



ANNUAL REPORT
OF THE
FINANCIAL CONDITION
OF THE
COUNTY OF WALDO
IN THE
STATE OF MAINE
FOR THE FISCAL YEAR
ENDING
DECEMBER 31, 2006

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WALDO COUNTY ANNUAL REPORT – 2006

Dedicated to

Avis "Barbara" Davis

July 16, 1949 - November 25, 2006

Public Safety Dispatcher for
Belfast Police Department and
Waldo County Regional Communications Center Dispatcher
2000 – 2006

For dedicated service to the Citizens of Waldo County

COUNTY OF WALDO
COUNTY DIRECTORY AND COUNTY OFFICERS
FOR 2006

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	Dale D. Rowley
Clerk (one week January)	Gloria E. Curtis
Administrative Secretary	Olga Rumney

SHERIFF'S DEPARTMENT

Sheriff	Scott L. Story
Chief Deputy	Robert Keating
Jail Administrator	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: 2006
COUNTY TAX - BREAKDOWN

TAX COMMITMENT (approved by Budget Committee)	\$	6,612,738.50
AMOUNT TO REDUCE TAX LEVY:		
	Revenues - \$	705,030.88
	From Surplus - \$	-
OVERLAY	\$	<u>25,000.00</u>
TOTAL TO BE ASSESSED TO TOWNS	\$	5,932,707.62

<u>AMOUNT TO BE RAISED</u>	<u>VALUATION</u>	<u>TAX RATE</u>
\$5,932,707.62	\$3,606,150,000.00	0.001645164

MILL RATE OBTAINED AS FOLLOWS: \$5,932,707.62 divide by \$ 3,606,150,000.00
(including \$25,000.00 overlay)

<u>TOWN</u>	<u>TAX COMMITMENT</u>
BELFAST	\$ <u>1,197,514.77</u>
BELMONT	\$ <u>80,695.29</u>
BROOKS	\$ <u>84,561.42</u>
BURNHAM	\$ <u>128,076.01</u>
FRANKFORT	\$ <u>95,501.76</u>
FREEDOM	\$ <u>60,048.48</u>
ISLESBORO	\$ <u>794,614.14</u>
JACKSON	\$ <u>48,038.78</u>
KNOX	\$ <u>69,014.62</u>
LIBERTY	\$ <u>130,872.78</u>
LINCOLNVILLE	\$ <u>604,515.46</u>
MONROE	\$ <u>103,563.06</u>
MONTVILLE	\$ <u>100,437.25</u>
MORRILL	\$ <u>70,001.72</u>
NORTHPORT	\$ <u>521,105.65</u>
PALERMO	\$ <u>197,337.40</u>
PROSPECT	\$ <u>64,079.13</u>
SEARSMONT	\$ <u>182,777.70</u>
SEARSPORT	\$ <u>355,108.62</u>
STOCKTON SPRINGS	\$ <u>244,882.64</u>
SWANVILLE	\$ <u>152,177.66</u>
THORNDIKE	\$ <u>54,537.18</u>
TROY	\$ <u>65,971.07</u>
UNITY	\$ <u>135,643.76</u>
WALDO	\$ <u>71,153.34</u>
WINTERPORT	\$ <u>318,668.24</u>
UNORGANIZED - LASELL AND LITTLE BERMUDA	\$ <u>1,809.68</u>
TOTAL	\$ <u>5,932,707.62</u>

John M. Hill
Clayton R. Fowler

2006 PROJECTED REVENUES

STATE OF MAINE RENT		\$ 70,578.18
EMERGENCY MANAGEMENT AGENCY		\$ 43,500.00
JAIL:		\$ 164,802.70
	JAIL SURCHARGE	\$ 10,400.00
	JAIL BOARD	\$ 100.00
	CORRECTIONS REIMBURSEMENT	\$ 154,302.70
REGISTRY OF DEEDS:		\$ 352,650.00
	FEES	\$ 285,000.00
	TRANSFER TAX	\$ 67,500.00
	INTEREST	\$ 150.00
PROBATE COURT		\$ 46,000.00
SHERIFF		\$ 10,000.00
INTEREST		\$ 5,000.00
MISCELLANEOUS INCOME		\$ 12,500.00
TOTAL ESTIMATED		\$ 705,030.88

DEPARTMENT	PERSONNEL SERVICES	CONTRACTUAL	COMMODITIES	DEBT SERVICE	CAPITAL OUTLAY	TOTAL
1010 EMERG. MGT. AGENCY	\$ 66,086.00	\$ 16,427.00	\$ 3,450.00		\$ -	\$ 85,963.00
1015 DISTRICT ATTORNEY	\$ 95,648.00	\$ 43,963.00	\$ 6,400.00		\$ 2,025.00	\$ 148,036.00
1020 COUNTY COMMISSIONERS	\$ 119,325.00	\$ 183,997.00	\$ 6,750.00		\$ 205,000.00	\$ 515,072.00
1025 TREASURER	\$ 37,532.00	\$ 4,900.00	\$ 2,300.00		\$ 6,500.00	\$ 51,232.00
1030 FACILITIES MANAGEMENT	\$ 31,000.00	\$ 248,890.00	\$ 78,365.00		\$ 21,745.00	\$ 380,000.00
1050 JAIL	\$ 1,036,347.00	\$ 530,600.00	\$ 128,200.00		\$ 6,000.00	\$ 1,701,147.00
1065 REGISTRY OF DEEDS	\$ 134,072.00	\$ 81,921.00	\$ 8,050.00		\$ 3,500.00	\$ 227,543.00
1070 PROBATE COURT	\$ 136,770.00	\$ 27,225.00	\$ 6,005.00		\$ -	\$ 170,000.00
1075 SHERIFF	\$ 693,944.00	\$ 156,600.00	\$ 36,500.00		\$ 95,015.00	\$ 982,059.00
1076 REG. COMM./DISPATCH	\$ 569,440.00	\$ 46,181.00	\$ 20,575.00		\$ 8,585.00	\$ 644,781.00
1080 ADVERTISING/PROMOTION		\$ 3,500.00				\$ 3,500.00
1090 AUDIT		\$ 5,500.00				\$ 5,500.00
1095 DEBT SERVICE				\$ 76,900.00		\$ 76,900.00
2000 INTEREST		\$ 35,000.00				\$ 35,000.00
2005 U. OF M. EXTENSION		\$ 45,937.00	\$ 7,500.00		\$ 1,350.00	\$ 54,787.00
2025 EMPLOYEE BENEFITS		\$ 1,248,972.00	\$ 300.00			\$ 1,249,272.00
2035 W. C. SOIL & WATER	\$ -	\$ 19,675.00				\$ 19,675.00
2040 RECORDS PRESERVATION * (Law Library)	\$ -	\$ 23,366.50	\$ 925.00	\$ -	\$ -	\$ 24,291.50
2050 GRANT WRITING	\$ -	\$ 15,000.00				\$ 15,000.00
TOTAL RECOMMENDED	\$ 2,920,144.00	\$ 2,737,654.50	\$ 305,320.00	\$ 76,900.00	\$ 349,720.00	\$ 6,389,738.50

*Only one 2040 Budget will be selected by the Budget Committee.

RESERVES TO BE FUNDED:

(To Be Announced)

SEVERANCE	\$ 8,000.00
COMM. CTR. EQUIPMENT (New)	\$ -
TECHNOLOGY	\$ 90,000.00
HAZ-MAT / LEPC	\$ 5,000.00
COUNTY PLANNING	\$ -
LAND & BUILDINGS	\$ 100,000.00
FACILITIES ALL OTHER	\$ 5,000.00
RECORDS PRESERVATION (Grant Matching)	\$ 8,000.00
COURTHOUSES	\$ 2,000.00
EMERGENCY SHELTER	\$ -
TOTAL RESERVES FUNDED	\$ 223,000.00

BUDGET GRAND TOTAL

\$ 6,612,738.50

COUNTY OF WALDO, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2006

	General Fund	Grants Management Fund	Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash	\$ 935,038.35	\$ 21,823.90	\$ 896,438.42	\$ 1,853,300.67
Accounts receivable	-	-	-	-
Due from other governments --	-	-	-	-
Due from other funds	11,250.44	-	-	11,250.44
Total assets	\$ 946,288.79	\$ 21,823.90	\$ 896,438.42	\$ 1,864,551.11
LIABILITIES & FUND BALANCES				
LIABILITIES:				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	11,250.44	11,250.44
Payroll related liabilities	13,745.39	-	-	13,745.39
Deferred revenue	5,794.78	-	-	5,794.78
Total liabilities	19,540.17	-	11,250.44	30,790.61
FUND BALANCES:				
Reserved	-	-	-	-
Designated	268,850.63	21,823.90	885,187.98	1,175,862.51
Undesignated	657,897.99	-	-	657,897.99
Total fund balances	926,748.62	21,823.90	885,187.98	1,833,760.50
Total liabilities & fund balance	\$ 946,288.79	\$ 21,823.90	\$ 896,438.42	\$ 1,864,551.11

See the accompanying notes to the financial statements.

WALDO COUNTY SHERIFF'S OFFICE

45 Congress Street
Belfast, ME 04915

SHERIFF

Scott L. Story

Administrative Offices

207-338-6786

Fax

207-338-6784

CHIEF DEPUTY

Robert B. Keating

Waldo County Sheriff's Office Annual Report 2006

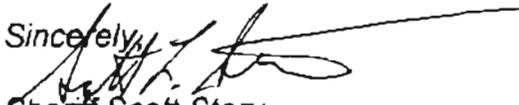
To the Citizens of Waldo County,

Accompanying this report you will find statistics for the Waldo County regarding the Law Enforcement Activity performed by the Waldo County Sheriff's Deputies. You may notice some differences in the categories due to the fact that we have employed a new Computer Aided Dispatch and Law Enforcement Records system part way through the year. We like the new reports better as they are much easier to read and offer far more information for both you the public and us in law enforcement. You may also notice that some of our numbers are down this year. This is quite likely due to our Resource Management Agreement with the Maine State Police. By working together with the Maine State Police and other local and state agencies, we are better able to coordinate responses to calls and spread out the workload, enabling officers from all agencies to provide a better quality service, quicker response times, and minimize the need for additional personnel which ultimately saves tax dollars. Officer's out in the field are better able to investigate and follow up on criminal complaints, bringing them to conclusion, and apprehending the violators where before we were often times just "putting out fires" and moving on to the next.

The Jail population continues to exceed the capacity of the jail, however with the opening of the new Lincoln-Sagadahoc, Two Bridges Jail, along with the new York County Jail, we are able to board out our excess inmates where prior to, we were forced to jam them into our jail which caused a crowded and unsafe environment. While this is a good temporary alternative to a new facility, we will still need to continue to look for a long term solution. We will be continuing to look for this solution with the assistance of local leaders in the county in the upcoming year. Our neighbors to the North and South face similar problems, creating opportunities for collaboration in finding the solution. Ultimately this problem belongs to all of us and will require us all to resolve it. Our continued work in corrections with innovative programming such as the Restorative Justice Reentry Program, VOA Pre-trial and Post Conviction Programs, Day Reporting, Substance Abuse Counseling, Community Resolution Teams and Restorative School Discipline are just but a few programs that we are attempting to use to break the cycle of criminal behavior in individuals and ultimately reduce the jail bed needs here in Waldo County.

As I always remind you all with my annual reports, we are YOUR SHERIFF'S OFFICE and are accountable to you the citizens of Waldo County. I encourage anyone to call or stop in should they have any concerns in your communities or with this agency. We are here to serve you, the Citizens of Waldo County.

Sincerely,



Scott Story

Waldo County Sheriff's Office

WALDO COUNTY SHERIFF'S OFFICE
Total Law Incidents
January 1, 2006 – December 31, 2006

Reported Offenses	Total Incidents
Abandoned Vehicles	31
Alarms	205
Ambulance or Medical Assists	32
Animal Problems	81
Alcohol Offenses	17
Assaults	79
Agency Assists	506
Attempt to Locate	41
Burglaries	52
Citizen Dispute	197
Child Abuse or Neglect	8
Citizen Assist	269
Criminal Mischief	169
OUI	17
Family Fight	93
Fraud/Swindle	88
Insufficient Funds Checks	26
Juvenile Problems	16
Message Delivered	8
Missing Persons	42
Sexual Assaults	2
Recovered Stolen Property	6
Recovered Stolen Vehicles	2
Search Warrant	10
Suspicious	128
Traffic Accident, Property Damage	413
Traffic Accident, Personal Injury	105
Traffic Hazard	11
Threatening	109
Traffic Offenses	1,534
Theft, Vehicle	10
Welfare Check	219
Weapons Offense	7

Total Incidents for this Agency: 4,533

WALDO COUNTY REGIONAL COMMUNICATIONS CENTER
ANNUAL REPORT
2006

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

To The Waldo County Commissioners and all the citizens of Waldo County.

It is my privilege to submit to you this summary of operations for Waldo County Regional Communications Center/911 PSAP for the year 2006

Early in 2006 we brought the Fire North microwave "voting" system on line improving communications with units in the field especially in the Liberty, Montville and S.Freedom areas. As the year closed we were still waiting to acquire a tower site in the Fire South frequency area. As early into 2007 as we can we hope to acquire a space on a tower in Northport to finish the Fire South build out.

Early in the year the County purchased a new computer software system from Spillman Technologies to greatly improve the CAD system, records keeping and database for Dispatch, Waldo County SO, Corrections, Belfast PD, Searsport PD and Lincolnville PD. During the summer months Dispatchers along with other personnel spent hours learning the new system and finally on September 17th brought it on line. With this new system all of the full time Law Agencies in the County are utilizing the same system.

WCRCC also became a state certified EMD (Emergency Medical Dispatch) PSAP. To accomplish this all of our dispatchers became EMD certified and applied for the state licensing.

As the year came to a close we finally got a firm date of June 27 2007 for the new 911 equipment with mapping. We are all looking forward to that event.

Following are the statistics for the year 2006. Some areas were up and some down. This is caused mostly by the reporting from the new system.

Calls For Service (excluding fire/ambulance).....	24,521
Calls for Service fire and ambulance only.....	5,836
Telephone calls received	33,502
911 calls received including abandoned calls.....	9,433
Public walking in requesting service.....	1,684
Radio transmissions all agencies.....	128,120
Total dispatcher activity 2006	202,293

In closing I want to once again thank the Board of 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 you the citizens of our County. Please be assured that you are in good hands.

We the women and men of 911.

Respectfully, Owen Smith, Director of Waldo RCC



TO THE HONORABLE WALDO COUNTY COMMISSIONERS

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

The mission of the Waldo County Emergency Management Agency (EMA) is to mitigate, prepare, respond and recover from emergencies and disasters that could impact the twenty-six communities of Waldo County by coordinating with the municipal governments, other government entities and non-governmental organizations, and to establish and manage an organized effort to quickly respond and recovery from such disasters and emergencies.

Emergency Management is more than just preparing for rare catastrophic events such as ice storms, large forest fires, flooding, earthquakes, hurricanes and terrorist attacks. Emergency management is the organization that helps to coordinate a unified emergency response by law enforcement, fire protection and medical services. The EMA organization provides training, exercising and grant opportunities, and planning for our local emergency responders.

Over the past year, the County EMA office has accomplished a great deal with the exceptional support from our local municipal officials and first responders. We have revitalized the municipal Emergency Management Director's program by holding monthly meetings, providing emergency management training and updating the Local Emergency Management Director's Handbook. We have been working with the local officials on a federal initiative called the National Incident Management System or NIMS. Being compliant with this system is now necessary in order to apply for and receive preparedness grant funding from FEMA and the Department of Homeland Security. We have created a Disaster Plan template that many of the municipalities have utilized.

The County EMA program has been leading the effort to provide Incident Command System training to the county's emergency responders. All law enforcement officers and two-thirds of all firefighters and emergency medical technicians have now completed this training during the past year. We have been working on improving the information flow between the municipal emergency operations centers and the county emergency operations center. We have trained the municipal Emergency Management Directors in completing damage assessment reports and resource requests. This came in very handy during two storm events that the County experienced this year. Waldo County was the only county in Maine to complete its damage assessments on time during the Oct 28th storm. The damage assessments are very important requirements in order to receive FEMA Public Assistance funds. These funds reimburse the municipal governments for 75% of the cost of the disaster event. Our efforts have also included a public information program. We have set up a new County EMA website at <http://www.uninets.net/dsrowley/waldoema.html> and can provide "Are You Ready" training to the public.

Exercising our emergency responders was a top priority. We completed two major exercises, a Pandemic Influenza tabletop exercise held at the Belfast Armory with 110 participants and a Hazardous Materials accident field exercise at the General Alum Chemical Corp in Searsport with 70 participants. The office also completed emergency operations center (EOC) training with the new County EOC staff.

We have signed mutual aid agreements with the Waldo County General Hospital, several of the local school districts, Waldo Community Action Partners, Bank of America, the UMaine Hutchinson Center and Central Maine Power. We are coordinating an effort to create a county-wide Fire Protection mutual aid compact and compiled a resource book of all Public Safety resources in the County. The County signed on to a mutual aid agreement with the other 15 counties for sharing emergency management resources, an agreement written by the Waldo County EMA. We are also working on the capability of operating eight emergency Red Cross shelters. Finally, we are currently developing an "Incident Management Assistance Team" to assist local responders with managing an emergency.

The EMA office was responsible for acquiring several federal and state grants that helped to better prepare our first responders and emergency managers. These included:

2003 HSGP Re-awarded	\$7,015.00	Dept of Homeland Security
2005 HSGP	\$160,000.00	Dept of Homeland Security
2006 EMPG	\$47,430.00	FEMA
CERT Reimbursement	\$4,420.09	Maine EMA
Global Star Satellite Phone	\$1,250.00	Maine EMA
PanFlu Planning Grant	\$10,000.00	Maine EMA
Shelter Cots, 200	\$8,150.00	Maine EMA
Weather Radios for Schools	\$1,479.63	Maine EMA
LEPC Awareness Funds	\$1,000.00	State Emergency Response Commission
LEPC Clerical Grants	\$7,800.00	State Emergency Response Commission
LEPC Operations Funds	\$16,020.00	State Emergency Response Commission
TOTAL	\$264,564.72	

As you can see, we have been very busy. Our goal is to ensure that lives and property are not lost should a disaster befall us. Hopefully, with our efforts, those of the municipal emergency management directors and first responders, and our public officials, we can make sure this goal is accomplished.

Dale D. Rowley

AGENCY

Dale D. Rowley, CEM, PE, Director
Waldo County Emergency Management Agency

WALDO COUNTY

REPORT OF THE DISTRICT ATTORNEY

To the Honorable Commissioners of Waldo County:

The District Attorney's Office experienced an increase in our already substantial caseload during 2006. A total of 1491 cases were filed in Waldo County's two courts, an increase from the 1460 filed in 2005. A change in court rules effective January 1, 2006 required that all serious cases, previously called felonies, be filed in the Superior Court rather than the District Court. Largely because of the rule change District Court filings declined, from 1187 to 1097, but Superior Court filings increased dramatically, from 273 to 394. Juvenile filings declined slightly, from 87 to 77, while civil violations, such as possession of marijuana and alcohol by a minor, increased from 290 to 337.

Despite this significant increase in our Superior Court responsibilities our focus did not change during 2006. We continued to prosecute numerous crimes of domestic violence and child abuse, and the many crimes linked to drug and alcohol abuse. Waldo County continues to see a high percentage of crimes attributed to use of intoxicants, and a very high rate of underage drinking and drug use. We have seen widespread abuse of narcotics, including heroin, oxycodone and methadone.

The office continues to be represented with extraordinary skill and dedication by Deputy District Attorney Leane Zainea of Searsport and Assistant District Attorney Eric Walker of Belmont, who together have over 30 years of prosecution experience. Assistant D.A. Kendra Potz is the specialized juvenile prosecutor in all four counties within the district and brings remarkable energy to this important role.

The District Attorney's Office relies upon its conscientious county employees. Carla Rogerson of Belfast completed her fourth year as legal secretary, a position requiring her to manage the office budget while also carrying out many other responsibilities. She is ably assisted by Karen Knox of Searsport, who focuses much of her attention on the numerous District Court cases. Deborah McAllian of Bucksport is in her second year as Victim/Witness Advocate for adult cases and works tirelessly on behalf of citizens who need support from the District Attorney's Office. Lynn Talbot is the experienced victim/witness advocate for child cases and provides compassionate assistance to the most vulnerable of victims and witnesses.

The District Attorney's Office is committed to serving the citizens of Waldo County, law enforcement officers, and the courts. We work hard to ensure the safety of our community by combating child abuse and other crimes of violence, while still giving appropriate focus to the many property crimes which undermine the sense of security of every citizen.

Respectfully submitted,

Geoffrey Rushlau,
District Attorney

WALDO COUNTY PROBATE COURT ANNUAL REPORT 2006

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

As we mentioned last year, our ethic here in the Waldo County Probate Court is to treat all parties with whom we come into contact fairly and respectfully. And we try to do this for you, our Commissioners, as well as for all the citizens in our county. 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.

In our report for last year, we also announced our new monthly co-payment system. Here, parties in need of court appointment pay at least part of the bill. This co-payment plan is based on each party's ability to pay. And in determining the monthly co-payment amount, we make every effort, again, to be fair and respectful of individual's circumstances.

In our report for 2006, we also want to announce our new, web-based docketing system. It's a big change, but it will allow us to operate more efficiently, and we certainly want to thank you for your support.

In serving the citizens of Waldo County, we also like to thank our wonderfully professional staff. 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 proud of the fair, respectful and efficient service that these public servants provide for all.

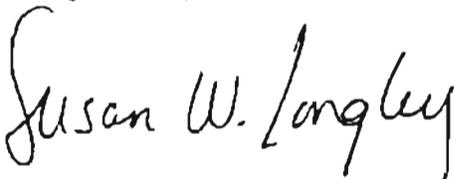
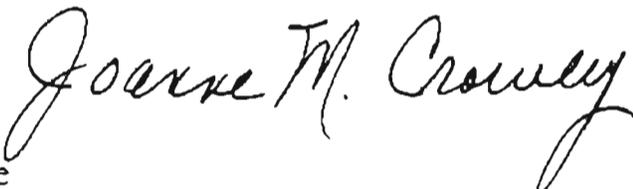
And to share credit where shared credit is due this year, too, we also would like to take this opportunity to re-thank the very cooperative Waldo County Sheriff's Office. Whenever needed, Sheriff Scott Story, Deputy Sheriff Robert Keating, and their deputies have been more than willing and able to help the Waldo County Probate Court. And the Sheriff's Office has helped in a variety of ways, from even last-minute service transporting parties to court to court security for those times when and in those cases where we sense the need for added protection.

Beyond the above, we would like to close by stating that the Year 2006 was a very busy year. Specifically, we handled 300 new probate cases and 431 Passport applications. Revenue-wise, we continue to strive 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 in session at least every Wednesday. 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. And it remains our honor and privilege to serve.

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,

Susan W. Longley, Judge of Probate

Joanne M. Crowley, Register of Probate



2006 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 8,500 Waldo County and other Maine residents annually. This report provides citizens, community planners and other groups with information about programs offered in 2006 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 2006, one hundred thirty-four families received over 900 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 three 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. A group for teen parents was offered in collaboration with the Waldo County YMCA and other local agencies and a parent-child playgroup was formed in the Unity area to connect and support families in the more rural parts of our county.

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.

Nutrition Programs Waldo County

Eat Well Program

The 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 Associates 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 Associates provide nutrition education to low income youth in community programs, schools and after-school programs.

Two Nutrition Associates worked in the Eat Well Program with over 330 limited income adults and youth in Waldo County in 2006.

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. Seniors respond well to programs that address their changing nutritional needs.



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
- **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

Nutrition Programs Waldo County

Nutrition Associate Success Story

My best success story is the work I do with Senior Groups which include people up to 96 years of age. We cover topics such as the new food pyramid, diabetes training, how to reduce their fats, sugars and salts, and how to increase their fiber and water, as well as food and home safety. We always have a happy, cheerful group that participates in all subject matter, including exercises for seniors. This is also a social time for the seniors and helps them to meet and know their neighbors with whom they sometime share meals. I keep them informed about items of interest, such as the Farm Share program, free mammograms and pap smears, and the new shingles vaccine. One of their favorite sessions is when we share ideas of "items I find most useful" for safety or convenience where not only do they learn from each other, but I also learn from them!



Nutrition Associate Success Story

I have a 65 year old client who has recently been diagnosed with diabetes. She was overwhelmed at first. I have been able to help her understand the different types of carbohydrate (refined vs whole grain) and how they affect blood sugar. She is now making more whole grain choices as well as cutting back, overall, on calories. Since we've been working together (from about November) this client has lost over 5% of her total body weight and has brought her blood sugar down into the normal range.

Community Development

Facilitation Skills



STRENGTHENING YOUR FACILITATION SKILLS

TRAIN THE TRAINER

Strengthening Your Facilitation Skills, Level 1,

is a curriculum that was designed based on the needs of Waldo County citizens. Its success has been shared at conferences with Extension colleagues across the nation. The *Strengthening Your Facilitation Skills* (SYFS for short), *Level 1* curriculum is being presented at a conference designed for professionals who want to train community members to more effectively and efficiently lead community groups. This four-day conference, introducing the NEW National Curriculum will be held August 14-17, 2007 at the University of Maine Hutchinson Center.

Nearly 100 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.

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.



"I think that enough people have sat at really poorly run meetings, that they might not know why or how it happened, but they recognize a productive meeting. My goal is to run meetings and have the meeting moving along. I do not have to be aggressive or obvious. People don't realize I'm running it. That is perfect."

- Community Member who participated in the *Strengthening Your Facilitation Skills, Level 1 Training Series*

Community Development

Small Business Program

Current or potential Waldo County business owners participate in the small business program. Educational resources are provided to county residents who operate or are considering starting a home-based or small business. 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



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

A new feature this year has been to upgrade the monthly *Doing Business* site to include a list of guests, resources that listeners can acquire and a direct link to archived versions of all shows so small and home-based business owners can listen to any show at any time.

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

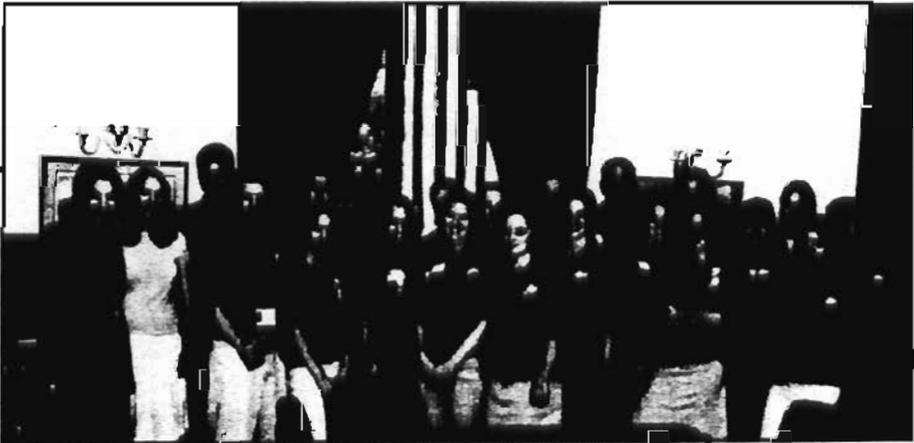


4-H Youth Development

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 Burnham, Lincolnville, Palermo, Brooks and three clubs in Thorndike. Family groups are in Waldo, Morrill,

Searsport and Troy. Responsible citizenship is one of many life skills youth learn through 4-H. Two youth traveled to Washington, DC to take part in a national citizenship program. 4-H groups receive small grants for community service activities. One group received a Youth in Governance grant to work with the Town of Knox for a Memorial Dedication.



2006 Citizenship Washington Focus (CWF) Maine delegates meet with Senator Olympia Snowe

“Being a responsible citizen is integral to community service and volunteer work”.

A 17 year old from Morrill

Camps

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





4-H Youth Development

What My Project Meant to Me!

"I learned that my lambs wouldn't grow well when they have parasites. We treated them with medicine and it took time for them to get back on track".
An 11 year old from Troy

"I always think about what I am doing with my lamb so I don't do foolish mistakes".
A 9 year old from Troy

"Joining 4-H helped me with my social skills. I can tell about Penelopie, my calf, and answer their questions. Before joining 4-H this would have been hard for me".
A 14 year old from Morrill

"It made me feel good that I took good care of my rabbit".
An 8 year old from Morrill

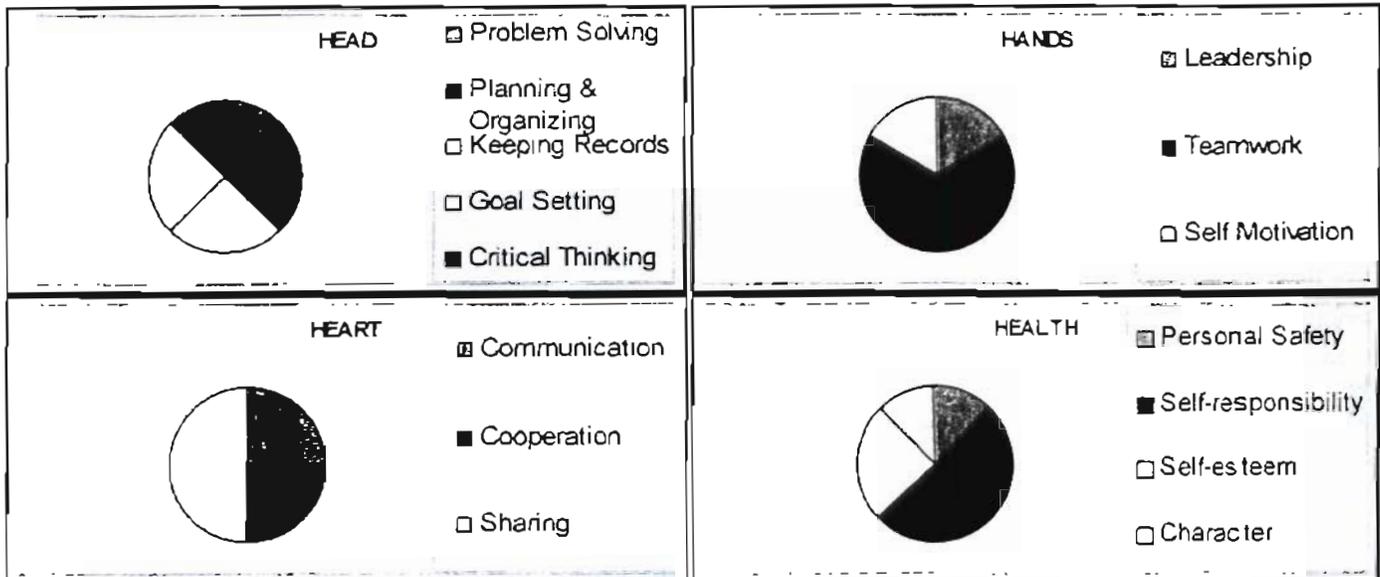
"In the spring when our beef cow was having a calf. I received hands-on experience with the breech birth of a calf. (This is when the calf's rear end and legs are coming out first before the head. We learned later that this caused our calf's lungs to be filled with fluid when the mother had a contraction and pushed.) We first saw signs of trouble when our cow's water broke, but after several hours we saw no sign of a calf. So in order to figure out what had happened. I stuck my hand inside of the mother's birth canal and felt which way the calf was coming. I learned that if you feel the tail, the calf is breech and if you feel the head, it is normal birth."
A 16 year old from Searsmont

"I will eat plenty of vegetables".
A 7 year old from Thorndike

"Making jam was a wise use of blackberries".
An 8 year old from Lincolnville

"Marker, my lamb, and I take long walks around the big paddock to get him used to the halter".
An 8 year old from Winterport

Waldo County 4-H Youth Reported Strengthening These Life Skills





4-H Youth Development

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 school 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 continued in 2006 at Belfast and Unity.



Programs & Information for Waldo County

Nutrition

Although Pat Pierson retired at the end of 2005, she continues to serve as a volunteer conducting educational programs and representing Cooperative Extension. She conducts nutrition education programs for people with diabetes and is the Extension representative to Waldo County Triad.

Diabetes Prevention and Management

Waldo County has a high incidence of overweight people and excess weight increases the likelihood of the development of 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. The curriculum has been expanded to include nutrition and physical activity for people with diabetes or at high risk for diabetes. Participants attend 12 hours of classroom time. The 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 program was repeated three times in 2006, once in Unity and twice in Belfast. A total of 44 persons took part.

Many of the participants had had no training on how to eat when diabetes is present. Two had been unable to manage blood sugar levels for about ten years. Both of them quickly came to see what they were doing that was generating a problem for them. One person already had significant blood vessel damage and was unable to heal a foot. Both of these people contacted the program leaders to let them know that their doctors were amazed at the next blood test to find the reading to be in the normal range.

One other participant was very obese as was the rest of the household. She said that for lunch and dinner she always provided a large bag of potato chips, unlimited soda, and enough food for multiple portions per person. She saw the standard portions shown in the class and came to understand that she was not helping her young children by providing them meals in the manner in which she had been doing. She began offering only water or skim milk to drink, more vegetables instead of chips, and smaller portions. She said no one complained about any of this change. She came to the class unable to move on her ankles and so was limited in the amount of exercise she could do. With individualized physical activity designed for her, she was much more mobile in two weeks. She began walking daily. The entire family began to slim down.

Programs & Information for Waldo County

Waldo County TRIAD



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.

Cooperative Extension writes a quarterly TRIAD newsletter containing articles on current scams, ways to avoid victimization, tips on personal safety and related topics. This is mailed to over 2,000 residents. Extension also writes proposals for grants for Triad activities.



TRIAD also offers the File of Life and the Emergency Beacon Flashing Light for people to use in the event of an emergency. The 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 light is a bulb 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 nutrition associates help to distribute the Files and Flashing Lights to older clients with whom they work. In 2006 more than 2,000 Files and 750 flashing lights were distributed by all Triad participants 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.

Agriculture & Natural Resources

Dairy Farming

Rick Kersbergen was granted a Distinguished Service Award from the National Association of County Agricultural Agents in July of 2006. He also received the Northeast Extension Directors Award of Excellence in December 2006 for his work with organic dairy farmers in Maine and New England.

Rick's position with Cooperative Extension changed in 2006. He now is the state educator for sustainable dairy and forage systems. As part of this change, Waldo County will get additional educator support from Kennebec County in 2007. Caragh Fitzgerald began to conduct programs in Waldo and Kennebec counties in March of 2007.

Nutrient Management plans, pesticide certification and tractor safety are programs that are continually offered to producers in Waldo County.



Agriculture Partnerships

Extension continues to partner with other organizations, such as Maine Organic Farmers and Gardeners Association (MOFGA) and Maine FarmLink. Extension co-sponsored the 2006 Small Farm Field Day at the MOFGA fairgrounds, and works to help develop educational programs focused to improve farm profitability. FarmLink, under the management of Maine Farmland Trust, works to try and match new farmers with producers who want to retire or sell their farm. Several "matches" were made in 2006. Finally, Waldo County Extension is a partner in the Maine Grass Farmers Network.

Unity Farmlands Project

Cooperative Extension continues to be very active with several projects in western Waldo County in association with the Unity Barn Raisers (UBR) 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). This is a planning grant with the intention of future funding for implementation in 2008. In 2006, several demonstration projects were implemented on farms in Thorndike, Unity, Knox and Freedom. These projects included grazing systems and small grain plots. Soybeans were also grown by one large dairy producer.

This project has resulted in over 400 acres of cover crops seeded on erodible land in the Unity Pond watershed, hopefully controlling erosion and nutrient leaching to Unity Pond.

This project has also facilitated the purchase of a grain dryer, grain drill and seed cleaner for use by Waldo County farmers. Additional funding requests have been made for 2007-2008.



This farmer driven initiative received funding from USDA Sustainable Agriculture Research and Education Program and has sponsored three grazing conferences along with numerous pasture walks on Waldo County farms to teach producers about new and alternative grazing techniques designed to improve the productivity of pasture based livestock systems. In September, Extension helped sponsor a conference held in Fairfield in which over 130 farmers participated. Maine Grass Farmers have a website managed through the Waldo County Extension Office: www.umaine.edu/umext/mgfn.

Home Horticulture



Home Horticulture

Over 360 clients visited, called or e-mailed the Waldo County Extension office asking for help with their home gardens. Questions were asked about growing fruits, vegetables, lawns, trees, perennials, annuals, woody ornamentals and native Maine plants. Many calls were to ask how to identify and control insect pests, weeds and plant diseases. A few of the most common questions were in regard to winter injury, cold spring soils, and fungal diseases from another wet growing season. There was increased interest in learning how to grow food at home and how to create lower maintenance lawns. Many questions were answered with bulletins from UMCE's on-line publications catalog:
<http://extensionpubs.umext.maine.edu>.

Clients with internet access were able to submit fresh samples of insects and diseased plant tissue directly to diagnosticians using the forms

13th Annual Spring Garden Celebration

Waldo County Extension Association hosted its 13th Annual Spring Garden Celebration at Unity College. Workshops were offered on varying topics including orchids, large-scale perennial gardens, backyard poultry keeping, season extension, basic cheese-making and growing blueberries. The program raised money for a scholarship, given each year to a student who plans to further their education. Eighty people attended the 2006 event.



and instructions on Extension's **Pest Management** website:

<http://www.umext.maine.edu/topics/pest.htm>.

Region-wide information was also made available by way of **Pro New England**, whose goal is to help people make informed choices to minimize pest damage and pesticide risk.

<http://pronewengland.org/>.

Over 250 soil test kits were distributed to home gardeners who then sent samples and payment to the **Maine Soil Testing Service** in Orono.

Clients who received pesticide and fertilizer recommendations were given information about the **YardScaping Program**, which promotes healthy lawns and gardens while protecting Maine's people, air and water:

<http://www.yardscaping.org/>.

Questions about nuisance animals were answered or referred to the **Maine Department of Inland Fisheries and Wildlife**. Increasingly, we are getting calls about the increasing threat of rabies (one dairy herd in Waldo was severely impacted) and the possible "bird flu" pandemic possibility.



Home Horticulture

Waldo County Master Gardener Volunteer Program

<http://www.umaine.edu/ceskl/MG.htm>

The 2006 Master Gardener class for Waldo, Knox and Lincoln counties began in the fall of 2005. Twenty-seven participants received over 40 hours of in-depth training in the art and science of horticulture, focusing on fruits and vegetables. In the spring, they continued training at three hands-on workshops. Most went on to volunteer 40 hours (or more) in their communities and became certified Master Gardeners by year-end.

Eighty-two Waldo County Master Gardeners collectively reported over 483 hours of volunteer time in 2006. Individual and group projects included gardening and environmental education in schools, demonstrations and workshops for Spring Garden Celebration and

other public events, gardening and design work to enhance and beautify public parks, libraries, hospitals, and schools, developing gardens for the elderly and developmentally disabled, creating and maintaining gardens at the Extension office, teaching adult education classes and growing food for the needy through Plant A Row for the Hungry and the Community Food Project.

The 2006 **Master Gardener Conference** was held at the Camden Hills Regional High School in October, offering twenty-two seminars and attracting Master Gardeners from all over Maine.



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 flowers, trees and shrubs. Plants by the front entry were removed to prepare for the eventual construction of a new wheel chair ramp.

For more information about home gardening and Plant-A-Row for the Hungry, please contact: Liz Stanley, Horticulture Program Aide 800-244-2104.



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 grew over 3000 pounds of produce for area soup kitchens, food banks and community meals.

2006 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 8,500 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.

2006 Staff

Extension Educators:

Jane Haskell - Business, Youth & Community Development
Rick Kersbergen, - Agriculture & Natural Resources

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:

Sónia Antunes
Connie Clements
Carolyn Wingate

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

The County Extension Act

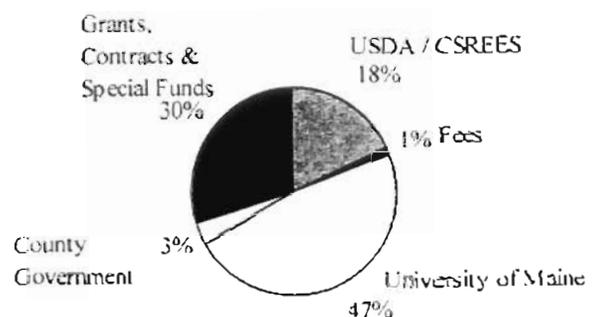
The County Extension Act explains the role of county government in finding local Extension offices:

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 are available to all residents of a county. The county extension is viewed as a unique and important educational program of county government. The executive committee of each county extension association shall prepare an annual budget as requested, showing in detail its estimate of the amount of money to be expended under this chapter within the county or counties for the fiscal year. The executive committee shall submit to the board of county commissioners on a date requested by the county commissioners, and the county commissioners may, if they deem it justifiable, adopt an appropriate budget for the county extension program and levy a tax therefore. 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.

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 agencies.

UMCE Funding (FY06)



WALDO COMMUNITY ACTION PARTNERS

TO: THE HONORABLE COUNTY COMMISSIONERS OF WALDO COUNTY

Gentlemen:

During the period from October 1, 2005 through September 30, 2006, Waldo Community Action Partners (WCAP) provided services with a total value of \$7,014,155.00 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 191 children and their families to support and nurture the children's social, emotional, cognitive and physical development. Another 528 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 4,721 people in 2,209 households, with another 165 households being assisted in times of crisis. Future energy needs were reduced for 74 households through weatherization, and central heating systems were improved in 97 households. An additional 3 homes received improvement to their central heating systems through Maine Association of Realtors funding. Lifeline programs also helped ensure continued electric service in 1,401 households and telephone service in 1,571 households. WCAP was able to assist 79 individuals in 35 households replace their above ground storage tanks. Another 140 individuals in 68 households reduced their energy cost through the refrigerator replacement program.

The Mid Coast Home Repair Network allowed 24 people in 15 households facing health and safety issues in their homes or threatened with homelessness to secure grants and forgivable deferred loans to cover housing repairs. The Waldo County Dental Project was able to help 127 people access dental health services. WCAP also channeled donated commodities through food pantries and a soup kitchen to provide meals for an average of 3,386 individuals in 1,278 households.

Resource Connections' Medicare Part D program assisted seniors in signing up for prescription drug plans as well as, 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 236 individuals in 217 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 1,513,742 miles during program year 2006. 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
 2006 Financial Assistance Request
 Summary of Services Report Period
 October 1, 2005 to September 30, 2006

WALDO COUNTY

Program Services Provided	Number Served	Dollar Value of Service		2007 Financial Request
Transportation	1,513,742 Vehicle Miles	Operating	\$ 1,174,420.00	\$ 39,535.00
		Inkind	\$ 143,530.00	
		Total	\$ 1,317,950.00	
Senior Community Service Employment Program (SCSEP)	15 Individuals	Operating	\$ 123,125.00	\$ 3,056.00
		Inkind	\$ 23,896.00	
		Total	\$ 147,021.00	
Home Energy Assistance (HEAP)	2,209 Households 4,721 Individuals	Operating	\$ 118,566.00	\$ 31,119.00
		Benefit Amount	\$ 1,437,358.00	
		Total	\$ 1,555,924.00	
Energy Crisis Intervention (ECIP)	165 Households	Operating	\$ -	\$ 1,484.00
		Benefit Amount	\$ 47,250.00	
		Total	\$ 47,250.00	
Head Start and Child Nutrition	179 Households 191 Individuals	Operating	\$ 1,458,006.00	\$ 34,306.00
		Inkind	\$ 257,242.00	
		Total	\$ 1,715,248.00	
Weatherization	74 Households 171 Individuals	Operating	\$ 137,669.00	\$ 5,652.00
		Benefit Amount	\$ 142,817.00	
		Total	\$ 280,486.00	
Mid Coast Home Repair Network	15 Households 24 Individuals	Operating	\$ 3,430.00	\$ 2,764.00
		Loan Amount	\$ 134,766.00	
		Total	\$ 138,196.00	
Donated Commodities (TEFAP and FEMA)	1,278 Households 3,386 Individuals (monthly, not annually)	Operating	\$ 7,059.00	\$ 2,845.00
		Food Value	\$ 135,357.00	
		Total	\$ 142,416.00	
Above Ground Storage Tanks (AST)	35 Households 79 Individuals	Operating	\$ 3,681.00	\$ 1,196.00
		Benefit Amount	\$ 52,837.00	
		Total	\$ 56,518.00	
Central Heating Improvement (CHIP)	97 Households 225 Individuals	Operating	\$ 17,509.00	\$ 3,324.00
		Benefit Amount	\$ 139,977.00	
		Total	\$ 157,486.00	
Dental Program	127 Individuals 141 Visits	Operating	\$ 43,338.00	\$ 1,711.00
		Benefit Amount	\$ 11,574.00	
		Inkind	\$ 10,951.00	
		Total	\$ 65,863.00	
MARS Heating Systems	3 Households 5 Individuals	Operating	\$ -	\$ 150.00
		Loan Amount	\$ 3,000.00	
		Total	\$ 3,000.00	
Keeping Seniors Home	54 Households 59 Individuals	Operating	\$ 4,161.00	
		Total	\$ 4,161.00	
Electric Lifeline Program (ELP)	1,401 Households	Operating	\$ 15,178.00	
		Benefit Amount	\$ 621,145.00	
		Total	\$ 636,323.00	
		TOTAL THIS PAGE	\$ 6,267,842.00	\$ 127,142.00

Waldo Community Action Partners
 2006 Financial Assistance Request
 Summary of Services Report Period
 October 1, 2005 to September 30, 2006

WALDO COUNTY

Program Services Provided	Number Served	Dollar Value of Service		2007 Financial Request
Telephone Lifeline (TLP)	1,571 Households	Operating	\$ 5,171.00	
		Benefit Amount	\$ 254,502.00	
		Total	\$ 259,673.00	
Child Care Food Program Subsidy to child care homes for nutrition compliance	30 Child Care Homes 528 Individuals 144,063 Meals Served	Operating	\$ 28,934.00	
		Benefit Amount	\$ 160,089.00	
		Total	\$ 189,023.00	
Credit Assistance CMP credit for new single phase electric service	7 Households 19 Individuals	Operating	\$ 700.00	
		Benefit Amount	\$ 19,600.00	
		Total	\$ 20,300.00	
PUC Refrigerator Replacement Program	68 Households 140 Individuals	Operating	\$ 5,466.00	
		Benefit Amount	\$ 35,631.00	
		Total	\$ 41,097.00	
Medicare Part D - Resource & Education Program	217 Households 236 Individuals	Operating	\$ 22,536.00	
		Total	\$ 22,536.00	
Community Services Block Grant (CSBG) Supports County Wide:		Operating	\$ 213,644.00	\$ 12,716.00
		Total	\$ 213,644.00	
<ul style="list-style-type: none"> Neighbor for Neighbor Clearing House for 1031 Families Healthy Communities Coalition <ul style="list-style-type: none"> 26 Town Fact Sheets Community Dialogues County Wide Survey Development of "Where in Waldo" Website Holiday Projects <ul style="list-style-type: none"> 430 Thanksgiving Baskets 250 Christmas Baskets Developed County-wide Assessment @ www.waldocap.org Operates Child Safety Seat Program <ul style="list-style-type: none"> 19 Car Seats 10 Safety Checks Governors Keep ME Warm Program <ul style="list-style-type: none"> 143 Households Served 				
TOTAL THIS PAGE			\$ 746,273.00	
GRAND TOTAL			\$ 7,014,115.00	\$ 139,858.00

Waldo County SWCD 2006 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 2006:

- Worked with Knox-Lincoln and Kennebec County SWCDs on the Mid-Coast Regional Envirothon competition held at the Mofga Facilities at which 14 teams signed up to compete for first, second and third place positions that later went on to compete at the state Envirothon 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 2006 Mid-Coast Envirothon
- Honored outstanding conservationist and educator of the year at the 2006 Annual Meeting/Banquet
- Purchased and distributed educational material for soil Stewardship Week, 2006
- Provided approximately 175 individuals with technical assistance
- 90 individuals and units of government installed one or more conservation practices
- Wrote 15 Environmental Quality Incentive Program (EQIP) contracts and allocated \$760,000 for county farmers/producers 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.
- Completed a \$70,000 grant for the Unity Pond Watershed Improvement Project through the Maine DEP and Maine Dept. of Ag
- Wrote and was awarded the 2006 WIFAP grant to continue work in the Unity Pond watershed
- 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 Accounting Services

16 Central St., Suite 2
PO Box 70
Hallowell, Maine 04347
Phone: 207-623-1566

County of Waldo, Maine
Audited Financial and Operating Report
For the Year Ended December 31, 2006

ACCOUNTING

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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, 2006, 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, 2006, 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, 2006, 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, 2006, 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

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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.
June 5, 2007

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, 2006. 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, 2006. 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 2005. This is most easily seen in the increase in net assets at year end. At the end of 2005, total net assets were \$2,021,959.06; at the end of 2006, the total net assets were 2,465,472.65. 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 total assets and total liabilities. Increased net assets indicate that the assets of the County have increased in relation to debt. Most importantly, the increase in assets is in both the current asset and the noncurrent assets. These changes have occurred along with some increases in debt; but these increases have been less than the increases in assets.

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

the manner in which they are paid. Revenues are, primarily, property taxes, state and federal funds, and charges for services.

3. Reporting the County's Most Significant Funds.

The County's funds are reported in the fund financial statements. These are the General Fund, the Grants Management Fund, and the Nonmajor Funds. The 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 the federal government 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. 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 \$443,513.59 for the year or an increase of 21.93%. 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 \$227,106.85 or 56.41%.

C. County transactions.

Revenues for the County increased \$620,447.82 or 9.28%. However, the cost of County operations increased \$731,916.19 or 11.75% which resulted in a positive change in net assets in the amount of \$348,851.07 which was less than in 2005 by \$111,468.37.

D. County debt.

The amount of County long-term, bonded debt has decreased during the year by \$60,025.00 from \$299,834.06 to \$239,809.06. There was, however, new debt acquired in the form of two capital leases, one for seven years and one for five years at the end of which time the County will own the equipment. The County has chosen to account for these leases as it would for loans and to track interest and principal payments accordingly.

The County, also, has a line of credit which is used to cover temporary cash short-falls. During the year the County utilized temporary borrowing in the amount of \$3,450,000.00 at a cost of \$44,348.50 in interest payments.

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, 2006

	Governmental Activities	
	2006	2005
<u>ASSETS</u>		
Current Assets:		
Cash and equivalents -----	\$ 1,853,300.67	\$ 1,333,175.22
Accounts receivable -----	-	0.50
Due from other governments -----	-	-
Total current assets -----	<u>1,853,300.67</u>	<u>1,333,175.72</u>
Noncurrent Assets:		
Land -----	413,400.00	413,400.00
Buildings, vehicles, and equipment -----	2,558,393.50	1,923,598.92
Accumulated depreciation -----	(1,514,681.21)	(1,164,344.61)
Total noncurrent assets -----	<u>1,457,112.29</u>	<u>1,172,654.31</u>
Total assets -----	<u>3,310,412.96</u>	<u>2,505,830.03</u>
<u>LIABILITIES</u>		
Current liabilities:		
Payroll related liabilities -----	13,745.39	11,422.13
Deferred revenue -----	5,794.78	5,794.78
Current portion of long-term debt -----	121,370.75	60,000.00
Total current liabilities -----	<u>140,910.92</u>	<u>77,216.91</u>
Noncurrent liabilities:		
Noncurrent portion of debt -----	537,209.39	239,834.06
Accrued compensated absences -----	166,820.00	166,820.00
Total noncurrent liabilities -----	<u>704,029.39</u>	<u>406,654.06</u>
<u>NET ASSETS</u>		
Invested in fixed assets -----	920,376.36	872,820.25
Designated net assets -----	915,386.57	746,535.94
Unrestricted net assets -----	629,709.72	402,602.87
Total net assets -----	<u>\$ 2,465,472.65</u>	<u>\$ 2,021,959.06</u>

See the accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2006

<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 -----	\$ -	\$ -	\$ -	\$ -	\$ -
District attorney -----	142,739.58	-	-	2,605.00	(140,134.58)
Emergency management .	85,943.00	48,674.65	-	-	(37,268.35)
County commissioners ---	409,607.84	-	-	-	(409,607.84)
County treasurer -----	50,041.84	-	-	-	(50,041.84)
Courthouse -----	347,054.03	-	-	-	(347,054.03)
Jail -----	1,772,073.08	-	-	179,817.60	(1,592,255.48)
Registrar of deeds -----	219,431.29	-	-	372,999.26	153,567.97
Probate court -----	170,173.20	-	-	62,228.67	(107,944.53)
Sheriff -----	994,126.93	-	-	16,811.90	(977,315.03)
Communications center --	669,146.91	-	-	-	(669,146.91)
Advertising/promotions --	3,500.00	-	-	-	(3,500.00)
Auditing -----	7,300.00	-	-	-	(7,300.00)
County extension office -	54,787.00	-	-	-	(54,787.00)
Employee benefits -----	1,166,047.28	-	-	-	(1,166,047.28)
Soil & water conservator	19,675.00	-	-	-	(19,675.00)
Records preservation ----	24,111.92	-	-	-	(24,111.92)
Other expenditures -----	637,318.81	-	-	-	(637,318.81)
Capital outlay -----	-	-	-	-	-
Depreciation -----	227,677.13	-	-	-	(227,677.13)
Interest on debt -----	81,255.72	-	-	-	(81,255.72)
Totals -----	<u>7,082,010.56</u>	<u>48,674.65</u>	<u>-</u>	<u>634,462.43</u>	<u>(6,398,873.48)</u>
General Revenue:					
Taxes -----					5,930,486.96
Intergovernmental -----					260,000.00
Charges for services -----					142,562.42
Interest -----					38,506.69
Other -----					254,323.77
Total Revenue -----					<u>6,625,879.84</u>
Change in net assets -----					227,006.36
Beginning net assets -----					1,634,543.00
Adjustments -----					<u>603,923.29</u>
Ending net assets -----					<u>\$ 2,465,472.65</u>

See the accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2006

	General Fund	Grants Management Fund	Nonmajor Funds	Total Governmental Funds
ASSETS				
Cash -----	\$ 935,038.35	\$ 21,823.90	\$ 896,438.42	\$ 1,853,300.67
Accounts receivable -----	-	-	-	-
Due from other governments --	-	-	-	-
Due from other funds -----	11,250.44	-	-	11,250.44
Total assets -----	<u>\$ 946,288.79</u>	<u>\$ 21,823.90</u>	<u>\$ 896,438.42</u>	<u>\$ 1,864,551.11</u>
LIABILITIES & FUND BALANCES				
LIABILITIES:				
Accounts Payable -----	\$ -	\$ -	\$ -	\$ -
Due to other funds -----	-	-	11,250.44	11,250.44
Payroll related liabilities -----	13,745.39	-	-	13,745.39
Deferred revenue -----	5,794.78	-	-	5,794.78
Total liabilities -----	<u>19,540.17</u>	<u>-</u>	<u>11,250.44</u>	<u>30,790.61</u>
FUND BALANCES:				
Reserved -----	-	-	-	-
Designated -----	268,850.63	21,823.90	885,187.98	1,175,862.51
Undesignated -----	657,897.99	-	-	657,897.99
Total fund balances -----	<u>926,748.62</u>	<u>21,823.90</u>	<u>885,187.98</u>	<u>1,833,760.50</u>
Total liabilities & fund balance	<u>\$ 946,288.79</u>	<u>\$ 21,823.90</u>	<u>\$ 896,438.42</u>	<u>\$ 1,864,551.11</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, 2006

Total fund balance - total governmental funds	\$ 1,833,760.50
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.	2,971,793.50
Accumulated depreciation, like capital assets, is not a financial resource and, therefore, is not reported in the funds statement.	(1,514,681.21)
Long-term debt is not due and payable in the current period and is not reported in the funds statement.	(658,580.14)
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>\$ 2,465,472.65</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, 2006

	General Fund	Grants Management Fund	Nonmajor Funds	Total Governmental Funds
REVENUES				
Taxes -----	\$ 5,930,486.96	\$ -	\$ -	\$ 5,930,486.96
Intergovernmental -----	225,425.79	260,000.00	-	485,425.79
Charges for services -----	600,273.71	-	-	600,273.71
Interest -----	25,533.51	28.36	12,944.82	38,506.69
Other -----	26,740.85	91.92	227,491.50	254,324.27
Total revenues -----	<u>6,808,460.82</u>	<u>260,120.28</u>	<u>240,436.32</u>	<u>7,309,017.42</u>
EXPENDITURES				
District court -----	-	-	-	-
District attorney -----	142,739.58	-	-	142,739.58
Emergency management -----	85,943.00	-	-	85,943.00
County commissioners -----	409,607.84	-	-	409,607.84
County treasurer -----	50,041.84	-	-	50,041.84
Facility management -----	347,054.03	-	-	347,054.03
Jail -----	1,772,073.08	-	-	1,772,073.08
Registrar of deeds -----	219,431.29	-	-	219,431.29
Probate court -----	170,173.20	-	-	170,173.20
Sheriff -----	994,126.93	-	-	994,126.93
Communications center -----	669,146.91	-	-	669,146.91
Advertising -----	3,500.00	-	-	3,500.00
Auditing -----	7,300.00	-	-	7,300.00
County extension office -----	54,787.00	-	-	54,787.00
Employee benefits -----	1,166,047.28	-	-	1,166,047.28
Soil & water conservation -----	19,675.00	-	-	19,675.00
Records preservation -----	24,111.92	-	-	24,111.92
Miscellaneous -----	6,238.16	252,859.05	378,221.60	637,318.81
Debt service -----	187,088.64	-	-	187,088.64
Total expenditures -----	<u>6,329,085.70</u>	<u>252,859.05</u>	<u>378,221.60</u>	<u>6,960,166.35</u>
Excess revenues/(expenditures)	479,375.12	7,261.23	(137,785.28)	348,851.07
OTHER FINANCING				
Transferred in -----	-	-	391,000.00	391,000.00
Transferred out -----	(391,000.00)	-	-	(391,000.00)
Net other financing -----	<u>(391,000.00)</u>	<u>-</u>	<u>391,000.00</u>	<u>-</u>
Net change in fund balance --	88,375.12	7,261.23	253,214.72	348,851.07
Beginning fund balances -----	669,422.87	14,562.67	631,973.26	1,315,958.80
Adjustments -----	168,950.63	-	-	168,950.63
Ending fund balances -----	<u>\$ 926,748.62</u>	<u>\$ 21,823.90</u>	<u>\$ 885,187.98</u>	<u>\$ 1,833,760.50</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, 2006

Net change in fund balances - total governmental funds	\$ 348,851.07
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Depreciation is not accrued in governmental funds since the acquisition of capital assets are expensed when they are acquired for fund accounting</p>	(227,677.63)
<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>105,832.92</u>
Change in net assets of governmental funds	<u>\$ 227,006.36</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, 2006

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
REVENUES			
Taxes -----	\$ 5,930,486.96	\$ 5,930,486.96	\$ -
Intergovernmental -----	208,202.70	225,425.79	17,223.09
Charges for services -----	479,378.18	600,273.71	120,895.53
Interest -----	5,150.00	25,533.51	20,383.51
Other -----	12,500.00	26,740.85	14,240.85
Total revenues -----	<u>6,635,717.84</u>	<u>6,808,460.82</u>	<u>172,742.98</u>
EXPENDITURES			
District court -----	-	-	-
District attorney -----	148,036.00	142,739.58	5,296.42
Emergency management -----	85,943.00	85,943.00	-
County commissioners -----	515,072.00	409,607.84	105,464.16
County treasurer -----	51,232.00	50,041.84	1,190.16
Facilities management -----	380,000.00	347,054.03	32,945.97
Jail -----	1,707,147.00	1,772,073.08	(64,926.08)
Registrar of deeds -----	227,543.00	219,431.29	8,111.71
Probate court -----	170,000.00	170,173.20	(173.20)
Sheriff -----	982,059.00	994,126.93	(12,067.93)
Communications center -----	644,781.00	669,146.91	(24,365.91)
Advertising -----	3,500.00	3,500.00	-
Auditing -----	5,500.00	7,300.00	(1,800.00)
County extension office -----	54,787.00	54,787.00	-
Employee benefits -----	1,249,272.00	1,166,047.28	83,224.72
Soil & water conservation -----	19,675.00	19,675.00	-
Records preservation -----	24,291.50	24,111.92	179.58
Miscellaneous -----	15,000.00	6,238.16	8,761.84
Debt service -----	111,900.00	187,088.64	(75,188.64)
Total expenditures -----	<u>6,395,738.50</u>	<u>6,329,085.70</u>	<u>66,652.80</u>
Excess revenues/(expenditures) -----	239,979.34	479,375.12	239,395.78
OTHER FINANCING			
Transferred in -----	-	-	-
Transferred out -----	(223,000.00)	(391,000.00)	(168,000.00)
Net other financing -----	<u>(223,000.00)</u>	<u>(391,000.00)</u>	<u>(168,000.00)</u>
Net change in fund balance -----	16,979.34	88,375.12	71,395.78
Beginning fund balances -----	669,422.87	669,422.87	-
Adjustments -----	-	168,950.63	168,950.63
Ending fund balances -----	<u>\$ 686,402.21</u>	<u>\$ 926,748.62</u>	<u>\$ 240,346.41</u>

See the accompanying notes to the financial statements.

COUNTY OF WALDO, MAINE
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2006

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	\$1,202,107.79
Sheriff's Department	889,039.47
County Commissioner's	39,976.00
Registrar of Deeds	108,800.00
Emergency Management	29,658.00
Probate Court	15,445.00
District Attorney	27,764.00

District Court	18,670.00
County Wide	180,266.00
Land	<u>410,400.00</u>
Total	<u><u>\$2,922,126.26</u></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, 2006, are as follows:

	<u>Due from</u>	<u>Due to</u>
General Fund –		
Capital Reserve Fund	\$11,250.44	\$
	<u>=====</u>	<u>=====</u>
Nonmajor Funds –		
Capital Reserve Fund	\$	\$11,250.44
	<u>=====</u>	<u>=====</u>

D. Long-term Debt.

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

The General Fund of the County pays long-term debt and treats both principal and interest as expenditure. 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.

During 2006 the County acquired new property part of which was paid for with capital leases. A capital lease is a "lease" under which the lessee acquires ownership at the end of the lease. As such the County has decided to treat lease payments as composed of both interest and principal estimating that the interest rate for such loans is the same as that of the bonds.

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	\$300,000	\$50,653	\$350,653
	=====	=====	=====

The seven year lease is estimated to have a beginning value of \$425,732.00 with annual payments of imputed principal and interest totaling \$73,656.12. The five year lease is estimated to have a beginning value of \$38,822.00 with annual payments of imputed principal and interest totaling \$8,920.08. The current expense portion of each is the interest and the annual depreciation.

E. Pension Plan.

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

F. Adjustments to Net Assets and to Fund Balance.

The Statement of Activities required the addition of \$603,923.29 to the change in net assets in order to arrive at the 2006 total net assets for the following reasons:

Departmental checking accounts not in prior years	\$168,850.63
Commissioners petty cash Not in prior years	100.00
Corrections and additions to Fixed assets	<u>434,972.66</u>
	<u>\$603,923.63</u>
	=====

The Statement of Revenues, Expenditures, and Changes in Fund Balance, General Fund, required the addition of \$168,950.63 just as above with the exception of fixed assets.

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>
District Court	\$ -	\$ -	-
Emergency Management Agency	85,943.00	85,943.00	-
District Attorney	148,036.00	142,739.58	5,296.42
County Commissioners	515,072.00	409,607.84	105,464.16
County Treasurer	51,232.00	50,041.84	1,190.16
Facilities Management	380,000.00	347,054.03	32,945.97
Jail	1,707,147.00	1,772,073.08	(64,926.08)
Registrar of Deeds	227,543.00	219,431.29	8,111.71
Probate Court	170,000.00	170,173.20	(173.20)
Sheriff	982,059.00	994,126.93	(12,067.93)
Communications Center	644,781.00	669,146.91	(24,365.91)
Advertising/Promotions	3,500.00	3,500.00	-
Auditing	5,500.00	7,300.00	(1,800.00)
Debr Service	111,900.00	187,088.64	(75,188.64)
Waldo County Extension Office	54,787.00	54,787.00	-
Employee Benefits	1,249,272.00	1,166,047.28	83,224.72
Soil/Water Conservation	19,675.00	19,675.00	-
Records Preservation	24,291.50	24,111.92	179.58
Reserve Transfers	<u>223,000.00</u>	<u>391,000.00</u>	<u>(168,000.00)</u>
Totals	<u>\$ 6,603,738.50</u>	<u>\$ 6,713,847.54</u>	<u>\$(110,109.04)</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2006

	Capital Reserve <u>Fund</u>	Active Reserve <u>Fund</u>	Restricted Reserve <u>Fund</u>	<u>Total</u>
<u>ASSETS</u>				
Cash -----	\$ 364,597.98	\$ 383,688.04	\$ 148,152.40	\$ 896,438.42
Accounts receivable -----	-	-	-	-
Due from other funds -----	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets -----	<u>\$ 364,597.98</u>	<u>\$ 383,688.04</u>	<u>\$ 148,152.40</u>	<u>\$ 896,438.42</u>
<u>LIABILITIES & FUND BALANCES</u>				
LIABILITIES:				
Accounts payable -----	\$ -	\$ -	\$ -	\$ -
Due to other funds -----	11,250.44	-	-	11,250.44
Payroll related liabilities --	-	-	-	-
Deferred revenue -----	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities -----	<u>11,250.44</u>	<u>-</u>	<u>-</u>	<u>11,250.44</u>
FUND BALANCES:				
Reserved -----	-	-	-	-
Designated -----	353,347.54	383,688.04	148,152.40	885,187.98
Undesignated -----	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances -----	<u>353,347.54</u>	<u>383,688.04</u>	<u>148,152.40</u>	<u>885,187.98</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities & fund balan	<u>\$ 364,597.98</u>	<u>\$ 383,688.04</u>	<u>\$ 148,152.40</u>	<u>\$ 896,438.42</u>

COUNTY OF WALDO, MAINE
 COMBINING STATEMENT OF REVENUES,
 EXPENDITURES & CHANGES IN FUND BALANCE
 NONMAJOR GOVERNMENTAL FUNDS
 For the Year Ended December 31, 2006

	Capital Reserve Fund	Active Reserve Fund	Restricted Reserve Fund	Total
<u>REVENUES</u>				
Miscellaneous -----	\$ 25,525.56	\$ -	\$ 201,965.94	\$ 227,491.50
Interest -----	12,944.82	-	-	12,944.82
Total revenues -----	<u>38,470.38</u>	<u>-</u>	<u>201,965.94</u>	<u>240,436.32</u>
<u>EXPENDITURES</u>				
Miscellaneous -----	173,373.60	13,544.18	191,303.82	378,221.60
Total expenditures -----	<u>173,373.60</u>	<u>13,544.18</u>	<u>191,303.82</u>	<u>378,221.60</u>
Excess revenues/(expenditures) --	(134,903.22)	(13,544.18)	10,662.12	(137,785.28)
<u>OTHER FINANCING</u>				
Transfers in -----	223,000.00	163,000.00	5,000.00	391,000.00
Transfers out -----	-	-	-	-
Total other financing -----	<u>223,000.00</u>	<u>163,000.00</u>	<u>5,000.00</u>	<u>391,000.00</u>
Net income -----	88,096.78	149,455.82	15,662.12	253,214.72
FUND BALANCE, 1/1/2006 -----	<u>265,250.76</u>	<u>234,232.22</u>	<u>132,490.28</u>	<u>631,973.26</u>
FUND BALANCE 12/31/2006 ---	<u>\$ 353,347.54</u>	<u>\$ 383,688.04</u>	<u>\$ 148,152.40</u>	<u>\$ 885,187.98</u>

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 CAPITAL RESERVE FUNDS

For the Year Ended December 31, 2006

	Courthouse		Sheriff & Jail		Probate Deeds		Other Facilities		Emergency Shelter		Emergency Vehicle Replacement		Technology		Hazmat/LEPC		Communication Equipment Improvements		Totals
ASSETS																			
Cash	\$ 31,904.74	\$ 17,144.17	\$ 27,459.35	\$ 28,004.00	\$ 9,775.00	\$ 6,141.99	\$ 180,363.73	\$ 40,000.00	\$ 20,000.00	\$ 360,792.98									
Accounts receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 31,904.74	\$ 17,144.17	\$ 27,459.35	\$ 28,004.00	\$ 9,775.00	\$ 6,141.99	\$ 180,363.73	\$ 40,000.00	\$ 20,000.00	\$ 340,792.98									
LIABILITIES & FUND BALANCES																			
LIABILITIES:																			
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll related liabilities:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCES:																			
Reserved	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Designated	31,904.74	17,144.17	27,459.35	28,004.00	9,775.00	6,141.99	180,363.73	28,749.56	20,000.00	349,542.54									
Undesignated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	\$ 31,904.74	\$ 17,144.17	\$ 27,459.35	\$ 28,004.00	\$ 9,775.00	\$ 6,141.99	\$ 180,363.73	\$ 28,749.56	\$ 20,000.00	\$ 349,542.54									
Total liabilities & fund balances	\$ 31,904.74	\$ 17,144.17	\$ 27,459.35	\$ 28,004.00	\$ 9,775.00	\$ 6,141.99	\$ 180,363.73	\$ 40,000.00	\$ 20,000.00	\$ 360,792.98									

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

CAPITAL RESERVE FUNDS

For the Year Ended December 31, 2006

	Courthouse	Sheriff & Jail	Probate Deeds DA	Other Facilities	Emergency Shelter	Emergency Vehicle Replacement	Technology	Hazmat/LEPC	Communication Equipment Improvements	Totals
<u>REVENUES</u>										
Miscellaneous	\$ 12,617.77	\$ -	\$ -	\$ -	\$ -	\$ 12,907.79	\$ -	\$ -	\$ -	\$ 25,525.56
Interest	-	-	-	-	-	-	9,139.82	-	-	9,139.82
Total revenues	12,617.77	-	-	-	-	12,907.79	9,139.82	-	-	34,665.38
<u>EXPENDITURES</u>										
Service charges	-	-	-	-	-	-	-	-	-	-
Miscellaneous	61,565.03	11,071.50	-	-	-	24,222.81	76,514.26	-	-	173,373.60
Total expenditures	61,565.03	11,071.50	-	-	-	24,222.81	76,514.26	-	-	173,373.60
Excess revenues/ (expenses)	(48,947.26)	(11,071.50)	-	-	-	(11,315.02)	(67,374.44)	-	-	(138,708.22)
<u>OTHER FINANCING</u>										
Transferred in	53,000.00	-	-	10,000.00	5,000.00	-	130,000.00	5,000.00	20,000.00	223,000.00
Transferred out	-	-	-	-	-	-	-	-	-	-
Total other financing	53,000.00	-	-	10,000.00	5,000.00	-	130,000.00	5,000.00	20,000.00	223,000.00
Net change	4,052.74	(11,071.50)	-	10,000.00	5,000.00	(11,315.02)	62,625.56	5,000.00	20,000.00	84,291.78
<u>BEGINNING 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
<u>ENDING FUND BALANCE</u>	\$ 31,904.74	\$ 17,144.17	\$ 27,459.35	\$ 28,004.00	\$ 9,775.00	\$ 6,141.99	\$ 180,363.73	\$ 28,749.56	\$ 20,000.00	\$ 349,542.54

Harold A. Blake, C.P.A.

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 ACTIVE RESERVE FUNDS

For the Year Ended December 31, 2006

	County		Future		Employment		Equipment		EMA		Totals
	Planning	Land/Bldg.	County	Land/Bldg.	Security	Service	Severance	Recovery	Disaster		
ASSETS											
Cash	\$ 82,375.81	\$ 265,329.53	\$ 14,008.91	\$ 2,020.55	\$ 18,453.24	\$ 1,500.00					\$ 383,688.04
Due from other fund	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 82,375.81	\$ 265,329.53	\$ 14,008.91	\$ 2,020.55	\$ 18,453.24	\$ 1,500.00					\$ 383,688.04
LIABILITIES & FUND BALANCE											
LIABILITIES:											
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-	-	-	-
FUND BALANCES:											
Designated	82,375.81	265,329.53	14,008.91	2,020.55	18,453.24	1,500.00					383,688.04
Undesignated	-	-	-	-	-	-	-	-	-	-	-
Total fund balances ..	82,375.81	265,329.53	14,008.91	2,020.55	18,453.24	1,500.00					383,688.04
Total liabilities and fund balances	\$ 82,375.81	\$ 265,329.53	\$ 14,008.91	\$ 2,020.55	\$ 18,453.24	\$ 1,500.00					\$ 383,688.04

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

For the Year Ended December 31, 2006

	County Planning	Future County Land/Bldg.	Employment Security	Equipment Service	Severance	EMA Disaster Recovery	Totals
REVENUES							
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-	-
EXPENDITURES							
Service charges	-	-	-	-	-	-	-
Miscellaneous	2,363.73	-	3,828.00	7,352.45	-	-	13,544.18
Total expenditures	2,363.73	-	3,828.00	7,352.45	-	-	13,544.18
Excess revenues/ (expenditures)	(2,363.73)	-	(3,828.00)	(7,352.45)	-	-	(13,544.18)
OTHER FINANCING							
Transferred in	43,500.00	100,000.00	-	-	18,000.00	1,500.00	163,000.00
Transferred out	-	-	-	-	-	-	-
Total other financing ...	43,500.00	100,000.00	-	-	18,000.00	1,500.00	163,000.00
Net change in fund balance	41,136.27	100,000.00	(3,828.00)	(7,352.45)	18,000.00	1,500.00	149,455.82
BEGINNING FUND							
BALANCE	41,239.54	165,329.53	17,836.91	9,373.00	453.24	-	234,732.22
ENDING FUND							
BALANCE	\$ 82,375.81	\$ 265,329.53	\$ 14,008.91	\$ 2,020.55	\$ 18,453.24	\$ 1,500.00	\$ 383,688.04

Harold A. Blake, C.P.A.

COUNTY OF WALDO, MAINE
 COMBINING BALANCE SHEET
 RESTRICTED RESERVE FUNDS
 For the Year Ended December 31, 2006

	Community Corrections	Drug Forefeiture	Detail	Deeds Surcharge	Electronic Monitors	Records Preservation	Probate Surcharge	Totals
Cash	\$ 33,301.50	\$ 11,435.11	\$ 40,480.80	\$ 54,508.45	\$ 2,150.00	\$ 2,702.87	\$ 3,573.67	\$ 148,152.40
Accounts receivable	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	\$ 33,301.50	\$ 11,435.11	\$ 40,480.80	\$ 54,508.45	\$ 2,150.00	\$ 2,702.87	\$ 3,573.67	\$ 148,152.40

LIABILITIES & FUND BALANCES

LIABILITIES:

Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-
Payroll related liability:	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-	-

FUND BALANCES:

Reserved	-	-	-	-	-	-	-	-
Designated	33,301.50	11,435.11	40,480.80	54,508.45	2,150.00	2,702.87	3,573.67	148,152.40
Undesignated	-	-	-	-	-	-	-	-
Total fund balances	\$ 33,301.50	\$ 11,435.11	\$ 40,480.80	\$ 54,508.45	\$ 2,150.00	\$ 2,702.87	\$ 3,573.67	\$ 148,152.40
Total liabilities & fund ba	\$ 33,301.50	\$ 11,435.11	\$ 40,480.80	\$ 54,508.45	\$ 2,150.00	\$ 2,702.87	\$ 3,573.67	\$ 148,152.40

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

For the Year Ended December 31, 2006

	Community Corrections	Drug Forefeiture	Detail	Deeds Surcharge	Electronic Monitors	Records Preservation	Probate Surcharge	Totals
REVENUES								
Miscellaneous	\$ 40,677.69	\$ 25,980.36	\$ 94,562.48	\$ 34,881.97	\$ -	\$ 2,660.00	\$ 3,202.95	\$ 201,965.45
Interest	-	-	-	-	-	-	-	-
Total revenues	40,677.69	25,980.36	94,562.48	34,881.97	-	2,660.00	3,202.95	201,965.45
EXPENDITURES								
Service charges	93.33	-	-	-	-	-	-	93.33
Miscellaneous	42,035.66	26,255.04	90,110.48	26,781.62	-	6,027.20	-	191,210.00
Total expenditures	42,128.99	26,255.04	90,110.48	26,781.62	-	6,027.20	-	191,303.33
Excess revenues/ (expenses)	(1,451.30)	(274.68)	4,452.00	8,100.35	-	(3,367.20)	3,202.95	10,662.12
OTHER FINANCING								
Transferred in	-	-	-	-	-	5,000.00	-	5,000.00
Transferred out	-	-	-	-	-	-	-	-
Net change	(1,451.30)	(274.68)	4,452.00	8,100.35	-	1,632.80	3,202.95	15,662.12
BEGINNING FUND BALANCE	34,752.80	11,709.79	36,028.80	46,408.10	2,150.00	1,070.07	370.72	132,490.28
ENDING FUND BALANCE	\$ 33,301.50	\$ 11,435.11	\$ 40,480.80	\$ 54,508.45	\$ 2,150.00	\$ 2,702.87	\$ 3,573.67	\$ 148,152.40