

**ANNUAL REPORT
OF THE
FINANCIAL CONDITION
OF THE
COUNTY OF WALDO
IN THE
STATE OF MAINE
FOR THE FISCAL YEAR
ENDING
DECEMBER 31, 2011**

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~ Dedicated to ~



~EUGENE "GENE" REGA~

For serving Waldo County citizens as
Patrol Deputy
In the Waldo County Sheriff's Office
From 1978 to 2011

Gene faithfully patrolled and provided law enforcement for the County of Waldo for nearly 32 years as "Waldo 03?" He will be greatly missed, but now has more time to pursue his favorite past-time.

Happy hunting, Gene!

COUNTY OF WALDO
COUNTY DIRECTORY AND COUNTY OFFICERS
FOR 2011

COUNTY COMMISSIONERS' COURT

Betty I. Johnson	Lincolnvile
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. (Currently second Tuesday FY 2012)

EMERGENCY MANAGEMENT AGENCY

Director	Dale D. Rowley
Administrative Secretary	Olga Rumney

SHERIFF'S DEPARTMENT

Sheriff	Scott L. Story
Chief Deputy	Robert Keating
Chief Deputy	Jeffrey Trafton
Corrections Administrator	Raymond Porter

WALDO COUNTY BUDGET COMMITTEE FY 2011

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

Peter Curly
Richard Desmarais
Bill Sneed

PO Box 180, Stockton Springs, ME 04981
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
7 Raven Road, 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: 2011
WALDO COUNTY TAX & JAIL TAX BREAKDOWN**

TAX COMMITMENT (Total Jail Expenditures)	\$	3,054,667.64	
TAX COMMITMENT (Total County Expenditures)	\$	4,624,963.00	L.D. 2080 CAP
AMOUNT TO REDUCE TAX LEVY:			\$ 2,832,353.00
Jail Revenue	\$	222,314.64	
County Revenue	\$	506,338.96	
Undesignated Funds	\$	300,000.00	
OVERLAY	\$	153,592.61	L.D. 1 CAP
ASSESSMENT TO TOWNS	\$	6,804,569.65	\$ 7,304,193.00
			\$ 499,623.35

AMOUNT TO BE RAISED	VALUATION	TAX RATE
\$6,804,569.65	\$4,795,050,000.00	0.001419082

MUNICIPALITY	STATE VALUATION	COUNTY TAX	TOTAL % OF TAXES
BELFAST	\$ 859,600,000.00	\$ 1,219,842.98	17.93%
BELMONT	\$ 61,350,000.00	\$ 87,060.69	1.28%
BROOKS	\$ 69,100,000.00	\$ 98,058.57	1.44%
BURNHAM	\$ 92,650,000.00	\$ 131,477.96	1.93%
FRANKFORT	\$ 78,400,000.00	\$ 111,256.04	1.64%
FREEDOM	\$ 61,050,000.00	\$ 86,634.96	1.27%
ISLESBORO	\$ 685,700,000.00	\$ 973,064.60	14.30%
JACKSON	\$ 36,400,000.00	\$ 51,654.59	0.76%
KNOX	\$ 53,550,000.00	\$ 75,991.85	1.12%
LIBERTY	\$ 125,800,000.00	\$ 178,520.53	2.62%
LINCOLNVILLE	\$ 482,700,000.00	\$ 684,990.93	10.07%
MONROE	\$ 73,350,000.00	\$ 104,089.67	1.53%
MONTVILLE	\$ 80,550,000.00	\$ 114,307.06	1.68%
MORRILL	\$ 65,750,000.00	\$ 93,304.65	1.37%
NORTHPORT	\$ 384,650,000.00	\$ 545,849.93	8.02%
PALERMO	\$ 177,200,000.00	\$ 251,461.35	3.70%
PROSPECT	\$ 50,350,000.00	\$ 71,450.78	1.05%
SEARSMONT	\$ 194,050,000.00	\$ 275,372.88	4.05%
SEARSPORT	\$ 280,250,000.00	\$ 397,697.76	5.84%
STOCKTON SPRINGS	\$ 229,250,000.00	\$ 325,324.57	4.78%
SWANVILLE	\$ 117,350,000.00	\$ 166,529.29	2.45%
THORNDIKE	\$ 47,450,000.00	\$ 67,335.45	0.99%
TROY	\$ 58,850,000.00	\$ 83,512.98	1.23%
UNITY	\$ 117,300,000.00	\$ 166,458.33	2.45%
WALDO	\$ 55,900,000.00	\$ 79,326.69	1.17%
WINTERPORT	\$ 254,350,000.00	\$ 360,943.53	5.30%
SUB-TOTAL	\$ 4,792,900,000.00	\$ 6,801,518.62	99.96%

UNORGANIZED

Lasell and Little Bermuda	\$ 2,150,000.00	\$ 3,051.03	0.04%
GRAND TOTAL	\$ 4,795,050,000.00	\$ 6,804,569.65	100.00%

Wendy D. Shovey

Amy R. Towler

Betty L. Johnson

2011 PROJECTED REVENUES

	2011
STATE OF MAINE RENT	\$ 85,458.96
EMERGENCY MANAGEMENT AGENCY	\$ 74,800.00
REGISTRY OF DEEDS:	\$ 240,080.00
FEES	\$ 200,000.00
TRANSFER TAX	\$ 40,000.00
INTEREST	\$ 80.00
PROBATE COURT	\$ 68,500.00
FEES	\$ 65,000.00
RESTITUTION	\$ 3,500.00
SHERIFF	\$ 5,000.00
INTEREST	\$ 12,000.00
MISCELLANEOUS INCOME	\$ 15,000.00
DA'S COURT ORDERED FEES	\$ 5,000.00
REFUND	\$ 500.00
TOTAL ESTIMATED	\$ 506,338.96

COUNTY OF WALDO 2011 BUDGET

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1010 EMERG. MGT. AGENCY	\$ 77,004.00	\$ 18,420.00	\$ 2,800.00		\$ -	\$ 98,224.00
1015 DISTRICT ATTORNEY	\$ 152,237.00	\$ 47,324.00	\$ 7,700.00		\$ 3,750.00	\$ 211,011.00
1020 COUNTY COMMISSIONERS	\$ 159,700.00	\$ 123,170.00	\$ 7,800.00		\$ 168,385.00	\$ 459,055.00
1025 TREASURER	\$ 50,151.00	\$ 5,150.00	\$ 1,500.00		\$ 4,700.00	\$ 61,501.00
1030 FACILITIES MANAGEMENT	\$ 69,372.00	\$ 133,600.00	\$ 37,500.00		\$ -	\$ 240,472.00
1065 REGISTRY OF DEEDS	\$ 107,112.00	\$ 79,725.00	\$ 8,550.00		\$ -	\$ 195,387.00
1070 PROBATE COURT	\$ 159,233.00	\$ 24,615.00	\$ 6,150.00		\$ -	\$ 189,998.00
1075 SHERIFF	\$ 924,286.00	\$ 141,100.00	\$ 40,250.00		\$ 97,142.00	\$ 1,202,778.00
1076 REG. COMM./DISPATCH	\$ 696,767.00	\$ 61,535.00	\$ 15,450.00		\$ -	\$ 773,752.00
1080 ADVERTISING/PROMOTION		\$ 12,125.00				\$ 12,125.00
1090 AUDIT		\$ 8,000.00				\$ 8,000.00
1095 DEBT SERVICE				\$ -		\$ -
2000 INTEREST		\$ 17,875.00				\$ 17,875.00
2005 U. OF M. EXTENSION		\$ 38,152.00	\$ 4,550.00		\$ -	\$ 42,702.00
2025 EMPLOYEE BENEFITS		\$ 1,090,808.00	\$ 800.00			\$ 1,091,608.00
2035 W. C. SOIL & WATER		\$ 20,475.00				\$ 20,475.00
2040 RECORDS PRESERVATION (Law Library)		\$ -	\$ -		\$ -	\$ -
2045 RESERVES		\$ -				\$ -
2050 GRANT WRITING		\$ -				\$ -
TOTAL RECOMMENDED	\$ 2,395,862.00	\$ 1,822,074.00	\$ 133,050.00	\$ -	\$ 273,977.00	\$ 4,624,963.00
TOTAL JAIL (Capped by Legislation)	\$ 932,244.00	\$ 995,617.07	\$ 128,700.00	\$ -	\$ 998,106.56	\$ 2,832,353.00
				Minus Revenues	\$ (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,

The Board of Waldo County Commissioners is very pleased to report that 2011 was a very productive and successful year. The County operated under a flat-funded budget and managed to finish the year with approximately \$20,000.00 remaining, which was no small feat in this economy. We commend our department heads for being especially conservative and creative this past year in handling their departmental budgets.

The Board welcomed Waldo County Commissioner Betty I. Johnson of Lincolnville in January of 2011. Commissioner Johnson serves District 1 including the City of Belfast, Belmont, Islesboro, Lincolnville, Northport and Waldo. Commissioner Johnson's interests include getting County news out to the public, economic development, grant research and writing, and healthy communities. She represents the County Commissioners on the following committees: Coastal Communities Workforce Board, Waldo County Comprehensive Community Health Coalition Executive Board, Homeless in Maine Consortium, Maine Coast Economic Alliance and the EMA Emergency Operating Committee.

Commissioner Amy Fowler continues to make the journey to Augusta, several times each week, to represent Waldo County at Board of Corrections meetings, Corrections Working Group meetings, Public Safety Answering Point (PSAP) meetings and also in her capacity as President of the Maine County Commissioners Association. This organization is in the process of restructuring and there has been a great deal of planning and many meetings related to this.

The Board of Commissioners would like to take this opportunity to inform you of the following substantial accomplishments during 2011:

The new Waldo County Emergency Management Agency and Sheriff's Office has been completed and both departments moved into the building in January of 2012. Chairman William Shorey served as Project Manager for this construction project, donating innumerable hours of his time. EMA Director Dale Rowley served as the Owner's Representative. The work of these two men saved the County a great deal of money and under their watchful eyes, excessive costs were trimmed, with the result that this building project came in under budget.

The EMA Director and Sheriff have repeatedly expressed their appreciation for their efficient and attractive offices and the employees have also expressed their pleasure in their vastly improved work environment. We, as the chief financial officers of the County, are proud to report that this building was constructed with grant funds obtained by the diligent effort of Emergency Management Agency Director Dale Rowley for the EMA-related portion of the building. The section of the building housing the Sheriff's Office was planned for and funded through appropriate reserves; thus avoiding interest payments over a course of years. This, too, was no small feat during an economic recession and was possible only as a result of prudent planning over the years jointly by the County Commissioners and the Waldo County Budget Committee. This beautiful and practical building was designed to fit in with the neighborhood and with other existing County buildings. The Commissioners are grateful for the input of neighbors and the City of Belfast in contributing to the success of this well-constructed, energy-efficient building.

As many citizens will recall, the recent relocation of the Sheriff's Office raised the important question of what to do with the former Old Jailor's House, and whether or not something could be done with the Old Jail. The Commissioners are well underway in researching and discussing the proper and best disposition of these historic structures. The Commissioners are working closely with the Maine Historic Preservation, the City of Belfast and legal counsel to determine the best future for these unique buildings.

The County of Waldo's Garden Project experienced a banner season during the second year of this project. Residents of the Maine Coastal Regional Reentry Center continue to be an integral part of this program and benefit from learning the farming aspect while giving back to the community. The Sheriff's Office is now implementing a nutrition program to teach these residents the value of fresh produce and how to integrate it into a healthy lifestyle. Commissioner Shorey continues to spend countless hours in the Garden and the Board thanks him for his hard work and dedication. Special thanks also go to the property owners, Mr. and Mrs. Richard B. and Janice Nickerson of Searsport, Randy Doak, Rick Kersbergen of the University of Maine Cooperative Extension, Volunteers of America staff, and the Waldo County Corrections Officers for their contribution to the success of the Garden. Following this letter is a detailed report of the Garden's produce and where it was distributed during 2011.

Second and third union contracts were successfully negotiated during 2011 for the Waldo County Sheriff's Office Patrol Division and the Waldo County Regional Communications Center employees, respectively. The County Commissioners are currently negotiating a second contract with the General (formerly Support Staff) Unit.

The Communications Center's radio consoles hardware and software received a major upgrade. This was the first substantial upgrade for these components since the original installation in 2001. The software/firmware helped improve the transmission output for all radio consoles. All five radio positions in the Communications Center are now uniform and set at factory standards.

The Commissioners have been working closely with the District Attorney's Office during the end of 2011 and beginning of 2012 to restructure the office in order to meet the ever-increasing workload. One position was eliminated in 2011 and a new one created in early 2012. Waldo County has now joined several other counties in developing a Prosecutorial Assistant position. This position assists the District Attorney, Deputy District Attorney, Assistant District Attorneys and Waldo County law enforcement officers with case investigation, case development and trial presentation for criminal matters occurring within Waldo County. The Prosecutorial Assistant is also responsible for numerous duties relating to the daily operations of the District Attorney's Office. At the time of this writing, a highly qualified individual has accepted this position and will be starting at the end of May.

One of the Commissioners' long-term goals has been to start a Waldo County Wellness Program for the County employees. The Commissioners set those wheels in motion in 2011 and asked the Human Resources/Payroll Director to oversee this. A Wellness Committee has been formed and this very enthusiastic group of County employees has been meeting regularly to ascertain the needs and interests of County employees in the areas of exercise, nutrition and stress-management, and to research tools and programs to help meet those needs. The Board of Commissioners looks forward to the recommendations of this committee and is committed to implementing various programs related to wellness for County employees who are equally committed to utilizing those programs. Healthy employees make excellent, productive employees. Good health also reduces costs on many levels.

Your Board of County Commissioners thanks you for allowing us to serve you this past year and in the future.

Respectfully,

Betty I. Johnson, District 1

William D. Shorey, District 2

Amy R. Fowler, District 3

STATE OF MAINE
COUNTY OF WALDO
COURT OF COUNTY COMMISSIONERS

District

1 Betty I. Johnson 323-3767
2 William D. Shorey 548-6114
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Belfast, ME 04915

David A. Parkman
Treasurer

Food gathering from the MCRRC Garden in Swanville (a project of Waldo County Sheriff's Office, County Commissioner Bill Shorey, Consultant Randy Doaks (323-0948), and VOA) began in 2011 on July 8. For most vegetables, the amount of vegetables contained in a banana box is approximately six gallons.

Updated through 10/5

The following food pantries, soup kitchens and other non-profit programs serving low income people received vegetables.

Belfast Soup Kitchen – Contact: Lori Caron (Manager) – 338-4845 (Delivered by VOA)

Cucumbers: 2 box / 12 gallons	Green beans: 6 Boxes/24 gallons
Summer squash: 4 Box/24 gallons	Yellow beans: 1 Box/6 gallons
Beets w/greens: 1 Box/ 6 gallons	Turnips: 1 Box/ 6 gallons
Zucchini: 3 Box/18 gallons	Potatoes: 1 Box / 6 gallons

Northport Food Pantry. – (picked up at the Garden by Cleo Alley): Contact: Cleo Alley – Third Wednesday of month 338-2868

Green beans: 5 Boxes/ 30 gallons	Cucumbers: 9 Box. /56 gallons
Summer squash: 6 boxes / 36 gallons	Cabbage: 2 Box. / 12 gallons
Corn: 2 Boxes./ 12 gallons	Beets w/greens: 10 Boxes /60 gallons
Turnips: 4 Boxes. / 24 gallons	Tomatoes: 3 Boxes/ 18 gallons
Buttercup squash: 1 Box/6 gallons	Carrots: 2 Box. / 12 gallons
Zucchini: 3 box/ 18 gallons	Yellow beans: 1 Box./ 6 gallons

Maine Coastal Regional Reentry Center

Cucumbers: 9 Box/ 56 gallons Green beans: 6 Boxes/36 gallons
Summer squash: 9 boxes/ 56 gallons Broccoli: 2 boxes / 12 gallons
Yellow beans: 4 Boxes / 24 gallons Beets w/greens: 8 boxes/48 gallons
Turnips: 4 Box / 24 gallons Tomatoes: 4 Boxes/ 24 gallons
Potatoes: 3½ Box/ 21 gallons Buttercup squash: 1Box/6 gallons
Lettuce: 4 boxes / 24 gallons Corn: 15 Box/90 gallons
Carrots: 7 Box/42 gallons Zucchini: 4 Boxes/ 24 gallons
Cabbage: 5 Box / 30 gallons Onions: ½ Box/ 3 gallons
Pumpkins: approximately 30

Searsport Food Pantry:

1st and 3rd Saturday of the month;

Contact: Joyce or Ralph Harvey: 548-6204 or Ralph cell: 239-7147

Cucumbers: 12 boxes / 72 gallons Green beans: 5 boxes/ 30 gallons
Summer squash: 3 boxes /18 gallons Yellow beans: 4 boxes/ 24 gallons
Turnips: 6 Boxes/ 36 gallons
Zucchini: 3 box/ 18 gallons Buttercup squash: 4 Boxes/ 24 gallons
Carrots: 2 Boxes/ 12 gallons Corn: 5 boxes / 30 gallons
Tomatoes: 6 Boxes / 36 gallons Beets/greens: 6 Boxes /36 gallons

United Methodist Church food pantry - (Delivered by VOA) Pantry takes place every other Friday. Contact: Russell Wing – 342-2054.

Green beans: 8 boxes / 48 gallons Yellow beans: 2 boxes / 12 gallons
Cucumbers: 5 boxes / 30 gallons Summer squash: 3 boxes / 18 gallons
Zucchini: 3 box / 18 gallons
Cabbage: 1 Box / 6 gallons Corn: 7 Boxes. / 42 gallons

Church of Nazarene (Belfast) Beacon of Hope food pantry

4th Wednesday/ month; Contact: Stacey Walker – 338-0991; Jess Walker: 323-1293

Cucumbers: 6 boxes / 36 gallons Green beans: 1 box / 6 gallons
Yellow beans: 1 box / 6 gallons Summer squash: 3 Boxes / 18 gallons
Zucchini: 3 Boxes. / 18 gallons Tomatoes: 1 Box / 6 Gallons

Little River Baptist Church (Belfast) Food Pantry

259 Northport Ave. Contact: Earl Cushman: 338-2108;

2nd Wednesday of the month Kim Baker: 930-5971

Cucumbers: 1 boxes/ 6 gallons Green beans: 1 box / 6 gallons
Summer squash: 3 box / 18 gallons Zucchini: 3 Boxes/ 18 gallons
Yellow beans: 1 Box. / 6 gallons Carrots: 1 Box./ carrots
Turnips: 2 Boxes. / 12 gallons Tomatoes: 3 Boxes. / 18 gallons
Beets: 1 Box/ 6 gallons

Jackson Town Pantry – Picked up at the Garden 3rd Thursday of the month. Contact: Cindy Ludden; Donna Nickerson: 722-3373.

Cucumbers: 4 boxes / 24 gallons Beets w/ greens: 4 Boxes / 24 gallons
Turnips: 2 Boxes / 12 gallons Yellow beans: 2 boxes / 12 gallons
Green beans: 1 box / 6 gallons Zucchini: 1 box / 6 gallons
Squash: 1 Box / 6 gallons Carrots: 1 Box/ 6 gallons
Tomatoes: 3 Boxes. / 18 gallons

Unity Food Pantry – picked up at the Garden; usually on Friday before 3rd Saturday. 3rd Saturday of the month. Contact: Richard Moore: 948-6232; Bob V.: 948-3499; Warehouse manager: Sputnik – 416-9371

Buttercup squash: 23 Boxes/138 gallons Cucumbers: 6 Boxes/ 36 gallons
Yellow beans: 2 Box/12 gallons Beets with greens: 3 Box/18 gallons
Turnips: 29 Boxes/174 gallons

AMVETS Memorial Food Pantry - Liberty – July 29;
Pantry is last Sunday of month – so they pick up Friday
Contact: Darleen and Ted Van Duysen – 589-4218

Corn: 1 Box/ 6 gallons	Turnip: 2 Box/ 12 gallons
Green Beans: 5 beans/ 30 gallons	Beets w/greens: 2 boxes/12 gallons
Summer squash: 5 boxes/30 gallons	Cucumbers: 4 Box/24 gallons
Tomatoes: 2 Boxes/12 gallons	Zucchini: 2 box/ 12 gallons

Winterport Food Pantry *This is the food pantry in the Church that burned down May1.*
Donna Allen: 525-3208. Open on Wednesday. They had other farm partners and did not need our help this year.

BCR Youth program (Belfast)
(delivered by VOA)

Corn: 1 Box/ 6 gallons
Summer squash: 1 Box/ 6 gallons
Green beans: 2 Box/ 12 gallons

Crossroads Food Pantry at Crossroads To Calvary Church, Rt. 3, Morrill, Contact:
Raelee Heath: 342-4044; 322-2820 (4x)
New partner in 2011

Zucchini: 1 box/6 gallons	summer squash: 2 Boxes/ 12 gallons
Green Beans: 5 Boxes/ 30 gallons	Cucumbers: 8 Boxes/ 48 gallons
Onion: 1 Box / 6 gallons	Carrots: 2 Boxes/ 12 gallons
Beets: 2 Box/ 12 gallons	Turnips: 2 Boxes / 12 gallons
Tomato: 1 Box/ 6 gallons	

Senior Spectrum/Meals on Wheels in Belfast: (3x)
New partner in 2011

Yellow beans: 2 box/ 12 gallons	Cucumbers: 3 Boxes/ 18 gallons
Green beans: 6 Box/ 36 gallons	Squash: 2 Box /12 gallons
Zucchini: 1 Box/ 6 gallons	beets/: 1½ Box/ 9 gallons
Turnips: ½ Box/ 3 gallons	

W.I.C. (women, infants, children) in Belfast: (3x)

New partner in 2011

Green beans: 3 Boxes/ 18 gallons Yellow beans: 2 Box/ 12 gallons

Cucumbers: 1 Box/ 6 gallons Zucchini: 1 Box/ 6 gallons

Squash: 1 Box/ 6 gallons Turnips: ½ Box / 3 gallons

Beets: ½ Box / 3 gallons

Broadreach Family Services in Belfast

New partner in 2011

Yellow beans: 1 Box/ 6 gallons Green beans: 1 Box/ 6 gallons

Squash: 1 Box/ 6 gallons Zucchini: 1 Box/ 6 gallons

Emmaus Shelter in Ellsworth:

New partner in 2011

Green beans: 2 Box/ 12 gallons Yellow beans: 1 Box/ 6 gallons

Cucumbers: 2 Box/ 12 gallons Turnips: 1 Box/ 6 gallons

Interfaith Area Outreach Food Pantry in Rockland:

New partner in 2011

Yellow beans: 2 Boxes/ 12 gallons Cucumbers: ½ box/3 gallons

Montville Food Pantry: Rocky Beach: 322-1441; or -1440 (2x)

New partner in 2011

Carrots: 1½ box / 9 gallons Beets: 1½ box / 9 gallons

Green beans; 4 Box/ 24 gallons Squash: 3 Box/ 18 gallons

Zucchini: 1 Box / 6 gallons Cucumbers: 8 Boxes. / 48 gallons

Turnips: 1 Box. / 6 gallons tomatoes: 1 Box/ 6 gallons

UMaine Extension/Maine Harvest for Hunger: Su Blais: 342-2446 (3x)

New partner in 2011

Green Beans: 15 Boxes/ 90 gallons Cucumbers: 7 Boxes/ 42 gallons

Turnips: 5 Box / 30 gallons Beets: 2 box / 12 gallons

Yellow beans: ½ Box. 3 gallons Tomatoes: 5 ½ Box/ 33 gallons

corn: 3 Box/ 18 gallons Squash: 1 Box/ 6 gallons

Potatoes: 1Box./ 6 gallons Carrots: 1 Box. /6 gallons

Troy Howard Middle School (Belfast) (for Harvest Meal):

Contact: Perley Martin – 338-3320 x307

(washed and delivered by VOA – for distribution to eight schools on 9/28)

Buttercup squash: 6 Box/36 gallons

Turnips: 3 Boxes/ 18 gallons

Searsport Middle/High School (for Harvest Meal): Contact: Perley Martin

(washed and delivered by VOA – for distribution to four schools on 9/28)

Buttercup squash: 3 Boxes/18 gallons

Turnips: 2 Boxes. / 12 gallons

PUMPKINS

350 Pumpkins were distributed

WALDO COUNTY SHERIFF'S OFFICE

6 Public Safety Way
Belfast, ME 04915

SHERIFF

Scott L. Story

Administrative Offices

207-338-6786

Fax

207-338-6784

CHIEF DEPUTY

Jeffrey Trafton

Honorable Commissioners,
Citizens of Waldo County,

Once again I take great pride in providing you with the annual report of the Waldo County Office of the Sheriff. I draft this report from our new offices at 6 Public Safety Way, which is geographically located directly behind the jail and reentry center. This new facility provides us with space, technology, public access, safety and security that our previous facility was never designed for when it was built as a home in the 1800s. We offer our thanks to the citizens of Waldo County for supporting this new facility and a special thanks to the County Commissioners for making it happen.

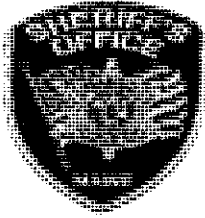
2012 will bring many changes to the Sheriff's Office. The new facility is certainly the most visible physical change; however, there will be a number of new faces at the Sheriff's Office. The most notable change at our office will be the retirement of Chief Deputy Robert Keating. Chief Keating has dedicated his life to law enforcement; and after a long distinguished career at the City of Belfast as their Chief and later Public Safety Director, he joined the Sheriff's Office as our Chief Deputy in 2002. Chief Keating brought his experience here, and helped to bring this agency to yet again, another level of professionalism. His absence as our Chief will be missed, however, he will continue to serve this agency part time through the service of civil paperwork. When I was aware of Chief Keating's retirement, I needed to find a replacement that could take this agency into the future, building on the successes that had already been obtained. Although I have taken a bit of ribbing for my continued thefts from the City of Belfast, I invited Police Chief Jeffrey Trafton to take on the Chief Deputy position here. Chief Deputy Trafton comes to us after a twenty year career with the Maine State Police, retiring from there at the rank of Troop Commander. He served as Chief of Police for the City of Belfast for six and half years prior to joining us in November. He is a fantastic addition to this agency.

This past year we implemented our first School Resource Officer (SRO) program at the Mount View High complex. Deputy Gerald Lincoln has taken on this new program and has been received very well by both the staff and students at the school. This program is far more than just a deputy in the school. This position offers educational components, mentoring, liaison between law enforcement and youth, as well as security. The SRO program is a partnership between this agency and the school district and is considered part of the staff at the school.

The Maine Coastal Regional Reentry Center received both national and international recognition this past year. An award from the National Association of Counties recognized the work that has taken place at the new facility to reduce recidivism. An invitation for our program director Mike Tausek to speak in Singapore at an international reentry symposium was another honor. Our reentry center population is now nearing it's capacity of 32 with our numbers currently in the high twenties.

As we do every year, this report will accompany statistical data of the work your Sheriff's Office is doing, and once again I offer that if you have any questions or concerns feel free to contact us as we are YOUR SHERIFF'S OFFICE.

Sincerely,
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>
911 Disconnect	239	3.18
911 Misdial	95	1.26
Abandoned Vehicle	42	0.56
Agency Assistance	187	2.49
Aircraft Crash	2	0.03
Alarm	355	4.72
Alcohol Offense	1	0.01
ALS/Paramedic Assist	9	0.12
Animal Problem - ACO assigned	5	0.07
Animal Problem - Law Assigned	35	0.47
Assault	63	0.84
Attempt to Locate off road motorized vehicle	1	0.01
Background Check	26	0.35
Background Check	2	0.03
Insufficient Funds Check	37	0.49
Be On Lookout	48	0.64
Burglary	123	1.64
Business Check	1	0.01
Child Abuse or Neglect	11	0.15
Child Custody	30	0.40
Chimney Fire	2	0.03
Civil Complaint	273	3.63
Computer Crimes	2	0.03
Criminal Mischief	107	1.42
Criminal Trespass	63	0.84
Detail Accident Reconstruction	2	0.03
Detail Bail Chk	90	1.20
Detail Common Ground Fair	2	0.03
Detail DRE	12	0.16
Detail Eradication	3	0.04
K-9 Detail	22	0.29
Miscellaneous Detail	33	0.44
Detail OUI	13	0.17
Detail Parade	2	0.03
Detail Polygraph Exam	13	0.17
Detail Prob Chk	9	0.12
Detail Radar	166	2.21
Detail School	6	0.08
Detail Traffic	9	0.12

<u>Nature of Call</u>	<u>Total Calls Received</u>	<u>% of Total</u>
Disorderly Conduct	4	0.05
Disturbance	204	2.71
Domestic Disturbance	173	2.30
Controlled Substance Problem	51	0.68
Escort	9	0.12
Failure to Appear	1	0.01
Traffic Accident, Fatal	2	0.03
Fire	22	0.29
Fireworks	5	0.07
Foot Patrol	17	0.23
Found Property	32	0.43
Fraud	83	1.10
Friendly Caller	22	0.29
Fuel Drive Off	56	0.74
Harassment	279	3.71
Hostage Incident	1	0.01
House Check	74	0.98
Indecent Exposure	1	0.01
Information Report	304	4.04
Intoxicated Person	37	0.49
Juvenile Problem	75	1.00
Litter, Pollutn, Public Health	10	0.13
Lost Property	17	0.23
Medical Emergency	21	0.28
Medical Emergency EMD	84	1.12
Mental Medical	77	1.02
Message Delivery	12	0.16
Missing Person	34	0.45
Motor Vehicle Theft	17	0.23
Motorist Assist	102	1.36
Motor Vehicle Complaint	514	6.84
OUI Alcohol	2	0.03
Paperwork Service	26	0.35
Parking Problem	7	0.09
Traffic Accident with Damage	532	7.08
Traffic Accident with Injuries	165	2.19
Probation Violation	8	0.11
Prowler	1	0.01
Public Assist	158	2.10
Rape	1	0.01
Recovered Stolen Property	2	0.03
Recovered Stolen Vehicle	2	0.03
Reported Death	8	0.11
Repossession	1	0.01
Robbery	2	0.03

<u>Nature of Call</u>	<u>Total Calls Received</u>	<u>% of Total</u>
Runaway Juvenile	17	0.23
Search Warrant	4	0.05
Sex Offense	20	0.27
Speaking Engagement	10	0.13
Speed Complaint	7	0.09
Structure Fire	13	0.17
Suspicious Person, Circumstnce	385	5.12
Spillman Testing	1	0.01
Theft	192	2.55
Threatening	94	1.25
Tobacco Problem	2	0.03
Traffic Hazard	73	0.97
Traffic Violation	205	2.73
Traffic Stop	1	0.01
Prisoner Transport	545	7.25
Unauthorized Burn/Fire	1	0.01
Unsecure Premises	10	0.13
Utility Problem	1	0.01
Vehicle/Equipment Fire	2	0.03
VIN Verification	7	0.09
Violation Conditional Release	16	0.21
Violation Protection Order	32	0.43
Wanted Person	283	3.76
Weapon Offense	1	0.01
Welfare Check	159	2.11
Wildlife Problem or Complaint	15	0.20
Inmate Work Detail	15	0.20

Total reported: 7519

Report Includes:

All dates between '00:00:00 01/01/11' and '23:59:00 12/31/11', All nature of incidents, All cities, All types, All priorities, All agencies matching 'WSO'



Waldo County Regional Communication Center

2 Public Safety Way, Belfast, ME 04915

Tel: 207-338-2040

Fax: 207-338-6790

The Annual Report of Waldo County Regional Communications Center/911

To The County Commissioners and The Citizens of Waldo County

Waldo Cty RCC is your Regional Communications Center and 911 PSAP. As such we receive calls for and dispatch those calls to all of the public safety agencies within Waldo County. As the single 911 PSAP (Public Safety Answering Point) we receive all 911 "land line calls" and many of the 911 cellular calls. Next year, in 2012 we expect to start receiving most of the 911 cell calls generated within Waldo County. In the year 2011 our Public Safety Dispatchers handled over 365,000 events including 911 calls, law enforcement calls, requests for EMS services, fire calls and calls for EMA.

In 2011 we celebrated our 10th year as the Regional Communication Center and 911 PSAP for Waldo County. Where did the time go ?

As we move into year 2012 we look forward to serving The Citizens of Waldo County for all of your public safety needs and remain a strong source of information for the Agencies we serve. Following is the breakdown of our statistics:

Calls for Service	37,379
911 calls	10,340
Telephone calls	35,505
Walk ins	2,635
Radio Transmissions	279,552

We wish to thank The County Commissioners and all The Citizens of Waldo County for your continuing support of your Center. We go into 2012 Ready, Able and Willing to serve your public safety needs.

Owen Smith, Director



**Waldo County
Emergency Management Agency
4 Public Safety Way, Belfast, Maine 04915**



The Annual Report for the Waldo County Emergency Management Agency

TO THE HONORABLE COUNTY COMMISSIONERS AND RESIDENTS OF WALDO COUNTY

Purpose of Emergency Management

Disasters are never sought; but must be prepared for. Events such as Hurricane Irene that devastated neighboring states to the west and south of Maine demonstrate the need to be prepared for the types of natural and technological disasters that can strike our communities. 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.

Program Accomplishments

Over the past year, the County EMA office has accomplished a great deal with the exceptional support from our county EMA volunteers, local municipal emergency managers and local first responders. Each month, we host coordination and training meetings with the municipal Emergency Management Directors; our Incident Management Assistance Team (IMAT); and our volunteer Radio Amateur Civil Emergency Service (RACES) radio operators. We also provide regular support to the County Search and Rescue (SAR) team and the County Hazardous Materials Decontamination Strike Team (DST). Every other month we sponsor the Local Emergency Planning Commission (LEPC) and provide planning and management support for this effort. Further details of our accomplishments this year include the following:

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.

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

- Finishing the Narrow banding of all Town and County Public Safety FCC Licenses
- Acquired and coordinated radio equipment grants and pool buys
- Provided radio reprogramming services to EMS and Fire Departments for free
- Upgraded the County Mobile Command Post communications
- Provided exercises and training for the County Incident Management Team
- Participated in a 3-day training exercise for developing Incident Action Plans
- Hosted Media Relations for Rural Responders
- Instructed WebEOC and Estudio computer-based training to the local EM Directors
- Instructed Type 4 Resource Unit Leader and Type 4 Situation Unit Leader training
- Facilitated an Ice Storm tabletop exercise for Town Officials and local Utility Company representatives
- Facilitated a Blizzard functional exercise that included seven Town EOCs and the County EOC
- Facilitated two natural disaster tabletop exercise for local communities
- Participated in a Maritime Mass Rescue Full Scale Exercise in Bar Harbor
- Participated in a weekend IMAT State tabletop exercise
- Participated in an Ammonia Release tabletop exercise with the Penobscot McCrum company
- Hosted an Area Search field exercise located in six towns in northern Waldo County
- Participated in a Hazardous Materials Release Tabletop Exercise at GAC, in Searsport
- Facilitated four field training sessions on the County Mobile Command Post
- Signed Memorandums of Agreement with Central Maine Power, RSU 3 and 20 school districts, Waldo CAP, UMaine Hutchinson Center, Rotary Club, UMaine Cooperative Extension and the Unity Barn Raisers.
- 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
- Began the development of a County Continuity of Operations Plan.
- Assisted local communities with updating their municipal Emergency Operations Plans
- Completed the County Hazard Mitigation Plan
- Developed initial response checklists for immediate actions for winter storms, hurricanes, forest fires, tsunamis, and mass casualty incidents.
- 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.
- Ensure all Chemical Inventory Reporting Forms are collected from county-wide HazMat facilities.
- Assisting RSU3 with updating their District and School Emergency Plans
- Create County EOC Job Aids for Aircraft Crash, Boat Sinking and Mass Casualty responses
- Create County and municipal Job Aids for Forest Fire responses
- Completed a detail radio communications survey of the new Mount View School Complex
- Set up 2 new portable cross-band radio repeaters
- Acquired funding to replace the rado repeater stations for Winterport and Searsport Fire Departments
- Acquired funding for a generator transfer switch at the Waldo County Technical Center.
- Managed CERT grant funds for Pet Shelter Team, Amateur Radio Team and County Search & Rescue Team.
- Managed the 2009 Emergency Operations Center Construction Grant
- Acquired funding to replace all of the County Communications Center base stations.
- Acquired funding for a new 100 kW generator for the Sheriff's Office.



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

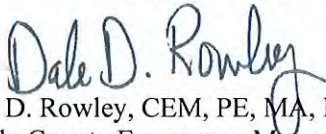
- Supported the Belfast Fire and Police Departments for a Truck accident involving spilt fuel
- Activated the County Emergency Operations Center for Hurricane Irene
- Supported the Northport Fire Department for a oil truck accident
- Deployed the Incident Management Team to the Irving Terminal in Searsport for a Tank fire.

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 the construction administration and management for the new County Public Safety Building.
- Worked on Federal Communications Commission (FCC), Federal Aviation Administration (FAA), and Federal Emergency Management Agency (FEMA) permitting of the new Congress Street Radio Tower

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

The office was once again busy in 2011 prosecuting criminal cases in Waldo County, which generally has more court matters each year than other counties with similar population. The total of adult criminal cases was 1416. Of these, 387 were in Superior Court, where more serious cases are tried, while 1029 were in the District Court. Juvenile cases increased from 89 to 106, a 19% jump. This is the largest number of juvenile court matters in many years. An increase in criminal activity by juveniles is troubling. However, the 2010 figure was smaller than the three previous years, and it is too soon to say whether the 2011 increase represents a long-term trend. Finally, there were 268 non-criminal civil violation cases filed, for offenses such as Illegal Possession of Liquor by a Minor, Possession of Marijuana, and infractions of Inland Fisheries and Wildlife law. While this was a small decline from 2010 (3.9%), it continued the long-term decline from the 367 cases reported in 2008. This may reflect the need of law enforcement agencies to focus their resources on investigation of serious criminal activity, and away from investigation of non-criminal matters. It is notable that despite fluctuations in other categories, the number of Superior Court matters, which include domestic violence, sexual assault, robbery and burglary, have been both high and consistent since 2006.

Superior Court cases were handled primarily by Deputy District Attorney Eric Walker of Belmont. He is widely recognized within the court system for his excellent judgment and strong work ethic. Eric was assisted by Assistant District Attorney (ADA) Neil Prendergast of Camden in adult matters and ADA Lindsay Jones of Rockland in juvenile cases. ADA Jones took over the juvenile caseload of the four counties in this district (Waldo, Knox, Lincoln and Sagadahoc) early in 2011. She has proved a capable successor to Miriam Johnson of Bath, who resigned to enter private practice.

The office relies every day on its support staff, who are county employees. During 2011 these included Superior Court Secretary Carla Rogerson of Searsport, District Court Secretary Karen Knox of Searsport, Victim Witness Advocate (adult services) Debbie McAllian of Bucksport, Victim Witness Advocate (child services) Harriet Kearns of Camden, and Dayne Beckett of Belfast, in a new receptionist position. The County Commissioners are committed to continuing examination of how county resources can be best used for support of our office's activities. To that end, the receptionist position will not be retained in 2012, with the expectation that a prosecutorial assistant/paralegal position will take its place.

During 2011 the office continued to address the long term challenges within the criminal justice system, such as substance abuse and domestic violence. Elder abuse is an emerging issue, and will be a significant focus in years to come. Resources are likely to remain

stretched thin. We are successful in our work only when there is close coordination among all public safety resources: prosecution, law enforcement, courts, corrections, probation services, and diversion programs such as Volunteers of America and the Restorative Justice Project. The District Attorney's Office is proud to be a critical part of Waldo County's coordinated criminal justice and public safety system.

Respectfully Submitted,

Geoffrey Rushlau
District Attorney

SUSAN W. LONGLEY, Judge
SHARON W. PEAVEY, Register
JUDITH M. NEALLEY, Deputy



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

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

STATE OF MAINE
PROBATE COURT--WALDO COUNTY
BELFAST

WALDO COUNTY PROBATE COURT ANNUAL REPORT 2011

To the Honorable Waldo County Commissioners & Citizens of Waldo County:

Thank you for this opportunity to report on the 2011 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 take great pride in providing court services effectively, efficiently and accountably. We also believe that we save parties before us and county taxpayers time and money.

We continue to save parties and Waldo County taxpayers thousands of dollars with effective, efficient, accountable and innovative programs. Specifically, we continue to make great use of our monthly co-payment system. Coupled with the co-payment policy, we also continue to keep costs down with our closely-monitored maximum fee policy for appointees. Between our co-payment and maximum fee policies, we continue to save Waldo County taxpayers an average of \$5,000 annually, or over \$35,000 over the past 7 years. Third, we also have initiated a practice of offering contesting parties the opportunity to mediate. Beyond the substantial emotional savings for the family members in court, we are seeing our mediation initiative as saving an additional \$3,000 annually. In short, our innovative co-payment, maximum fee and mediation policies and practices have worked and continue to work very well for both the parties before us in court and Waldo citizens at large.

In serving the citizens of Waldo County, we again would like to thank our wonderfully professional staff. These include our Deputy Register Judith Nealley and our Probate Clerks, Cari Carver and Elaine Russell. Waldo County citizens can be very proud to have these people at their service.

Last but not least, we also would like to thank our security officer, Greg Morse, an officer and a gentleman of the finest order. And we also would like to again thank the very cooperative Waldo County Sheriff's Office. Whenever needed, Sheriff Scott Story, now retired Chief Deputy Robert Keating and new Chief Jeff Trafton and their deputies have been more than willing and able to assist the Waldo County Probate Court.

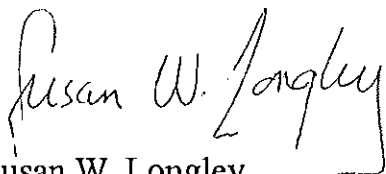
Beyond the above, we would like to close by stating that the Year 2011 was a year in which 249 new probate cases were opened and 607 passport applications were processed. In addition, probate court staff took 514 passport photos for customers applying for their passports.

For those of you who may not otherwise know how/when to find us, 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. Additionally, 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.

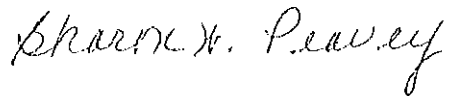
In closing, thank you again for this opportunity to report. And please know that it remains our honor and privilege to serve you.

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

Respectfully,



Susan W. Longley
Judge of Probate



Sharon W. Peavey
Register of Probate



PHOTO BY EDWIN NEWSBERG, USA

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.

A sampling of our educational program areas:

- Agriculture Business & Community
- Food & Health
- Gardening & Horticulture
- Home, Family & Youth Natural Resources
- Insect & Plant Disease
- Management Safety & Preparedness

2011 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 2nd Monday of each month.

- PRESIDENT:**
Sara Trunzo
- VICE PRESIDENT:**
Ian Collins
- SECRETARY:**
Erica Buswell
- TREASURER:**
Anne Rothrock
- MEMBERS:**
Jennifer Brown
Robert Nelson
John Pincine
Rose Rapp
Kali Rochelesu
David Schofield
Nicole Schofield

University of Maine Extension Waldo County



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

EXTENSION EDUCATORS:
Jane Haskell: Business & Community Development, x1013
Rick Kersbergen: Agriculture & Natural Resources, x1014

EATWELL NUTRITION ASSOCIATES:
Beth Chamberlain x1020
Pat Fraser – retired December 2011

4-H PROGRAM AIDE:
Joyce Weaver x1012

MAINE FAMILIES:
Wesley Neff, Coordinator x1021
Diane Russell x1018
Ellie Weider x1017

EXTENSION SUPPORT STAFF:
Sônia Antunes x1010
Billiejo Pendleton x1011

Liz Stanley, Horticulture Aide 1-800-244-2104
Knox-Lincoln and Waldo

Caragh Fitzgerald, Extension educator 1-800-287-1481
Agriculture and Natural Resources, Kennebec and Waldo

Deborah Killam, Extension educator, Family Living 581-3874
Wanda Lincoln, nutrition education professional 581-3443

Newsletters & Collaborative Websites

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

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

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

Maine Home Garden News
www.umaine.edu/gardening/maine-home-garden-news
A local resource designed to equip home gardeners with practical information with monthly updates.

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@maine.edu to subscribe.

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

Signs of the Seasons: A Maine Phenology Project
www.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.

Maine Families

Maine Families is a home visiting program for new parents with a focus on family strengths. The Maine Families Home Visiting Program is part Maine's strategy to ensure healthy futures for our children.

Home Visiting professionals provide individualized parent education and support throughout Waldo County to expectant parents and parents of babies and toddlers to support safe home environments, promote healthy growth and development, and provide key connections for families to available services in their communities. The program is tailored to meet the needs of each family.

Maine Families believes 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 2011, 105 families received 665 home visits. The program also offers monthly parent education/play groups focusing on supporting positive parent/child interaction, engaging in cooperative play, preparing nutritious snacks and creating and honoring family traditions.



In 2011, 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, 92% were up to date in their immunizations (Maine rate 72.3%).

Home safety improved for all families with significant improvements in home heating and fire safety, as well as awareness of outdoor safety for children in all age groups. Any delays in development are caught early through regular screenings and those children referred on for early Intervention services. Nearly 83% of the children enrolled in Maine Families are read to daily.

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



Eat Well Nutrition Program

Eat Well Nutrition Program is a major outreach effort of Maine 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.

In 2011, two Nutrition Associates provided nutrition education sessions to 97 adults in families that included 174 members. 57 of these adults were seniors over the age of 60. The Nutrition Associates graduated 83 adults from the program. They also provided nutrition lessons to 526 youth throughout Waldo County.

- 82% of graduating adults showed improvement in food resource management which includes meal planning, comparing prices when shopping or using grocery lists.
- 90% of graduating adults showed improvement in nutrition practices which includes making healthier food choices, preparing foods without adding salt or reading nutrition labels on foods.
- 92% of the youth who received Eat Well programming through school classes or school enrichment programs increased their knowledge of basic nutrition and say they now eat a variety of foods.

Unity Food Pantry Program

Nutrition Associate Beth Chamberlain worked with several adults at the Unity Food Pantry. These adults started growing their own produce and were eager to learn how to preserve their freshly harvested produce. In response to this interest, Beth taught food preservation classes, water bath canning methods as well as freezing. As a result of Beth's classes, these adults have started to take control of supplying their own food. This allows them to eat healthier and stretch their food dollars.



Patricia (Pat) Fraser and Elizabeth (Beth) Chamberlain; after 13 years with UMaine Extension, Pat retired in December 2011. We thank Pat for her years of service and wish her well in her retirement.

2011 Success Stories

"One client is an elderly lady who was eating a lot of prepackaged frozen foods. I showed her how to cook simple meals from scratch that were healthy, as well as economical. I also provided some healthy recipes that enabled her to cook just one or two days a week in order to have meals prepared for several days in advance. She was able to significantly reduce her sodium intake because of this change."

"I've been working with a teen age girl for several months. Because of the nutrition information I have shared with her, she has significantly reduced her soft drink consumption. This has resulted in a weight loss of at least 5 pounds for her. She is continuing to increase her fruit and vegetable intake and hopes to improve her health as well as lose more weight."

"One group I worked with turned out to be six men. Four of these males have diabetes so in addition to the basic nutrition lessons, I was able to include useful information that supports what their doctors and dietitians have told them."

Home Gardening

In 2011, we received over 600 questions from home and school gardeners. Samples and photos helped us identify pests and plant diseases so that we could make accurate recommendations. Home vegetable gardening continues to be a topic that people want to learn about, along with invasive plants, insects, and sustainable landscaping practices.



What's wrong with this picture? (tomatoes, peppers and horn worm)

Maine Harvest for Hunger

Home gardeners, farmers, schools and Master Gardener Volunteers donated more than 45,000 pounds of produce to food pantries and soup kitchens in Waldo County. To find out how you can help, visit www.extension.umaine.edu/harvest-for-hunger



Maine Harvest for Hunger: Fresh Vegetables

Master Gardener Volunteer Program

In the fall of 2011, 25 participants from Waldo, Knox and Lincoln Counties received more than 40 hours of in-depth training in the art and science of horticulture. In return, they are each donating 40 hours of volunteer work to their communities. 196 active Master Gardeners continue to volunteer on a yearly basis – doing gardening and environmental education with youth, presentations for the public, assisting people who have differing abilities, beautifying public places and growing food for those in need. In 2011, they reported over 9,000 volunteer hours.



Master Gardener Volunteer program: Pumpkin Heads

Resources for Home & School Gardeners:

Waldo Extension: www.extension.umaine.edu/waldo

UMaine Extension Publications:

www.extensionpubs.umext.maine.edu

Gardening and Horticulture:

www.extension.umaine.edu/gardening

Pest Management for Home Gardeners:

www.extension.umaine.edu/homeowner-ipm

Soil Testing: www.anlab.umesci.maine.edu

YardScaping: www.yardscaping.org

Pro New England: www.pronewengland.org

eXtension: www.extension.org

Maine School Garden Network: www.msgn.org

MOFGA: www.mofga.org

Maine Harvest for Hunger:

www.extension.umaine.edu/harvest-for-hunger

Liz Stanley, Horticulture Program Coordinator,
Knox-Lincoln & Waldo Counties: 1-800-244-2104
elizabeth.stanley@maine.edu

4-H Clubs

Fine Pine 4-H Club, with members from Waldo, Winterport and Monroe, made 15 cat toys for Bangor Humane Society on Mt. Hope Avenue in Bangor.

National Youth Science Day – Power of Wind

Little Beavers 4-H Cloverbuds

National 4-H Trip: National 4-H Conference Program

Approximately 300 high school student leaders, all members of 4-H, from across the United States, U.S. territories, and Canada gathered in the greater Washington, DC area to engage young people in the efforts of the USDA to produce "real results for real people." The National 4-H Conference aims to empower and mobilize the 4-H students to create positive, meaningful change in their communities.



4-H delegates presented their research on reducing childhood obesity with Health and Human Services staff.

Maine's 4-H delegates, one of whom was Colleen from Waldo County's town of Troy, presented to the Department of Health and Human Services (HHS) their research on reducing childhood obesity as well as presenting to the Pentagon and Dr. Jill Biden information regarding the needs of veterans and military families.

5

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4-H Afterschool Partnerships

In 2011, Waldo County 4-H worked with over 385 youth, ages 5 – 18 in afterschool programs, an increase of nearly 23%.

The Game Loft

Stephen and Dakota are the two founding members of Belfast's Game Loft speakers' bureau. They have given almost a dozen speeches to local groups about Positive Youth Development and The Game Loft, a 4-H program.



As part of Stephen's speech he talks about how he had been bullied as a middle school student until a Game Loft member invited him to come to the program. As a result of his Game Loft experiences he gained self-confidence and became able to resist bullying attempts.

Now he is particularly helpful to younger children at The Game Loft by making sure they are safe and integrated into both school and Loft programs. Stephen and Dakota attended a Game Loft trip to Kings Landing Historical Settlement in Canada last year where they learned how to make barrels and participated in the Pauper Auction.

On the trip they learned customer service skills and became more out-going. The Kings Landing staff was particularly impressed by the politeness and willingness of The Game Loft youth. Stephen and Dakota will be going to Citizenship Washington Focus this July and are anxious to share their experiences in 4-H after school programs with their peers from across the country.

There are more than 150 members of 4-H afterschool at The Game Loft.

Searsport Middle & High School 4-H Afterschool Program visits Maine Maritime Academy

Students at Searsport Middle and High School 4-H Afterschool Program recently attended a field trip to Maine Maritime Academy (MMA). Students got to eat lunch in the cafeteria, tour campus classrooms, laboratories and waterfront.

Afterschool kids talked with MMA students and toured the State of Maine ship. The field trip opened the eyes of students to a future of possibilities! Some students were very interested in the possibilities of a "maritime career", while others discovered additional options, such as being a cook on one of the ships or working on a tugboat.

One student, Michael, thought it would be "awesome" to work on a ship like the State of Maine cooking for the crew, and thought it was "cool" to hear about a student loading ice cream onto the ship for 6 hours before it left on cruise for months!



Searsport Middle and High School 4-H Afterschool visit Maine Maritime Academy

Overall, this field trip was a great one enjoyed by all on a beautiful day, one that gave all students more ideas for the future paths ahead of them!

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4-H Youth Development

Searsport Elementary 4-H Afterschool Program Learns About Nature

A beautiful early release day brought tons of fun and interest in nature at Searsport Elementary School's Afterschool Program. Leah and Rose, two of our 4-H volunteers from the 4-H Tanglewood Camp and Learning Center visited us and gave students the opportunity to go on an educational hike to learn about the environment around them. Students found homes that animals once inhabited, learned about different types of trees, and even became the teachers themselves! In the end the students learned about nature, and how important it is that we take care of it. 4-H Afterschool students were so motivated that they are planning to come back and help clean up the trail in the near future!

* "Nature is awesome!" - KL

* "It's fun to find all sorts of things in the woods, I've found where a squirrel once lived!" - FK

StarRiders 4-H Afterschool Program

In partnership with Forest Glen Farms of Searsport and a Maine Community Foundation Grant, three 4-H Afterschool Programs of RSU 20 participated in a 10-week session of horsemanship for beginners.

Twenty-five students from Frankfort Elementary, Stockton Springs Elementary and Kermit Nickerson Elementary arrived at the farm eager to learn how to handle, care for, groom, and ride their favorite horses. The students would rotate through three groups: homework and snack, barn chores, and a riding lesson.

They challenged their confidence and focused on their communication and relationship skills with the horse.

* Tyler: "I rode Amigo. He is a beautiful, black horse. I learned not to be too excited. The horses would feel my energy and may be scared."

* Jeremy: "I learned English Riding. It was hard at first to learn how to sit correctly."

Ames Elementary School 4-H Afterschool Program: a disabled veteran teaches skills

Missing his right arm below the elbow and walking with help of a crutch, Rusty Emmerton is a disabled US Navy veteran who regularly volunteers his time to work with first-through-fifth grade after-school-program kids at Ames Elementary School in Searsport.

In weekly classes, Rusty has shown more than 40 kids how to shoot a bow and arrow or how to tie a fly-fishing lure.

Along with learning unique skills for which they would otherwise not have had the opportunity, these students learn the importance of following instructions, to understand and apply safety rules, and how difficult goals can be reached by patient step-by-step self-application.

These lessons take on a broader and deeper meaning when they see Rusty, with a metal pincer replacing his right hand, creating intricate fishing lures with thread and feathers or notching an arrow to bowstring and hitting his target dead-on bulls eye.

The sense of accomplishment these students have achieved in these courses will stay with them for a long time, as will their experience with this one-of-a-kind mentor.

Some of the student comments about Rusty's courses and what he has done for them:

* Lexi: He is really nice because he is teaching us how to do archery.

* Shera: Rusty is really talented and he is a nice person to teach how to do archery and fly tying.

* Hailey: He's really nice, because some grown ups yell at people but Rusty helps people out.

* Tyler: I love the things he does for us.

* Wyatt: I don't know him well but I would like to know him more.

* Zach: It's amazing how he can shoot a bow & arrow with one arm.



MSAD#3 Performing Arts 4-H Club

4-H Partners with Maine Farmland Trust with Agriculture Exhibit

Waldo County 4-H Program provided a 4-H Exhibit in Belfast at the Maine Farmland Trust for over a month.

8

RESEARCH & EDUCATION

In 2011, Rick Kersbergen continued his research on shifting corn silage production to a no-till system that reduces fuel costs to Dairy farmers. This project uses novel no-till techniques, cover crop strategies and alternative harvest management. Research plots were again planted on fields throughout Waldo County. This project is also focused on reducing erosion and pollution caused by excessive nutrient applications. In 2011, one field day and two central Maine workshops were held with farmers from throughout the state expressing interest in shifting production techniques to no-till corn silage production. For 2011, it is estimated that over 2000 acres of corn were planted using tools and ideas generated from this project. **Windgate Farm** (Jeff and Penny Stevens) in **Thorndike** were recognized as the Waldo County Outstanding Conservationists for their adoption of no-till and cover crop practices on their farm.

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 organic dairy farmers might be able to incorporate bread wheat production into their cropping system to enhance profitability. In 2011, research at the University of Maine Rogers farm indicated significant yield increases when winter grains were planted after legume contributing sods. Data from this project benefits a burgeoning demand for local wheat production and processing as demonstrated by the start up of the Somerset Grist Mill.

Rick Kersbergen and fellow researchers from the University of Maine completed the Maine dairy cost of production by collecting economic performance data from 40 farms throughout the state, including quite a few in Waldo County. This data was used by the Maine Legislature and the Maine Milk Commission to establish tier pricing as part of the Maine Dairy Stabilization Program. This program of data collection is now being adopted by other New England States.

Waldo County Extension Educator Helps Assess Maine's Agricultural Future – 2025

Despite renewed public interest in local food production, many young people do not see a future in farming. Volatile energy pricing and climate change increase uncertainty. UMaine Extension's John Jemison was granted a UMaine Trustee Professorship to study *Assessing Maine's Agricultural Future -2025*. Waldo County's Extension educator Jane Haskell was instrumental in designing the process to gather input and hear what young Maine farmers thought about the future of agriculture in Maine. Project objectives involved learning about farmers' optimistic and pessimistic views about the future of agriculture, assessing farmers' views of the effect of climate change and volatile energy pricing on farm decision making, identifying specific needs of young farmers and using information to chart direction for UMaine Extension and the University of Maine Research Station. From late fall 2010 through to spring 2011, fifteen focus groups from around the state, including two held in Waldo County, gathered data from commodity specific sessions (potato, blueberry, dairy, etc.), mixed farmer sessions (trade shows, farmers' markets, etc), consultants and a Native American community. Ten questions revealed key positive and challenging points that were economic in nature, skill sets based needs or lifestyle oriented. Implications of this study can inform Extension programming and Research direction, volunteer development and public policy (increasing the amount of Maine's food being produced in Maine).

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.

Rural Living Day

For the 18th year, Rural Living Day was moved to Mount View High School with amazing success! Participants were treated to 18 different workshops. This fundraiser facilitated the scholarship award of \$500 to Ben Bucklin of Belmont.

Tractor Safety Courses

This is the 22nd 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 2011, 14 youth and adults completed the certification program, learning and demonstrating how to operate all types of farm equipment safely. Additionally, Rick works with MOFGA and Johnny's Selected Seeds to host a tractor and equipment safety class for their farm apprentice program and employees.



In 2011, Ingraham's Equipment was recognized for their 20 years of participation and support.

Corn Silage Variety Trials

The Waldo County office coordinates the annual corn silage variety trials. In 2011, trials were conducted in Clinton, Maine with 40 varieties planted in replicated trials. This program is now funded with support from Maine Corn Seed dealers. Results can be found at www.umaine.edu/waldo/files/2010/01/Silage-Trial-Report-2011-12-13.pdf

Agricultural Education Programs and Partnerships

Extension in Waldo County partners with agencies such as the Maine Organic Farmers and Gardeners Association (MOFGA) and producer groups such as the Maine Grass Farmers Network (MGFN) to coordinate educational programs such as pasture walks, **Small Farm Field Day** and the **Farmer to Farmer** conference. Farmer to Farmer was held in Waldo County in November of 2011 with over 300 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. Maine Farmland Trust is also an active partner with Extension.

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. Many individual farm meetings and sessions were held in 2011. Extension also partnered with Maine Farmland Trust on new farmer programs.

UMaine 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/umex/mgfn.

Maine Farmland Trust also partnered with the University of Maine Cooperative Extension to facilitate the **transfer of farms** to "new generation" producers through the farm-link program.

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 served as a cooperating research scientist with the Agricultural Research Service New England Plant Soil and Water Lab

In Orono, in 2011, Rick is a cooperating member in the Department of Animal and Veterinary Science at the University of Maine.

Jane Haskell hold a leadership role in developing internet based learning environments for the new national Enhancing Rural Capacity Team.

Community Development

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
- Publications - 20 different business management fact sheets are available in print and online
- Cashing in on Business Opportunities - a free online educational curriculum.

Extension Helps Waldo County Obtain Arts Grant to Support Economic Development

Our Town Belfast (A Main Street Community) executive director Dorothy Havey asked if Extension could help the local arts community assess if it had the necessary assets, interest and skills to apply for a Maine Arts Commission one year Creative Economy = Economic Development Grant. The assembled artists arrived at their Top Ten Talking Points to illustrate how the area "is an unpretentious, resilient working arts and culture mecca with a unique character ... that serves a rural county with cultural resources that are vibrant, diverse, locally-driven, community supported ..." As Alan Crichton, Board President of Waterfall Arts said, "Extension's professional facilitation ... made the process clear and accessible to all ... with growing confidence toward our site visit (by the Maine Arts Commission)."



The result of work facilitated by Extension was that Belfast Creative Coalition, comprised of the City of Belfast, Waterfall Arts and Our Town Belfast receiving one of two very competitive \$50,000 grants through

the Maine Arts Commission's Creative Communities = Economic Development (CCED) grant program.

Havey said that the coalition epitomizes the grant's intent, which is designed to support dialogue and partnership between municipalities, businesses and the cultural sector regarding economic development. The Belfast Creative Coalition will use the grant funding to bring together arts, cultural partners and economic partners to brand and market the greater Belfast community as a place for vibrant arts, culture and local foods.

2011 Business Workshops Address Record Keeping and Pricing

On the ground business management topics such as record keeping and pricing are critical when it comes to running your small or home-based business. During 2011, 22 people with businesses ranging from woodworking, flavored butters, accounting, cheese-making and clothing alterations took advantage of four workshops. Participants routinely report that they keep better records and learn more about other business aspects of their businesses after taking these workshops.

Online Small Business Library

www.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, such as
 - Advertising
 - Customer service
 - Insurance
 - Marketing
 - Pricing and more
- Business assist organizations
- Lending agencies
- Trade associations
- Surviving tough times

Community Development

Strengthening Your Facilitation Skills: Train the Trainer

Strengthening Your Facilitation Skills, Level 1, is a curriculum that was designed based on the needs of Waldo County citizens. Jane Haskell continues to share its success at conferences with Extension colleagues across the nation. In 2011, nearly 40 Maine residents were trained with Strengthening Your Facilitation Skills (SYFS).

Over 300 people have attended a 20-hour training, Strengthening Your Facilitation Skills, which is designed to build the working capacity of groups.

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

What's in It for Our Communities?

What is the benefit for having citizens who are aware of how simple techniques can increase the effectiveness of local meetings?



This is a sample of what a recent training group said - that through improved facilitation techniques in their groups:

- ♦ I believe there is an improved respect for individual diversity that people bring to the group by other group members
- ♦ I have strengthened my confidence and feel more at ease
- ♦ I utilize meeting times better and achieve outcomes
- ♦ I advocate for collaboration and recognize that it does not mean only sacrifice; it means a better foundation for the work

- ♦ I am able to elicit participation and conversation
- ♦ I am able to move the energy or challenges of groups to positive outcomes for my community

Collaborative Leadership Programs

Extension in Waldo County partners with agencies to enhance their leadership capacities in their organizations and communities. Various agencies and organizations call for assistance with meeting situations and training opportunities.

Mid-Coast Leadership Academy, hosted by UMaine Hutchinson Center, partnered with Extension to have the current leadership cohort examine how they balance work and planning time.

The **Island Institute** had Extension work with its nine Island Fellows so they can more effectively work on basic meeting protocol, management strategies and decorum over the next two years with their island community projects.

Mid-coast Magnet, guided by Extension's help, launched a six-month leadership-strengthening project for its board of directors in support of innovative projects that foster creativity, livability and economic vitality.

The Board of Directors of the **American Folk Festival** wanted to continue to offer a quality experience to the tens of thousands who attend the annual festival. Extension helped design and train focus group leaders to get solid, useful data from volunteers, vendors, artists, funders and city employees (police) to strengthen the 2011 festival.

Extension trained 12 citizens to facilitate panels for **Juice 3.0**, Maine's creative economy conference that is offered every other year.

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

- Local fisheries group
- A town library
- Our Town Belfast and Unity College
- Leadership development with Mid-coast Magnet
- Transition Times
- Town officials
- VISTA staff development

One Citizen Facilitator Story

"The most immediate benefit of the facilitation training helped our nonprofit create meetings where we could discuss the often-controversial topic of allowing charter schools in Maine. During the nine months (that) we held meetings across the State of Maine with many different groups, we spoke with supporters and opponents alike. The skills I learned proved to be invaluable as we worked to create an atmosphere of trust and respect with all the stakeholders. We have done a great deal of work in furthering the knowledge of school choice for students and families with the help of this valuable educational component [facilitation] to the public.



A supervisor says of two people who took facilitation training:

"I am glad they got to take facilitation training. They both are gaining from it personally, and I am seeing its benefits in their new roles as VISTA leaders. They put on a training for 22 new VISTA members that included an overview of facilitation and the new VISTAs actually got to practice those new skills. The new VISTAs, in their monthly reports said it was one of the most useful topics and trainings they attended. We are now looking to build on what was developed by the two of them to create an annual training for our new members."

Extension Homemakers are volunteers that have the goal of developing leadership, supporting worthy community causes, and promoting University of Maine Cooperative Extension's educational programs in Waldo County. The purpose of this group remains tied to strengthening and extending adult education into the home and community.

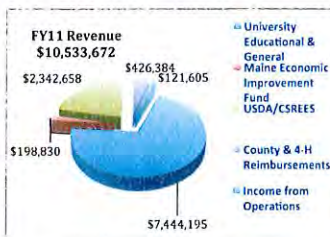
Extension Homemaker group members help to **extend the resources** of the University of Maine Cooperative Extension into their communities through educational opportunities and service projects. Members generally meet several times throughout the year [often monthly], participate in educational programs, and identify community projects they want to support.

As local members, Extension Homemakers in Waldo County either belong to a local community group or are members-at-large within their communities. Local groups are involved with assisting with many different community projects such as local food pantries, elderly or veterans groups, scholarships for high school students, and much more. In addition, all members have the opportunity to learn with others, make friends, and contribute to their community and county. They gain leadership skills and are able to share interests and talents with others.

Local members come together to form a county group led by the **Waldo County Extension Homemakers Council**. The Homemakers Council operates according to a set of bylaws, has officers, and meets on a quarterly basis. They coordinate a spring and fall meeting for the membership, work in cooperation with the University of Maine Cooperative Extension to offer public educational programs through the **Cabin Fever Reliever Program, Quilt Days**, or other educational events throughout the year, and **award a scholarship** to a worthy Waldo County student each year.

Waldo County Extension Homemaker membership is open to anyone who is interested in learning new information to improve their personal, family, and community life or who is interested in educating and serving members of the Extension Homemakers groups and the communities.

Statewide Extension Funding



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.

University of Maine Cooperative Extension Support for Waldo County

2011	
Local Salaries and Benefits	
Prorated Support from UMaine*	\$651,973
Computer Equipment & Networking	\$382,679
Statewide Animal Diagnostic Lab	\$7,036
Publications	\$3,182
Postage	1,481
Telephone	\$2,948
Travel	\$1,306
Total	\$1,076,491

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

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.

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 Partnership

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

***The County Extension Act**

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

Practical extension work shall consist of the giving of practical demonstrations in agriculture and natural resources, youth development, and home economics and community life and imparting information on those subjects through field demonstrations, publications and otherwise. For the purpose of carrying out this chapter, there may be created in each county or combination of two counties within the State an organization known as a "county extension association," and its services available to all residents of a county. The county extension is viewed as a unique and important educational program of county government. The executive committee of each county extension association shall prepare an annual budget as requested, showing in detail its estimate of the amount of money to be expended under this chapter within the county 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 direct taxation within any county or combination of counties for the purposes of this chapter shall be used for the salaries of clerks, provision of office space, supplies, equipment, postage, telephone, a contribution toward the salaries of county educators and such other expenses as necessary to maintain an effective county extension program.

*Excerpted from Title 7, Chapter 7 of the Maine Revised Statutes, §191-1195

Statewide Highlights

A sampling of programs that have statewide and local importance:



No-till Corn Production Reduces Energy Costs for Farmers: UMaine Extension and Extension partners from Vermont and Massachusetts collaborated to establish and demonstrate fuel and nutrient efficient methods to grow silage corn. Research projects with 14 cooperating farmers on more than 840 acres of silage corn planted using no-till production techniques resulted in increased yields and quality over their conventionally tilled corn fields. Due to the minimized use of time and fuel, these 14 farms collectively saved \$42,000 in fuel, labor, and equipment costs by reducing tillage operations. This equates to an average of \$50/acre, or an average of \$3,000 per farm.



Ways to Enhance Children's Activity and Nutrition: UMaine Extension has collaborated with the National Institutes of Health and partners throughout Maine to implement We Can! (Ways to Enhance Children's Activity and Nutrition). Innovative science-based programs have been offered to encourage

parents, caregivers, and children to increase physical activity, improve eating habits, understand food marketing, and reduce time spent watching television and playing video games. As a result, Maine youth engaged in thousands of hours of physical activity during 2011. Analysis using established averages of \$4,000/person/year in savings when obesity and overweight is postponed for only one year, and assuming a success rate of between 10 and 20 percent, establishes that between \$1.2 million and \$2.4 million was saved in health associated costs overall as a result of participation with We Can! The project received national recognition as a model for successful collaboration between the National Institutes of Health and UMaine Extension.

Maine Maple Producers Trade Show: There are 332 licensed maple syrup producers in the state of Maine who produced over 360,000 gallons of syrup, a value in 2011 of over \$13 million. Based on producer needs, UMaine Extension and the Maine Maple Producers Association developed and instituted the first annual Maine Maple trade show. The three-day event consisted of sugarhouse tours, industry and equipment displays, and a day of technical sessions featuring industry experts. Attendees found the event useful to them in improving their knowledge of production in ways that would improve their business, and many predicted they would make changes as a result of what they learned that would help them to be more efficient, save money and increase profits.

Food Safety Education for Families and Commercial Food Producers: Each year 48 million people in the United States become ill from eating adulterated food. In Maine, food safety risks exist from home food preparation and preservation, people serving crowds, and in retail and commercial food sales. UMaine Extension provides food safety training programs that include food preservation, cooking for crowds, general food safety for the home, industry food sanitation, and certification for meat, poultry, and seafood producers. We estimate that more than 50,000 consumers of home prepared and preserved food, and those attending public and community events have a reduced potential to contract foodborne illness due to trainings provided by our food safety program. Further, more than 500,000 statewide, national, and international consumers of food produced by New England-based retail and commercial food businesses have a reduced potential to contract foodborne illness as a result of trainings provided by our food safety program. These results are decreasing the occurrences of foodborne illness and increasing overall health in Maine and wherever Maine foods are sold and consumed.



4-H Science, Engineering, and Technology (SET): 4-H SET programs in Maine provide youth with hands-on learning experiences to develop passions that will help to prepare the next generation of scientist-leaders. In 2011 Maine 4-H youth completed more than 14,000 projects, many of which were integrated within communities to address local problems.

In one example, during the first year of our Tech Wizards program, teams of students are helping build underwater submersible robotic vessels based on a design by students from the Massachusetts Institute of Technology. The robots seek out invasive aquatic plant species that are threatening Maine's lakes and waterways – especially *Eurasian Milfoil* which has caused millions of dollars in damage and mitigation expense in Maine. Youth then use the DASH (diver assisted suction harvester) boat and remove the invaders.

The Fundamental Tradition of the Maine Homemakers: The Maine Extension Homemakers Program is a Maine tradition. For decades Maine Homemakers have been engaged in strengthening communities through support for worthy community causes.

During 2011 more than 700 Maine Extension Homemakers in 10 counties offered community education programs in areas such as food safety, personal safety, nutrition and health, gardening and the environment, financial planning, consumer issues, family relationships, and cultural and creative arts. At the same time they were actively donating their time, money, and materials to improve the lives of community members. Extension Homemakers have improved the quality of life in their communities by volunteering more than 18,900 hours, the estimated dollar value of which was over \$320,000.



Signs of the Seasons: Climate change is affecting the environment around us. In order to fully understand these changes scientists need as much data as possible. Signs of the Seasons is a program of UMaine Extension and Maine Sea Grant, and with other Maine-based partners is part of an international effort to train citizens to observe and record the seasonal timing of life cycle events to build a comprehensive database of information for scientists. We are coordinating a network of Master Gardeners, 4-H youth, coastal groups, and citizens who are adding to the body of scientific knowledge related to phenology, the scientific study of seasonal changes. This knowledge will allow Maine to be better prepared to adapt to environmental changes to keep our agricultural, economic, and cultural prosperous.

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 \$9,244,878.00 for Waldo Counties low-income population and public transportation for Waldo County people from October 1, 2010 to September 30, 2011.

Public Transportation is available for all Waldo County Residents to Belfast, Bangor, Rockland, Waterville and Augusta on a regular basis. Last year WCAP delivered 116,620 trips traveling 2,606,191 miles for 1,990 people residing in Waldo County.

WCAP's Outreach and Referral office assisted low-income families with heating their homes keeping 6,519 people warm last winter.

134 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.

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 143 qualifying families.

WCAP manages the Federal Emergency Management Contract that supplies funding for local food cupboards. 2,303 individuals received food under this WCAP service several times each month.

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.

649 Volunteers contributed 41,746 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	1,990	Individuals	116,620 Trips	\$1,916,339.00
Home Energy Assistance Energy Crisis Intervention	2,949	Households	6,519 Individuals	\$ 2,553,719.00
Head Start and Child Weatherization	239	Households		\$ 78,999.00
Home Repair	134	Households	159 Individuals	\$1,755,327.00
Donated Commodities	143	Households	346 Individuals	\$1,025,670.00
Central Heating Improvement	6	Households	7 Individuals	\$59,449.00
Early Head Start	991	Households	2,303 Individuals	\$99,554.00
	72	Households	170 Individuals	\$120,369.00
	53	Individuals	64 Visits	\$666,366.00
<u>Program Related Services</u>				
Electric Lifeline Program (ELP)	1090	Households		\$ 442,720.00
Child Care Food Program	25	Homes/135,208 Meals Served		\$ 163,628.00
Appliance Replacement Program	17	Households		\$ 8,641.00
Above Ground Storage Tanks	16	Households		\$ 20,086.00
Credit Assistance	3	Households		\$ 8,400.00
Safety Seat Program- Seats	147	Car Seats		\$ 8,820.00
Safety Seat Program-Checks	190	Safety Checks		\$ 3,800.00
Holiday Projects				\$ 51,215.00
725 Families received Thanksgiving Baskets				
1,070 Families received Christmas Baskets				
			Total	\$ 9,244,878.00

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 MISSION STATEMENT:
The District provides leadership, information, education and technical assistance to conserve, improve and sustain our natural resources through partnerships with individuals, businesses, organizations and government.

We would like to take this opportunity to thank the Waldo County Commissioners for their continued support and are proud to report some of the following accomplishments for 2011:

Services We Provide:

- Technical assistance and design of erosion control measures.
- Recommendations on materials and methods used to enhance conservation.
- Educational services to promote water quality protection in lake and stream watersheds.
- Outreach to groups and individuals on how they can become a conservation partner.
- Medium intensity soil survey.
- The District provides annual sales of trees, shrubs, trout, grass seed at reasonable cost.
- Grant writing & grant administration.
- Informational materials, brochures, booklets pertaining to conservation and specific conservation practices.
- The District works closely with several environmental agencies and groups on water quality issues, non-point source training, nutrient management and soil erosion issues.

Projects We Worked On:

Co-hosted the 2011 Envirothon – a high school level natural resources competition with winners going on to the state competition, then on to nationals.

Co-hosted the Second Annual grade school Conservation Fair with over 80 students attending where they were introduced to various methods of conserving soil and water while learning to help promote the care and sustainability of our natural resources. As well as presented conservation-focused lessons to several grade school classrooms in Waldo County.

Wrote 53 Environmental Quality Incentive Program(EQIP), 2 Agricultural Management Assistance (AMA) and 9 Wildlife Habitat Incentive Program (WHIP) contracts amounting to \$1,00,6045 allocated by the Natural Resources Conservation Service (NRCS) for county farmers and producers to assist with manure storage construction, heavy use areas, irrigation, fencing, seeding and grazing projects on over 8,592 acres in Waldo County.

Larry L. Campbell

Certified Public Accountant

Tel: (207) 783-2589

• Fax: (207) 782-1702 •
2 Park Street • Lewiston, Maine 04240

Email: cpaub33@aol.com

Independent Auditor's Report

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 years ended December 31, 2011 and 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 of 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, 2011 and 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 years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, I have also issued a report dated October 09, 2012 on my consideration of the County of Waldo, Maine's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance with the results of the testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

The County of Waldo has chosen not to present Management's Discussion and Analysis that is required supplemental information required by accounting principles generally accepted in the United States of America.

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Waldo, Maine's basic financial statements taken as a whole. The accompanying

schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements of the County of Waldo, Maine. The combining and individual non-major fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Larry L. Campbell, CPA
Certified Public Accountant
September 27, 2012

County of Waldo, Maine
Financial Statements
With
Independent Certified Public Accountants' Audit Report

We, the Board of Waldo County Commissioners, wish to acknowledge and thank the following employees who served the County of Waldo during 2011:

DEPARTMENTS

COUNTY OF WALDO EMPLOYEES - 2011

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
Dayne Beckett, Clerk

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	Gregory MacKay, P/T Corrections Officer
Christopher Albert, Corporal	Seth Curra, P/T Corrections Officer
Joshua Bowles, Transport Supervisor/Corporal	David Lindahl, P/T Corrections Officer
Nancy Carrel, Cook	Gregory Morse, P/T Corrections Officer/ & Court Security
Robert Cartier, Corporal	January Hapworth, P/T Corrections Officer
Stephen Cole, Corporal	Robert Cartier - Training
Chad Corbin, Corrections Officer	Jeb Fay, P/T Corrections Officer
Matthew Hall, Corrections Officer	Paul Lisenby, P/T Corrections Officer
Randy Fox, Corrections Officer	Amy Bither, P/T Corrections Officer
Matthew Hopkins, Corrections Officer	
Michael Hopkins, Corrections Officer	
Laurel Kragh, Corrections Officer	
Christopher Loureiro, Corporal	
Richard Roberts, Corrections Officer	
Carlene Thornton, Corrections Officer	

1065 **Registry of Deeds**

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

DEPARTMENTS**COUNTY OF WALDO EMPLOYEES - 2011****1070 Probate Court**

Sharon W. Peavey, Register of Probate
Susan W. Longley, Judge of Probate
Judith Nealley, Deputy Register
Cari Carver, Clerk
Elaine Russell, 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- Patrol Deputy
James Greeley, Patrol Sergeant
Gerald Lincoln, Jr., Patrol Deputy/SRO
David M. Mushrall, Patrol Deputy
James I. Porter, Patrol Deputy
Merl L. Reed, Detective
Benjamin L. Seekins, Patrol Deputy
Daniel P. Thompson, Patrol Deputy
Jason Trundy, Lieutenant
Arthur Smith, Patrol Deputy
Nicholas Oettinger, Patrol Deputy
Jeff Trafton, Chief Deputy
Darin Moody, Patrol Deputy

Katherine Cunningham, Administrative Secretary
Brenda G. Dakin, Administrative Assistant to the Sheriff
Christopher Dyer, P/T Patrol Deputy
Kevin Littlefield, P/T Patrol Deputy
Damien A. Stone, P/T Patrol Deputy
Benjamin Wheeler, P/T Patrol Deputy
Christopher Ross, P/T Patrol Deputy
Jordan Tozier, P/T Patrol Deputy
Jeffrey Boudreau, P/T Patrol Deputy

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

1076 Communication Center

Owen Smith, Director
Andrew Cardinale, Dispatcher
Elizabeth Daggett, Dispatcher
Lorraine Gray, Dispatcher
Paul E. Haskell, Dispatcher
Michael R. Larrivee, Dispatch Shift Supervisor
Misty Lewis, Dispatcher
Melissa S. Pooler, Dispatch Shift Supervisor
Patricia M. Schade, Dispatch Shift Supervisor
Jennifer White, Dispatcher
Katie R. Dakin, Dispatcher
Elena V. Donovan, Dispatcher
Richard Crossman, Dispatcher
Christopher Therrien, Dispatcher
Stephanie Gracie, Dispatcher
Michelle Clement, Dispatcher
Linda Wry, Dispatcher

County of Waldo, Maine
Government Wide Statements of Net Assets
December 31, 2011 and 2010

	<u>Primary Government</u>	<u>Total</u>	
	<u>Governmental Activities</u>	<u>2011</u>	<u>2010</u>
ASSETS			
Cash and Equivalents	\$ 2,530,316.02	\$ 2,530,316.02	\$ 3,622,236.12 13,128.24
Land	410,400.00	410,400.00	410,400.00
Buildings, Vehicles, Equipment(net)	<u>2,521,446.33</u>	<u>2,521,446.33</u>	<u>2,989,545.50</u> (2,133,637.52)
Total Assets	<u>\$ 5,462,162.35</u>	<u>\$ 5,462,162.35</u>	<u>\$ 4,504,748.95</u>
LIABILITIES			
Payroll Related Liabilities	\$ 17,217.70	\$ 17,217.70	\$ 14,197.10
Accounts Payable	0.00	0.00	86,453.94
Accrued Compensated Absences	346,513.35	346,513.35	282,331.76
Note Payable	<u> </u>	<u> </u>	<u>170,125.03</u>
Total Liabilities	<u>363,731.05</u>	<u>363,731.05</u>	<u>351,242.83</u>
NET ASSETS			
Invested in Capital Assets	2,931,846.33	2,931,846.33	1,329,147.01
Restricted Net Assets	741,082.28	741,082.28	1,705,848.01
Unrestricted Net Assets	<u>1,425,502.69</u>	<u>1,425,502.69</u>	<u>1,313,569.49</u>
Total Net Assets	<u>\$ 5,098,431.30</u>	<u>\$ 5,098,431.30</u>	<u>\$ 4,348,564.51</u>

See Independent Auditors' Report and Notes to the Financial Statements

County of Waldo, Maine
Government Wide Statements of Activities
December 31, 2011 and 2010

Function/Programs	Operating Grants and Contributions		Net (Expenses) Revenues and Changes in Net Assets	
	Expenses	Charge for Services	2011	2010
Governmental Activities				
District Attorney	\$ 214,462.01	\$	214,462.01	\$ 172,726.69
Emergency Management	101,609.87		(21,720.77)	37,609.10
County Commissioners	470,771.00	(123,330.64)	470,771.00	426,820.20
County Treasurer	61,544.83		61,544.83	56,905.93
Facility Management	242,412.66		242,412.66	223,997.51
Registrar of Deeds	186,916.72	(269,647.59)	(82,730.87)	(60,295.53)
Probate Court	187,262.29	(68,510.35)	118,751.94	107,667.25
Sheriff	1,344,803.22	(5,468.31)	1,339,334.91	965,867.09
Communications Center	821,708.95	(338,633.43)	483,075.52	666,869.92
County Extension Office	42,702.00		42,702.00	42,702.00
Employee Benefits	1,092,230.53		1,092,230.53	348,017.82
Soil and Water Conservation	20,475.00		20,475.00	20,475.00
Other Expenditures	492,032.20	(354,388.77)	137,643.43	390,354.17
Depreciation	0.00		0.00	159,006.24
Interest on Debt	4,193.22		4,193.22	31,760.13
Totals Expenditures	\$ 5,283,124.50	\$ (343,626.25)	\$ 4,123,145.41	\$ 4,173,045.50
General Revenues				
Taxes				
Intergovernmental			3,972,217.62	4,269,118.11
Interest			85,468.96	150,820.50
Miscellaneous			24,683.18	22,374.80
Total Revenues			559,191.71	292,715.50
Change in Net Assets			4,641,561.47	4,735,028.91
Adjustment to Net Assets (Note 5)			518,416.06	561,983.41
Net Assets, Beginning			231,450.73	(82,606.61)
			4,348,564.51	3,869,187.71
Net Assets, End			\$ 5,098,431.30	\$ 4,348,564.51

See Independent Auditors' Report and Notes to the Financial Statements

County of Waldo, Maine
Balance Sheets – Governmental Fund Type
December 31, 2011 and 2010

	Governmental Funds		Total Governmental Funds	
	General Fund	Non-Major Funds	2011	2010
ASSETS				
Cash	\$ 1,425,502.69	\$ 1,104,813.33	\$ 2,530,316.02	\$ 3,225,312.73
Accounts Receivable				13,128.24
Due From Other Governments				1,794.56
TOTAL ASSETS	\$ 1,425,502.69	\$ 1,104,813.33	\$ 2,530,316.02	\$ 3,240,235.53
LIABILITIES				
Accounts Payable	\$ 0.00	\$ 0.00	\$ 0.00	\$ 86,453.94
Due to Other Funds	0.00	0.00	0.00	1,794.56
Payroll Related Liabilities	17,217.70	0.00	17,217.70	14,197.10
Accrued Compensated Absences	346,513.35	0.00	346,513.35	282,331.76
TOTAL LIABILITIES	363,731.05	0.00	363,731.05	384,777.36
FUND BALANCES				
Designated for Subsequent Years				
Expenditures	57,733.80	1,104,813.33	1,162,547.13	1,362,531.07
Undesignated	1,004,037.84	0.00	1,004,037.84	1,492,927.10
Total Fund Balance	1,061,771.64	1,104,813.33	2,166,584.97	2,855,458.17
TOTAL LIABILITIES AND FUND BALANCE	\$ 1,425,502.69	\$ 1,104,813.33	\$ 2,530,316.02	\$ 3,240,235.53
Reconciliation of Fund Balance to the Government Wide Net Assets:				
Total Fund Balance			2,166,584.97	\$ 2,855,458.17
Capital assets not included in Governmental Funds Statement			2,931,846.33	1,266,307.98
Long-term debt is not included in the Governmental Funds Statement			0.00	(170,125.00)
Net Assets of the Governmental Activities			\$ 5,098,431.30	\$ 3,951,641.15

See Independent Auditors' Report and Notes to the Financial Statements

County of Waldo, Maine
 Statements of Revenues, Expenditures, and Changes in Fund Balance –
 Governmental Funds
 December 31, 2011 and 2010

	Governmental Fund Types		Total Governmental Funds	
	General Fund	Non-Major Fund	2011	2010
REVENUES				
Taxes	\$ 3,972,217.62	\$	\$ 3,972,217.62	\$ 4,269,118.11
Intergovernmental	599,194.46	816,352.84	1,415,547.30	944,458.27
Interest	17,544.88	7,138.30	24,683.18	21,840.20
Other	0.00	389,092.46	389,092.46	231,876.88
TOTAL REVENUES	<u>4,588,956.96</u>	<u>1,212,583.60</u>	<u>5,801,540.56</u>	<u>5,467,293.46</u>
EXPENDITURES				
District Attorney	214,462.01		214,462.01	172,726.69
Emergency Management	95,252.87		95,252.87	287,493.60
County Commissioners	469,688.20		469,688.20	499,645.23
County Treasurer	61,544.83		61,544.83	56,905.93
Facility Management	242,412.66		242,412.66	223,997.51
Registrar of Deeds	186,916.72		186,916.72	196,170.37
Probate Court	184,166.29		184,166.29	183,495.04
Sheriff	1,284,075.26		1,284,075.26	1,222,694.09
Communications Center	729,911.39		729,911.39	726,342.07
County Extension Office	42,702.00		42,702.00	42,702.00
Employee Benefits	1,092,230.53		1,092,230.53	348,017.82
Soil and Water Conservation	20,475.00		20,475.00	20,475.00
Debt Service	4,193.32		4,193.32	71,277.71
Miscellaneous	107,094.39	2,213,537.38	2,320,631.77	601,813.75
TOTAL EXPENDITURES	<u>4,735,125.47</u>	<u>2,213,537.38</u>	<u>6,948,662.85</u>	<u>4,653,756.81</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(146,168.51)</u>	<u>(1,000,953.78)</u>	<u>(1,147,122.29)</u>	<u>813,536.65</u>
OTHER FINANCING				
Transferred In(Out)	(631,712.80)	631,712.80	0.00	(570,945.00)
TOTAL OTHER FINANCING	<u>(631,712.80)</u>	<u>631,712.80</u>	<u>0.00</u>	<u>(570,945.00)</u>
NET CHANGE IN FUND BALANCE	(777,881.31)	(369,240.98)	(1,147,122.29)	242,591.65
FUND BALANCE – BEGINNING	1,765,199.01	1,090,259.16	2,855,458.17	2,726,084.00
ADJUSTMENT	74,453.94	383,795.15	458,249.09	(116,217.48)
FUND BALANCE – END	<u>\$ 1,061,771.64</u>	<u>\$ 1,104,813.33</u>	<u>\$ 2,166,584.97</u>	<u>\$ 2,855,458.17</u>

See Independent Auditors' Report and Notes to the Financial Statements

County of Waldo, Maine
 Reconciliation of the Statements of Revenues, Expenditures and Changes in Fund
 Balance of Governmental Funds to the Statement of Activities
 December 31, 2011 and 2010

	<u>2011</u>	<u>2010</u>
Excess of Revenues over Expenditures-Governmental Fund	\$ (1,283,334.75)	\$ 813,536.65
<p>Amounts reported for Governmental Activities in the Statement of Activities are different because:</p>		
<p>Depreciation is not recorded as an expenditure in the Governmental Funds because it does not require the use of financial resources</p>	(163,061.32)	(159,006.24)
<p>Expenditures for the purchase of Capital Assets were reduced in the Government Wide Statements</p>	1,828,599.67	267,955.65
<p>Repayment of debt principal is an expenditure in the Governmental Fund Statements but, the repayment of debt reduces long-term liabilities in the Government Wide Statement of Assets and, therefore, principal is not treated as an expenditure in the Statement of Activities</p>	<u>0.00</u>	<u>160,686.11</u>
Changes in Net Assets of Governmental Activities	<u>\$ 382,203.60</u>	<u>\$ 1,083,172.17</u>

See Independent Auditors' Report and Notes to the Financial Statements

County of Waldo, Maine

Notes to the Financial Statements

Note 1 Summary of Significant Accounting Policies

The County of Waldo, Maine was incorporated in 1839. The County operates under the authority of a County Charter and State Law. Under this form of government, the County Commissioners set the policy for the County. The County Treasurer is charged with implementing the policy.

The accounting and reporting policies of the County of Waldo relating to the funds included in the accompanying basic financial statements conform to the accounting principles generally accepted in the United States of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Government Accounting Standards Board (GASB), the American Institute of Certified Public Accountants, and by the Financial Accounting Standards Board (when applicable).

Basis of Presentation – Government Wide and Fund Financial Statements

The government-wide financial statements report information on all of the non-fiduciary activities of the County (the primary government) and its component units. For the most part, the effect of inter-fund activity has been removed from these financial statements. Government activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for services.

The statement of activities reports the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The County has elected not to allocate indirect costs among the programs, functions or segments. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate statements are provided for government funds, and proprietary funds. These statements present each major fund as a separate column on the fund financial statements; all non-major funds are aggregated and presented in a single column.

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

The County reports on the General Fund as a Major Fund.

Measurement Focus and Basis of Accounting

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

County of Waldo, Maine

Notes to the Financial Statements

Note 1 Significant Accounting Policies (continued)

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 (current and non-current) are included on the statement of net assets and the operating statements present increases (revenues) and decreases (expenditures) in total net assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenditures are recognized at the time the liability is incurred.

Governmental fund financial statements are prepared 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 measurable and available). Available means collectible within the current period or soon enough thereafter to be used pay liabilities for the current period. Expenditures, other than principal and interest on long-term debt, are recorded when the related fund liability is incurred, if measurable. Principal and interest on general long-term debt is recognized when due.

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

Budgets

An operating budget is adopted each year for the General Fund on the same modified accrual basis used to reflect actual revenues and expenditures.

Capital Assets

Capital assets, not including infrastructure assets, purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost if actual historical cost is not available. Infrastructure assets capitalized have an original cost of \$50,000 or more. 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. Repairs and maintenance are recorded as expenditures.

Depreciation on all assets is provided on the straight-line basis over the estimated useful lives. Estimated useful lives are as follows:

Buildings	40 Years
Building Improvements	20-30 Years
Vehicles and equipment	5-10 Years

Compensated Absences

County employees are granted vacation and sick leave in varying amounts based upon years of service. Upon termination, an employee is paid the full amount of accumulated vacation and (or) sick days not used. Accumulated vacation days are paid up to 30 days and 25% to 40% of accumulated sick leave is paid up to 90 days.

County of Waldo, Maine

Notes to the Financial Statements

Note 1 Significant Accounting Policies (continued)

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets is the sum of the cost of the capital assets reduced by accumulated depreciation and related debt. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County of Waldo, Maine or through external restrictions imposed by creditors, grantors or laws and regulations of other governments.

Commitments and Contingencies

The County is exposed to various risks of loss related to torts; theft of, damages to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. Settled claims, if any, resulting from these risks have not significantly exceeded commercial insurance coverage.

Cash and Cash Equivalents

For purposes of these financial statements, the County of Waldo considered all highly liquid investments, included any restricted assets, with a maturity of three months or less when purchased, to be cash equivalents.

Deposits and Investments

Available cash is deposited in interest-bearing accounts whenever possible. These residual investments are classified for reporting purposes as cash. Earnings from these types of investments are reported by the applicable funds generating the investments. All deposits are carried at cost.

The laws of the State of Maine under 30-A M.R.S.A., Sections 5706-5719 limit investment of municipal funds to investments described by the law. The law authorizes the County to invest in various financial institutions insured by the Federal Deposit Insurance Corporation and the National Credit Union Association.

Repurchase agreements are allowed to the extent secured by the obligations of the United States Government, as defined in Section 5712, Subsection 1, provided that the market value of the underlying obligation is equal to or greater than the amount of the County's investment and that the County's security interest is perfected.

Investment in mutual funds is limited to bonds and other direct obligations of the United States Government or repurchase agreements secured by bonds and other obligations of the United States Government.

County of Waldo, Maine

Notes to the Financial Statements

Note 1 Significant Accounting Policies (continued)

Assessment of County Taxes

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 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 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 revise the budget adopted by the advisory committee except by the unanimous vote of the County Commissioners.

Note 2 Cash

The County maintains cash accounts in the form of bank deposits for each fund and, in the General Fund, for each Office or Department. These accounts comply with Maine Law and are either insured or collateralized. The balance of cash held by each account, office or department may be seen, in the aggregate, in the government wide financial statement and the fund financial statements. The actual cash accounts are as follows:

	2011	2010
General Fund		
General Checking	\$ 1,009,607.23	\$ 1,670,290.02
Savings	357,069.38	331,391.67
Register of Deeds	50,830.88	105,396.02
Probate Checking	6,902.92	5,013.70
Sheriff Department Checking	322.05	766.23
Petty Cash	770.23	225.00
Total General Fund Cash	\$ 1,425,502.69	\$ 2,113,082.64
Capital Reserve Fund	\$ 231,352.05	\$ 544,160.73
Active Reserve Fund	180,323.88	419,077.87
Restricted Reserve Fund	150,218.77	140,815.12
Emergency Management Fund	8,881.01	8,176.37
Self-Insurance Fund	534,037.62	0.00
Total Non-Major Funds Cash	\$ 1,104,813.33	\$ 1,112,230.09
Proprietary Fund (Self-Insurance)*		
Investments	\$ 0.00	\$ 396,923.39

*the current year financial statements now consider the Self-Insurance Fund Cash to be part of the Non-Major Funds Cash. This is a change from the prior-year Financial Statements which were not re-stated for consistency purpose.

County of Waldo, Maine

Notes to the Financial Statements

Note 3 Long-Term Debts

The long-term debt of the County was incurred in the construction of the County's Communication Center in the amount of \$430,903.00. It was amortized at a 5.625% interest rate. Payments were made annually and were composed of \$59,472.15 of principal payments plus accrued interest on the outstanding balance. The bonds were paid in full as of December 31, 2010.

Note 4 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 amount. The contribution requirements of the plan member and the County are established by the Maine State Retirement System Board of Trustees.

Note 5 Adjustments to Net Assets and Fund Balance

12/31/2010

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		17,775.25
Prior period adjustment was required to recognize the increase in the Compensated Absences Balance (not properly recognized in prior years)		(116,217.48)
Total Net Asset Adjustment	\$	(82,606.61)

The General Fund Statement of Revenues, Expenditures and Changes in Fund Balance adjustment is composed entirely of the prior period adjustment needed to properly accrue the Compensated Absences \$(116,217.48)

12/31/11

Long Term Debt Overstated at 12/31/10	\$	170,125.03
Accounts Payable Overstated at 12/31/10		74,453.94
Grants Management Accounts Receivable		(13,128.24)
	\$	(231,450.73)

County of Waldo, Maine
Schedule of General Fund Revenues, Expenditures, and Changes in Fund Balance –
Budget and Actual
For the Years Ended December 31, 2011

	Budget		Actual
	Original	Final	Final
Revenues:			
Taxes	\$ 3,972,217.62	\$ 3,972,217.62	\$ 3,972,217.62
Intergovernmental	494,338.96	494,338.96	599,194.46
Interest	12,000.00	12,000.00	17,544.88
Total Revenues	4,478,556.58	4,475,556.58	4,588,956.96
Expenditures:			
District Attorney	211,011.00	211,011.00	214,462.01
Emergency Management	98,224.00	98,224.00	95,252.87
County Commissioners	459,055.00	459,055.00	469,688.20
County Treasurer	61,501.00	61,501.00	61,544.83
Facilities Management	240,472.00	240,472.00	242,412.66
Registrar of Deeds	195,387.00	195,387.00	186,916.72
Probate Court	189,998.00	189,998.00	184,166.29
Sheriff	1,202,778.00	1,202,778.00	1,284,075.26
Communications Center	773,752.00	773,752.00	729,911.39
County Extension Office	42,702.00	42,702.00	42,702.00
Employee Benefits	1,091,608.00	1,091,608.00	1,092,230.53
Soil and Water Conservation	20,475.00	20,475.00	20,475.00
Debt Service	17,875.00	0.00	4,193.32
Miscellaneous	20,125.00	20,125.00	107,094.39
Total Expenditures	4,624,963.00	4,624,963.00	4,735,125.47
Excess of Expenditures over Revenues	(146,406.42)	(146,406.42)	(146,168.51)
Other Financing Sources	0.00	0.00	
Transfers Out	0.00	0.00	(631,712.80)
Net Change in Fund Balance	(146,406.42)	(146,406.42)	(777,881.31)
Fund Balance-beginning of year	1,765,199.01	1,765,199.01	1,765,199.01
Prior Period Adjustment (Note 5)	74,453.94	74,453.94	74,453.94
Fund Balance-end of year	\$ 1,839,652.95	\$ 1,839,652.95	\$ 1,061,771.64

County of Waldo, Maine
 Combining Balance Sheet – Non-Major Governmental Funds
 December 31, 2011

	Capital Reserve Fund	Active Reserve Fund	Restricted Reserve Fund	Grants Management	Self- Insurance Fund	Total
ASSETS						
Cash in Checking	\$ 231,352.05	\$ 180,323.88	\$ 150,218.77	\$ 8,881.01	\$ 534,037.62	\$ 1,104,813.33
TOTAL ASSETS	<u>\$ 231,352.05</u>	<u>\$ 180,323.88</u>	<u>\$ 150,218.77</u>	<u>\$ 8,881.01</u>	<u>\$ 534,037.62</u>	<u>\$ 1,104,813.33</u>
FUND BALANCE						
Designated	\$ 231,352.05	\$ 180,323.88	\$ 150,218.77	\$ 8,881.01	\$ 534,037.62	\$ 1,104,813.33
TOTAL FUND BALANCE	<u>\$ 231,352.05</u>	<u>\$ 180,323.88</u>	<u>\$ 150,218.77</u>	<u>\$ 8,881.01</u>	<u>\$ 534,037.62</u>	<u>\$ 1,104,813.33</u>

County of Waldo, Maine
Statement of Revenues, Expenditures and Changes in Fund Balance— Non-Major Governmental Funds
December 31, 2011

REVENUES	Capital Reserve Fund	Active Reserve Fund	Restricted Reserve Fund	Grants Management	Self-Insurance Fund	Total
	\$	\$	\$	\$	\$	\$
Courthouse	28,105.80					28,105.80
Probate/Deed Surcharge			23,464.78			23,464.78
EOC Grant				403,765.01		403,765.01
Detail			167,199.31			167,199.31
Other Grants	2,750.45			123,330.64		123,330.64
Interest	11,798.77	2,890.09	2,591.13	12.86		8,244.53
Miscellaneous		0.00	20,303.34			32,102.11
Total Revenue	42,655.02	2,890.09	213,558.56	527,108.51		786,212.18
EXPENDITURES						
Future Sheriff Building	266,969.89	1,024,083.61				1,291,053.50
Courthouse	87,630.08					87,630.08
Planning		8,866.60		7,559.99		8,866.60
Grant Expenditures		439,407.20		108,454.73		547,861.93
Detail Expenditures						
Miscellaneous	25,863.73	37,308.87	166,364.48	6,624.14	973,807.67	166,364.48
Total Expenditures	380,463.70	1,509,666.28	200,803.70	122,638.86	973,807.67	1,078,043.63
Change in Fund Balance	(337,808.68)	(1,506,776.19)	12,754.86	404,469.65	(973,807.67)	(2,401,167.53)
Transfers In(Out) Net	25,000.00	1,268,022.20	10,443.35	(403,765.01)	1,507,845.29	2,407,545.83
Fund Balance-Begin.	544,160.73	419,077.87	127,020.56	8,176.37	0.00	1,098,435.53
Fund Balance-End	\$ 231,352.05	\$ 180,323.88	\$ 150,218.77	\$ 8,881.01	\$ 534,037.62	\$ 1,104,813.33

County of Waldo, Maine
Balance Sheet-Fiduciary Funds
December 31, 2011

Cash – District Attorney’s Restitution	\$	39,247.33
Total Assets	\$	<u>39,247.33</u>
Fund Balance		39,247.33
Total Fund Balance	\$	<u>39,247.33</u>

County of Waldo, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balance
December 31, 2011

Revenues	\$	58,388.79
Expenditures		<u>50,405.41</u>
Excess of Revenue Over Expenditures		7,983.38
Fund Balance – Beginning of Year		<u>32,263.95</u>
Fund Balance – End of Year	\$	<u><u>39,247.33</u></u>

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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 and for the year ended December 31, 2011, which collectively comprise the County of Waldo, Maine's basic financial statements and have issued my report thereon dated September 27, 2012. 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

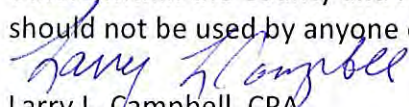
In planning and performing my audit, I considered the County of Waldo, Maine's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness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

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 County 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
September 27, 2012

Larry L. Campbell

Certified Public Accountant

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Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

Independent Auditor's Report

To the Management of
County of Waldo, Maine

I have audited the County of Waldo, Maine's compliance with types of compliance requirements described in OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the County of Waldo, Maine's major federal programs for the year ended December 31, 2011. The County of Waldo, Maine's major federal programs is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County of Waldo, Maine's management. My responsibility is to express an opinion on the County of Waldo, Maine's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Waldo, Maine's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of the County of Waldo, Maine's compliance with those requirements.

In my opinion, the County of Waldo, Maine complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011.

Internal Control Over Compliance

Management of the County of Waldo, Maine is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered the County of Waldo, Maine's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the

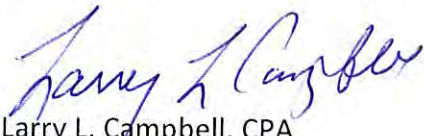
purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the County of Waldo, Maine's internal control over compliance.

My consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program this is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employee, in the normal course of performing their assigned function, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be a material weakness as defined above.

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



Larry L. Campbell, CPA
September 27, 2012

County of Waldo, Maine
 Schedule of Expenditures of Federal Awards
 December 31, 2011

	CFDA Number	Pass Through Entity Identifying Number		2011 Expenditures
Department of Defense Veterans and Emergency Management				
Emergency Operations Center (EOC) Grant Program	97.001	2009-EO-MX-0002	\$	340,451.75
Pass thru from the State of Maine:				
Maine Emergency Management Agency				
2009 HSGP – Planner	97.067	2009DET900077		6,619.11
2009 HSGP- Security Cameras	97.067	2009DET900077		12,000.00
2010 HSGP-100 KW Generator	97.067	2010SST0090		29,783.00
2010 HSGP-ALT EOC Transfer	97.067	2010SST0090		6,293.32
2010 HSGP-Base Stations	97.067	2010SST0090		8,341.75
2010 HSGP CERT Pet Shelter	97.067	2010SST0090		1,000.00
2010 HSGP CERT Races	97.067	2010SST0090		1,984.92
2010 HSGP CERT Races Sup.	97.067	2010SST0090		8,136.60
2010 HSGP CERT SAR	97.067	2010SST0090		2,000.00
2010 HSGP – Exercises	97.067	2010SST0090		6,487.44
2010 HSGP-Planner	97.067	2010SST0090		20,015.32
2010 HSGP-Radio Tower	97.067	2010SST0090		7,150.00
2010 HSGP-Spillman Insight	97.067	2010SST0090		25,064.00
2011 Decon Strike Team	97.067	2010SST0090		666.39
2011 EMPG	97.042	EMW2011EP0078		75,116.72
2011 IMAT	97.067	EMW2011SS00056		2,908.95
2007 PSIC Communications Exercise	11.555	2007GSH70056		2,557.10
2007 PSIC Communiactions Planning	11.555	2007GSH70056		2,917.00
2011 Local EMPG Budget	97.042			5,616.00
2008 HSPG Repeater	97.067			324.20
Total Expenditures			\$	565,433.57

County of Waldo, Maine
Notes to Schedule of Expenditures of Federal Awards
December 31, 2011

Note 1. Summary of Significant Matters

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of Waldo, Maine. All federal awards expended are included on the schedule.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting.

Major Programs-Federal

Emergency Operations Center	CFDA # 97.001
-----------------------------	---------------

County of Waldo, Maine
 Schedule of Findings and Question Costs
 Year Ended December 31, 2011

Section I – Summary of Auditor’s Results	
Financial Statements	
Type of Auditor’s report Issued	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	No
Reportable conditions identified not considered to be material weaknesses?	No
Noncompliance material to financial statements noted	No
Federal Awards	
Internal Control over Major Programs:	
Material weaknesses identified?	No
Reportable conditions identified not considered to be material weaknesses?	No
Type of auditors’ report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133. Section.510(a)?	No
Identification of Major Programs:	
Emergency Operations Center	CFDA # 97.001
Dollar threshold used to distinguish between Type A and Type B Programs	\$300,000
Auditee qualified as low-risk Auditee?	No
Section II – Financial Statement Findings	None
Section III – Federal Award Findings and Questioned Costs	None

**COUNTY OF WALDO JAIL FACILITY
FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITORS' REPORT
JUNE 30, 2011 AND 2010**

Larry L. Campbell

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To the County Commissioners
County of Waldo, Maine

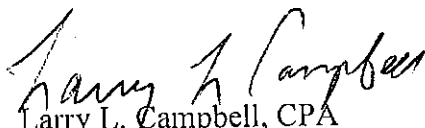
INDEPENDENT AUDITORS' REPORT

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, 2011 in 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 Jail's management. The financial statements of the County of Waldo Jail Facility as of June 30, 2010, were audited by another auditor whose report dated September 13, 2010 expressed as unqualified opinion on those statements.

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 opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the County of Waldo Jail Facility's governmental activities as of June 30, 2011, and the respective changes in financial position and, where applicable, cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The County of Waldo Jail Facility has chosen not to present Management's Discussion and Analysis that is required supplemental information required by accounting principles generally accepted in the United States of America. The budgetary comparison schedule on page is supplementary information required by accounting principles generally accepted in the United States of America and has been subjected to the auditing procedures applied in the audit of the financial statements.


Larry L. Campbell, CPA
December 13, 2011

COUNTY OF WALDO JAIL FACILITY
FINANCIAL STATEMENTS

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COUNTY OF WALDO JAIL FACILITY

Government-Wide Statements of Net Assets June 30, 2011 and 2010

	<u>June 30, 2011</u>	<u>June 30, 2010</u>
Assets		
Cash and Cash Equivalents -----	1,088,740.08	(\$58,083.51)
Receivables:		
Accounts -----	50,000.00	50,000.00
Taxes -----	0.00	1,416,176.50
Capital assets:		
Land -----	3,000.00	3,000.00
Buildings and monuments -----	153,523.75	124,281.51
Equipment -----	116,700.06	106,370.06
Vehicles -----	178,452.66	178,452.66
Accumulated depreciation -----	(346,844.66)	(319,480.33)
Net Capital Assets -----	<u>104,831.81</u>	<u>92,623.90</u>
Total Assets -----	<u>1,243,571.89</u>	<u>1,500,716.89</u>
Liabilities		
Accounts payable -----	0.00	181.50
Note payable -----	2,100,000.00	800,000.00
Payroll deductions payable -----	1,787.31	1,713.15
Total Liabilities -----	<u>2,101,787.31</u>	<u>801,894.65</u>
Net Assets		
Net Investment in Capital Assets	104,831.81	92,623.90
Designated net assets -----	12,000.00	12,000.00
Unrestricted -----	(975,047.23)	594,198.34
Total net assets -----	<u>(858,215.42)</u>	<u>698,822.24</u>

See the Independent Auditors' Report and Notes to the Financial Statements

COUNTY OF WALDO JAIL FACILITY

Government-wide Statements of Activities

For the Year Ended June 30, 2011 and 2010

Program Activities	Operating Expenses	Program Revenues			Net Government Activities	Net Government Activities
		Fees, Fines and charges for services	Operating Grants and Contributions	Capital Grants and Contributions		
Governmental activities:						
Payroll and related expenses -----	919,077.62	\$0.00	\$0.00	\$0.00	\$ 919,077.62	\$ 933,276.84
Administration -----	897,307.08	0.00	0.00	0.00	897,307.08	915,146.56
Repairs and maintenance -----	112,516.42	0.00	0.00	0.00	112,516.42	83,394.25
Insurance -----	39,505.34	0.00	0.00	0.00	39,505.34	39,879.18
Food -----	44,066.22	0.00	0.00	0.00	44,066.22	20,054.08
Utilities -----	29,154.91	0.00	0.00	0.00	29,154.91	35,226.26
Subcontractors -----	698,240.21	0.00	0.00	0.00	698,240.21	678,377.01
Fuel -----	9,428.17	0.00	0.00	0.00	9,428.17	6,179.68
Supplies -----	9,389.57	0.00	0.00	0.00	9,389.57	11,349.85
Uniforms -----	4,541.05	0.00	0.00	0.00	4,541.05	3,320.57
Medical -----	21,716.02	0.00	0.00	0.00	21,716.02	26,550.41
Interest -----	13,546.09	0.00	0.00	0.00	13,546.09	11,381.81
Depreciation -----	27,364.33	0.00	0.00	0.00	27,364.33	28,977.27
Miscellaneous -----	45,049.25	0.00	0.00	0.00	45,049.25	243,711.75
Total governmental activities	2,870,902.28	0.00	0.00	0.00	2,870,902.28	3,036,825.52
General revenues:						
Taxes -----					2,832,352.98	2,832,352.98
Intergovernmental receipts -----					235,203.42	211,376.89
Miscellaneous -----					182,418.15	0.00
Total general revenues					3,249,974.55	3,043,729.87
Change in net assets -----					379,072.27	6,904.35
Net transfers with County -----					(519,933.43)	799.00
Net assets at beginning of year, as adjusted -----					698,822.24	691,118.89
Prior Period Adjustment					(1,416,176.50)	
Net assets at end of year					\$ (858,215.42)	\$ 698,822.24

See the Independent Auditors' Report and Notes to the Financial Statements

COUNTY OF WALDO JAIL FACILITY

BALANCE SHEETS

On June 30, 2011 AND 2010

	Governmental Funds		Totals	
	General Fund	Reserve Fund	06/30/11	06/30/10
Assets				
Cash	\$912,779.95	\$175,960.13	\$1,088,740.08	(\$58,083.51)
Taxes Receivable	0.00	0.00	0.00	1,416,176.50
Due from Other Funds	50,000.00	0.00	50,000.00	50,000.00
Total Assets	\$962,779.95	\$175,960.13	\$1,138,740.08	\$1,408,092.99
Liabilities & Fund Equity				
Liabilities:				
Accounts Payable	\$0.00	\$0.00	\$0.00	\$181.50
Note Payable	2,100,000.00	0.00	2,100,000.00	800,000.00
Payroll Taxes Payable	1,787.31	0.00	1,787.31	1,713.15
Total Liabilities	2,101,787.31	0.00	2,101,787.31	801,894.65
Fund Equity:				
Fund Balances-				
Designated	0.00	175,960.13	175,960.13	12,000.00
Undesignated	(1,139,007.36)	0.00	(1,139,007.36)	594,198.34
Total Fund Equity	(1,139,007.36)	175,960.13	(963,047.23)	606,198.34
Total Liabilities and Fund Equity	\$962,779.95	\$175,960.13	\$1,138,740.08	\$1,408,092.99

See the Independent Auditors' Report and Notes to the Financial Statements

**COUNTY OF WALDO JAIL FACILITY
 STATEMENTS OF REVENUES, EXPENDITURES,
 & CHANGES IN FUND EQUITY -
 GOVERNMENTAL FUNDS
 For the Years Ended June 30, 2011 and 2010**

	General Fund	Reserve Fund	Totals	
			06/30/11	06/30/10
Revenues:				
Property Taxes -----	\$2,832,352.98	\$0.00	\$ 2,832,352.98	\$ 2,832,352.98
Intergovernmental -----	235,203.42	182,418.15	417,621.57	211,376.89
Total Revenues -----	<u>3,067,556.40</u>	<u>182,418.15</u>	<u>3,249,974.55</u>	<u>3,043,729.87</u>
Expenditures:				
Payroll and related expenditures --	919,077.62	0.00	919,077.62	933,276.84
Administration -----	897,307.08	0.00	897,307.08	915,146.56
Repairs and maintenance -----	92,699.25	0.00	92,699.25	83,394.25
Insurance -----	39,505.34	0.00	39,505.34	39,879.18
Food -----	44,066.22	0.00	44,066.22	20,054.08
Utilities -----	29,154.91	0.00	29,154.91	35,226.26
Subcontractors -----	698,240.21	0.00	698,240.21	678,377.01
Fuel -----	9,428.17	0.00	9,428.17	6,179.68
Supplies -----	9,389.57	0.00	9,389.57	11,349.85
Uniforms -----	4,541.05	0.00	4,541.05	3,320.57
Medical -----	21,716.02	0.00	21,716.02	26,550.41
Capital Expenditures -----	40,932.24	18,439.87	59,372.11	72,372.06
Interest Expenditures -----	13,546.09	0.00	13,546.09	11,381.81
Unclassified -----	45,048.40	18.15	45,066.55	243,711.75
Total Expenditures -----	<u>2,864,652.17</u>	<u>18,458.02</u>	<u>2,883,110.19</u>	<u>3,080,220.31</u>
Excess Revenues/(Expenditures) ---	202,904.23	163,960.13	366,864.36	(36,490.44)
Inter Fund Transfers:				
Transfers In -----	0.00	0.00	0.00	12,000.00
(Transfers Out) -----	(519,933.43)	0.00	(519,933.43)	(12,000.00)
Beginning Fund Equity -----	594,198.34	12,000.00	606,198.34	642,688.78
Adjustments -----	<u>(1,416,176.50)</u>	<u>0.00</u>	<u>(1,416,176.50)</u>	<u>-</u>
Ending Fund Equity -----	<u>(\$1,139,007.36)</u>	<u>\$175,960.13</u>	<u>(\$963,047.23)</u>	<u>606,198.34</u>

See the Independent Auditors' Report and 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, 2011 AND 2010**

	<u>June 30, 2011</u>	<u>June 30, 2010</u>
Total fund balance - total governmental funds -----	(\$963,047.23)	\$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. -----	451,676.47	412,104.23
Accumulated depreciation is not a part of the governmental funds balance sheet. -----	(346,844.66)	(319,480.33)
Net assets of the government-wide activities. -----	<u>(\$858,215.42)</u>	<u>\$698,822.24</u>

See the Independent Auditors' Report and Notes to the Financial Statements

COUNTY OF WALDO JAIL FACILITY
 STATEMENTS OF NET ASSETS
 FIDUCIARY FUNDS
 On June 30, 2011 AND 2010

	INMATE FUND	
	06/30/11	06/30/10
ASSETS		
Checking Accounts -----	\$14,420.24	\$20,117.74
Saving Account -----	27,419.27	27,341.25
Total Assets -----	<u>\$41,839.51</u>	<u>\$47,458.99</u>
NET ASSETS HELD IN TRUST FOR INMATES	<u>\$41,839.51</u>	<u>\$47,458.99</u>

See the Independent Auditors' Report and Notes to the Financial Statements

**COUNTY OF WALDO JAIL FACILITY
 STATEMENTS OF ACTIVITIES
 STATEMENTS OF CHANGES IN FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 For the Year Ended June 30, 2011 AND 2010**

	INMATE FUND <u>06/30/11</u>	INMATE FUND <u>06/30/10</u>
Additions:		
Deposits from Prisoners and Sales	\$120,800.90	\$52,019.63
Interest -----	78.02	168.70
Total Revenues -----	<u>120,878.92</u>	<u>52,188.33</u>
Deductions:		
Miscellaneous	126,498.40	54,809.59
Total Expenditures ----- (Expenditures)	<u>126,498.40</u>	<u>54,809.59</u>
Change in Net Assets-----	(5,619.48)	(2,621.26)
Net Assets, Beginning of the Year-----	47,458.99	50,080.25
Net Assets, End of the Year-----	<u>\$ 41,839.51</u>	<u>\$ 47,458.99</u>

See the Independent Auditors' Report and Notes to the Financial Statements

COUNTY OF WALDO JAIL FACILITY
NOTES TO THE FINANCIAL STATEMENTS

Note A. 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 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:

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:

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

Basis of Presentation

The government-wide financial statements 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.

COUNTY OF WALDO JAIL FACILITY NOTES TO THE FINANCIAL STATEMENTS

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.

The fund financial statements segregates transactions related to certain functions or activities in separate funds in order to assist financial management and to demonstrate legal compliance. Separate statements are presented for governmental and fiduciary-like activities. These statements present Jail and Inmate funds separately 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 Fiduciary Fund Type statements are presented to report 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 Balance.

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 are included on the statement of net assets and the operating statements present increase (revenues) and decreases (expenditures) in net total assets. Under the accrual basis of accounting revenues

COUNTY OF WALDO JAIL FACILITY NOTES TO THE FINANCIAL STATEMENTS

Are recorded when earned, Expenditures are recognized at the time 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.

Capital Assets

Capital assets are recorded as non-current assets. They are carried at their purchase or acquisition 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 fund type statement of revenues, expenditures and changes in fund balance.

Budgetary Procedures

Prior to year end, the Jail Management proposes an operating budget for the fiscal year commencing July 1st. The operating budget includes proposed expenditures, investments in Capital Project 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.

COUNTY OF WALDO JAIL FACILITY
 NOTES TO THE FINANCIAL STATEMENTS

Note B. Cash and Investments

The Jail's deposits at year-end were covered by Federal Depository Insurance or by specific collateral. Maine statues authorize the Jail to invest funds in savings banks and national banks within the State. Funds can, are 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 \$1,088,740.08 at the end of business on June 30, 2011.

Note C. 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.

Note D. Capital Assets

	Balance, June 30, 2010	Additions	Deletions	Balance, June 30, 2011
Land	\$ 3,000.00	\$	\$	\$ 3,000.00
Building/Improvement	124,281.51	29,242.24		153,523.75
Vehicles	178,452.66			178,452.66
Equipment	105,010.06	11,690.00		116,700.06
Total Assets	407,744.23	40,932.24		448,676.47
Accumulated Depreciation				
Building/Improvements	124,281.51	374.90		124,656.41
Vehicles	155,113.17	5,738.17		160,851.33
Equipment	40,085.65	21,251.27		61,336.92
Total Accum. Depr.	319,480.33	27,364.33		346,844.66
Net Capital Assets	\$ 91,263.90	\$ 13,567.91	\$	\$ 104,831.81

COUNTY OF WALDO JAIL FACILITY
NOTES TO THE FINANCIAL STATEMENTS

Note E Note Payable

There was no long-term debt for the periods ending June 30, 2011 and 2010. There was, however, short-term debt in the form of a tax anticipation note outstanding as of June 30, 2011 in the amount of \$2,100,000.00 and as of June 30, 2010 in the amount of \$800,000.00

Note F Prior Period Adjustment

This adjustment is necessary to correct an error in the June 30, 2010 financial statement that included taxes receivable in the amount of \$1,416,176.50.

COUNTY OF WALDO JAIL FACILITY
STATEMENT OF REVENUES, EXPENDITURES, &
CHANGES IN FUND EQUITY
BUDGET TO ACTUAL - GENERAL FUND
For the Year Ended June 30, 2011

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes -----	\$2,832,353.00	\$2,832,352.98	(\$0.02)
Intergovernmental -----	222,324.64	235,203.42	12,878.78
Total Revenues -----	<u>3,054,677.64</u>	<u>3,067,556.40</u>	<u>12,878.76</u>
Expenditures:			
Payroll and related expenditures -----	944,127.00	919,077.62	25,049.38
Administration -----	897,307.08	897,307.08	0.00
Repairs and maintenance -----	67,700.00	92,699.25	(24,999.25)
Insurance -----	41,675.00	39,505.34	2,169.66
Food -----	58,000.00	44,066.22	13,933.78
Utilities -----	38,050.00	29,154.91	8,895.09
Subcontractors -----	814,428.56	698,240.21	116,188.35
Fuel -----	18,000.00	9,428.17	8,571.83
Supplies -----	7,000.00	9,389.57	(2,389.57)
Uniforms -----	5,200.00	4,541.05	658.95
Medical -----	50,000.00	21,716.02	28,283.98
Capital Expenditures -----	41,190.00	40,932.24	257.76
Interest Expenditures -----	16,000.00	13,546.09	2,453.91
Unclassified -----	56,000.00	45,048.40	10,951.60
Total Expenditures -----	<u>3,054,677.64</u>	<u>2,864,652.17</u>	<u>190,025.47</u>
Excess Revenues/(Expenditures) -----		202,904.23	
Inter Fund Transfers:			
Transfers In -----		0.00	
(Transfers Out) -----		(519,933.43)	
Beginning Fund Equity -----		<u>594,198.34</u>	
Prior Period Adjustment		(1,416,176.50)	
Ending Fund Equity -----		<u>\$ (1,139,007.36) \$</u>	

See the Independent Auditors' Report and Notes to the Financial Statements