



**ANNUAL REPORT  
OF THE  
FINANCIAL CONDITION  
OF THE  
COUNTY OF WALDO  
IN THE  
STATE OF MAINE  
FOR THE FISCAL YEAR  
ENDING  
DECEMBER 31, 2004**

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**COUNTY OF WALDO**  
**COUNTY DIRECTORY AND COUNTY OFFICERS**  
**FOR 2004**

**COUNTY COMMISSIONERS' COURT**

John M. Hyk .....Prospect  
Charles G. Boetsch.....Lincolnvilleville  
Amy R. Fowler.....Thomdike  
Barbara L. Arseneau, County Clerk.....Belfast

Meetings are held the second Tuesday of each month.

**DISTRICT ATTORNEY**

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

**TREASURER**

Treasurer .....David A. Parkman  
Deputy Treasurer .....Karen 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  
Grayson Hartley.....108 Durbey Road, Islesboro, ME 04848

**District #2**

Samuel Butler.....P.O. Box 152, Winterport, ME 04496  
Bruce Mills.....P.O. Box 18, 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: 2004  
COUNTY TAX - BREAKDOWN

TAX COMMITMENT (approved by Budget Committee)	\$	6,072,651.54
AMOUNT TO REDUCE TAX LEVY	\$	840,122.00
OVERLAY	\$	20,000.00
TOTAL TO BE ASSESSED TO TOWNS	\$	5,252,529.54

<u>AMOUNT TO BE RAISED</u>	<u>VALUATION</u>	<u>TAX RATE</u>
\$ 5,252,529.54	\$2,877,350,000.00	0 001825475

OVERLAY OBTAINED AS FOLLOWS: \$5,252,529.54 divide by \$ 2,877,350,000.00 =  
including \$20,000.00 overlay

<u>TOWN</u>	<u>TAX COMMITMENT</u>
BELFAST	\$ 1,233,290.69
BELMONT	\$ 77,217.58
BROOKS	\$ 72,288.80
BURNHAM	\$ 102,409.13
FRANKFORT	\$ 84,154.38
FREEDOM	\$ 52,664.94
ISLESBORO	\$ 604,323.39
JACKSON	\$ 42,077.19
KNOX	\$ 62,248.69
LIBERTY	\$ 133,259.65
LINCOLNVILLE	\$ 450,253.33
MONROE	\$ 87,987.88
MONTVILLE	\$ 90,087.17
MORRILL	\$ 76,396.11
NORTHPORT	\$ 419,128.98
PALERMO	\$ 167,578.57
PROSPECT	\$ 51,387.11
SEARSMONT	\$ 179,900.53
SEARSPORT	\$ 323,109.02
STOCKTON SPRINGS	\$ 201,714.95
SWANVILLE	\$ 129,517.43
THORNDIKE	\$ 57,502.45
TROY	\$ 62,248.69
UNITY	\$ 124,497.37
WALDO	\$ 72,288.80
WINTERPORT	\$ 293,627.60
UNORGANIZED - LASALE AND LITTLE BERMUDA	\$ 1,369.11
TOTAL	\$ 5,252,529.54

*Edward P. ... - chairman*  
*Charles B. ...*  
*123 Main Hill*

2004 PROJECTED REVENUES

REVENUE #	REVENUE NAME	2003 PROJECTED	YEAR-TO-DATE	2004 PROJECTED
0110	STATE OF MAINE RENT	\$ 64,136.00	\$ 54,571.56	\$ 67,510.00
0200	E.M.A.	\$ 38,399.00	\$ 38,708.52	\$ 38,137.00
0300	JAIL SURCHARGE	\$ 9,000.00	\$ 9,131.16	\$ 9,000.00
0310	JAIL - BOARD	\$ 1,000.00	\$ 2,324.51	\$ -
0320	CORRECTIONS REIMBURSEMENT	\$ 75,000.00	\$ 75,000.00	\$ 150,000.00
0400	REGISTER OF DEEDS - FEES	\$ 250,000.00	\$ 296,983.36	\$ 270,000.00
0410	DEEDS - TRANSFER TAX	\$ 48,000.00	\$ 63,809.24	\$ 55,000.00
0420	DEEDS - INTEREST	\$ 250.00	\$ 258.17	\$ 275.00
0500	PROBATE COURT	\$ 42,000.00	\$ 49,218.18	\$ 46,000.00
0600	SHERIFF'S DEPARTMENT	\$ 45,000.00	\$ 18,862.97	\$ 20,000.00
0700	GENERAL FUND INTEREST	\$ 12,000.00	\$ 2,074.39	\$ 5,000.00
0800	MISCELLANEOUS INCOME	\$ 1,500.00	\$ 11,291.60	\$ 8,000.00
0850	EMPLOYEE BENEFITS	\$ 4,000.00	\$ 1,241.11	\$ 1,200.00
	TOTALS	\$ 590,285.00	\$ 623,474.77	\$ 670,122.00

WALDO COUNTY BUDGET FISCAL YEAR 2004

DEPARTMENT	PERSONAL SERVICES	CONTRACTUAL	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1000 DISTRICT COURTHOUSE	\$ 12,676.00	\$ 41,315.00	\$ 8,700.00	\$ -	\$ 51,835.00	\$ 114,526.00
1010 EMERG. MGT. AGENCY	\$ 53,115.00	\$ 16,110.00	\$ 6,500.00	\$ -	\$ 548.00	\$ 76,273.00
1015 DISTRICT ATTORNEY	\$ 87,365.00	\$ 38,390.00	\$ 6,250.00	\$ -	\$ 2,325.00	\$ 134,330.00
1020 COUNTY COMMISSIONERS	\$ 91,066.00	\$ 116,618.00	\$ 5,500.00	\$ -	\$ 109,060.00	\$ 322,244.00
1025 TREASURER	\$ 33,424.00	\$ 5,768.00	\$ 2,800.00	\$ -	\$ 6,698.00	\$ 48,690.00
1040 SUPERIOR COURTHOUSE	\$ 12,675.54	\$ 65,290.00	\$ 12,000.00	\$ -	\$ -	\$ 89,965.54
1050 JAIL	\$ 953,243.00	\$ 504,950.00	\$ 120,500.00	\$ -	\$ 138,420.00	\$ 1,725,201.00
1065 REGISTRY OF DEEDS	\$ 121,261.00	\$ 76,405.00	\$ 6,700.00	\$ -	\$ 4,750.00	\$ 209,116.00
1070 PROBATE COURT	\$ 130,691.00	\$ 27,818.00	\$ 7,263.00	\$ -	\$ 3,979.00	\$ 169,751.00
1075 SHERIFF	\$ 627,036.00	\$ 104,200.00	\$ 40,950.00	\$ -	\$ 101,627.00	\$ 873,813.00
1076 REG. COMM./DISPATCH	\$ 519,930.00	\$ 56,470.00	\$ 19,670.00	\$ -	\$ 48,550.00	\$ 644,620.00
1080 ADVERTISING/PROMOTION	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ 3,500.00
1090 AUDIT	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 5,000.00
1095 DEBT SERVICE	\$ -	\$ -	\$ -	\$ 83,700.00	\$ -	\$ 83,700.00
2000 INTEREST	\$ -	\$ 55,000.00	\$ -	\$ -	\$ -	\$ 55,000.00
2005 U. OF M. EXTENSION	\$ -	\$ 40,631.00	\$ 7,250.00	\$ -	\$ 8,000.00	\$ 55,881.00
2025 EMPLOYEE BENEFITS	\$ -	\$ 960,888.00	\$ 200.00	\$ -	\$ -	\$ 961,088.00
2035 W. C. SOIL & WATER	\$ -	\$ 19,675.00	\$ -	\$ -	\$ -	\$ 19,675.00
2040 RECORDS PRESERVATION	\$ -	\$ 17,361.00	\$ -	\$ 1,950.00	\$ -	\$ 19,311.00
TOTAL RECOMMENDED	\$ 2,642,482.54	\$ 2,155,389.00	\$ 252,371.00	\$ 85,650.00	\$ 475,792.00	\$ 5,611,684.54

RESERVES FUNDED:

HAZ-MAT	\$ 10,000.00
TECHNOLOGY	\$ 35,000.00
MAINE STATE RETIREMENT BUY-BACK FINAL PAYMENT	\$ 116,000.00
FUTURE COUNTY LAND/BUILDINGS	\$ 299,967.00
BUDGET GRAND TOTAL	\$ 6,072,651.54

## STATEMENT C

## COUNTY OF WALDO, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
DECEMBER 31, 2004

	General	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash	\$ 556,874	\$ 450,588	\$ 1,007,462
Accounts receivable (net of allowance for uncollectibles)			
Due from other governments	7,348	-	7,348
Due from other funds	-	50,041	50,041
<b>Total assets</b>	<b>\$ 564,222</b>	<b>\$ 500,629</b>	<b>\$ 1,064,851</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 2,121	\$ -	\$ 2,121
Payroll related liabilities	9,959	-	9,959
Due to other funds	50,041	-	50,041
Due to other governments	56,779	-	56,779
<b>Total liabilities</b>	<b>118,900</b>	<b>-</b>	<b>118,900</b>
<b>EQUITY</b>			
Reserved for endowments	-	-	-
Reserved for contingencies	-	-	-
Unreserved reported in General fund			
Designated	-	-	-
Undesignated	445,322	-	445,322
Special revenue funds	-	278,892	278,892
Capital projects funds	-	221,737	221,737
Permanent funds	-	-	-
<b>Total fund equity</b>	<b>445,322</b>	<b>500,629</b>	<b>945,951</b>
<b>Total liabilities and fund equity</b>	<b>\$ 564,222</b>	<b>\$ 500,629</b>	<b>\$ 1,064,851</b>

T See accompanying independent auditors' report and notes to financial statements.

STATEMENT C (CONTINUED)  
COUNTY OF WALDO, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)  
DECEMBER 31, 2004

	Total Governmental Funds
Total Fund Equity	\$ 945,951
Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	1,326,453
Long-term liabilities shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(360,000)
Maine State Retirement Obligation	(111,041)
Accrued compensated absences	(166,820)
Net assets of governmental activities	\$ 1,634,543

See accompanying independent auditors' report and notes to financial statements

# Waldo County Office of the Sheriff Annual Report 2004

***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 Board of Waldo County Commissioners, and citizens of Waldo County.

It is with pleasure that I present to you the 2004 Annual Report of the Waldo County Office of the Sheriff. I am incorporating information regarding the activities of the civil, corrections and patrol divisions of this agency. As in past years I am providing statistics of selected calls for service to give an idea of what types of calls are being answered in your communities. The list is not inclusive however does touch on some of the more serious or time consuming calls that we receive.

The civil division took on a new challenge this past year with a goal of cleaning up a large number of civil orders of arrest. With a limited court time schedule as well as policy and legal restrictions placed on civil deputies, our back log of civil orders of arrest reached over 80 orders, some which were months old. Utilizing the patrol division for those tougher cases and a unique program of notification, we were able clear all of the back logged cases as well as keep our active orders under three or four at any one time for a total of 92 civil orders of arrest that were executed in 04. Add this to the 1,569 other civil orders served in 04, and you've got a fairly busy three man division.

Corrections continue to be increasingly demanding with our average daily population reaching a record high of 50 inmates. With a maximum capacity of 32 inmates, our boarding expenditures neared the \$350,000 dollar mark. This number would have been substantially more had it not been for the great work of Volunteers of America who managed to save 2,669 bed days at a gross savings to the county of \$253,555. Subtract from that the service contract of \$55,500, and the County still experienced a \$198,055 net savings. In addition to the post convictions savings above, VOA managed pre trial clients for a total of 453 days for an additional savings of \$43,035. There is no question, our relationship with VOA has saved the taxpayers a substantial amount of money. It also has a less tangible savings side in the improvement of our community. Their effort in treatment and education appears to be reducing the recidivism rate of people coming into our system. It is a bit premature to quote any statistics on this however preliminary indications look good and continued programming in this area will reveal more definitive statistics in the future.

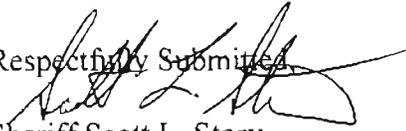
I continue to be amazed at the quality and work ethic of our corrections staff. The increasing work loads, aged facility and increasingly large number of inmates with

mental illness continues to tax this crew's morale, yet they step up to the plate and get the job done every day, with an incredibly positive attitude. I am proud of each and every one of them and would put them up against any other corrections staff from anywhere in the state and know that they would measure up beyond the best.

Our patrol and detective division answered approximately 11,000 calls for service in 2004. These calls ranged in seriousness from minor disturbances to a homicide (see attached statistics). Their increased workload over the previous year would certainly merit more resources however we are presently attempting to collaborate with the Maine State Police in a resource management agreement to hopefully reduce the need to put on more people and better utilize the resources we have available to us right now. Here again is another group of individuals that for some reason, are able to maintain a positive attitude while working in a cramped, aged and deteriorating office environment.

The success of this office continues to be the result of the hard work and dedication of the staff here, coupled with the support of the communities we serve. Every employee knows that we work for the citizens of Waldo County and are here to perform our mission to the best of our ability. We are YOUR SHERIFF'S OFFICE and proud to continue our service to Waldo County.

Respectfully Submitted,



Sheriff Scott L. Story

## 2004 Calls for Service (Not Inclusive)

Homicide	1
Rape	2
Robbery	2
Assaults	164
Burglary	103
Theft	261
Motor Vehicle Theft	21
Industrial Accidents	4
Arson	2
Forgery	5
Fraud	143
Stolen Property	6
Weapons Violations	1
Child Abuse	11
Violation of Liquor Laws	14
Criminal Mischief	273
Sex Offenses	35
Juvenile Offenses	22
Missing Persons	43
Criminal Trespass	85
Suspicious Incidents	350
Prowler	15
Missing Property	51
General Offense	84
Civil Complaints	239
Terrorizing/Threatening	176
Paperwork Service (Subpoena/Summons)	953
Drug Cases	72
Harassment	364
Animal Complaints	95
Incapacitated Persons	9
Suicides	2
Suicide Attempts	38
Other Medical/Mental	93
Disturbances	375
Arrests	365
Reported Deaths	25
Motor Vehicle Accidents	820
Assist Motorists	389
Motor Vehicle Complaints	518
Robbery or Burglar Alarm	387
Motor Vehicle Stops	2,302

WALDO COUNTY REGIONAL COMMUNICATIONS CENTER  
ANNUAL REPORT  
2004

OUR MISSION: To affirmatively promote, preserve and deliver a feeling of Security, Safety and Quality Services to members of our communities.

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

IT IS WITH GREAT PLEASURE THAT I ONCE AGAIN SUBMIT THIS SUMMARY OF OPERATIONS FOR WALDO COUNTY REGIONAL COMMUNICATIONS CENTER/E9-1-1 PSAP FOR YEAR 2004.

WE ARE A TRUE 24/7 OPERATION, ANSWERING ALL 9-1-1 CALLS FOR WALDO COUNTY AND PROVIDING DISPATCH SERVICES FOR THE LAW ENFORCEMENT AND EMERGENCY SERVICES DEPARTMENTS WITHIN OUR COUNTY.

WE STARTED 2004 WITH THE NEWS THAT OUR FRIEND AND COLLEAGUE CHRIS SHEDYAK WOULD BE RETURNING FROM DUTY WITH THE 133RD IN IRAQ SOMETIME IN EARLY SPRING. CHRIS HAD BEEN GONE FROM OUR RANKS FOR OVER A YEAR.

YEAR 2004 SAW AGAIN, A SIGNIFICANT INCREASE IN ALL AREAS OF COMMUNICATIONS. EACH CATAGORY CONTINUED TO INCREASE SIGNIFICANTLY OVER 2003. TELEPHONE CALLS AND CALLS FOR SERVICE WERE UP SIGNIFICANTLY.

WE CONTINUED TO PROGRESS IN IMPROVING OUR RADIO COMMUNICATION CAPABILITY WITH SIMULCAST TRANSMITTERS ORDERED AND ANTICIPATED TO COME ON LINE IN EARLY 2005. OUR DIGITAL MICRO-WAVE BACKBONE WILL FOLLOW.

UNFORTUNATELY, THE INSTALLATION OF A MAPPING SYSTEM, PROMISED IN 2004 DID NOT MATERIALIZE. NEITHER DID THE CUT-OVER OF CELLULAR 9-1-1 CALLS FROM SP AUGUSTA TO WCRCC. BOTH ARE NOW PROMISED FOR LATE 2005 ALONG WITH A SIGNIFICANT UPGRADE OF THE 9-1-1 EQUIPMENT.

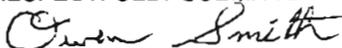
FOLLOWING ARE THE STATISTICS FOR YEAR 2004 WHICH RELATES TO THE "CALLS FOR SERVICES" MADE UPON OUR DISPATCHERS BOTH FROM THE GENERAL PUBLIC AND THE AGENCIES THAT WE SO PROUDLY SERVE. THESE REQUESTS FOR SERVICE ARE PASSED ONTO THE APPROPRIATE AGENCIES.

CALLS FOR SERVICE (EXCLUDING FIRE AND AMBULANCE CALLS).....	25,985
CALLS FOR SERVICE FOR FIRE AND AMBULANCE AGENCIES.....	5,217
TELEPHONE CALLS.....	40,720
RADIO TRANSMISSIONS.....	79,707
E 9-1-1 CALLS (INCLUDING 826 ABANDONED CALLS).....	8,601
WALK-INS (PUBLIC COMING INTO THE CENTER TO REPORT FOR SERVICE...)	4,899
TOTAL ACTIVITY (UP NEARLY 16,000 FROM 2003).....	176,512

IN CLOSING I WISH TO THANK ALL THE CITIZENS OF WALDO COUNTY FOR YOUR CONTINUING SUPPORT OF YOUR CENTER. AS ALWAYS, WE ARE READY, ABLE AND PROUD TO CONTINUE TO SERVE THE CITIZENS OF WALDO COUNTY, INCLUDING THE MEN AND WOMEN OF THE AGENCIES WE SERVE. PLEASE BE ASSURED "YOU ARE IN GOOD HANDS".

WE ARE THE MEN AND WOMEN OF 9-1-1 I

RESPECTFULLY SUBMITTED



OWEN SMITH, DIRECTOR WCRCC

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
Craig Overlock	Freedom
Murton Durkee	Islesboro
Don L. Nickerson Sr.	Jackson
Matthew Shaw	Knox
Christopher Birge	Liberty
Jana T. Wood	Lincolnvile

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	
Waldo County CERT Team	

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  
Lawrence Greenleaf  
Clyde A. Wishart  
Peter Goodwin  
Robert Keating  
Stanley Bowden  
Larry Cook

Robert Lestha  
Debbie Heath  
Frank Gehrling  
Bruce Starrett  
Gilbert Lord  
Dale Rowley  
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  
Belfast Little League

Richard Farris  
Director

To the Waldo County Commissioners:

During 2004 the District Attorney's Office continued to represent the citizens of Waldo County in our criminal courts. We are the prosecutor of nearly all criminal and traffic cases investigated by law enforcement officers in the county. There were 1229 new criminal cases brought in the Belfast District Court and 309 non-criminal violations, such as possession of liquor by a minor. This total, 1538, was 5% more than 2003. Several hundred traffic infractions were also prosecuted through that court, as well as 97 juvenile cases. There were 313 cases brought in the Superior Court, a high number but essentially uncharged from 2003.

These cases were nearly all prosecuted by Waldo County's capable and experience local prosecutors: Leane Zainea of Searsport and Eric Walker of Belmont. We also benefit from the work of our juvenile prosecutor, Kendra Potz of Thomaston. Her four-county position is funded by a federal grant. This grant is in jeopardy despite the obvious value of the program. We are working with state officials and the Washington delegation to preserve this valuable federal funding.

Our attorneys continue to receive effective support from the county-paid staff. Victim/Witness Advocate Kathleen Butler of Appleton was a wonderful colleague until she resigned late in 2004 for work at a local school. Katie's position was vacant for many months. During this vacancy the child victim advocate shared with Knox County, Lynn Talbot of Rockland, worked hard to provide support to all Waldo County crime victims, regardless of age. Secretary Carla Rogerson of Searsport completed her first year of excellent service in that position and was ably assisted by Karen Knox of Belmont. Carla and Karen are the first point of contact for the many citizens who come to us for help. Waldo County should be proud of all these dedicated employees.

Our focus has not changed: combating crimes of domestic violence, child abuse and the many crimes linked to alcohol and drug use. Waldo County continues to suffer from chronic abuse of heroin and other narcotics. We work closely with law enforcement to fight this often lethal criminal activity. In this effort, as in so much of what we do, we benefit from daily access to the two skilled investigators based in the courthouse: Domestic Violence Investigator Bryant White of the Sheriff's Department and State Police Detective David Tripp.

There were new challenges this year. Recent laws designed to reduce the burden on the state correctional system have increased the burden on our office. The new laws may also increase the pressure on the county jail population, and we continue to work with jail officials and the courts to keep that pressure under control. Our ultimate responsibility is always to protect the public and victims from dangerous offenders. We appreciate the continuing support of the County Commissioners and the citizens of Waldo County in that necessary work.

**WALDO COUNTY PROBATE  
COURT REPORT - YEAR 2004**

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

Year 2004 was a busy year for the Waldo County Probate Court: 277 new probate cases, 22 new adoptions cases, 2 termination of parental rights proceedings, 25 temporary guardianship and/or conservatorship proceedings for both adults and minors, 299 passport applications processed and numerous other subsequent proceeding and filings in existing cases, including everyday administrative duties and responsibilities.

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 2004 were down from year 2003; the Court's services to the citizens of Waldo County are not self-sustaining, although we did stay within our budget for year 2004. Revenues are controlled by statute and rule.

We are connected to the internet and it continues to be a very valuable means of communication for same day correspondence and response. Our email address is [registerofprobate@waldocounty.me.gov](mailto:registerofprobate@waldocounty.me.gov).

In November of 2002, we moved to our current location and we continue to enjoy our facilities. We are located at 39A Spring Street, Belfast (downstairs in the Maine District Court Building). Our telephone number is 207-338-2780 and our FAX number is 207-338-2360.

The Registry is open Monday through Friday from 8:00 a.m. to 4:00 p.m. Our Return Day is held on the second Wednesday of every month and court is further held on other Wednesdays as needed.

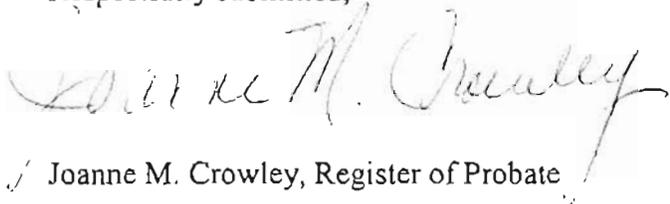
The Court is fortunate to have many lay people in our county who act as court-appointed visitors in meeting statutory requirements. We also have a large number of local attorneys who serve as court-appointed guardians' ad Litem or court-appointed attorneys. We greatly appreciate the work provided by these individuals.

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.

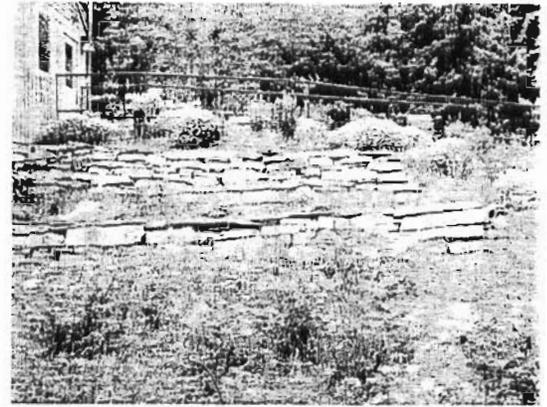
Judge of Probate Randolph A. Mailloux left the court bench on December 31, 2004 and we wish him great success in his future endeavors. Susan W. Longley was elected Judge of Probate in November of 2004 and her first term of office commenced on January 1, 2005. We also wish her great success.

Lastly, our staff includes Sharon W. Peavey, Deputy Register of Probate and Judith M. Nealley, Clerk II (Probate) and Anne Roberts, Clerk II (Clerk/Microfilm) who replaced Edna Bowden. Edna Bowden left our office in February of 2004 and Anne Roberts was added to our staff in April of 2004. To all the staff, I am very grateful for their hard work and support.

Respectfully submitted,



Joanne M. Crowley, Register of Probate



## 2004 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 2004 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 parent education and support throughout Waldo County to first-time parents and adolescent parents from pregnancy until the child is up to five years of age. The program is based on the premise that parents are their children's first and most important teachers. Parent-child interaction and experiences in the early years determine how the baby's brain develops and set the stage for the child's future.

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

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

In 2004, a total of 245 families (over 700 Individuals) were reached through this parent education program. Of the families that enrolled prenatally, all got regular prenatal care and none had a premature baby. All the children in the program have a regular medical provider and are up to date with their well child visits. Ninety-five percent of the children are up to date in their immunizations. All but four families have reduced or eliminated their child's exposure to cigarette smoke. Home safety has improved for all families. Any delays in development have been caught early, with those children referred on for special services.

Parents Are Teachers Too began in Waldo County in 1988. This program is now being replicated in Washington, Hancock, Penobscot, Piscataquis and Kennebec Counties, along with the City of Portland.

# Programs for Seniors in Waldo County



## 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 holding medical information about an individual. It allows medical personnel to have the information they need to start treatment immediately upon arrival.



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 allowing police or ambulance personnel to find the right rural house, especially at night.



Extension writes the quarterly TRIAD newsletter on scams and safety issues. This letter now reaches nearly 2,000 Waldo County residents.



Approximately 1,500 Files and 1,000 Beacons were distributed during to older and handicapped Waldo County residents during 2004.

## New Nutrition Program

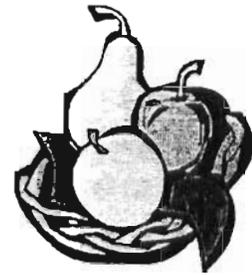


University of Maine Cooperative Extension received a grant to work with seniors to improve nutrition and physical activity. There were 10 weeks of lessons on nutrition and physical activity needs. A building was made available for indoor walking during inclement weather and the space was marked off as to distance covered. A safe outdoor walking area was also marked for distances. Participants walked many miles during the program and continued walking after the weekly sessions were over. Funds will be allocated to offer the program for 2005 in two other groups.

# Better Nutrition for Waldo County

## Diabetes Management Education

The Dining with Diabetes program is a 10-hour series of lessons. People with diabetes and their family members learn to prepare meals at home and to eat away from home while managing diabetes. In addition to the series, many other individuals received materials on managing diabetes.



## Eat Well Program

Three home visitors worked in the Eat Well program with over 1,000 limited income children and adults in 2004. The adults were reached on an individual or small group basis. The curriculum is personalized to meet the needs of each household or group and may include:

- ◆ cutting food costs.
- ◆ getting the most nutrition for food dollars
- ◆ healthful food choices for children.
- ◆ buying and preparing foods for one or two.
- ◆ eating to prevent chronic disease,
- ◆ weight management.
- ◆ physical activity needs, and
- ◆ gardening.

The Eat Well staff worked in 28 classrooms of 4<sup>th</sup> and 5<sup>th</sup> graders in Waldo County schools. Each class had three lessons about how the body uses foods. Just under 600 school children were reached through the schools.

Adults in the program show great progress in their ability to provide better nutrition for themselves and the family on fewer dollars. The children show significant improvement in their understanding about why good food choices are important to them

The Eat Well staff also offer a 10-part nutrition series by correspondence. Many people who are not able to take part in the individual or group programs choose this option.

# Community Development

## Facilitation Skills

Over 75 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 participated in a 24-hour advanced training. Participants work for various agencies, organizations, volunteer groups and town offices.



## 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* – over 200 local entrepreneurs have been featured on a live monthly radio show in the last five years
- ◆ Publications – 20 different business management fact sheets are available



## Interagency Collaboration

For the past three years, Extension has brought all of the agencies and organizations working with older adults together on a monthly basis.

The participants -

- ◆ learn more about services available to Waldo County residents 50 and older,
- ◆ Attempt to find ways to fill some of the gaps in services, and
- ◆ work together to establish stronger programs for Waldo County seniors.

# 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](http://www.umaine.edu/grazingguide) is a resource that was used by over 3,000 people in 2004 to access research and information about grazing systems in the Northeast. The USDA Agricultural Research Service granted \$2,000 to support continued development and enhancement of the site for 2004 and 2005.
- ♦ Cooperative Extension in Waldo County worked with the Maine Organic Farmers and Gardeners Association (MOFGA) to receive a Sustainable Agriculture Research and Education (SARE) grant to start a Maine Grass Farmers Network. Using local farmers as project directors, the "network" brings together resources to help livestock producers who want to utilize pasture resources to best feed and market their livestock products.
- ♦ Cooperative Extension in Waldo County has been active in sponsoring and teaching classes at **Small**
- ♦ **Farm Field Day** in Unity at the MOFGA fair-grounds. Last year this event attracted over 350 part-time and full time farmers.
- ♦ Extension Educator Rick Kersbergen and farmer Wells Thurber received funding from SARE to begin a research project on "Managing Smooth Bedstraw". This invasive weed is causing damage to hundreds of acres of prime pasture and hay ground throughout the Midcoast and Waldo County. The research project is being conducted on a field owned by Wells Thurber in Belfast.
- ♦ 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](http://www.umaine.edu/integratedfarming).



## Water Quality

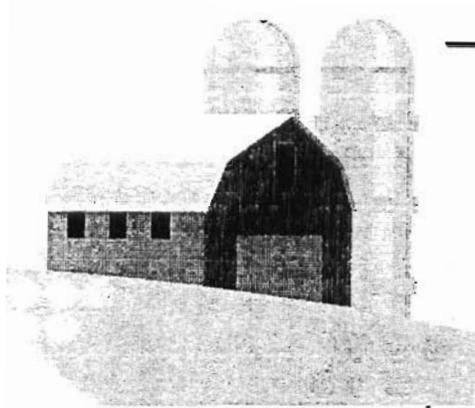
Water quality questions are often directed to the Waldo County office. Residents with concerns about arsenic, radon and bacteria often call to seek remedial action and further testing.



## Lake Associations

Extension has facilitated numerous successful DEP 319 grants for Waldo county lake associations along with the Waldo County Soil and Water Conservation District. In 2003-4, Friends of Lake Winnecook and the Lake St. George Association submitted proposals. Lake St. George was successful and was funded in 2004 for several projects including repair at the town beach to prevent continued erosion and deterioration at the site. In 2004, a successful proposal was submitted for Unity Pond (Lake Winnecook) and program efforts began in 2004, with numerous buffer strips, rain gardens and homeowner workshops held to try and demonstrate effective ways to keep phosphorus from entering the impaired water body.

# Agriculture – Commercial and Home



## 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 that has successfully preserved a 500-acre farm in Thorndike from future development. In 2004, a submission was made for Farmland protection funds to Lands for Maine's Future to protect farmland from development on crop ground that surrounds Unity Wetlands. This successful \$650,000 project is now underway.

## Farms for Maine's Future

Cooperative Extension and the Maine Farms Project in Unity initiated a state program called "Farms for Maine's Future". 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

## Dairy Farming

Dairy farmers in Waldo County have been facing financial hardships due to low milk prices beginning in the middle of 2003. While prices have rebounded for 2004, farmers still face financial instability due to previous debt and the cost of doing business. Land prices and farm transfer to a new generation of farmers is a major hurdle.

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. Seven Waldo County producers now ship to organic milk markets and

receive a premium for their milk. Over 65 farms statewide now produce organic milk and make up nearly 20% of the dairy farms in the state.

- ◆ Planted numerous new winter grain crops on several farms to evaluate winter hardiness and the potential for a new grain crop for this region.

2004, more farms were added to the program, with several in Waldo County receiving grant money to implement their new business plan, including a farmer in Freedom who received financial assistance to buy new forage harvesting equipment to make his family farm more efficient and profitable.

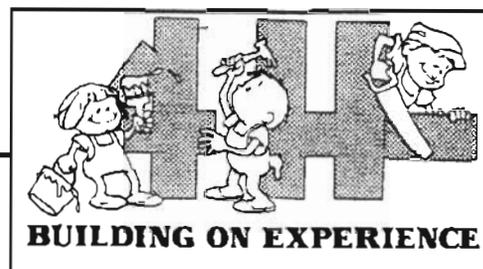
## Home Horticulture

- ◆ 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 the event was held

in Searsport and involved nearly one hundred gardeners.

- ◆ The Master Gardener program was held in Searsmont in 2004 at the new Town Hall. This ever popular volunteer training program has led to a group of at least 50 active horticultural volunteers to help educate gardeners throughout the county, both young and old. One Master Gardener volunteer donated over 5000 pounds of produce to local food pantries and soup kitchens in Waldo County.

# Youth Development



## 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 Searsport, Lincolnville, Knox, Waldo, and Brooks. Family groups are Waldo, Stockton Springs, Palermo and Searsport. Responsible citizenship is one of many life skills youth learn through 4-H. 4-H groups recently received small grants. One club received funds to raise a beef animal. After the animal was slaughtered, the meat was packaged, frozen and donated to a local soup kitchen. Another group used funds to photo Olympians at the Maine Special Olympics Horse Show and created framed portraits to present to the Olympians. Club members made and decorated the frames so the Olympians would be presented a lasting memory.

### Camps

Tanglewood 4-H Camp and Learning Center in Lincolnville provides environmental and leadership opportunities through summer and school programs. Five hundred sixty 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. One school that adopted the character education curriculum in 2003 is still using it. 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.

### After-school and Out-of-school Programs

Cooperative Extension in cooperation with emergency responders and youth center staff from Islesboro and other volunteers sponsored two Super Sitter trainings for youth interested in babysitting with emphasis on keeping all children safe – the children being cared for and the personal safety as a babysitter. Thirty youth participated in the six and a half hour training. Most youth said that as a result of the training they would start a business, know what to do if something bad happens, baby sit with more confidence, take first aid supplies with them and make sure they personally stayed safe during babysitting.



# 2004 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 Aides:

Beth Chamberlain  
Pat Fraser

### 4-H Program Aide:

Joyce Weaver

### Parents Are Teachers, Too Professionals

Pam LaHave - Child Development Coordinator  
Martha Powers  
Diane Russell  
Ellie Weider

### Support Staff:

Sonia Antunes  
Connie Clements  
Carolyn Wingate

## County Educator Gains Recognition

In 2004, Extension Educator Rick Kersbergen received a Trustee Professorship from the University of Maine. This honorary award provides release time for Rick to continue several research projects on forage alternatives, small grain production and the organic milk industry.

He has been an Extension Educator with Cooperative Extension since 1987, working out of the Waldo County office.

The Trustee Professorship comes with release time and a stipend for the award winners. Kersbergen will spend the next 12 months working on several projects, including a CSREES grant project with the University of Vermont and the University of Maine on the cost of producing organic milk. Maine and Vermont are seen as leaders in the organic dairy industry. Kersbergen will work on several initiatives with the Maine Organic Milk Producers. Other projects he will address include providing technical support to the NRCS Grazing Lands Conservation Initiative and the Maine Grass Farmers Network.

While Rick will be away for a period of 12 months in 2005, Liz Stanley from Knox-Lincoln Counties will be managing the Master Gardener program and other horticultural activities. The Waldo County Extension office will also be hiring a student from the University of Maine to work with livestock and crop producers throughout the summer.

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](mailto:ceswal@umext.maine.edu) website: [www.umext.maine.edu](http://www.umext.maine.edu)

## WALDO COMMUNITY ACTION PARTNERS

TO: THE HONORABLE COUNTY COMMISSIONERS OF WALDO COUNTY

Gentlemen:

During the period from October 1, 2003 through September 30, 2004, Waldo Community Action Partners (WCAP), provided services with a total value of \$6,662,139, to the citizens of Waldo County. This number represents a substantial investment in the quality of life of low-income people and the local economy.

The Head Start and Child Nutrition program, working in centers in Unity, Winterport, Searsport and Belfast, worked with 232 children and their families to support and nurture the children's social, emotional, cognitive and physical development. Another 325 children were regularly provided with nutritious meals and snacks through the Child Care Food Program, helping to ensure their healthy growth and development.

To ease some of the hardship brought on by winter, WCAP was able to provide heating fuel assistance to 4,703 people in 2,160 households, with another 499 people in 192 households being assisted in times of crisis. Future energy needs were reduced for 70 households through weatherization, and central heating facilities were improved in 114 households. Lifeline programs also helped ensure continued electric service in 917 households and telephone service in 1,831 households. WCAP was able to assist 91 individuals in 35 households replace their above ground storage tanks. Another 64 individuals in 43 households reduced their energy cost through the refrigerator replacement program.

Deferred SAFE loans allowed 1 person in 1 household facing health and safety issues in their homes to secure a deferred loan with WCAP. Another 28 people were able to have housing repairs, closing costs, and insurance deductibles covered through deferred loans. The Waldo County Dental Project was able to help 155 people access dental health services. WCAP also channeled donated commodities to provide for an average of 3,123 individuals in 1,218 households, meals through food pantries and a soup kitchen.

The Resource Connections Advocacy Information Referral program, connected seniors and other individuals with food stamps, nutrition education, Social Security and Veterans Administration benefits by assessing the complete range of needs and referring accordingly. Resource Connections at WCAP served 382 individuals in 345 households with a variety of services designed to improve the living conditions of the recipients.

Many people without transportation were able to get to medical appointments or other destinations through the Waldo County Transportation program, which logged 1,393,974 miles during program year 2004. The vast majority of riders were children, elderly, handicapped, low-income or a combination of same.

Waldo Community Action Partners is proud to continue to build on these results by mobilizing resources to help alleviate poverty and address its underlying causes in Waldo County.

Waldo Community Action Partners  
Program Services  
October 1, 2003 to September 30, 2004

Program Services Provided	Number Served	Dollar Value of Service
Transportation SCSEP	1,393,974 Vehicle Miles	\$ 1,207,475.00
Home Energy Assistance (HEAP)	2160 Households 4703 Individuals	\$ 1,055,223.00
Energy Crisis Intervention (ECIP)	192 Households 499 Individuals	\$ 31,537.00
Head Start and Child Nutrition	225 Households 232 Individuals	\$ 1,826,349.00
Weatherization	70 Households 169 Individuals	\$ 278,893.00
Health & Safety Deferred Loans	1 Households 1 Individuals	\$ 5,000.00
Donated Commodities (TEFAP and FEMA)	1,218 Households 3,123 Individuals (monthly, not annually)	\$ 307,044.00
Above Ground Storage Tanks (AST)	35 Households 91 Individuals	\$ 49,975.00
Central Heating Improvement (CHIP)	114 Households 315 Individuals	\$ 93,864.00
Dental Program	155 Individuals 220 Visits	\$ 96,277.00
Resource Connections Advocacy Information Referral	345 Households 382 Individuals	\$ 487,246.00
Electric Lifeline Program (ELP)	917 Households	\$ 404,773.00
Telephone Lifeline (TLP)	1,831 Households	\$ 230,706.00
Housing Loan Fund	10 Households 28 Individuals	\$ 91,319.00
Community Services Block Grant (CSBG)	Supports Food, Housing and CBI programs	\$ 216,068.00
Child Care Food Program Subsidy to child care homes for nutrition compliance	28 Child Care Homes 325 Individuals 151,747 Meals Served	\$ 184,480.00
Credit Assistance CMP credit for new single phase electric service	24 Households 62 Individuals	\$ 69,600.00
PUC Refrigerator Replacement Program	43 Households 115 Individuals	\$ 26,310.00
		\$ 6,662,139.00

## **Waldo County SWCD 2004 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 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 1<sup>st</sup>, 2<sup>nd</sup>, and 3<sup>rd</sup> place winners at each grade level and a week at Tanglewood 4-H Camp and Learning Center for the county grand prize winner
- Wrote and received two educational grants from MBNA – one for Unity Pond Watershed work and one for 2004 Mid-Coast Envirothon.
- Assisted with 2004 Maine Stream Summit - partnered with Maine DEP
- Conducted a septic tank installation workshop in partnership with DEP
- Conducted a 6-part forestry workshop in partnership with SWOAM and University of Maine County Extension.
- Conducted a BMP workshop for maintenance of unpaved roads for local contractors
- Honored outstanding conservationist and educator of the year at the 2004 Annual Meeting/Banquet
- Purchased and distributed educational material for soil Stewardship Week, 2004
- Assisted 200 individuals with technical assistance
- 70 individuals and units of government installed one or more conservation practices
- Wrote 15 Environmental Quality Incentive Program (EQIP) contracts and allocated \$775,000 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.
- Worked on a \$70,000 grant for the Unity Pond Watershed Improvement Project through the Maine DEP and Maine Dept. of Ag

Audited Financial Statements and  
Other Financial Information

County of Waldo, Maine

December 31, 2004



*Proven Expertise and Integrity*

COUNTY OF WALDO, MAINE

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DECEMBER 31, 2004

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*Proven Expertise and Integrity*  
INDEPENDENT AUDITORS' REPORT

April 28, 2005

County Commissioners  
County of Waldo  
Belfast, Maine

We have audited the accompanying financial statements of the government activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine, as of and for the year ended December 31, 2004, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages through and through are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Waldo, Maine's basic financial statements. The introductory section, combining and individual non-major fund financial statements, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual non-major fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion.

RHR Smith & Company

Certified Public Accountants

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the County of Waldo, Maine's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2004. Please read it in conjunction with the County's financial statements.

### Brief Discussion of the Basic Financial Statements

#### Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities provide information about the activities of the County as a whole and present a longer-term view of the County's finances. Fund financial statements follow. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

#### Reporting the County as a Whole

One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Assets and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting* which is similar to the accounting, used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

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

In the Statement of Net Assets and the Statement of Activities, the County's activities are classified solely as governmental activities:

- Governmental activities - Most of the County's basic services are reported here, including all County government offices and registrars, the District Attorney, the Sheriff's office and the Jail. Property taxes, charges for services, and state and federal grants finance most of these activities.

### **Reporting the County's Most Significant Funds**

Our analysis of the County's major funds begins on page 9. The fund financial statements begin on page 12 and provide detailed information about the most significant funds - not the County as a whole. Some funds are required to be established by State law and by bond covenants. However, the County Commissioners establish many other funds to help them control and manage money for particular purposes (like Deeds Surcharge) or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money (like grants received from the U.S. Department of Justice). The County uses only one kind of fund - governmental funds.

- *Governmental funds* - Most of the county's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Assets and the Statement of Activities) and governmental *funds* in a reconciliation at the bottom of the fund financial statements.

### **Condensed Financial Information**

#### **The County As A Whole**

Our analysis below focuses on the net assets, and changes in net assets of the County's governmental activities. The County's total net assets increased by \$448,842 from \$1.18 million to \$1.63 million or a 3.78% increase.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased to a balance of \$167,461 at the end of this year.

**Table 1**  
**County of Waldo, Maine**  
**December 31,**

<b>Assets</b>	<u>2004</u>	<u>2003</u>
Current and other assets	\$ 1,014,810	\$ 1,078,808
Capital Assets	<u>1,326,453</u>	<u>1,018,991</u>
<b>Total Assets</b>	<u><b>\$ 2,341,263</b></u>	<u><b>\$ 2,097,799</b></u>
<b>Liabilities</b>		
Current Liabilities	\$ 239,900	\$ 299,027
Long-term Debt Outstanding	<u>466,820</u>	<u>613,071</u>
<b>Total Liabilities</b>	<u><b>706,720</b></u>	<u><b>912,098</b></u>
<b>Net Assets</b>		
Invested in Capital Assets, Net of Related Debt	966,453	598,991
Other Net Assets	<u>668,090</u>	<u>586,710</u>
<b>Total Net Assets</b>	<u><b>\$ 1,634,543</b></u>	<u><b>\$ 1,185,701</b></u>

### **Revenues and Expenses**

Revenues for the County's governmental activities increased by 13.4%, while total expenses increased by over 12.9%. The most significant increase in revenues was the increase in property taxes and an increase in intergovernmental. The most significant increase in expenditures was in the jail and employee benefits. The County ended up the year with an overall increase in net income of \$76,337.

**Table 2**  
**County of Waldo, Maine**  
**Changes in Net Assets**  
**Year ended December 31,**

	<u>2004</u>	<u>2003</u>
<b>Revenues</b>		
Property taxes	\$ 5,252,530	\$ 4,523,796
Intergovernmental	612,287	529,502
Charges for services/other fees	432,304	473,726
Reimbursements	-	18,248
Interest / investment income	4,801	4,080
Other income	<u>13,022</u>	<u>18,422</u>
Total Revenue	<u>6,314,944</u>	<u>5,567,774</u>
<b>Expenditures</b>		
District court	59,749	49,843
Emergency management agency	74,493	76,691
District attorney	109,354	108,445
County commissioners	206,933	286,845
County treasurer	46,771	36,413
Courthouse	83,016	63,653
Jail	1,648,287	1,045,539
Registrar of deeds	201,049	211,984
Probate court	161,492	157,436
Sheriff	795,042	853,053
Communications center	578,956	566,567
Advertising / promotion	3,500	6,500
Auditing	7,250	5,750
Waldo County Extension Office	58,014	50,390
Employee benefits	980,731	839,990
Soil / water conservation	19,675	19,675
Records preservation	12,159	-
Other expenditures	167,214	269,585
Capital outlay	379,358	285,424
Depreciation	206,275	197,866
Interest on debt	66,784	59,057
Other transfers	-	<u>4,563</u>
Total expenses	<u>5,866,102</u>	<u>5,195,269</u>
Change in Net Assets	<u>448,842</u>	<u>372,505</u>
Net Assets - January 1	<u>1,185,701</u>	<u>813,196</u>
Net Assets - December 31	<u>\$ 1,634,543</u>	<u>\$ 1,185,701</u>

The cost of all governmental activities this year was \$5.8 million compared to \$5.1 million last year. However, as shown in the Statement of Activities on pages 10 and 11, the amount that our taxpayers ultimately financed for these activities through County taxes was only \$5.2 million because some of the cost was paid by those who directly benefited from the programs (\$413, 078) or by other governments and organizations that subsidized certain programs with grants and contributions (\$175,000).

## Analysis of Balances and Transactions of Individual Funds

### County of Waldo, Maine Net Cost of Services Year ended December 31, 2004

	Total Cost of Services	Total Revenue	Net Cost of Services
Jail	\$ 1,648,287	\$ 13,508	\$ 1,634,779
Sheriff	795,042	192,843	602,199
Employee benefits	980,731	-	980,731
Communications Center	578,956	-	578,956
County commissioners	206,933	-	206,933
Registrar of deeds	201,049	289,642	(88,593)
Probate court	161,492	-	161,492
All other departments	1,293,612	92,085	1,201,527
Totals	\$ 5,866,102	\$ 588,078	\$ 5,278,024

## Capital Asset and Long-Term Debt Activity

### Capital Assets

As of December 31, 2004, the gross book value of capital assets recorded by the County increased by \$513,737 over the prior year. The increase was due to the purchase land and 4 police cruisers and their equipment.

**Table 4**  
**County of Waldo, Maine**  
**Capital Assets 12/31/04**  
**(Net of Depreciation)**

	2004	2003
Land and improvements	\$ 413,400	\$ 63,400
Buildings and improvements	357,888	371,696
Machinery and equipment	356,240	397,420
Vehicles	198,925	186,475
Infrastructure	-	-
Total	\$ 1,326,453	\$ 1,018,991

## **Debt**

At December 31, 2004, the County had \$360,000 in bonds outstanding versus \$420,000 last year, a decrease of 14.2 percent, as shown in Note 7 of the financial statements

### ***Currently Known Facts, Decisions, or Conditions***

#### ***Economic Factors and Next Year's Budgets and Rates***

The County has steadily maintained a sufficient undesignated fund balance to sustain government operations for a period of approximately two months, while also maintaining significant reserve accounts for future capital and program needs.

### **Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Finance Dept at 39-B Spring Street, Belfast, Maine 04915.

## STATEMENT A

## COUNTY OF WALDO, MAINE

STATEMENT OF NET ASSETS  
DECEMBER 31, 2004

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets	
Cash	\$ 1,007,462
Accounts receivable (net of allowance for uncollectibles)	
Due from other governments	<u>7,348</u>
Total current assets	<u>1,014,810</u>
Noncurrent assets	
Capital assets	
Land, infrastructure, and other assets not being depreciated	413,400
Buildings and vehicles, net of accumulated depreciation	<u>913,053</u>
Total noncurrent assets	<u>1,326,453</u>
Total assets	<u>\$ 2,341,263</u>
<b>LIABILITIES</b>	
Current liabilities	
Accounts payable	\$ 2,121
Payroll related liabilities	9,959
Due to other governments	56,779
Maine State Retirement payable	111,041
Current portion of long-term obligations	<u>60,000</u>
Total current liabilities	<u>239,900</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	300,000
Accrued compensated absences	<u>166,820</u>
Total noncurrent liabilities	<u>466,820</u>
Total liabilities	<u>706,720</u>
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	966,453
Restricted	500,629
Unrestricted	<u>167,461</u>
Total net assets	<u>1,634,543</u>
Total liabilities and net assets	<u>\$ 2,341,263</u>

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT B

## COUNTY OF WALDO, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2004

Functions/Programs	Expenses	Program Revenues			Charges for Services / Depart Revenues	Net (Expense) Revenue and Changes in Net Assets
		Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities		
Governmental activities	\$	\$	\$	\$	\$	
District court	59,749	-	-	-	(59,749)	
Emergency management agency	74,493	-	-	46,792	(27,701)	
District attorney	109,354	-	-	-	(109,354)	
County commissioners	206,933	-	-	-	(206,933)	
County treasurer	46,771	-	-	-	(46,771)	
Courthouse	83,016	-	-	-	(83,016)	
Jail	1,648,287	-	-	13,508	(1,634,779)	
Registrar of deeds	201,049	-	-	289,642	88,593	
Probate court	161,492	-	-	45,293	(116,199)	
Sheriff	795,042	175,000	-	17,843	(602,199)	
Communications center	578,956	-	-	-	(578,956)	
Advertising / promotion	3,500	-	-	-	(3,500)	
Auditing	7,250	-	-	-	(7,250)	
Waldo County Extension Office	58,014	-	-	-	(58,014)	
Employee benefits	980,731	-	-	-	(980,731)	
Soil / water conservation	19,675	-	-	-	(19,675)	
Records preservation	12,159	-	-	-	(12,159)	
Other expenditures	167,214	-	-	-	(167,214)	
Capital outlay	379,358	-	-	-	(379,358)	
Depreciation	206,275	-	-	-	(206,275)	
Interest on debt	66,784	-	-	-	(66,784)	
	<u>5,866,102</u>	<u>175,000</u>	<u>-</u>	<u>413,078</u>	<u>(5,278,024)</u>	

STATEMENT B (CONTINUED)  
 COUNTY OF WALDO, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Governmental Activities	Total
Changes In net assets:		
Net (expense) revenue	(5,278,024)	(5,278,024)
General revenue:		
Property taxes	\$ 5,252,530	\$ 5,252,530
Intergovernmental revenue	376,987	376,987
Charges for services / other fees	79,526	
Interest / investment income	4,801	
Other revenues	13,022	13,022
Total general revenue and transfers	5,726,866	5,642,539
Change in net assets	448,842	448,842
Net assets - January 1	1,185,701	1,185,701
Net assets - December 31	\$ 1,634,543	\$ 1,634,543

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT C

## COUNTY OF WALDO, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS  
DECEMBER 31, 2004

	General	Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>			
Cash	\$ 556,874	\$ 450,588	\$ 1,007,462
Accounts receivable (net of allowance for uncollectibles)			
Due from other governments	7,348	-	7,348
Due from other funds	-	50,041	50,041
<b>Total assets</b>	<b>\$ 564,222</b>	<b>\$ 500,629</b>	<b>\$ 1,064,851</b>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ 2,121	\$ -	\$ 2,121
Payroll related liabilities	9,959	-	9,959
Due to other funds	50,041	-	50,041
Due to other governments	56,779	-	56,779
<b>Total liabilities</b>	<b>118,900</b>	<b>-</b>	<b>118,900</b>
<b>EQUITY</b>			
Reserved for endowments	-	-	-
Reserved for contingencies	-	-	-
Unreserved reported in			
General fund			
Designated	-	-	-
Undesignated	445,322	-	445,322
Special revenue funds	-	278,892	278,892
Capital projects funds	-	221,737	221,737
Permanent funds	-	-	-
<b>Total fund equity</b>	<b>445,322</b>	<b>500,629</b>	<b>945,951</b>
<b>Total liabilities and fund equity</b>	<b>\$ 564,222</b>	<b>\$ 500,629</b>	<b>\$ 1,064,851</b>

T See accompanying independent auditors' report and notes to financial statements.

STATEMENT C (CONTINUED)  
 COUNTY OF WALDO, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS (CONTINUED)  
 DECEMBER 31, 2004

	Total Governmental Funds
Total Fund Equity	\$ 945,951
Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	1,326,453
Long-term liabilities shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(360,000)
Maine State Retirement Obligation	(111,041)
Accrued compensated absences	(166,820)
Net assets of governmental activities	\$ 1,634,543

See accompanying independent auditors' report and notes to financial statements

## COUNTY OF WALDO, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES – GOVERNMENTAL FUNDS  
DECEMBER 31, 2004

	General Fund	Nonmajor Funds	Total Governmental Funds
ital	\$ 5,252,530	\$ -	\$ 5,252,530
ices / other fees	302,810	309,477	612,287
ment income	432,304	-	432,304
	4,771	30	4,801
	<u>13,022</u>	<u>-</u>	<u>13,022</u>
s	<u>6,005,437</u>	<u>309,507</u>	<u>6,314,944</u>
;			
	110,507	-	110,507
agement agency	74,493	-	74,493
	109,354	-	109,354
sioners	315,263	-	315,263
tr	46,771	-	46,771
	83,016	-	83,016
	1,756,205	-	1,756,205
ads	201,049	-	201,049
	161,492	-	161,492
	883,112	-	883,112
s center	624,676	-	624,676
omotion	3,500	-	3,500
	7,250	-	7,250
Extension Office	58,014	-	58,014
fits	980,731	-	980,731
ervation	19,675	-	19,675
vation	12,159	-	12,159
ires	-	283,214	283,214
	-	467,509	467,509
	60,000	-	60,000
	23,700	-	23,700
t-term debt	<u>43,084</u>	<u>-</u>	<u>43,084</u>
tures	<u>5,574,051</u>	<u>750,723</u>	<u>6,324,774</u>
ency) of revenues			
tr) expenditures	<u>431,386</u>	<u>(441,216)</u>	<u>(9,830)</u>
<b>ING SOURCES (USES)</b>			
fers in	-	499,094	499,094
fers (out)	<u>(460,967)</u>	<u>(38,127)</u>	<u>(499,094)</u>
ancing sources (uses)	<u>(460,967)</u>	<u>460,967</u>	<u>-</u>
venues and other sources			
xpenditures and other uses	<u>(29,581)</u>	<u>19,751</u>	<u>(9,830)</u>
:- JANUARY 1	<u>474,903</u>	<u>480,878</u>	<u>955,781</u>
:- DECEMBER 31	<u>\$ 445,322</u>	<u>\$ 500,629</u>	<u>\$ 945,951</u>

ing independent auditors' report and notes to financial statements.

## COUNTY OF WALDO, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
DECEMBER 31, 2004

Net change in fund balances - total governmental funds (Statement D)	<u>\$ (9,830)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement 2) are different because:	
Governmental funds report capital outlays as expenditures while governmental report depreciation expense to allocate those expenditures over the life of the assets.	
Capital asset purchases capitalized	513,737
Capital asset disposed	-
Depreciation expense	<u>(206,275)</u>
	<u>307,462</u>
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>-</u>
Debt proceeds provide current financial resources to governmental funds, but issuing long-term liabilities in the Statement of Net Assets.	
	<u>-</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, reduces long-term liabilities in the Statement of Net Assets	
	<u>176,000</u>
Some expenses reported in the Statement of Activities do not require the use of current resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	<u>(24,790)</u>
	<u>(24,790)</u>
Change in net assets of governmental activities (Statement B)	<u>\$ 448,842</u>

See accompanying independent auditors' report and notes to financial statements.

## COUNTY OF WALDO, MAINE

BALANCE SHEET – FIDUCIARY FUNDS  
DECEMBER 31, 2004

	<u>Agency Trust Funds</u>
<b>ASSETS</b>	
Current assets	
Cash	\$ 40,371
Investments	<u>-</u>
Total assets	<u>\$ 40,371</u>
<b>LIABILITIES AND NET ASSETS</b>	
Current liabilities	
Due to other funds	\$ -
Deposits held for others	<u>40,371</u>
Total current liabilities	<u>40,371</u>
<b>NET ASSETS</b>	
Held in trust for employee benefits	<u>-</u>
Total liabilities and net assets	<u>\$ 40,371</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Waldo conform to generally accepted accounting principles applicable to governmental units. The following is a summary of the more significant of such policies.

In June of 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. Certain of the significant changes in the Statement include the following:

The financial statements include:

A Management's Discussion and Analysis (MD&A) section providing an analysis of the County's overall financial position and results of operations.

Financial statements prepared using full accrual accounting for all of the Authority's activities, including infrastructure (roads, bridges, sewer mains, etc.).

A change in the fund financial statements to focus on the major funds. These and other changes are reflected in the accompanying financial statements (including the notes to the financial statements).

Principles Determining Scope of Reporting Entity

The financial statements of the County consist only of the funds of the County of Waldo, Maine.

Basic Financial Statements - Government-Wide Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The County's activities are all categorized as governmental activities.

In the government-wide Statement of Net Assets, the governmental activity column is (a) presented on a consolidated basis by column, and (b) is reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net assets are reported in two parts - invested in capital assets, net of related debt and unrestricted net assets.

COUNTY OF WALDO, MAINE

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions (Registry of Deeds, Sheriff's Department, etc.). The functions are also supported by general government revenues (taxes, certain intergovernmental revenues and charges for services, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The County does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the County as an entity and the change in the County's net assets resulting from the current year's activities.

Basic Financial Statements - Fund Financial Statements

The financial transactions of the County are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund type is used by the County:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

- a. The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

COUNTY OF WALDO, MAINE

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities.

2. Fiduciary Funds

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus is on net assets and changes in net assets and is reported using accounting principles similar to proprietary funds. The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

The County's fiduciary funds are presented in the fiduciary fund financial statements by type (private purpose and agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements.

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 relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

Governmental activities in the government-wide financial statements and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

COUNTY OF WALDO, MAINE  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to the general rule include principal and interest on general long-term debt which is recognized when due.

Budget

The annual budget is the financial plan for the operation of the County of Waldo, Maine for the ensuing annual period. The budget process provides for a professional management approach to the establishment of priorities and implementation of work programs while providing an orderly means for control and evaluation of the financial posture of the government.

The County commissioners submit itemized financial estimates in the form of a budget to the advisory committee no later than sixty days before the end of the County's fiscal year. The advisory committee reviews the itemized estimated budget prepared by the County commissioners, together with any supplementary material prepared by the head of each County department or provided by an independent board or institution or another governmental agency. The advisory committee prepares a proposed budget and may increase, decrease or alter the estimated budget based on certain guidelines or restrictions. The advisory committee holds a public hearing in the County on the proposed budget before the end of the County's fiscal year and before the final adoption of the budget. After the public hearing is completed, the advisory committee adopts a final budget and transmits that budget to the County commissioners. The County commissioners may not further increase, decrease, alter or revise the budget adopted by the advisory committee, except by unanimous vote of the County commissioners. If the adopted budget is changed by the County commissioners, the advisory committee may reject that change by a 2/3 vote of its membership. Those actions are final and are not subject to further action by either the County commissioners or the advisory committee.

An annual budget is adopted for the general fund.

COUNTY OF WALDO, MAINE

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments

The County's policy is to state investments at fair value at the balance sheet date.

Revenue Recognition - Property Taxes

The County's property tax for the current year was voted on the assessed value listed as of April 1, 2003, for all real and personal property located in the County. Property taxes were to be paid in one installment.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. All property taxes were collected prior to December 31, 2004.

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end unless designated as carry forwards by the County Commissioners. The County of Waldo's General Fund does not utilize encumbrance accounting, therefore, reservation of fund balance is not provided for at December 31, 2004. Accordingly, no difference exists between actual results and the applicable budgetary data presented in the accompanying combined financial statements.

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.

COUNTY OF WALDO, MAINE

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2004

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Finance Related Legal Provisions

The County has no material violations of finance related provisions.

NOTE 3 - CAPITAL ASSETS

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. The County does not have any infrastructure to be capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

NOTE 3 - CAPITAL ASSETS (CONTINUED)

In 2003, the County undertook a program to record its investment property, plant and equipment. An inventory of all existing assets with a useful life of more than five years and a value of greater than \$5,000 was taken. The assets were valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

GASB Statement No. 34 requires the County to report and depreciate new infrastructure assets effective with the beginning of the current year. Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. The County does not own any infrastructure.

The following is a summary of changes in capital assets at December 31, 2004:

COUNTY OF WALDO, MAINE

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2004

NOTE 3 - CAPITAL ASSETS (CONTINUED)

	<u>Balance</u> <u>01/01/04</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/04</u>
<u>Governmental activities:</u>				
Non-depreciated assets:				
Land	\$ 63,400	\$ 350,000	\$ -	\$ 413,400
Construction in progress	-	-	-	-
	<u>63,400</u>	<u>350,000</u>	<u>-</u>	<u>413,400</u>
Depreciated assets:				
Land improvements	-	-	-	-
Buildings	552,262	-	-	552,262
Machinery & equipment	795,371	79,737	-	875,108
Vehicles	412,000	84,000	-	496,000
Infrastructure	-	-	-	-
	<u>1,759,633</u>	<u>163,737</u>	<u>-</u>	<u>1,923,370</u>
Less: accumulated depreciation	<u>(804,042)</u>	<u>(206,275)</u>	<u>-</u>	<u>(1,010,317)</u>
	955,591	(42,538)	-	913,053
Net capital assets	<u>\$ 1,018,991</u>	<u>\$ 307,462</u>	<u>\$ -</u>	<u>\$ 1,326,453</u>
 <u>Current year depreciation:</u>				
Sheriff				\$ 91,536
Deeds				21,800
Probate				6,590
Communications Center				47,025
County Commissioners				7,685
District Attorney				3,845
Emergency Management				5,931
County-wide				<u>21,863</u>
Total depreciation expenses				<u>\$ 206,275</u>

NOTE 4 - CASH AND INVESTMENTS

The County maintains a cash pool that is available for use by all funds. Each fund type's position of this pool is displayed on the combined balance sheet as "due from other funds" under each funds caption.

Deposits

The County's cash is categorized to give an indication of the level of risk assumed by the County at year-end. These categories are defined as follows:

Category #1 - Insured or collateralized with securities held by the County or by its agent in the County's name.

COUNTY OF WALDO, MAINE

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2004

NOTE 4 - CASH AND INVESTMENTS (CONTINUED)

Category #2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

Category #3 - Uncollateralized. (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name.)

Account Type	Carrying Amount	Bank Balance	#1	#2	#3
Checking accounts	\$ 176,137	\$ 180,211	\$ 180,211	\$ -	\$ -
Money market accounts	87,331	84,406	84,406	-	-
Savings accounts	20,703	20,703	20,703	-	-
Sweep accounts	763,662	895,564	-	895,564	-
	<u>\$ 1,047,833</u>	<u>\$ 1,180,884</u>	<u>\$ 285,320</u>	<u>\$ 895,564</u>	<u>\$ -</u>

NOTE 5 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at December 31, 2004 consisted of the following individual fund receivables and payables:

GENERAL FUND

Special revenue funds:

Contingency	\$ -	\$ 50,000
Detail	-	41
	<u>\$ -</u>	<u>\$ 50,041</u>

SPECIAL REVENUE FUNDS:

General fund		
Contingency	\$ 50,000	\$ -
Detail	41	-
	<u>\$ 50,041</u>	<u>\$ -</u>

NOTE 6 - ALLOWANCE FOR DOUBTFUL ACCOUNTS

The allowance for doubtful accounts was estimated to be \$0 at December 31, 2004.

COUNTY OF WALDO, MAINE

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2004

NOTE 7 - LONG-TERM DEBT

The General Fund of the County is used to pay for all long-term debt. A summary of long-term debt is as follows:

The following is a summary of outstanding bonds payable:

Union Trust Company 5.625% Communications Center Bond due in annual installments of principal and interest through July of 2010	<u>\$ 360,000</u>
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The following is a summary of bond transactions of the County for the year ended December 31, 2004:

The following is a summary of outstanding bond principal and interest requirements for the next five fiscal years ending December 31:

	<u>Principal</u>	<u>Interest</u>	<u>Debt Service</u>
2005	\$ 60,000	\$ 20,250	\$ 80,250
2006	60,000	16,875	76,875
2007	60,000	13,500	73,500
2008	60,000	10,153	70,153
2009	60,000	6,750	66,750
2010	60,000	3,375	63,375
	<u>\$ 360,000</u>	<u>\$ 70,903</u>	<u>\$ 430,903</u>

NOTE 8 - PENSION PLAN

The County participates in the Maine State Retirement System, a cost sharing agent multi-employer defined benefit pension plan which covers employees who work full-time at the County. The system requires that both employees and the County contribute, and provides retirement, disability and death benefits. Employees are eligible for normal retirement upon reaching the age of sixty and early retirement after completing twenty-five or more years of credited service. Plan members are required to contribute 6.5% of their annual covered salary and the County is required to contribute an actuarially determined rate. The contribution requirements of the plan 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 \$1,177,357. The County's contribution to the plan for the current year was \$43,664. The contribution consisted of the employer match which is 2.8% of covered payroll and an IJUAL monthly contribution. The employer match was \$32,960 and the monthly IJUAL contribution was \$892 per month or \$10,704.

COUNTY OF WALDO, MAINE

NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2004

NOTE 10 - RESTRICTED NET ASSETS

The following net assets have been reserved at December 31, 2004 for the following purposes:

NOTE 11 – COMMITMENTS / CONTINGENCIES

The County is obligated for Maine State Retirement benefits for prior years in the amount of \$111,041. This is for benefits and accrued interest. The final payment will be made during the fiscal year 2005 and is budgeted for in the County budget. The whole amount of the obligation is shown in the financial statements as current.

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.

## Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - General Fund

## COUNTY OF WALDO, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL – GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Budgeted Amounts		Actual	Variance Favorable (Unfavorable)
	Original	Final		
<b>Budgetary Fund Balance, January 1</b>	\$ 474,903	\$ 474,903	\$ 474,903	\$ -
<b>Resources (Inflows):</b>				
Property taxes	5,252,530	5,252,530	5,252,530	-
Intergovernmental				
Community corrections	150,000	150,000	175,000	25,000
State of Maine rent	67,510	67,510	67,510	-
EMA reimbursement	38,137	38,137	46,792	8,655
Jail surcharge	9,000	9,000	13,508	4,508
Charges for services / other fees				
Registry of deeds fees	285,000	285,000	289,642	4,642
Registry of deeds transfer tax	60,000	60,000	79,526	19,526
Registry of probate fees	46,000	46,000	45,293	(707)
Sheriff department	20,000	20,000	17,843	(2,157)
Interest / investment income	5,275	5,275	4,771	(504)
Other revenues	9,200	9,200	13,022	3,822
<b>Amounts Available for Appropriation</b>	<b>6,417,555</b>	<b>6,417,555</b>	<b>6,480,340</b>	<b>62,785</b>
<b>Charges to Appropriation (Outflows):</b>				
Current				
District court	114,526	114,526	110,507	4,019
Emergency management agency	76,273	76,273	74,493	1,780
District attorney	134,330	134,330	109,354	24,976
County commissioners	322,244	322,244	315,263	6,981
County treasurer	48,690	48,690	46,771	1,919
Courthouse	89,966	89,966	83,016	6,950
Jail	1,725,201	1,725,201	1,756,205	(31,004)
Registrar of deeds	209,116	209,116	201,049	8,067
Probate court	169,751	169,751	161,492	8,259
Sheriff	873,813	873,813	883,112	(9,299)
Communications center	644,620	644,620	624,676	19,944
Advertising / promotion	3,500	3,500	3,500	-
Auditing	5,000	5,000	7,250	(2,250)
Waldo County Extension Office	55,881	55,881	58,014	(2,133)
Employee benefits	961,088	961,088	980,731	(19,643)
Soil / water conservation	19,675	19,675	19,675	-
Records preservation	19,311	19,311	12,159	7,152
Debt service				
Principal	60,000	60,000	60,000	-
Interest	23,700	23,700	23,700	-
Interest on short term debt	55,000	55,000	43,084	11,916
Reserve transfers	460,967	460,967	460,967	-
<b>Total Charges to Appropriation</b>	<b>6,072,652</b>	<b>6,072,652</b>	<b>6,035,018</b>	<b>37,634</b>
<b>Budgetary Fund Balance - December 31</b>	<b>\$ 344,903</b>	<b>\$ 344,903</b>	<b>\$ 445,322</b>	<b>\$ 100,419</b>

See accompanying independent auditors' report.

## Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Departmental Operations – General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Projects Funds
- Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Nonmajor Capital Projects Funds
- Statement of General Capital Assets by Function
- Statement of Changes in General Capital Assets by Function

SCHEDULE A

COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Appropriations	Expenditures	Carried
<b>DISTRICT COURT</b>			
Personnel	\$ 12,676	\$ 11,315	\$ 1,361
Repairs	15,000	15,932	(932)
Cleaning / maintenance	12,290	14,795	(2,505)
Utilities	8,500	6,636	1,864
Fuel	5,500	4,546	954
Maintenance supplies	3,200	2,518	682
Heating / electrical repairs	1,900	2,209	(309)
Snow / rubbish removal	2,500	1,114	1,386
Other expenses	1,125	674	451
Capital outlay	51,835	50,768	1,067
Totals	<u>114,526</u>	<u>110,507</u>	<u>4,019</u>
<b>EMERGENCY MANAGEMENT AGENCY</b>			
Personnel	53,115	53,115	-
Utilities	5,800	4,940	860
Repairs	3,000	3,714	(714)
Telephone	3,000	3,591	(591)
Travel	2,500	2,678	(178)
Fuel	2,075	2,344	(269)
Supplies	3,800	2,361	1,239
Other expenses	2,835	1,202	1,433
Capital outlay	548	548	-
Totals	<u>76,273</u>	<u>74,493</u>	<u>1,780</u>
<b>DISTRICT ATTORNEY</b>			
Personnel	87,365	68,571	18,794
Lab / medical / transcripts	6,900	4,860	2,040
Consulting	6,200	4,955	1,245
Telephone	6,500	6,810	(310)
Witness fees	7,000	4,317	2,683
Copier lease	3,240	3,949	(709)
Office supplies / postage	3,900	3,847	53
Contracted equipment	1,820	1,757	63
Statutes / education	1,500	1,695	(195)
Copier / computer supplies	1,250	887	363
Dues	1,200	846	354
Mileage	1,200	1,963	(763)
Metro / DA central	1,225	1,803	(578)
Other expenses	2,705	1,552	1,153
Capital outlay	2,325	1,542	783
Totals	<u>134,330</u>	<u>109,354</u>	<u>24,976</u>

SCHEDULE A (CONTINUED)  
COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Appropriations	Expenditures	Carried
<b>COUNTY COMMISSIONERS</b>			
Personnel	91,066	92,057	(991)
Professional services	19,500	14,967	4,533
Liability insurance	77,500	76,450	1,050
Dues	3,500	4,981	(1,481)
Telephone	3,000	1,545	1,455
Office supplies	3,100	3,024	76
Binding / rebinding	2,500	2,362	138
Mileage	2,600	2,694	(94)
Equipment repairs	1,500	324	1,176
Statutes	1,400	1,332	68
Printing / engraving	1,300	928	372
Other expenses	6,218	5,779	439
Capital outlay	109,060	108,820	240
Totals	<u>322,244</u>	<u>315,263</u>	<u>6,981</u>
<b>COUNTY TREASURER</b>			
Personnel	33,424	34,223	(799)
Office supplies	2,000	1,758	242
Printing / engraving	2,000	1,549	451
Travel	1,500	230	1,270
Postage	700	752	(52)
Other expenses	2,368	1,684	684
Capital outlay	6,698	6,575	123
Totals	<u>48,690</u>	<u>46,771</u>	<u>1,919</u>
<b>COURTHOUSE</b>			
Personnel	12,676	11,315	1,361
Building repairs	36,425	31,343	5,082
Cleaning / maintenance	12,290	14,795	(2,505)
Fuel	8,000	7,894	106
Electric	7,000	6,884	116
Maintenance supplies	4,000	3,232	768
Heating repairs	3,200	1,187	2,013
Electrical repairs	2,500	2,513	(13)
Water / sewage	2,200	1,750	450
Telephone	1,000	1,053	(53)
Other expenses	675	506	169
Capital outlay	-	544	(544)
Totals	<u>89,966</u>	<u>83,016</u>	<u>6,950</u>

SCHEDULE A (CONTINUED)  
COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Appropriations	Expenditures	Carried
<b>JAIL</b>			
Personnel	953,243	989,121	(35,878)
Board	337,000	341,888	(4,888)
VOA contract	55,500	59,579	(4,079)
Medical supplies	44,500	66,280	(21,780)
Medical	44,000	26,038	17,962
Food	45,000	55,480	(10,480)
Grounds / maintenance	20,000	16,195	3,805
Utilities	20,500	19,069	1,431
Maintenance / supplies	15,188	3,901	11,287
Travel	13,000	19,509	(6,509)
Uniforms / officers	8,500	8,919	(419)
Fuel	7,500	8,221	(721)
Vehicle expense	7,000	8,291	(1,291)
Telephone	6,000	4,110	1,890
Other expenses	9,850	8,586	1,264
Capital outlay	138,420	121,018	17,402
Totals	<u>1,725,201</u>	<u>1,756,205</u>	<u>(31,004)</u>
<b>REGISTRAR OF DEEDS</b>			
Personnel	121,261	115,106	6,155
Microfilming	62,400	63,447	(1,047)
Postage	3,500	3,028	472
Equipment repairs	4,500	4,155	345
Printing / reproduction	3,750	4,168	(418)
Binding	2,000	-	2,000
Telephone	2,000	2,288	(288)
Office supplies	1,500	1,419	81
Other expenses	3,455	2,703	752
Capital outlay	4,750	4,735	15
Totals	<u>209,116</u>	<u>201,049</u>	<u>8,067</u>
<b>PROBATE COURT</b>			
Personnel	139,691	138,555	1,136
Office supplies	3,728	3,638	90
Printing	2,100	1,632	468
Publications / notices	1,900	1,449	451
Meals / lodging	2,800	1,377	1,423
Telephone	1,787	1,767	20
Microfilm	1,825	539	1,286
Postage	1,700	1,691	9
Travel	1,500	410	1,090
Equipment repairs	2,261	1,745	516
Periodicals	1,650	1,225	425
Other expenses	4,830	3,824	1,006
Capital outlay	3,979	3,640	339
Totals	<u>169,751</u>	<u>161,492</u>	<u>8,259</u>

SCHEDULE A (CONTINUED)  
 COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2004

	Appropriations	Expenditures	Carried
<b>SHERIFF</b>			
Personnel	627,036	632,851	(5,815)
Vehicle repairs	60,000	71,560	(11,560)
Telephone	24,000	22,928	1,072
Office / maintenance supplies	14,000	15,487	(1,487)
Uniforms / badges	11,000	13,685	(2,685)
Training / supplies	10,500	8,879	1,621
Travel	6,000	5,901	99
Utilities	4,000	3,068	932
Fuel	3,000	2,236	764
Building maintenance	3,000	646	2,354
Postage	2,000	1,399	601
Statutes / books / periodicals	2,000	1,431	569
Portable radio repairs	1,750	2,049	(299)
Printing	1,500	824	676
Other expenses	2,400	2,098	302
Capital outlay	101,627	98,070	3,557
Totals	<u>873,813</u>	<u>883,112</u>	<u>(9,299)</u>
<b>COMMUNICATIONS CENTER</b>			
Personnel	519,930	506,404	13,526
Tower site operations	17,600	17,728	(128)
Telephone	12,000	9,252	2,748
Repairs / maintenance	13,100	12,469	631
Utilities	9,950	9,118	832
Csh upgrage	5,500	4,467	1,033
Office supplies	3,800	3,570	230
Supplies / training	3,720	3,201	519
Recorder maintenance / materials	3,300	2,906	394
Travel	1,800	2,280	(480)
Teletype	1,400	3,255	(1,855)
Other expenses	3,970	3,106	864
Capital outlay	48,550	46,920	1,630
Totals	<u>644,620</u>	<u>624,676</u>	<u>19,944</u>
<b>ADVERTISING / PROMOTION</b>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
<b>AUDITING</b>	<u>5,000</u>	<u>7,250</u>	<u>(2,250)</u>
<b>DEBT SERVICE</b>			
Principal	60,000	60,000	-
Interest	23,700	23,700	-
Totals	<u>83,700</u>	<u>83,700</u>	<u>-</u>

SCHEDULE A (CONTINUED)  
COUNTY OF WALDO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Appropriations	Expenditures	Carried
<b>INTEREST - OTHER</b>			
Tax anticipation note	35,000	20,757	14,243
Maine State retirement interest	20,000	22,327	(2,327)
Totals	<u>55,000</u>	<u>43,084</u>	<u>11,916</u>
<b>WALDO COUNTY EXTENSION OFFICE</b>			
Contractual	40,631	42,764	(2,133)
Commodities	7,250	7,250	-
Capital outlay	8,000	8,000	-
Totals	<u>55,881</u>	<u>58,014</u>	<u>(2,133)</u>
<b>EMPLOYEE BENEFITS</b>			
Health insurance	621,388	640,438	(19,050)
Fica taxes	200,000	208,795	(8,795)
Workers compensation	55,000	64,681	(9,681)
Maine State retirement	50,000	43,664	6,336
Retirement / annuity	22,000	10,145	11,855
Maine State retirement insurance	12,500	12,784	(284)
Discretionary	200	224	(24)
Totals	<u>961,088</u>	<u>980,731</u>	<u>(19,643)</u>
<b>SOIL / WATER CONSERVATION</b>	<u>19,675</u>	<u>19,675</u>	-
<b>RECORDS PRESERVATION</b>			
Contractual wages	13,230	9,502	3,728
Deacidification / rebinding	2,000	2,000	-
Microfilm	800	-	800
Other expenses	1,331	582	749
Capital outlay	1,950	75	1,875
Totals	<u>19,311</u>	<u>12,159</u>	<u>7,152</u>
<b>RESERVE TRANSFERS</b>			
Hazmat / LEPC	10,000	10,000	-
Technology	35,000	35,000	-
Maine State Retirement Buy Back	116,000	116,000	-
Future county land / building	299,967	299,967	-
Totals	<u>460,967</u>	<u>460,967</u>	-
<b>TOTALS</b>	<u>\$ 6,072,652</u>	<u>\$ 8,035,018</u>	<u>\$ 37,634</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2004

	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<b>ASSETS</b>			
Cash	\$ 228,851	\$ 221,737	\$ 450,588
Accounts receivable	-	-	-
Due from other funds	<u>50,041</u>	<u>-</u>	<u>50,041</u>
 Total assets	 <u>\$ 278,892</u>	 <u>\$ 221,737</u>	 <u>\$ 500,629</u>
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Deferred revenue	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>
 Total liabilities	 <u>-</u>	 <u>-</u>	 <u>-</u>
<b>FUND EQUITY</b>			
Fund balance:			
Reserved for endowments	-	-	-
Unreserved:			
Designated for subsequent years' expenditures	278,892	221,737	500,629
Undesignated	<u>-</u>	<u>-</u>	<u>-</u>
 Total fund equity	 <u>278,892</u>	 <u>221,737</u>	 <u>500,629</u>
 Total liabilities and fund equity	 <u>\$ 278,892</u>	 <u>\$ 221,737</u>	 <u>\$ 500,629</u>

See accompanying independent auditors' report.

## COUNTY OF WALDO, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>			
Grants / other income	\$ 277,242	\$ 32,235	\$ 309,477
Investment income	15	15	30
Total revenues	<u>277,257</u>	<u>32,250</u>	<u>309,507</u>
<b>EXPENDITURES</b>			
Capital outlay	442,577	24,932	467,509
Other	<u>283,198</u>	<u>16</u>	<u>283,214</u>
Total expenses	<u>725,775</u>	<u>24,948</u>	<u>750,723</u>
Net income before other sources	<u>(448,518)</u>	<u>7,302</u>	<u>(441,216)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	454,094	45,000	499,094
Operating transfers (out)	-	<u>(38,127)</u>	<u>(38,127)</u>
Total other financing sources (uses)	<u>454,094</u>	<u>6,873</u>	<u>460,967</u>
Net income	<u>5,576</u>	<u>14,175</u>	<u>19,751</u>
FUND BALANCES - JANUARY 1	<u>273,316</u>	<u>207,562</u>	<u>480,878</u>
FUND BALANCES - DECEMBER 31	<u>\$ 278,892</u>	<u>\$ 221,737</u>	<u>\$ 500,629</u>

See accompanying independent auditors' report and notes to financial statements.

## Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

COUNTY OF WALDO, MAINE

COMBINING BALANCE SHEET -  
NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2004

	Employment Security	LEPC	Equipment Service	Contingency	Severance
<b>ASSETS</b>					
Cash	\$ 6,533	\$ 20,157	\$ 12,173	\$ -	\$ 10,037
Accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	50,000	-
Total assets	<u>\$ 6,533</u>	<u>\$ 20,157</u>	<u>\$ 12,173</u>	<u>\$ 50,000</u>	<u>\$ 10,037</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	-	-
<b>FUND EQUITY</b>					
Fund Balance	-	-	-	-	-
Reserved for endowments	-	-	-	-	-
Unreserved:					
Designated for subsequent years' expenditures	6,533	20,157	12,173	50,000	10,037
Total fund equity	<u>6,533</u>	<u>20,157</u>	<u>12,173</u>	<u>50,000</u>	<u>10,037</u>
Total liabilities and fund equity	\$ 6,533	\$ 20,157	\$ 12,173	\$ 50,000	\$ 10,037

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE

COMBINING BALANCE SHEET -  
NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2004

	Future Facilities Land Buildings	County Planning	Maine State Retirement	Total Active Accounts
<b>ASSETS</b>				
Cash	\$ 15,330	\$ 10,000	\$ -	\$ 74,230
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	50,000
Total assets	\$ 15,330	\$ 10,000	\$ -	\$ 124,230
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
<b>FUND EQUITY</b>				
Fund Balance	-	-	-	-
Reserved for endowments	-	-	-	-
Unreserved:				
Designated for subsequent years' expenditures	15,330	10,000	-	124,230
Total fund equity	15,330	10,000	-	124,230
Total liabilities and fund equity	\$ 15,330	\$ 10,000	\$ -	\$ 124,230

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2004

	Electronic Monitors	Juvenile Detention	Drug Forfeiture	Deeds Surcharge	Community Corrections
<b>ASSETS</b>					
Cash	\$ 2,150	\$ -	\$ 11,191	\$ 44,607	\$ 74,117
Accounts receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Total assets	<u>\$ 2,150</u>	<u>\$ -</u>	<u>\$ 11,191</u>	<u>\$ 44,607</u>	<u>\$ 74,117</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND EQUITY</b>					
Fund Balance	-	-	-	-	-
Reserved for endowments	-	-	-	-	-
Unreserved:					
Designated for subsequent					
years' expenditures	2,150	-	11,191	44,607	74,117
Total fund equity	<u>2,150</u>	<u>-</u>	<u>11,191</u>	<u>44,607</u>	<u>74,117</u>
Total liabilities and fund equity	<u>\$ 2,150</u>	<u>\$ -</u>	<u>\$ 11,191</u>	<u>\$ 44,607</u>	<u>\$ 74,117</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS  
DECEMBER 31, 2004

	Detail	Records Preservation	Total Restricted Accounts
<b>ASSETS</b>			
Cash	\$ 21,938	\$ 618	\$ 154,621
Accounts receivable	-	-	-
Due from other funds	41	-	41
Total assets	<u>\$ 21,979</u>	<u>\$ 618</u>	<u>\$ 154,662</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	-	\$ -
Deferred revenue	-	-	-
Due to other funds	-	-	-
Total liabilities	-	-	-
<b>FUND EQUITY</b>			
Fund Balance	-	-	-
Reserved for endowments	-	-	-
Unreserved:			
Designated for subsequent			
years' expenditures	21,979	618	154,662
Total fund equity	<u>21,979</u>	<u>618</u>	<u>154,662</u>
Total liabilities and fund equity	<u>\$ 21,979</u>	<u>\$ 618</u>	<u>\$ 154,662</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Employment Security	LEPC	Equipment Service	Contingency	Severance
<b>REVENUES</b>					
Grants / other income	\$ -	\$ 40,257	\$ -	\$ -	\$ 3,000
Investment income	-	-	-	-	-
Total revenues	-	40,257	-	-	3,000
<b>EXPENSES</b>					
Capital outlay	-	-	2,375	-	-
Other	11,262	21,670	-	-	963
Total expenses	11,262	21,670	2,375	-	963
Net income before other sources	(11,262)	18,587	(2,375)	-	2,037
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net income	(11,262)	18,587	(2,375)	-	2,037
FUND BALANCES - JANUARY 1	17,795	1,570	14,548	50,000	8,000
FUND BALANCES - DECEMBER 31	\$ 6,533	\$ 20,157	\$ 12,173	\$ 50,000	\$ 10,037

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES –  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>Future Facilities Land Buildings</u>	<u>County Planning</u>	<u>Maine State Retirement</u>	<u>Total Active Accounts</u>
<b>REVENUES</b>				
Grants / other income	\$ 35,000	\$ 10,000	\$ -	\$ 88,257
Investment income	-	15	-	15
Total revenues	<u>35,000</u>	<u>10,015</u>	<u>-</u>	<u>88,272</u>
<b>EXPENSES</b>				
Capital outlay	357,764	-	-	360,139
Other	-	15	116,000	149,910
Total expenses	<u>357,764</u>	<u>15</u>	<u>116,000</u>	<u>510,049</u>
Net income before other sources	(322,764)	10,000	(116,000)	(421,777)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	338,094	-	116,000	454,094
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>338,094</u>	<u>-</u>	<u>116,000</u>	<u>454,094</u>
Net income	15,330	10,000	-	32,317
FUND BALANCES - JANUARY 1	-	-	-	91,913
FUND BALANCES - DECEMBER 31	<u>\$ 15,330</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 124,230</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Electronic Monitors	Juvenile Detention	Drug Forfeiture	Deeds Surcharge	Community Corrections
<b>REVENUES</b>					
Grants / other income	\$ -	\$ -	\$ 1,078	\$ 35,679	\$ 39,472
Investment income	-	-	-	-	-
Total revenues	-	-	1,078	35,679	39,472
<b>EXPENSES</b>					
Capital outlay	-	-	-	82,438	-
Other	-	-	1,800	-	24,535
Total expenses	-	-	1,800	82,438	24,535
Net income before other sources	-	-	(722)	(46,759)	14,937
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net income	-	-	(722)	(46,759)	14,937
FUND BALANCES - JANUARY 1	2,150	-	11,913	91,366	59,180
FUND BALANCES - DECEMBER 31	\$ 2,150	\$ -	\$ 11,191	\$ 44,607	\$ 74,117

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Detail	Records Preservation	Total Restricted Accounts
<b>REVENUES</b>			
Grants / other income	\$ 100,468	\$ 12,288	\$ 188,985
Investment income	-	-	-
Total revenues	<u>100,468</u>	<u>12,288</u>	<u>188,985</u>
<b>EXPENSES</b>			
Capital outlay	-	-	82,438
Other	95,278	11,675	133,288
Total expenses	<u>95,278</u>	<u>11,675</u>	<u>215,726</u>
Net income before other sources	5,190	613	(26,741)
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
Net income	5,190	613	(26,741)
FUND BALANCES - JANUARY 1	<u>16,789</u>	<u>5</u>	<u>181,403</u>
FUND BALANCES - DECEMBER 31	<u>\$ 21,979</u>	<u>\$ 618</u>	<u>\$ 154,662</u>

See accompanying independent auditors' report and notes to financial statements.

### Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

COUNTY OF WALDO, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUND  
DECEMBER 31, 2004

	Vehicle Emergency Replacement	Jail / Sheriff / Facility	Bridge Fund	Courthouses	Facilities - all other	Emergency Shelter
Cash	\$ 12,458	\$ 36,726	\$ -	\$ 27,851	\$ 8,004	\$ 2,775
Accounts receivable	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total assets	<u>\$ 12,458</u>	<u>\$ 36,726</u>	<u>\$ -</u>	<u>\$ 27,851</u>	<u>\$ 8,004</u>	<u>\$ 2,775</u>

LIABILITIES AND FUND EQUITY

Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-

FUND EQUITY

Fund Balance	-	-	-	-	-	-
Reserved for endowments	-	-	-	-	-	-
Unreserved:						
Designated for subsequent						
years' expenditures	12,458	36,726	-	27,851	8,004	2,775
Total fund equity	<u>12,458</u>	<u>36,726</u>	<u>-</u>	<u>27,851</u>	<u>8,004</u>	<u>2,775</u>
Total liabilities and fund equity	<u>\$ 12,458</u>	<u>\$ 36,726</u>	<u>\$ -</u>	<u>\$ 27,851</u>	<u>\$ 8,004</u>	<u>\$ 2,775</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUND  
DECEMBER 31, 2004

	Hazmat / LEPC	Technology	Probate / Deeds / DA	Totals
<b>ASSETS</b>				
Cash	\$ 25,000	\$ 81,464	\$ 27,459	\$ 221,737
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>\$ 25,000</u>	<u>\$ 81,464</u>	<u>\$ 27,459</u>	<u>\$ 221,737</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Deferred revenue	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND EQUITY</b>				
Fund Balance	-	-	-	-
Reserved for endowments	-	-	-	-
Unreserved:				
Designated for subsequent				
years' expenditures	25,000	81,464	27,459	221,737
Total fund equity	<u>25,000</u>	<u>81,464</u>	<u>27,459</u>	<u>221,737</u>
Total liabilities and fund equity	<u>\$ 25,000</u>	<u>\$ 81,464</u>	<u>\$ 27,459</u>	<u>\$ 221,737</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES –  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Vehicle Emergency Replacement	Jail / Sheriff / Facility	Bridge Fund	Courthouses	Facilities - all other	Emergency Shelter
<b>REVENUES</b>						
Grants / other income	\$ 11,245	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Investment income	-	-	-	15	-	-
Total revenues	<u>11,245</u>	-	-	<u>10,015</u>	-	-
<b>EXPENSES</b>						
Capital outlay	11,534	3,265	-	-	-	-
Other	-	-	-	16	-	-
Total expenses	<u>11,534</u>	<u>3,265</u>	-	<u>16</u>	-	-
Net income before other sources	(289)	(3,265)	-	9,999	-	-
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	-	-	-	-	-	-
Operating transfers (out)	-	-	(38,127)	-	-	-
Total other financing sources (uses)	-	-	(38,127)	-	-	-
Net income	(289)	(3,265)	(38,127)	9,999	-	-
FUND BALANCES - JANUARY 1	12,747	39,991	38,127	17,852	8,004	2,775
FUND BALANCES - DECEMBER 31	<u>\$ 12,458</u>	<u>\$ 36,726</u>	<u>\$ -</u>	<u>\$ 27,851</u>	<u>\$ 8,004</u>	<u>\$ 2,775</u>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2004

	Hazmat / LEPC	Technology	Probate / Deeds / DA	Totals
<b>REVENUES</b>				
Grants / other income	\$ -	\$ 10,990	\$ -	\$ 32,235
Investment income	-	-	-	15
Total revenues	-	10,990	-	32,250
<b>EXPENSES</b>				
Capital outlay	-	-	10,133	24,932
Other	-	-	-	16
Total expenses	-	-	10,133	24,948
Net income before other sources	-	10,990	(10,133)	7,302
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	10,000	35,000	-	45,000
Operating transfers (out)	-	-	-	(38,127)
Total other financing sources (uses)	10,000	35,000	-	6,873
Net income	10,000	45,990	(10,133)	14,175
FUND BALANCES - JANUARY 1	15,000	35,474	37,592	207,562
FUND BALANCES - DECEMBER 31	\$ 25,000	\$ 81,464	\$ 27,459	\$ 221,737

See accompanying independent auditors' report and notes to financial statements.

## General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets.

COUNTY OF WALDO, MAINE

STATEMENT OF GENERAL CAPITAL ASSETS BY FUNCTION  
DECEMBER 31, 2004

	Land, Non- Depreciable Infrastructure and Construction in Progress	Buildings Machinery, Equipment, Land Improvements Vehicles	Infrastructure	Total
Communications Center	\$ -	\$ 632,424	\$ -	\$ 632,424
Sheriff department	3,000	838,821	-	841,821
County Commissioners	-	39,976	-	39,976
Registry of Deeds	-	109,348	-	109,348
Registry of Probate	-	65,113	-	65,113
District Attorney	-	27,764	-	27,764
Emergency Management	-	29,658	-	29,658
County-wide	410,400	180,266	-	590,666
<b>Total General Capital Assets</b>	<b>413,400</b>	<b>1,923,370</b>	<b>-</b>	<b>2,336,770</b>
<b>Less: Accumulated Depreciation</b>	<b>-</b>	<b>(1,010,317)</b>	<b>-</b>	<b>(1,010,317)</b>
<b>Net General Capital Assets</b>	<b>\$ 413,400</b>	<b>\$ 913,053</b>	<b>\$ -</b>	<b>\$ 1,326,453</b>

See accompanying independent auditors' report and notes to financial statements.

COUNTY OF WALDO, MAINE

STATEMENT OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED DECEMBER 31, 2004

	General Capital Assets 01/01/04	Additions	Deletions	General Capital Assets 12/31/04
Communications Center	\$ 625,367	\$ 7,057	-	\$ 632,424
Sheriff department	714,787	127,034	-	841,821
County Commissioners	36,478	3,498	-	39,976
Registry of Deeds	91,984	17,364	-	109,348
Registry of Probate	64,961	152	-	65,113
District Attorney	25,383	2,381	-	27,764
Emergency Management	23,407	6,251	-	29,658
County-wide	<u>240,666</u>	<u>350,000</u>	-	<u>590,666</u>
Total General Capital Assets	<u>1,823,033</u>	<u>513,737</u>	-	<u>2,336,770</u>
Less: Accumulated Depreciation	<u>(804,042)</u>	<u>(206,275)</u>	-	<u>(1,010,317)</u>
Net General Capital Assets	<u>\$ 1,018,991</u>	<u>\$ 307,462</u>	-	<u>\$ 1,326,453</u>

See accompanying independent auditors' report and notes to financial statements.