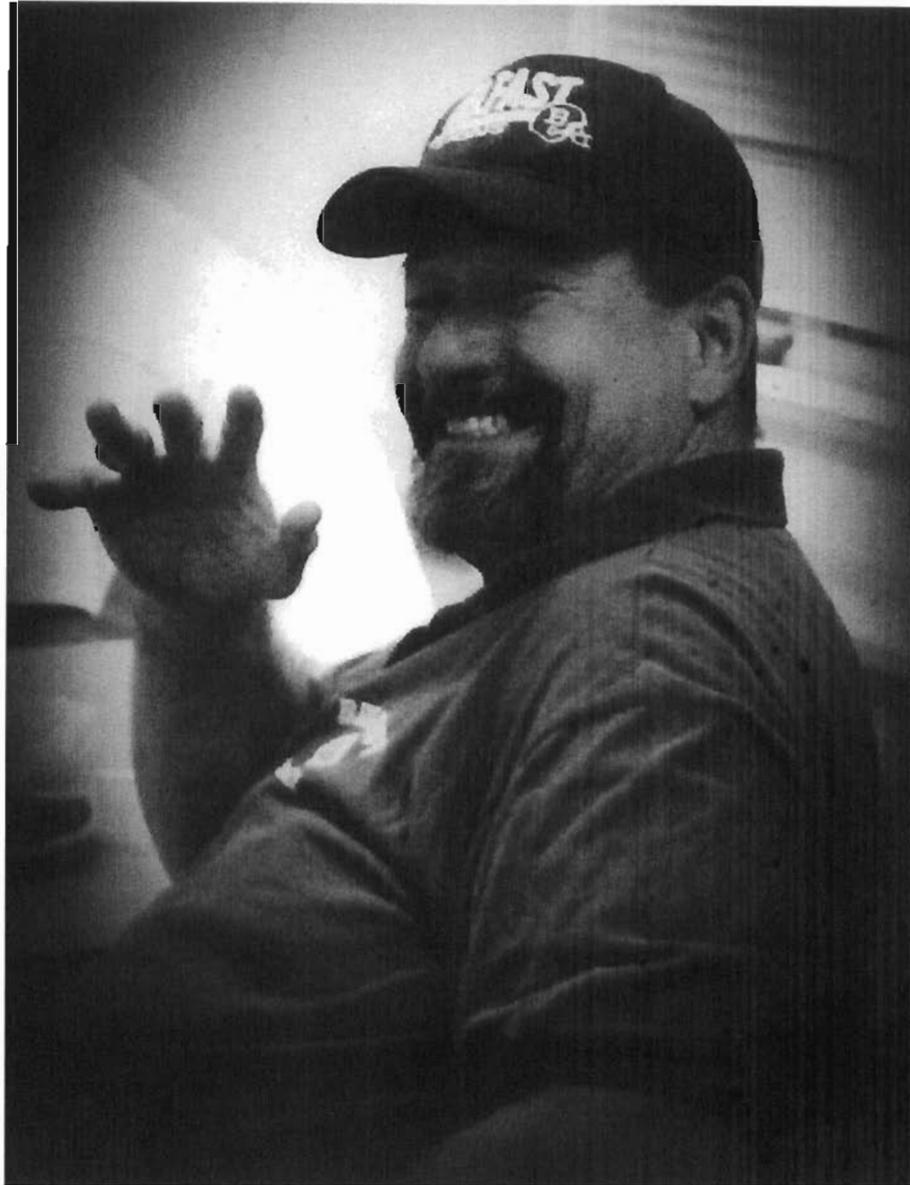




ANNUAL REPORT
OF THE
FINANCIAL CONDITION
OF THE
COUNTY OF WALDO
IN THE
STATE OF MAINE
FOR THE FISCAL YEAR
ENDING
DECEMBER 31, 2005

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WALDO COUNTY ANNUAL REPORT – 2005
Dedicated to
Dennis “The Bear” Bryant
Belfast and Waldo County Regional Communications Center Dispatcher
1988 – 2005
For outstanding service to the Citizens of Waldo County

COUNTY OF WALDO
COUNTY DIRECTORY AND COUNTY OFFICERS
FOR 2005

COUNTY COMMISSIONERS' COURT

| | |
|-----------------------------------|-----------------|
| John M. Hyk | Prospect |
| Charles G. Boetsch | Lincolntonville |
| Amy R. Fowler | Thorndike |
| Barbara L. Arseneau, County Clerk | Belfast |

Meetings are held the second Tuesday of each month.

DISTRICT ATTORNEY

| | |
|--------------------------|------------------|
| District Attorney | Geoffrey Rushlau |
| Deputy District Attorney | Leane 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 | Susan W. Longley |
| 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 (Jan - Sept) | Richard Farris |
| Acting Director (Oct - Dec) | Jethro D. Pease |
| Clerk | Gloria E. Curtis |
| Clerk | Robert N. Lestha |

SHERIFF'S DEPARTMENT

| | |
|---------------------------------|----------------|
| Sheriff | Scott L. Story |
| Chief Deputy | Robert Keating |
| Jail Administrator (Jan - Aug) | Raymond Porter |
| Jail Administrator (Sept - Dec) | Robert Tiner |

WALDO COUNTY BUDGET COMMITTEE

District #1

| | |
|-----------------|---|
| Rachel McDonald | 5 High Street, Belfast, ME 04915 |
| Bradford Payne | 2587 Atlantic Hwy, Lincolnville, ME 04849 |
| Vicki Conover | 457 Ferry Road, Islesboro, ME 04848 |

District #2

| | |
|-------------------|-----------------------------------|
| Samuel Butler | PO Box 152, Winterport, ME 04496 |
| Richard Desmarais | PO Box 313, Searsport, ME 04974 |
| Bill Sneed | 38 Moody Road, Prospect, ME 04981 |

District #3

| | |
|---------------|-------------------------------------|
| James Bennett | 63 Berry Road, Thorndike, ME 04986 |
| Tim Biggs | 27 Smithton Road, Freedom, ME 04941 |

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 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 statement; 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. The article amends the statutory method in sections 2, 701 and 702 by transferring the authority of Waldo County budget to a committee comprised of Waldo County and municipal officials. This article applies only to Waldo County.

YEAR: 2005
COUNTY TAX - BREAKDOWN

| | | |
|---|----|--------------|
| TAX COMMITMENT (approved by Budget Committee) | \$ | 6,189,306.49 |
| AMOUNT TO REDUCE TAX LEVY: | | |
| Revenues - | \$ | 707,000.57 |
| From Surplus - | \$ | 50,000.00 |
| OVERLAY | \$ | 25,000.00 |
| TOTAL TO BE ASSESSED TO TOWNS | \$ | 5,457,305.92 |

| | | |
|----------------------------|--------------------|-----------------|
| <u>AMOUNT TO BE RAISED</u> | <u>VALUATION</u> | <u>TAX RATE</u> |
| \$5,457,305.92 | \$3,149,300,000.00 | 0.001732863 |

MILL RATE OBTAINED AS FOLLOWS: \$5,457,305.92 divide by \$ 3,149,300,000.00
(including \$25,000.00 overlay)

| <u>TOWN</u> | <u>TAX COMMITMENT</u> |
|---|------------------------|
| BELFAST | \$ 1,188,917.41 |
| BELMONT | \$ 82,570.93 |
| BROOKS | \$ 72,433.68 |
| BURNHAM | \$ 126,932.23 |
| FRANKFORT | \$ 93,141.39 |
| FREEDOM | \$ 60,650.21 |
| ISLESBORO | \$ 684,134.37 |
| JACKSON | \$ 43,494.87 |
| KNOX | \$ 64,549.15 |
| LIBERTY | \$ 129,878.09 |
| LINCOLNVILLE | \$ 502,963.53 |
| MONROE | \$ 103,018.71 |
| MONTVILLE | \$ 98,946.49 |
| MORRILL | \$ 69,747.74 |
| NORTHPORT | \$ 435,728.44 |
| PALERMO | \$ 178,658.19 |
| PROSPECT | \$ 52,765.68 |
| SEARSMONT | \$ 175,539.04 |
| SEARSPORT | \$ 330,543.65 |
| STOCKTON SPRINGS | \$ 218,340.76 |
| SWANVILLE | \$ 124,766.15 |
| THORNDIKE | \$ 55,971.48 |
| TROY | \$ 64,029.29 |
| UNITY | \$ 126,845.58 |
| WALDO | \$ 74,513.12 |
| WINTERPORT | \$ 296,666.17 |
| UNORGANIZED - LASELL AND LITTLE BERMUDA | \$ 1,559.58 |
| TOTAL | \$ 5,457,305.92 |

John T. ...

Emily P. ...

Charles Boetsch

2005 PROJECTED REVENUES

| | | |
|-----------------------------|---------------------------|---------------|
| STATE OF MAINE RENT | | \$ 68,524.00 |
| EMERGENCY MANAGEMENT AGENCY | | \$ 43,500.00 |
| JAIL: | | \$ 185,200.00 |
| | JAIL SURCHARGE | \$ 10,000.00 |
| | JAIL BOARD | \$ 200.00 |
| | CORRECTIONS REIMBURSEMENT | \$ 175,000.00 |
| REGISTRY OF DEEDS: | | \$ 367,700.00 |
| | FEEES | \$ 300,000.00 |
| | TRANSFER TAX | \$ 67,500.00 |
| | INTEREST | \$ 200.00 |
| PROBATE COURT | | \$ 46,000.00 |
| SHERIFF | | \$ 19,000.00 |
| INTEREST | | \$ 4,500.00 |
| MISCELLANEOUS INCOME | | \$ 9,700.00 |
| | TOTAL ESTIMATED | \$ 744,124.00 |

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005

| | Capital Reserve Fund | Active Reserve Fund | Restricted Reserve Fund | Total |
|--|----------------------------|---------------------------|-------------------------------|----------------------|
| ASSETS | | | | |
| Cash ----- | \$ 276,501.20 | \$ 235,536.63 | \$ 133,285.34 | \$ 645,323.17 |
| Accounts receivable ----- | - | - | 0.50 | 0.50 |
| Due from other funds ----- | - | - | - | - |
| Total assets ----- | <u>\$ 276,501.20</u> | <u>\$ 235,536.63</u> | <u>\$ 133,285.84</u> | <u>\$ 645,323.67</u> |
| LIABILITIES & FUND BALANCES | | | | |
| LIABILITIES: | | | | |
| Accounts payable ----- | \$ - | \$ - | \$ - | \$ - |
| Due to other funds ----- | 11,250.44 | 1,304.41 | 795.55 | 13,350.40 |
| Payroll related liabilities -- | - | - | - | - |
| Deferred revenue ----- | - | - | - | - |
| Total liabilities ----- | <u>11,250.44</u> | <u>1,304.41</u> | <u>795.55</u> | <u>13,350.40</u> |
| FUND BALANCES: | | | | |
| Reserved ----- | - | - | - | - |
| Designated ----- | 265,250.76 | 234,232.22 | 132,490.29 | 631,973.27 |
| Undesignated ----- | - | - | - | - |
| Total fund balances ----- | <u>265,250.76</u> | <u>234,232.22</u> | <u>132,490.29</u> | <u>631,973.27</u> |
| Total liabilities & fund balanc | <u>\$ 276,501.20</u> | <u>\$ 235,536.63</u> | <u>\$ 133,285.84</u> | <u>\$ 645,323.67</u> |

Waldo County Office of the Sheriff
ANNUAL REPORT
2005

***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 citizens of Waldo County and the Honorable Board of County Commissioners.

I submit for your consideration, a list of the Calls for Service that the Waldo County Sheriff's Office has responded to within the county. You may notice that some of these numbers are down from the previous years. This may be in part due to the implementation of our "Resource Management" agreement with the Maine State Police. Recognizing fully that our property taxes are a severe burden to many of us, I could not in good conscience continue to respond to increased requests for service with more personnel until we made every attempt to maximize our existing law enforcement resources in Waldo County. An agreement with the Maine State Police where two Troopers are dedicated exclusively to the county patrol, along with the three to four Deputy Sheriffs already present, has allowed us to coordinate efforts and provide a greater law enforcement presence in the county. This has also allowed both agencies to better divide and distribute the calls so that response times can be reduced and a greater officer presence available for those more serious calls. I remain convinced that for the most part, in a crisis, people want immediate help and are not concerned that it is a Deputy, Trooper or Municipal Officer, they simply want the assistance.

The Waldo County Sheriff's Office has conducted numerous targeted enforcement programs over the last year to include Underage Drinking Enforcement, OUI, seatbelt and speed enforcement programs. We will continue in the upcoming year to respond to these as well as others problems such as suspended and reckless drivers.

Our jail continues to be at OVER CAPACITY on a daily basis, however our contractual agreement with the Volunteers of America has managed to reduce the number of people we have had to board out to other facilities. Even with this, we were forced to spend nearly \$300,000 for boarding of inmates. This number was down from projections. However as I draft this report, 2006 expenditures are well above projections and may exceed the budgeted amount by several hundred thousand dollars. Continued work in corrections management, implementation of evidence based practices, and continued work to reduce recidivism, will help to minimize the growth of this expense, but will not negate the need for a larger facility.

Civil Service has undergone some change for the execution of civil orders of arrest. What used to consist of a back log of nearly 100 civil orders of arrest has diminished to 3 or 4 on any given day. With collaborating with the courts, sending final notice and finally an arrest by patrol officer, we have been able to successfully execute these orders and keep caught up.

Finally, as I try to remind everyone, we are YOUR Sheriff's Office, and we work for YOU, the citizens of Waldo County, so please feel free to contact this agency for any concerns you may have in your community. We cannot work alone out there, we must continue to have the assistance and support of the community if we are to continue to make Waldo County a great place to live and raise a family.

Sheriff Scott Story

SUMMARY

| | | | |
|-------------------------------|-----|--------------------------|------|
| Rape | 2 | Prowler | 9 |
| Robbery | 2 | Missing Property | 38 |
| Assaults | 115 | General Offense | 51 |
| Burglary | 69 | Civil Complaint | 211 |
| Larceny - theft | 186 | Unlawful Possession | 1 |
| Motor Vehicle Theft | 19 | Relay | 1 |
| Industrial Accident | 2 | Terrorizing/Threatening | 132 |
| Forgery & Counterfeiting | 4 | Serving Paperwork | 799 |
| Fraud | 98 | Foot Patrol | 1 |
| Stolen Property | 4 | Bomb Threat | 3 |
| Escort | 1 | Drug/sale-Manufacturing | 12 |
| Weapons Violations | 1 | Drug/Possession | 66 |
| Child Abuse, Neglect, Abandon | 4 | Harassment | 293 |
| Violation of Liquor Laws | 8 | Animal Complaints | 57 |
| Criminal Mischief | 191 | Incapacitated Person | 9 |
| Sex Offenses | 28 | Mental/Medical | 78 |
| Juvenile Offenses | 24 | Disturbance | 277 |
| Missing Persons | 43 | Arrest | 323 |
| Criminal Trespass | 72 | Reported Death | 30 |
| Vagrancy | 1 | Prisoner Transport | 32 |
| Suspicious Incident | 260 | Motor Vehicle Accident | 674 |
| Message Delivery | 6 | Assist Motorist | 379 |
| Assist Other Agencies | 502 | Public Assist | 613 |
| Bike Patrol | 1 | Special Details | 110 |
| Radar Assignments | 63 | Motor Vehicle Complaints | 457 |
| Recovered Stolen Vehicle | 4 | Bank Alarm | 3 |
| Robbery or Burglar Alarm | 276 | Motor Vehicle Stops | 2255 |

WALDO COUNTY REGIONAL COMMUNICATIONS CENTER
ANNUAL REPORT
2005

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

To The Waldo County Commissioners and all Citizens of Waldo County.

Once again it is my privilege to submit to you this summary of operations for Waldo county Regional Communications Center / 9-1-1 PSAP for year 2005.

Year 2005 was truly a year of change for us here at WRCC. Early on in the year we lost to death our fellow worker and friend, Dennis "The Bear" Bryant. It was truly a time of sadness for all of us. Mid year Dispatcher Monique Brown moved on to a new and exciting career in business and Keith Overlock moved "down over the hill" to become the Facilities Manager for the county. Lorraine Farmer, Katie Jewell and Jenny Kronholm joined the full time ranks to round out our full-time crew.

Late in 2005 our simulcast transmitters came on line at Aborn Hill and a tower on Rte 220 in Liberty, allowing us to transmit from both sites. Sometime in 2006 the Microwave Portion of the build out will be completed giving fire/ems units "voicing capabilities" in that portion of the county.

As 2005 came to close we were still awaiting new 9-1-1 equipment which will include "mapping". Promises were for sometime mid year 2006. Along with the new equipment the will come localized 9-1-1 cell service.

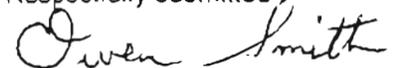
Following are the statistics for year 2005. All categories were up from 2004 and no doubt will continue to grow as the county population increases.

| | |
|---|---------|
| Calls for service (excluding fire and ambulance calls)..... | 26,400 |
| Calls for service fire and ambulance..... | 5,808 |
| Telephone calls received..... | 54,572 |
| E 9-1-1 calls including "abandoned calls"..... | 8,808 |
| Walk-ins (public coming into the center for service)..... | 4,586 |
| Radio Transmissions (all agencies)..... | 77,753 |
| Total activity for 2005..... | 179,761 |

In closing I wish to thank you the Commissioners and all the citizens of Waldo County for your continuing support of your center. As always, we are ready, able and proud to continue serving the citizens of our county. Please be assured that you are in good hands.

We are the men and women of 9-1-1

Respectfully submitted,


Owen Smith, Director Waldo RCC

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 changed 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 |
| Luther Thornton | Liberty |

| | |
|----------------------|------------------|
| Jana T. Wood | Lincolnville |
| Mario Tribuzio | Monroe |
| John York | Montville |
| Jethro Pease | Morrill |
| Mike Alley | Northport |
| Elden Glidden | Palermo |
| Damion Moody | Prospect |
| James Ames | Searsmont |
| Jim Dittmeier | 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

| | |
|------------------------------|------------------------------|
| Jethro Pease | Interim 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 Gillway | Gary Boynton | Virginia Reed |
| Lawrence Greenleaf | Jeff Trafton | Bruce Brierly |
| Mark Blair | Bob Whittier | Greg Boetsch |
| Donald Cnyewski | Duane Seekins | Peter Goodwin |
| Bruce Starrett | Terry Cook | Ted Bartlett |
| Rob Fowler | Bill Jenkins | Donald Trumbull |
| Ben Russell | Jim Dittmeier | Mark Pooler |
| Dan McLean | James Richards | Wanda Rowe |
| Gary Haslam | Yarissa Ortiz | John York |

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

Jethro Pease
Interim Director

To: The Waldo County Commissioners

The Waldo County District Attorney's Office had a productive year in 2005. The number of criminal cases prosecuted in the District Court numbered 1187. We also prosecuted 290 civil violations such as illegal possession of marijuana, alcohol or tobacco, and several hundred motor vehicle infractions. During 2005, 87 juvenile cases were prosecuted by Kendra Potz, the prosecutor who also prosecutes juvenile cases in Knox, Lincoln and Sagadahoc counties. The total number of District Court cases filed in 2005 shows a slight decrease from 2004. The number of cases filed in the Waldo County Superior Court also decreased, from 313 to 273.

Our focus did not change in 2005. We continued to prosecute crimes of domestic violence, child abuse, and the many crimes linked to drug and alcohol use, such as thefts, burglaries and serious motor vehicle violations. Waldo County continues to suffer from a high percentage of crimes attributable to drug and alcohol use. During 2005, there was also a significant increase in the number of cases linked to prescription pill abuse.

Deputy District Attorney Leane Zainea of Searsport and Assistant District Attorney Eric Walker of Belmont continue to ably represent the citizens of Waldo County in our criminal courts. Together they represent nearly 30 years of prosecution service. The citizens of Waldo County and its law enforcement community are fortunate to have such capable and experienced prosecutors. Assistant District Attorney Kendra Potz continues to effectively prosecute cases involving juveniles while balancing the best interest of the juvenile and the community.

The Waldo County District Attorney's Office relies upon its hard working county employees. Carla Rogerson of Searsport completed her second year as the legal secretary. She continues to effectively manage the office budget while maintaining her many other daily responsibilities. Karen Knox of Searsport ably assisted Carla while focusing much of her attention on District Court matters. This year Deborah McAllian of Bucksport joined the staff as the Victim/Witness Advocate. She quickly proved to be a valuable addition to the office and a benefit to the many citizens who needed the service and support of the District Attorney's Office. Lynn Talbot, the child victim/advocate shared between Knox and Waldo counties, worked hard on behalf of our youngest and most vulnerable victims and witnesses.

The Waldo County District Attorney's Office is committed to serving the people of Waldo County, the local law enforcement community and the courts. We will continue to work hard to combat child abuse, domestic violence and other violent crimes, as well as the many property crimes which can be so destructive to the security of our fellow citizens.

Respectfully submitted,
Geoffrey Rusfilau
District Attorney

WALDO COUNTY PROBATE COURT ANNUAL REPORT 2005

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

Our ethic in the Waldo County Probate Court is to treat all parties with whom we come into contact fairly and respectfully. Professionally, we also work hard and take great pride in working efficiently, both in terms of saving people valuable time and stretching county taxpayers valuable dollars.

With the above in mind, we are proud to announce this year's new system to insure co-payments from parties making use of our services. Specifically, it involves parental payments, and it begins when a party asks this Court for appointed counsel or this Court thinks it important to appoint a neutral Visitor or a Guardian ad Litem (who can visit the family, help this Court as a neutral set of eyes and ears, of sorts, and report back to us from the field). To minimize costs as we simultaneously honor these parties' constitutional and statutory rights, we now schedule Ability to Pay hearings, where we work with the parties to determine his/her ability to pay or co-pay for these services. Typically, the resulting Parental Payment ORDER requires the party to make monthly payments, and beyond the "what amount" is due monthly and over time, our ORDER also provides the how, when, where. And should a party miss a payment, our process also includes, first, a kind reminder letter, and if payment still does not arrive, second, what could be called a not-so-kind reminder letter that includes a mention of possible contempt proceedings. And we stated above that we are proud to announce this system, and this is due to the fact that our new Parental Payment system has worked amazingly well at both helping parents understand and honor their obligations and helping this Court save limited taxpayer dollars.

Certainly, we have our wonderfully professional staff to thank for all success. These include Sharon W. Peavey, Deputy Register of Probate and Judith N. Nealley, Probate Clerk and Wanda Pinkham, Probate Clerk. Waldo County citizens can be very proud of the fair, respectful and efficient service that these public servants provide for all.

And to share credit where shared credit is due, we also would like to take this opportunity to thank the very cooperative Waldo County Sheriff's Office. Whenever needed, Sheriff Scott Story, Deputy Sheriff Bob Keating and their deputies have been more than willing and able to help the Waldo County Probate

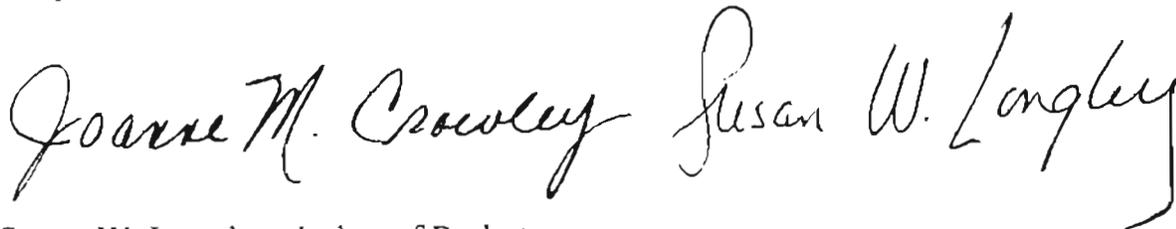
Court. And the Sheriff's Office has helped in a variety of ways, from service to parties to security for us when we sensed the need for added protection.

Beyond the above, we would like to close by stating that the Year 2005 was a very busy year. Specifically, we handled 287 new probate cases and 390 Passport applications. Revenue-wise, statute and rule govern our services and though 2005's revenues exceeded 2004's, again, we are constantly striving to increase efficiencies and save citizens both time and money. For those interested, please also know that we are located at 39A Spring Street in Belfast. Our regular office hours are Monday through Friday from 8:00 a.m. to 4:00 p.m., with Court itself usually in session on Wednesday's. However, our duties also require that we are always ready for the unforeseen emergency, and, as we all know, these can happen any time in the day or night. In other words, our responsibilities here are around-the-clock, without stop, all year.

In closing, we would like to repeat that we in Waldo County Probate Court strive to be fair, respectful and efficient, and we hope this annual update confirms this for you.

Thank you, too, for your own ongoing interest and support. We appreciate.

Respectfully,

Handwritten signatures of Joanne M. Crowley and Susan W. Longley. The signatures are written in black ink and are cursive. Joanne M. Crowley's signature is on the left, and Susan W. Longley's signature is on the right.

Susan W. Longley, Judge of Probate
Joanne M. Crowley, Register of Probate

1 8 6 5 THE UNIVERSITY OF
MAINE
Cooperative Extension

A Member of the University of Maine System



2005 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 over 10,000 Waldo County residents annually. This report provides citizens, community planners and other groups with information about programs offered in 2005 in a variety of areas including Health and Nutrition, Parent Education, 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 2005, one hundred twenty-two families received home visits and another 150 families received information by mail. Of the families that enrolled prenatally, all got regular prenatal care and only one 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-six 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

The Waldo County TRIAD is a three-way partnership of residents, local organizations, and law enforcement joined to improve the safety of seniors through education and service. All services and supplies are provided free of charge to Waldo County citizens. Each participating agency brings its resources to help keep the group moving ahead.

In 2005 Cooperative Extension wrote a quarterly TRIAD newsletter containing articles on current scams, ways to avoid victimization, tips on personal safety and related topics. This was mailed to approximately 2000 residents.

TRIAD also offers the File of Life and the Emergency Beacon Light Flashing Device for people to use in the event of an emergency. The

TRIAD

File of Life is a magnetic pocket holding medical information that is to be kept on the refrigerator. It allows ambulance personnel to have the information needed to begin medical treatment immediately.

The Flashing Device is a chip that fits into an incandescent light socket. The light works as usual under ordinary circumstances. In an emergency, the switch is flipped twice and the bulb flashes, helping emergency personnel to locate a rural house at night.

Extension employees help to distribute the Files and Flashing Devices to older clients with whom they work. More than 2,000 Files and 750 flashing devices were distributed this year throughout Waldo County. Ambulance corps members and police report using the Files and lights many times to help locate people readily and initiate medical

procedures upon arrival. One rural individual reported, having a medical problem, switching the light to flash, and calling 9-1-1. A passerby saw the light flashing and came to the door to help. He knew that someone was in need of help of some sort. The patient had gotten her light from Extension staff and came by to report how comforting it was to know that someone would find her quickly.

Intergency Collaboration

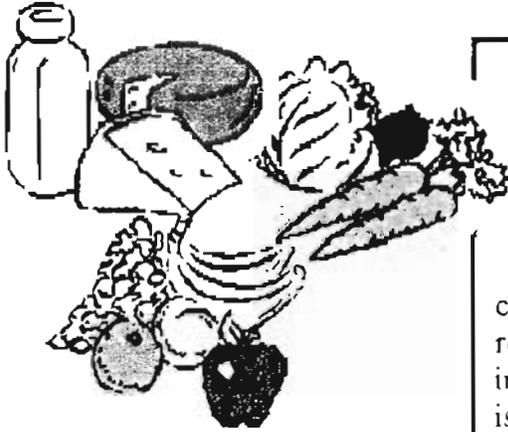
For the past four years, Extension has brought all of the organizations working with older persons together once per month. The purposes of the meetings are:

- to learn more about existing services in order to better help clients,
- to look at needs and try to find ways to fill gaps in services,
- to work to prevent duplication of services and
- to work together where there are overlapping interests in order to bring better services to the public.

One educational support the group participants felt would help them and the public was a directory of local services. Funds were acquired to produce 1,000 copies of a directory that would be distributed to seniors, physicians, agencies and others working with older people. The directory provides details about services, eligibility requirements, and how to contact the organization. No names of contact persons were included in order to help prevent the directory from becoming obsolete in the near future. The directory will be placed on-line so specific sections can be downloaded, as needed. The publication will be updated periodically to allow for program changes.



Nutrition Programs Waldo County



New Nutrition Newsletter

A new newsletter on nutrition was developed this year. It is unlike other nutrition newsletters that Extension produces. The publication is designed to give interested readers in-depth information about a current nutrition subject. It also includes new nutrition research findings and the implications of that information for improving health. The letter will be issued statewide twice each year. This letter will help Extension reach a new audience. It was promoted by leaving copies in physicians' offices, grocery stores, the Hutchinson Center and other places where it might be picked up by those who are not familiar with Cooperative Extension, as well as in the newspapers and other traditional sites.

Nutrition for Seniors

A grant was obtained to provide nutrition and physical activity education to limited income older adults. Staff members of Cooperative Extension and the Healthy Living Project provided a 10-part series to residents in each of two senior housing complexes. The program was designed to help older people learn to meet their dietary needs on a limited budget and to increase their physical activity to improve strength and balance. All participants improved their eating practices and their level of physical activity.



Programs & Information for Waldo County

Diabetes Prevention and Management

One in every three people will develop diabetes. Cooperative Extension can work with people to enhance their knowledge of nutrition so they can learn to prevent or delay the onset of diabetes. A new curriculum was developed that expanded the program to 12 hours of classroom time. The new program is called "Eating Matters with Diabetes" and includes:

- Planning meals
- Preparing good-tasting foods
- Understanding portions
- Selecting foods when away from home
- New recipes and samples and
- Physical activities to meet the exercise needs of people with diabetes.

The previous program used was one adopted from another state. The new program was developed to better reflect Maine eating patterns. It includes more information on eating in restaurants and a whole new section on physical activity. Although Pat Pierson retired as of October, she will continue to offer this program to the residents of Waldo County.

Eat Well Program

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

Eat Well Nutrition Aides teach food and nutrition lessons to both adults and youth. Clients, who are taught individually in their homes, in small community groups, or participate through a correspondence course-Eat Well by Mail, learn to plan and prepare nutritious low cost meals. Nutrition Aides provide nutrition education to low income youth in community programs, schools and after-school programs.

Two Nutrition Aides worked in the Eat Well Program with over 370 limited income adults and youth in Waldo County in 2005.

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

Newsletters Available from UMCE Waldo County

- ◆ **4-H on the Move** - Monthly newsletter covering county, state & national 4-H activities, news and resources
- ◆ **Eat Well** - Quarterly newsletter featuring food topics, nutrition, health, exercise & food safety, emphasizing our Eat Well program
- ◆ **Nibbles for Health** - Published every other month, this newsletter provides information about feeding young children
- ◆ **MFGN** - Published quarterly, Maine Grass Farmers Network features articles & events related to raising animals on pasture
- ◆ **Perspectives** - Monthly newsletter with upcoming programming and events in Waldo County, and informative articles from various program areas
- ◆ **Publications Catalog** - Listing all UMCE publications available
- ◆ **Wellness Matters** - Bi-annual newsletter for current nutrition & healthy living

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 500 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 many different topics throughout the year
- ◆ *Doing Business* – over 200 local entrepreneurs have been featured on a live monthly radio show in the last six years
- ◆ Publications – 20 different business management fact sheets are available in print and on-line

A research project is determining the societal and economic benefit of having trained community facilitators. To date group leaders say they and their groups listen to each other better, are more respectful and get more done.

Virtual Business Education

The UMCE Business program website in Waldo County is the most active in the state! Why? You can listen to business tips, register for workshops, take part in surveys, view a virtual business resource library and more. Check out the headlines on our web site, then check us out!

- ◆ Small & Homebased Business Audio Tips
- ◆ IRS News Releases and Headliners
- ◆ Business Workshops
- ◆ Community Economic Toolbox
- ◆ Business Education by Radio - How Worth While Is It?
- ◆ Business Management Publications
- ◆ Doing Business Radio Show
- ◆ Maine Business Works
- ◆ Small Business Clinics
- ◆ Virtual Resource Library

www.umext.maine.edu/Waldo/waldobusiness.htm



4-H Youth Development

Clubs

4-H community clubs provide youth aged 5-19 with the opportunity to learn life skills. Volunteers give many hours of service to provide youth with opportunities to learn and grow through projects. Currently, there are 4-H clubs in Searsmont, Lincolntown, Palermo, Thorndike, Waldo, and Brooks. Family groups are in Waldo,



Stockton Springs, Palermo and Searsport Responsible citizenship is one of many life skills youth learn through 4-H. Four youth traveled to Washington, DC to take part in a national citizenship program. One Waldo teen took part in National 4-H Congress. 4-H groups received small grants for community service activities: recognizing veteran plots in local cemeteries, growing food to donate to soup kitchens and photographing Special Olympians.

Waldo County 4-H youth reported strengthening these Life Skills:

Camps

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



In-School and After School

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 and Active Family Lifestyles 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 childhood obesity in the U.S. is at an all-time high, and still on the rise. The school nurses of the county's three school districts have long recognized the issue of health problems among our youth related to weight issues and obesity. The school districts are joining

Cooperative Extension, the YMCA, Unity Barn Raisers, Waldo County General Hospital and others to

develop, promote and offer FLASH, a community-based educational program for youth and their families. We know that poor eating habits and physical inactivity are preventable behaviors. The program is designed to change behaviors toward good nutrition practices and regular physical activity. The program started in late fall 2005 and will continue through 2006 at various sites in the county.

| | |
|--|--|
| | HEAD <input checked="" type="checkbox"/> decision making <input type="checkbox"/> critical thinking <input type="checkbox"/> goal setting <input type="checkbox"/> wise use of resources |
| | HEART <input type="checkbox"/> communication <input checked="" type="checkbox"/> cooperation <input checked="" type="checkbox"/> accepting differences <input checked="" type="checkbox"/> sharing <input checked="" type="checkbox"/> nurturing relationships |
| | HANDS <input type="checkbox"/> contributions to a group <input type="checkbox"/> teamwork <input checked="" type="checkbox"/> self motivation |
| | HEALTH <input type="checkbox"/> personal safety <input type="checkbox"/> self-responsibility <input checked="" type="checkbox"/> managing feelings |

Agriculture & Natural Resources



Dairy Farming

awarded a University of Maine System Trustee Professorship in 2005 and received a year long research appointment. Along with the award, Rick received funding to hire summer help in his absence in Waldo County. Josh Bergstrom, a University of Maine animal science student, spent the summer working with Waldo county dairy farmers and helping respond to client calls in the office. He also helped conduct the annual tractor safety course held at Ingraham's equipment in Knox. In 2005, 18 youth and adults successfully completed a new national curriculum and driving exam.

Unity Wetlands Project

Cooperative Extension has been very active with several projects in western Waldo County in association with the Unity Barn Raisers rural initiative. This partnership has led to the successful funding of a project entitled "Unity Wetlands Farm Conservation Plan and Demonstration" for \$178,185. This project was funded by USDA Natural Resources Conservation Service (NRCS). It is anticipated that this is a planning grant with the intention of future funding for implementation in 2008. In 2006, several demonstration projects will be implemented on farms in Thorndike, Unity, Knox and Freedom.



Agriculture Partnerships

Extension continues to partner with other organizations, such as MOFGA and Maine FarmLink. Extension co-sponsored the 2005 Small Farm Field Day at the MOFGA fairgrounds and works to help develop educational programs focused to improve farm profitability. FarmLink works to try and match new farmers with producers who want to retire or sell their farm. Several "matches" were made in 2005. Finally, Waldo County Extension is a partner in the new Maine Grass Farmers Network. This farmer driven initiative received funding from USDA Sustainable Agriculture Research and Education Program and has sponsored two grazing conferences along with numerous pasture walks on Waldo County farms to teach producers about new and alternative grazing techniques to improve the productivity of pasture based livestock systems. In August, Extension helped sponsor a conference held in Unity featuring Temple Grandin, a world renowned animal behaviorist who spoke about animal handling systems.

Research Project

During Rick's "leave" from the Waldo County Extension office, he has been conducting research on new and alternative forage and grain production systems, including organic grains for the growing organic dairy industry. Several new research projects will be conducted in 2006 in Waldo and Kennebec counties.

Home Horticulture

Home Horticulture

Over 145 clients called, e-mailed or came by the Waldo County Extension office asking for help with their home gardens. Questions were asked about growing vegetables, fruits, trees, lawns, shrubs, perennials, annuals and plants for container gardens. Many calls were to ask how to identify and control insect pests, weeds and plant diseases. Answers to

the most frequently asked questions are in bulletins at the office or in our on-line publications catalog www.umext.maine.edu. Extension's Pest Management website <http://www.umext.maine.edu/topics/pest.htm> has a special section for homeowners. Emphasis is on positive identification of pests and diseases, and using cultural methods for control whenever possible. When clients must use a pesticide, they are reminded to always follow label directions.

12th Annual Spring Garden Celebration

Waldo County Extension Association hosted its 12th Annual Spring Garden Celebration at Unity College. Fifteen workshops were offered on varying topics including how to attract birds, arranging flowers, caring for horses, raising pastured poultry, growing raspberries, perennial borders and making cheese. The program raised money for a scholarship, given each year to a student who plans to further their education.

Garden to Garden

The Garden to Garden program was offered in partnership with Knox-Lincoln County office. Participants learned about horticulture in the field at gardens and businesses in three counties. Hands-on learning included composting, soil, insects and disease identification, weeds and field botany, buffer plantings, raised bed family vegetable gardens, stone walls, and Japanese-inspired gardens. The bonus in this program was the wonderfully diverse knowledge from each of the garden hosts.



Home Horticulture

Waldo County Extension Office Gardens

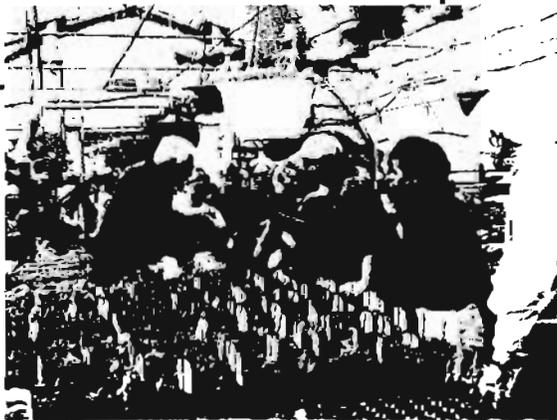
The Waldo County Extension office gardens were tended this year by a core of Master Gardener Volunteers who weeded, thinned, pruned and cared for the extensive plantings. Their work was especially appreciated when the flowers were in bloom during all of spring, summer and fall. Thank you!



Waldo County Master Gardener Volunteer Program

The Waldo County Master Gardener Volunteer Program was held in the fall in partnership with the Knox and Lincoln County office. Participants were given over 40 hours of in-depth training in the art and science of horticulture. The 2004-2005 class focused on ornamentals and learned about soils, compost, basic botany, annuals, perennials, pest and disease management, woody ornamentals, ecological landscaping principles, landscape design, native plants and community volunteerism. Included in the program were three spring workshops - watershed landscaping at Unity Pond,

commercial greenhouse production at Connelly's in Thorndike, and a plant Latin walk and talk at Coastal Maine Botanical Gardens. After the program, Master Gardeners volunteered 40 hours (and more) in their communities to become certified. Their work includes enhancing public parks, libraries, and schools, teaching adults and children about gardening and environmental education, creating demonstration gardens, and growing and donating food for the needy.



Community Food Project

Master Gardeners and home gardeners participated in the Community Food Project, a program funded by a USDA grant and administrated by Unity Barn Raisers. It is designed to bring farmers, families, multiple organizations, including the Cooperative Extension together to create a new model of food system reform. Home gardeners from Waldo County grew over 5000 pounds of produce for area soup kitchens, food banks and community meals. The Volunteer

Regional Food Pantry in Unity reported increased donations of fresh, nutritious food for their clients, many of whom are children.

2005 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.

2005 Staff

Extension Educators:

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

Eat Well Program:

Sandra Dubay - Regional Nutrition Supervisor
Beth Chamberlain
Pat Fraser

4-H Program Aide:

Joyce Weaver

Parents Are Teachers, Too Professionals

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

Support Staff:

Sônia Antunes
Connie Clements
Carolyn Wingate

The County Extension Act

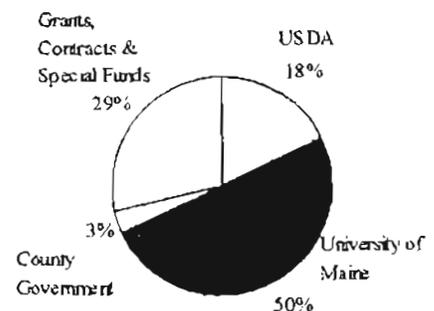
The County Extension Act explains the role of county government in funding local Extension offices:

Cooperative extension work shall consist of the giving of practical demonstrations in agriculture and natural resources, youth development, and home economics and community life and imparting information on those subjects through field demonstrations, publications and otherwise. For the purpose of carrying out this chapter, there may be created in each county or combination of two counties within the State an organization known as a "county extension association," and its services available to all residents of a county. The county extension is viewed as a unique and important educational program of county government. The executive committee of each county extension association shall prepare an annual budget as requested, showing in detail its estimate of the amount of money to be expended under this chapter within the county of counties for the fiscal year. The executive committee shall submit to the board of county commissioners on a date requested by the county commissioners, and the county commissioners may, if they deem it justifiable, adopt an appropriate budget for the county extension program and levy a tax therefor. The amount thus raised by direct taxation within any county or combination of counties for the purposes of this chapter shall be used for the salaries of clerks, provision of office space, supplies, equipment, postage, telephone, a contribution toward the salaries of county educators and such other expenses as necessary to maintain an effective county extension program.¹

¹Excerpted from Title 7, Chapter 7 of the Maine Revised Statutes, §191-§195

University of Maine Cooperative Extension's successful educational programs result from a three-way federal, state and county partnership. UMCE uses funding from Maine counties and the University to match and leverage support from the United States Department of Agriculture, other federal grantors, state agencies and private

UMCE Funding (FY05)



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

WALDO COMMUNITY ACTION PARTNERS

TO: THE HONORABLE COUNTY COMMISSIONERS OF WALDO COUNTY

Gentlemen:

During the period from October 1, 2004 through September 30, 2005, Waldo Community Action Partners (WCAP) provided services with a total value of \$5,885,360 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, located in centers in Unity, Winterport, Searsport and Belfast, worked with 206 children and their families to support and nurture the children's social, emotional, cognitive and physical development. Another 361 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 4,638 people in 2,145 households, with another 524 people in 218 households being assisted in times of crisis. Future energy needs were reduced for 55 households through weatherization, and central heating systems were improved in 93 households. Lifeline programs also helped ensure continued electric service in 886 households and telephone service in 1,900 households. WCAP was able to assist 47 individuals in 25 households replace their above ground storage tanks. Another 102 individuals in 52 households reduced their energy cost through the refrigerator replacement program.

WCAP loans allowed 17 people in 6 households facing health and safety issues in their homes or threatened with homelessness to secure either a low interest, repayable, or deferred loan. Another 8 people were able to have housing repairs covered through grants and forgivable deferred loans secured through the Mid Coast Home Repair Network. The Waldo County Dental Project was able to help 61 people access dental health services. WCAP also channeled donated commodities through food pantries and a soup kitchen to provide meals for an average of 3,309 individuals in 1,234 households.

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 261 individuals in 196 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 1,409,380 miles during program year 2005. 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, 2004 to September 30, 2005

| Program Services Provided | Number Served | Dollar Value Service |
|--|--|----------------------|
| Transportation | 1,409,380 Vehicle Miles | \$ 1,017,541.00 |
| Senior Community Service | 13 Households | \$ 111,493.00 |
| Employment Program (SCSEP) | 13 Individuals | |
| Home Energy Assistance (HEAP) | 2,145 Households 4,638 Individuals | \$ 1,166,358.00 |
| Energy Crisis Intervention (ECIP) | 218 Households 524 Individuals | \$ 43,111.00 |
| Head Start and Child Nutrition | 191 Households 206 Individuals | \$ 1,744,532.00 |
| Weatherization | 55 Households 112 Individuals | \$ 243,676.00 |
| Mid Coast Home Repair Network | 3 Households 8 Individuals | \$ 17,407.00 |
| Donated Commodities (TEFAP and FEMA) | 1,234 Households 3,309 Individuals (monthly, not annually) | \$ 141,514.00 |
| Above Ground Storage Tanks (AST) | 25 Households 47 Individuals | \$ 37,044.00 |
| Central Heating Improvement (CHIP) | 93 Households 201 Individuals | \$ 117,925.00 |
| Dental Program | 61 Individuals 113 Visits | \$ 66,337.00 |
| WCAP Loans | 6 Households 17 Individuals | \$ 6,783.00 |
| Center of Resource & Education (CORE) | 196 Households 261 Individuals | \$ 47,835.00 |
| Electric Lifeline Program (ELP) | 886 Households | \$ 392,836.00 |
| Telephone Lifeline (TLP) | 1,900 Households | \$ 239,400.00 |
| Community Services Block Grant (CSBG) | Supports Food, Housing and CBI programs | \$ 216,068.00 |
| Child Care Food Program | 27 Child Care Homes | \$ 196,263.00 |
| Subsidy to child care homes for nutrition compliance | 361 Individuals 157,921 Meals Served | |
| Credit Assistance | 17 Households | \$ 49,300.00 |
| CMP credit for new single phase electric service | 30 Individuals | |
| PUC Refrigerator Replacement Program | 52 Households 102 Individuals | \$ 29,937.00 |
| | | \$ 5,885,360.00 |

Waldo County SWCD 2005 Major Accomplishments

The Waldo County Soil & Water Conservation District would like to take this opportunity to thank the Commissioners for their continued support throughout the years and are proud to report the following accomplishments the district was able to reach partly as a result of the funding we received from the county in 2005:

- Worked with Knox-Lincoln and Kennebec County SWCDs on the Mid-Coast Regional Envirothon competition held at the Maine State YMCA Camp in which nine high-school teams competed with first, second and third place teams going on to the state competition
- Conducted a county-wide poster contest for grade school children to promote and teach natural resource conservation. Awarded prizes for 1st, 2nd, and 3rd place winners at each grade level and awarded a \$50 savings bond for the county grand prize winner
- Wrote and received two educational grants from MBNA – one for Unity Pond Watershed work and one for 2005 Mid-Coast Envirothon.
- Assisted with 2005 Maine Stream Summit - partnered with Maine DEP
- Conducted a gravel road maintenance/front runner workshop in partnership with DEP
- Honored outstanding conservationist and educator of the year at the 2005 Annual Meeting/Banquet
- Purchased and distributed educational material for soil Stewardship Week, 2005
- Provided approximately 200 individuals with technical assistance
- 74 individuals and units of government installed one or more conservation practices
- Wrote 20 Environmental Quality Incentive Program (EQIP) contracts and allocated \$638,000 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
- Wrote and was awarded two DEP 319 grants: one for Unity Pond Water Quality Monitoring Program and one for Unity Pond and Sandy Stream Survey – Phase II
- Partnered with the Kennebec County and Knox-Lincoln Count SWCD on the Sheepscot River Watershed Management Plan conducting watershed survey work on the portion of the watershed within Waldo County

BLAKE ACCOUNTIN SERVICES

16 Central St. / PO Box 70
Hallowell, ME. 04347-0070
Tel. & Fax (207) 623-1566

County of Waldo, Maine
Audited Financial and Operating Report
For the Year Ended December 31, 2005

ACCOUNTING - AUDITING - CONSULTING - TAX SERVICES

County of Waldo, Maine
Financial and Operating Report
For the Year Ended December 31, 2005

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INDEPENDENT AUDITOR'S REPORT

To the County Commissioners
County of Waldo
Belfast, Maine

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine, as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. I also have audited the financial statements of each of the County's nonmajor governmental funds presented as supplementary information in the accompanying combining and individual fund financial statements as of and for the year ended December 31, 2005, as listed in the table of contents. These financial statements are the responsibility of County of Waldo, Maine's management. My responsibility is to express opinions on these financial statements based on my audit.

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

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Waldo, Maine, as of December 31, 2005, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America. In addition, in my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each nonmajor governmental fund of the County of Waldo, Maine, as of December 31, 2005, 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.

ACCOUNTING - AUDITING - CONSULTING - TAX SERVICES

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

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

Harold A. Blake, C. P. A.

Harold A. Blake, C.P.A.
November 15, 2006

COUNTY OF WALDO
39-B Spring Street
Belfast, Maine

Management's Discussion and Analysis

This discussion and analysis of the County of Waldo, Maine's financial performance is intended to provide an overview of the County's financial activities for its fiscal year ended December 31, 2005. It should be read in conjunction with the County's audited financial statements which follow.

A. Brief Discussion of the Basic Financial Statements.

1. Using This Annual Report.

This annual report consists of a series of financial statements both required and supplementary, the independent auditor's report, and the notes to the financial statements. The government wide Statement of Net Assets and the Statement of Activities provide a long-term view of the County's finances. The fund financial statements, the Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Funds, follow the government wide statements and serve to provide a short-term view of the County's finances. Fund financial statements, also, report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds.

2. Reporting the County as a Whole.

The Statement of Net Assets gives a picture of the County's financial position as of December 31, 2005. When compared to the Statement of Net Assets for the preceding year, the reader will see that the County is better off than it was at the end of 2004. This is most easily seen in the increase in net assets at year end. At the end of 2004, total net assets were \$1,634,543.00; at the end of 2005, the total net assets were 2,021,959.06. In making these calculations, the full accrual basis of accounting is utilized so that all revenues and all expenses are taken into account.

Net assets are the difference between assets and liabilities. Increased net assets indicate that the assets of the County, assets have increased while the call of these assets, the liabilities, have decreased. Most importantly, the increase in assets is in the current asset section and the major decrease in liabilities is in the current liability section. The difference between these two is known as working capital and is a measure of the County's improved financial strength.

The Statement of Activities provides a picture of the County's government wide activities. It reports the County's basic activities – County government offices, County registrars, the District Attorney, the Sheriff's department, and the Jail – and

how they are paid for. Revenues are, primarily, property taxes, state and federal funds, and charges for services.

3. Reporting the County's Most Significant Funds.

The County's funds are reported in the fund financial statements. These are the General Fund, the Grants Management Fund, and the Nonmajor Funds. The General Fund is concerned with the assets, liabilities, and equity of the current government activities. The Grants Management Fund is the Local Emergency Planning Committee whose funds are from or passed through the State of Maine and over which the County Commissioners have little authority. The Nonmajor Funds are composed three major groups of funds – the Capital Reserve Funds, the Active Reserve Funds, and the Restricted Reserve Funds.

B. Condensed Financial Information.

| | County of Waldo, Maine Year End Comparison | |
|---|---|------------------------|
| | <u>2005</u> | <u>2004</u> |
| <u>Assets</u> | | |
| Current assets | \$ 1,333,175.72 | \$ 1,014,810.00 |
| Capital assets, net | <u>1,172,654.31</u> | <u>1,326,453.00</u> |
| Total assets | <u>\$ 2,505,830.03</u> | <u>\$ 2,341,263.00</u> |
| <u>Liabilities</u> | | |
| Current liabilities | \$ 77,216.91 | \$ 239,900.00 |
| Long-term liabilities | <u>406,654.06</u> | <u>466,820.00</u> |
| Total liabilities | <u>483,870.97</u> | <u>706,720.00</u> |
| <u>Net Assets</u> | | |
| Investment in capital assets net of related debt | 872,820.25 | 966,453.00 |
| Other net assets | <u>1,149,138.81</u> | <u>668,090.00</u> |
| Total net assets | <u>2,021,959.06</u> | <u>1,634,543.00</u> |
| Total Assets, Liabilities, and Net Assets | <u>\$ 2,505,830.03</u> | <u>\$ 2,341,263.00</u> |

County of Waldo, Maine
Year End Comparison

| | <u>2005</u> | <u>2004</u> |
|---------------------------|----------------------|----------------------|
| <u>REVENUES</u> | | |
| Taxes | \$ 5,457,409.39 | \$ 5,252,530.00 |
| Intergovernmental | 420,643.80 | 612,287.00 |
| Charges for service | 541,729.35 | 432,304.00 |
| Interest | 23,066.81 | 4,801.00 |
| Other | 245,720.25 | 13,022.00 |
| Total revenues | <u>6,688,569.60</u> | <u>6,314,944.00</u> |
| <u>EXPENDITURES</u> | | |
| District court | 61,395.72 | 59,749.00 |
| District attorney | 126,887.44 | 109,354.00 |
| Emergency management | 81,672.66 | 74,493.00 |
| County commissioners | 327,092.65 | 206,933.00 |
| County treasurer | 47,933.83 | 46,771.00 |
| Courthouse | 70,783.87 | 83,016.00 |
| Jail | 1,656,456.10 | 1,648,287.00 |
| Registrar of deeds | 199,179.94 | 201,049.00 |
| Probate court | 173,731.05 | 161,492.00 |
| Sheriff | 942,492.30 | 795,042.00 |
| Communications center | 659,196.12 | 578,956.00 |
| Advertising | 3,500.00 | 3,500.00 |
| Auditing | 4,500.00 | 7,250.00 |
| County extension office | 55,881.43 | 58,014.00 |
| Employee benefits | 1,094,524.58 | 980,731.00 |
| Soil & water conservation | 19,675.00 | 19,675.00 |
| Records preservation | 23,152.72 | 12,159.00 |
| Capital outlay | - | 379,358.00 |
| Other expenses | 562,280.90 | 167,214.00 |
| Depreciation | 220,469.54 | 206,275.00 |
| Interest on debt | 57,747.91 | 66,784.00 |
| Total expenses | <u>6,388,553.76</u> | <u>5,866,102.00</u> |
| <u>CHANGE IN NET</u> | | |
| <u>ASSETS</u> | <u>\$ 300,015.84</u> | <u>\$ 448,842.00</u> |

1. The County as a whole.

County wide analysis focuses on the net assets and the changes in the net assets of the County government. The net assets increased \$387,416.06 for the year or an increase of 23.7%. Of this, the unrestricted net assets, that is, those net assets that are not committed to specific uses but may be use to finance daily operations, accounted for the majority of this increase. Unrestricted net assets increased \$235,141.87 or 14.39%.

2. County transactions.

Revenues for the County increased \$373,625.60 or 5.92%. However, the cost of County operations increased \$522,451.76 or 8.91% which resulted in a positive

change in net assets in the amount of \$300,015.84 which was less than in 2004 by \$148,826.16.

3. County debt.

The amount of County long-term debt has decreased during the year by \$60,165.94 from \$360,000.00 to \$299,834.06. This is a decrease of 16.7%.

The County, also, has a line of credit which is used to cover temporary cash short-falls. During the year the County was forced to utilize temporary borrowing in the amount of \$3,160,000.00 at a cost of \$30,027.85.

Contacting the County's Financial Management:

This financial report is designed to provide the citizens, taxpayers, customers, investors, and creditors of the County of Waldo, Maine, with a general overview of the County's finances. If the reader has any question regarding this report or if the reader needs additional financial information, please, contact the County of Waldo's Treasurer's office at 39-B Spring Street, Belfast, Maine 04915, or call (207) 338-6787.

COUNTY OF WALDO, MAINE

STATEMENT OF NET ASSETS

For the Year Ended December 31, 2005

| | <u>Governmental Activities</u> |
|--|------------------------------------|
| <u>ASSETS</u> | |
| Current Assets: | |
| Cash and equivalents ----- | \$ 1,333,175.22 |
| Accounts receivable ----- | 0.50 |
| Due from other governments ----- | - |
| Total current assets ----- | <u>1,333,175.72</u> |
| Noncurrent Assets: | |
| Land ----- | 413,400.00 |
| Buildings, vehicles, and equipment ----- | 1,923,598.92 |
| Accumulated depreciation ----- | <u>(1,164,344.61)</u> |
| Total noncurrent assets ----- | <u>1,172,654.31</u> |
| Total assets ----- | 2,505,830.03 |
| <u>LIABILITIES</u> | |
| Current liabilities: | |
| Payroll related liabilities ----- | 11,422.13 |
| Deferred revenue ----- | 5,794.78 |
| Current portion of long-term liabilities ----- | <u>60,000.00</u> |
| Total current liabilities ----- | <u>77,216.91</u> |
| Noncurrent liabilities: | |
| Noncurrent bonds payable ----- | 239,834.06 |
| Accrued compensated absences ----- | <u>166,820.00</u> |
| Total noncurrent liabilities ----- | <u>406,654.06</u> |
| <u>NET ASSETS</u> | |
| Invested in fixed assets ----- | 872,820.25 |
| Designated net assets ----- | 746,535.94 |
| Unrestricted net assets ----- | 402,602.87 |
| Total net assets ----- | <u>\$ 2,021,959.06</u> |

See the accompanying notes to the financial statements.

Harold A. Blake, C.P.A.

COUNTY OF WALDO, MAINE
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2005

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Operating Grants & Contributions</u> | <u>Capital Grants & Contributions</u> | <u>Charges for Services</u> | <u>Net (Expenses) Revenues</u> |
|-----------------------------|---------------------|---|---|---------------------------------|------------------------------------|
| Governmental Activities: | | | | | |
| District court ----- | \$ 61,395.72 | \$ - | \$ - | \$ - | \$ (61,395.72) |
| District attorney ----- | 126,887.44 | - | - | - | (126,887.44) |
| Emergency management -- | 81,672.66 | 46,859.03 | - | - | (34,813.63) |
| County commissioners ---- | 327,092.65 | - | - | - | (327,092.65) |
| County treasurer ----- | 47,933.83 | - | - | - | (47,933.83) |
| Courthouse ----- | 70,783.87 | - | - | - | (70,783.87) |
| Jail ----- | 1,656,456.10 | - | - | - | (1,656,456.10) |
| Registrar of deeds ----- | 199,179.94 | - | - | 309,995.26 | 110,815.32 |
| Probate court ----- | 173,731.05 | - | - | 56,867.24 | (116,863.81) |
| Sheriff ----- | 942,492.30 | 175,000.00 | - | 14,400.95 | (753,091.35) |
| Communications center --- | 659,196.12 | - | - | - | (659,196.12) |
| Advertising/promotions --- | 3,500.00 | - | - | - | (3,500.00) |
| Auditing ----- | 4,500.00 | - | - | - | (4,500.00) |
| County extension office --- | 55,881.43 | - | - | - | (55,881.43) |
| Employee benefits ----- | 1,094,524.58 | - | - | - | (1,094,524.58) |
| Soil & water conservation | 19,675.00 | - | - | - | (19,675.00) |
| Records preservation ----- | 23,152.72 | - | - | - | (23,152.72) |
| Other expenditures ----- | 562,280.90 | - | - | - | (562,280.90) |
| Capital outlay ----- | - | - | - | - | - |
| Depreciation ----- | 220,469.54 | - | - | - | (220,469.54) |
| Interest on debt ----- | 57,747.91 | - | - | - | (57,747.91) |
| Totals ----- | <u>6,388,553.76</u> | <u>221,859.03</u> | <u>-</u> | <u>381,263.45</u> | <u>(5,785,431.28)</u> |
| General Revenue: | | | | | |
| Taxes ----- | | | | | 5,457,409.39 |
| Intergovernmental ----- | | | | | 198,784.77 |
| Charges for services ----- | | | | | 160,465.90 |
| Interest ----- | | | | | 23,066.81 |
| Other ----- | | | | | 245,720.25 |
| Total Revenue ----- | | | | | <u>6,085,447.12</u> |
| Change in net assets ----- | | | | | 300,015.84 |
| Beginning net assets ----- | | | | | 1,634,543.00 |
| Adjustments ----- | | | | | <u>87,400.22</u> |
| Ending net assets ----- | | | | | <u>\$ 2,021,959.06</u> |

See the accompanying notes to the financial statements.

Harold A. Blake, C.P.A.

COUNTY OF WALDO, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005

| | General Fund | Grants Management Fund | Nonmajor Funds | Total Governmental Funds |
|--|-----------------------------|------------------------------|-----------------------------|--------------------------------|
| ASSETS | | | | |
| Cash ----- | \$ 673,289.38 | \$ 14,562.67 | \$ 645,323.17 | \$ 1,333,175.22 |
| Accounts receivable ----- | - | - | 0.50 | 0.50 |
| Due from other governments -- | - | - | - | - |
| Due from other funds ----- | 13,350.40 | - | - | 13,350.40 |
| Total assets ----- | <u>\$ 686,639.78</u> | <u>\$ 14,562.67</u> | <u>\$ 645,323.67</u> | <u>\$ 1,346,526.12</u> |
| LIABILITIES & FUND BALANCES | | | | |
| LIABILITIES: | | | | |
| Accounts Payable ----- | \$ - | \$ - | \$ - | \$ - |
| Due to other funds ----- | - | - | 13,350.40 | 13,350.40 |
| Payroll related liabilities ----- | 11,422.13 | - | - | 11,422.13 |
| Deferred revenue ----- | 5,794.78 | - | - | 5,794.78 |
| Total liabilities ----- | <u>17,216.91</u> | <u>-</u> | <u>13,350.40</u> | <u>30,567.31</u> |
| FUND BALANCES: | | | | |
| Reserved ----- | - | - | - | - |
| Designated ----- | 100,000.00 | 14,562.67 | 631,973.27 | 746,535.94 |
| Undesignated ----- | 569,422.87 | - | - | 569,422.87 |
| Total fund balances ----- | <u>669,422.87</u> | <u>14,562.67</u> | <u>631,973.27</u> | <u>1,315,958.81</u> |
| Total liabilities & fund balances | <u>\$ 686,639.78</u> | <u>\$ 14,562.67</u> | <u>\$ 645,323.67</u> | <u>\$ 1,346,526.12</u> |

See the accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
 RECONCILIATION OF THE BALANCE SHEET
 OF GOVERNMENTAL FUNDS TO THE
 STATEMENT OF NET ASSETS
 For the Year Ended December 31, 2005

| | |
|---|------------------------|
| Total fund balance - total governmental funds ----- | \$ 1,315,958.81 |
| Amounts reported for governmental activities in the statement of net assets are different because: | |
| Capital assets are not financial resources and, therefore, are not reported in the funds statement. ----- | 2,336,998.92 |
| Accumulated depreciation, like capital assets, is not a financial resource and, therefore, is not reported in the funds statement. ----- | (1,164,344.61) |
| Long-term debt is not due and payable in the current period and is not reported in the funds statement. ----- | (299,834.06) |
| Accrued compensated absences are not payable in the current period and are not, therefore, reported in the funds statement. ----- | <u>(166,820.00)</u> |
| Net Assets of the Governmental Activities ----- | <u>\$ 2,021,959.06</u> |

See accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005

| | General Fund | Grants Management Fund | Nonmajor Funds | Total Governmental Funds |
|---------------------------------|----------------------|------------------------------|----------------------|--------------------------------|
| REVENUES | | | | |
| Taxes ----- | \$ 5,457,409.39 | \$ - | \$ - | \$ 5,457,409.39 |
| Intergovernmental ----- | 232,519.57 | 188,124.23 | - | 420,643.80 |
| Charges for services ----- | 541,729.35 | - | - | 541,729.35 |
| Interest ----- | 12,435.15 | 23.68 | 10,607.98 | 23,066.81 |
| Other ----- | 21,009.43 | - | 224,710.82 | 245,720.25 |
| Total revenues ----- | <u>6,265,102.89</u> | <u>188,147.91</u> | <u>235,318.80</u> | <u>6,688,569.60</u> |
| EXPENDITURES | | | | |
| District court ----- | 61,395.72 | - | - | 61,395.72 |
| District attorney ----- | 126,887.44 | - | - | 126,887.44 |
| Emergency management ----- | 81,672.66 | - | - | 81,672.66 |
| County commissioners ----- | 327,092.65 | - | - | 327,092.65 |
| County treasurer ----- | 47,933.83 | - | - | 47,933.83 |
| Courthouse ----- | 70,783.87 | - | - | 70,783.87 |
| Jail ----- | 1,656,456.10 | - | - | 1,656,456.10 |
| Registrar of deeds ----- | 199,179.94 | - | - | 199,179.94 |
| Probate court ----- | 173,731.05 | - | - | 173,731.05 |
| Sheriff ----- | 942,492.30 | - | - | 942,492.30 |
| Communications center ----- | 659,196.12 | - | - | 659,196.12 |
| Advertising ----- | 3,500.00 | - | - | 3,500.00 |
| Auditing ----- | 4,500.00 | - | - | 4,500.00 |
| County extension office ----- | 55,881.43 | - | - | 55,881.43 |
| Employee benefits ----- | 1,094,524.58 | - | - | 1,094,524.58 |
| Soil & water conservation ----- | 19,675.00 | - | - | 19,675.00 |
| Records preservation ----- | 23,152.72 | - | - | 23,152.72 |
| Miscellaneous ----- | - | 193,742.31 | 368,538.59 | 562,280.90 |
| Debt service ----- | 117,913.85 | - | - | 117,913.85 |
| Total expenditures ----- | <u>5,665,969.26</u> | <u>193,742.31</u> | <u>368,538.59</u> | <u>6,228,250.16</u> |
| Excess revenues/(expenditures) | 599,133.63 | (5,594.40) | (133,219.79) | 460,319.44 |
| OTHER FINANCING | | | | |
| Transferred in ----- | 14,234.79 | - | 348,955.00 | 363,189.79 |
| Transferred out ----- | (348,955.00) | - | (14,234.79) | (363,189.79) |
| Net other financing ----- | <u>(334,720.21)</u> | <u>-</u> | <u>334,720.21</u> | <u>-</u> |
| Net change in fund balance --- | 264,413.42 | (5,594.40) | 201,500.42 | 460,319.44 |
| Beginning fund balances ----- | 404,664.19 | 20,157.07 | 430,472.85 | 855,294.11 |
| Adjustments ----- | 345.26 | - | - | 345.26 |
| Ending fund balances ----- | <u>\$ 669,422.87</u> | <u>\$ 14,562.67</u> | <u>\$ 631,973.27</u> | <u>\$ 1,315,958.81</u> |

See accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
 RECONCILIATION OF THE STATEMENT OF
 REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCES OF GOVERNMENTAL
 TO THE STATEMENT OF NET ACTIVITIES
 For the Year Ended December 31, 2005

| | |
|--|----------------------|
| Net change in fund balances - total governmental funds ----- | \$ 460,319.44 |
| <p>Amounts reported for governmental activities in the statement of activities are different because:</p> | |
| <p>Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and is reported as depreciation expense. -----</p> | (220,469.54) |
| <p>Repayment of debt principal is an expenditure in the governmental funds, but, the repayment of debt reduces long-term liabilities in the statement of net assets and, therefore, does is not treated as an expenditure in the statement of activities. -----</p> | <u>60,165.94</u> |
| Change in net assets of governmental funds ----- | <u>\$ 300,015.84</u> |

See accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
For the year ended December 31, 2005

| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> |
|--------------------------------------|----------------------|----------------------|----------------------|
| REVENUES | | | |
| Taxes ----- | \$ 5,457,409.00 | \$ 5,457,409.39 | \$ 0.39 |
| Intergovernmental ----- | 228,500.00 | 232,519.57 | 4,019.57 |
| Charges for services ----- | 501,224.00 | 541,729.35 | 40,505.35 |
| Interest ----- | 4,700.00 | 12,435.15 | 7,735.15 |
| Other ----- | 9,700.00 | 21,009.43 | 11,309.43 |
| Total revenues ----- | <u>6,201,533.00</u> | <u>6,265,102.89</u> | <u>63,569.89</u> |
| EXPENDITURES | | | |
| District court ----- | 70,813.90 | 61,395.72 | 9,418.18 |
| District attorney ----- | 138,890.00 | 126,887.44 | 12,002.56 |
| Emergency management ----- | 84,098.34 | 81,672.66 | 2,425.68 |
| County commissioners ----- | 335,780.41 | 327,092.65 | 8,687.76 |
| County treasurer ----- | 49,136.99 | 47,933.83 | 1,203.16 |
| Courthouse ----- | 84,038.90 | 70,783.87 | 13,255.03 |
| Jail ----- | 1,755,492.00 | 1,656,456.10 | 99,035.90 |
| Registrar of deeds ----- | 227,434.00 | 199,179.94 | 28,254.06 |
| Probate court ----- | 168,303.88 | 173,731.05 | (5,427.17) |
| Sheriff ----- | 929,502.00 | 942,492.30 | (12,990.30) |
| Communications center ----- | 664,076.57 | 659,196.12 | 4,880.45 |
| Advertising ----- | 3,500.00 | 3,500.00 | - |
| Auditing ----- | 5,500.00 | 4,500.00 | 1,000.00 |
| County extension office ----- | 55,332.00 | 55,881.43 | (549.43) |
| Employee benefits ----- | 1,106,600.00 | 1,094,524.58 | 12,075.42 |
| Soil & water conservation ----- | 19,675.00 | 19,675.00 | - |
| Records preservation ----- | 24,291.50 | 23,152.72 | 1,138.78 |
| Miscellaneous ----- | - | - | - |
| Debt service ----- | 117,886.00 | 117,913.85 | (27.85) |
| Total expenditures ----- | <u>5,840,351.49</u> | <u>5,665,969.26</u> | <u>174,382.23</u> |
| Excess revenues/(expenditures) ----- | 361,181.51 | 599,133.63 | 237,952.12 |
| OTHER FINANCING | | | |
| Transferred in ----- | - | 14,234.79 | 14,234.79 |
| Transferred out ----- | (348,955.00) | (348,955.00) | - |
| Net other financing ----- | <u>(348,955.00)</u> | <u>(334,720.21)</u> | <u>14,234.79</u> |
| Net change in fund balance ----- | 12,226.51 | 264,413.42 | 252,186.91 |
| Beginning fund balances ----- | 404,664.19 | 404,664.19 | - |
| Adjustments ----- | - | 345.26 | 345.26 |
| Ending fund balances ----- | <u>\$ 416,890.70</u> | <u>\$ 669,422.87</u> | <u>\$ 252,532.17</u> |

See the accompanying notes to the financial statements.

Harold A. Blake, C.P.A.

COUNTY OF WALDO, MAINE
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2005

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES.

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

The County has adopted the Government Accounting Standards Board's (GASB) Statement number 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments". As such the "Financial and Operating Report" now contains a "Management's Discussion and Analysis" in which an analysis of the County's overall financial position and the results of its operations is presented.

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

The fund financial statements focus on the major funds and no longer include non-major funds and account groups.

A. Basic Financial Statements.

The County's basic financial statements include both government-wide statements and fund financial statements. The government-wide statements reflect the County as a whole. The fund financial statements report the County's major funds. In each case, all activities reported are categorized as governmental activities since the County has no fiduciary or business type activities.

In the government-wide Statement of Net Assets, the governmental activity is reported on a full accrual, total economic resources basis which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net assets are reported as three components – invested in capital assets, net of related debt, designated for funds with specific purposes, and unrestricted.

The government-wide Statement of Activities reports revenues by type or source and expenses by function (e.g., Sheriff's Department, Jail, etc.). The Statement of Activities presents expenses first. These are followed by related program revenues which serve to reduce the gross expenses to Net Expenses or Revenues. The net figures are then combined with remaining, general revenues to provide the change in net assets.

In the fund financial statements, County financial transactions are reported in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, and fund equity as well as its revenues and expenditures. The various funds are reported by generic classification within the financial statements as governmental funds. The governmental funds are composed of the following:

1. General Fund.
The General Fund is the operating fund of the County. It is used to account for all of the County's financial resources except those required to be reported in another fund.
2. Grants Management Fund.
The Grants Management Fund is the Local Emergency Planning Committee (LEPC) Fund. This fund receives federal funds from the Department of Homeland Security and spends them as directed by the State on operations and administration.
3. Capital Reserve Fund.
The Capital Reserve Fund is made up of a number of subsidiary funds that are used to account for the financial resources set aside for the purchase or construction of capital facilities.
4. Active Reserve Fund.
The Active Reserve Fund is composed of a number of subsidiary funds that are used to account for the financial resources set aside for major maintenance and employee needs.
5. Restricted Reserve Fund.
The Restricted Reserve Fund is composed of a number of subsidiary funds. These funds account for the financial resources set aside for specific activities.

B. Basis of Accounting.

The basis of accounting refers to the method and timing of the recognition of revenues and expenditures or expenses.

1. Government-Wide Financial Statements.

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. In accrual accounting revenues are recognized when they are earned and expenses are recognized when they are incurred.

2. Fund Financial Statements.

The governmental fund financial statements are presented on the modified accrual basis of accounting. In modified accrual accounting, revenues are recognized when they are earned and are likely to be collected.

Expenditures are, generally, recognized when the liability has been incurred whether or not this liability has been paid. The exception to this general rule is debt payment. Debt payments are recognized when they are due.

3. Budget.

The annual budget is the financial plan for the operation of the County of Waldo, Maine, for its fiscal year. The budget process provides for the professional management of the County to establish or to prioritize the annual needs and their related expenses and to determine the necessary sources and amounts of revenue required to pay for these expenses.

The County Commissioners submit itemized financial estimates in the form of a budget to the advisory committee no later than sixty days before the end of the County's fiscal year. The advisory committee reviews the itemized, estimated budget prepared by the County Commissioners together with any supplementary material prepared by the head of each County department, independent board, institution or governmental agency. The advisory committee then prepares a proposed budget. The advisory committee then holds a public hearing in the County on the proposed budget before the end of the County's fiscal year and before the final adoption of the budget. After the public hearing process is completed, the advisory committee adopts a final budget and transmits it to the County Commissioners. The County Commissioners may not further increase, decrease, alter or revise the budget adopted by the advisory committee except by the unanimous vote of the County Commissioners. If the adopted budget is changed by the County Commissioners, the advisory committee may reject the change by a two-thirds (2/3) vote of its members. These actions are final and are not subject to further change by either the County Committee or by the advisory committee.

4. Investments.

The County's policy is to state (i.e., record) investments at their fair value at the balance sheet date.

5. Revenue Recognition – Property Taxes.

The County's property tax for the year was based on the assessed value of the listed real and personal property in the County. Property taxes are calculated by town and are paid by the municipalities in one payment for each town.

Property tax revenue is recognized when the bills are issued since the County's accounting system complies with generally accepted accounting principles and, as such, is full accrual.

6. Compensated Absences.

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

- a. The County's obligation to employees' rights to receive compensation for future absences is attributable to employees' services already rendered.
- b. The obligation relates to rights that vest or accumulate.
- c. The payment of compensation is probable.
- d. The amount can be reasonably estimated.

NOTE 2 – NOTES TO THE FINANCIAL STATEMENTS.

A. Capital Assets.

Capital assets purchased or acquired with an original cost of \$5,000.00 or more, singly or in aggregate, are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Costs incurred for repair or maintenance are expensed in the period in which they are made and not capitalized.

Depreciation on all capital assets, other than land, is provided on the straight line basis over the estimated useful life of the assets. As explained above, the first year of ownership and use is given a half year's depreciation in an effort to match depreciation with use.

The following is a summary of the capital assets by department:

| | |
|-----------------------|---------------|
| Communication Center | \$ 696,346.17 |
| Sheriff's Department | 757,006.51 |
| County Commissioner's | 39,976.00 |
| Registrar of Deeds | 108,800.00 |
| Emergency Management | 29,658.00 |
| Probate Court | 65,112.24 |
| District Attorney | 27,764.00 |

| | |
|----------------|-----------------------|
| District Court | 18,670.00 |
| County Wide | 180,266.00 |
| Land | <u>433,400.00</u> |
| Total | <u>\$2,336,998.92</u> |

B. Cash.

The County maintains cash accounts in the form of bank deposits for each fund. These accounts comply with Maine law and are either insured or collateralized. The balance of each account may be seen in the government wide financial statement and the fund financial statements.

C. Interfund Receivables and Payables.

Interfund receivables and payables are amounts owed by one fund to another. They represent a form of short term borrowing; and, as such, they form a part of the County's cash management system.

Interfund balances at the financial statement date, December 31, 2005, are as follows:

| | <u>Due from</u> | <u>Due to</u> |
|----------------------|--------------------|--------------------|
| General Fund – | | |
| Capital Reserve Fund | \$11,250.44 | \$ |
| Active Reserve Fund | 1,304.41 | |
| Restricted Reserves | <u>795.55</u> | <u>0.00</u> |
| Total | <u>\$13,350.40</u> | <u>\$ 0.00</u> |
| | ===== | ===== |
| Nonmajor Funds – | | |
| Capital Reserve Fund | \$ | \$11,250.44 |
| Active Reserve Fund | | 1,304.41 |
| Restricted Reserves | <u>0.00</u> | <u>795.55</u> |
| Total | <u>\$ 0.00</u> | <u>\$13,350.40</u> |
| | ===== | ===== |

D. Long-term Debt.

Long-term debt of the county was incurred in the construction of the County's Communication Center in the amount of \$430,903.00. It is amortized at a 5.625% interest rate. Payments are made annually and are composed of, at least, \$60,000.00 in principal and interest on the outstanding balance.

The General Fund of the County pays long-term debt. In the government-wide statements, using accrual accounting, only the interest portion of the payment is recognized as expense. The principal portion is a reduction of the amount due. In

Long-term Debt. (continued)

the fund statements, which do not reflect long-term debt as a liability, both the principal and the interest portion of the payment are treated as expenditures.

The following is a summary of the outstanding bond principal and interest payments for the next four years:

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total Paid</u> |
|-------------|------------------|-----------------|-------------------|
| 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 | <u>60,000</u> | <u>3,375</u> | <u>63,375</u> |
| Totals | <u>\$300,000</u> | <u>\$50,653</u> | <u>\$350,653</u> |

E. Pension Plan.

The County participates in the Maine State Retirement System, a cost sharing agent multi-employer defined benefit pension plan that covers employees who work full-time at the County. The system requires that both employees and the County contribute, and provides retirement, disability, and death benefits. Employees are eligible for normal retirement upon reaching the age of sixty and early retirement after completing twenty-five years of credited service. Plan members are required to contribute 6.5% of their annual covered salary and the County is required to contribute an actuarially determined rate. The contribution requirements of the plan member and the county are established by the Maine State Retirement System Board of Trustees.

COUNTY OF WALDO, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
For the Year Ended December 31, 2005

| | <u>Appropriated</u> | <u>Expended</u> | Variance Positive/ (Negative) |
|-----------------------------|---------------------|-------------------|-------------------------------------|
| District Court | | | |
| Personnel | \$ 13,738.90 | \$ 17,078.12 | \$ (3,339.22) |
| Repairs & Maint. | 35,400.00 | 24,320.60 | 11,079.40 |
| Utilities | 8,175.00 | 7,857.73 | 317.27 |
| Fuel | 6,100.00 | 5,361.08 | 738.92 |
| Maint. Supplies | 2,500.00 | 2,274.62 | 225.38 |
| Heat/electrical Repairs | 2,700.00 | 2,943.56 | (243.56) |
| Snow/rubbish Removal | 2,000.00 | 1,360.02 | 639.98 |
| Other Expenses | 200.00 | 199.99 | 0.01 |
| Capital Outlay | - | - | - |
| | <u>70,813.90</u> | <u>61,395.72</u> | <u>9,418.18</u> |
| Emergency Management Agency | | | |
| Personnel | 56,063.34 | 54,540.41 | 1,522.93 |
| Utilities | 8,300.00 | 6,225.71 | 2,074.29 |
| Repairs | 4,700.00 | 6,105.10 | (1,405.10) |
| Telephone | 4,000.00 | 3,386.90 | 613.10 |
| Travel | 2,500.00 | 3,169.96 | (669.96) |
| Fuel | 3,000.00 | 3,393.37 | (393.37) |
| Supplies | 3,875.00 | 3,986.12 | (111.12) |
| Other expenses | 1,660.00 | 865.09 | 794.91 |
| Capital outlay | - | - | - |
| | <u>84,098.34</u> | <u>81,672.66</u> | <u>2,425.68</u> |
| District Attorney | | | |
| Personnel | 87,670.00 | 91,650.92 | (3,980.92) |
| Lab/medical transcripts | 7,900.00 | 1,873.00 | 6,027.00 |
| Consulting | 8,200.00 | 5,574.82 | 2,625.18 |
| Telephone | 6,500.00 | 6,110.67 | 389.33 |
| Witness fees | 7,000.00 | 2,987.12 | 4,012.88 |
| Copier lease | 3,240.00 | 3,100.29 | 139.71 |
| Office supplies/postage | 4,300.00 | 3,810.37 | 489.63 |
| Contracted equipment | 2,000.00 | 2,091.50 | (91.50) |
| Statutes/education | 2,550.00 | 2,155.60 | 394.40 |
| Copier/computer supplies | 1,250.00 | 739.21 | 510.79 |
| Dues | 1,000.00 | 1,115.00 | (115.00) |
| Mileage & travel | 2,350.00 | 2,444.75 | (94.75) |
| Metro/DA central | 2,600.00 | 1,910.11 | 689.89 |
| Other expenses | 705.00 | 389.29 | 315.71 |
| Capital outlay | 1,625.00 | 934.79 | 690.21 |
| | <u>138,890.00</u> | <u>126,887.44</u> | <u>12,002.56</u> |

COUNTY OF WALDO, MAINE
 SCHEDULE OF DEPARTMENTAL OPERATIONS
 For the Year Ended December 31, 2005

| | <u>Appropriated</u> | <u>Expended</u> | <u>Variance Positive/ (Negative)</u> |
|-----------------------|---------------------|-------------------|--|
| County Commissioners | | | |
| Personnel | 113,898.41 | 112,065.80 | 1,832.61 |
| Professional services | 24,500.00 | 30,192.97 | (5,692.97) |
| Liability insurance | 100,750.00 | 91,500.00 | 9,250.00 |
| Dues | 4,612.00 | 3,850.00 | 762.00 |
| Telephone | 3,000.00 | 1,617.66 | 1,382.34 |
| Office supplies | 3,100.00 | 3,013.23 | 86.77 |
| Binding | 2,000.00 | 2,000.00 | - |
| Mileage & travel | 5,000.00 | 4,672.51 | 327.49 |
| Equipment repairs | 1,000.00 | 394.00 | 606.00 |
| Statutes | 1,500.00 | 1,317.50 | 182.50 |
| Printing | 1,000.00 | 932.86 | 67.14 |
| Other expenses | 4,990.00 | 5,193.48 | (203.48) |
| Capital outlay | 70,430.00 | 70,342.64 | 87.36 |
| | <u>335,780.41</u> | <u>327,092.65</u> | <u>8,687.76</u> |
| County Treasurer | | | |
| Personnel | 36,286.99 | 36,258.42 | 28.57 |
| Office Supplies | 1,500.00 | 1,477.13 | 22.87 |
| Printing/engraving | 1,500.00 | 1,400.58 | 99.42 |
| Travel | 500.00 | 612.99 | (112.99) |
| Postage | 1,190.00 | 1,262.10 | (72.10) |
| Other | 1,660.00 | 1,521.17 | 138.83 |
| Capital outlay | 6,500.00 | 5,401.44 | 1,098.56 |
| | <u>49,136.99</u> | <u>47,933.83</u> | <u>1,203.16</u> |
| Courthouse | | | |
| Personnel | 13,738.90 | 12,640.64 | 1,098.26 |
| Repairs | 31,500.00 | 22,482.55 | 9,017.45 |
| Cleaning/maint. | 14,400.00 | 11,944.00 | 2,456.00 |
| Fuel | 9,000.00 | 9,275.13 | (275.13) |
| Electric | 7,500.00 | 7,846.77 | (346.77) |
| Water/sewage | 2,200.00 | 1,838.90 | 361.10 |
| Telephone | 1,000.00 | 1,082.78 | (82.78) |
| Other expenses | 4,700.00 | 3,673.10 | 1,026.90 |
| Capital outlay | - | - | - |
| | <u>84,038.90</u> | <u>70,783.87</u> | <u>13,255.03</u> |

COUNTY OF WALDO, MAINE
 SCHEDULE OF DEPARTMENTAL OPERATIONS
 For the Year Ended December 31, 2005

| | <u>Appropriated</u> | <u>Expended</u> | <u>Variance Positive/ (Negative)</u> |
|---------------------------|---------------------|---------------------|--|
| Jail | | | |
| Personnel | 1,007,746.00 | 1,040,372.40 | (32,626.40) |
| Board | 400,000.00 | 294,190.00 | 105,810.00 |
| VOA contract | 57,746.00 | 45,830.00 | 11,916.00 |
| Medical | 98,000.00 | 81,966.85 | 16,033.15 |
| Food | 46,300.00 | 52,982.59 | (6,682.59) |
| Maintenance | 29,000.00 | 23,166.26 | 5,833.74 |
| Utilities | 26,500.00 | 27,361.34 | (861.34) |
| Travel | 500.00 | 49.97 | 450.03 |
| Other expenses | 41,950.00 | 48,266.96 | (6,316.96) |
| Capital outlay | 47,750.00 | 42,269.73 | 5,480.27 |
| | <u>1,755,492.00</u> | <u>1,656,456.10</u> | <u>99,035.90</u> |
| Registrar of Deeds | | | |
| Personnel | 130,404.00 | 111,778.59 | 18,625.41 |
| Microfilming | 67,400.00 | 61,993.20 | 5,406.80 |
| Postage | 3,725.00 | 2,834.49 | 890.51 |
| Equipment repairs | 2,250.00 | 1,850.00 | 400.00 |
| Printing | 4,550.00 | 4,371.30 | 178.70 |
| Binding | 2,000.00 | 912.63 | 1,087.37 |
| Telephone | 2,200.00 | 2,275.10 | (75.10) |
| Office supplies | 1,500.00 | 1,479.54 | 20.46 |
| Other expenses | 5,405.00 | 3,839.09 | 1,565.91 |
| Capital outlay | 8,000.00 | 7,846.00 | 154.00 |
| | <u>227,434.00</u> | <u>199,179.94</u> | <u>28,254.06</u> |
| Probate Court | | | |
| Personnel | 141,250.88 | 152,739.97 | (11,489.09) |
| Office supplies | 2,500.00 | 2,220.15 | 279.85 |
| Printing | 5,600.00 | 3,312.52 | 2,287.48 |
| Publications | 1,650.00 | 1,114.75 | 535.25 |
| Travel | 5,160.00 | 2,641.51 | 2,518.49 |
| Telephone | 1,920.00 | 1,752.07 | 167.93 |
| Microfilm | 1,325.00 | 1,130.94 | 194.06 |
| Postage | 1,810.00 | 2,090.98 | (280.98) |
| Repairs | 2,275.00 | 1,531.08 | 743.92 |
| Training | 1,000.00 | 1,855.00 | (855.00) |
| Other expenses | 1,780.00 | 1,438.89 | 341.11 |
| Capital outlay | 2,033.00 | 1,903.19 | 129.81 |
| | <u>168,303.88</u> | <u>173,731.05</u> | <u>(5,427.17)</u> |

COUNTY OF WALDO, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
For the Year Ended December 31, 2005

| | <u>Appropriated</u> | <u>Expended</u> | <u>Variance Positive/ (Negative)</u> |
|-------------------------------|---------------------|-------------------|--|
| Sheriff | | | |
| Personnel | 672,402.00 | 670,355.46 | 2,046.54 |
| Vehicle repairs | 80,000.00 | 103,602.10 | (23,602.10) |
| Telephone | 24,000.00 | 22,728.79 | 1,271.21 |
| Office & maint. Supplies | 14,000.00 | 15,261.38 | (1,261.38) |
| Uniforms | 8,500.00 | 12,683.82 | (4,183.82) |
| Training supplies | 10,500.00 | 10,904.58 | (404.58) |
| Travel | 3,600.00 | 2,512.35 | 1,087.65 |
| Utilities | 3,800.00 | 3,429.43 | 370.57 |
| Fuel | 3,500.00 | 3,231.22 | 268.78 |
| Building maintenance | 3,750.00 | 1,942.95 | 1,807.05 |
| Postage | 2,000.00 | 996.80 | 1,003.20 |
| Statutes/books/periodicals | 2,000.00 | 2,137.75 | (137.75) |
| Portable radio repairs | 2,700.00 | 2,865.20 | (165.20) |
| Printing | 1,500.00 | 191.90 | 1,308.10 |
| Other expense | 1,650.00 | 800.00 | 850.00 |
| Capital outlay | 95,600.00 | 88,848.57 | 6,751.43 |
| | <u>929,502.00</u> | <u>942,492.30</u> | <u>(12,990.30)</u> |
| Communications Center | | | |
| Personnel | 549,941.57 | 544,683.85 | 5,257.72 |
| Tower site operations | 18,720.00 | 19,706.38 | (986.38) |
| Telephone | 10,000.00 | 10,131.75 | (131.75) |
| Repairs/maintenance | 12,700.00 | 11,440.82 | 1,259.18 |
| Utilities | 10,250.00 | 11,919.95 | (1,669.95) |
| CSH upgrade | 5,500.00 | 3,782.27 | 1,717.73 |
| Office supplies | 3,000.00 | 2,728.60 | 271.40 |
| Supplies/training | 4,000.00 | 4,560.76 | (560.76) |
| Recorder maint./materials | 2,800.00 | 2,649.69 | 150.31 |
| Travel | 2,200.00 | 2,581.18 | (381.18) |
| Teletype | 1,500.00 | 1,462.14 | 37.86 |
| Other expenses | 3,465.00 | 3,482.41 | (17.41) |
| Capital outlay | 40,000.00 | 40,066.32 | (66.32) |
| | <u>664,076.57</u> | <u>659,196.12</u> | <u>4,880.45</u> |
| Advertising/Promotions | | | |
| Advertising | <u>3,500.00</u> | <u>3,500.00</u> | <u>-</u> |
| Auditing | | | |
| Contract | <u>5,500.00</u> | <u>4,500.00</u> | <u>1,000.00</u> |

COUNTY OF WALDO, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
For the Year Ended December 31, 2005

| | <u>Appropriated</u> | <u>Expended</u> | <u>Variance Positive/ (Negative)</u> |
|-------------------------------|------------------------|------------------------|--|
| Debt Service | | | |
| Bond Principal | 60,050.00 | 60,165.94 | (115.94) |
| Bond Interest | 20,250.00 | 20,134.06 | 115.94 |
| Tax anticipation interest | 30,000.00 | 30,027.85 | (27.85) |
| Maine State Retirement | 7,586.00 | 7,586.00 | - |
| | <u>117,886.00</u> | <u>117,913.85</u> | <u>(27.85)</u> |
| Waldo County Extension Office | | | |
| Contractual | 42,082.00 | 42,631.43 | (549.43) |
| Commodities | 7,250.00 | 7,250.00 | - |
| Capital outlay | 6,000.00 | 6,000.00 | - |
| | <u>55,332.00</u> | <u>55,881.43</u> | <u>(549.43)</u> |
| Employee Benefits | | | |
| Health Insurance | 745,000.00 | 731,984.96 | 13,015.04 |
| FICA taxes | 215,000.00 | 220,262.44 | (5,262.44) |
| Workers compensation | 65,400.00 | 73,510.00 | (8,110.00) |
| Maine State Retirement | 50,000.00 | 44,015.86 | 5,984.14 |
| Retirement/annuity | 18,000.00 | 11,093.98 | 6,906.02 |
| Maine St. Retire. Ins | 13,000.00 | 13,310.34 | (310.34) |
| Discretionary | 200.00 | 347.00 | (147.00) |
| | <u>1,106,600.00</u> | <u>1,094,524.58</u> | <u>12,075.42</u> |
| Soil/Water Conservation | | | |
| | <u>19,675.00</u> | <u>19,675.00</u> | <u>-</u> |
| Records Preservation | | | |
| Contractual wages | 16,537.50 | 16,600.00 | (62.50) |
| Deacidification/rebinding | 1,000.00 | 485.79 | 514.21 |
| Microfilm | 300.00 | 270.00 | 30.00 |
| Other expenses | 4,704.00 | 4,068.99 | 635.01 |
| Capital outlay | 1,750.00 | 1,727.94 | 22.06 |
| | <u>24,291.50</u> | <u>23,152.72</u> | <u>1,138.78</u> |
| Reserve Transfers | | | |
| Hazmat/LEPC | 10,000.00 | 10,000.00 | - |
| Technology | 38,000.00 | 38,000.00 | - |
| Employment Security | 15,000.00 | 15,000.00 | - |
| Records Preservation | 2,500.00 | 2,500.00 | - |
| County Planning | 30,000.00 | 30,000.00 | - |
| Me. St. Retirement Buy Back | 103,455.00 | 103,455.00 | - |
| Future county land/bldg. | 150,000.00 | 150,000.00 | - |
| | <u>301,455.00</u> | <u>301,455.00</u> | <u>-</u> |
| Totals | <u>\$ 6,141,806.49</u> | <u>\$ 5,967,424.26</u> | <u>\$ 174,382.23</u> |

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005

| | Capital Reserve <u>Fund</u> | Active Reserve <u>Fund</u> | Restricted Reserve <u>Fund</u> | <u>Total</u> |
|--|-----------------------------------|----------------------------------|--------------------------------------|-----------------------------|
| ASSETS | | | | |
| Cash ----- | \$ 276,501.20 | \$ 235,536.63 | \$ 133,285.34 | \$ 645,323.17 |
| Accounts receivable ----- | - | - | 0.50 | 0.50 |
| Due from other funds ----- | - | - | - | - |
| Total assets ----- | <u>\$ 276,501.20</u> | <u>\$ 235,536.63</u> | <u>\$ 133,285.84</u> | <u>\$ 645,323.67</u> |
| LIABILITIES & FUND BALANCES | | | | |
| LIABILITIES: | | | | |
| Accounts payable ----- | \$ - | \$ - | \$ - | \$ - |
| Due to other funds ----- | 11,250.44 | 1,304.41 | 795.55 | 13,350.40 |
| Payroll related liabilities -- | - | - | - | - |
| Deferred revenue ----- | - | - | - | - |
| Total liabilities ----- | <u>11,250.44</u> | <u>1,304.41</u> | <u>795.55</u> | <u>13,350.40</u> |
| FUND BALANCES: | | | | |
| Reserved ----- | - | - | - | - |
| Designated ----- | 265,250.76 | 234,232.22 | 132,490.29 | 631,973.27 |
| Undesignated ----- | - | - | - | - |
| Total fund balances ----- | <u>265,250.76</u> | <u>234,232.22</u> | <u>132,490.29</u> | <u>631,973.27</u> |
| Total liabilities & fund balanc | <u>\$ 276,501.20</u> | <u>\$ 235,536.63</u> | <u>\$ 133,285.84</u> | <u>\$ 645,323.67</u> |

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES & CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2005

| | Capital Reserve Fund | Active Reserve Fund | Restricted Reserve Fund | Total |
|--------------------------------|----------------------------|---------------------------|-------------------------------|----------------------|
| <u>REVENUES</u> | | | | |
| Miscellaneous ----- | \$ 18,540.00 | \$ 23,000.00 | \$ 183,170.82 | \$ 224,710.82 |
| Interest ----- | 6,223.28 | 2,188.80 | 2,195.90 | 10,607.98 |
| Total revenues ----- | <u>24,763.28</u> | <u>25,188.80</u> | <u>185,366.72</u> | <u>235,318.80</u> |
| <u>EXPENDITURES</u> | | | | |
| Miscellaneous ----- | 18,000.00 | 141,295.90 | 209,242.69 | 368,538.59 |
| Total expenditures ----- | <u>18,000.00</u> | <u>141,295.90</u> | <u>209,242.69</u> | <u>368,538.59</u> |
| Excess revenues/(expenditures) | 6,763.28 | (116,107.10) | (23,875.97) | (133,219.79) |
| <u>OTHER FINANCING</u> | | | | |
| Transfers in ----- | 48,000.00 | 298,455.00 | 2,500.00 | 348,955.00 |
| Transfers out ----- | (11,250.44) | (2,188.80) | (795.55) | (14,234.79) |
| Total other financing ----- | <u>36,749.56</u> | <u>296,266.20</u> | <u>1,704.45</u> | <u>334,720.21</u> |
| Net income | 43,512.84 | 180,159.10 | (22,171.52) | 201,500.42 |
| FUND BALANCE, 1/1/2005 | <u>221,737.92</u> | <u>54,073.12</u> | <u>154,661.81</u> | <u>201,500.42</u> |
| FUND BALANCE 12/31/2005 | <u>\$ 265,250.76</u> | <u>\$ 234,232.22</u> | <u>\$ 132,490.29</u> | <u>\$ 403,000.84</u> |

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 CAPITAL RESERVE FUNDS

For the Year Ended December 31, 2005

| | Courtthouse | Sheriff & Jail | Probate | | Other Facilities | Emergency Shelter | Emergency Vehicle Replacement | Technology | Hazmat/LEPC | Totals |
|----------------------|--------------|----------------|--------------|--------------|------------------|-------------------|-------------------------------|--------------|---------------|--------|
| | | | Deeds DA | | | | | | | |
| Cash | \$ 27,852.00 | \$ 28,215.67 | \$ 27,459.35 | \$ 18,004.00 | \$ 4,775.00 | \$ 17,457.01 | \$ 117,738.17 | \$ 35,000.00 | \$ 276,501.20 | |
| Accounts receivable | - | - | - | - | - | - | - | - | - | |
| Due from other funds | - | - | - | - | - | - | - | - | - | |
| Total assets | \$ 27,852.00 | \$ 28,215.67 | \$ 27,459.35 | \$ 18,004.00 | \$ 4,775.00 | \$ 17,457.01 | \$ 117,738.17 | \$ 35,000.00 | \$ 276,501.20 | |

LIABILITIES & FUND BALANCES

LIABILITIES:

| | | | | | | | | | |
|-----------------------------|------|------|------|------|------|------|------|-----------|-----------|
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | - | - | - | - | - | - | - | 11,250.44 | 11,250.44 |
| Payroll related liabilities | - | - | - | - | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - | - | - | - | - |
| Total liabilities | - | - | - | - | - | - | - | 11,250.44 | 11,250.44 |

FUND BALANCES:

| | | | | | | | | | |
|------------------------------|--------------|--------------|--------------|--------------|-------------|--------------|---------------|--------------|---------------|
| Reserved | - | - | - | - | - | - | - | - | - |
| Designated | 27,852.00 | 28,215.67 | 27,459.35 | 18,004.00 | 4,775.00 | 17,457.01 | 117,738.17 | 23,749.56 | 265,250.76 |
| Undesignated | - | - | - | - | - | - | - | - | - |
| Total fund balances | 27,852.00 | 28,215.67 | 27,459.35 | 18,004.00 | 4,775.00 | 17,457.01 | 117,738.17 | 23,749.56 | 265,250.76 |
| Total liabilities & fund bal | \$ 27,852.00 | \$ 28,215.67 | \$ 27,459.35 | \$ 18,004.00 | \$ 4,775.00 | \$ 17,457.01 | \$ 117,738.17 | \$ 35,000.00 | \$ 276,501.20 |

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 CAPITAL RESERVE FUNDS

For the Year Ended December 31, 2005

| | Courthouse | Sheriff & Jail | Probate Deeds DA | Other Facilities | Emergency Shelter | Emergency Vehicle Replacement | Technology | Hazmat/LEPC | Totals |
|-------------------------------|--------------|----------------|------------------|------------------|-------------------|-------------------------------|---------------|--------------|---------------|
| <u>REVENUES</u> | | | | | | | | | |
| Miscellaneous | \$ - | \$ 1,540.00 | \$ - | \$ 10,000.00 | \$ 2,000.00 | \$ 5,000.00 | \$ - | \$ - | \$ 18,540.00 |
| Interest | - | - | - | - | - | - | 6,223.28 | - | 6,223.28 |
| Total revenues | - | 1,540.00 | - | 10,000.00 | 2,000.00 | 5,000.00 | 6,223.28 | - | 24,763.28 |
| <u>EXPENDITURES</u> | | | | | | | | | |
| Service charges | - | - | - | - | - | - | - | - | - |
| Miscellaneous | - | 10,050.00 | - | - | - | - | 7,950.00 | - | 18,000.00 |
| Total expenditures | - | 10,050.00 | - | - | - | - | 7,950.00 | - | 18,000.00 |
| Excess revenues/ (expenses) | - | (8,510.00) | - | 10,000.00 | 2,000.00 | 5,000.00 | (1,726.72) | - | 6,763.28 |
| <u>OTHER FINANCING</u> | | | | | | | | | |
| Transferred in | - | - | - | - | - | - | 38,000.00 | 10,000.00 | 48,000.00 |
| Transferred out | - | - | - | - | - | - | - | (11,250.44) | (11,250.44) |
| Total other financing | - | - | - | - | - | - | 38,000.00 | (1,250.44) | 36,749.56 |
| Net change | - | (8,510.00) | - | 10,000.00 | 2,000.00 | 5,000.00 | 36,273.28 | (1,250.44) | 43,512.84 |
| <u>BEGINNING FUND BALANCE</u> | 27,852.00 | 36,725.67 | 27,459.35 | 8,004.00 | 2,775.00 | 12,457.01 | 81,464.89 | 25,000.00 | 221,737.92 |
| <u>ENDING FUND BALANCE</u> | \$ 27,852.00 | \$ 28,215.67 | \$ 27,459.35 | \$ 18,004.00 | \$ 4,775.00 | \$ 17,457.01 | \$ 117,738.17 | \$ 23,749.56 | \$ 265,250.76 |

Harold A. Blake, C.P.A.

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 ACTIVE RESERVE FUNDS

For the Year Ended December 31, 2005

| | County Planning | Future County Land/Bldg. | Employment Security | Equipment Service | Severance | Maine State Retirement | Totals |
|--|--------------------|--------------------------------|------------------------|----------------------|-----------|------------------------------|---------------|
| <u>ASSETS</u> | | | | | | | |
| Cash | \$ 41,469.20 | \$ 166,250.23 | \$ 17,936.24 | \$ 9,425.20 | \$ 455.76 | \$ - | \$ 235,536.63 |
| Due from other fund | - | - | - | - | - | - | - |
| Total assets | \$ 41,469.20 | \$ 166,250.23 | \$ 17,936.24 | \$ 9,425.20 | \$ 455.76 | \$ - | \$ 235,536.63 |
| <u>LIABILITIES & FUND BALANCE</u> | | | | | | | |
| <u>LIABILITIES:</u> | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | 229.66 | 920.70 | 99.33 | 52.20 | 2.52 | - | 1,304.41 |
| Total liabilities | 229.66 | 920.70 | 99.33 | 52.20 | 2.52 | - | 1,304.41 |
| <u>FUND BALANCES:</u> | | | | | | | |
| Designated | 41,239.54 | 165,329.53 | 17,836.91 | 9,373.00 | 453.24 | - | 234,232.22 |
| Undesignated | - | - | - | - | - | - | - |
| Total fund balances | 41,239.54 | 165,329.53 | 17,836.91 | 9,373.00 | 453.24 | - | 234,232.22 |
| Total liabilities and fund balances | \$ 41,469.20 | \$ 166,250.23 | \$ 17,936.24 | \$ 9,425.20 | \$ 455.76 | \$ - | \$ 235,536.63 |

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES
 ACTIVE RESERVE FUNDS
 For the Year Ended December 31, 2005

| | County Planning | Future County Land/Bldg. | Employment Security | Equipment Service | Severance | Maine State Retirement | Totals |
|------------------------------------|--------------------|--------------------------------|------------------------|----------------------|-------------|------------------------------|---------------|
| <u>REVENUES</u> | | | | | | | |
| Miscellaneous | \$ 15,000.00 | \$ - | \$ - | \$ - | \$ 8,000.00 | \$ - | \$ 23,000.00 |
| Interest | 392.67 | 1,542.35 | 158.07 | 86.81 | 4.20 | 4.71 | 2,188.81 |
| Total revenues | 15,392.67 | 1,542.35 | 158.07 | 86.81 | 8,004.20 | 4.71 | 25,188.81 |
| <u>EXPENDITURES</u> | | | | | | | |
| Service charges | - | - | - | - | - | - | - |
| Miscellaneous | 13,760.46 | - | 3,696.72 | 2,800.00 | 17,583.72 | 103,455.00 | 141,295.90 |
| Total expenditures | 13,760.46 | - | 3,696.72 | 2,800.00 | 17,583.72 | 103,455.00 | 141,295.90 |
| Excess revenues/ (expenditures) | 1,632.21 | 1,542.35 | (3,538.65) | (2,713.19) | (9,579.52) | (103,450.29) | (116,107.09) |
| <u>OTHER FINANCING</u> | | | | | | | |
| Transferred in | 30,000.00 | 150,000.00 | 15,000.00 | - | - | 103,455.00 | 298,455.00 |
| Transferred out | (392.67) | (1,542.35) | (158.07) | (86.81) | (4.20) | (4.71) | (2,188.81) |
| Total other financing | 29,607.33 | 148,457.65 | 14,841.93 | (86.81) | (4.20) | 103,450.29 | 296,266.19 |
| Net change in fund balance | 31,239.54 | 150,000.00 | 11,303.28 | (2,800.00) | (9,583.72) | - | 180,159.10 |
| <u>BEGINNING FUND</u> | | | | | | | |
| BALANCE | 10,000.00 | 15,329.53 | 6,533.63 | 12,173.00 | 10,036.96 | - | 54,073.12 |
| <u>ENDING FUND</u> | | | | | | | |
| BALANCE | \$ 41,239.54 | \$ 165,329.53 | \$ 17,836.91 | \$ 9,373.00 | \$ 453.24 | \$ - | \$ 234,232.22 |

Harold A. Blake, C.P.A.
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COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 RESTRICTED RESERVE FUNDS
 For the Year Ended December 31, 2005

| | Community Corrections | Drug Forfeiture | Detail | Deeds Surcharge | Electronic Monitors | Records Preservation | Probate Surcharge | Totals |
|--|--------------------------|---------------------|---------------------|---------------------|------------------------|-------------------------|----------------------|----------------------|
| ASSETS | | | | | | | | |
| Cash | \$ 35,075.24 | \$ 11,818.44 | \$ 36,363.07 | \$ 46,407.92 | \$ 2,169.96 | \$ 1,080.00 | \$ 370.72 | \$ 133,285.35 |
| Accounts receivable | 0.13 | 0.04 | 0.14 | 0.18 | 0.01 | - | - | 0.50 |
| Due from other funds | - | - | - | - | - | - | - | - |
| Total assets | <u>\$ 35,075.37</u> | <u>\$ 11,818.48</u> | <u>\$ 36,363.21</u> | <u>\$ 46,408.10</u> | <u>\$ 2,169.97</u> | <u>\$ 1,080.00</u> | <u>\$ 370.72</u> | <u>\$ 133,285.85</u> |
| LIABILITIES & FUND BALANCES | | | | | | | | |
| LIABILITIES: | | | | | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | 322.57 | 108.69 | 334.41 | - | 19.97 | 9.93 | - | 795.57 |
| Payroll related liabilities | - | - | - | - | - | - | - | - |
| Deferred revenue | - | - | - | - | - | - | - | - |
| Total liabilities | <u>322.57</u> | <u>108.69</u> | <u>334.41</u> | <u>-</u> | <u>19.97</u> | <u>9.93</u> | <u>-</u> | <u>795.57</u> |
| FUND BALANCES: | | | | | | | | |
| Reserved | - | - | - | - | - | - | - | - |
| Designated | 34,752.80 | 11,709.79 | 36,028.80 | 46,408.10 | 2,150.00 | 1,070.07 | 370.72 | 132,490.28 |
| Undesignated | - | - | - | - | - | - | - | - |
| Total fund balances | <u>34,752.80</u> | <u>11,709.79</u> | <u>36,028.80</u> | <u>46,408.10</u> | <u>2,150.00</u> | <u>1,070.07</u> | <u>370.72</u> | <u>132,490.28</u> |
| Total liabilities & fund balances | <u>\$ 35,075.37</u> | <u>\$ 11,818.48</u> | <u>\$ 36,363.21</u> | <u>\$ 46,408.10</u> | <u>\$ 2,169.97</u> | <u>\$ 1,080.00</u> | <u>\$ 370.72</u> | <u>\$ 133,285.85</u> |

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 RESTRICTED RESERVE FUNDS

For the Year Ended December 31, 2005

| | Community Corrections | Drug Forefeiture | Detail | Deeds Surcharge | Electronic Monitors | Records Preservation | Probate Surcharge | Totals |
|-----------------------------------|--------------------------|---------------------|--------------|--------------------|------------------------|-------------------------|----------------------|---------------|
| <u>REVENUES</u> | | | | | | | | |
| Miscellaneous ----- | \$ 41,035.67 | \$ 3,498.44 | \$ 98,892.71 | \$ 34,896.00 | \$ - | \$ 4,478.00 | \$ 370.00 | \$ 183,170.82 |
| Interest ----- | 322.57 | 108.69 | 334.41 | 1,399.63 | 19.96 | 9.93 | 0.72 | 2,195.91 |
| Total revenues ----- | 41,358.24 | 3,607.13 | 99,227.12 | 36,295.63 | 19.96 | 4,487.93 | 370.72 | 185,366.73 |
| <u>EXPENDITURES</u> | | | | | | | | |
| Service charges ----- | - | - | - | - | - | - | - | - |
| Miscellaneous ----- | 80,400.32 | 2,979.23 | 84,843.15 | 34,494.57 | - | 6,525.43 | - | 209,242.70 |
| Total expenditures --- | 80,400.32 | 2,979.23 | 84,843.15 | 34,494.57 | - | 6,525.43 | - | 209,242.70 |
| Excess revenues/ (expenses) ----- | (39,042.08) | 627.90 | 14,383.97 | 1,801.06 | 19.96 | (2,037.50) | 370.72 | (23,875.97) |
| <u>OTHER FINANCING</u> | | | | | | | | |
| Transferred in ----- | - | - | - | - | - | 2,500.00 | - | 2,500.00 |
| Transferred out ----- | (322.57) | (108.69) | (334.41) | - | (19.96) | (9.93) | - | (795.56) |
| | (322.57) | (108.69) | (334.41) | - | (19.96) | 2,490.07 | - | 1,704.44 |
| Net change ----- | (39,364.65) | 519.21 | 14,049.56 | 1,801.06 | - | 452.57 | 370.72 | (22,171.53) |
| <u>BEGINNING FUND</u> | | | | | | | | |
| BALANCE ----- | 74,117.45 | 11,190.58 | 21,979.24 | 44,607.04 | 2,150.00 | 617.50 | - | 154,661.81 |
| <u>ENDING FUND</u> | | | | | | | | |
| BALANCE ----- | \$ 34,752.80 | \$ 11,709.79 | \$ 36,028.80 | \$ 46,408.10 | \$ 2,150.00 | \$ 1,070.07 | \$ 370.72 | \$ 132,490.28 |

Harold A. Blake, C.P.A.