

Corn Silage Variety Trials

The Waldo County office coordinates the annual corn silage variety trials. In 2010, trials were conducted in Belfast and Leeds, Maine with 18 varieties planted in replicated trials. This program is now funded with support from Maine Corn Seed dealers.

Results can be found at www.umext.maine.edu/Waldo/Ag/Archive/2010/MaineCornHybridPerformanceTrial.pdf

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 walk, Small Farm Field Day and the Farmer to Farmer conference. Farmer to farmer was held in Waldo County in November of 2010 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. In 2010, Kersbergen and Camryn Fitzgerald held a 4 week "Beginning Farmer" class that resulted in 26 graduates!

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

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

Maine Farmland Trust also partnered with the University of Maine Cooperative Extension to facilitate the transfer of farms to "new generation" producers.

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 Spear as President. Rick also serves as a cooperating research scientist with the Agricultural Research Service New England Plant Soil and Water Lab in Orono.

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.

Major components of the program are:

- Workshops - two to four are 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
- Cashing in on Business Opportunities - a free online educational curriculum.

Extension Partners with Business Owner to Provide Education

A local business owner, Cathy Roberts of Montville, recognized one way to network with other business owners and to introduce them, real-time, to her business; offer a business management workshop at her place of business on Rt. 3. Piece works, Inc.

business aspects of my furniture making business." Yet another person said, "The workshop was very comprehensive. I will keep better records of my time and keep better records of all my costs."

She contacted Cooperative Extension to see if we would be interested in partnering with her to provide this opportunity because, as she said, "fifteen years ago when I was starting my business, I took every Extension [business management] workshop that was offered."



Lincolntonville and Montville work together

In response, Cooperative Extension presented a business management workshop. Additionally, she reached out to the Maine Wood Products Association to let them know the workshop was focused on the issue of Pricing Your Product.

By inviting business owners into her shop, she provided a snapshot of how her small business operates, a rare, networking mechanism for isolated small businesses, and an entrepreneurial venue for providing quality, research-based education for micro-businesses in the area.

Not only did 10 people get to know a bit more about pricing, but the Director of MWPA said, "Based on my experience with small business owners, it [this workshop] should be REQUIRED!" Another participant said, "This was great, just what I needed. Now I'm motivated to learn more about the

Doing Business Radio Show

What two things do an island bookstore & bakery, 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 from 2000 - 2010 Extension educator Jane Huskell featured them and 133 other very small Waldo County businesses on live, hour-long Doing Business shows - this is Community Radio, WERU-FM.



Featured on Doing Business Small business owners from Islesboro and Liberty discuss the courage to grow and change your business

Over the years 217 small business and resource agencies from every Maine county except York and Aroostook sat in the studio with her.

The show which ran for 10 1/2 years ended in September 2010.



Jane hosts a show featuring the Maine Artisans Collective from Lincolntonville

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 were 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 www.org. Take time and listen to archived shows that may feature your neighbors; they are archived at <http://archives.weru.org>

Online Small Business Library

<http://umaine.edu/ext-business/online-small-business-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
 - Marketing
 - Customer service
 - Pricing
 - Insurance
 - and more
- Business assist organizations
- Lending agencies
- Trade associations
- Surviving tough times



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 continues to share its success at conferences with Extension colleagues across the nation. In 2010, over 30 Maine residents were trained with Strengthening Your Facilitation Skills (SYFS).

Over 250 people have attended a 20-hour training, Strengthening Your Facilitation Skills, which is designed to build the working capacity of groups.



"Forces driving and restraining" a planning process

One Citizen Facilitator Story

As a 2nd year Americorps VISTA, we were asked to deliver some trainings, and I elected to do a brief training on meeting facilitation. In a 45 minute session, I was able to cover only the high points of the skills I gained (what is facilitation, why do it, how to prepare for a meeting, forming working agreements, etc), but we spent a bit of time on conflict, mutual learning, and disruptive behavior, as well, and talked extensively about how having the "right words" prepared can make you a gentle, yet firm guide for a group. I've gotten a handful of emails since the training asking "How can I learn more?" "How can I take that class, too?"

A volunteer in Unity said, "The SYFS training under my belt has helped me be, not only a better meeting facilitator, but a better group member- more focused on the process, less afraid to speak up in vulnerable moments, more calm and composed as I facilitate a meeting and more able to think clearly about how to move the process or project forward."



Trained citizen facilitators are partnering, mentoring and working in our communities:

- Strategic planning with New Forest Institute
- A local theater group
- Maine State Library
- Maine Library Commission
- Leadership development with Mid-coast Magnet
- Transition Times
- Local afterschool program development
- VISTA staff development

University of Maine Cooperative Extension Statewide Highlights

A sampling of programs that have statewide and local importance.

Our Digital Evolution

The past year marks an important division between Extension's past and future. While still believing in the value of human connection, we have put a strong emphasis on developing digital resources and educational programs in order to meet the measure of how people learn and interact in the world, now and in the future. We are creating new educational videos that address an ever-widening array of needs that are shared across the University of Maine website and embedded in online publications making it possible for anyone to learn how to grow, harvest, and/or preserve various berries in Maine...or learn about food safety at farmers' markets...or understand how to look for BEDBUGS...and much, much more. Is it working? Google Analytics data suggests an enormous response, especially extending our ability to help Maine people access research-based information and improve their lives.

Nutrition and Physical Activity

In Maine, more than 28 percent of children age 10-17 are overweight or obese, and children in limited-income families are twice as likely to be overweight or obese as their middle income peers. Our Eat Well Nutrition Education Program provides limited-income families with and basic nutrition, physical activity, and food resource management education. We worked with over 15,000 young people this year through school enrichment programs and summer youth programming; and 2,125 families in one of three ways: one-on-one in their homes; by presenting lessons in small group settings; through Eat Well By Mail, our correspondence course which can be customized to address specific individual needs.

As a result, more than 13,000 youth increased their knowledge of the essentials of human nutrition, increased their ability to select low-cost, nutritious foods, and now eat a variety of foods. One of our nutrition aides offers:

"I asked one of my clients in Portland if my book had helped him. He beamed and said that he was saving \$15.00 every two weeks at the grocery store. He's got buying processed meats. His cholesterol is lower, his blood sugar is in control. He said that I encouraged him to eat less, more often and by alternating that to his weight loss and the fact that he's maintaining his new weight."

4-H Youth Development in Maine

In 2010 more than 31,300 youth participated in the Maine 4-H programs. Their participation included attending 4-H camps, 4-H community clubs, and 4-H after-school and 4-H community enrichment programs. There were more than 14,200 who participated in hands-on experiential learning related to science, engineering and technology, engaging in numerous projects such as robotics, animal science, plant science, and environmental science. More than 1000 youth engaged in citizenship projects and were actively involved in making a positive difference in their local communities. Examples included growing food for a local food pantry, helping to establish a community garden, supporting the families of deployed soldiers, and developing safety trails for recreational vehicles such as ATVs (all terrain vehicles). There were also 19,000 youth engaged in 4-H projects that focused on healthy lifestyles who learned about food and nutrition including how to grow their own food, and how to stay active to improve their health and minimize the risk of childhood obesity.



The Maine Compost School helps people understand how to recycle organic material, reduce their contributions to landfills, and produce rich, valuable, soil enhancing compost, a marketable commodity. Participants come from throughout the state and are professional compost operators, farmers, municipal workers, homeowners, teachers, and students who gain certification in week long or 2-day programs. The School is a partnership between UMaine Extension, the Maine Department of Agriculture, Food, and Rural Resources, Maine Department of Environmental Protection, and the Maine State Planning Office. In the last two years, six new

compost businesses were started in Maine as a direct result of the Maine Compost School, creating 17 new jobs and a variety of seasonal employment opportunities.

Harvest for Hunger

UMaine Extension's Harvest for the Hungry Program involves home gardeners, Master Gardeners, and other volunteers who grow and glean fresh fruits and vegetables and donate them to needy individuals and families in Maine. During the 2010 garden season, UMaine Extension collected 191,977 lbs of fresh fruit and vegetables to give to food banks, soup kitchens, service organizations, and directly to families as part of our healthy lifestyles educational programs. At an average market value of \$1.09 per pound, the contribution was valued at more than \$325,400. The program's objectives are to mitigate hunger, improve nutrition and health, and help the recipients develop lifelong positive nutritional habits.



Maine's Climate Future

In response to a 2009 request by Maine's Governor, UMaine Extension and Maine Sea Grant collaborated with the UMaine Climate Change Institute and other partners to edit and produce Maine's Climate Future's An Initial Assessment. This document served as the foundation for the statewide stakeholder process for climate preparation through a resolve from the legislature to work towards gathering data, information and recommendations for all six states across Maine, and resulted in a consensus and summary documents provided to the legislature who in turn created a resolve to continue the work toward the development of a complete Climate Change Adaptation Plan for Maine, work that was initiated in the following legislative session.

Growing Alternative Fuels

For the past two years Extension has been researching the use of perennial grasses left from small grain rotations to be used as solid fuel crops. We are now working with the UMaine Process Development Center on a Bio-mass Engineered Fuel Project, a \$1.05 million initiative recently funded by the State of Maine Technology Asset fund linking UMaine research and development with Maine farmers, energy consumers, companies, and entrepreneurs to develop and commercialize biomass fuel in the form of grass-based pellets. In the next four years, the project will focus on the manufacturing efficiency of converting energy crops to solid biofuel, and testing that biofuel for performance, combustion efficiency, and ultimate commercial potential.



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 required, showing in detail the estimate of the amount of money to be expended under this chapter within the county or 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 a free extension within any county or combination of counties for the purposes of this chapter shall be used for the salaries of clerks, provision of office space, supplies, equipment, postage, telephone, a computer covering the salaries of county educators and such other expenses as necessary to maintain an effective county extension program.

**Excerpt from Title 1, Chapter 1 of the Maine Revised Statutes, §§91-§195*



Making a Difference

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

WALDO COMMUNITY ACTION PARTNERS (WCAP)

TO: THE HONERABLE 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 valued at \$9,476,160.00 for Waldo Counties low-income population and public transportation for Waldo County people from October 1, 2009 to September 30, 2010.

Public Transportation is available for all Waldo County Residents to Belfast, Bangor, Rockland, Waterville and Augusta on a regular basis. Last year WCAP delivered 11,199 trips for general public riders traveling 99,847 miles.

Overall the Waldo County Transportation Program delivered 106,026 one way trips traveling 2,648,762 miles for 2,455 people.

WCAP's Outreach and Referral office assisted low-income families with heating their homes keeping 6,737 people warm last winter.

268 Low-income families were provided an opportunity to participate in WCAP's Head Start Program strengthening families in education, health care, social skills and the 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.

118 Low income residents of Waldo County, without dental insurance, were provided free or low cost dental services. Unfortunately WCAP's Dental project was dismantled on March 1, 2011 due to the lack of steady funding necessary to continue.

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 200 qualifying families.

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

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

183 Volunteers contributed 35,845 volunteer hours assisting WCAP in meeting its mission goals.

Community Services Block Grant funds support programs and the overall operations of the agency making it possible for these services to be delivered in Waldo County:

SERVICE STATISTICS:

WALDO COUNTY

Program Services Provided	Number Served		Dollar Value of Service	
Transportation	2,455	Individuals	106,026 Trips	\$2,002,909.00
Home Energy Assistance	3,034	Households	6,737 Individuals	\$ 2,688,067.00
Energy Crisis Intervention	269	Households		\$ 79,497.00
Head Start and Child	182	Households	268 Individuals	\$1,832,970.00
Weatherization	200	Households	371 Individuals	\$1,379,647.00
Home Repair	10	Households	25 Individuals	\$183,653.00
Donated Commodities	1,177	Households	3,040 Individuals	\$114,726.00
Central Heating Improvement	91	Households	207 Individuals	\$121,850.00
Dental Program	118	Individuals		\$12,881.00
Early Head Start	46	Individuals	54 Visits	\$147,782.00
<u>Program Related Services</u>				
Keeping Seniors Home	103	Households		\$.00
Electric Lifeline Program (ELP)	1092	Households		\$ 412,752.00
Child Care Food Program	26	Homes/140,773 Meals Served		\$ 164,954.00
Appliance Replacement Program	27	Households		\$ 11,278.00
Keep Me Warm	60	Households		\$ 14,291.00
Credit Assistance	3	Households		\$ 8,400.00
Safety Seat Program- Seats	129	Car Seats		\$ 7,740.00
Safety Seat Program-Checks	164	Safety Checks		\$ 3,280.00
Holiday Projects				\$ 54,783.00
700 Families received Thanksgiving Baskets				
1,100 Families received Christmas Baskets				
			Total	\$ 9,476,160.00

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 2010 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 for 2010:

- Honored outstanding conservationist of the year at the 2010 Annual Meeting/Banquet
- Provided technical assistance and guidance to Waldo County individuals and municipalities.
- 53 individuals and units of government installed one or more conservation practices
- Wrote 14 Environmental Quality Incentive Program (EQIP), 10 Conservation Security Program (CSP) and one Wildlife Habitat Incentive Program (WHIP) contracts amounting to \$852,000 allocated for county farmers and producers to assist with manure storage construction, heavy use areas, fencing, seeding and grazing projects on over 9,362 acres in Waldo County
- Conducted fundraising projects with the annual Tree, Shrub and Trout sales.
- Continued supporting partner organizations including Maine Organic Farmers and Gardeners Association, Maine Farm Land Trust, Maine Farm Bureau, Friends of Unity Wetlands, Future Farmers of America
- Hosted a workshop for the Natural Resources Conservation Service to announce the details of the new federal Farm Bill.
- Hosted a Septic System Inspection workshop for over 50 contractors, code enforcement officers and licensed plumbing inspectors
- Partnered with NRCS and University Extension on a SARE Grant that will focus on no-till seeding and utilizing covers crops to reduce fuel and fertilizer costs for Waldo County farmers.
- Hosted a talk/discussion on “Global Warming” and how it has/is/will effect Maine.
- Developed and co-hosted the First Annual Conservation Fair targeting fourth and fifth grade students in Waldo County with over 120 students and teachers attending at Camp Tanglewood in Lincolnville.
- Presented conservation-focused lessons to several grade school classes in Waldo County.
- Partnered with Knox-Lincoln, Kennebec and Somerset SWCD’s to host Mid-Coast Regional Envirothon held at Unity College.

STATE OF MAINE
COUNTY OF WALDO
COURT OF COUNTY COMMISSIONERS



District

1 Betty I. Johnson 323-3767
2 William D. Shorey 548-6114
3 Amy R. Fowler 993-2292

Phone (207) 338-3282
Fax (207) 338-6788
E-mail: 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, 2010

**County of Waldo, Maine
Financial and Operating Report
For the Year Ended December 31, 2010**

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Larry L. Campbell

Certified Public Accountant

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Report of the Independent Auditor

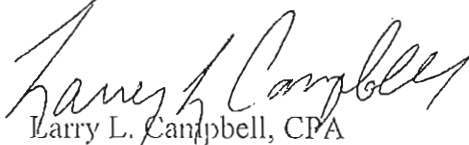
County Commissioners
County of Waldo, ME

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine, as of and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the County of Waldo, Me.

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, and the major fund, of the County of Waldo, Maine, as of December 31, 2010, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The Management's Discussion and Analysis, as listed in the table of contents, is not a required part of the basic financial statements but is supplementary information required by the 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.



Larry L. Campbell, CPA
Certified Public Accountant
September 23, 2011

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COUNTY OF WALDO
COURT OF COUNTY COMMISSIONERS

District

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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

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, 2010. 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, 2010. 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 2009. This is most easily seen in the increase in net assets at year end. At the end of 2009, total net assets were \$3,869,187.71; at the end of 2010, the total net assets were \$4,348,564.51 for an increase of \$479,376.80. 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. This may be seen in schedule comparing the budget to the actual transactions on page 15.

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 reserve 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 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 \$479,376.80 for the year or an increase of 12.39%. 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 \$582,680.35 in spite of the need to increase the liabilities to account for the increases in Accrued Compensated Absences.

C. County transactions.

Revenues for the County, not counting property taxes, increased \$155,502.56. Property taxes increased \$73,269.90. Expenditures for the County decreased \$392,725.72.

D. County debt.

The amount of County long-term, bonded debt has been completely paid off as of December 31, 2010. 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 2010.

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 \$1,400,000.00 which was \$300,000.00 less than in 2009. The cost of this temporary borrowing was \$8,562.15 which was less than the interest payments in 2009 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

On December 31, 2010

	Primary Government		Total	
	Governmental Activities	Business-type Activities	2010	2009
<u>ASSETS</u>				
Current Assets:				
Cash and equivalents -----	\$3,225,312.73	\$396,923.39	\$3,622,236.12	\$3,240,347.65
Due from other governments ----	13,128.24	0.00	13,128.24	0.00
Total current assets -----	<u>3,238,440.97</u>	<u>396,923.39</u>	<u>3,635,364.36</u>	<u>3,240,347.65</u>
Noncurrent Assets:				
Land -----	410,400.00	0.00	410,400.00	410,400.00
Buildings, vehicles, and equip. --	2,989,545.50	0.00	2,989,545.50	2,741,978.50
Accumulated depreciation -----	(2,133,637.52)	0.00	(2,133,637.52)	(2,012,555.53)
Total noncurrent assets -----	<u>1,266,307.98</u>	<u>0.00</u>	<u>1,266,307.98</u>	<u>1,139,822.97</u>
Total assets -----	<u>4,504,748.95</u>	<u>396,923.39</u>	<u>4,901,672.34</u>	<u>4,380,170.62</u>
<u>LIABILITIES</u>				
Current liabilities:				
Payroll related liabilities -----	14,197.10	0.00	14,197.10	13,503.51
Accounts payable -----	86,453.94	0.00	86,453.94	0.00
Current part of long-term debt ---	101,213.96	0.00	101,213.96	161,263.96
Total current liabilities -----	<u>201,865.00</u>	<u>0.00</u>	<u>201,865.00</u>	<u>174,767.47</u>
Noncurrent liabilities:				
Noncurrent portion of debt -----	68,911.07	0.00	68,911.07	169,786.83
Accrued compensated absences --	282,331.76	0.00	282,331.76	166,428.61
Total noncurrent liabilities -----	<u>351,242.83</u>	<u>0.00</u>	<u>351,242.83</u>	<u>336,215.44</u>
<u>NET ASSETS</u>				
Invested in capital assets -----	1,329,147.01	0.00	1,329,147.01	1,311,371.76
Designated net assets -----	1,308,924.62	396,923.39	1,705,848.01	1,826,926.81
Unrestricted net assets -----	1,313,569.49	0.00	1,313,569.49	730,889.14
Total net assets -----	<u>\$3,951,641.12</u>	<u>\$396,923.39</u>	<u>\$4,348,564.51</u>	<u>\$3,869,187.71</u>

See the accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2010

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Capital Grants & Contributions</u>	<u>Charges for Services</u>	<u>Net (Expenses) Revenues</u>
Governmental Activities:				
District attorney -----	\$172,726.69	\$0.00	\$0.00	(\$172,726.69)
Emergency management -----	291,254.03	253,644.93	0.00	(37,609.10)
County commissioners -----	426,820.20	0.00	0.00	(426,820.20)
County treasurer -----	56,905.93	0.00	0.00	(56,905.93)
Facility management -----	223,997.51	0.00	0.00	(223,997.51)
Registrar of deeds -----	270,624.31	0.00	330,919.84	60,295.53
Probate court -----	183,495.04	0.00	75,827.79	(107,667.25)
Sheriff -----	965,867.09	0.00	0.00	(965,867.09)
Communications center -----	666,869.92	0.00	0.00	(666,869.92)
Advertising/promotions -----	6,000.00	0.00	0.00	(6,000.00)
Auditing -----	8,000.00	0.00	0.00	(8,000.00)
County extension office -----	42,702.00	0.00	0.00	(42,702.00)
Employee benefits -----	348,017.82	0.00	0.00	(348,017.82)
Soil & water conservation -----	20,475.00	0.00	0.00	(20,475.00)
Other expenditures -----	584,053.32	0.00	207,699.15	(376,354.17)
Depreciation -----	159,006.24	0.00	0.00	(159,006.24)
Interest on debt -----	31,760.13	0.00	0.00	(31,760.13)
Totals -----	<u>4,458,575.23</u>	<u>253,644.93</u>	<u>614,446.78</u>	<u>(3,590,483.52)</u>
Business-type activities:				
Self-insurance -----	<u>582,561.98</u>	<u>0.00</u>	<u>0.00</u>	<u>582,561.98</u>
Total primary government -----	<u>\$5,041,137.21</u>	<u>\$253,644.93</u>	<u>\$614,446.78</u>	<u>(\$3,007,921.54)</u>

See accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
 STATEMENT OF ACTIVITIES (continued)
 For the Year Ended December 31, 2010

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Changes in net assets:			
Net (expense) revenue	<u>(\$3,590,483.52)</u>	<u>(\$582,561.98)</u>	<u>(\$4,173,045.50)</u>
General revenues:			
Taxes -----	4,269,118.11	0.00	4,269,118.11
Intergovernmental -----	150,820.50	0.00	150,820.50
Interest -----	21,840.20	534.60	22,374.80
Miscellaneous -----	231,876.88	60,838.62	292,715.50
Total general revenues -----	<u>4,673,655.69</u>	<u>61,373.22</u>	<u>4,735,028.91</u>
Change in net assets -----	1,083,172.17	(521,188.76)	561,983.41
Transfer In -----	0.00	570,945.00	570,945.00
Transfer Out -----	(570,945.00)	0.00	(570,945.00)
Adjustment to net assets -----	(82,606.61)	0.00	(82,606.61)
Net assets -- beginning -----	<u>3,522,020.56</u>	<u>347,167.15</u>	<u>3,869,187.71</u>
Net assets -- ending -----	<u>\$3,951,641.12</u>	<u>\$396,923.39</u>	<u>\$4,348,564.51</u>

See the accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2010

	Governmental Funds		
	General Fund	Major Fund	Nonmajor Funds
<u>ASSETS</u>			
Cash -----	\$2,113,082.64	\$8,176.37	\$1,104,053.72
Accounts receivable -----	0.00	13,128.24	0.00
Due from other governments -----	1,794.56	0.00	0.00
Total assets -----	<u>\$2,114,877.20</u>	<u>\$21,304.61</u>	<u>\$1,104,053.72</u>
<u>LIABILITIES & FUND BALANCES</u>			
LIABILITIES:			
Accounts Payable -----	\$74,453.94	\$0.00	\$12,000.00
Due to other funds -----	0.00	0.00	1,794.56
Payroll related liabilities -----	14,197.10	0.00	0.00
Accrued compensated absences	282,331.76	0.00	0.00
Total liabilities -----	<u>370,982.80</u>	<u>0.00</u>	<u>13,794.56</u>
FUND BALANCES:			
Designated -----	250,967.30	21,304.61	1,090,259.16
Undesignated -----	1,492,927.10	0.00	0.00
Total fund balances -----	<u>1,743,894.40</u>	<u>21,304.61</u>	<u>1,090,259.16</u>
Total liabilities & fund balances	<u>\$2,114,877.20</u>	<u>\$21,304.61</u>	<u>\$1,104,053.72</u>

See the accompanying notes to the financial statements.

Total Govenmental Funds	
<u>2010</u>	<u>2009</u>
\$3,225,312.73	\$ 2,893,180.50
13,128.24	0.00
1,794.56	0.00
<u>\$3,240,235.53</u>	<u>\$2,893,180.50</u>
\$86,453.94	\$0.00
1,794.56	0.00
14,197.10	13,503.51
282,331.76	166,428.61
<u>384,777.36</u>	<u>179,932.12</u>
1,362,531.07	1,496,486.19
1,492,927.10	1,216,762.19
<u>2,855,458.17</u>	<u>2,713,248.38</u>
<u>\$3,240,235.53</u>	<u>\$2,893,180.50</u>

COUNTY OF WALDO, MAINE
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
For the Year Ended December 31, 2010

	General Fund	Major Fund	Nonmajor Funds
<u>REVENUES</u>			
Taxes -----	\$4,269,118.11	\$0.00	\$0.00
Intergovernmental -----	150,820.50	253,644.93	0.00
Charges for services -----	539,992.84	0.00	0.00
Interest -----	11,575.19	19.38	10,245.63
Other -----	228,476.14	3,400.74	0.00
Total revenues -----	<u>5,199,982.78</u>	<u>257,065.05</u>	<u>10,245.63</u>
<u>EXPENDITURES</u>			
District attorney -----	172,726.69	0.00	0.00
Emergency management -----	101,646.65	185,846.95	0.00
County commissioners -----	499,645.23	0.00	0.00
County treasurer -----	56,905.93	0.00	0.00
Facility management -----	223,997.51	0.00	0.00
Registrar of deeds -----	196,170.37	0.00	0.00
Probate court -----	183,495.04	0.00	0.00
Sheriff -----	1,222,694.09	0.00	0.00
Communications center -----	726,342.07	0.00	0.00
Advertising -----	6,000.00	0.00	0.00
Auditing -----	8,000.00	0.00	0.00
County extension office -----	42,702.00	0.00	0.00
Employee benefits -----	348,017.82	0.00	0.00
Soil & water conservation -----	20,475.00	0.00	0.00
Records preservation -----	0.00	0.00	0.00
Miscellaneous -----	1,942.87	0.00	585,870.88
Debt service -----	71,277.71	0.00	0.00
Total expenditures -----	<u>3,882,038.98</u>	<u>185,846.95</u>	<u>585,870.88</u>
Excess revenues/(expenditures)----	1,317,943.80	71,218.10	(575,625.25)
<u>OTHER FINANCING</u>			
Transferred in -----	67,543.67	0.00	395,167.98
Transferred out -----	(966,112.98)	(65,749.11)	(1,794.56)
Net other financing -----	<u>(898,569.31)</u>	<u>(65,749.11)</u>	<u>393,373.42</u>
Net change in fund balance ----	419,374.49	5,468.99	(182,251.83)
Beginning fund balances -----	1,440,737.39	15,835.62	1,272,510.99
Adjustments -----	(116,217.48)	0.00	0.00
Ending fund balances -----	<u>\$1,743,894.40</u>	<u>\$21,304.61</u>	<u>\$1,090,259.16</u>

See accompanying notes to the financial statements.

Total Governmental Funds	
<u>2010</u>	<u>2009</u>
\$4,269,118.11	\$4,195,848.21
404,465.43	36,967.67
539,992.84	441,787.48
21,840.20	33,785.36
231,876.88	755,475.89
<u>5,467,293.46</u>	<u>5,463,864.61</u>
172,726.69	160,584.74
287,493.60	17,696.66
499,645.23	514,050.48
56,905.93	56,482.33
223,997.51	285,419.03
196,170.37	207,993.25
183,495.04	172,403.68
1,222,694.09	1,135,864.24
726,342.07	721,453.47
6,000.00	8,853.50
8,000.00	8,000.00
42,702.00	41,529.00
348,017.82	841,003.12
20,475.00	19,675.00
0.00	2,811.30
587,813.75	704,665.25
71,277.71	80,944.90
<u>4,653,756.81</u>	<u>4,979,429.95</u>
813,536.65	484,434.66
462,711.65	207,716.60
<u>(1,033,656.65)</u>	<u>(100,210.12)</u>
(570,945.00)	107,506.48
242,591.65	591,941.14
2,729,084.00	2,120,915.85
<u>(116,217.48)</u>	<u>391.39</u>
<u>\$2,855,458.17</u>	<u>\$2,713,248.38</u>

**COUNTY OF WALDO, MAINE
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET ASSETS
For the Year Ended December 31, 2010**

Total fund balance - total governmental funds -----	\$ 2,855,458.17
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. -----	3,399,945.50
Accumulated depreciation, like capital assets, is not a financial resource and, therefore, is not reported in the funds statement. -----	(2,133,637.52)
Long-term debt is not due and payable in the current period and is not reported in the funds statement. -----	<u>(170,125.00)</u>
Net Assets of the Governmental Activities -----	<u>\$ 3,951,641.15</u>

See accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
 RECONCILIATION OF THE STATEMENT OF
 REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF NET ACTIVITIES
 For the Year Ended December 31, 2010

Excess Revenues - total governmental funds -----	\$813,536.65
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Depreciation is not accrued in governmental funds since the acquisition of capital assets are expensed when they are acquired for fund accounting -----</p>	(159,006.24)
<p>Reducing expenditures by the amount spent on capital assets since these are not expensed in the government wide statements -----</p>	267,955.65
<p>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, principal is not treated as an expenditure in the statement of activities. -----</p>	<u>160,686.11</u>
Change in net assets of governmental activities -----	<u>\$1,083,172.17</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 2010:

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2010

1010 **EMA**

Dale D. Rowley, EMA Director
Olga J. Rumney, EMA Deputy Director

1015 **District Attorney's Office**

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

1020 **Commissioner's Office**

Barbara A. Arseneau, County Clerk
Veronica M. Spear, 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**

Robert Walker, Jail Administrator	Stephanie Gracie, P/T Corrections Officer
Christopher Albert, Corporal	Seth Curra, P/T Corrections Officer
Amy Bither, Corrections Officer	David Lindahl, P/T Corrections Officer
Joshua Bowles, Transport Supervisor/Corporal	Steven Montague, P/T Corrections Officer
Nancy Carrel, Cook	Dennis Remillard, P/T Corrections Officer
Robert Cartier, Corporal	Elmer Sweetland, P/T Corrections Officer
Stephen Cole, Corporal	Gregory Morse, P/T Corrections Officer
Chad Corbin, Corrections Officer	Natalie Walker, P/T Cook
Matthew Hall, Corrections Officer	
Randy Fox, Corrections Officer	
January Harpworth, Corrections Officer	
Matthew Hopkins, Corrections Officer	
Michael Hopkins, Corrections Officer	
Laurel Kragh, Corrections Officer	
Christopher Loureiro, Corporal	
Gregory MacKay, Corrections Officer	
Richard Roberts, Corrections Officer	
Carlene Thornton, Corrections Officer	

1065 **Registry of Deeds**

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

DEPARTMENTS**COUNTY OF WALDO EMPLOYEES - 2010****1070 Probate Court**

Sharon W. Peavey, Register of Probate
Susan W. Longley, Judge of Probate
Judith Nealley, Deputy Register
Cari Carver, Clerk
Tracy Rackliffe, Clerk

1075 Sheriff's Office

Scott L. Story, Sheriff
Robert B. Keating, Chief Deputy
Jason Bosco, Patrol Detective
Dale C. Brown, Patrol Sergeant
Matthew C. Curtis, Detective
C. Glenn Graef, Patrol Deputy
James Greeley, Patrol Sergeant
Scott Jones, Patrol Deputy
Gerald Lincoln, Jr., Patrol Deputy
David M. Mushrall, Patrol Deputy
James I. Porter, Patrol Deputy
Merl L. Reed, Detective
Eugene Rega, Patrol Deputy
Benjamin L. Seekins, Patrol Deputy
Daniel P. Thompson, Patrol Deputy
Jason Trundy, Lieutenant
Arthur Smith, Patrol Deputy
Nicholas Oettinger, Patrol Deputy

Katherine Cunningham, Administrative Secretary
Brenda G. Dakin, Administrative Assistant to the Sheriff

David Caswell, P/T Patrol Deputy
Christopher Dyer, P/T Patrol Deputy
Kenneth Fitzjurls, P/T Patrol Deputy
Kevin Littlefield, P/T Patrol Deputy
Damien A. Stone, P/T Patrol Deputy
Darin Moody, P/T Patrol Deputy - F/T (12/09)
Benjamin Wheeler, P/T Patrol Deputy
Kyle Haseltine, P/T Patrol Deputy
Christopher Ross, P/T Patrol Deputy
Jordan Tozier, P/T Patrol Deputy

Wendall Story, Civil Process
John A. Ford, Sr., Civil Process

1076 Communication Center

Owen Smith, Director
Randy D. Stevenson, Supervisor
Andrew Cardinale, Dispatcher
Elizabeth Daggett, Dispatcher
Lorraine Gray, 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
Richard Crossman, Dispatcher
Christopher Therrien, Dispatcher

Jeanmarie C. Ahern, P/T Dispatcher
Michelle Clement, P/T Dispatcher
Linda Wry, P/T Dispatcher

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, 2010

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<u>REVENUES</u>			
Taxes -----	\$4,269,117.89	\$4,269,118.11	\$0.22
Intergovernmental -----	0.00	150,820.50	150,820.50
Charges for services -----	300,000.00	539,992.84	239,992.84
Interest -----	16,100.00	11,575.19	(4,524.81)
Other -----	118,167.72	228,476.14	110,308.42
Total revenues -----	<u>4,703,385.61</u>	<u>5,199,982.78</u>	<u>496,597.17</u>
<u>EXPENDITURES</u>			
District attorney -----	179,672.26	172,726.69	6,945.57
Emergency management -----	98,015.44	101,646.65	(3,631.21)
County commissioners -----	535,969.11	499,645.23	36,323.88
County treasurer -----	59,659.67	56,905.93	2,753.74
Facilities management -----	245,673.00	223,997.51	21,675.49
Registrar of deeds -----	235,786.75	196,170.37	39,616.38
Probate court -----	201,234.27	183,495.04	17,739.23
Sheriff -----	1,234,040.20	1,222,694.09	11,346.11
Communications center -----	767,420.44	726,342.07	41,078.37
Advertising -----	6,500.00	6,000.00	500.00
Auditing -----	8,000.00	8,000.00	0.00
County extension office -----	42,702.00	42,702.00	0.00
Employee benefits -----	924,834.96	348,017.82	576,817.14
Soil & water conservation -----	20,475.00	20,475.00	0.00
Miscellaneous -----	0.00	1,942.87	(1,942.87)
Debt service -----	101,455.10	71,277.71	30,177.39
Total expenditures -----	<u>4,661,438.20</u>	<u>3,882,038.98</u>	<u>779,399.22</u>
Excess revenues/(expenditures) ----	41,947.41	1,317,943.80	1,275,996.39
<u>OTHER FINANCING</u>			
Transferred in -----	74,170.00	67,543.67	(6,626.33)
Transferred out -----	(87,500.00)	(966,112.98)	(878,612.98)
Net other financing -----	<u>(13,330.00)</u>	<u>(898,569.31)</u>	<u>(885,239.31)</u>
Net change in fund balance -----	28,617.41	419,374.49	390,757.08
Beginning fund balances -----	1,440,737.39	1,440,737.39	0.00
Adjustments to fund balances -----	0.00	(116,217.48)	(116,217.48)
Ending fund balances -----	<u>\$1,469,354.80</u>	<u>\$1,743,894.40</u>	<u>\$274,539.60</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, 2010

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

A. Capital Assets. (continued)

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.

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	1,095,698.47
County Commissioner's	50,865.00
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>\$3,399,945.50</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 aggregate, in the government wide financial statement and the fund financial statements. The actual cash accounts are as follows:

General Fund –	
General checking	\$ 1,670,290.02
Savings	331,391.67
Register of Deeds	105,396.02
Probate checking	5,013.70
Sheriff checking	766.23
Petty cash	<u>225.00</u>
Total	<u>\$ 2,113,082.64</u> =====
Capital Fund –	
Checking	\$ 544,160.73 =====
Active Reserve Fund –	
Checking	\$ 419,077.87 =====

Cash (continued).	
Restricted Reserve Fund –	
Checking	\$ 140,815.12
	=====
Emergency Management Fund –	
Checking	\$ 8,176.37
	=====
Proprietary Fund –	
Investments	\$ 396,923.39
	=====

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, 2010, are composed of \$1,794.56 owed to the General Fund by the Restricted Reserve Fund.

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 \$59,472.15 of principal plus interest on the outstanding balance in the amount of \$3,243.41. The bonds were paid in full, as December 31, 2010.

The General Fund of the County pays long-term debt and treats the total of principal and interest as an 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 these 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 this 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 2010 total net assets for the following reasons:

Grants Management Fund beginning		
Balance	\$15,835.62	
Retired Capital asset adjustments	<u>17,775.25</u>	
Total additions		\$33,610.87
Prior period adjustment was required		
To recognize the increased		
Balance of the accrued		
Compensated Absences		<u>(116,217.48)</u>
Net Asset adjustment		<u>(\$82,606.61)</u>
		=====

The General Fund Statement of Revenues, Expenditures, and Changes in Fund Balances is composed, entirely, of the prior period adjustment needed to properly accrue the on-going balance of the Accrued Compensated Absences- (\$116,217.48).

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 \$97,360.85. The carried account balances may be seen in the Schedule of Departmental Operations, General Fund, following these notes.

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COUNTY OF WALDO, MAINE
 SCHEDULE OF DEPARTMENTAL OPERATIONS
 For the Year Ended December 31, 2010

	<u>Appropriated</u>	<u>Expended</u>	<u>Variance</u>	
			<u>Positive</u>	<u>(Negative)</u>
Emergency Management Agency -----	\$98,015.44	\$97,858.84	\$156.60	
District Attorney -----	179,672.26	169,452.28	10,219.98	
County Commissioners -----	535,969.11	494,139.07	41,830.04	
Treasurer -----	59,659.67	56,905.93	2,753.74	
Facilities Management -----	245,673.00	223,997.51	21,675.49	-
Register of Deeds -----	235,786.75	210,608.74	25,178.01	
Probate Court -----	235,786.75	185,648.15	50,138.60	
Sheriff -----	1,234,040.20	1,191,767.73	42,272.47	
Communication Center -----	767,420.44	751,041.19	16,379.25	
Advertising/Promotion -----	6,500.00	6,000.00	500.00	-
Auditing -----	8,000.00	8,000.00	0.00	
Debt Service -----	81,455.10	62,715.56	18,739.54	
Tax Anticipation Note -----	20,000.00	8,562.15	11,437.85	
Waldo County Extension Assoc. -----	42,702.00	42,702.00	0.00	
Employee Benefits -----	924,834.96	918,269.23	6,565.73	-
Soil/Water Conservation -----	20,475.00	20,475.00	0.00	
Funded Reserves -----	87,500.00	87,500.00	0.00	
Grant Writing -----	<u>5,000.00</u>	<u>1,880.00</u>	<u>3,120.00</u>	<u>0.00</u>
Totals -----	<u>\$4,788,490.68</u>	<u>\$4,537,523.38</u>	<u>\$250,967.30</u>	<u>\$0.00</u>

COUNTY OF WALDO, MAINE
 COMPARATIVE BALANCE SHEETS
 PROPRIETARY FUND
 For the Year Ended December 31, 2010

	<u>12/31/2010</u>	<u>12/31/2009</u>
<u>ASSETS</u>		
Cash and equivalents -----	\$396,923.39	\$347,167.15
Accounts receivable -----	0.00	0.00
Due from other governments -----	0.00	0.00
	<hr/>	<hr/>
Total Assets -----	<u>\$396,923.39</u>	<u>\$347,167.15</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 -----	<hr/> 0.00	<hr/> 0.00
Noncurrent liabilities:		
Noncurrent portion of debt -----	0.00	0.00
Accrued compensated absences -----	0.00	0.00
Total noncurrent liabilities -----	<hr/> 0.00	<hr/> 0.00
<u>NET ASSETS</u>		
Invested in fixed assets -----	0.00	0.00
Designated net assets -----	396,923.39	347,167.15
Unrestricted net assets -----	0.00	0.00
Total net assets -----	<hr/> 396,923.39	<hr/> 347,167.15
Total Liabilities & Net Assets -----	<u>\$396,923.39</u>	<u>\$347,167.15</u>

COUNTY OF WALDO, MAINE
COMPARATIVE STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET ASSETS
PROPRIETARY FUND
For the Year Ended December 31, 2010

	<u>12/31/2010</u>	<u>12/31/2009</u>
Revenues:		
Interest -----	\$534.60	\$1,791.87
Miscellaneous -----	60,838.62	41,158.26
Total Revenues -----	<u>61,373.22</u>	<u>42,950.13</u>
Expenses:		
General Operations -----	433,386.42	589,973.72
Miscellaneous -----	149,175.56	1,234.28
Total Expenses -----	<u>582,561.98</u>	<u>591,208.00</u>
Excess Revenues/(Expenses) -----	(521,188.76)	(548,257.87)
Other Financing:		
Transferred In -----	570,945.00	570,945.00
Net Other Financing -----	<u>570,945.00</u>	<u>570,945.00</u>
Beginning Net Assets -----	347,167.15	420,801.48
Adjustments -----	<u>0.00</u>	<u>(96,321.46)</u>
Ending Net Assets -----	<u>\$396,923.39</u>	<u>\$347,167.15</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2010

	Capital Reserve <u>Fund</u>	Active Reserve <u>Fund</u>	Restricted Reserve <u>Fund</u>	<u>Total</u>
<u>ASSETS</u>				
Cash -----	\$544,160.73	\$419,077.87	\$140,815.12	\$1,104,053.72
Total assets -----	<u>\$544,160.73</u>	<u>\$419,077.87</u>	<u>\$140,815.12</u>	<u>\$1,104,053.72</u>
<u>LIABILITIES & FUND BALANCES</u>				
LIABILITIES:				
Accounts payable -----	\$0.00	\$0.00	\$12,000.00	\$12,000.00
Due to other funds -----	0.00	0.00	1,794.56	1,794.56
Total liabilities -----	<u>0.00</u>	<u>0.00</u>	<u>13,794.56</u>	<u>13,794.56</u>
FUND BALANCES:				
Designated -----	544,160.73	419,077.87	127,020.56	1,090,259.16
Total fund balances -----	<u>544,160.73</u>	<u>419,077.87</u>	<u>127,020.56</u>	<u>1,090,259.16</u>
Total liabilities & fund balance	<u>\$544,160.73</u>	<u>\$419,077.87</u>	<u>\$140,815.12</u>	<u>\$1,104,053.72</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES & CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2010

	Capital Reserve Fund	Active Reserve Fund	Restricted Reserve Fund	Total
<u>REVENUES</u>				
Interest -----	\$5,314.86	\$3,865.82	\$1,064.95	\$10,245.63
Total revenues -----	<u>5,314.86</u>	<u>3,865.82</u>	<u>1,064.95</u>	<u>10,245.63</u>
<u>EXPENDITURES</u>				
Miscellaneous -----	102,289.97	195,538.60	288,042.31	585,870.88
Total expenditures -----	<u>102,289.97</u>	<u>195,538.60</u>	<u>288,042.31</u>	<u>585,870.88</u>
Excess revenues/(expenditures) --	(96,975.11)	(191,672.78)	(286,977.36)	(575,625.25)
<u>OTHER FINANCING</u>				
Transfers in -----	41,769.60	138,326.86	215,071.52	395,167.98
Transfers out -----	0.00	0.00	(1,794.56)	(1,794.56)
Total other financing -----	<u>41,769.60</u>	<u>138,326.86</u>	<u>213,276.96</u>	<u>393,373.42</u>
Net income -----	(55,205.51)	(53,345.92)	(73,700.40)	(182,251.83)
FUND BALANCE, 1/1/2010 -----	<u>599,366.24</u>	<u>472,423.79</u>	<u>200,720.96</u>	<u>1,272,510.99</u>
FUND BALANCE 12/31/2010 ---	<u>\$544,160.73</u>	<u>\$419,077.87</u>	<u>\$127,020.56</u>	<u>\$1,090,259.16</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 CAPITAL RESERVE FUNDS
 For the Year Ended December 31, 2010

	<u>Courthouse</u>	<u>Sheriff</u>	<u>Probate Deeds DA</u>	<u>Other Facilities</u>	<u>Emergency Shelter</u>
<u>ASSETS</u>					
Cash -----	<u>\$176,528.69</u>	<u>\$22,144.17</u>	<u>\$22,214.35</u>	<u>\$33,442.18</u>	<u>\$9,775.00</u>
Total assets -----	<u>\$176,528.69</u>	<u>\$22,144.17</u>	<u>\$22,214.35</u>	<u>\$33,442.18</u>	<u>\$9,775.00</u>
<u>FUND BALANCES</u>					
Designated -----	<u>176,528.69</u>	<u>22,144.17</u>	<u>22,214.35</u>	<u>33,442.18</u>	<u>9,775.00</u>
Total liabilities & fund balances -----	<u>\$176,528.69</u>	<u>\$22,144.17</u>	<u>\$22,214.35</u>	<u>\$33,442.18</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>
<u>\$113,519.00</u>	<u>\$7,952.07</u>	<u>\$110,962.99</u>	<u>\$20,000.00</u>	<u>\$27,622.28</u>	<u>\$544,160.73</u>
<u>\$113,519.00</u>	<u>\$7,952.07</u>	<u>\$110,962.99</u>	<u>\$20,000.00</u>	<u>\$27,622.28</u>	<u>\$544,160.73</u>
<u>113,519.00</u>	<u>7,952.07</u>	<u>110,962.99</u>	<u>20,000.00</u>	<u>27,622.28</u>	<u>544,160.73</u>
<u>\$113,519.00</u>	<u>\$7,952.07</u>	<u>\$110,962.99</u>	<u>\$20,000.00</u>	<u>\$27,622.28</u>	<u>\$544,160.73</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 CAPITAL RESERVE FUNDS
 For the Year Ended December 31, 2010

	<u>Courthouse</u>	<u>Sheriff & Jail</u>	<u>Probate Deeds DA</u>	<u>Other Facilities</u>	<u>Emergency Shelter</u>
<u>REVENUES</u>					
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>					
Miscellaneous -----	11,124.35	0.00	0.00	6,000.00	0.00
Total expenditures -----	11,124.35	0.00	0.00	6,000.00	0.00
Excess revenues/ ----- (expenses)	(11,124.35)	0.00	0.00	(6,000.00)	0.00
<u>OTHER FINANCING</u>					
Transferred in -----	6,907.15	0.00	0.00	0.00	0.00
Total other financing -----	6,907.15	0.00	0.00	0.00	0.00
Net change -----	(4,217.20)	0.00	0.00	(6,000.00)	0.00
<u>BEGINNING FUND</u>					
BALANCE -----	180,745.89	22,144.17	22,214.32	39,442.18	9,775.00
<u>ENDING FUND</u>					
BALANCE -----	<u>\$176,528.69</u>	<u>\$22,144.17</u>	<u>\$22,214.32</u>	<u>\$33,442.18</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>
\$0.00	\$0.00	5,314.86	\$0.00	\$0.00	5,314.86
0.00	0.00	5,314.86	0.00	0.00	5,314.86
0.00	1,362.45	41,425.45	40,000.00	2,377.72	102,289.97
0.00	1,362.45	41,425.45	40,000.00	2,377.72	102,289.97
0.00	(1,362.45)	(36,110.59)	(40,000.00)	(2,377.72)	(96,975.11)
113,519.00	6,362.45	8,500.00	20,000.00	0.00	155,288.60
113,519.00	6,362.45	8,500.00	20,000.00	0.00	155,288.60
113,519.00	5,000.00	(27,610.59)	(20,000.00)	(2,377.72)	58,313.49
0.00	2,952.07	138,573.58	40,000.00	30,000.00	485,847.21
<u>\$113,519.00</u>	<u>\$7,952.07</u>	<u>\$110,962.99</u>	<u>\$20,000.00</u>	<u>\$27,622.28</u>	<u>\$544,160.70</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 ACTIVE RESERVE FUNDS
 For the Year Ended December 31, 2010

	County Planning	Future County Land/Bldg.	Employment Security	Equipment Service	Severance
<u>ASSETS</u>					
Cash -----	\$9,743.10	\$269,976.56	\$9,560.87	\$9,373.00	(\$3,540.99)
Total assets -----	<u>\$9,743.10</u>	<u>\$269,976.56</u>	<u>\$9,560.87</u>	<u>\$9,373.00</u>	<u>(\$3,540.99)</u>
<u>FUND BALANCE</u>					
Designated -----	9,743.10	269,976.56	9,560.87	9,373.00	(3,540.99)
Total fund balances -----	<u>\$9,743.10</u>	<u>\$269,976.56</u>	<u>\$9,560.87</u>	<u>\$9,373.00</u>	<u>(\$3,540.99)</u>

EMA Disaster Recovery	Grant Matching	Totals
<u>\$26,500.00</u>	<u>\$97,465.33</u>	<u>\$419,077.87</u>
<u>\$26,500.00</u>	<u>\$97,465.33</u>	<u>\$419,077.87</u>
<u>26,500.00</u>	<u>97,465.33</u>	<u>419,077.87</u>
<u>\$26,500.00</u>	<u>\$97,465.33</u>	<u>\$419,077.87</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 ACTIVE RESERVE FUNDS
 For the Year Ended December 31, 2010

	County Planning	Future County Land/Bldg.	Employment Security	Equipment Service	Severance
<u>REVENUES</u>					
Interest -----	\$3,865.82	\$0.00	\$0.00	\$0.00	\$0.00
Total revenues -----	<u>3,865.82</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<u>EXPENDITURES</u>					
Miscellaneous -----	65,020.83	19,798.57	3,263.90	0.00	46,146.64
Total expenditures -----	<u>65,020.83</u>	<u>19,798.57</u>	<u>3,263.90</u>	<u>0.00</u>	<u>46,146.64</u>
Excess revenues/ (expenditures) -----	(61,155.01)	(19,798.57)	(3,263.90)	0.00	(46,146.64)
<u>OTHER FINANCING</u>					
Transferred in -----	0.00	0.00	11,500.00	0.00	28,000.00
Total other financing -----	<u>0.00</u>	<u>0.00</u>	<u>11,500.00</u>	<u>0.00</u>	<u>28,000.00</u>
Net change in fund balance -----	(61,155.01)	(19,798.57)	8,236.10	0.00	(18,146.64)
<u>BEGINNING 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>ENDING FUND</u>					
BALANCE -----	<u>\$9,743.10</u>	<u>\$269,976.56</u>	<u>\$9,560.87</u>	<u>\$9,373.00</u>	<u>(\$3,540.99)</u>

EMA Disaster Recovery	Grant Matching	Totals
\$0.00	\$0.00	\$3,865.82
0.00	0.00	3,865.82
0.00	61,308.66	195,538.60
0.00	61,308.66	195,538.60
0.00	(61,308.66)	(191,672.78)
0.00	98,826.86	138,326.86
0.00	98,826.86	138,326.86
0.00	37,518.20	(53,345.92)
26,500.00	59,947.13	472,423.79
<u>\$26,500.00</u>	<u>\$97,465.33</u>	<u>\$419,077.87</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 RESTRICTED RESERVE FUNDS
 For the Year Ended December 31, 2010

	Community Corrections	Drug Forefeiture	Detail	Deeds Surcharge	Electronic Monitors
<u>ASSETS</u>					
Cash -----	\$85.80	\$21,527.75	\$59,739.61	\$18,707.21	\$2,150.00
Total assets -----	<u>\$85.80</u>	<u>\$21,527.75</u>	<u>\$59,739.61</u>	<u>\$18,707.21</u>	<u>\$2,150.00</u>
<u>LIABILITIES & FUND BALANCES</u>					
LIABILITIES:					
Due to other funds -----	\$0.00	\$0.00	\$1,794.56	\$0.00	\$0.00
Total liabilities -----	<u>0.00</u>	<u>0.00</u>	<u>1,794.56</u>	<u>0.00</u>	<u>0.00</u>
FUND BALANCES:					
Designated -----	85.80	21,527.75	57,945.05	18,707.21	2,150.00
Total fund balances ----	<u>85.80</u>	<u>21,527.75</u>	<u>57,945.05</u>	<u>18,707.21</u>	<u>2,150.00</u>
Total liabilities & fund bal:	<u>\$85.80</u>	<u>\$21,527.75</u>	<u>\$59,739.61</u>	<u>\$18,707.21</u>	<u>\$2,150.00</u>

Aborn Hill Tower	Records Preservation	Probate Surcharge	Totals
<u>\$0.00</u>	<u>\$11,275.42</u>	<u>\$15,329.33</u>	<u>\$128,815.12</u>
<u>\$0.00</u>	<u>\$11,275.42</u>	<u>\$15,329.33</u>	<u>\$128,815.12</u>
<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,794.56</u>
<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,794.56</u>
<u>0.00</u>	<u>11,275.42</u>	<u>15,329.33</u>	<u>127,020.56</u>
<u>0.00</u>	<u>11,275.42</u>	<u>15,329.33</u>	<u>127,020.56</u>
<u>\$0.00</u>	<u>\$11,275.42</u>	<u>\$15,329.33</u>	<u>\$128,815.12</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 RESTRICTED RESERVE FUNDS
 For the Year Ended December 31, 2010

	Community Corrections	Drug Forefeiture	Detail	Deeds Surcharge	Electronic Monitors
REVENUES					
Interest -----	\$0.00	\$108.41	\$711.07	\$119.73	\$0.00
Total revenues -----	0.00	108.41	711.07	119.73	0.00
EXPENDITURES					
Miscellaneous -----	38,843.33	17,628.33	125,983.09	9,131.92	0.00
Total expenditures -----	38,843.33	17,628.33	125,983.09	9,131.92	0.00
Excess revenues/ ----- (expenses)	(38,843.33)	(17,519.92)	(125,272.02)	(9,012.19)	0.00
OTHER FINANCING					
Transferred in -----	0.00	27,731.00	126,501.85	21,714.00	0.00
Total other financing -----	0.00	27,731.00	126,501.85	21,714.00	0.00
Net change -----	(38,843.33)	10,211.08	1,229.83	12,701.81	0.00
Adjustments	1,257.95	0.00	(1,257.95)	0.00	0.00
BEGINNING FUND					
BALANCE -----	37,671.18	11,316.67	59,767.73	6,005.40	2,150.00
ENDING FUND					
BALANCE -----	<u>\$85.80</u>	<u>\$21,527.75</u>	<u>\$59,739.61</u>	<u>\$18,707.21</u>	<u>\$2,150.00</u>

<u>Aborn Hill Tower</u>	<u>Records Preservation</u>	<u>Probate Surcharge</u>	<u>Totals</u>
\$0.00	\$0.00	\$125.74	\$1,064.95
0.00	0.00	125.74	1,064.95
96,128.19	327.45	0.00	288,042.31
96,128.19	327.45	0.00	288,042.31
(96,128.19)	(327.45)	125.74	(286,977.36)
36,453.19	0.00	2,671.48	215,071.52
36,453.19	0.00	2,671.48	215,071.52
(59,675.00)	(327.45)	2,797.22	(71,905.84)
0.00	0.00	0.00	0.00
59,675.00	11,602.87	12,532.11	200,720.96
<u>\$0.00</u>	<u>\$11,275.42</u>	<u>\$15,329.33</u>	<u>\$128,815.12</u>

COUNTY OF WALDO, MAINE
GENERAL FUND
BANK RECONCILIATION - Cash Based
For the Year Ended December 31, 2010

Beginning Bank Balnce -----		\$1,620,669.51
Additions:		
Tax collections -----	\$4,269,118.11	
Charges for services -----	614,446.78	
Investment receipts -----	11,575.19	
Intergovernmental receipts -----	361,005.54	
Miscellaneous receipts -----	228,476.14	
Refunds received -----	279.83	
Transferred from other funds -----	<u>65,749.11</u>	
Total additions to cash -----		5,550,650.70
Less:		
County operating expenditures ---	4,020,846.88	
Debt service -----	71,277.71	
Transferred to other funds -----	<u>966,113.01</u>	
Total reductions of cash -----		<u>5,058,237.60</u>
Ending Cash Balance -----		<u><u>\$2,113,082.61</u></u>

COUNTY OF WALDO, MAINE
GENERAL FUND
Calculation of Undesignated Fund Balance
For the Year Ended December 31, 2010

Total Assets -----		\$2,114,877.20
Less:		
Total Liabilities -----		<u>370,982.80</u>
Total Fund Balance -----		1,743,894.40
Less:		
Designated Fund Balance -----	<u>\$250,967.30</u>	
Total Reductions -----		<u>(250,967.30)</u>
Undesignated Fund Balance -----		<u>\$1,492,927.10</u>
(a.k.a. "Surplus")		

Components of Undesignated Fund Balance:

Cash available -----		\$2,113,082.64
Less:		
Designated Fund Balance -----	\$250,967.30	
Accrued compensated absences -----	282,331.76	
Total Payables -----	<u>88,651.04</u>	
Total Cash Committed Elsewhere -----		<u>621,950.10</u>
Cash Component of Undesignated Fund Balance -----		1,491,132.54
Non-cash Elements of Undesignated Fund Balance -----		<u>1,794.56</u>
Undesignated Fund Balance -----		<u>\$1,492,927.10</u>

**COUNTY OF WALDO, MAINE
SCHEDULE OF TAX ASSESSMENT**

For the Year Ended December 31, 2010

Tax Commitment	\$4,624,963.00	
Overlay	<u>153,592.61</u>	
Total -----		\$4,778,555.61
Less:		
Estimated Other Revenue -----		<u>509,437.72</u>
Total Tax Assessed -----		<u>\$4,269,117.89</u>
<u>Municipalities:</u>		
Belfast -----	\$773,757.71	
Belmont -----	54,155.96	
Brooks -----	59,111.41	
Burnham -----	82,871.01	
Frankfort -----	71,367.29	
Freedom -----	45,262.70	
Islesboro -----	590,937.10	
Jackson -----	32,874.09	
Knox -----	45,174.21	
Liberty -----	109,639.27	
Lincolntonville -----	441,211.79	
Monroe -----	63,358.93	
Montville -----	74,287.47	
Morrill -----	60,173.29	
Northport -----	357,721.36	
Palermo -----	159,149.50	
Prospect -----	41,855.83	
Searsmont -----	174,060.09	
Searsport -----	247,152.94	
Stockton Springs -----	211,402.92	
Swanville -----	103,046.76	
Thorndike -----	40,882.44	
Troy -----	51,235.79	
Unity -----	100,834.50	
Waldo -----	48,315.61	
Winterport -----	227,375.39	
<u>Unorganized:</u>		
Lasell and Little Bermuda -----	<u>1,902.54</u>	
		<u>\$4,269,117.90</u>

Larry L. Campbell

Certified Public Accountant

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the County Commissioners
County of Waldo, Maine

I have audited the financial statements of the governmental activities, each major fund as of the County of Waldo, Maine and for the year ended December 31, 2010, which collectively comprise the County's basic financial statements and have issued my report thereon dated September 23, 2011. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the County of Waldo, Maine's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Waldo, Maine's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the County of Waldo, Maine's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control over financial reporting was for the limited purpose described in the paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Waldo, Maine's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of Commissioners, others within the County, and Federal awarding agencies and pass-through entities and is not intended to and should not be used by anyone other than the specified parties.



Larry L. Campbell, CPA

STATE OF MAINE
 COUNTY OF WALDO
 COURT OF COUNTY COMMISSIONERS



Ph. (207) 398-3282
 Fax (207) 398-6788
 E-mail: commissioners@waldocountymaine.gov

David A. Parkman
 Treasurer

39 B Spring Street
 Belfast, Maine 04915

Barbara L. Arsenau
 County Clerk

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

COUNTY OF WALDO JAIL FACILITY
 FINANCIAL AND OPERATING REPORT

For the Period Ended June 30, 2010

COUNTY OF WALDO JAIL FACILITY
 FINANCIAL AND OPERATING REPORT
 For the Period Ended June 30, 2010

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Harold A. Blake, C.P.A.

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STATE OF MAINE
COUNTY OF WALDO
COURT OF COUNTY COMMISSIONERS



Ph: (207) 338-3282
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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, 2010, 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.

In my opinion 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, 2010, 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.
September 13, 2010

District		
1	Donald P. Berry, Sr.	342-5675
2	William D. Shorey	549-6114
3	Amy R. Fowler	568-3810

Barbara L. Arsenau
County Clerk

39-B Spring Street
Belfast, Maine 04915

David A. Poirman
Treasurer

MANAGEMENT'S DISCUSSION AND ANALYSIS

As the Chief Financial Officer of the County of Waldo Jail Facility (the Jail), my discussion and analysis of the Jail's financial performance provides an overview of the Jail's financial activities for the year beginning July 1, 2009 and ending June 30, 2010. Please read it in conjunction with the Jail's financial statements, which begin on page 6.

FINANCIAL HIGHLIGHTS

The Jail's net assets are shown in the Government-wide Statement of Net Assets. The year's revenues and expenses, shown in the Government-wide Statement of Activities which provides information on the activities and on how the net assets were calculated.

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

Expenditures were above the spending limits imposed by the Jail's budget in the amount of \$25,532.68. Revenues were less than had been expected by \$10,937.76. The details of this situation may be seen in the "Budget to 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 Jail as a whole and present a longer-term view of the Jail'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 Jail's operations in more detail than the government-wide statements by providing information about the Jail's purchases of capital assets.

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

Reporting the Jail as a Whole

Our analysis of the jail as a whole begins with one of the most important questions asked about the Jail's finances: "Is the Jail as a whole financially viable?" The Statement of Net Assets and the Statement of Activities report information about the Jail 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 year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Jail's net assets and how they changed. You can think of the Jail's net assets—the difference between assets and liabilities—as one way to measure the Jail's financial health, or financial position. Over time, increases or decreases in the Jail'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 Jail's property tax base and the condition of the Jail's capital assets, in order to assess the overall health of the Jail.

Reporting on the Jail using a Funds Approach

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

Governmental funds—The Jail's basic services are reported in governmental funds, which focus on how money flows in and out and on the balances left at year-end that are available for spending. The fund is reported using an accounting method known as "modified accrual accounting", which measures revenue when they can reasonably be expected to be collected. The governmental fund statements provide a detailed, short-term view of the Jail'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 Jail'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 Jail as Trustee

The Jail is the trustee, or fiduciary, for inmates of the Jail. It is responsible for these assets that—because of legal strictures and a trust arrangement—can be used only for the benefit of the prisoners. All of the Jail'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 Jail's other financial statements because the Jail cannot use these assets to finance its operations. The Jail is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

THE JAIL AS A WHOLE

Net assets of the Jail's governmental activities increased by 1.11% or \$7,703.38.

General Fund Budgetary Highlights

The County Commissioners, the County Treasurer, and the Jail Manager prepared a budget for the year ended June 30, 2010, that represented their best estimate of the revenues and of the expenditures for the year.

The actual changes to appropriations (expenditures) were \$25,532.68 above the final budget amounts. The most significant variance (\$197,934.00) occurred in the Jail's unclassified account. The reasons was the repayment of funds by the Jail to the County.

Resources available for appropriation were \$10,937,76 lower than the final budgeted amount. Intergovernmental receipts were less than expected for the second year in a row.

The Jail's General Fund balance of \$594,198.34 ended the year lower than expected in the General Fund's budgetary fund balance which projected an ending fund balance of \$642,688.78 primarily because the budget had anticipated transactions in which revenues and expenditures would be equal. The reality was that revenues were less than expenditures by 36,490.44. 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 30,2010, the Jail had \$410,744.23 invested in a broad range of capital assets, including land, the jail building, vehicles, and equipment.

Debt

At year-end, the Jail had \$800,000.00 in tax anticipation debt. This is the same amount as was owed a year earlier and is required because of the nature of the Jail's cash flow. As may be seen on the balance sheet and on the statement of net assets, the County of Waldo Jail Facility was owed \$1,416,716.50 in property taxes as of June 30, 2010. Had these property taxes been paid by that date, the Jail's cash position would be quite healthy.

CONTACTING THE JAIL'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Jail's finances and to show the Jail'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.

COUNTY OF WALDO JAIL FACILITY

Government-wide Statement of Net Assets

On June 30, 2010

	June 30, 2010	June 30, 2009
Assets		
Cash and Cash Equivalents	(358,083.51)	(572,409.30)
Investments	0.00	0.00
Receivables:		
Accounts	50,000.00	50,000.00
Taxes	1,416,176.50	1,416,176.50
Inventory	0.00	0.00
Prepaid Expenses	0.00	0.00
Capital assets:		
Land	3,000.00	3,000.00
Buildings and monuments	124,281.51	124,281.51
Equipment	106,370.06	50,762.00
Vehicles	178,452.66	178,452.66
Accumulated depreciation	(319,480.33)	(308,066.06)
Total Assets	1,500,716.89	1,492,197.31
Liabilities		
Accounts payable	181.50	0.00
Note payable	800,000.00	800,000.00
Payroll deductions payable	1,713.15	1,078.45
Bonds payable	0.00	0.00
Total Liabilities	801,894.65	801,078.45
Net Assets		
Designated net assets	12,000.00	0.00
Unrestricted	686,822.24	691,118.86
Total net assets	<u>\$698,822.24</u>	<u>\$691,118.86</u>

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

COUNTY OF WALDO JAIL FACILITY
 Government-wide Statement of Activities
 For the Year Ended June 30, 2010

Program Activities	Operating Expenses	Program Revenues			Net
		Fees, Fines and charges for services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Payroll and related expenses	\$933,276.84	\$0.00	\$0.00	\$0.00	(\$933,276.84)
Administration	91,514,656	0.00	0.00	0.00	(91,514,656)
Repairs and maintenance	83,394.23	0.00	0.00	0.00	(83,394.23)
Insurance	39,879.18	0.00	0.00	0.00	(39,879.18)
Food	20,054.08	0.00	0.00	0.00	(20,054.08)
Utilities	3,522,626	0.00	0.00	0.00	(3,522,626)
Subcontractors	67,537,701	0.00	0.00	0.00	(67,537,701)
Fuel	6,179.68	0.00	0.00	0.00	(6,179.68)
Supplies	113,498.5	0.00	0.00	0.00	(113,498.5)
Uniforms	3,320.57	0.00	0.00	0.00	(3,320.57)
Medical	26,550.41	0.00	0.00	0.00	(26,550.41)
Interest	11,381.81	0.00	0.00	0.00	(11,381.81)
Depreciation	28,977.27	0.00	0.00	0.00	(28,977.27)
Miscellaneous	243,711.75	0.00	0.00	0.00	(243,711.75)
Total governmental activities	303,683,52	0.00	0.00	0.00	(303,683,52)
		General revenues:			
		Taxes			2,832,352.98
		Fees for services			0.00
		Investment earnings			0.00
		Intergovernmental receipts			211,376.89
		Miscellaneous			0.00
		Total general revenues			3,043,729.87
		Change in net assets			6,904.35
		Net transfers with County			799.00
		Net assets at beginning of year, as adjusted			691,118.89
		Net assets at end of year			\$698,822.24

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

NTY OF WALDO JAIL FACILITY

ANCE SHEET
 une 30, 2010

	Governmental Funds		Totals	
	General Fund	Reserve Fund	6/30/2010	6/30/2009
Assets	\$1,396,092.99	\$12,000.00	\$1,408,092.99	\$1,443,767.28
Liabilities & Fund Equity				
Accounts Payable	\$181.50	\$0.00	\$181.50	\$0.00
Due to Other Funds	800,000.00	0.00	800,000.00	800,000.00
Deferred Revenues	0.00	0.00	0.00	0.00
Other Liabilities	1,713.15	0.00	1,713.15	1,078.45
Equity:				
Capital Balances	801,894.65	0.00	\$01,894.65	801,078.45
Reserve	0.00	0.00	0.00	0.00
Designated	0.00	12,000.00	12,000.00	0.00
Undesignated	594,198.34	0.00	594,198.34	642,688.75
Total Fund Equity	594,198.34	12,000.00	606,198.34	642,688.75
Liabilities and Equity	\$1,396,092.99	\$12,000.00	\$1,408,092.99	\$1,443,767.20

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

COUNTY OF WALDO JAIL FACILITY

Reconciliation of the General Fund Balance Sheet to the
Government-wide Statement's Net Assets
On June 30, 2010

Total fund balance - total governmental funds	\$606,198.34
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	412,104.25
Accumulated depreciation is not a part of the governmental funds balance sheet	(319,480.33)
Net assets of the government-wide activities	<u>\$698,822.24</u>

COUNTY OF WALDO JAIL FACILITY
STATEMENT OF REVENUES, EXPENDITURES,
& CHANGES IN FUND EQUITY -
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2010

	General Fund	Reserve Fund	Total
Revenues:			
Property Taxes	\$2,832,352.98	\$0.00	\$2,832,352.98
Intergovernmental	211,376.89	0.00	211,376.89
Investments	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
Total Revenues	<u>3,043,729.87</u>	<u>0.00</u>	<u>3,043,729.87</u>
Expenditures:			
Payroll and related expenditures	933,276.84	0.00	933,276.84
Administration	915,146.56	0.00	915,146.56
Repairs and maintenance	83,394.25	0.00	83,394.25
Insurance	39,879.18	0.00	39,879.18
Food	20,054.08	0.00	20,054.08
Utilities	35,226.26	0.00	35,226.26
Subcontractors	678,377.01	0.00	678,377.01
Debt Service	0.00	0.00	0.00
Fuel	6,179.68	0.00	6,179.68
Supplies	11,349.85	0.00	11,349.85
Uniforms	3,330.57	0.00	3,330.57
Medical	26,550.41	0.00	26,550.41
Capital Expenditures	72,372.06	0.00	72,372.06
Interest Expenditures	11,381.81	0.00	11,381.81
Unclassified	243,711.75	0.00	243,711.75
Total Expenditures	<u>3,080,220.31</u>	<u>0.00</u>	<u>3,080,220.31</u>
Excess Revenues/(Expenditures)	(36,490.44)	0.00	(36,490.44)
Inter Fund Transfers:			
Transfers In	0.00	12,000.00	12,000.00
(Transfers Out)	(12,000.00)	0.00	(12,000.00)
Beginning Fund Equity	642,688.78	0.00	642,688.78
Adjustments	0.00	0.00	0.00
Ending Fund Equity	<u>\$594,198.34</u>	<u>\$12,000.00</u>	<u>\$606,198.34</u>

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

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, 2010

Net change in fund balances - total governmental funds -----	(\$36,490.44)
Amounts reported for governmental activities in the statement of activities are different because:	
Expenses increased because of the inclusion of depreciation: -----	(28,977.27)
Expenses were decreased because of the removal of the value of new fixed asset purchased: -----	72,372.06
Change in net assets of government activities	<u>\$6,904.33</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 Year Ended June 30, 2010

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes -----	\$2,832,353.00	\$2,832,352.98	(\$0.02)
Intergovernmental -----	222,314.63	211,376.89	(10,937.74)
Investments -----	0.00	0.00	0.00
Miscellaneous -----	0.00	0.00	0.00
Total Revenues -----	<u>3,054,667.63</u>	<u>3,043,729.87</u>	<u>(10,937.76)</u>
Expenditures:			
Payroll and related expenditures	862,783.00	933,276.84	(70,491.84)
Administration -----	915,146.56	915,146.56	0.00
Repairs and maintenance -----	97,352.92	83,394.25	13,958.67
Insurance -----	116,415.00	39,879.18	76,535.82
Food -----	58,000.00	20,054.08	37,945.92
Utilities -----	48,671.40	35,226.26	13,445.14
Subcontractors -----	767,644.00	678,377.01	89,266.99
Debt Service -----	0.00	0.00	0.00
Fuel -----	20,000.00	6,179.68	13,820.32
Supplies -----	11,700.00	11,349.85	350.15
Uniforms -----	4,000.00	3,320.57	679.43
Medical -----	50,000.00	26,530.41	23,449.59
Capital Expenditures -----	41,175.00	72,372.06	(31,197.06)
Interest Expenditures -----	16,000.00	11,581.81	4,618.19
Unclassified -----	45,777.75	243,711.75	(197,934.00)
Total Expenditures -----	<u>3,054,667.63</u>	<u>3,080,220.31</u>	<u>(25,552.68)</u>
Excess Revenues/(Expenditures) --	0.00	(36,490.44)	(36,490.44)
Inter Fund Transfers:			
Transfers In -----	0.00	0.00	0.00
(Transfers Out) -----	0.00	(12,000.00)	(12,000.00)
Beginning Fund Equity -----	<u>642,688.78</u>	<u>642,688.78</u>	<u>0.00</u>
Ending Fund Equity -----	<u>\$642,688.78</u>	<u>\$594,198.34</u>	<u>(\$48,490.44)</u>

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

COUNTY OF WALDO JAIL FACILITY
 BALANCE SHEET
 FIDUCIARY FUND TYPE
 On June 30, 2010

COUNTY OF WALDO JAIL FACILITY
 STATEMENT OF REVENUES, EXPENDITURES
 & CHANGES IN FUND BALANCE
 FIDUCIARY FUND TYPES
 For the Year Ended June 30, 2010

	INMATE FUND	
	6/30/2010	6/30/2009
ASSETS		
Checking Accounts	\$20,117.74	\$22,903.70
Saving Account	27,341.25	27,176.55
Due from Other Funds	0.00	0.00
Total Assets	<u>\$47,458.99</u>	<u>\$50,080.25</u>
LIABILITIES & FUND EQUITIES		
Liabilities:		
Due to Other Funds	\$0.00	\$0.00
Total Liabilities	0.00	0.00
Fund Equities:		
Reserved	0.00	0.00
Designated	47,458.99	50,080.25
Total Fund Equity	<u>47,458.99</u>	<u>50,080.25</u>
Total Liabilities & Fund Equities	<u>\$47,458.99</u>	<u>\$50,080.25</u>

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

	INMATE FUND 6/30/2010	INMATE FUND 6/30/2009
Additions:		
Receipts from Prisoners	\$38,726.95	\$16,976.85
Interest	168.70	93.54
Commissary Sales	13,292.68	8,940.51
Miscellaneous	0.00	0.00
Total Revenues	<u>52,188.33</u>	<u>26,010.90</u>
Expenditures:		
Commissary Purchases	40,141.18	30,364.66
Capital Purchases	0.00	0.00
Dosbursements to Prisoners	0.00	0.00
Miscellaneous	14,668.41	0.00
Total Expenditures (Expenditures)	<u>54,809.59</u>	<u>30,364.66</u>
Excess revenue/(expenditures)	(2,621.26)	(4,353.76)
Transferred In	0.00	0.00
Transferred Out	0.00	0.00
Beginning Fund Balance	50,080.25	54,434.01
Adjustments	0.00	0.00
Ending Fund Balance	<u>\$ 47,458.99</u>	<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 CASH FLOWS
 NON-EXPENDABLE TRUST FUNDS
 For the Year Ended June 30, 2010

COUNTY OF WALDO JAIL FACILITY
 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended June 30, 2010

Cash Flows from Operations:	
Commissary sales	\$13,297.68
Miscellaneous Expenditures	(14,668.41)
Commissary purchases	(40,141.18)
Transferred Out	0.00
Net Cash provided (used) in Operations	(\$41,516.91)
Cash Flows from Investing:	
Interest	\$168.70
Due from other funds	0.00
Bank Fees	0.00
Net Cash provided/(used) in Investing	168.70
Cash Flows from Financing:	
Receipts from prisoners, net	38,726.95
Total Cash Increase/(Decrease)	(\$2,621.26)
Beginning Cash Balance	50,080.25
Ending Cash Balance, 6/30/2010	<u>\$47,458.99</u>

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

SUMMARY of SIGNIFICANT ACCOUNTING POLICIES:

The County of Waldo Jail Facility (the Jail) 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 systems.

The accounting policies of the County of Waldo Jail Facility conform to accounting principles generally accepted in the United States of America as 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 or 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 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:

1. 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. The cash balance of the General Fund, for the year ended June 30, 2010, was a minus \$70,083.51; this was the result of a bank balance of \$100,796.54 after subtracting \$170,880.05 of outstanding checks (issued but uncashed as of the end of the year).

The cash balance of the Reserve Fund was \$12,000.00.

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

Commissary Checking	\$ 7,827.49
Inmate Commissary Checking	12,290.25
Inmate Savings	<u>27,341.25</u>
Total	<u>\$47,458.99</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, 2010, 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, 2010, are as follows:

Land	\$ 3,000.00
Buildings	124,281.51
Equipment	105,010.06
Vehicles	<u>178,452.66</u>
Total	<u>\$410,744.23</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 6/30/2010	Accumulated Depreciation 6/30/2010
Land	N/A	N/A
Buildings	0.00	124,281.51
Equipment	17,114.10	40,083.65
Vehicles	<u>11,863.17</u>	<u>155,113.17</u>
Totals	<u>\$ 28,977.27</u>	<u>\$319,480.33</u>

6. Debt

There was no long-term Debt for the period ended June 30, 2010. There was, however, short-term debt in the form of 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, 2010, the County of Waldo Jail Facility was owed \$50,000.00 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 General Fund of the Jail Facility is treated as an account receivable by the Jail.

8. Payroll Deductions Payable

Payroll deductions held by the Jail Facility on June 30, 2010, 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.

9. Accounts Payable

Accounts payable as of June 30, 2010, totaled \$181.50.

COUNTY OF WALDOO JAIL FACILITY
 BANK RECONCILIATION - GENERAL FUND
 CASH BASED
 For the Year Ended June 30, 2010

Beginning Bank Balance (\$22,409.30)
 July 1, 2009

Additions:
 Tax collections \$2,832,332.98
 Investment receipts 0.00
 Intergovernmental receipts 211,376.89
 Miscellaneous receipts 0.00
 Refunds 1,299.77
 Transferred from other funds 0.00
 Total additions to cash 3,045,029.64

Less:
 Payroll and related expenditures 933,276.84
 Administration 915,146.53
 Repairs and maintenance 83,394.25
 Insurance 39,879.18
 Food 20,054.08
 Utilities 35,226.26
 Subcontractors 678,377.01
 Fuel 6,179.68
 Supplies 11,349.85
 Uniforms 3,320.57
 Medical 27,850.18
 Capital Expenditures 72,372.06
 Interest Expenditures 11,381.81
 Unclassified 1,636.40
 Transferred to County 241,239.15
 Transferred to other funds 12,000.00
 Total reductions of cash (3,092,703.85)

Ending Cash Balance (\$20,083.51)
 June 30, 2010

COUNTY OF WALDOO JAIL FACILITY
 Calculation of Undesignated Fund Balance - General Fund
 On June 30, 2010

Total Assets \$1,396,092.99

Less:
 Total Liabilities 801,894.65

Total Fund Balance 594,198.34

Less:
 Designated Fund Balance 50.00
 Reserved Fund Balance 0.00
 Total Reductions 0.00

Undesignated Fund Balance \$594,198.34
 (a.k.a. "Surplus")

Components of Undesignated Fund Balance:

Cash (\$70,083.51)
 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 1,894.65
 Total Cash Committed Elsewhere 801,894.65

Cash Component of Undesignated Fund Balance (\$71,978.16)

Non-cash Elements of Undesignated Fund Balance 1,466,176.50

Undesignated Fund Balance \$ 394,198.34
 (a.k.a. "Surplus")