



ANNUAL REPORT
OF THE
FINANCIAL CONDITION
OF THE
COUNTY OF WALDO
IN THE
STATE OF MAINE
FOR THE FISCAL YEAR
ENDING
DECEMBER 31, 2003

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WALDO COUNTY ANNUAL REPORT – 2003
Dedicated to
Sylvia J. Woods
Administrative Assistant/Sheriff's Secretary 1985 through 2003
In appreciation for dedicated service to the
Waldo County Sheriff's Department
&
Correctional Center
"MOTHER TO ALL"

COUNTY OF WALDO
COUNTY DIRECTORY AND COUNTY OFFICERS
FOR 2003

COUNTY COMMISSIONERS' COURT

Jethro D. Pease, Chairman.....Morrill
John M. Hyk.....Prospect
Charles G. Boetsch Lincolnville
Barbara L. Arseneau, County Clerk.....Belfast

Meetings are held the second Tuesday of each month except August and December when meetings are held on the third Tuesday.

DISTRICT ATTORNEY

District Attorney.....Geoffrey Rushlau
Deputy District Attorney.....Leanne Zainea

TREASURER

TreasurerDavid A. Parkman
Deputy TreasurerKaren J. Ward

REGISTER OF DEEDS

Register of Deeds.....Deloris A. Page
Deputy Register.....Stacy Grant

PROBATE COURT

Judge.....Randolph Mailloux
Register of Probate.....Joanne M. Crowley
Deputy Register.....Sharon L. Peavey

Probate and Civil proceedings: Hearings are scheduled on the second Wednesday of each month in the Waldo County Probate Annex or as otherwise agreed among the interested parties.

EMERGENCY MANAGEMENT AGENCY

Director.....Richard Farris
Clerk.....Gloria E. Curtis
Clerk.....Robert N. Lestha

SHERIFF'S DEPARTMENT

Sheriff.....Scott L. Story
Chief Deputy.....Robert Keating
Jail Administrator.....Raymond Porter

WALDO COUNTY BUDGET COMMITTEE

District #1

Philip Crosby.....28 Durham St., Belfast, ME 04915
Thomas Nolan.....188 Main St., Lincolnville, ME 04849
Fred Porter.....127 Pendleton Pt. Rd., Islesboro, ME 04848

District #2

Samuel Butler.....P.O. Box 152, Winterport, ME 04496
Ronald Cook, Sr.....P.O. Box 562, Searsport, ME 04974
Bill Sneed.....38 Moody Rd., Prospect, ME 04981

District #3

James Bennett.....63 Berry Rd., Thorndike, ME 04986
Ed George.....Box 636, N Ridge Rd., Montville, ME 04941
Charles Picard.....PO Box 416, 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 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: 2003

COUNTY TAX - BREAKDOWN

TAX COMMITMENT (approved by Budget Committee)	\$	5,077,597.00
AMOUNT TO REDUCE TAX LEVY	\$-	590,000.00
OVERLAY	\$+	35,872.00
TOTAL TO BE ASSESSED TO TOWNS	\$	4,523,796.00

<u>AMOUNT TO BE RAISED</u>	<u>VALUATION</u>	<u>TAX RATE</u>
\$ 4,523,796.00	\$ 2,580,600,000.00	0.001753

OVERLAY OBTAINED AS FOLLOWS: \$ 4,523,796.00 divide by \$ 2,580,600.00 = .001753
including \$ 35,872.00 overlay

<u>TOWN</u>	<u>TAX COMMITMENT</u>
BELFAST	\$ 1,064,860.00
BELMONT	\$ 62,319.00
BROOKS	\$ 67,228.00
BURNHAM	\$ 91,419.00
FRANKFORT	\$ 76,518.00
FREEDOM	\$ 45,403.00
ISLESBORO	\$ 531,334.00
JACKSON	\$ 36,900.00
KNOX	\$ 56,008.00
LIBERTY	\$ 113,419.00
LINCOLNVILLE	\$ 381,365.00
MONROE	\$ 80,989.00
MONTVILLE	\$ 71,873.00
MORRILL	\$ 63,985.00
NORTHPORT	\$ 321,764.00
PALERMO	\$ 144,009.00
PROSPECT	\$ 44,088.00
SEARSMONT	\$ 147,165.00
SEARSPORT	\$ 293,453.00
STOCKTON SPRINGS	\$ 167,324.00
SWANVILLE	\$ 109,563.00
THORNDIKE	\$ 54,606.00
TROY	\$ 56,359.00
UNITY	\$ 118,766.00
WALDO	\$ 65,738.00
WINTERPORT	\$ 256,289.00
UNORGANIZED - LASALE AND LITTLE BERMUDA	\$ 1,052.00
TOTAL	\$ 4,523,796.00

Charles Boetch
John Reese

**ESTIMATED REVENUES FOR
THE COUNTY OF WALDO DEPARTMENTS
FY 2003**

District Court, State of Maine		\$	64,136.00
Emergency Management Agency		\$	38,399.00
Jail - Corrections	\$	75,000.00	
Surcharge	\$	9,000.00	
Board	\$	1,000.00	\$ 85,000.00
Registry of Deeds - Fees	\$	250,000.00	
Transfer Tax	\$	48,000.00	
Interest	\$	250.00	\$ 298,250.00
Probate Court		\$	42,000.00
Sheriff		\$	45,000.00
Interest		\$	12,000.00
Miscellaneous		\$	1,500.00
Employee Benefits		\$	4,000.00
	Total Estimated	\$	590,285.00

WALDO COUNTY BUDGET FISCAL YEAR 2003

DEPARTMENT	PERSONAL SERVICES	CONTRACTUAL	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1000 DISTRICT COURTHOUSE	\$ 12,282.00	\$ 43,486.00	\$ 8,700.00	\$ -	\$ 475.00	\$ 64,943.00
1010 EMERG. MGT. AGENCY	\$ 51,488.00	\$ 15,360.00	\$ 6,000.00	\$ -	\$ 3,970.00	\$ 76,798.00
1015 DISTRICT ATTORNEY	\$ 77,501.00	\$ 31,550.00	\$ 6,200.00	\$ -	\$ 2,050.00	\$ 117,301.00
1020 COUNTY COMMISSIONERS	\$ 87,901.00	\$ 91,380.00	\$ 5,250.00	\$ -	\$ 99,670.00	\$ 284,201.00
1025 TREASURER	\$ 33,000.00	\$ 6,500.00	\$ 3,200.00	\$ -	\$ 250.00	\$ 42,950.00
1040 SUPERIOR COURTHOUSE	\$ 12,282.00	\$ 48,884.00	\$ 12,800.00	\$ -	\$ 475.00	\$ 74,241.00
1050 JAIL	\$ 702,794.00	\$ 189,482.00	\$ 112,774.00	\$ -	\$ 42,613.00	\$ 1,047,633.00
1065 REGISTRY OF DEEDS	\$ 110,058.00	\$ 68,375.00	\$ 5,950.00	\$ -	\$ 28,179.00	\$ 212,562.00
1070 PROBATE COURT	\$ 117,510.00	\$ 25,300.00	\$ 6,135.00	\$ -	\$ 15,000.00	\$ 163,945.00
1075 SHERIFF	\$ 586,732.00	\$ 99,900.00	\$ 39,373.00	\$ -	\$ 111,117.00	\$ 847,122.00
1076 REG. COMM./DISPATCH	\$ 506,822.00	\$ 42,975.00	\$ 20,603.00	\$ -	\$ 35,200.00	\$ 605,680.00
1080 ADVERTISING/PROMOTION	\$ -	\$ 6,500.00	\$ -	\$ -	\$ -	\$ 6,500.00
1090 AUDIT	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
1095 DEBT SERVICE	\$ -	\$ -	\$ -	\$ 87,000.00	\$ -	\$ 87,000.00
2000 INTEREST	\$ -	\$ 55,000.00	\$ -	\$ -	\$ -	\$ 55,000.00
2005 U. OF M. EXTENSION	\$ -	\$ 39,865.00	\$ 6,825.00	\$ -	\$ 3,900.00	\$ 50,390.00
2025 EMPLOYEE BENEFITS	\$ -	\$ 927,456.00	\$ 200.00	\$ -	\$ -	\$ 927,656.00
2035 W. C. SOIL & WATER	\$ -	\$ 19,675.00	\$ -	\$ -	\$ -	\$ 19,675.00
TOTAL	\$ 2,308,320.00	\$ 1,716,288.00	\$ 234,090.00	\$ 87,000.00	\$ 342,899.00	\$ 4,688,597.00

Reserves as voted by the Waldo County Budget Committee

Emergency Shelter	\$ 1,000.00
LEPC	\$ 15,000.00
County Planning	\$ 60,000.00
Future County Land/Buildings	\$ 35,000.00
Technology	\$ 35,000.00
Severance	\$ 8,000.00
Employment Security	\$ 10,000.00
Equipment Service	\$ 8,000.00
Maine State Retirement	\$ 217,000.00
Total 2003 Including Reserves	\$ 5,077,597.00

COUNTY OF WALDO, MAINE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 2003

	Governmental	Fiduciary	Account	Total
	Fund Types	Fund Type	Group	
	General	Agency	General Long-term Debt	(Memorandum Only)
ASSETS				
Cash and cash equivalents	\$ 1,029,172	\$ 124,423	\$ -	\$ 1,153,601
Accounts receivable	-	4,255	-	4,255
Due from other governments	10,588	-	-	10,588
Due from other funds	39,048	-	-	39,048
Amount to be provided for retirement of general long-term debt	-	-	789,071	789,071
Total assets	\$ 1,078,808	\$ 128,684	\$ 789,071	\$ 1,996,563
LIABILITIES				
Accounts payable	\$ 48,027	\$ -	\$ -	\$ 48,027
Due to other governments	-	59,644	-	59,644
Due to other funds	-	39,048	-	39,048
Deferred revenue	75,000	-	-	75,000
Deposits held for others	-	29,992	-	29,992
General obligation bonds payable	-	-	420,000	420,000
Liability for Maine State Retirement	-	-	227,041	227,041
Liability for compensated absences	-	-	142,030	142,030
Total liabilities	123,027	128,684	789,071	1,040,782
FUND EQUITY				
Reserved for capital	207,562	-	-	207,562
Reserved for active accounts	91,913	-	-	91,913
Reserved for restricted expenditures	181,403	-	-	181,403
Unreserved - undesignated	474,903	-	-	474,903
Total fund equity	955,781	-	-	955,781
Total liabilities and fund equity	\$ 1,078,808	\$ 128,684	\$ 789,071	\$ 1,996,563

The accompanying notes are an integral part of this statement.

Waldo County Office of the Sheriff
ANNUAL REPORT
2003

OUR MISSION: To provide the best possible services in Corrections, Law Enforcement and Civil Service in a professional, courteous and fair manner to improve the Quality of Life in Waldo County while maintaining public trust and support.

To the Honorable County Commissioners and Citizens of Waldo County:

I present to you the Annual Report of the Waldo County Office of Sheriff. With this report, as always, I provide figures of activity by your patrol, corrections and civil divisions. While the statistics provide a snapshot of the activity your officers perform over the year, they do not reflect services provided outside the traditional responsibilities of the Office of Sheriff.

Regarding the traditional services, the staff at the jail booked and bailed approximately 1200 inmates in 2003. This number was up from the previous year by about 116. We continue to struggle with the State's mental health system for assistance with the all too many individuals with serious mental health problems who find their way into our jail. Over population and some serious incidents that occurred in 2002 prompted the Department of Corrections to review the operations at the jail and ultimately remove our variance from 33 inmates to 19. With the promise of physical plant improvements to the facility, increased staffing, more community corrections programming and progression towards a permanent solution, the DOC allowed us a new variance of 32 inmates. This variance is short term and will be reviewed again in January of 2006. In the mean time we find ourselves making improvements on our aging facility. We have also contracted the services of Volunteers of America (VOA) for pretrial and post-conviction release services. VOA has saved the County a substantial amount of money already this year, however, the number of inmates continues to climb. All of the plans necessary to maintain our variance are in place, however a larger facility continues to be needed. The failure of the Jail Bond was clearly a set back in this process however it cannot be the end. Recent meetings with Town Selectmen through out Waldo County are generating a new committee to re-examine the jail situation and come up with a plan for the future needs of the Jail and Sheriff's Office. I remain optimistic that a solution can be found.

The Patrols and Investigative divisions responded to over 10,000 calls for service last year while the majority of these calls for service were responses to public requests, many of them were self-generated by the officers themselves during their routine patrols when they observed some incident that required intervention or assistance. Drug use, sale and manufacturing in our County remains at epidemic levels. With the collaborative effort of Detectives from this agency, MDEA, Belfast Police and the Maine State Police, we continue to aggressively pursue the drug dealers in an effort to clean up our County. It is a difficult battle but we aren't giving up.

Civil service continues to be as busy as ever with three part time civil deputies running straight ahead to keep up with the ever increasing work load of civil papers to be served through out the County. A back log of civil orders of arrest prompted us to come up with special patrol details to catch up and maintain prompt execution of these orders as well. We are finding it quite successful to date.

I can't emphasize enough how the success of this Office continues to be the result of the hard work and dedication of the staff here. I have never seen a group of individuals step up to the plate in the face of adversity as these people have. Our aging complex here certainly doesn't lend much for morale; however these people don't let it get them down. They continue to work diligently for the citizens of this County, understanding that we are in fact **YOUR SHERIFF'S OFFICE**, and we work for you, the citizens of Waldo County.

Respectfully Submitted



Sheriff Scott Story

2003 Calls for Service (Not Inclusive)

Rape	3
Robbery	1
Assaults	159
Burglary	96
Theft	225
Motor Vehicle Theft	26
Industrial Accidents	3
Arson	1
Forgery	6
Fraud	139
Stolen Property	4
Weapons Violations	2
Child Abuse	10
Violation Liquor Laws	8
Criminal Mischief	281
Sex Offenses	20
Juvenile Offenses	29
Missing Persons	42
Criminal Trespass	77
Suspicious Incidents	334

Prowler	24
Missing Property	56
General Offense	95
Civil Complaints	230
Terrorizing / Threatening	178
Paperwork Service (Subpoena/Summons)	758
Drug Cases	63
Harassment	369
Animal Complaints	96
Incapacitated Person	9
Suicides	4
Suicide Attempts	42
Other Medical / Mental	60
Disturbances	364
Arrest	364
Reported Deaths	34
Motor Vehicle Accidents	866
Assist Motorist	339
Motor Vehicle Complaints	582
Robbery or Burglar Alarm	397
Motor Vehicle Stops	2114

WALDO COUNTY REGIONAL COMMUNICATIONS CENTER
ANNUAL REPORT

TO: THE WALDO COUNTY COMMISSIONERS AND ALL CITIZENS OF WALDO COUNTY

IT IS WITH GREAT PLEASURE THAT I SUBMIT THIS REPORT OF OPERATIONS FOR THE WALDO COUNTY REGIONAL COMMUNICATIONS CENTER/E 9-1-1 PSAP FOR THE YEAR 2003.

ALTHOUGH IT IS OFTEN A CLICHE, WCRCC IS TRULY A 24/7 OPERATION. IT IS STAFFED BY 12 FULL-TIME AND 7 - 8 PART-TIME HIGHLY TRAINED 9-1-1 DISPATCHERS. LATE SUMMER OF 2003 WE SAID "SEE YA LATER" TO OUR FRIEND AND COLLEAGUE CHRIS SHEDYAK WHO WAS CALLED UP WITH THE REST OF HIS GUARD UNIT FOR ACTIVE DUTY IN IRAQ. HURRY HOME AND BE SAFE !

YEAR 2003 SAW A SIGNIFICANT INCREASE OF ACTIVITY IN ALL AREAS OF COMMUNICATIONS. EACH CATAGORY WAS UP QUITE SIGNIFICANTLY OVER 2002, LED BY 9-1-1 CALLS AND RADIO/TELEPHONE TRAFFIC.

AS THE YEAR PROGRESSED IT WAS EVIDENT THAT ACTIVITY HANDLED BY THE STAFF WAS CONTINUING TO CLIMB FROM THE PREVIOUS YEARS.

EARLY IN THE FALL OF 2003 THE BOARD OF DIRECTORS HIRED A CONSULTANT TO REVIEW OUR RADIO SYSTEM AND MAKE RECOMMENDATIONS ON IMPROVING THOSE AREAS NEEDED. IT WAS EVIDENT THAT PAGING OUT OF FIRE/AMBULANCE DEPARTMENTS NEEDED TO BE IMPROVED. THE CONSULTANT'S REPORT WAS PRESENTED IN EARLY DECEMBER OUTLINING THE STEPS NEEDED TO TURN OUR COMMUNICATION SYSTEM INTO ONE OF THE FINEST IN THE STATE. WE LOOK FORWARD TO THOSE UP GRADES AND HOPE TO MAKE SIGNIFICANT PROGRESS IN 2004 TOWARD THAT END.

WE ALSO LEARNED FROM STATE 9-1-1 THAT IN MID 2004 WE WOULD RECEIVE THE LONG AWAITED 9-1-1 MAPPING PROGRAMS AND PHASE II CELLULAR SERVICE. THIS ALL HAPPENING IN LATE SUMMER/EARLY FALL OF 2004. THE MAPPING PROGRAM WILL GIVE US THE ABILITY TO PIN POINT THE LOCATION OF THE 9-1-1 CALL AS IT COMES INTO THE CENTER.

RADIO AND TELEPHONE CALLS WERE UP NEARLY 15,000 FOR THE YEAR. THE DISPATCHERS OF WCRCC HANDLED NEARLY 800 MORE 9-1-1 CALLS FROM THE PREVIOUS YEAR. OVERALL ALL ACTIVITY WAS UP 19,716.

FOLLOWING ARE THE STATISTICS FOR YEAR 2003 WHICH RELATES THE "DEMANDS" MADE UPON OUR DISPATCHERS FOR SERVICE BOTH FROM THE GENERAL PUBLIC AND THE AGENCIES WE SO PROUDLY SERVE. AS THESE REQUESTS ARE RECEIVED, MANY TIMES SEVERAL AT THE SAME TIME, THEY ARE PASSED ONTO THE APPROPRIATE AGENCY

CALLS FOR SERVICE (EXCLUDING FIRE AND AMBULANCE CALLS).....	24,225
CALLS FOR SERVICE FIRE AND AMBULANCE REQUESTS.....	5,395
TELEPHONE CALLS.....	40,720
RADIO CALLS TO US FROM AGENCIES.....	79,223
E 9-1-1 CALLS (INCLUDING 702 ABANDONED CALLS, NO ONE THERE).....	7,916

WALK - INS (PUBLIC INTO THE CENTER FOR COMPLAINTS OR PAPERWORK)..... 3,355

TOTAL ACTIVITY (UP NEARLY 20,000 FROM 2002).....160,888

AS ALWAYS, WE ARE READY, ABLE AND PROUD TO CONTINUE TO SERVE THE CITIZENS
OF WALDO COUNTY AND THE MEN AND WOMEN OF THOSE AGENCIES WE SERVE.

WE ARE 9-1-1 !

RESPECTFULLY SUBMITTED

A handwritten signature in cursive script that reads "Owen Smith". The signature is written in black ink and is positioned above the printed name.

OWEN SMITH, DIRECTOR OF COMMUNICATIONS

TO THE HONORABLE WALDO COUNTY COMMISSIONERS

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

The Waldo County staff has put in many hours to upgrade the Emergency Operation Plans to meet the Federal Guidelines. This plan has encompassed many hours of hard work and research by the staff members of Waldo County Emergency Management staff. This is an ongoing job and has to be done every year.

Waldo County has Started planning and training for WMD and this has change the way plans work and now the Counties and State are rewriting the plans and trying to make a better working document.

The Waldo County Emergency Management Agency, Emergency Plans include the following:

- Basic Plan
- Direction & Control
- Evacuation
- Shelter
- Alerting and Warning
- Emergency Public Information
- Hazardous Materials
- Resource Management
- Hazard Analysis
- Damage Assessment
- Disaster Assistance
- Mitigation
- Emergency Support Services

The Waldo County Staff would like to express their appreciation to all of the following:

TOWN EMERGENCY MANAGEMENT DIRECTORS:

James Richards	Belfast
Clyde Wellman Sr.	Belmont
Arthur A. Butler, Jr.	Brooks
Clyde A. Wishart	Burnham
Earl Anderson Sr.	Frankfort
James Waterman	Freedom
Fred Porter	Islesboro
Don L. Nickerson Sr.	Jackson
Matthew Shaw	Knox
Christopher Birge	Liberty
Jana T. Wood	Lincolntown
Mario Tribuzio	Monroe
Richard Peavey	Montville
Jethro Pease	Morrill
Mike Alley	Northport
Eldea Glidden	Palermo

Damion Moody	Prospect
James Ames	Searsmont
Sandra Blake	Searsport
Thomas Moore	Stockton Springs
Duncan Brown	Swanville
Dale Rowley	Thorndike
Lawrence Raymond Jr.	Troy
Dennis Turner Sr.	Unity
Rodney Young	Waldo
Stanley Bowden	Winterport

Waldo COUNTY STAFF AND VOLUNTEERS

Richard Farris	Director
Dale Rowley	Asst. Dep. Director
Ted Bartlett	Asst. Dep. Director
Betty Farris	Shelter Officer
Robin Staebler	Ham / Communications Officer
Gloria E. Curtis	Clerk Typist II
Robert Lestha	Clerk/Planning
Waldo County radio club	
Waldo County Search & Rescue	

During the year of 1988 the County Commissioners received a notice, from the State of Maine, that they were required to establish a local planning committee to administer Sarah Title III, the Emergency Planning and Right to Know Act of a Federal Environmental Protection Agency Law entitled "Superfund Amendments and Reauthorization Act of 1987". There have been many changes to this law, since 1988, and the Waldo County LEPC are staying in line with these changes. In the fall of 1995 the LEPC acquired a grant from the State and hired a part time clerk for the LEPC. In the Year 1996 Waldo County LEPC completed the Chemical report for Waldo County and with the States approval went to press as a working plan. And now Waldo County is in the upkeep stage of this plan and this will be ongoing every year.

LEPC Committee

James Ames	Herb Benecke	Scott Story
Richard Farris	Robert Lestha	
Lawrence Greenleaf	Debbie Heath	
Clyde A. Wishart	Frank Gehrling	
Peter Goodwin	Bruce Starrett	
Robert Keating	Gilbert Lord	
Stanley Bowden	Dale Rowley	
Larry Cook	Gloria Curtis	

These dedicated volunteers, from all over the county, have spent long hours and much effort serving on this committee.

Waldo County EMA Offices are being used by many Community Organizations for a meeting area and class room space, such as the following:

- The American Red Cross
- Waldo County Amateur Radio Association
- Waldo County Sheriff's Department
- Waldo County Search & Rescue
- Department of Motor Vehicles
- Belfast Little League

Richard Farris
Director

To: The Waldo County Commissioners

The year 2003 was productive for the District Attorney's Office. The office prosecutes nearly all criminal and traffic cases investigated by law enforcement in Waldo County. There were 1190 criminal cases brought in the Belfast District Court, as well as 270 non-criminal violations (such as possession of tobacco, alcohol or marijuana, and the newly de-criminalized fish and game violations) and 104 juvenile cases. Several hundred traffic infractions were also prosecuted through that court. Superior Court, the only court where jury trials are available, had 319 new criminal cases filed in 2003. All these numbers are substantial for a relatively small county. We were pleased not to see a continuation of the significant increases seen in recent years.

These cases were largely prosecuted by our two experienced attorneys: Deputy District Attorney Leane Zainea of Searsport and Assistant D.A. Eric Walker of Belmont. The office also continues to benefit from a specialized juvenile prosecutor who handles cases in all four counties within this prosecutorial district: Assistant D.A. Kendra Potz of Thomaston. Kendra's position is supported by a federal grant whose future is in jeopardy. Our challenge will be to ensure financial support for this important work in the years to come.

The court work of the prosecutors is only made possible by effective support from the county-paid staff. Kathleen Butler of Appleton recently completed her second full year as Victim-Witness Advocate and continues to do excellent work in this difficult position. Waldo County also benefits from an advocate for child cases, Lynn Talbot of Rockland, who is shared with Knox County. Both counties agreed to increase support for Lynn's work this year to reflect her increased responsibilities, especially in juvenile cases. The office is very fortunate that clerical aide Carla Rogerson of Waldo has been able to take over as Secretary following the resignation of Dena Perkins. We anticipate Carla's former position to be filled shortly so that the office is again fully staffed.

Our emphasis as an office continues to be on domestic violence crimes, child abuse and the many offenses linked to alcohol and drugs. We are gratified to have access to two capable investigators based in the courthouse: Domestic Violence Investigator Bryant White of the Waldo County Sheriff's Department and Maine State Police Detective David Tripp, a child abuse specialist. Our office works closely with Waldo County's entire law enforcement community in the particularly difficult field of drug trafficking and possession. Use of heroin and other narcotics continues to be a major concern, with consequences seen in court nearly every day.

The year ahead will be challenging. Limited state resources for local courts and new laws designed to shift supervision of offenders away from state-paid probation officials, will both affect our office. We also face the daily task of working with the jail, community corrections, and the courts to limit the jail population while still protecting the public from dangerous offenders. The District Attorney's Office is a vital part of that effort. We appreciate the strong and continuing support of the County Commissioners and the citizens of Waldo County in all of our work.

Respectfully submitted,

Geoffrey Rushlau,
District Attorney

WALDO COUNTY PROBATE COURT REPORT - YEAR 2003

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

Year 2003 was another busy year for the Waldo County Probate Court: 306 new probate cases, 36 new adoptions cases, 7 termination of parental rights proceedings, 57 temporary guardianship and/or conservatorship proceedings for both adults and minors, 314 passport applications processed and numerous other subsequent proceeding and filings in existing cases, including everyday administrative duties and responsibilities.

In June, we had a new mobile filing system installed. It will replace all filing stacks and cabinets. This mobile filing system will allow for much needed space in our Registry. It is projected that it will take approximately two years to convert all the files (approximately 28,000) to the new system.

Matters held in the probate court are, as follows:

- Wills filed without probate
- Informal probate of wills and appointment of personal representatives
- Formal appointment of personal representatives
- Informal appointment of personal representatives
- Foreign Estates
- Demands for Notice
- Appointment of guardian (adults)
- Appointment of conservator (adults)
- Appointment of guardian (minor)
- Appointment of conservator (minor)
- Change of name (adult)
- Change of name (minor)
- Emergency child protection orders
- Adoptions
- Consents for adoption
- Termination of parental rights in conjunction with adoption proceedings
- Establishment of parental rights in conjunction with adoption proceedings
- Child support orders in conjunction with guardianship and
determination of parental rights and responsibilities proceedings
- Trust proceedings
- Complaints to determine parental rights and responsibilities
- Any other matters governed by Statute and Rules of Court
- Notary Public services
- Passport Applications

The Court's revenues for year 2003 increased over year 2002; the Court's services to the citizens of Waldo County are not self-sustaining, although we did stay within our budget for year 2003. Revenues are controlled by statute and rule.

We are connected to the internet and it continues to be very valuable for same day correspondence and response. Our new email address is registrofprobate@waldocounty.me.gov.

We continue to enjoy our new location, which is 39A Spring Street, Belfast (downstairs in the Maine District Court Building).

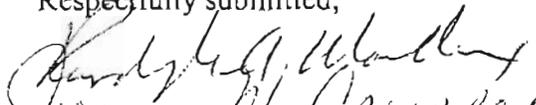
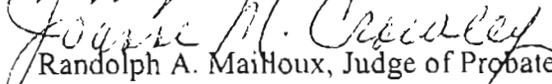
The Court is open Monday through Friday from 8:00 a.m. to 4:00 p.m. and is a 24 hour Court for emergency matters.

The Court is fortunate to have many lay court-appointed visitors in the county who are willing to serve in meeting statutory requirements. We also appreciate the large number of local attorneys, who are willing to take cases on a court-appointed basis at greatly reduced fees to meet the Court's needs.

We are grateful for Waldo County Sheriff Scott Story, who has provided security for our courtroom, and who further facilitates the taking of fingerprints in adoption matters.

Lastly, our staff includes Sharon W. Peavey, Deputy Register of Probate and Edna Bowden, Clerk II (Microfilm). Judith N. Nealley, Clerk II (Probate) was added to our staff on April 21, 2003.

Respectfully submitted,



Randolph A. MailHoux, Judge of Probate
Joanne M. Crowley, Register of Probate

1865 THE UNIVERSITY OF
MAINE
Cooperative Extension

A Member of the University of Maine System



2003 Annual Report of the Waldo County Cooperative Extension

University of Maine Cooperative Extension in Waldo County works collaboratively with over 50 agencies and organizations, assessing the needs of and developing programs for Waldo County residents. Programs are educational and designed to help people learn skills to improve the quality of their lives and of life in their community.

UMaine Cooperative Extension provides educational services to 10,000 to 12,000 Waldo County residents annually. This report will provide citizens, community planners and other groups with information about programs offered in 2003 in a variety of areas including Health and Nutrition, Parent Education, Consumer Skills, Aging Issues, Small and Home-Based Business, Youth Development, Commercial and Home Agriculture, Natural Resource Management, and Community Development.

Parent & Child Development Education

Four Parents Are Teachers Too home visiting professionals provide individualized family education and support to first-time parents from pregnancy until the child is three years old. Every family receives:

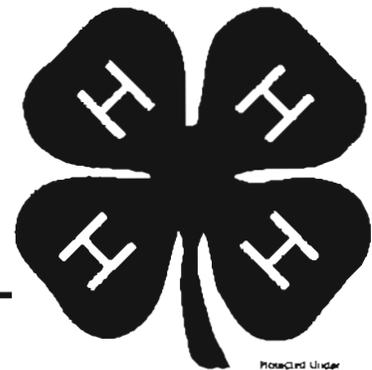
- ◆ individualized instruction to help meet their specific needs,
- ◆ encouragement in helping with language and motor skill development,
- ◆ ideas to help manage behavior and other childhood issues,
- ◆ access to the latest and most reliable information to guide the development of their children, and
- ◆ connections to appropriate community services.

Over 700 Waldo County residents are reached with this program.

The Parents Are Teachers Too program is one of three models recommended to all communities by the Governor's Children's Cabinet. The program was designed in Waldo County in 1988 and has now been expanded to six other sites.



Youth Development



Protected Under
18 U.S.C. 707

4-H Youth Development

Clubs

4-H community clubs provide youth aged 5-19 with the opportunity to learn life skills. Volunteers give many hours of service to provide youth with opportunities to learn and grow through projects. Currently, there are 4-H clubs in Searsmont, Lincolnville, Liberty, Waldo, Searsport and Thorndike. Family groups are organized in Winterport, Stockton Springs and Searsport. Responsible citizenship is one of many life skills youth learn through 4-H. One 4-H group received a small grant which gave them start-up funds to raise a beef animal. After the animal was slaughtered, the meat was packaged, frozen and donated to a local soup kitchen.

Camps

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

School programs

In-school and after school programs helped more than 600 county youth explore healthy nutrition choices, character education and being home alone more safely. Eat Well! programs were presented in all three districts and outlying schools. Focus on Character helped youth learn how to make better decisions. Youth in one Focus on Character program gained skills to become peer mediators. Another school adopted the character education curriculum school wide for the entire year. Research shows that if pre-teens learn how to and are encouraged to make positive decisions, they tend to continue making better decisions and are incarcerated less.



Programs for Seniors in Waldo County

Safe and Secure Seniors

A six-part series was offered to 30 Waldo County residents on making seniors more aware of ways to make themselves feel safer and more secure. Topics included:

- ◆ Wills and Estate Planning
- ◆ Food Needs from Fifty Forward
- ◆ Preventing Falls by Improving Balance
- ◆ Understanding Health Insurances
- ◆ Avoiding Scams
- ◆ Community Services Available to Seniors



Waldo County TRIAD

UMaine Cooperative Extension staff worked with the Waldo County TRIAD. TRIAD is a collaboration of law enforcement, community organizations, and citizens working together to improve the safety of Waldo County seniors through education and service. TRIAD members raised funds to purchase Files of Life and Emergency Beacon Lights.



The File of Life is a magnetic pocket that contains a place to list medical conditions, medications used, and the name of the physician. It allows emergency medical personnel to have the information they need to start treatment immediately.



The Emergency Beacon Light is a bulb that fits in any incandescent light fixture and works as usual under normal circumstances. If the switch is flipped twice, the light flashes for 45 minutes. This allows police or ambulance personnel to find the right rural house at night.



TRIAD produces a quarterly newsletter on scams and safety issues. This letter goes to over 1,400 Waldo County residents.



Approximately 2,000 Files and 1,000 Beacons were distributed during 2003 to older and handicapped Waldo County adults.

Community Development

Small Business Program

Over 200 current or potential Waldo County business owners participated in the small business program. Educational resources are provided to county residents who operate or are considering starting a home-based or small business. Cooperative Extension works with business owners at any stage of business life, especially at the “thinking about it” stage. Major components of the program are:

- ◆ Small business clinics – individuals meet confidentially with business educators to discuss business planning and operation
- ◆ Workshops – offered on fifteen different topics throughout the year
- ◆ *Doing Business* – forty local entrepreneurs were featured on a monthly radio show
- ◆ Publications – 20 different business management fact sheets are available



Interagency Programming

A collaboration of representatives of all organizations that offer services to older adults has been meeting monthly for the past two years to:

- ◆ learn more about services available,
- ◆ learn where there are gaps in services to seniors, and
- ◆ work together to establish stronger or new programs to Waldo County citizens over 50.

Facilitation Skills

Over 60 people have attended a 20-hour training, *Strengthening Your Facilitation Skills*, which is designed to build the working capacity of groups. As team members, citizens are expected to produce results as they work with others. Trained leaders are now helping local groups develop action plans, resolve conflict, problem solve and are modeling how to work more effectively and efficiently. Fifteen citizens are now participating in a 24-hour advanced training.



Community Development



Farm Resources

- Waldo County Cooperative Extension hosts a web site for pasture and grazing information. The **Northeast Grazing Guide** at www.umaine.edu/grazingguide is a resource that was used by over 2,200 people in 2003 to access research and information about grazing systems in the Northeast.
- Waldo County also hosts a web site as part of a three state \$2.1 million grant on **re-integrating crop and livestock operations**. This site is www.umaine.edu/integratedfarming.
- Cooperative Extension in Waldo County has been active in sponsoring and teaching classes at **Small Farm Field Day** in Unity at the MOFGA fairgrounds. Last year this event attracted over 300 part-time and full time farmers.

Lake Associations

Extension continues to work with the three active lake associations (Swan, Lake St. George and Friends of Lake Winnecook-Unity Pond). Extension has facilitated numerous successful DEP 319 grants for these associations along with the Waldo County Soil and Water Conservation District. In 2002, Friends of Lake Winnecook and the Lake St. George Association submitted proposals. Lake St. George was successful and was funded in 2003 for several projects including repair at the town beach to prevent continued erosion and deterioration at the site. In 2003, a successful proposal was submitted for Unity Pond and program efforts will begin in 2004.

Water Quality

Water quality questions are often directed to the Waldo County office. Residents with concerns about arsenic, radon and bacteria often call to seek remedial action and further testing.



Agriculture – Commercial and Home

Dairy Farming

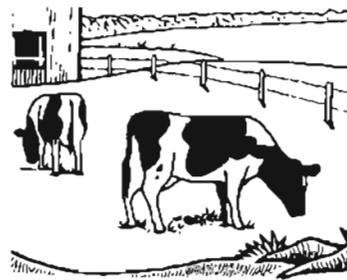
Dairy farmers in Waldo County have been facing financial hardships due to low milk prices beginning in the middle of 2002.

Extension has:

- conducted numerous one-on-one consultations to discuss options, alternatives and strategies to deal with low prices and how best to utilize government programs.
- worked with the Maine Organic Farmers and Gardeners Association to assist producers looking to become organic dairy producers and receive a higher price for their milk. Five Waldo County producers now ship to organic milk markets and receive a premium for their milk.
- worked in 2002 with four Waldo County dairy farms to participate in a research project funded by the University of Maine Agricultural Center to evaluate a new soil testing procedure. This new test will help to better predict crop responses to manure and commercial fertilizers.

Farmland Preservation

Cooperative Extension has worked closely with the Unity Barn raisers and several initiatives for Western Waldo County farmers. One of these includes farmland preservation and the Maine Farmland Trust which has successfully preserved a 500-acre farm in Thorndike from future development. Other initiatives include a biodiesel project where a Knox farmer grew soybeans that were later turned into diesel fuel. The group of investigators is currently looking to contract for 100 acres of soybeans for the 2004 growing season.



Home Horticulture

Hundreds of requests come to the Waldo county office each year for horticultural information. Plant and insect specimens are routinely delivered to the office for identification and control recommendations. The Waldo County office also hosts an annual Garden Day program featuring local garden experts. Last year more than 100 people attended the daylong event that was held at Mt View High school.

Farms for Maine's Future

A state program called "Farms for Maine's Future" was initiated by Cooperative Extension and the Maine Farms Project in Unity. It is now funded by grant money as well as funds from a 2003 \$2 million bond issue. This program helps farms develop business plans and allows producers to access grant funds to implement these plans. In return, producers must put limited time conservation easements on their property. In 2003, 37 farms were accepted in the program (seven in Waldo County).



Better Nutrition for Waldo County

Eat Well Program

Three home visitors worked with over 1,000 limited income children and adults. They work with adults on an individual or group basis. The curriculum is personalized to the needs of each household and may include:

- ◆ cutting food costs,
- ◆ how to get the most nutrition for food stamps and food dollars,
- ◆ healthful food choices for children, young or older adults,
- ◆ buying and preparing foods for one or two,
- ◆ how to use diet to help prevent chronic disease,
- ◆ weight management,
- ◆ exercise needs, and
- ◆ gardening.

The Eat Well staff worked in 30 classrooms of 4th and 5th graders in Waldo County schools. Each class had three lessons. The lessons for 4th graders were about what the body needs for food. The classes for 5th graders were about how the body uses foods. They reached over 600 school children.

Adults in the program show great progress in their ability to shop on less money and to provide better nutrition for themselves and their families. The school groups are very enthusiastic about the lessons provided and teachers have now invited the staff back for three years in succession to add the basics of nutrition to the curriculum.

The Eat Well staff also used a 10-part learn-by-mail nutrition education series with people who are not available to participate in the usual individual or group sessions. Over 100 people selected this option.

Diabetes Management Education

Taking diabetes information from the medical setting to the kitchen is difficult for many people. A series of 3 half-day sessions was offered twice in 2003. A total of 41 people learned about planning meals and preparing foods at home and eating out for the person with diabetes. Many other persons receive individual consultation on managing with diabetes.



2003 Annual Report of the Waldo County Cooperative Extension

This annual report shows how the Waldo County office of the University of Maine Cooperative Extension serves the citizens of our county with hands-on educational programs and information. 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. These partnerships provide our county office a wide array of resources, programs and learning opportunities to bring to the people of our communities.

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

Annually our Extension Office serves over 10,000 people, most of them citizens of our county and a few live elsewhere in Maine. They participate in short term workshops and year-round programs, receive publications and newsletters and consult with Extension staff or volunteers.

Staff

Extension Educators:

Jane Haskell, Business, Youth & Community Development
Rick Kersbergen, Agriculture & Natural Resources
Pat Pierson, Nutrition & Family Living

Nutrition Professional Eat Well Program:

Kate Yerxa

Nutrition Aides:

Beth Chamberlain
Gerry Dunphy
Pat Fraser

4-H Program Aide:

Joyce Weaver

Parents Are Teachers, Too Professionals

Pam LaHaye, Child Development Coordinator
Martha Powers
Diane Russell
Ellie Weider

Support Staff:

Connie Clements
Pat Richards
Carolyn Wingate

County Educator Gains Recognition

The 2003 Northeast Extension Directors' Award of Excellence was granted to a team headed by Extension Educator Rick Kersbergen. The "Comprehensive Nutrient Management Education Program" addresses the increasing need for Maine livestock farmers to implement nutrient management practices that are environmentally safe.

In 1999, The Maine Department of Agriculture contracted with the University of Maine Cooperative Extension to develop a training and certification program to meet the needs of nutrient management legislation. All nutrient management plans must be certified by individuals with demonstrated competencies in general nutrient management, basic soil science, soil fertility, nutrient behaviors, soil and manure testing, field management and calibration and record keeping. Under the leadership of Rick Kersbergen, Cooperative Extension developed the "Training and Certification Manual" that uses resources and research from other New England states, Pennsylvania, New York and the Maine Analytical Lab at the University of Maine. The Maine Department of Agriculture now utilizes Cooperative Extension's testing and certification program for potential nutrient management planners.

Approximately 325 individuals have participated in thirteen training sessions. Cooperative Extension conducted an additional set of farmer meetings for producers who wanted to become certified and write their own plans. Another series of statewide workshops was held so producers could bring all the necessary data and sit down with Extension and NRCS staff to collaboratively write nutrient management plans.

Impacts Achieved:

- Since the program started, 411 certified nutrient management plans have been written for dairy and other livestock producers representing the manure produced from 61,736 animal units.
- Over 92,005 acres of cropland are managed using nutrient plans developed under Maine guidelines.
- \$2.5 million dollars was appropriated by the 119th Maine Legislature to support the construction of manure facilities for Maine farmers.
- The state "Nutrient Management Team" was awarded the Governor's Teamwork Award in the spring of 2000.
- \$3.0 million dollars was approved by Maine voters through bond issues (2001, 2002) for the construction of manure facilities for Maine farmers.

For more information, contact us at
992 Waterville Road, Waldo, ME 04915
Tel: 1-800-287-1426 (in Maine) or (207) 342-5971
Fax: (207) 342-4229
email: ceswal@umext.maine.edu website: www.umext.maine.edu

Waldo County Extension Association Budget Report for 2003

County Funds – 2003		
Account	Allocation For 2003	Expenditures for 2003
3000 Secretarial Salaries	\$30,540	30,880.20
4300 Utilities		
Electricity	1,800	1,798.91
Telephone	3,300	3,089.12
4600 Repairs/Maintenance		
Trash Removal	100	100.00
Snow Removal	600	650.00
Office Cleaning	1,800	1,780.00
Equipment Repair	800	1,433.86
Building Repair	500	73.46
4900 Dues/Training for Volunteers	225	294.06
5200 Fuel	1,000	868.50
5300 Supplies	5,700	5,804.36
5600 Postage	125	231.14
SUB-TOTAL	\$46,490	\$47,003.61
Capital Outlay	3,900.00	3,575.00
	(Hand railing – 1,200 Septic tank cleaning - 200 Exterior painting – 2,500)	(Handrailing – 1,200 Septic tank cleaning – 175 Exterior painting – 2,200)
TOTAL	\$50,390	\$50,578.61 *

*The allocation was overspent by \$189.11. This amount will be covered by income earned from the Extension Perspectives newsletter.

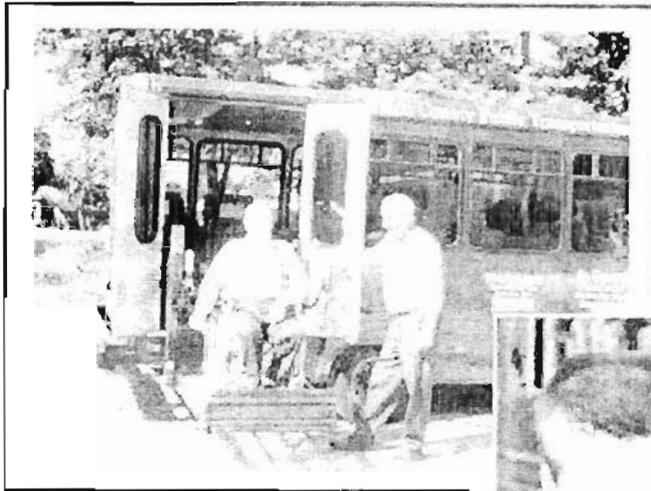
Waldo Community Action Partners

we care about people

formerly known as
Waldo County Committee for Social Action

Annual Report 2003

WCAP, a private non-profit, was incorporated in 1965 as a Community Action Agency, with the mission to "Create opportunities for low income people to improve their quality of life."



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This Annual Report is Dedicated to the Board of Directors, Volunteers and Policy Council for their Commitment of Service to the Community

WHO WORKS AT WCAP

ADMINISTRATION

Joyce C. Scott, Morrill
Joseph Robinson, Mt. Desert
Joanne Parsons, Belfast
Katie Cox, Searsport
Barbara Duggett, Belfast
Gale Hogan, Morrill
Patricia Hogan, Morrill
Volunteer
Claire Carpenter, Belfast

DENTAL

Sandra Evans, Belfast

FACES

Holly Ingraham, Knox
Shirley Harvey, Northport
Barbara Light, Liberty
Viola Nickerson,
Searsport

HOUSING

Vicki York, Stockton Springs
Larry Horvath, Liberty

HEAD START

Jane Adams, Jackson
Nancy Allen, Belfast
Heidi Beaulier, Winterport
Jennifer Boyington, Searsport
Jean Brown, Belfast
Linda Clements, Winterport
Justin Connor, Searsport
Athena Crossman, Searsport
Christina Duggett, Belfast
Melinda Grotton, Liberty
Cari-Anne Higgins, Brooks
Sandra Holk, Brewer
Cynthia Hubbard, Troy
Shannon Hustus, Jackson



Audrey Cook

Dorothy Iverson, Exeter
Barbara Later, Prospect
Cynthia Leadbetter, Waldo
Glenice (Sue) Lear, Morrill
Christine Littlefield, Belfast
Tami Miles, Waldo

Donna Nielsen, Searsport
Denise Nott, Old Town
Jacqueline Overlock, Freedom
Debra Palmer, Montville
Jill Pease, Belmont
Katherine Raymond, Belfast
Tammy Richards, Searsport
Nadine Richards, Northport
Suzanne Rimm, Searsport
Linda Rolerson,
Thorndike
Nettie Simmons,
Belfast
Patricia Skaggs,
Frankfort

Kristina Spaulding, Knox
Jill Starrett, Belfast
Darlene Sylvester, Belfast
Kate Taylor, Searsport
Kathryn White, Winterport

OUTREACH

Kitty Doughty, Knox
Linda Dudley, Brooks
Kimberly Lagassie, Stockton Springs
Patricia Payeur, Waldo

TRANSPORTATION

Edward Murphy, Belfast
Lucille Allen, Northport
Roselyn Bean, Belfast
Audrey Cook, Brooks
Kenneth Curtis, Belfast
Herman Dyer, Belfast
Edward Gerrish, Stockton Springs

Robert Hamilton, Jr., Brooks
Joseph Klein, Troy
Kristy Kimball, Belfast
William LaValley, Belmont
Jamie Parsons, Belfast
James Phillips, Belfast
Virginia (Ginger) Seekins, Belfast
Malcolm Small, Northport

VOLUNTEER DRIVERS

Andy Cote, Augusta
Geraldine Brooks, Burnham
Jackie Emery, Liberty
Patty Gerry, Etna
Heidi Graham, Belfast
Elste Ireland, Troy
John Klein, Troy
Kathie Late, Unity
Joan Martin, Brooks
Wayne Merchant, Albion
Paula Roberts, Brooks
Malcolm Small, Northport
Vernice Smith, Brooks
Margaret Sweet, Liberty
John Tower, Waldo
Carroll Warren, Sr., Waldo
William Wilcox, Winterport



Joyce Scott

SCSEP

Gloria Burge, Searsport
Zoe Calder, Belfast
Marilyn Chase, Stockton Springs
Maryann Hostetter, Rockland
Carolyn Jackson, Belmont
Helen Katterheinnrich, Rockland
Jean Lawler, Belfast
Joyce Littlefield, Belmont
Julia Raven, Freedom
Faylene Reynolds, Unity
Bill Shields, Rockland

WHO IS RESPONSIBLE

A volunteer Board of Directors consisting of 24 members and 13 alternates. Seven members are representatives of the economically underprivileged and are elected by same. Seven members are public officials or their appointed representatives to represent six towns within the county. Seven members are representatives of the private sector in the categories of Health, Welfare, Education, Religion, Business and Professional Services. Board members appoint their own alternates except in the case of the representatives of the economically underprivileged who are elected by the client population. They are assigned according to the election results. Each Board Member serves a three-year consecutive term. No term limits are imposed.

BOARD OF DIRECTORS

Margaret Bonney, Belfast
Joe Banks, Winterport
Fathi Campbell, Sandy Point
Jon Cheston, Belfast
Elmer Clark, Jr., Belfast
Angela Crawford, Searsport
Katy Estani, Camden
Kristy Frohock, Monroe
Joanne Levesque, Liberty
John Marshall, Belfast
Catherine Miklovich, Swanville
Charles Miklovich, Swanville
Merilee Moore, Unity
Eric Nadeau, Searsport
Fleetsopod Pride, Jr., Belfast
Sonja Sanders, Searsport
Helen Sniger, Swanville
Elliot (Bill) Ward, Searsport
Carroll Warren, Sr., Waldo
Joseph Watson, Winterport
Patricia Woodbury, Morrill

BOARD ALTERNATES

Constance Armstrong, Sandy Point
Jan Bennett, West Rockport
Dorothy Harrison, Liberty
Hope Hitchcock, Unity
James Hitchcock, Unity
Dana Keene, Belfast
Noema Littlefield, Belfast
Helen Nichols, Northport
Raymond Porter, Morrill
Larry Quinn, Belfast
Andrea Read, Searsport

Brent Waterman, Belmont
Winston York, Belfast

HEAD START POLICY COUNCIL

Mari-Isa Alberts, Searsport
Stacie Alley, Lincolnville
Jim Barclay, Searsport
Donald Clark, Palermo
Terri Clark, Palermo
Ruth Curtis, Swanville
Marjorie Dodge, Jackson
Madeline Foster, Unity
Julie Gray, Belfast
Neena Jackson, Stockton Springs
Amber Larrabee, Frankfort
Dale Larrabee, Frankfort
Nikki Leason, Frankfort
John Marshall, Belfast
Sabine McAlpine, Burnham
Matt Merando, Belfast
Stephany Merando, Belfast
Molly Peebles, Belfast
Dallas Prescott, Belfast
Carol Pringle, Thorndike
Erin Robert, Frankfort
Maie Roberts, Waldo
Rose Roy, Unity
Chris Sanders, Searsport
Sonja Sanders, Searsport
Kristy Staples, Swanville
Lemone Temple, Belmont
Brent Waterman, Belmont
Kristen Wagerman, Belmont
Michelle Wilbur, Searsport

STATEMENT OF PURPOSE

WCAP is a non-profit community organization incorporated to educate, empower and advocate for the people of Waldo County by managing efficient programs that foster hope, safety, and dignity to improve the quality of life.

Underlying Principles

WCAP is committed to:

- Providing and encouraging quality child development.
- Providing and supporting safe, comfortable and affordable housing.
- Providing basic utility nutrition education.
- Providing basic needs including food, heat, electricity, phones, and other essential services.
- Providing access to these and other medical and social services through transportation.
- Encouraging healthy lifestyles and appropriate use of health resources.
- Providing all services in a respectful, efficient and cost effective manner to ensure client satisfaction.
- Developing partnerships that maximize resources and services that create a healthy Community.
- Providing leadership opportunities that empower personal voices in the community.
- Recognizing the diversity of each individual and his/her abilities and life experiences.
- Providing employees with a safe, respectful workplace that supports personal and professional growth with equitable wages and benefits.

THE FACE OF POVERTY IN WALDO COUNTY

Who are the Maine people living below the poverty level?

- 18% (10,800) are married couples.
- 22% (13,200) are single mothers with children
- 45% (27,000) live alone – with 1/2 of those being elderly and the other 1/2 are young adults or people between the ages of 50-65. Many of these people (ages 50-65) are women with no husbands and/or have children grown and moved away
- 60% (36,000) of those people in poverty – work.
- 60% (21,600) of those working have two jobs or more.

Contributing Factors For Poverty in Waldo County

- Unemployment - 4.3% (1,548).
- Housing — 43.3% of those families with an annual income under \$20,000 pay more than 35% for housing with an annual income of \$10,000 or less, 74.5% is paid for housing.
- Education — 77% (27,720) of our citizens have no college degree, and have a low per capita income.
- Many Maine residents who go on to higher education migrate out of the state for better jobs.
- Transportation - 15% (3,400) of our renters and 4.1% (1,476) of our homeowners are lacking access to transportation

Maine Poverty Facts:

- A family of four that makes below \$18,400/year is considered to be living in poverty.
- 14.2% (5,112) of households in Waldo County are below the poverty level.
- The state average of households below the poverty level is 11.5% (142,703).
- 40% (496,357) of citizens in Maine will experience at least one year below poverty in their lifetime.
- On average 16% (5,760) of citizens in Waldo County receive some kind of benefit versus the state average of 10.7% (124,089)
- Maine is one of 25 states most likely to be residence for people 50 and older.
- One million people in the U.S. turn 60 every month.

HOW THE FACES OF WALDO COUNTY CAN GET A LIFT

The Food Assistance Connecting Eligible Seniors (FACES) Program is an outreach service for county seniors to help them enroll in food assistance programs and provide advocacy and support with everyday life issues they might have. In 2003, the program enrolled 355 new food stamp households; 92 recipients in the MaineCare Program; 210 recipients with Medicare Insurance waivers; 134 with prescription relief; 10 with hearing



aids; 385 residents were given TRIAD files of life; 104 recipients benefited from the FarmShare Program and 14 individuals were assisted with emergency food or health care issues. Advocacy was also given to 245 people to assist with benefits such as transportation, dental, Meals on Wheels, housing, HEAP, HealthWatch, Senior Employment, Extension service, Social Security, and SSI.

Over the past year, WCAP FACES

Program has assisted 533 households and more than 600 Waldo County residents over the age of 60.

Most people know it can be difficult to understand what pro-

grams are available "there" to assist an individual in their time of need. And when connection is made, it can be very confusing dealing with a multitude of agency contacts. In fact, it can be overwhelming especially if someone is sick and just thinking in itself is an effort. It's also difficult for those couples that lose a spouse. The mounds of paperwork, interviews, and connections to many agencies before they start living on their own can bring stress and impact their peace of mind. This is where the FACES Program can step in and help. The outreach component of the FACES Program can connect older Americans with the resources they need and advocate to make it happen, plain and simple. Assistance can be given to help fill out paperwork for medical relief, pension papers, prescription relief, or just to tell someone it's okay and they have someone in their corner. Other times the situation is more serious such as needing food, heat, being out of medicine, or finding solutions so that someone doesn't have to juggle between buying food and medicines anymore.



If you are an older American, disabled in need of assistance, trained FACES staff can come right to the home, sit down and chat with you. They assess your needs, explain the programs and do all the legwork on the decisions you make. You don't have to do a thing but let them know what you decide you want to do.

If you would like to set up a visit, please call Holly, Program Director at (207) 338-3619 or 1-800-439-7865

Community Partnerships provide diverse options for Head Start families

Waldo County Head Start is a comprehensive child and family development program that serves children from three to five years of age and their families. Presently Waldo County Head Start serves 140 children in centers in Belfast, Unity, Searsport and Winterport.



In addition to the regular half-day school year program, Head Start offers a Collaborative Program for children whose family needs full-day and/or full-year child care. This option is made possible through partnerships with local Family Child Care Homes (Home Start) and accredited Child Care Centers. Currently 42 additional children are being served by Head Start with the following community partners:

- Belfast Area Children's Center, Waldo
- Starrett Children's Center, Belfast
- Waldo County Preschool & Family Services - sites located in Unity and Belfast
- First Steps (Home Start), Belfast
- Home Away From Home (Home Start), Searsport
- One Hundred Acre Wood (Home Start), Belfast
- Mimi's Play House (Home Start), Montville

Children and families enrolled in the Collaborative Program receive the same services as other Head Start children.



Waldo County Head Start also collaborates with Waldo County Preschool & Family Service and S.A.D. # 56 to provide a four-year-old day program located at the Searsport Head Start Center.

Waldo County Head Start completes federal review
Federal Review Team Leader, Rick Borsetti, and his review team spent the week of November 17, 2003 conducting Waldo County Head Start's Triennial Review. On-site program reviews allow the Administration for Children and Families, as the responsible funding agency for Head Start, to assure that Head Start programs deliver the type and scope of services required by the Head Start Program Performance Standards. During the review teams' exit interview with staff, reviewers stated that Waldo County Head Start functions at a high level and is a high quality program.



Waldo County Head Start continues its commitment to providing high-quality child development services to the low-income families and children of Waldo County. Head Start staff also looks forward to strengthening and expanding collaborative ties with other child development and educational programs throughout the county.

WALDO COUNTY DENTAL PROJECT (WCDP)

The WCDP is a voucher-based program that serves the low-income, uninsured resident of Waldo County. The WCDP serves over 200 clients each year, with over 300 visits to the seven area dentists, and three traveling specialists working with the project.



The WCDP offers cleanings, exams, x-rays, restorative fillings, extractions, dentures, sealants and education on a sliding fee scale to Waldo County income-eligible residents.

Maine has designated Waldo County as "Dentally Underserved". The national ratio of patients to dentists is one for every 1,743 patients. In Maine the average is one dentist for every 2,127 patients, while in Waldo County the ratio is one dentist for every 5,146 patients, almost three times the national rate and more than double the State average. The WCDP was formed in response to a community need in 1999, as a way for the

underinsured, and uninsured residents of Waldo County to get affordable dental care.

The WCDP works collaboratively with many state and local organizations. Working through the School Oral Health Program (SOHP), the WCDP has four schools participating in the School Dental Sealant Program.

This program offers free dental sealants to second graders. The WCDP is also overseeing the Fluoride SWISH program in all 16 elementary schools in Waldo County. In the past year, WCDP has given dental presentations to over 1,585 elementary students, teaching them how to brush and floss properly, and how to make healthy snack choices. Dental prevention education along with fluoride rinses will have an impact on the future of Waldo County's youngest residents.

The WCDP has also presented at many community events, such as Health Fairs and the

Belfast City Festival, and has started offering dental clinics for Head Start children and WIC families.

The WCDP believes that access to oral health can be achieved through education, prevention and innovative approaches of providing services. Partnering with local dental providers and programs like the SOHP, and being resourceful in bringing hygiene services to non-traditional areas will help the WCDP meet the challenges of oral health care in our County.

Call the Waldo County Dental Program at 338-6209 for more information.

The Waldo County Dental Project's (WCDP) mission is:

To enhance the health, self-esteem and employability of Waldo County low-income resident through access to affordable dental care and preventative dental education.

HOUSING/ENERGY SERVICES

This office is the entrance center for many of our programs as well as a resource center that connects low-income clients with dozens of town offices and community-based organizations. We are staffed with four full-time members who serve as resource referral agents in linking individuals and families with services, and serve as client advocates whenever necessary. We offer home visits to those who would otherwise have no access to services, including Housing Weatherization, LIHEAP, Telephone Lifeline, Electric Lifeline, Energy Crisis Assistance, Housing Loan Programs, and the local Food Pantries and Soup Kitchen.

ENERGY PROGRAMS

Low Income Home Energy Assistance Program (LIHEAP) "Fuel Assistance"

- Serves 26 Towns in Waldo County
- Provides home visits for the homebound
- Provides "assistance" for heating purposes
- Program year - October 1 - April 30th
- By appointment only
- Benefits based on
 - Number of people in household
 - Gross income from all sources
 - Type of fuel (oil, wood, electrical, etc.)
 - Type of home (house, mobile, rental)
 - Number of rooms (exclude halls & bathroom(s))
- Benefit is sent directly to fuel vendor in client's name

Energy Crisis Intervention Program (ECIP)

- Emergency purposes only - out of fuel or disconnection notice
- Up to \$200.00 benefit
- Need certified HEAP application
- Telephone Lifeline Program (TLP)
- Provides a \$10.50 monthly credit on the telephone bill to HEAP eligible clients - \$126.00 savings for 12 months

Temporary Emergency Food Assistance Program (TEFAP) Donated Commodities
Food received from Department of Agriculture and distributed to 10 Food Pantries

FEMA Food

Receive grant money that is distributed to Good Shepard for the Food Pantries

Maine Breast Cervical Health Program (MBCHP)

- Provides free mammograms and screening for eligible women aged 40-64
- Service provided to women with no or very little health insurance
- We provide information, brochures and do a mailing to our clients.

Electric Lifeline Program/CMP (ELP)

- Provides a monthly credit on electric bill for eligible clients, based on annual gross income and estimated annual electric usage
- Not everyone who qualifies for HEAP will receive an ELP credit
- Subsidized housing does not qualify for this program

Above Ground Storage Tank Program (AGST)

- Replace 55 gallon drums
- Replace old, leaky oil tanks
- For homeowners only



This home, owned by a family of seven was built in the early 1900's and will be rehabilitated with funding from several grants programs. The extensive work that will be done to this home will include a two story addition, roofing, siding, insulation, sheetrock, replacement of doors, replacement of windows, plumbing, electrical, heating system, well, septic system and lead paint removal.

Weatherization Program

Weatherization provides energy conservation measures (insulation, caulking, air sealing, etc.) to low-income qualified applicants at no cost. Priority is given to households with elderly (60+), households with a child 24 months and younger, and handicapped individuals.

Central Heating Improvement Program (CHIP)

CHIP provides repair and/or replacement to low-income qualified applicants whose primary heat source poses a threat to the health and safety of the household members.

HOUSING PROGRAMS

Housing Energy Last Loan Option (HELLO)

Loans range from \$500.00 to \$1,500.00 at 8% interest for homeowners whose income does not exceed 80% of median income. Loans are available for rehabilitation; insurance deductible for housing repairs; and health and safety or sanitary reasons; or to protect the basic livability of the residence.

Assistance Credit

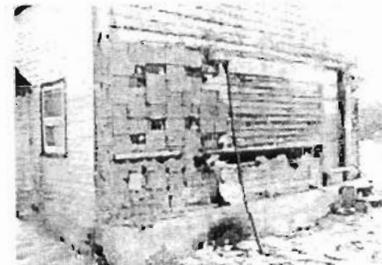
Central Maine Power new residence electric service credit up to \$ 2,800.00 for homeowners whose income does not exceed 115% of the area median income based on family size, and whose new residence would meet the Maine State Housing Authority's First Time Home Buyer Program. This must be your primary residence.

Home Repair Program

Grant program designed to rehabilitate homeowner's dwelling. Grants provided to households with income at or below 80%. Supplemental grants of up to \$10,000.00 are available to finance the cost of Lead Mitigation.

Housing Preservation Grant Program (HPG)

This is a grant for low-income qualified homeowners to rehabilitate their home.



To complete this project WCAP partnered with Maine State Housing Authority's Home Repair and Lead Grant Programs; the Maine Department of Economic and Community Development's Community Development Block Grant; and with assistance from the WCAP Central Heating Improvement (CHIP) and Weatherization Programs.

Underground Storage Tank Program

Provides grants for low-income homeowners for removal of underground storage tanks.

Public Utilities Commission (PUC) Refrigerator Program

This program is coordinated with the Weatherization program to replace inefficient refrigerator for low-income homeowners.

Foster Grammys

Those of you who visit the Belfast Center are sure to have noticed four new faces in the classrooms this year. We have become a host site for the Foster Grandparents. We had four Foster Grandmothers start in September, Sally Chamberlain and Laura Richardson in classroom A, and Janice Bunker and Joyce Emerson in classroom B. The Grammys have been a big help so far, spending all day every day with our Belfast children. No one else is fortunate enough to have another Grammy joining the team. Bea Stewart, a Foster Grandmother from Dover-Foxcroft, has recently moved to the area. She and Laura will now be spending their time in Sassexport, with the other three Grammys remaining in Belfast. If you



The Grammys, from left to right, top to bottom, Coordinator, Cindy Whitney, Bea, Janice, Laura, Sally, and Joyce

see them around, be sure to say hello and thank them for all their help. Foster Grandparents is a service organization that give children the much needed attention that can change lives. They help children learn to read, care for children with disabilities and offer counseling to those who need it. To be eligible for the Foster Grandparent program, you must be over 60 years old, able to volunteer 20 hours per week, have a limited income, and love children. If you have any questions about the Foster Grandparents at Head Start, or if you know anyone interested in joining the Foster Grandparents program, please call Chris Royall at 338-4590 ext. 209.

SUMMARY OF SERVICES

October 1, 2002 through September 30, 2003

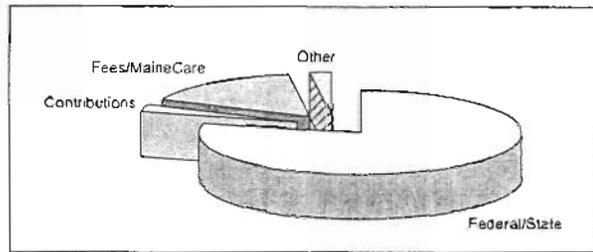
PROGRAM SERVICES PROVIDED	NUMBER SERVED		DOLLAR VALUE OF SERVICE	
TRANSPORTATION	1,444,390	Vehicle Miles	Direct Service	\$868,029.00
SCSEP			SCSEP	\$82,647.00
<i>Department of Human Services:</i> Door-to-door transportation available for grocery shopping, personal business and medical appointments for low-income families.			Inkind	\$112,388.00
<i>Medical Clients:</i> Mileage reimbursements for families, friends and clients to transport to medical appointments.			Total	\$1,063,064.00
<i>Bureau of Mental Retardation Clients:</i> Deviate fixed route demand-response transportation to work sites and social centers.				
<i>General Public Transportation:</i> Fixed route scheduled bus service to Bangor, Augusta, Waterville, Rockland, and towns within Waldo County. Individual contract services with local providers. Charters available.				
HOME ENERGY ASSISTANCE	2,126	Households	Operating	\$96,641.00
Direct payments to fuel vendors to cover part of the home energy costs of income eligible families.	4,620	Individuals	Direct Service	\$988,264.00
			Total	\$1,084,925.00
ENERGY CRISIS INTERVENTION	173	Households	Direct Service	\$28,239.00
Emergency payments made to fuel vendors or power companies on for income eligible families that are at risk of being without heat in their home.	456	Individuals		
DENTAL PROGRAMS	167	Individuals	Operating	\$31,769.00
Collaborative programs working to improve the oral health of Waldo County citizens through access to educational, preventative and treatment services. Programs are provided in schools, to agencies, and to individuals.	333	Visits	Direct Service	\$36,377.00
			Inkind	\$17,749.00
			Total	\$85,895.00
HEAD START & CHILD NUTRITION	188	Households	Operating	\$1,493,024.00
A comprehensive family program designed to give low-income children and their families an opportunity to receive education, health, nutrition, and social services. There are four Center-based options and several Child Care Collaborations.	204	Individuals	Inkind	\$161,043.00
			Total	\$1,654,067.00
WEATHERIZATION	73	Households	Operating	\$228,763.00
Practical energy conservation measures and information.	136	Individuals	Direct Service	\$73,039.00
			Total	\$301,802.00
HEALTH AND SAFETY DEFERRED LOANS	8	Households	Direct Service	\$33,140.00
Deferred loans to homeowners who are unable to obtain a bank loan, and have health/safety home improvement issues.	19	Individuals		
DONATED COMMODITIES (FEMA/TEFAP)	*1255	Households	Operating	\$7,680.00
Working with local food cupboards and soup kitchens in Waldo County in obtaining food and funds to help feed hungry families.	*2267	Individuals	Direct Service	\$147,569.00
		*monthly, not annually	Total	\$155,449.00
ABOVE GROUND STORAGE TANKS (AST)	21	Households	Operating	\$5,383.00
Replacement of leaky oils tanks or 55 gallon drums for low-income homeowners.	56	Individuals	Direct Service	\$23,530.00
			Total	\$28,913.00
CENTRAL HEATING IMPROVEMENT PROGRAM	100	Households	Direct Service	\$114,408.00
Contracts with local, licensed contractors to repair and replace faulty primary heating systems for income eligible families.	210	Individuals		
CREDIT ASSISTANCE	41	Households	Operating	\$4,100.00
New residence electric service credit from LMP for income eligible families that meet Maine State Housing Authority's First Time Home Buyers Program qualification.	105	Individuals	Direct Service	\$114,800.00
			Total	\$118,900.00
ELECTRIC LIFELINE PROGRAM	763	Households	Benefit Amount	\$356,462.00
Provides monthly credit on electric bill to income eligible families.				
TELEPHONE LIFELINE PROGRAM	1,816	Households	Benefit Amount	\$228,816.00
Monthly credit of \$10.50 on basic phone service and a \$10.00 installation fee on new service for low-income families.				
COMMUNITY SERVICE BLOCK GRANT (SUPPORTS FOOD, HOUSING, AND BUSINESS ASSISTANCE PROGRAMS)			Operating	\$216,068.00
Supports new programs, existing outreach and housing programs, and Board of Directors and volunteer projects.				
CHILDCARE FOOD PROGRAM	27	Child Care Homes	Operating	\$18,744.00
Provides reimbursement for meals and snacks for participating providers of home child care and Head Start Centers.	296	Individuals	Direct Service	\$121,941.00
	116,523	Meals Served	Total \$ Value	\$140,685.00
COASTAL BUSINESS INSTITUTE	18	Individuals	Operating	\$18,649.00
Business plan training as well as networking and resource referrals for micro-entrepreneurs.				
PUC REFRIGERATOR REPLACEMENT PROGRAM	34	Households	Operating	\$3,400.00
Replacement of inefficient refrigerators in coordination with Weatherization services.	64	Individuals	Direct Service	\$18,956.00
			Total	\$22,356.00
HOUSING ENERGY LAST LOAN OPTION (HELLO)	3	Households	Direct Service	\$3,128.00
Provides small (up to \$1500) loans for income eligible families to cover housing repairs, closing costs, rehabilitation, insurance deductibles, and health/safety issues.	9	Individuals		
MARS LOAN PROGRAM	9	Individuals	Direct Service	\$10,150.00
Deferred loan for eligible senior citizen homeowners for replacement of a dry well.				
FOOD ASSISTANCE CONNECTING ELIGIBLE SENIORS (FACES)	53	Households	Operating	\$17,810.00
An assistance program to help Waldo County senior citizens stretch their food budget with Maine's Food Stamp Program and other available programs.	612	Individuals		
GRAND TOTAL				\$8,763,262.00

Waldo Community Action Program

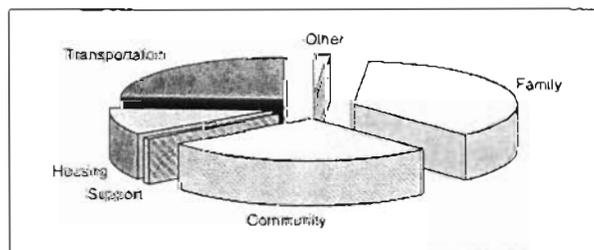
Statement of Revenues, Support and Expenditures

For the Year Ended December 31, 2002

	PROGRAM SERVICES					SUPPORTING SERVICES			Total	
	Family Services	Community Services	Housing Services	Transp Services	Other Services	Total Program Services	Management and Entertain	Fundraising		Total Supporting Services
REVENUES AND OTHER SUPPORT										
Federal/State financial assistance						\$ -	\$ -	\$ -	\$ -	\$ -
State Dept. of Environmental Protection	\$ -	\$ 62,307.00	\$ -	\$ -	\$ -	\$ 62,307.00	\$ -	\$ -	\$ -	\$ 62,307.00
Federal Emergency Management Agency	\$ -	\$ 9,371.00	\$ -	\$ -	\$ -	\$ 9,371.00	\$ -	\$ -	\$ -	\$ 9,371.00
US Dept of Health & Human Services	\$ 911,517.00	\$ -	\$ -	\$ -	\$ -	\$ 911,517.00	\$ -	\$ -	\$ -	\$ 911,517.00
State Dept of Human Services	\$ 398,258.00	\$ 225,999.00	\$ -	\$ 266,664.00	\$ 7,028.00	\$ 917,899.00	\$ -	\$ -	\$ -	\$ 917,899.00
State Dept of Agricultural, Food & Rural Resources	\$ -	\$ 7,830.00	\$ -	\$ -	\$ -	\$ 7,830.00	\$ -	\$ -	\$ -	\$ 7,830.00
State Dept of Transportation	\$ -	\$ -	\$ -	\$ 102,585.00	\$ -	\$ 102,585.00	\$ -	\$ -	\$ -	\$ 102,585.00
Maine State Housing Authority	\$ -	\$ 891,414.00	\$ 395,364.00	\$ -	\$ -	\$ 1,286,778.00	\$ -	\$ -	\$ -	\$ 1,286,778.00
Other Grants	\$ -	\$ 27,925.00	\$ -	\$ 3,000.00	\$ 500.00	\$ 31,425.00	\$ -	\$ -	\$ -	\$ 31,425.00
Client Fees & Meals/Care	\$ 90,632.00	\$ -	\$ -	\$ 556,899.00	\$ 311.00	\$ 647,842.00	\$ -	\$ -	\$ -	\$ 647,842.00
Contributions	\$ 20,993.00	\$ 12,898.00	\$ 3,200.00	\$ 18,444.00	\$ 37,451.00	\$ 92,986.00	\$ -	\$ -	\$ -	\$ 92,986.00
Interest Income	\$ -	\$ 1,090.00	\$ -	\$ -	\$ 3,368.00	\$ 4,458.00	\$ -	\$ -	\$ -	\$ 4,458.00
In-kind Contributions	\$ 41,013.00	\$ -	\$ -	\$ -	\$ -	\$ 41,013.00	\$ -	\$ -	\$ -	\$ 41,013.00
Other	\$ 1,065.00	\$ 2,999.00	\$ 5,309.00	\$ 10,491.00	\$ 3,057.00	\$ 32,921.00	\$ -	\$ -	\$ -	\$ 32,921.00
Total Revenue & Other Support	\$ 1,463,498.00	\$ 1,071,833.00	\$ 403,959.00	\$ 932,935.00	\$ 79,725.00	\$ 3,951,950.00	\$ -	\$ -	\$ -	\$ 3,951,950.00



	PROGRAM SERVICES					SUPPORTING SERVICES			Total	
	Family Services	Community Services	Housing Services	Transp Services	Other Services	Total Program Services	Management and General	Fundraising		Total Supporting Services
EXPENDITURES										
Salaries	\$ 582,682.00	\$ 669,789.00	\$ 904,438.00	\$ 383,823.00	\$ 26,054.00	\$ 1,276,786.00	\$ 114,482.00	\$ -	\$ 1,391,268.00	\$ 1,391,268.00
Employee benefits	\$ 227,029.00	\$ 49,298.00	\$ 31,042.00	\$ 117,769.00	\$ 8,770.00	\$ 442,827.00	\$ 20,921.00	\$ -	\$ 463,748.00	\$ 463,748.00
Contractual Services	\$ 130,721.00	\$ 22,861.00	\$ -	\$ 7,379.00	\$ -	\$ 160,961.00	\$ 19,474.00	\$ -	\$ 180,435.00	\$ 180,435.00
Travel	\$ 22,551.00	\$ 5,042.00	\$ 2,240.00	\$ 85,476.00	\$ 67.00	\$ 114,376.00	\$ 1,784.00	\$ -	\$ 116,160.00	\$ 116,160.00
Occupancy & Utilities	\$ 86,728.00	\$ 16,389.00	\$ 4,264.00	\$ 23,022.00	\$ -	\$ 128,383.00	\$ 29,227.00	\$ -	\$ 157,610.00	\$ 157,610.00
Consumable Supplies	\$ 44,379.00	\$ 3,462.00	\$ 2,479.00	\$ 10,291.00	\$ 509.00	\$ 61,119.00	\$ 9,643.00	\$ -	\$ 70,762.00	\$ 70,762.00
Direct Client Benefits	\$ 101,230.00	\$ 712,522.00	\$ 256,131.00	\$ 232,280.00	\$ -	\$ 1,302,163.00	\$ -	\$ -	\$ 1,302,163.00	\$ 1,302,163.00
Equipment Purchased	\$ 1,277.00	\$ 6,265.00	\$ 894.00	\$ 4,989.00	\$ -	\$ 13,425.00	\$ 1,035.00	\$ -	\$ 14,460.00	\$ 14,460.00
Equipment Rental/Maintenance	\$ 857.00	\$ 801.00	\$ 100.00	\$ 1,336.00	\$ -	\$ 3,100.00	\$ 23,088.00	\$ -	\$ 26,288.00	\$ 26,288.00
Other	\$ 85,932.40	\$ 35,637.00	\$ 6,743.00	\$ 52,150.00	\$ 2,028.00	\$ 122,490.40	\$ 12,296.00	\$ -	\$ 134,786.40	\$ 134,786.40
Total Direct Expenses	\$ 1,324,304.40	\$ 1,044,404.00	\$ 386,940.00	\$ 917,625.00	\$ 24,420.00	\$ 3,227,781.00	\$ 251,358.00	\$ -	\$ 3,479,139.00	\$ 3,479,139.00
In-kind Contributions	\$ 41,013.00	\$ -	\$ -	\$ -	\$ -	\$ 41,013.00	\$ -	\$ -	\$ 41,013.00	\$ 41,013.00
Indirect Costs	\$ 96,121.90	\$ 22,429.00	\$ 17,898.00	\$ 53,601.60	\$ 4,610.00	\$ 200,660.50	\$ 120,665.00	\$ -	\$ 321,325.50	\$ 321,325.50
Total Expenditures	\$ 1,463,498.00	\$ 1,071,833.00	\$ 403,959.00	\$ 971,226.60	\$ 29,030.00	\$ 3,469,379.00	\$ 372,023.00	\$ -	\$ 4,041,402.00	\$ 4,041,402.00
INCREASE/DECREASE IN NET ASSETS	\$ -	\$ -	\$ -	\$ (38,291.60)	\$ 20,697.00	\$ (112,429.00)	\$ 30,310.00	\$ -	\$ (36,719.60)	\$ (36,719.60)





WALDO COUNTY TRANSPORTATION

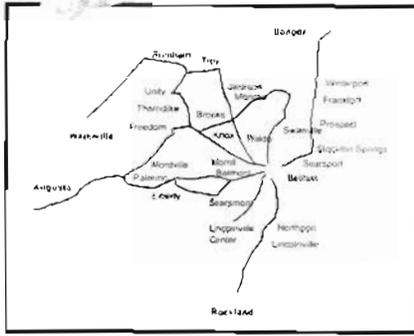
Bus Schedule

Reservations must be made by 4:30 pm two business days in advance to receive a seat. Reservations for the Belfast Shopper route are not required.

Riders must be ready for their pickup one-half hour before the scheduled travel time for the trips.

WCTP is a full MaineCare transportation services provider. Reimbursement is available for MaineCare self-drive customers.

Medical transportation on an individual basis is available for MaineCare customers that are unable to schedule appointments in compliance with the Bus Schedule anywhere in the county when authorized by the Bureau of Medical Services in advance. BMS authorization is not required for routine in-state medical transportation. Contracted transportation services including charges are provided at pre-established rates.



1-800-439-7865
338-4769

Effective June 30, 2003

WCTP buses pick passengers up at their homes on advertised routes or at a designated pickup point when piggybacking on another person's trip. Passengers may be dropped off and picked up at any medical facility or major shopping mall on routes traveled. General public riders must pay their one-way fare when boarding the bus.

Belfast Shopper \$1.00 Monday, Wednesday & Friday			
No reservations needed			
Location	9:30 am	11:00 am	Passenger Maximum
Clark's Trailer Park	9:30 am	11:00 am	—
Keene's Trailer Park	9:32 am	11:02 am	—
Bayhead Apartments	9:37 am	11:05 am	—
Belfast Center	9:43 am	11:11 am	—
Belfast Square Apartments	9:46 am	11:14 am	—
Pine Apts.	9:50 am	11:18 am	—
Belfast Coop	9:54 am	11:22 am	—
Main Street Market	9:57 am	11:25 am	—
Ambassador Apartments	10:00 am	11:28 am	—
Remy's Plaza	10:03 am	11:31 am	—
Hannaford	10:07 am	11:35 am	—
McLeod's Trailer Park	10:12 am	11:40 am	—
Belfast Agway	10:14 am	11:42 am	—
Penobscot Shores	10:16 am	11:44 am	—
Huonrey Gardens	10:20 am	11:48 am	—
WCGH	10:22 am	11:50 am	1:35 pm
MidCoast Apartments	10:26 am	11:54 am	—
Volunteer of America Apartments	10:29 am	11:59 am	—
Belfast Birches	10:32 am	12:02 pm	—
Hilltop Birches	10:35 am	12:05 pm	—
Hannaford	10:38 am	12:08 pm	1:39 pm
Remy's Plaza	10:44 am	12:14 pm	1:45 pm
Main Street Market	10:48 am	12:18 pm	1:49 pm
Belfast Coop	10:52 am	12:22 pm	1:53 pm

Waldo County's Transportation Program is funded in part by Waldo County people, the Maine Department of Human Services and Department of Transportation. WCTP has revived its fleet of handicapped accessible buses and vans by replacing six older vehicles in 2003 with four new small buses and two vans. WCTP's bus schedule was redesigned to be more user friendly for WCTP's patrons. Park and ride today for a new experience!

To Belfast

FROM	TO	PICK UP TIME	RETURN	DAY	BUS FARE
Scarport	Belfast	8:00 am	10:30 am	Mon-Fri	2.00
Brook	Belfast	7:30 am	10:30 am	Tuesday	2.50
Unity	Belfast	7:45 am	11:30 am	Tuesday	2.50
Thorsdike	Belfast	8:00 am	11:30 am	Tuesday	2.50
Freedom	Belfast	8:15 am	11:30 am	Tuesday	2.50
Knox	Belfast	8:20 am	11:30 am	Tuesday	2.50
Jackson	Belfast	8:35 am	11:30 am	Tuesday	2.50
Brooks	Belfast	8:45 am	11:30 am	Tuesday	2.50
Waldo	Belfast	8:55 am	11:30 am	Tuesday	2.00
Swanville	Belfast	9:00 am	11:30 am	Wednesday	2.25
Monroe	Belfast	9:02 am	11:30 am	Wednesday	2.00
Jackson	Belfast	9:25 am	11:30 am	Wednesday	2.50
Brooks	Belfast	9:35 am	11:30 am	Wednesday	2.50
Waldo	Belfast	9:45 am	11:30 am	Wednesday	2.00
Winterport	Belfast	9:40 am	12:30 pm	Wednesday	2.50
Frankfort	Belfast	9:50 am	12:30 pm	Wednesday	2.50
Prospect	Belfast	10:00 am	12:30 pm	Wednesday	2.50
Snicketon Springs	Belfast	10:10 am	12:30 pm	Wednesday	2.50
Scarport	Belfast	10:20 am	12:30 pm	Wednesday	2.00
Lincolnville Ctr	Belfast	9:00 am	12:00	Wed-Fri	2.50
Lincolnville Beach	Belfast	9:50 am	12:00	Wed-Fri	2.50
Northport	Belfast	10:00 am	12:00	Wed-Fri	2.00
Palermo	Belfast	7:30 am	11:30 am	Thursday	2.50
Freedom	Belfast	7:45 am	11:30 am	Thursday	2.50
Monroe	Belfast	8:00 am	11:30 am	Thursday	2.50
Liberty	Belfast	8:15 am	11:30 am	Thursday	2.50
Segeenoot	Belfast	8:25 am	11:30 am	Thursday	2.25
Morrill	Belfast	8:35 am	11:30 am	Thursday	2.25
Belmont	Belfast	8:45 am	11:30 am	Thursday	2.00

From Belfast to: Waterville, Augusta, Rockland, Bangor

FROM	TO	PICK UP TIME	RETURN	DAY	BUS FARE
Belfast	Waterville	9:00 am	1:00 pm	1st & 3rd Mon	3.50
Waldo	Waterville	9:10 am	1:00 pm	1st & 3rd Mon	3.50
Brooks	Waterville	9:20 am	1:00 pm	1st & 3rd Mon	3.00
Knox	Waterville	9:30 am	1:00 pm	1st & 3rd Mon	3.00
Thorsdike	Waterville	9:40 am	1:00 pm	1st & 3rd Mon	3.00
Unity	Waterville	9:50 am	1:00 pm	1st & 3rd Mon	2.50
Burnham	Waterville	10:00 am	1:00 pm	1st & 3rd Mon	2.50
Belfast	Augusta	9:10 am	1:00 pm	2nd & 4th Mon	3.50
Belmont	Augusta	9:15 am	1:00 pm	2nd & 4th Mon	3.25
Morrill	Augusta	9:25 am	1:00 pm	2nd & 4th Mon	3.25
Seasmoor	Augusta	9:35 am	1:00 pm	2nd & 4th Mon	3.25
Monroe	Augusta	9:45 am	1:00 pm	2nd & 4th Mon	3.25
Liberty	Augusta	9:50 am	1:00 pm	2nd & 4th Mon	3.25
Belmont	Augusta	10:00 am	1:00 pm	2nd & 4th Mon	2.75
Belfast	Rockland	9:00 am	1:00 pm	2nd & 4th Tues	3.00
Northport	Rockland	9:15 am	1:00 pm	2nd & 4th Tues	2.75
Lincolnville	Rockland	9:30 am	1:00 pm	2nd & 4th Tues	2.50
Belfast	Bangor	9:10 am	1:00 pm	Friday	3.50
Scarport	Bangor	9:20 am	1:00 pm	Friday	3.50
Snicketon Springs	Bangor	9:30 am	1:00 pm	Friday	3.00
Prospect	Bangor	9:40 am	1:00 pm	Friday	2.75
Frankfort	Bangor	9:50 am	1:00 pm	Friday	2.50
Winterport	Bangor	10:00 am	1:00 pm	Friday	2.25

For reservations:
call by 4:30 pm two business days in advance
1-800-439-7865 • (207) 338-4769
(No reservations needed for Belfast Shopper)

Waldo County SWCD 2003 Major Accomplishments

- Sponsored two Waldo County High School Envirothon teams
- Worked with Knox-Lincoln and Kennebec County SWCDs on the Mid-Coast Regional Envirothon competition held at Unity College in which eleven high-school teams competed with first, second and third place teams going on to the state competition
- Assisted in the state Envirothon competition for fifteen high school teams
- Conducted a county-wide poster contest for grade school children to promote and teach natural resource conservation. Awarded prizes for 1st, 2nd, and 3rd place winners at each grade level and a week at Tanglewood 4-H Camp and Learning Center for the county grand prize winner
- Co-sponsored a multi county Farmland Protection public meeting
- Conducted a septic tank installation workshop in partnership with DEP
- Conducted a water use survey within Waldo County for Maine State Dept. of Ag.
- Conducted a BMP workshop for maintenance of unpaved roads for local contractors
- Honored outstanding conservationist of the year at the 2003 Annual Meeting/Banquet
- Purchased and distributed educational material for soil Stewardship Week, 2003
- Assisted 215 individuals with technical assistance
- 90 individuals and units of government installed one or more conservation practices
- Wrote 12 Environmental Quality Incentive Program (EQIP) contracts for county dairy farmers to assist with manure storage construction, heavy use areas, fencing, seeding and grazing projects.
- Conducted fundraising projects with the annual Tree, Shrub and Trout sales.
- Was awarded a \$70,000 grant for the Unity Pond Watershed Improvement Project through the Maine DEP and Maine Dept. of Ag

COUNTY OF WALDO, MAINE

*REPORT ON FINANCIAL STATEMENTS WITH
SUPPLEMENTAL MATERIAL*

YEAR ENDED DECEMBER 31, 2003

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Independent Auditor's Report

To the County Commissioners
County of Waldo
Belfast, Maine

We have audited the accompanying general-purpose financial statements of the County of Waldo, Maine, as of and for the year ended December 31, 2003 as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

The general-purpose financial statements referred to above do not include the general fixed asset account group which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed asset account group is not known.

In our opinion, except for the effects on the general purpose financial statements of the omission described in the preceding paragraph, the financial statements referred to above present fairly in all material respects, the financial position of the County of Waldo, as of December 31, 2003, and the results of its operations and cash flows of its trust funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying financial information listed as supplemental schedules in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the County of Waldo, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements of each of the respective individual funds and account groups taken as a whole.

RHR Smith & Company
May 19, 2004

COUNTY OF WALDO, MAINE

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

DECEMBER 31, 2003

	Governmental	Fiduciary	Account	Total
	Fund Types	Fund Type	Group	
	General	Agency	General Long-term Debt	(Memorandum Only)
ASSETS				
Cash and cash equivalents	\$ 1,029,172	\$ 124,429	\$ -	\$ 1,153,601
Accounts receivable	-	4,255	-	4,255
Due from other governments	10,588	-	-	10,588
Due from other funds	39,048	-	-	39,048
Amount to be provided for retirement of general long-term debt	-	-	789,071	789,071
Total assets	\$ 1,078,808	\$ 128,684	\$ 789,071	\$ 1,996,563
LIABILITIES				
Accounts payable	\$ 48,027	\$ -	\$ -	\$ 48,027
Due to other governments	-	59,644	-	59,644
Due to other funds	-	39,048	-	39,048
Deferred revenue	75,000	-	-	75,000
Deposits held for others	-	29,992	-	29,992
General obligation bonds payable	-	-	420,000	420,000
Liability for Maine State Retirement	-	-	227,041	227,041
Liability for compensated absences	-	-	142,030	142,030
Total liabilities	123,027	128,684	789,071	1,040,782
FUND EQUITY				
Reserved for capital	207,562	-	-	207,562
Reserved for active accounts	91,913	-	-	91,913
Reserved for restricted expenditures	181,403	-	-	181,403
Unreserved - undesignated	474,903	-	-	474,903
Total fund equity	955,781	-	-	955,781
Total liabilities and fund equity	\$ 1,078,808	\$ 128,684	\$ 789,071	\$ 1,996,563

The accompanying notes are an integral part of this statement.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES**

YEAR ENDED DECEMBER 31, 2003

	Governmental Fund Types
	General
REVENUES	
Property taxes	\$ 4,523,798
Intergovernmental revenues	
State of Maine rent	65,823
County corrections	154,223
EMA	48,139
Charges for services / fees	
Register of deeds	390,975
Register of probate	52,247
Sheriff department	19,048
Jail	11,458
Interest income	3,230
Reimbursements	18,248
Other revenue	<u>15,192</u>
Total revenue	<u>5,302,377</u>
EXPENDITURES	
District Court	49,843
Emergency management agency	78,691
District attorney	108,445
County commissioners	286,845
County treasurer	36,413
Courthouse	63,653
Jail	1,045,539
Register of deeds	211,984
Register of probate	157,436
Sheriff	853,053
County dispatch	566,567
Advertising/promotion	6,500
Auditing	5,750
Debt service	87,000
Interest	32,057
Extension service	50,390
Employee benefits	839,990
Soil/water conservation	19,675
Transfers to reserve	<u>459,809</u>
Total expenditures	<u>4,957,440</u>
Excess of revenues over (under) expenditures	<u>344,937</u>
OTHER FINANCING SOURCES (USES)	
Proceeds on tax anticipation note	2,400,000
Payment of tax anticipation note	<u>(2,400,000)</u>
Total other operating sources (uses)	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>344,937</u>
FUND BALANCE - BEGINNING OF YEAR	<u>677,410</u>
Increase in reserved fund balances	<u>(66,566)</u>
FUND BALANCE - END OF YEAR	<u>\$ 955,781</u>

The accompanying notes are an integral part of this statement

COUNTY OF WALDO, MAINE

STATEMENT C

STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

YEAR ENDED DECEMBER 31, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property taxes	\$ 4,523,796	\$ 4,523,796	\$ -
Intergovernmental revenues			
State of Maine rent	64,136	65,823	1,687
County corrections	75,000	154,223	79,223
EMA	38,399	48,139	9,740
Charges for services / fees			
Register of deeds	298,250	390,975	92,725
Register of probate	42,000	52,247	10,247
Sheriff department	45,000	19,048	(25,952)
Jail	10,000	11,456	1,456
Interest income	12,000	3,230	(8,770)
Reimbursements	-	18,248	18,248
Other revenue	5,500	15,192	9,692
Total revenue	5,114,081	5,302,377	188,296
EXPENDITURES			
District Court	84,823	49,843	15,080
Emergency management agency	76,798	76,691	107
Distinct attorney	117,301	108,445	8,856
County commissioners	284,101	286,845	(2,744)
County treasurer	42,950	36,413	6,537
Courthouse	74,241	63,853	10,588
Jail	1,047,633	1,045,539	2,094
Register of deeds	212,562	211,984	578
Register of probate	163,961	157,436	6,525
Sheriff	847,122	853,053	(5,931)
Communications Center	605,680	568,567	39,113
Advertising/promotion	6,500	6,500	-
Auditing	5,000	5,750	(750)
Debt service	87,000	87,000	-
Interest	55,000	32,057	22,943
Extension service	50,390	50,390	-
Employee benefits	927,656	839,990	87,666
Soil/water conservation	19,675	19,675	-
Transfers to reserve	389,000	459,609	(70,609)
Total expenditures	5,077,493	4,957,440	120,053
Excess of revenues over (under) expenditures	<u>36,588</u>	<u>344,937</u>	<u>308,349</u>
OTHER OPERATING SOURCES (USES)			
Proceeds of tax anticipation note	-	2,850,000	(2,850,000)
Payment of tax anticipation note	-	(2,850,000)	2,850,000
Total other operating sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	<u>\$ 36,588</u>	<u>344,937</u>	<u>\$ 308,349</u>
FUND BALANCE - BEGINNING		<u>677,410</u>	
Net change in reserves		<u>(66,566)</u>	
FUND BALANCE - ENDING		<u>\$ 955,781</u>	

The accompanying notes are an integral part of this statement.

**COUNTY OF WALDO, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Waldo was organized in 1827. The County operates under a County Commissioner form of government.

The accounting policies of the County of Waldo conform to generally accepted accounting principles as applicable to governmental units, except for the omission of general fixed assets.

The County of Waldo applies all relevant Governmental Accounting Standards Board (GASB) pronouncements, except as noted in the Independent Auditor's Report. Proprietary funds and similar component units apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 20, 1989, unless those pronouncements conflict with GASB pronouncements, in which case, GASB prevails.

The financial statements of the County of Waldo have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies.

PRINCIPLES DETERMINING SCOPE OF REPORTING ENTITY

The financial statements of the County of Waldo consist only of the funds and account groups of the County of Waldo. The criteria for including organizations as component units within the County of Waldo's reporting entity, as set forth in GAAP include whether:

- The organization is legally separate (can sue and be sued in their own name)
- The County of Waldo holds the corporate powers of the organization
- The County of Waldo appoints a voting majority of the organization's board
- The County of Waldo is able impose its will on the organization
- The organization has the potential to impose a financial benefit/burden on the County of Waldo
- There is fiscal dependency by the organization of County of Waldo

Based on the aforementioned criteria, the County of Waldo has no component units.

BASIS OF PRESENTATION

The accounts of the County of Waldo are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures or expenses as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are allocated to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types and broad fund categories as follows:

COUNTY OF WALDO, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Governmental Funds

Governmental funds are those through which general governmental functions of the County of Waldo are financed. The acquisition, use and balances of the County of Waldo expendable financial resources and the related liabilities (except those accounted for in Proprietary Funds) are accounted for through Governmental funds.

General Fund – The general fund is the general operating fund of the County of Waldo and accounts for all revenues and expenditures of the County of Waldo not encompassed within other funds.

Fiduciary Fund Types

Fiduciary funds account for assets held by the Department in a trustee capacity or as an agent on behalf of others. The Department's fiduciary fund is a trust fund.

Trust and Agency Fund – Trust and agency funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and / or other funds.

Account Groups

Account groups are used to establish accounting controls and accountability for the County's general long-term debt.

General Long-Term Debt account group – Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in governmental funds.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.

All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Property taxes are recorded as revenue when levied even though a portion of the taxes may be collected in subsequent years. Miscellaneous revenues are recorded when received in cash because they are generally not measurable until actually received. Intergovernmental revenues, and interest income are accrued when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

**COUNTY OF WALDO, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The proprietary fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e. net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets. The accrual basis of accounting is utilized by the proprietary fund type. Under this basis of accounting revenues are recognized when earned and expenses are recognized when the related liability is incurred.

REPORTING ENTITY

The County of Waldo, Maine is the basic level of government, which has financial accountability, and control over all activities related to the County of Waldo. The County of Waldo is not included in any other governmental "reporting entity" as defined by GASB 14. In addition, there are no component units as defined in GASB 14, which are required to be included in the County of Waldo's reporting entity

CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the proprietary fund type and similar trust funds consider all highly liquid investments with a remaining maturity of three months or less when purchased to be cash equivalents.

COMPENSATED ABSENCES

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

1. The County's obligation to employees' rights to receive compensation for future absences is attributable to employees' services already rendered
2. The obligation relates to rights that vest or accumulate.
3. Payment of compensation is probable.
4. The amount can be reasonably estimated.

In accordance with the above criteria the County has recorded a liability for one half of the accumulated sick pay, which has been earned but not taken by County employees. The County has recorded the liability for compensated absences in the general long-term debt account group, since it has taken the position that none of the liability will be liquidated with expendable available financial resources. The liability as of December 31, 2003 was. \$142,030.

ENCUMBRANCE ACCOUNTING

The County of Waldo does not employ encumbrance accounting; under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriations

**COUNTY OF WALDO, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

REVENUE RECOGNITION – PROPERTY TAXES

The County's property tax assessment is levied and recognized annually on the assessment values for each municipality located in the county. Assessment values are established for each municipality by the State.

RESERVES

The County of Waldo records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use, which is indicated by the title of each reserve.

BUDGETS AND BUDGETARY ACCOUNTING

The County of Waldo utilize a formal budgetary accounting system to control revenues and expenditures accounted for in the County of Waldo' general fund. The budget is presented on the modified accrual basis of accounting that is consistent with generally accepted accounting principles. The budget is established in accordance with various laws, which govern the County of Waldo' operations.

Appropriations for the general fund generally lapse at the end of the fiscal year, except for certain designated balances.

TOTAL COLUMNS ON COMBINED FINANCIAL STATEMENTS

The total columns presented in the combined financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. No consolidating entries or other eliminations were made in the aggregation of the totals, thus, they do not present consolidated information and do not purport to present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles

2. CASH AND INVESTMENTS

DEPOSITS

The County of Waldo 's deposits are categorized as follows to give an indication of the level of risk assumed by the County of Waldo at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the County of Waldo or by the County of Waldo 's agent in the County of Waldo 's name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the County of Waldo 's name; Category 3 includes uninsured and uncollateralized deposits. At December 31, 2003, cash and cash equivalents consisted of:

	Carrying Amount	Bank Balance	Category		
			1	2	3
Checking/savings accounts	\$1,153,601	\$1,227,867	\$247,695	\$521,795	\$458,377

COUNTY OF WALDO, MAINE
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDED DECEMBER 31, 2003

3. INTERFUND RECEIVABLES / PAYABLES

General fund:	Receivable	Payable
Agency funds:	\$39,048	\$ -
Total	39,048	-
Agency fund:	Receivable	Payable
General fund	-	39,048
Total	\$ -	\$39,048

4. LONG-TERM DEBT

A summary of general long-term debt is as follows:

Description	<u>Balance</u> <u>January 1,</u> <u>2003</u>	<u>Issued</u> <u>(Retired)</u>	<u>Balance</u> <u>December 31,</u> <u>2004</u>
General obligation bond Union Trust Co. 5.625% Communications Center bond due in annual installments of principal and interest through July of 2010	\$480,000	\$(60,000)	\$420,000

The following is a summary of bond principal maturities:

Year ending December 31,	Principal	Interest	Total
2004	\$60,000	\$23,690	\$83,690
2005	60,000	20,250	80,250
2006	60,000	16,875	76,875
2007	60,000	13,500	73,500
2008	60,000	10,125	70,125
2009	60,000	6,750	66,750
2010	60,000	3,400	63,400
Total	<u>\$420,000</u>	<u>\$94,590</u>	<u>\$514,590</u>

**COUNTY OF WALDO, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003**

5. DEFINED BENEFIT RETIREMENT PLANS

The County participates in the Maine State Retirement System Consolidated Plan for Participating Districts, which is a cost-sharing multiple-employer defined benefit pension plan. The Maine State Retirement System is a body corporate and politic and an incorporated public instrumentality of the State. Under Title 5 M.R.S.A. the System is the administrator of retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. The System issues a financial report that includes the financial statements and required supplementary information for the Consolidated Plan. That report may be obtained by writing to Maine State Retirement System, Two Central Plaza, Augusta, Maine 04333-0046, or by calling 1-800-451-9800. The funding policy is as follows: Plan members are required to contribute 6.5% of their annual covered salary and the County is required to contribute an actuarially determined rate. The current rate is 2.8% of annual covered payroll plus a monthly IUUAL cost per month of \$892. The contribution requirements of the plan members and the County are established by the Maine State Retirement System Board of Trustees. The County's annual covered payroll for the current year was \$1,214,618. The County's contribution for the current year was \$34,017, plus the IUUAL contribution of 10,704. The employee contribution was \$87,320.

6. RESERVED FOR CAPITAL EXPENDITURES

The County had the following balances in reserve for capital expenditures at December 31, 2003:

Vehicle – emergency replacement	\$12,747
Jail / sheriff / facility	39,991
Bridge fund	38,127
Courthouses	17,852
Facilities – all other	8,004
Emergency shelter	2,775
Hazmat – LEPC	15,000
Technology	35,474
Probate/ Deeds/ DA	37,592
Total	\$207,562

7. RESERVED FOR ACTIVE ACCOUNTS

The County had the following active reserve accounts as of December 31, 2003:

Employment security	\$17,795
LEPC	1,570
Equipment service	14,548
Contingency	50,000
Severance	8,000
Total	\$91,913

**COUNTY OF WALDO, MAINE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2003**

8. RESERVED FOR CONTINGENCY

Title 30-A, Section 922, Maine Revised Statutes Annotated of 1964 provides that a county can establish a contingency account not to exceed \$50,000. This fund may be used at the discretion of the county commissioners for emergency purposes only. The contingency account balance was \$50,000 as of December 31, 2003. This reserve has been included in the active reserve balances.

9. RESERVED FOR RESTRICTED USES

The County had the following balances carried for restricted uses at December 31 2003:

Electronic monitors	\$2,150
Drug forfeiture	11,913
Deeds surcharge	91,366
Community corrections	59,180
Detail	16,789
Records preservation	5
Total	\$181,403

10. LEGAL COMPLIANCE - BUDGETS

Budgets are prepared for the general fund of the County.

As of December 31, 2003 the County's general operating budgets were over expended by the following amounts:

Department	Amount	Comments
District Attorney	\$7,864	Witness fees, capital, telephone
County Commissioners	2,744	Advertising, professional fees
Sheriff	5,931	Vehicle repairs
Auditing	750	

11. CONTINGENCIES AND COMMITMENTS

The County of Waldo currently has pending litigation. It is not feasible to predict or determine the outcome of the litigation at this time. Therefore, no provision has been made in the financial statements for these contingencies. The County is also liable to the Maine State Retirement System for amounts due for prior year employer and employee service. This amount has been recorded in the general long-term debt account group. It will be budgeted for and paid for in two more installments and will be paid off in January of 2005.

The County participates in various intergovernmental grant programs, which may be subject to future compliance audits by the grantors or their representatives. Accordingly, the County's compliance with applicable grant requirements may be established at some future date. The amount if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

COUNTY OF WALDO, MAINE

PROPERTY VALUATION, ASSESSMENT AND
APPROPRIATIONS - GENERAL FUND

YEAR ENDED DECEMBER 31, 2003

Assessed Valuation	\$ 258,060,000
Tax Commitment	
Total assessment at \$17.53 per thousand	<u>4,523,796</u>
Reconciliation of Commitment with Appropriation	
Current year tax commitment, as above	4,523,796
Estimated revenues	590,000
Fund balance / rounding	<u>(431)</u>
Appropriations per original budget	5,113,365
Overlay	<u>(35,872)</u>
Total appropriations	<u>5,077,493</u>
Taxes assessed by town	
Belfast	1,064,860
Belmont	62,319
Brooks	67,228
Burnham	91,419
Frankfort	76,518
Freedom	45,403
Islesboro	531,334
Jackson	36,900
Knox	56,008
Liberty	113,419
Lincolnville	381,365
Monroe	80,989
Montville	71,873
Morrill	63,985
Northport	321,764
Palermo	144,009
Prospect	44,088
Searsmont	147,165
Searsport	293,453
Stockton Springs	167,324
Swanville	109,563
Thorndike	54,606
Troy	56,359
Unity	118,766
Waldo	65,738
Winterport	256,289
Unorganized - LaSalle and Little Bermuda	<u>1,052</u>
	<u>\$ 4,523,796</u>

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - CAPITAL ACCOUNTS

YEAR ENDED DECEMBER 31, 2003

	Revenues			Excess of revenues over (under) expenditures				Other Financing Sources (Uses)				Fund Balances	
	Investment Income	Other revenue	Total Revenues	Expenditures / Capital Outlay	Total Expenditures	Transfers in (out)	Transfer from appropriations	Transfers to other reserves	Total other financing sources (uses)	Excess of revenues and other sources over (under) expenditures and other uses	Beginning	Ending	
Vehicle - emergency replacement	\$ 2	\$ 2,782	\$ 2,784	\$ 2,773	\$ 2,773	\$ 11	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ 5,011	\$ 12,747	
Jail / sheriff facility	150	-	150	32,507	32,507	(32,357)	-	10,000	10,000	(22,357)	62,348	39,991	
Bridge fund	94	-	94	-	-	94	-	-	-	94	36,033	38,127	
Courthouses	12	-	12	-	-	12	-	5,000	5,000	5,012	12,640	17,652	
Facilities - all other	4	-	4	-	-	4	-	8,000	8,000	8,004	-	8,004	
Emergency shelter	2	-	2	-	-	2	1,000	-	1,000	1,002	1,773	2,775	
Hazmat / LEPC	-	-	-	-	-	-	15,000	-	15,000	15,000	-	15,000	
Technology	474	-	474	-	-	474	35,000	-	35,000	35,474	-	35,474	
Probate/Deeds/DA	92	9,301	9,393	-	21,338	(11,945)	-	5,000	5,000	(6,945)	44,537	37,592	
Total	\$ 830	\$ 12,083	\$ 12,913	\$ 35,280	\$ 56,618	\$ (43,705)	\$ 51,000	\$ 28,000	\$ 84,000	\$ 40,295	\$ 167,267	\$ 207,562	

COUNTY OF WALDO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - ACTIVE

YEAR ENDED DECEMBER 31, 2003

	Revenues			Expenditures / Capital Outlay	Total Expenditures	Excess of revenues over (under) expenditures	Transfers in (out)	Transfer from appropriations	Other Financing Sources (Uses)		Excess of revenues and other sources over (under) expenditures and other uses		Fund Balance	
	Investment Income	Other revenue	Total Revenues						Transfers to other (reserves)	Total other financing sources (uses)	Beginning	Ending		
Employment security	-	-	-	2,035	2,035	(2,035)	10,000	-	-	10,000	7,965	9,830	17,795	
LEPC	-	41,110	41,110	51,432	51,432	(10,322)	-	-	-	-	(10,322)	11,662	1,570	
Equipment service	-	-	-	-	-	-	8,000	-	-	8,000	8,000	6,548	14,548	
Contingency	-	-	-	19,609	19,609	(19,609)	-	19,609	-	19,609	-	50,000	50,000	
Severance	-	-	-	-	-	-	8,000	-	-	8,000	8,000	-	8,000	
Future facilities, land, buildings	-	-	-	92,656	92,656	(92,656)	35,000	36,000	-	71,000	(21,656)	21,656	-	
County planning	-	10,902	10,902	103,848	103,848	(92,946)	60,000	-	-	60,000	(32,946)	32,946	-	
Maine State Retirement	19	48	67	232,000	232,000	(231,933)	217,000	15,000	-	232,000	67	(67)	-	
Total	\$ 19	\$ 52,060	\$ 52,079	\$ 501,580	\$ 501,580	\$ (449,501)	\$ 338,000	\$ 70,609	\$ -	\$ 408,609	\$ (40,852)	\$ 132,905	\$ 91,913	

COUNTY OF WALDO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - RESTRICTED SPECIAL FUNDS

YEAR ENDED DECEMBER 31, 2003

	Revenues			Expenditures			Transfers			Other Financing Sources (Uses)			Fund Balance	
	Investment Income	Other revenue	Total Revenues	Capital Outlay	Total Expenditures	Excess of revenues over (under) expenditures	in (out)	from appropriations	to other reserves	Total other financing sources (uses)	Excess of revenues and other sources over (under) expenditures and other uses	Beginning	Ending	
Electronic monitors	-	2,330	2,330	180	180	2,150	-	-	-	-	2,150	-	2,150	
Juvenile delinquent	-	19,218	19,218	18,213	18,213	1,005	-	(60,974)	(60,974)	(60,974)	(59,969)	59,969	-	
Drug forfeiture	1	16,752	16,753	9,197	9,197	7,556	-	-	-	-	7,556	4,357	11,913	
Deeds surcharge	-	39,654	39,654	50,854	50,854	(11,200)	-	-	-	-	(11,200)	102,566	91,366	
Community corrections	-	23,674	23,674	51,472	51,472	(27,798)	-	60,974	60,974	60,974	33,176	26,004	59,180	
Detail	-	93,231	93,231	117,918	117,918	(24,687)	-	(13,000)	(13,000)	(13,000)	(37,687)	54,476	16,789	
Records preservation	-	2,315	2,315	2,310	2,310	5	-	-	-	-	5	-	5	
Total	1	\$ 197,174	\$ 197,175	\$ 250,144	\$ 250,144	\$ (52,969)	\$ -	\$ (13,000)	\$ (13,000)	\$ (13,000)	\$ (65,969)	\$ 247,372	\$ 181,403	

COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 2003

	Appropriations	Expenditures	Variance
DISTRICT COURT			
Personnel	\$ 12,282	\$ 12,282	\$ -
Repairs maintenance	16,000	6,819	9,181
Cleaning / maintenance	13,266	14,250	(984)
Utilities	8,500	7,087	1,413
Fuel	5,500	4,222	1,278
Maintenance supplies	3,200	1,786	1,414
Heating / electrical repairs	2,900	1,465	1,435
Snow / rubbish removal/other	3,275	1,932	1,343
Totals	<u>64,923</u>	<u>49,843</u>	<u>15,080</u>
EMERGENCY MANAGEMENT AGENCY			
Personnel	51,468	51,588	(120)
Travel	2,500	2,087	413
Utilities	6,100	5,390	710
Telephone	2,300	2,789	(489)
Repairs	3,000	4,939	(1,939)
Fuel	2,075	1,821	254
All supplies	3,375	2,974	401
Capital outlay	3,970	3,970	-
Other expenses	2,010	1,133	877
Totals	<u>76,798</u>	<u>76,691</u>	<u>107</u>
DISTRICT ATTORNEY			
Personnel	77,501	78,156	(655)
Laboratory, medical	5,400	3,258	2,142
Consulting	5,200	4,953	247
Telephone	6,000	8,600	(2,600)
Transcripts/mileage	2,400	2,680	(280)
Contracted equipment	2,400	1,543	857
Office supplies/postage	3,900	3,602	298
Witness fees	6,000	10,538	(4,538)
Statutes/education	1,500	1,977	(477)
Capital outlay	2,050	5,711	(3,661)
Other expenses	4,950	4,147	803
Totals	<u>117,301</u>	<u>125,165</u>	<u>(7,864)</u>

COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 2003

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
COUNTY COMMISSIONERS			
Personnel	87,901	85,588	2,313
Professional services	13,000	16,913	(3,913)
Liability insurance	62,000	60,654	1,346
Dues	3,780	3,606	174
Telephone	3,000	1,537	1,463
Training / education / statutes	2,300	1,417	883
Mileage, meals, lodging	4,500	3,627	873
Office supplies	2,950	2,377	573
Printing / postage	1,800	1,154	646
Capital outlay	99,670	99,628	42
Other expenses	3,200	10,344	(7,144)
Totals	<u>284,101</u>	<u>286,845</u>	<u>(2,744)</u>
COUNTY TREASURER			
Personnel	33,000	31,130	1,870
Office supplies	2,400	1,497	903
Printing / engraving	2,000	988	1,012
Equipment repair	2,000	170	1,830
Other expenses	3,550	2,628	922
Totals	<u>42,950</u>	<u>36,413</u>	<u>6,537</u>
COURTHOUSE			
Personnel	12,282	12,282	-
Repairs	31,200	24,209	6,991
Utilities	9,200	7,522	1,678
Fuel	9,000	7,003	1,997
Cleaning / maintenance	6,534	7,100	(566)
Supplies	3,800	3,747	53
Telephon / other	2,225	1,790	435
Totals	<u>74,241</u>	<u>63,653</u>	<u>10,588</u>

COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND

YEAR ENDED DECEMBER 31, 2003

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
JAIL			
Personnel	702,764	763,956	(61,192)
Board	90,000	73,045	16,955
Medical and medical supplies	74,000	55,470	18,530
Food	45,000	47,573	(2,573)
Utilities	21,000	19,555	1,445
Fuel	7,500	6,456	1,044
Grounds / maintenance	20,000	22,138	(2,138)
Maintenance / supplies	15,188	13,451	1,737
Uniforms-officers and inmates	8,700	7,261	1,439
Vehicle expense	6,000	7,454	(1,454)
Telephone	6,032	3,076	2,956
Training / statutes / reference	3,000	1,653	1,347
Capital outlay	42,613	18,658	23,955
Other expenses	5,836	5,793	43
Totals	<u>1,047,633</u>	<u>1,045,539</u>	<u>2,094</u>
REGISTER OF DEEDS			
Personnel	110,058	103,596	6,462
Microfilming	55,000	59,727	(4,727)
Postage	3,500	3,015	485
Repairs	4,300	3,523	777
Printing	3,300	3,794	(494)
Telephone	2,000	2,293	(293)
Binding / rebinding	2,000	990	1,010
Office supplies	1,500	1,668	(168)
Capital outlay	28,179	30,774	(2,595)
Other expenses	2,725	2,604	121
Totals	<u>212,562</u>	<u>211,984</u>	<u>578</u>
PROBATE COURT			
Personnel / court appointments	129,524	123,581	5,943
Printing / postage	3,550	3,790	(240)
Travel, meals, lodging	4,650	3,562	1,088
Office supplies	2,400	1,472	928
Telephone	2,025	1,599	426
Publications / notices / dues	2,420	2,149	271
Periodicals/subscriptions/reference	2,135	1,605	530
Capital outlay	15,000	16,124	(1,124)
Supplies / other	2,257	3,554	(1,297)
Totals	<u>163,961</u>	<u>157,436</u>	<u>6,525</u>

COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 2003

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Variance</u>
SHERIFF			
Personnel	596,732	598,612	(1,880)
Vehicle repairs	56,000	68,224	(12,224)
Telephone	24,000	23,316	684
Office / maintenance supplies	14,000	14,855	(855)
Utilities / fuel	8,200	6,111	2,089
Travel	6,000	5,607	393
Uniforms / badges	11,400	12,029	(629)
Maintenance	4,500	3,477	1,023
Training / supplies / periodicals	10,500	8,414	2,086
Capital outlay	111,137	108,707	2,430
Other expenses	<u>4,653</u>	<u>3,701</u>	<u>952</u>
Totals	<u>847,122</u>	<u>853,053</u>	<u>(5,931)</u>
COMMUNICATIONS CENTER			
Personnel	506,822	496,923	9,899
Telephone	13,500	11,813	1,687
Utilities	13,350	11,983	1,367
Supplies / training / uniforms	8,400	7,745	655
Radio / facility repairs / maintenance	12,925	22,197	(9,272)
Upgrade	5,633	4,023	1,610
Capital outlay	35,200	4,090	31,110
Other expenses	<u>9,850</u>	<u>7,793</u>	<u>2,057</u>
Totals	<u>605,680</u>	<u>566,567</u>	<u>39,113</u>
ADVERTISING / PROMOTION	<u>6,500</u>	<u>6,500</u>	<u>-</u>
AUDITING	<u>5,000</u>	<u>5,750</u>	<u>(750)</u>
DEBT SERVICE			
Principal	60,000	60,000	-
Interest	<u>27,000</u>	<u>27,000</u>	<u>-</u>
Totals	<u>87,000</u>	<u>87,000</u>	<u>-</u>
INTEREST - TAN	<u>55,000</u>	<u>32,057</u>	<u>22,943</u>
WALDO COUNTY EXTENSION OFFICE			
Contractual	39,665	39,665	-
Commodities / capital	<u>10,725</u>	<u>10,725</u>	<u>-</u>
Totals	<u>50,390</u>	<u>50,390</u>	<u>-</u>

COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS

YEAR ENDED DECEMBER 31, 2003

	Appropriations	Expenditures	Variance
EMPLOYEE BENEFITS			
Health insurance	613,456	557,576	55,880
Retirement / annuity	24,000	9,781	14,239
Maine State Retirement	50,000	40,714	9,286
MSRS - Insurance	10,000	9,588	412
Fica taxes	180,000	186,203	(6,203)
Workers compensation	50,000	36,056	13,944
Discretionary	200	92	108
Totals	<u>927,656</u>	<u>839,990</u>	<u>87,666</u>
SOIL / WATER CONSERVATION	<u>19,675</u>	<u>19,675</u>	<u>-</u>
TRANSFER TO RESERVES			
Emergency shelter	1,000	1,000	-
Hazmat / LEPC	15,000	15,000	-
Employment security	10,000	10,000	-
Technology	35,000	35,000	-
Equipment service	8,000	8,000	-
Future facilities, land, buildings	35,000	35,000	-
Severance	8,000	8,000	-
County planning	60,000	60,000	-
Maine State Retirement	217,000	217,000	-
Totals	<u>389,000</u>	<u>389,000</u>	<u>-</u>
	<u>\$ 5,077,493</u>	<u>\$ 4,903,551</u>	<u>\$ 173,942</u>