

County of Washington

State of Maine

2023 Annual Report



Previous District Attorney's Office
82 Court Street, Machias, Maine



New District Attorney's Office
24 Center Street

"The Sunrise County – where the sun first shines!"

Eighty-two Court Street has had a long and prominent history in the town of Machias. This Court Street location was the home of the District Attorney's Office for Washington County Government for nearly 14 years. This building was recently demolished to make way for the new safety building that will be occupied by Washington County law enforcement.

This was the homestead of William and Roxanna Inglee. Mr. Inglee was a deacon of the Centre Street Congregational Church in Machias. After Mr. Inglee passed, his widow, Mrs. Roxanna Inglee, sold their homestead to the church with the stipulation that "said Centre Street Church so long as a church shall exist from the present organization". The homestead, which can be found on an 1881 Atlas, was sold for \$1,500.00. The deed was recorded in the Registry of Deeds on June 23, 1888. This explicit use of the building set forth a long and fruitful use of the building as the church parsonage for the church clergy.

Rev. Riddiough began his career as pastor at the Centre Street Congregational Church in 1931. Rev. Riddiough was born in England and immigrated to America in the 1920's to attend Bangor Theological Seminary. He occupied the parsonage for 29 years. When retiring in 1960, his was the longest ministry in their church history. His obituary gives a picture of influence and leadership in this community. The obituary states "he was remembered in Machias as a kind, gentle man with a fierce loyalty to the country he adopted in the early 1920's".

The parsonage was eventually sold to the County of Washington in 2008 for \$70,000.00. A church meeting was held at the request of seven or more covenant members of the church to meet and discuss selling the church real estate property known as "the Parish House" or "The Parsonage" in order to clean up any debt obligation of the church. After several meetings of the congregation members, the decision was made to sell the building. The building that was once an important part of the church was no longer needed.

The Centre Street Congregational Church, founded in 1782, had played an integral and active part in this small, yet thriving coastal mill town. Without a doubt, this congregation included many brave and God-fearing men and women that rose up and defended their homes as well as the town from British rule and tyranny.

After the County purchased the building, renovations were done to create workable office space for the District Attorney's Office. The District Attorney's Office remained there until December 2023. It was decided to move the District Attorney's Office to a more modern county-owned building on Center Street and demolish the old 82 Court Street building to make way for the new safety building. The building was demolished in February 2024. The new safety building will be built where the old church parsonage once stood. A new story is beginning with a new structure on an historical lot that will carry on many operations which will sustain, support and give back to the community.

Table of Contents

• County Commissioners' Introduction	
• List of County Officers	i
• Washington County Commissioners' Districts	2
• Department Reports	
○ County Manager	3
○ Emergency Management	4
○ District Attorney's Office	6
○ Registry of Deeds	8
○ Registry of Probate	9
○ Sheriff's Office	11
• Washington County Archives	12
• Economic Development Services	13
• Washington County Cooperative Extension	16
○ Treasurer's Office	
Washington County Budget 2024	18
Washington County Taxes for 2024	53
Audit 2020	55

COUNTY OF WASHINGTON
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rgmanager@washingtoncountymaine.com

Commissioners:

Christopher M. Gardner, Chairman
John B. Crowley, Sr., Commissioner
Vinton E. Cassidy, Commissioner

County Manager:

Renée Gray

Administrative Secretary:

Carla J. R. Manchester

INTRODUCTION

The Washington County Commissioners are pleased to present the Annual Report of Washington County for the year 2023. Contained within these pages are reports from the departments of Washington County government, the services they provide to county residents, and the people who make it all work.

This past year County Manager Betsy Fitzgerald retired. The Commissioners thank Betsy and wish her well in her retirement. In July, Renée Gray was hired as the new County Manager.

The Commissioners acknowledge that County government and the Budget Advisory Committee were again faced with difficult decisions regarding funding to maintain the services residents expect and deserve. The budget that was submitted and ultimately approved contained an increase of 11.49%. The increases were partially due to wage increases per union contracts, 2 additional Regional Communications Center dispatchers, and 1 additional Sheriff Deputy.

Washington County received \$6.2 million in ARPA funds. By utilizing these funds, the District Attorney offices were moved to 24 Center Street building and the construction of the new Public Safety Building is set to begin in May, 2024.

The Commissioners meet monthly, on the second Thursday of the month at 4:00 pm at the Court House.

This edition of the Annual Report, and subsequent addition, will be available on the county web page at www.washingtoncountymaine.com or in the Commissioner's Office.

“The Sunrise County – where the sun first shines!”

WASHINGTON COUNTY OFFICERS

County Seat – Machias

COUNTY COMMISSIONERS

Christopher M. Gardner, Chairman
John B. Crowley, Sr.
Vinton E. Cassidy

Edmunds
Addison
Calais

COUNTY MANAGER

Betsy Fitzgerald
Renée Gray (effective 07/06/23)

Machiasport
Addison

COUNTY TREASURER

Jill Holmes

Jonesport

DISTRICT ATTORNEY

Robert Granger

Blue Hill

REGISTRY OF DEEDS

Tammy C. Gay, Register of Deeds

East Machias

PROBATE COURT

Lyman L. Holmes, Judge of Probate
Darlene Perry, Register of Probate

Machias
Machias

EMERGENCY MANAGEMENT AGENCY

Lisa Hanscom, Director

Roque Bluffs

REGIONAL COMMUNICATIONS CENTER

Joshua Rolfe, Deputy Director

Machias

SHERIFF'S OFFICE

Barry Curtis, Sheriff
Michael Crabtree, Chief Deputy

Cherryfield
Whiting

JAIL

Richard Rolfe, Jail Administrator

Machias

UNORGANIZED TERRITORIES

Dean Preston, U.T. Supervisor

Pembroke

BUILDINGS AND GROUNDS

Betsy Fitzgerald, Supervisor
Renée Gray, Supervisor (effective 07/06/23)

Machiasport
Addison

WASHINGTON COUNTY COMMISSIONERS' DISTRICTS

District I

Vinton E. Cassidy

Alexander
Baileyville
Baring Plantation
Beddington
Calais
Charlotte
Cooper
Crawford
Danforth
Deblois
Grand Lake Stream Plantation
Marshfield
Meddybemps

Northfield
Passamaquoddy Indian Township Reserv.
Princeton
Robbinston
Talmadge
Topsfield
Vanceboro
Waite
Wesley
Whitneyville
Unorganized Territory of North
Washington County

District II

Christopher M. Gardner

Cutler
Dennysville
East Machias
Eastport
Lubec
Machias

Passamaquoddy Pleasant Point Reserv.
Pembroke
Perry
Whiting
Unorganized Territory of East Central
Washington County

District III

John B. Crowley, Sr.

Addison
Beals
Cherryfield
Columbia
Columbia Falls
Harrington

Jonesboro
Jonesport
Machiasport
Milbridge
Roque Bluffs
Steuben

County Managers' Report

To: the Washington County Commissioners and other elected officials, Budget Advisory Committee members, Department Heads, and interested members of the public

From: Renée Gray, County Manager

It's been a wonderfully, welcoming experience during my first six months of being the Washington County Manager. I want to thank Commissioners Gardner, Cassidy, and Crowley for entrusting me with the responsibility. I also wish to thank the incredible Elected Officials, Department Heads and staff at Washington County for their dedication and willingness to work on a team for the greater good and functionality of the County. Also, thank you to former County Manager, Betsy Fitzgerald, for the years of her dedication and patience in turning over the reins and helping me to transition into such a complex role of County government. Each day we are met with challenges, and at times, difficult decisions have to be made. As with any public office, there are personality conflicts, differences of opinions, and attitudes of "this is how we've always done it". But with proper review of Maine State Statutes and County Policies, I've found we can and have worked through any issue thus far. I'm extremely proud of the work our county departments have handled situations they are faced with every day.

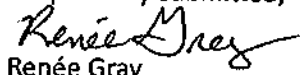
The first project I was tasked with as County Manager, was to make way for the new Public Safety building. This meant the remodeling and relocation of the District Attorney office. With the assistance, gifts and talents of the Buildings and Grounds crew, the DA staff moved into the new location at 24 Center Street on December 14, 2023. The staff worked diligently to reorganize and were only closed to the public one day. Kudos to the Buildings and Grounds and DA staff for making the move quick and efficient. The staff love their new office space. Working in a building that was built and designed to be law offices and modern conveniences.

The second phase was to have the building at 83 Court Street demolished to prepare the lot for the new Public Safety building. The building was down and removed from the lot by late February and now awaits a construction commencement date for early May. Construction is projected to last ten months.

The slate roofs of the Courthouse and the Sheriff's building and the membrane roof on the jail have all needed repair for years. I'm happy to report the County has a contract for repair of all three, which was surprisingly less than what had been anticipated. Leaving funds to do further much need maintenance of these historic structures.

All while these projects occur, normal routine life at the County must continue. Department Head meetings have been going well. We have begun policy review, and updates. The three union contract negotiations have also been initiated. In my short tenure as County Manager, I have to say I am quite impressed with the dedication, work ethic and responsibility I see with the employees. It takes a special individual to sign on for public service, and Washington County has the very best. I still have much to learn, but I look forward to carrying out my duties and am grateful to be a part of this amazing team.

Respectfully submitted,



Renée Gray

County Manager



**Washington County
Emergency Management Agency**
28 Center Street
P.O. Box 297
Machias, Maine 04654
(207) 255-3931



2023 Annual Report

In 2023, We continue to work with Maine Emergency Management Agency (MEMA), our local town officials, fire departments, EHS facilities, EMS, Coast Guard, Border Patrol, Forestry and other Resources partners to build our working relationships throughout Washington County. Our office has been working with Town Fire Department Chiefs over the past year to build a Fire Chief's Group where ideas and resources can be shared and to strengthen their working relationship with each other and among their own mutual aid partners. Out of one of these meeting with the County Regional Communication Center (RCC), the project to upgrade our paging system as a county was started. In 2024, all of our Fire Departments and EMS facilities will begin using IamResponding. This system allows paging calls to go out over smart phones directly to every firefighter and EMS personnel in the county. A few benefits of this app are that Chiefs can directly message their members, mapping and directions will be accessibility to each member over the phone.

In 2023, Angus King and Susan Collins supported a 3.178-million-dollar Congressional Direct Spending project application written by our office to improve Washington County emergency communications by upgrading repeaters on the county's communication towers and upgrading the Emergency Management's EOC. The county received approval of this project and installation will begin in 2024.

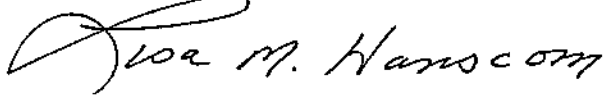
Through Homeland Security grants, EMA applied on behalf of the City of Eastport for a generator to run their Emergency Operations Center during power outages and help with purchasing a portable audible communication system and a side by side for crowd control during Eastport's large events. EMA also received monies for unmanned aircrafts on behalf of the Washington County Sheriff's Office.

Our Office continued to participate in training and exercises throughout 2023 to build our knowledge and skills in emergency management. Our Office hosted with Maine Wild Blueberry Company an Anhydrous Ammonia Leak Functional Exercise in May. Attending the exercise were personnel from RCC, local schools, fire departments, CDC, Emergency Management, EMS, National Weather Service, MEMA, Maine Wild Blueberry Company, health care, and Hospitals. In July, our office attended a Domestic Violence Extremism training in Waldo County. We plan on bringing this training to Washington County in the near future.

2023 decided to end the year with a bang. In September, the county braced for a hit by Tropical Storm Lee. The county Emergency Operation Center (EOC) was opened with staffing from our office, National Red Cross, and HAM Radio Operators. Radio Communications and cell service went down throughout the county. The town of Charlotte was without landlines, cell service, and internet at one point during this storm. We worked with MEMA and Consolidated to get communication back up and running for Charlotte and the rest of the county. On December 11, another high wind and rain event hit Washington County. This storm washed out roads on 193 in Beddington and on Route 6 in Lambert Lake and Vanceboro. It took several days before these roads were repaired causing people that live in these areas to have to use longer travel routes. On December 18, Washington County was hit with another

high wind and rain storm. Washington County reached its financial threshold for storm damages and was part of the Presidential Declaration for public assistance for the State of Maine. Many towns that received damages during this storm will be working with FEMA in 2024 for damage projects and will receive financial help to repair. On January 10 and 13, 2024, Coastal Maine including the coast of Washington County got hit twice with two huge storms causing major coastal damages. A Presidential Declaration is being persuaded for public and individual assistance.

Respectfully submitted,

A handwritten signature in black ink, reading "Lisa M. Hanscom". The signature is fluid and cursive, with a large loop at the beginning.

Lisa M. Hanscom, Director
Washington County EMA

STATE OF MAINE
OFFICE OF THE DISTRICT ATTORNEY

PROSECUTORIAL DISTRICT VII
Hancock and Washington Counties

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Ellsworth, Maine 04605
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(207) 667-0784 (Fax)

24 Center Street
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(207) 255-6423 (Fax)

382 South Street, Ste A
Calais, Maine 04619
(207) 454-3159
(207) 454-2665 (Fax)



Delwyn E. Webster
Asst. District Attorney

Paige E. Bebus
Asst. District Attorney

Justine T. Barry
Asst. District Attorney

Kirk D. Bloomer
Asst. District Attorney

Timothy Cote
Detective

Robert C. Granger, District Attorney
Toff Toffolon, Deputy District Attorney

ANNUAL REPORT

To: Renee Gray, Washington County Manager
From: Robert Granger, District Attorney
Date: March 15, 2024
RE: 2024 District Attorney Annual Report

The District Attorney's Office saw some major changes in our operations over the course of the last year. The DA's Office opened its doors at its new office space, at 24 Center Street in Machias, on December 15, 2023. The new office, which is tucked between the Sheriff's Office and the RCC Center, provides us with substantially more room and upgraded facilities over the old Court Street location. It is far more modern and has a professional conference room, which was missing at our former location. We also have a dedicated parking lot at the new facility. In February, the County demolished the old DA's Office on Court Street to make way for the construction of a new Sheriff's Department facility.

The new DA's Office also has space to accommodate our new Assistant Attorney General Drug Task Force Prosecutor who is overseeing prosecutions of serious drug trafficking cases in both Washington and Hancock Counties. Attorney Dawn Corbett, of Ellsworth, assumed the new position on March 11, 2024. She will divide her time between our Machias Office and the Hancock County District Attorney's Office in Ellsworth. Prosecutorial District 7 qualified for the appointment of a full-time drug prosecutor after Washington County experienced a significant rise in drug-related criminal activity over the preceding four years.

The District Attorney's Office also hired a full-time Detective for Prosecutorial District 7, to handle criminal investigations referred to the DA's Office by outside State Agencies such as the Department of Human Services, as well as referral complaints from medical professionals and other offices. Detective Tim Cote served for 37 years with Hancock County Sheriff's Department, the last 15 years in the position of Lieutenant of the Patrol Division. He will conduct investigations into referrals of child abuse, child sexual abuse, elderly abuse, financial crimes against the elderly, special projects assigned by the District Attorney, and he will revitalize the bail check system to ensure Defendants comply with bail conditions imposed by the Court. The Detective will also assume responsibility for extraditions of individuals arrested on outstanding warrants across the country for return to Maine to face

trial. He will serve as a primary liaison with all law enforcement agencies in both Hancock and Washington Counties, and he will be available to undertake supplemental investigations as necessary. Detective Cote has been commissioned as a Deputy with the Hancock County Sheriff's Office and will be based primarily in Hancock County which appropriated funding for the position during the 2024 budget session. His investigative duties will bring him into Washington County occasionally as investigations often cross jurisdictional lines. To facilitate his arrest capabilities Detective Cote is also commissioned as a law enforcement officer through the Washington County Sheriff's Department. Plans are also in the works to have the Detective commissioned as a law enforcement officer through the Maine Attorney General's Criminal Investigations Unit to afford him statewide law enforcement powers.

The District Attorney's Office historically maintained a Detective on staff, until that tradition was abruptly discontinued by the prior DA Administration. Our law enforcement partners throughout District 7 will benefit significantly by having a Detective on the DA's staff and the Detective's availability will expand the capabilities of our prosecutorial staff immensely. We will examine whether it makes sense to pursue funding to expand the Detective Program to regular service in Washington County next year.

Our prosecutors made significant headway in reducing the existing backlog of criminal cases in 2023, despite a reduction in available Court time. Historically, Washington County has held up to 6 trial terms annually in the past but we were warned to expect a reduction in available jury trial sessions in coming years. One Justice recently indicated trial terms could be reduced to as few as three trial terms annually. A number of those available trial terms were consumed by the Attorney General's Office, which prosecuted multiple homicide cases over the last year. The loss of available trial days for our office imposed significant challenges on prosecutors to find ways to reduce our pending backlog, especially with no reduction in current criminal case intake. We had 531 criminal cases pending in March 2023, and we have reduced that backlog to 414 cases as of March 8, 2024, representing a 22% decrease in existing cases over last year. With limited Court time being made available, prosecutors have had to explore more creative plea agreements to move cases forward. While we have reduced the backlog of existing cases, the number of criminal cases in Washington County is still up 29.4% over this same time in 2019, with the same prosecutorial staffing levels.

I have made a concerted effort to increase the amount of time the District Attorney spends in the Machias and Calais offices over previous years. We maintain 2 full-time prosecutors in Washington County. Deputy District Attorney Toff Toffolon and Assistant District Attorney Paige Bebus are based in Machias full time, and they rotate duties in Calais when Calais District Court is in session. ADA Bebus is also very active in the Washington County Drug Court Program in both Calais and Machias. Additional Prosecutors from Hancock County also make appearances in Washington County Unified Criminal Court in situations where the resident prosecutors encounter conflict situations. The DA is overseeing a number of manslaughter cases in Washington County in addition to assisting with Grand Jury presentations every other month. The DA also regularly attends the monthly Intelligence Briefings held at the U.S. Border Patrol Calais Headquarters in Baring where officers from numerous State, Federal and Canadian law enforcement Agencies gather to exchange investigative information affecting the Washington County region.

I remain pleased to have the opportunity to serve the residents of Washington County and I encourage interested parties to contact my office with any questions concerning our operations.

Robert C. Granger
District Attorney

COUNTY OF WASHINGTON

REGISTRY OF DEEDS

TAMMY C. GAY, REGISTRAR

ANNUAL REPORT FOR 2023

Tammy C. Gay completed her second year as the registrar and her fifteenth year employed by the county. Heather B. Green completed her first year as the deputy registrar and her eighth year employed by the county. In February we hired Anna M. Villone to fill the vacant union clerk / secretary position. Anna is fitting in extremely well utilizing her customer service and technology skills. We look forward to having Anna as a crucial team player in our office for many years to come. The deeds office was saddened by county manager Betsy Fitzgerald's retirement. Betsy had always been supportive and assisting the deeds office in any way that was needed. We wish her well and she will be missed. In July the county welcomed Renee Gray as Betsy's successor, the deeds office is in hopes to continue having a positive relationship with the county managers office and wish all the best to Renee in her new role.

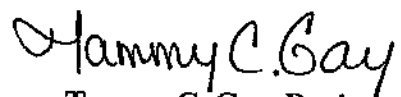
In November the registry parted ways with the records management company Avenu Insights and Analytics. After reviewing numerous Request for Proposal's, a new records management company was selected. Info Quick Solutions, Inc known as IQS is up and running providing us with a smooth transition. IQS has provided the deeds office with easy to access software and hardware for recording, scanning, archival and indexing of all in house and electronic recordings. A new fraud alert feature and mobile friendly website with direct support makes up to date record searching easier for the public. We are confident that IQS will continue to provide exceptional support and service to our office and the public for many years.

The year 2023 has proved to be a slower financial year for the Registry. Compared to the last few years buying and selling seems to be slowing down in the real estate market due to the lack of parcel availability and increasing interest rates. We recorded 10,641 documents and 58 survey plans. As an agent for Maine Revenue Services, we collected \$ 874,211.50 in Real Estate Transfer Tax. The County is allowed to keep 10% or \$ 87,421.15 of this amount as revenue.

The Total Revenue received for the County:	\$ 349,036.84
Recording Fees	247,726.00
Transfer Tax	87,421.15
Photocopy Fees	5,728.00
Fax Copy Fees	24.00
Postage Fees	1,123.00
Checking Acct Earnings	3,421.62
Web Revenue	3,593.07

Records going back to 1784 are available in house and on our website at, www.searchiqs.com or www.maineregistryofdeeds.com. The Registry of Deeds employees take pride in being able to serve the public, attorneys, title abstractors, financial institutions, municipalities, surveyors, and genealogists. We strive in continuing to provide courteous service and produce high quality images for the efficiency and availability of public access in the year of 2024.

Respectfully submitted,


Tammy C. Gay, Registrar

**LYMAN L. HOLMES
JUDGE**

**DARLENE M. PERRY
REGISTER**

**STATE OF MAINE
WASHINGTON COUNTY PROBATE COURT
P.O. Box 297, Machias, ME 04654
Tel: (207) 255-6591, WashingtonCountyProbate@gmail.com**

2023 ANNUAL REPORT

The Washington County Probate Court continues to be full of activity. In 2023, we collected \$110,060.00 which includes a surcharge and fees for publications, copies, abstracts, postage, the sale of court forms and certificates.

The Judge is responsible for all Formal matters, including but not limited to: all contested Estates, Adult and Minor Guardianships and Conservatorships, Adult and Minor Name Changes, Terminations of Parental Rights and Adult and Minor Adoptions. The staff is involved with every step of this process.

Formal Petitions that were filed in 2023 include but are not limited to: 14 Petitions For Formal Special Administrator, 16 Petitions for Formal Probate of Will or Appointment of Personal Representative or Both, 9 Petitions for Formal Adjudication of Intestacy and Appointment, 7 Petitions for Adoption (Minor), 5 Petitions for Adoption (Adult), 3 Petitions for Termination of Parental Rights, 28 Petitions for Guardianship (Minor), 16 Petitions for Guardianship (Adult), 13 Petitions for Joined Guardianship and Conservatorship (Adult), 1 Petition to Modify/Terminate Guardianship, 9 Petitions for Change of Name (Minor), and 28 Petitions for Change of Name (Adult).

The Court staff consists of the Register of Probate, Deputy Register and Clerk/Secretary. The staff has full responsibility for Informal matters which involve uncontested Wills and appointments of Personal Representatives.

Informal Applications that were filed in 2023 include but are not limited to: 133 Applications for Informal Probate of Will, 46 Applications for Informal Appointment of Personal Representative, and we processed/handled 35 Notices of Appointment of Domiciliary Foreign Personal Representative.

We held over 180 Hearings, Conferences and Pre-Trial Conferences in the Washington County Probate Courtroom and continue to use Zoom for parties not able to attend in person.

The majority of our clientele are not represented by attorneys. They often need help in dealing with emotional issues like the death of a loved one or becoming the guardian of a grandchild or an ailing parent. We are not allowed to give legal advice. We are able to assist by explaining the questions on the court forms.

In Adult Guardianship matters we had 30 appointments of visitors and 5 Court appointments of attorneys for adult guardianships. In Minor Guardianship matters we had 5 appointments of a Guardian ad Litem and 2 Court appointment of attorneys.

We prepare and serve appropriate notices, draft orders for the Judge, make audio recordings of the hearings, and if a request form is filed, prepare the audio file to be sent to the Office of Transcription Operations in Bangor, Maine.

Maine's Probate Courts use ICON - a software/docketing system that anyone can access, file, view and purchase any authorized probate records in Maine at www.maineprobate.net. We docket and scan every filing as it is received and back-scan older records as time permits. We are in the process of back scanning our former records and anyone can digitally access our Estate and Name Changes from 1979 forward and Guardianships/Conservatorships from 1953 to present. We assist in genealogy searches of Probate records and of the original Census books from 1850, 1860, and 1870.

Members of the Court Staff

Lyman L. Holmes of Machias served his thirty-fourth year as Judge of Probate. Judge Holmes graduated from the University of Maine with a B.A. in History in 1971. He went on to the Vanderbilt School of Law, where he obtained his law degree in 1975. Judge Holmes returned to Washington County after law school and went into private practice.

Darlene M. Perry of Machias completed her first year as Register of Probate. Darlene started working for the County of Washington in 2004. She worked briefly as a Clerk/Secretary at the Washington County Treasurer's Office and the Washington County District Attorney's Office. She also worked for sixteen years as a Clerk/Secretary at the Washington County Registry of Deeds and one year as a Probate Clerk/Secretary before becoming the Probate Register.

John R. Woodward of Steuben completed his fifth year as Deputy Register. John came to work for Washington County after working for twelve years for the Town of Addison as an Administrative Assistant and Treasurer.

Susan G. Bolles of Machias completed her first year as Probate Clerk/Secretary. Susan previously worked for the Washington County Jail as a Corrections Officer for seven years.

We look forward to serving the people of Washington County in 2024.

Respectfully submitted,

Darlene M. Perry
Darlene M. Perry
Register of Probate

Washington County Sheriff's Office

Barry Curtis
Sheriff

Michael Crabtree
Chief Deputy

Richard Rolfe
Jail Administrator

Paula Johnson-Rolfe
Office Manager



83 Court Street
Machias, Maine 04654
Telephone: (207) 255-4422
Fax: (207) 255-3641

January 31, 2024

TO THE CITIZENS OF WASHINGTON COUNTY:

As I write this annual report, I can't help but feel immense gratitude for the incredible support I've received throughout my tenure as your Sheriff. I want to express my deep appreciation for the unwavering confidence you've shown in me, allowing me to lead the Washington County Sheriff's Office for a third term.

Our agency has continuously evolved to meet the ever-changing needs of our community and beyond. When emergencies strike and calls come into our dispatch center, having access to accurate and comprehensive data becomes crucial in saving lives. To ensure swift emergency services, we've added two additional positions at the Regional Communications Center due to increased call volume.

I'm thrilled to share that we've secured a substantial grant of \$3.1 million, enabling us to make significant improvements to county-wide radio communications. These enhancements include upgrading to digital communications and improving coordination with ambulance and fire departments throughout the County.

Due to the restructuring of the Maine State Police in July of this year, they opted to end our call sharing agreement causing a shift of primary law enforcement duties to our agency. While State Troopers will continue to support us and offer their specialized units as needed, we are now the primary force in the area.

Our dedicated detectives have proven to be an invaluable asset in conducting criminal investigations. With their expertise, we've been able to thoroughly investigate complex crimes and successfully bring several significant felony cases to the District Attorney's Office for prosecution.

Lastly, I want to express my heartfelt gratitude to all the dedicated employees of the Washington County Sheriff's Office, Washington County Jail, and the Regional Communications Center. Your unwavering commitment and devotion have played a vital role in making our County a safer place to live.

With utmost respect,

A handwritten signature in black ink, appearing to read "Barry Curtis".
Sheriff Barry Curtis

www.washingtoncountymaine.com

WASHINGTON COUNTY ARCHIVES COMMITTEE

AND

HERITAGE CENTER

Report for the year 2023

Things have been quiet at the Washington County Courthouse Heritage Center these past several months. There have not been a lot of people coming to the center, due in part to the remaining concerns about Covid. But that does not mean we have not been busy at the Heritage Center and by extension the work of the Archives Committee as the three staff volunteers, have kept them very busy. The Tuesday volunteer Patricia Isley completed scanning our massive photograph collection into our computer, while our Wednesday lady, Celeste Sherman, has been kept busy answering requests for family research lookups from our massive collection of vital records, cemetery recordings, and data from our many books pertaining to research not only in Washington County, but in records from other Maine counties and other New England states. While on Thursday's Valdine Atwood keeps busy writing thank you letters and any other correspondence that needs to be done. She has also begun working on a long-time project that she had with a man from Minnesota who descended from O'Brien family of 1775. She corresponded for over ten years with Stan Seed and the results of all that research is now being put together into four large notebooks on the descendants of Morris O'Brien to the third and fourth generations. A big project that should prove invaluable to anyone interested in the extended O'Brien family.

In June the Heritage Center was privileged to accept a Revolutionary War cannon from the Machias Reenactors and the Hannah Weston Chapter, Daughters of the American Revolution. The cannon was reported to have been on board of the British armed vessel Margarett during the Battle at Machias which took place on June 12, 1775. Later the vessel and the cannon were hidden in what is now the town of Marshfield. Later the cannon was kept by descendants of Joseph Getchill. During the summer of 2023 the cannon was given to the DAR Chapter by the Reenactors, but for security reasons the DAR Chapter decided to lend it to the Heritage Center.

Susan Wright continues her work on scanning the Eastport Sentinel with expectations that the sentinel project will be completed sometime in 2024. When that work is completed, we have several other projects, which are too complex for the volunteers to complete, so we are hoping that she will be able to stay with us in the future to work on several other projects.

Valdine Atwood, Chair.



Sunrise County Economic Council

ECONOMIC DEVELOPMENT SERVICES REPORT 2023

Prepared for the Washington County Government / Submitted by Sunrise County Economic Council

SCEC's mission is to create jobs and prosperity in Washington County. County government provides essential support to SCEC through a general contract for economic development work throughout the county, a specialized contract for business development work in the unorganized territories, and through its past contribution to SCEC's endowment. The following is a summary of our major projects:

WORKFORCE

Family Futures Downeast

Thirteen parents in Cohort 7 completed the Certificate in Family Studies at UMM. At WCCC, one FFD parent earned a double-Associate degree in Early Childhood Education and Human Services. Parents also earned Associate of Business (2), Associate of Liberal Arts (1), and a Certificate in Entrepreneurship (1). Cohort 8 includes an extension of the FFD youth programming, which includes families that have children ages 0-18. Twenty-four first-year FFD students enrolled at UMM and WCCC. In the Transition Year program, 15 students successfully completed their classes. Nine alumni FFD parents were enrolled in the FFD extended coaching (six at UMM and three at WCCC). Some first-year and transition year students faced significant challenges, such as medical issues, lack of childcare, and domestic violence, leading to poorer academic performance and necessary withdrawals. However, with the support of coaches and faculty at each campus, these students managed to withdraw without negatively impacting their financial or academic standings.

Startup Downeast

The StartUp Downeast (SUDE) Coach provided credit recovery planning, as many SUDE students need to improve their credit scores to start a business. Three students worked or completed internships in the areas of electrical, plumbing and heating in preparation for licensing exams. Two were in childhood education with the goal of opening a daycare or preschool. Two students worked towards their associate degree in self-employment and retail. Two new applicants have joined SUDE with a focus on workforce training and eventual self-employment in the areas of welding and carpentry. One student re-engaged with SUDE for work support and continuing education. SUDE, through SNAP Employment and Training, has incorporated a "2-Gen" approach as approximately 45% of the 2023 cohort have children. SUDE supported families and provided barrier removal assistance for goals that are related to whole family outcomes.

Scholarships

With support from the Next Generation Foundation, SCEC approved 24 scholarships, totaling \$7,709 in 2023 to help pay for workforce training and advancement. Of these, 97% were for healthcare-related training.

Working Communities Challenge

The Working Community Challenge (WCC) continues to meet online monthly and in-person on a quarterly basis. WCC met with Auburn Associates to evaluate the grant from the Federal Reserve Bank of Boston and develop a midpoint evaluation report. WCC plans to gather a group of students and parents enrolled in a training support program and take a deeper dive into child care subsidy concerns among parents in Washington County. In an attempt to find a regional data driven approach to efforts moving forward, work has begun on mapping assets within Washington County.

ENTREPRENEURSHIP

Entrepreneurship & Small Business Center

MaineStreet Business Building is actively recruiting new members as well as renters for private office spaces. MSBB offers co-working space, seven fully furnished private offices and four designated desks for rent, as well as many shared amenities like high speed internet, printing, and kitchen.

Entrepreneurship Pathways

Throughout 2023, SCEC's Entrepreneurship Pathways - 1.0 and 2.0 (Beyond the Business Plan) reached and connected 101 individuals that registered for college credit and/or workshop learning experiences over 11 weeks. This accredited, virtual, startup accelerator series, focuses on building a working business plan, as well as managing staff, developing exit strategies, monitoring financials, marketing, and much more. WCCC and University of Maine at Machias recognize this course as an alternative to business courses and electives in their respective business and entrepreneurship programs. Additional programs consisted of accredited, online small business startup incubator and accelerator programs as well as innovation-themed industry programs (i.e. *The Business of Maine's Forest Products Sector Course*).

Maine APEX Accelerator (formerly Maine PTAC)

The APEX program at SCEC has 107 active clients that received more than 400 hours of one-on-one counseling in 2023. The transition from PTAC to APEX means that APEX Counselors can now work with municipalities. Specifically, SCEC's APEX Counselor helped municipalities register on SAM.gov and/or receive a Unique Entity Identifier, in addition to receiving assistance with certifications, registrations, and bid match services.

DownEast Acadia Regional Tourism

DownEast Acadia Regional Tourism (DART) focused on community outreach, and brand continuity across communication channels, including a digital asset audit with Kate Bielinski Marketing & Consulting, and development of promotional photography for less-traveled areas to help spread visitors across the region to minimize over-tourism and maximize economic benefit. The DART tourism coordinator successfully aided The Abbe Museum, Down East Sunrise Trail Coalition, Schoodic Area Chamber of Commerce, and Schoodic National Scenic Byway Committee with Maine Office of Tourism Enterprise and Community Marketing Grants.

National Heritage Area

In January 2023, the proposal to create the Downeast Maine National Heritage Area (NHA) was signed into legislation by President Biden. The legislation specifically recognizes the national contributions of Downeast Maine's natural resources industries – including wild blueberries, fishing, and forestry. After years of work by residents of Downeast Maine, including the wild blueberry growers who initiated the process, this legislation creates the first NHA in Maine. The public process is underway to develop the management plan for the Downeast Maine NHA. SCEC staff held eight community meetings (60 attendees), one focus group for recreation/conservation partners (17 attendees), individual meetings with representatives (29 local, regional, state, and congressional entities), two education panel discussions, five meetings of nonprofit organizations, and two municipal public meetings. SCEC's finance team and the NHA Coordinator entered into a contract with the National Park Service for the FY23 federal fiscal year. The NHA Coordinator has attended twice-monthly training for new NHAs, provided by the National Park Service.

INFRASTRUCTURE

Downeast Fisheries Partnership

The Downeast Fisheries Partnership was awarded \$145,382 (over two years) for a grant entitled, *Reconnecting Downeast Maine's Watersheds and Communities*, that will allow DFP partners to provide STEM-based and traditional Passamaquoddy knowledge learning opportunities to schools in the Machias and St. Croix watersheds. Member organizations engaged approximately 100 students in grades 5-8 in field trips and led 18 hours of professional development for educators from five schools across the county. During the third quarter, DFP partners submitted a Letter of Intent for the NOAA Climate Resilience Regional Challenge grant to support resilience of our coastal region.

Loans & Grants

SCEC originated loans in the amount of \$308,000 on behalf of County Government as part of the Washington County Unorganized Territories Tax Increment Financing District. These funds will be used for broadband planning in Trescott and Edmunds, and to assist two construction businesses in Edmunds. SCEC originated loans in the amount of \$449,000 as part of their internal loan program. These funds were used to assist a fisherman, a research facility and car hauler business. These funds also helped leverage an additional \$569,000 of investment in Washington County and helped create two part-time jobs, retain 10 part-time jobs and retain 23 full-time jobs.

Broadband

SCEC's Regional Broadband Coordinator engaged and supported the communities of Vanceboro, Lambert Lake, Waite, Talmadge, Topsfield, and Kossuth to partner with an Internet Service Provider (ISP) for fiber connectivity to every home and business in the region. On December 12, 2023, the Maine Connectivity Authority (MCA) ratified a \$1.29M grant to Fidium Fiber (CCI) for a full fiber build for the six communities. It is a 100% grant with no cost sharing from the communities. The Regional Broadband Coordinator led a regional meeting of 25 communities to consider a partnership with an ISP for a proposed regional build that will span from the western to east-central Unorganized Territories (UTs) with middle mile infrastructure running to Steuben, and covering all communities to Marshfield.

Municipal Assistance and Outreach

In 2023, SCEC supported municipalities across Washington County with grant applications and administration as well as safety and infrastructure planning. Specifically, SCEC staff assisted the Town of Jonesport with application support and administration of the 2019 Shore and Harbor Planning Grant for working waterfront infrastructure development and is assisting the Town of Roque Bluffs with USDA reporting related to their ReConnect Grant. SCEC staff bid for and won a Hazard Mitigation Plan Update contract with Washington County Emergency Management Agency, and secured a \$500,000 Brownfields Assessment Grant. Staff finalized the Town of Whiting's State's Flood Protection Checklist process, worked with the Town of Lubec on their emergency management/hazard mitigation plans, and worked with the Town of Danforth to inventory culverts to assess the need for replacements. Meanwhile, the Whiting Mill Pond Dam Modifications and Fish Passage Project is finalizing design, readying permits and bid documents for a planned 2025 construction. In addition, SCEC assisted the Towns of Lubec and Danforth on their comprehensive plans, and continues to support the Addison Road Safety Committee. SCEC continues to provide staffing and fiscal services to the Washington County Council of Governments (WCCOG) Board, and send a regular newsletter, "News for Communities" to every municipal office and other individuals in Washington County, as well as WCCOG News.

ORGANIZATIONS & INITIATIVES

None of this would be possible without the help of our partners and supporters:

Aroostook Mental Health Center, Coastal Enterprises Inc, College of the Atlantic, Cooperative Development Institute, Community Caring Collaborative, C.O.R.E, DowneastAcadia Regional Tourism, Downeast Community Partners, Downeast Institute, Downeast PublicHealth Council, Downeast Salmon Federation, Eastern Maine Development Corporation, EasternMaine Electric Cooperative, Greater East Grand Economic Council, GrowSmart Maine, HealthyAcadia, Hancock County Planning Commission, Island Institute, Machias Savings Bank, MaineCenter for Coastal Fisheries, Maine Coast Heritage Trust, Maine Community Foundation, MaineDevelopment Foundation, Maine Office of Community Development, Maine APEX, MaineSeacoast Mission, Maine Sea Grant, Maine Small Business Development Center, Mano en Mano, Manomet, National Digital Equity Center, Northeastern Workforce Development Board, NorthernBorder Regional Commission, Northern Maine Development Commission, Northern ForestCenter, State of Maine, University of Maine at Machias, Wabanaki Aspirations, WashingtonCounty Adult and Community Education, Washington County Community College, WashingtonCounty Development Authority, and Washington County Government.

The above activities are a broad representation of economic development services provided by SCEC on the County's behalf over the past year. This report does not include confidential and/or proprietary information related to work with specific businesses or development projects. SCEC is available to discuss specifics in Executive Session at the discretion of the County Commissioners.

The University of Maine Cooperative Extension is the largest outreach component of the University of Maine. With 16 county offices, five research farms, four 4-H camps and learning centers, and an online presence, we reach more Maine people than any other entity within the seven campus University of Maine System. Our work is focused on helping Maine communities thrive and we do so by connecting people to research-based information, education and services.

With our recent move to the University of Maine at Machias campus, the Washington County office is finding innovative ways to offer collaborative programs that will bring people from the community to the campus. Some examples this past year include: the 4-H Public Speaking Tournament, an annual meeting and open house event, and the 4-H Science Fridays. In addition to settling into our new space, with recent retirements and staff changes, we have welcomed the following new staff and faculty members: Vanessa Young, Expanded Food and Nutrition Program Community Education Assistant; Jason Palomo, Oh Yea! 4-H Professional; Rachel White, Sustainable Agriculture and Livestock Educator; and Deb Gardner, Master Gardener Volunteer Program Community Education Assistant. In the last year, our staff worked in 18 communities across the county conducting nutrition education in schools and with parents and guardians; worked with underserved youth on food insecurity issues, assisted farmers and livestock producers, conducted positive youth development STEM programs, and managed Master Gardener volunteer projects. Extension volunteers spent over 500 hours helping to make positive impacts in Washington County. In addition to programming, we assisted 150 residents across Washington County in identifying and caring for plant diseases, answered gardening and food preservation questions, distributed soil testing information, and provided insect identification and management resources.

Our Extension website (extension.umaine.edu) is a combination of 57 interconnected websites. We have over 700 research-based publications that are available as free downloads at (extension.umaine.edu/publications) and a variety of Extension YouTube videos, which received 1.2 million views and 66,000+ hours of watch time. Washington County residents participated in virtual educational workshops with experts within Extension on topics of agriculture, home gardening, food preservation, and youth development. Our programs and research are addressing relevant topics in Maine such as PFAS, aquaculture and the fisheries, climate change, workforce development, food insecurity, tick identification, positive youth development and the Maine economy.

Washington County Staff

Gabrielle Brodek, 4-H Professional
Deborah Gardner, Community Education Assistant
Jason Palomo, 4-H Professional
Rachel White, Extension Educator
Tara Wood, Administrative Specialist
Vanessa Young, Community Education Assistant

WCEA Committee Members

Nicholas MacDonald, President
Kyle Winslow, Vice President
Eric Jones, Treasurer
Ed Latham, Secretary
Members: Lisa Hanscom, Heidi
Hinkley & Robin Pinto


2024 Budget


County of Washington


STATE OF MAINE

Presented by the Budget Advisory Committee for approval by:


Washington County Commissioners


Christopher M. Gardner, Chairman


John B. Crowley, Sr., Commissioner


Vinton E. Cassidy, Commissioner

Attested: Washington County Manager


Renée Gray

12/6/2023
Date

Washington County

Washington County Budget
Computation of Tax Levy

12/6/2023

<u>Expenditures</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Variance Change \$</u>	<u>Variance Change %</u>
Departments	9,233,526.00	10,321,717.00	11,211,630.00	889,913.00	8.62%
Reserves	85,848.00	60,000.00	100,000.00	40,000.00	66.67%
Contingencies	100,000.00	0.00	0.00	0.00	0.00%
	<u>9,419,374.00</u>	<u>10,381,717.00</u>	<u>11,311,630.00</u>	<u>929,913.00</u>	<u>8.96%</u>

<u>Revenues</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Variance Change \$</u>	<u>Variance Change %</u>
Departments	1,285,781.00	1,491,877.00	1,599,954.00	108,077.00	7.24%
Fund balance - Surplus	0.00	325,000.00	0.00	-325,000.00	-100.00%
Fund balance - Carry Overs	1,445,015.85	1,301,360.58	1,613,460.17	312,099.59	23.98%
Fund balance - Contingency	100,000.00	0.00	0.00	0.00	0.00%
	<u>2,830,796.85</u>	<u>3,118,237.58</u>	<u>3,213,414.17</u>	<u>95,176.59</u>	<u>3.05%</u>

<u>Restricted special revenue funds</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Change \$</u>	<u>Change %</u>
ARPA expenditures	0.00	6,095,003.00	0.00	-6,095,003.00	-100.00%
ARPA revenues	0.00	6,095,003.00	0.00	-6,095,003.00	-100.00%
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>

<u>Amount to be raised by taxation</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Variance Change \$</u>	<u>Variance Change %</u>
Expenditures minus revenues	6,588,577.15	7,263,479.42	8,098,215.83	834,736.41	11.49%
Overlay	32,942.89	36,317.40	*		
	<u>6,621,520.04</u>	<u>7,299,796.82</u>	<u>8,098,215.83</u>		

County "LD1" Growth Factor for 2023: 5.41%

* Set by commissioners after budget is approved

Washington County Budget
Expenditures by Department

12/6/2023

Department - Expenditures	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Original Budget	2023 YTD	2024 Approved	Init Req vs Orig Bud Change \$	Init Req vs Orig Bud Change %
Dept 602 EMA	123,970.00	100,072.57	150,262.94	21,972.94	128,290.00	69,046.31	131,544.00	3,254.00	2.54%
Dept 603 District Attorney	376,429.39	309,942.62	357,891.76	22,370.76	335,521.00	206,119.79	369,621.00	34,100.00	10.16%
Dept 604 County Admin	329,834.33	235,148.00	326,514.54	87,283.54	239,231.00	185,482.76	245,640.00	6,409.00	2.68%
Dept 605 County Finance	149,313.87	135,678.89	172,342.50	12,770.50	159,572.00	105,635.23	156,923.00	-2,649.00	-1.66%
Dept 606 County Buildings	923,801.52	233,590.99	1,034,251.35	631,020.35	403,231.00	205,575.44	447,089.00	43,858.00	10.88%
Dept 607 RCC	925,638.01	930,567.30	970,471.64	35,683.64	934,788.00	627,745.78	1,145,184.00	210,396.00	22.51%
Dept 609 County Jail	1,950,798.05	3,006,235.47	2,217,639.05	40,279.05	2,177,360.00	2,061,958.47	2,410,265.00	232,905.00	10.70%
Dept 609 Registry of Deeds	197,941.28	192,000.59	205,682.68	3,090.68	202,592.00	119,173.67	212,010.00	9,418.00	4.45%
Dept 610 Probate Court	208,124.00	211,426.29	222,716.10	654.10	222,062.00	157,995.46	244,135.00	22,073.00	9.94%
Dept 611 Sheriff's Depart	2,074,247.60	2,133,026.54	2,343,526.69	97,119.69	2,246,407.00	1,332,036.30	2,388,645.00	142,238.00	6.33%
Dept 614 Gov't Third Party	52,000.00	49,600.00	49,300.00	0.00	49,300.00	32,800.00	52,500.00	3,200.00	6.49%
Dept 618 Third Party Req	13,000.00	13,000.00	13,000.00	0.00	13,000.00	13,000.00	13,000.00	0.00	0.00%
Dept 619 Insurance	452,534.00	174,630.52	569,882.97	202,031.97	367,851.00	134,788.64	261,000.00	-106,851.00	-29.05%
Dept 620 Employee Ben	2,434,328.00	1,661,704.44	2,838,312.00	10,800.00	2,827,512.00	1,448,108.32	3,110,074.00	282,562.00	9.99%
Dept 622 Debt Service	13,000.00	0.00	15,000.00	0.00	15,000.00	0.00	24,000.00	9,000.00	60.00%
	10,224,960.05	9,386,624.22	11,486,794.22	1,165,077.22	10,321,717.00	6,699,466.17	11,211,630.00	889,913.00	8.62%
Dept 660 Capital Reserves	162,316.33	6,576.78	203,849.75	143,849.75	60,000.00	30,330.01	100,000.00	40,000.00	66.67%
Dept 662 Contingency	333,458.20	28,925.00	304,533.20	304,533.20	0.00	0.00	0.00	0.00	0.00%
County Totals	10,720,734.58	9,422,126.00	11,995,177.17	1,613,460.17	10,381,717.00	6,729,796.18	11,311,630.00	929,913.00	8.96%

Washington County

Washington County Budget
Revenues by Department

12/6/2023

Department - Revenues	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Original Budget	2023 YTD	2024 Approved	Init Req vs Orig Bud Change \$	Init Req vs Orig Bud Change %
Dept: 602 EMA	93,100.00	42,365.29	80,777.00	0.00	80,777.00	232,264.22	81,666.00	889.00	1.10%
Dept: 603 District Attorney	60,000.00	56,627.95	60,000.00	0.00	60,000.00	35,772.54	60,000.00	0.00	0.00%
Dept: 604 County Admin	22,400.00	23,242.01	22,400.00	0.00	22,400.00	1,665,875.43	22,400.00	0.00	0.00%
Dept: 605 County Finance	3,825.00	18,644.60	5,500.00	0.00	5,500.00	12,864.03	12,000.00	6,500.00	118.18%
Dept: 606 County Buildings	65,097.00	169,620.49	90,000.00	0.00	90,000.00	150,991.47	74,932.00	-15,068.00	-16.74%
Dept: 609 County Jail	369,424.00	543,080.58	512,149.00	0.00	512,149.00	10,051.14	637,911.00	125,762.00	24.56%
Dept: 609 Registry of Deeds	390,400.00	391,146.63	390,400.00	0.00	390,400.00	231,106.43	365,400.00	-25,000.00	-6.40%
Dept: 610 Probate Court	53,500.00	108,605.72	72,500.00	0.00	72,500.00	72,877.45	72,500.00	0.00	0.00%
Dept: 611 Sheriff's Department	143,332.00	202,467.57	169,225.00	0.00	169,225.00	171,022.84	174,446.00	5,221.00	3.09%
Dept: 619 Insurance	6,689.00	11,488.00	7,703.00	0.00	7,703.00	7,648.00	7,648.00	-55.00	-0.71%
Dept: 620 Employee Benefits	78,014.00	0.00	81,223.00	0.00	81,223.00	0.00	91,051.00	9,828.00	12.10%
	<u>1,285,781.00</u>	<u>1,567,288.84</u>	<u>1,491,877.00</u>	<u>0.00</u>	<u>1,491,877.00</u>	<u>2,590,473.55</u>	<u>1,599,954.00</u>	<u>108,077.00</u>	<u>7.24%</u>
Dept: 602 Emergency Management Agency Federal 50% match	<u>81,666.00</u>								
			Dept: 606 County Buildings Me. Coop. Rental Court Reimb.		0.00 74,932.00 <u>74,932.00</u>		Dept: 610 Probate Court Surcharge Fees	2,500.00 70,000.00 <u>72,500.00</u>	
Dept: 603 District Attorney Federal Witness Advocacy Admin. Fee-Deferred Disp.	<u>55,000.00</u> <u>5,000.00</u> <u>60,000.00</u>		Dept: 699 County Jail BOC Inv Fund Misc. Income Med Co-Pays Court Fees		156,152.00 4,000.00 2,800.00 <u>6,500.00</u> <u>637,911.00</u>		Dept: 611 Sheriff's Department MDEA Reimb. Civil Process Ins. Reports	85,946.00 87,000.00 1,500.00 <u>174,446.00</u>	
Dept: 604 County Administration UT Admin. Fees UT Building Rental	<u>20,000.00</u> <u>2,400.00</u> <u>22,400.00</u>		Dept: 609 Registry of Deeds Web Revenue Fees Transfer Tax		5,400.00 275,000.00 85,000.00 <u>365,400.00</u>		Dept: 619 Insurance MDEA/Court Reim	<u>7,648.00</u>	
Dept: 605 County Finance Anticipated Interest	<u>12,000.00</u>						Dept: 620 Employee Benefits MDEA/Court Reim	<u>91,051.00</u>	

Washington County

Custom Budget Report
Expense

12/6/2023

	2022	2022	2023	2023	2023	2023	2024	Init Req vs	Init Req vs
	Budget	Actual	Budget	Carry	Initial	YTD	Approved	Change \$	Change %
Dept: 602 Emergency Management Agency									
3100 Wages	91,319.00	89,104.60	93,551.00		93,551.00	64,748.52	98,237.00	4,686.00	5.01%
4004 IT Services Contract	0.00	6,000.00	15,863.00		15,863.00	0.00	15,000.00	- 863.00	-5.44%
4006 Website Maintenance	0.00	0.00	0.00		0.00	0.00	500.00	500.00	
4104 Auto Expense	0.00	1,292.97	2,250.00		2,250.00	1,677.23	0.00	-2,250.00	-100.00%
4105 Auto mileage	500.00	109.98	1,000.00		1,000.00	396.93	300.00	- 700.00	-70.00%
4110 Meals	600.00	53.95	800.00		800.00	0.00	600.00	- 200.00	-25.00%
4115 Lodging	1,500.00	261.47	1,500.00		1,500.00	0.00	1,500.00	0.00	0.00%
4205 Gas/oil/grease vehicles	0.00	0.00	0.00		0.00	66.75	1,800.00	1,800.00	
4210 Vehicle Mnt	0.00	0.00	0.00		0.00	0.00	500.00	500.00	
4314 Internet Expense	750.00	466.66	750.00		750.00	525.00	750.00	0.00	0.00%
4315 Telephone bill	1,576.00	1,044.73	1,576.00		1,576.00	859.98	1,600.00	24.00	1.52%
4632 Equipment Repair/Maintena	1,000.00	0.00	1,000.00		1,000.00	0.00	1,500.00	500.00	50.00%
4655 Radios-base repairs/ maint	250.00	45.00	250.00		250.00	0.00	200.00	- 50.00	-20.00%
4675 Equipment Repair/Maintena	600.00	0.00	600.00		600.00	365.00	600.00	0.00	0.00%
4676 Computer upgrade & mainte	300.00	255.39	300.00		300.00	0.00	300.00	0.00	0.00%
4805 Advertising	75.00	0.00	75.00		75.00	0.00	100.00	25.00	33.33%
4820 Dues & Bonds	50.00	75.00	75.00		75.00	75.00	50.00	- 25.00	-33.33%
4835 Postage	150.00	1.26	150.00		150.00	0.00	50.00	- 100.00	-66.67%
4940 Printing/Publications	50.00	0.00	50.00		50.00	0.00	50.00	0.00	0.00%
4940 Training/education	2,000.00	400.00	3,000.00		3,000.00	106.70	1,500.00	-1,500.00	-50.00%
5335 Office Supplies	1,000.00	934.50	2,000.00		2,000.00	185.12	680.00	-1,320.00	-66.00%
5385 Computer supplies	250.00	0.00	500.00		500.00	0.00	1,327.00	827.00	165.40%
7314 Office Equipment	0.00	0.00	0.00		0.00	40.08	1,400.00	1,400.00	
7345 Motor Vehicles - Reserve	22,000.00	27.06	24,972.94	21,972.94	3,000.00	0.00	3,000.00	0.00	0.00%
Total EMA	123,970.00	100,072.57	150,262.94	21,972.94	128,290.00	69,046.31	131,544.00	3,254.00	2.54%

Washington County

Custom Budget Report

12/6/2023

Expense

	2022	2022	2023	2022	2023	2023	2024	Init Req vs	12/6/2023
	Budget	Actual	Budget	Carry	Initial	YTD	Approved	Change \$	Change %
Dept: 603 District Attorney									
3100 Wages	198,670.00	196,984.45	209,045.00		209,045.00	144,167.31	230,672.00	21,627.00	10.35%
3150 Regular Full Time Overtime	0.00	80.78	0.00		0.00	245.39	0.00	0.00	0.00%
3200 Part Time - Regular	22,402.00	25,264.63	23,525.00		23,525.00	18,341.05	24,698.00	1,173.00	4.99%
4015 Court Witness Fee and Mileage	7,686.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00%
4020 Victim/ witness Contract	2,402.00	1,911.53	2,500.00		2,500.00	2,387.91	2,500.00	0.00	0.00%
4021 Fed Vic-Wit Cont Pmt	27,500.00	24,790.84	27,500.00		27,500.00	7,602.27	27,500.00	0.00	0.00%
4080 Transcripts	0.00	120.00	500.00		500.00	0.00	800.00	300.00	60.00%
4105 Auto mileage	10,415.07	5,623.69	5,000.00		5,000.00	4,950.79	14,000.00	9,000.00	180.00%
4110 Meals	2,348.42	778.09	1,500.00		1,500.00	159.33	2,000.00	500.00	33.33%
4115 Lodging	4,667.50	1,110.00	5,000.00		5,000.00	130.80	5,000.00	0.00	0.00%
4314 Internet Expense	701.00	700.00	701.00		701.00	525.00	701.00	0.00	0.00%
4315 Telephone bill	17,038.67	9,299.88	10,000.00		10,000.00	5,708.40	10,600.00	600.00	6.00%
~Machias and Calais									
4411 Calais office rent	3,000.00	3,500.00	3,000.00		3,000.00	1,750.00	3,000.00	0.00	0.00%
4630 Equipment Lease	3,701.84	1,828.55	2,000.00		2,000.00	2,275.42	2,000.00	0.00	0.00%
4676 Computer upgrade & mainte	31,240.87	18,859.98	25,000.00		25,000.00	11,159.05	25,000.00	0.00	0.00%
4722 Insurance - Other	3,023.00	377.02	400.00		400.00	0.00	400.00	0.00	0.00%
4820 Dues & Bonds	2,771.50	1,152.50	1,000.00		1,000.00	0.00	1,600.00	600.00	60.00%
4835 Postage	4,809.57	1,817.45	1,750.00		1,750.00	1,598.22	1,750.00	0.00	0.00%
~Machias and Calais									
4940 Printing/Publications	800.00	0.00	800.00		800.00	760.00	800.00	0.00	0.00%
5335 Office Supplies	0.00	4,417.88	5,000.00		5,000.00	2,299.70	5,200.00	200.00	4.00%
5375 Training & training suppl	2,646.84	1,125.00	800.00		800.00	0.00	1,400.00	600.00	75.00%
5510 Statutes & reference book	1,500.00	3,466.00	3,500.00		3,500.00	1,984.15	4,000.00	500.00	14.29%
7320 Computer upgrade	5,882.00	4,646.05	6,235.95		5,000.00	0.00	6,000.00	1,000.00	20.00%
7325 Equipment & furniture	5,239.28	2,088.30	5,150.98		2,000.00	75.00	0.00	-2,000.00	-100.00%
7332 Software Reserve	17,983.83	0.00	17,983.83		0.00	0.00	0.00	0.00	0.00%
~future software purchase									
Total District Attorney	376,429.39	309,942.62	357,891.76	22,370.76	335,521.00	206,119.79	369,621.00	34,100.00	10.16%

Washington County

Custom Budget Report
Expense

12/6/2023

Dept 604 County Administration	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Initial Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
3100 Wages	158,953.00	154,261.22	161,980.00		161,980.00	125,292.18	163,639.00	1,659.00	1.02%
3230 Part Time - IT wages	0.00	0.00	0.00		0.00	0.00	6,000.00	6,000.00	
4000 Professional services	38,856.16	13,018.62	30,837.54	25,837.54	5,000.00	4,506.80	5,000.00	0.00	0.00%
~TAN Services									
4005 Accounting & Auditing	43,777.50	5,932.53	37,844.97	37,844.97	0.00	0.00	0.00	0.00	0.00%
4006 Website Maintenance	750.00	1,132.29	1,000.00		1,000.00	0.00	1,000.00	0.00	0.00%
4105 Auto mileage	3,500.00	5,837.65	3,500.00		3,500.00	4,154.48	3,000.00	- 500.00	-14.29%
4110 Meals	750.00	323.25	750.00		750.00	71.36	500.00	- 250.00	-33.33%
4115 Lodging	0.00	945.05	0.00		0.00	59.94	500.00	500.00	
4309 Phone Repair/Maintenance	500.00	0.00	500.00		500.00	0.00	500.00	0.00	0.00%
4314 Internet Expense	701.00	700.00	701.00		701.00	545.00	701.00	0.00	0.00%
4315 Telephone bill	11,000.00	9,004.18	11,000.00		11,000.00	6,553.33	11,000.00	0.00	0.00%
4630 Equipment Lease	2,000.00	2,656.39	2,000.00		2,000.00	1,314.80	2,000.00	0.00	0.00%
4676 Computer upgrade & mainte	1,500.00	23.88	2,000.00		2,000.00	2,000.00	2,000.00	0.00	0.00%
4805 Advertising	2,000.00	1,128.60	2,000.00		2,000.00	1,765.50	2,000.00	0.00	0.00%
4820 Dues & Bonds	11,200.00	10,301.16	11,200.00		11,200.00	10,600.25	11,200.00	0.00	0.00%
4835 Postage	0.00	253.19	1,200.00		1,200.00	2,494.93	1,500.00	300.00	25.00%
4840 Printing/Publications	150.00	243.00	150.00		150.00	22.98	150.00	0.00	0.00%
4920 Miscellaneous	950.00	684.26	950.00		950.00	387.07	950.00	0.00	0.00%
5335 Office Supplies	300.00	268.99	300.00		300.00	0.00	300.00	0.00	0.00%
5505 Books & periodicals(subsc	1,500.00	748.10	1,500.00		1,500.00	504.04	1,500.00	0.00	0.00%
7314 Office Equipment	200.00	40.00	200.00		200.00	63.88	200.00	0.00	0.00%
7325 Equipment & furniture	2,733.52	43.99	3,689.53	2,689.53	1,000.00	1,062.89	0.00	-1,000.00	-100.00%
7336 Econ. Dev. - SCEC	600.00	0.00	900.00	600.00	300.00	25.00	0.00	- 300.00	-100.00%
7340 Archive	33,000.00	18,000.00	39,000.00	15,000.00	24,000.00	18,000.00	24,000.00	0.00	0.00%
	14,913.15	9,601.65	13,311.50	5,311.50	8,000.00	6,058.35	8,000.00	0.00	0.00%
Total Administration	329,834.33	235,148.00	326,514.54	87,283.54	239,231.00	185,482.76	245,640.00	6,409.00	2.68%

Washington County

Custom Budget Report
Expense

12/6/2023

	2022	2022	2023	2023	2023	2023	2023	2023	2024	Init Req vs	Init Req vs
	Budget	Actual	Budget	Carry	Initial	YTD	Approved	Change \$	Change %		
Dept 605 County Finance	119,522.00	119,237.40	125,196.00	10,786.50	125,196.00	93,617.26	129,747.00	4,551.00	3.64%		
3100 Wages	17,113.35	6,326.85	27,786.50		17,000.00	4,259.33	9,000.00	-8,000.00	-47.06%		
4000 Professional services											
~payroll											
4105 Auto mileage	0.00	0.00	500.00		500.00	0.00	500.00	0.00	0.00%		
4110 Meals	0.00	0.00	400.00		400.00	0.00	400.00	0.00	0.00%		
4115 Lodging	0.00	0.00	400.00		400.00	0.00	400.00	0.00	0.00%		
4314 Internet Expense	701.00	700.00	701.00		701.00	525.00	701.00	0.00	0.00%		
4315 Telephone bill	600.00	1,057.48	1,000.00		1,000.00	691.81	1,600.00	600.00	60.00%		
4630 Equipment Lease	350.00	409.83	425.00		425.00	369.95	425.00	0.00	0.00%		
4676 Computer upgrade & mainte	3,800.00	3,728.71	4,500.00		4,500.00	3,971.07	4,500.00	0.00	0.00%		
~TRIO software maintenance											
4805 Advertising	100.00	0.00	100.00		100.00	80.00	100.00	0.00	0.00%		
4820 Dues & Bonds	50.00	0.00	50.00		50.00	0.00	50.00	0.00	0.00%		
4835 Postage	1,500.00	1,510.29	1,500.00		1,500.00	1,012.08	1,500.00	0.00	0.00%		
4940 Training/education	0.00	0.00	500.00		500.00	269.00	700.00	200.00	40.00%		
5335 Office Supplies	2,000.00	1,114.81	2,000.00		2,000.00	791.73	2,000.00	0.00	0.00%		
7305 County computer upgrade	3,577.52	1,593.52	6,984.00	1,984.00	5,000.00	48.00	5,000.00	0.00	0.00%		
7325 Equipment & furniture	0.00	0.00	300.00		300.00	0.00	300.00	0.00	0.00%		
Total Finance	149,313.87	135,678.89	172,342.50	12,770.50	159,572.00	105,635.23	156,923.00	-2,549.00	-1.66%		

Washington County

Custom Budget Report
Expense

12/6/2023

	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Initial Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 606 County Buildings									
3100 Wages	159,245.00	113,452.71	129,397.00		129,397.00	96,668.72	147,805.00	18,408.00	14.23%
~court reimburses 1.5 positions									
3200 Part Time - Regular	0	0	0		0.00	0	31,200.00	31,200.00	
4104 Auto Expense	0.00	589.83	0.00		0.00	1,371.30	1,500.00	1,500.00	
4205 Gas/oil/grease vehicles	0.00	1,127.94	1,300.00		1,300.00	455.20	1,300.00	0.00	0.00%
4305 Electricity	15,000.00	32,478.03	28,500.00		28,500.00	19,031.01	37,000.00	8,500.00	29.82%
4310 Sewer bill	6,000.00	5,258.23	6,000.00		6,000.00	5,150.41	6,000.00	0.00	0.00%
4311 Water bill	2,000.00	1,968.63	2,500.00		2,500.00	1,920.80	2,500.00	0.00	0.00%
4315 Telephone bill	1,200.00	1,507.36	1,200.00		1,200.00	718.00	1,200.00	0.00	0.00%
4605 Parking lot/grounds/snow	11,000.00	5,805.30	11,000.00		11,000.00	5,613.17	11,550.00	550.00	5.00%
~cost to be shared by courts									
4610 Building/structure mainte	47,908.99	1,053.45	17,250.00		17,250.00	7,105.50	17,250.00	0.00	0.00%
~combined with 4625, 4632, 4640, 4645									
4620 Elevator Maintenance Contract	0.00	2,960.93	0.00		0.00	2,344.68	1,700.00	1,700.00	
~4 elevators (3 to be reimb by Court)									
4622 Fire Alarm Inspections	2,000.00	1,293.00	2,000.00		2,000.00	1,293.00	1,500.00	- 500.00	-25.00%
~Norris contract									
4625 Electrical Repairs	2,000.00	879.95	0.00		0.00	0.00	0.00	0.00	0.00%
~see 4610									
4632 Equipment Repair/Maintena	1,250.00	4,127.40	0.00		0.00	0.00	0.00	0.00	0.00%
~see 4610									
4635 HVAC repairs	7,500.00	168.49	7,500.00		7,500.00	0.00	7,500.00	0.00	0.00%
4640 Painting (repairs/mainten	500.00	841.20	0.00		0.00	0.00	0.00	0.00	0.00%
~see 4610									
4645 Plumbing (repairs/mainten	1,000.00	3,199.43	0.00		0.00	0.00	0.00	0.00	0.00%
~see 4610									
4660 Rubbish Removal/Shredding	2,500.00	1,823.81	2,500.00		2,500.00	2,147.43	2,500.00	0.00	0.00%
5205 Fuel - Buildings	64,679.82	35,994.53	52,000.00		52,000.00	24,339.89	44,500.00	-7,500.00	-14.42%
5325 Maintenance supplies	2,500.00	6,207.01	2,500.00		2,500.00	2,953.16	2,500.00	0.00	0.00%
5335 Office Supplies	150.00	200.86	150.00		150.00	138.98	150.00	0.00	0.00%
5405 Uniforms/clothing allowan	550.00	0.00	550.00		550.00	239.42	550.00	0.00	0.00%

7205 Building Improvements	483,832.23	12,500.52	602,071.25	518,187.25	83,884.00	1,804.82	83,884.00	0.00	0.00%
7210 Courthouse Roof	75,000.00	0.00	100,000.00	75,000.00	25,000.00	0.00	25,000.00	0.00	0.00%
7324 Safety Reserve	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00%
7325 Equipment & furniture	2,517.98	152.38	32,365.60	2,365.60	30,000.00	32,279.95	20,000.00	-10,000.00	-33.33%
7345 Motor Vehicles - Reserve	24,717.17	0.00	24,717.17	24,717.17	0.00	0.00	0.00	0.00	0.00%
7380 Building Signage	750.33	0.00	750.33	750.33	0.00	0.00	0.00	0.00	0.00%
Total County Buildings	923,801.52	233,590.99	1,034,251.35	631,020.35	403,231.00	205,575.44	447,089.00	43,858.00	10.88%

Washington County

Custom Budget Report
Expense

12/6/2023

	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Initial Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 607 Regional Communications Center									
3100 Wages	640,070.00	666,706.52	703,874.00		703,874.00	492,136.87	878,850.00	174,976.00	24.86%
3150 Regular Full Time Overtime	30,000.00	35,345.24	65,000.00		65,000.00	30,116.60	65,000.00	0.00	0.00%
3200 Part Time - Regular	68,667.00	90,008.69	61,333.00		61,333.00	42,829.19	50,000.00	-11,333.00	-18.48%
3230 Part Time - IT wages	0.00	0.00	0.00		0.00	0.00	31,200.00	31,200.00	
4004 IT Services Contract	17,334.00	17,333.16	12,913.00		12,913.00	11,769.78	19,667.00	6,754.00	52.30%
4105 Auto mileage	750.00	1,235.91	750.00		750.00	1,029.67	750.00	0.00	0.00%
4110 Meals	1,000.00	541.34	1,000.00		1,000.00	602.04	1,000.00	0.00	0.00%
4115 Lodging	700.00	410.00	700.00		700.00	70.00	700.00	0.00	0.00%
4205 Gas/oil/grease vehicles	3,500.00	1,823.23	3,500.00		3,500.00	826.85	3,000.00	0.00	0.00%
4305 Electricity	8,000.00	10,339.15	9,500.00		9,500.00	7,269.44	10,000.00	- 500.00	-14.29%
4314 Internet Expense	701.00	700.00	701.00		701.00	525.00	800.00	500.00	5.26%
4315 Telephone bill	4,000.00	4,038.23	4,000.00		4,000.00	2,469.51	3,500.00	99.00	14.12%
4320 Datalines	3,000.00	3,510.30	3,000.00		3,000.00	1,992.90	3,000.00	- 500.00	-12.50%
4321 Computer Maintenance Agre	7,738.00	1,930.41	0.00		0.00	1,267.80	3,000.00	3,000.00	0.00%
4420 Lease Musquash Tower site	1,200.00	0.00	0.00		0.00	0.00	1,200.00	1,200.00	
4630 Equipment Lease	2,000.00	1,580.78	2,000.00		2,000.00	0.00	2,000.00	0.00	0.00%
4655 Radios-base repairs/maint	36,000.00	36,728.91	36,000.00		36,000.00	25,200.00	36,000.00	0.00	0.00%
--PCT contract									
4657 Recorder/Maintenance	16,000.00	16,000.00	0.00		0.00	0.00	5,000.00	5,000.00	
4675 Equipment Repair/Maintena	1,000.00	162.88	1,000.00		1,000.00	365.00	1,000.00	0.00	0.00%
4722 Insurance - Other	3,775.00	0.00	3,775.00		3,775.00	0.00	3,775.00	0.00	0.00%
4820 Dues & Bonds	492.00	342.00	492.00		492.00	347.00	492.00	0.00	0.00%
4835 Postage	100.00	9.87	50.00		50.00	0.00	50.00	0.00	0.00%
4940 Training/education	2,000.00	294.00	2,000.00		2,000.00	330.85	2,000.00	0.00	0.00%
5206 Propane-Towers	1,000.00	0.00	1,000.00		1,000.00	0.00	1,000.00	0.00	0.00%
5335 Office Supplies	1,500.00	1,954.83	1,500.00		1,500.00	629.30	1,500.00	0.00	0.00%
5405 Uniforms/clothing allowan	1,000.00	215.65	1,000.00		1,000.00	62.03	1,000.00	0.00	0.00%
5810 Employee Recognition	200.00	1,128.83	200.00		200.00	190.00	200.00	0.00	0.00%
7310 Communications Equip. Mainten.	72,411.01	36,959.75	50,451.26	35,451.26	15,000.00	7,223.59	15,000.00	0.00	0.00%
7325 Equipment & furniture	1,500.00	1,267.62	1,732.38	232.38	1,500.00	492.36	1,500.00	0.00	0.00%
7345 Motor Vehicles - Reserve	0.00	0.00	3,000.00		3,000.00	0.00	3,000.00	0.00	0.00%
Total RCC	925,638.01	930,567.30	970,471.64	35,683.64	934,788.00	627,745.78	1,145,184.00	210,396.00	22.51%

Washington County

Custom Budget Report

Expense

12/6/2023

	2022	2022	2023	2022	2023	2023	2024	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
	Budget	Actual	Budget	Carry Overs	Initial Budget	YTD	Approved		
Dept: 609 Registry of Deeds									
3100 Wages	136,110.00	136,868.93	141,292.00		141,292.00	90,688.57	149,310.00	8,018.00	5.67%
4004 IT Services Contract	0.00	0.00	0.00		0.00	0.00	1,000.00	1,000.00	0.00%
4006 Website Maintenance	100.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00%
4314 Internet Expense	750.00	700.00	750.00		750.00	525.00	750.00	0.00	0.00%
4315 Telephone bill	400.00	504.05	700.00		700.00	293.42	700.00	0.00	0.00%
4630 Equipment Lease	2,277.86	247.78	1,000.00		1,000.00	1,137.71	4,000.00	3,000.00	300.00%
4632 Equipment Repair/Maintena	100.00	522.50	2,000.00		2,000.00	420.00	500.00	-1,500.00	-75.00%
4676 Computer upgrade & mainte	100.00	0.00	100.00		100.00	0.00	0.00	- 100.00	-100.00%
4820 Dues & Bonds	150.00	150.00	150.00		150.00	150.00	200.00	50.00	33.33%
4825 Scanning & Imaging	52,000.00	50,224.50	52,000.00		52,000.00	23,862.00	52,000.00	0.00	0.00%
4835 Postage	1,200.00	1,304.52	1,300.00		1,300.00	871.05	1,400.00	100.00	7.69%
4920 Miscellaneous	0.00	0.00	0.00		0.00	0.00	250.00	250.00	0.00%
4930 Registration/enrollment f	100.00	0.00	100.00		100.00	0.00	100.00	0.00	0.00%
5335 Office Supplies	1,000.00	915.57	1,200.00		1,200.00	642.29	1,300.00	100.00	8.33%
7313 Office Equipment	253.26	0.00	753.26	253.26	500.00	224.44	500.00	0.00	0.00%
7325 Equipment & furniture	3,400.16	562.74	3,837.42	2,837.42	1,000.00	359.19	0.00	-1,000.00	-100.00%
7365 Map cabinets	0.00	0.00	500.00		500.00	0.00	0.00	- 500.00	-100.00%
Total Registry of Deeds	197,941.28	192,000.59	205,682.68	3,090.68	202,592.00	119,173.67	212,010.00	9,418.00	4.65%

Washington County

Custom Budget Report
Expense

	2022	2022	2023	2023	2023	2024	Init Req vs	Init Req vs
	Budget	Actual	Budget	Carry	Initial	YTD	Curr Bud	Change %
Dept: 610 Probate Court				Overs	Budget	Approved	Change \$	
3100 Wages	178,899.00	182,020.92	191,862.00		191,862.00	134,512.30	11,793.00	6.15%
4000 Professional services	9,000.00	7,558.33	9,000.00		9,000.00	8,392.63	6,000.00	66.67%
4105 Auto mileage	300.00	154.44	200.00		200.00	687.09	200.00	100.00%
4110 Meals	0.00	0.00	200.00		200.00	61.39	100.00	50.00%
4115 Lodging	0.00	0.00	500.00		500.00	0.00	0.00	0.00%
4314 Internet Expense	750.00	700.00	750.00		750.00	674.90	0.00	0.00%
4315 Telephone bill	900.00	873.16	900.00		900.00	312.48	0.00	0.00%
4630 Equipment Lease	1,350.00	1,580.78	1,400.00		1,400.00	1,137.71	- 200.00	-22.22%
4632 Equipment Repair/Maintena	100.00	105.00	150.00		150.00	0.00	0.00	0.00%
4676 Computer upgrade & mainte	100.00	84.00	500.00		500.00	0.00	0.00	0.00%
4805 Advertising	100.00	0.00	100.00		100.00	0.00	0.00	0.00%
4820 Dues & Bonds	1,050.00	688.00	1,050.00		1,050.00	463.00	0.00	0.00%
4835 Postage	1,675.00	2,117.29	1,550.00		1,550.00	1,171.56	0.00	0.00%
4845 Notice Publications	7,500.00	9,925.00	7,500.00		7,500.00	6,425.00	80.00	5.16%
5335 Office Supplies	1,000.00	843.85	1,000.00		1,000.00	946.60	3,500.00	46.67%
5510 Statutes & reference book	1,300.00	1,329.62	1,300.00		1,300.00	790.80	600.00	60.00%
7320 Computer upgrade	1,000.00	732.44	1,267.56	267.56	1,000.00	0.00	0.00	0.00%
7325 Equipment & furniture	600.00	293.46	906.54	306.54	600.00	0.00	0.00	0.00%
7370 ICON Docket System	2,500.00	2,420.00	2,580.00	80.00	2,500.00	2,420.00	0.00	0.00%
Total Probate Court	208,124.00	211,426.29	222,716.10	654.10	222,062.00	157,995.46	22,073.00	9.94%

Washington County

Custom Budget Report
Expense

12/6/2023

	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Initial Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 611 Sheriff's Department	1,188,211.00	1,065,587.71	1,302,889.00		1,302,889.00	789,946.31	1,490,132.00	187,243.00	14.37%
3100 Wages	0.00	4,004.10	0.00		0.00	297.06	0.00	0.00	0.00%
3103 Lubec Wages	0.00	4,815.00	0.00		0.00	3,780.00	0.00	0.00	0.00%
3105 SO-Outside Detail	0.00	153,945.56	0.00		0.00	101,980.80	0.00	0.00	0.00%
3106 MDEA Regular Wages	0.00	3,583.76	0.00		0.00	1,803.11	0.00	0.00	0.00%
3107 MDEA Overtime Wages	0.00	13,500.00	0.00		0.00	10,341.25	0.00	0.00	0.00%
3109 Jonesport Wages	0.00	6,885.00	0.00		0.00	0.00	0.00	0.00	0.00%
3110 UMM Security	0.00	3,299.60	0.00		0.00	842.15	0.00	0.00	0.00%
3111 Military Pay	0.00	19,580.95	0.00		0.00	173.16	0.00	0.00	0.00%
3112 Homeland Security Detail	0.00	126,092.60	0.00		0.00	102,632.86	0.00	0.00	0.00%
3150 Regular Full Time Overtime	68,000.00	19,628.51	145,000.00		145,000.00	37,211.80	135,000.00	-10,000.00	-6.90%
3200 Part Time - Regular	18,667.00	0.00	56,800.00		56,800.00	0.00	15,000.00	-41,800.00	-73.59%
3230 Part Time - IT wages	0.00	22,800.00	0.00		0.00	25,472.00	31,200.00	31,200.00	0.00%
3240 Civil Process	25,000.00	3,125.00	50,000.00		50,000.00	1,775.00	50,000.00	0.00	0.00%
4000 Professional services	1,000.00	17,333.68	3,000.00		3,000.00	11,770.11	3,125.00	125.00	4.17%
4004 IT Services Contract	17,334.00	480.09	12,913.00		12,913.00	533.61	19,667.00	6,754.00	52.30%
4105 Auto mileage	1,200.00	1,165.10	1,200.00		1,200.00	835.71	1,200.00	0.00	0.00%
4110 Meals	1,000.00	4,377.82	1,500.00		1,500.00	1,120.00	1,500.00	0.00	0.00%
4115 Lodging	4,000.00	10.25	5,000.00		5,000.00	6.25	5,000.00	0.00	0.00%
4117 Tolls	0.00	17,788.17	50.00		50.00	15,474.75	50.00	0.00	0.00%
4140 Civil Process Expenses	30,000.00	113,554.70	37,000.00		37,000.00	61,677.61	37,000.00	0.00	0.00%
4205 Gas/oil/grease vehicles	98,000.00	40,654.77	125,500.00		125,500.00	32,034.18	100,000.00	-25,500.00	-20.32%
4210 Vehicle Mnt	40,000.00	3,187.93	40,000.00		40,000.00	2,265.26	50,000.00	10,000.00	25.00%
4305 Electricity	3,600.00	700.00	3,600.00		3,600.00	525.00	3,600.00	0.00	0.00%
4314 Internet Expense	701.00	31,020.67	701.00		701.00	23,095.85	701.00	0.00	0.00%
4315 Telephone bill	24,400.00	3,161.55	31,100.00		31,100.00	1,137.71	39,400.00	8,300.00	26.69%
4630 Equipment Lease	2,670.00	408.00	2,670.00		2,670.00	580.27	2,670.00	0.00	0.00%
4656 Mobile radios/repairs-mai	500.00	4,102.25	500.00		500.00	6,174.54	600.00	100.00	20.00%
4676 Computer upgrade & mainte	6,000.00	1,192.00	6,000.00		6,000.00	892.00	15,525.00	9,525.00	158.75%
4820 Dues & Bonds	1,000.00	1,938.44	1,200.00		1,200.00	1,010.56	1,200.00	0.00	0.00%
4835 Postage	2,500.00	3,578.32	2,500.00		2,500.00	279.38	2,500.00	0.00	0.00%
4840 Printing/Publications	4,000.00		4,060.00		4,060.00		3,550.00	- 510.00	-12.56%

~combining 4805, 4840, and 5510

Washington County

Custom Budget Report
Expense

12/6/2023

	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Initial Budget	2023 YTD	2024 Approved	Init Req vs Curt Bud Change \$	Init Req vs Curt Bud Change %
Dept: 614 Governmental Third Party									
4701 Washington County COG	0.00	0.00	4,500.00		4,500.00	0.00	2,500.00	-2,000.00	-44.44%
4702 Was.Cty. Soil & Water Con	12,000.00	12,000.00	12,000.00		12,000.00	0.00	12,000.00	0.00	0.00%
4703 Was.Cty. Extension Associ	40,000.00	37,600.00	32,800.00		32,800.00	32,800.00	38,000.00	5,200.00	15.85%
Total Governmental Third Party	52,000.00	49,600.00	49,300.00		49,300.00	32,800.00	52,500.00	3,200.00	6.49%

Washington County

Custom Budget Report
Expense

	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Initial Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 618 Third Party Requests									
4714 Wash. Cty. Firefighters A	6,500.00	6,500.00	6,500.00		6,500.00	6,500.00	5,000.00	-1,500.00	-23.08%
4716 Downeast Institute	5,000.00	5,000.00	5,000.00		5,000.00	5,000.00	5,000.00	0.00	0.00%
4717 Next Step	1,500.00	1,500.00	1,500.00		1,500.00	1,500.00	3,000.00	1,500.00	100.00%
Total Third Party Requests	13,000.00	13,000.00	13,000.00		13,000.00	13,000.00	13,000.00	0.00	0.00%

Washington County

Custom Budget Report

Expense

12/6/2023

	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Initial Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 619 Insurance	102,534.00	52,818.43	154,594.59	46,676.59	107,918.00	55,527.01	114,000.00	6,082.00	5.64%
4721 Liability Insurance	350,000.00	121,812.09	415,288.38	155,355.38	259,933.00	79,261.63	147,000.00	-112,933.00	-43.45%
4755 Workers Compensation	452,534.00	174,630.52	569,882.97	202,031.97	367,851.00	134,788.64	261,000.00	-106,851.00	-29.05%
Total Insurance									

Washington County

Custom Budget Report
Expense

12/6/2023

	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Initial Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 620 Employee Benefits									
4724 Health Insurance	1,704,971.00	1,138,880.96	1,885,095.00		1,885,095.00	1,051,597.66	2,105,643.00	220,548.00	11.70%
4735 MSRS	379,632.00	283,534.20	538,239.00		538,239.00	191,557.78	554,981.00	16,742.00	3.11%
4740 IRA match	20,000.00	9,200.00	30,800.00	10,800.00	20,000.00	3,000.00	20,000.00	0.00	0.00%
4750 FICA County match	329,725.00	230,089.28	384,178.00		384,178.00	201,952.88	429,450.00	45,272.00	11.78%
Total Employee Benefits	2,434,328.00	1,661,704.44	2,838,312.00	10,800.00	2,827,512.00	1,448,108.32	3,110,074.00	282,562.00	9.99%

Washington County

Custom Budget Report
Expense

12/6/2023

	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Initial Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 622 Debt Service									
4800 TAN Interest	13,000.00	0.00	15,000.00		15,000.00	0.00	24,000.00	9,000.00	60.00%
Total Debt Service	13,000.00	0.00	15,000.00		15,000.00	0.00	24,000.00	9,000.00	60.00%

Washington County

Custom Budget Report
Expense

	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Initial Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 660 Capital Reserves									
7501 Leave Reimbursement Reser	80,869.11	0.00	128,979.31	68,979.31	60,000.00	14,095.79	75,000.00	15,000.00	25.00%
7502 Unemployment Reserves	55,599.22	6,576.78	49,022.44	49,022.44	0.00	16,234.22	25,000.00	25,000.00	
7503 Earned Paid Leave	25,848.00	0.00	25,848.00	25,848.00	0.00	0.00	0.00	0.00	0.00%
Total Capital Reserves	162,316.33	6,576.78	203,849.75	143,849.75	60,000.00	30,330.01	100,000.00	40,000.00	66.67%

Washington County

Custom Budget Report
Expense

12/6/2023

	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Initial Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 662 Contingency	333,458.20	28,925.00	304,533.20	304,533.20	0.00	0.00	0.00	0.00	0.00%
8001 Contingency	333,458.20	28,925.00	304,533.20	304,533.20	0.00	0.00	0.00	0.00	0.00%
Total Contingency									

Washington County

Custom Budget Report
Expense

12/6/2023

Dept	2022	2022	2023	2023	2023	2023	2024	Init Req vs	Init Req vs
699	Budget	Actual	Budget	Carry	Initial	YTD	Approved	Change \$	Change %
County Jail				Overs	Budget				
1002 Ambulance Services	2,200.00	381.94	2,200.00		2,200.00	0.00	2,200.00	0.00	0.00%
1017 Innate Medical Svs. Contract	71,000.00	135,111.89	125,760.00		125,760.00	79,277.13	125,760.00	0.00	0.00%
1026 Psychological Services	0.00	0.00	9,000.00		9,000.00	438.75	9,000.00	0.00	0.00%
1028 Sanitation/Pest Control	1,300.00	1,208.00	1,300.00		1,300.00	878.00	1,300.00	0.00	0.00%
1102 Automobile Mileage	0.00	61.23	0.00		0.00	0.00	0.00	0.00	0.00%
1104 Lodging	1,000.00	1,522.42	2,000.00		2,000.00	884.40	10,000.00	8,000.00	400.00%
1106 Meals - Staff	1,800.00	1,889.53	1,800.00		1,800.00	2,168.28	7,675.00	5,875.00	326.39%
1108 Other (Tolls, Parking)	115.00	179.00	115.00		115.00	103.35	115.00	0.00	0.00%
1203 Gasoline	10,000.00	8,662.49	10,000.00		10,000.00	5,036.71	11,000.00	1,000.00	10.00%
1209 Vehicle Repairs and Maint.	5,000.00	5,661.54	5,000.00		5,000.00	3,566.71	6,000.00	1,000.00	20.00%
1302 Electric (Utilities)	20,000.00	36,452.96	20,000.00		20,000.00	32,161.48	52,000.00	32,000.00	160.00%
1303 Fuel Oil/Heating Oil	20,250.00	37,378.87	20,250.00		20,250.00	25,258.26	34,500.00	14,250.00	70.37%
1305 Gas-Propane (Kitchen)	4,050.00	4,574.13	5,500.00		5,500.00	2,949.19	6,000.00	500.00	9.09%
1308 Sewer (Utilities)	8,000.00	10,431.17	15,168.00		15,168.00	10,602.09	15,168.00	0.00	0.00%
1310 Telephone/Internet	3,000.00	3,121.46	3,600.00		3,600.00	1,722.03	3,600.00	0.00	0.00%
1312 Water (Utilities)	0.00	2,238.29	0.00		0.00	2,270.58	3,500.00	3,500.00	0.00%
1405 Lease Agreement	0.00	247.78	0.00		0.00	0.00	0.00	0.00	0.00%
1602 Building Structure Maint.	7,000.00	5,996.36	24,900.00		24,900.00	23,949.90	26,300.00	1,400.00	5.62%
~combined with 1605, 1610, 1616, 1619									
1605 Electrical Maintenance	6,000.00	21,508.28	0.00		0.00	0.00	0.00	0.00	0.00%
~see 1602									
1606 Elevator Maintenance	0.00	150.00	0.00		0.00	0.00	0.00	0.00	0.00%
1607 Equip/Furn. Maint.	3,500.00	2,696.73	3,500.00		3,500.00	5,758.75	8,000.00	4,500.00	128.57%
1610 Heating Maintenance	2,500.00	2,094.25	0.00		0.00	0.00	0.00	0.00	0.00%
~see 1602									
1612 Maintenance Agreements	0.00	0.00	0.00		0.00	350.00	350.00	350.00	0.00%
1616 Painting	1,400.00	617.72	0.00		0.00	0.00	0.00	0.00	0.00%
~see 1602									
1619 Plumbing Repairs	6,000.00	9,729.58	0.00		0.00	0.00	0.00	0.00	0.00%
~see 1602									
1620 Radio Repair	0.00	873.57	750.00		750.00	196.35	750.00	0.00	0.00%
1621 Rubbish Removal	3,000.00	4,798.09	6,000.00		6,000.00	4,546.76	6,000.00	0.00	0.00%

Washington County

Custom Budget Report							12/6/2023
Revenue							
	2022	2022	2023	2023	2024	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Approved	Curr Bud	Curr Bud
						Change \$	Change %
Dept: 602 Emergency Management Agency	93,100.00	42,365.29	80,777.00	228,051.68	81,666.00	889.00	1.10%
6208 Federal Matching Funds	0.00	0.00	0.00	4,212.54	0.00	0.00	0.00%
6210 State Matching Funds	93,100.00	42,365.29	80,777.00	232,264.22	81,666.00	889.00	1.10%
Total EMLA							

Washington County

Custom Budget Report

12/6/2023

Revenue

	2022 Budget	2022 Actual	2023 Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 603 District Attorney							
6315 Witness Advocate(Federal)	55,000.00	49,581.65	55,000.00	30,298.70	55,000.00	0.00	0.00%
6321 Admin. Fee-Deferred Disp.	5,000.00	6,515.00	5,000.00	5,126.00	5,000.00	0.00	0.00%
6325 Miscellaneous Income	0.00	531.30	0.00	347.84	0.00	0.00	0.00%
Total District Attorney	60,000.00	56,627.95	60,000.00	35,772.54	60,000.00	0.00	0.00%

Washington County

Custom Budget Report
Revenue

12/6/2023

	2022 Budget	2022 Actual	2023 Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 604 County Administration							
6400 County Tax	0.00	6,621,520.00	0.00	1,642,651.00	0.00	0.00	0.00%
6401 County Tax Interest	0.00	40.51	0.00	0.00	0.00	0.00	0.00%
6455 Misc. receipts	0.00	801.50	0.00	1,824.43	0.00	0.00	0.00%
6475 UT Admin. Fees	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00	0.00%
6476 UT Building Rental	2,400.00	2,400.00	2,400.00	1,400.00	2,400.00	0.00	0.00%
Total Administration	22,400.00	6,644,762.01	22,400.00	1,665,875.43	22,400.00	0.00	0.00%

Washington County

Custom Budget Report							12/6/2023
Revenue							
	2022 Budget	2022 Actual	2023 Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 605 County Finance							
6500 INTEREST INCOME - G/F	3,500.00	17,341.04	5,000.00	9,222.42	10,000.00	5000.00	100.00%
6501 Deeds Interest - ICS Acct.	225.00	1,303.56	500.00	3,641.61	2,000.00	1500.00	300.00%
6502 Jail Interest - ICS Acct.	100.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Finance	3,825.00	18,644.60	5,500.00	12,864.03	12,000.00	6500.00	118.18%

Washington County

Custom Budget Report										12/6/2023
Revenue										
	2022	2022	2023	2023	2023	2024	Init Req vs	Init Req vs		
	Budget	Actual	Budget	Budget	YTD	Approved	Curr Bud	Curr Bud	Change \$	Change %
Dept: 606 County Buildings										
6645 Building Rental Wcty Ext	7,200.00	4,800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
6650 Court Costs Reimbursement	57,897.00	164,820.49	90,000.00	90,000.00	150,991.47	74,932.00	-15,068.00	-15,068.00	-16.74%	-16.74%
Total County Buildings	65,097.00	169,620.49	90,000.00	90,000.00	150,991.47	74,932.00	-15,068.00	-15,068.00	-16.74%	-16.74%

Washington County

Custom Budget Report
Revenue

12/6/2023

	2022 Budget	2022 Actual	2023 Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 609 Registry of Deeds							
6064 Web Revenues	5,400.00	7,939.16	5,400.00	2,401.14	5,400.00	0.00	0.00%
6065 Register of Deeds Fees	300,000.00	266,767.39	300,000.00	165,316.75	275,000.00	-25,000.00	-8.33%
6066 Transfer tax	85,000.00	97,507.08	85,000.00	51,910.54	85,000.00	0.00	0.00%
6068 Surcharge	0.00	18,933.00	0.00	11,478.00	0.00	0.00	0.00%
Total Registry of Deeds	390,400.00	391,146.63	390,400.00	231,106.43	365,400.00	-25,000.00	-6.40%

Washington County

Custom Budget Report
Revenue

12/6/2023

	2022 Budget	2022 Actual	2023 Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 610 Probate Court							
6101 SURCHARGE	2,500.00	3,620.00	2,500.00	2,589.35	2,500.00	0.00	0.00%
6102 Register of Probate Fees	51,000.00	104,985.72	70,000.00	70,288.10	70,000.00	0.00	0.00%
Total Probate Court	53,500.00	108,605.72	72,500.00	72,877.45	72,500.00	0.00	0.00%

Washington County

Custom Budget Report							12/6/2023
Revenue							
	2022	2022	2023	2023	2024	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Approved	Curr Bud	Curr Bud
						Change \$	Change %
Dept: 611 Sheriff's Department							
6113 MDEA Reimbursement	87,132.00	122,848.06	80,725.00	91,071.96	85,946.00	5,221.00	6.47%
6175 Sheriff Civil Process	55,000.00	48,561.75	87,000.00	55,546.97	87,000.00	0.00	0.00%
6176 Sheriff Insurance Reports	1,200.00	1,670.00	1,500.00	922.00	1,500.00	0.00	0.00%
6179 DETAIL FEES	0.00	6,360.00	0.00	5,100.00	0.00	0.00	0.00%
6183 Jonesport Patrol	0.00	17,980.80	0.00	16,953.85	0.00	0.00	0.00%
6184 Lubec Patrol	0.00	5,046.96	0.00	1,428.06	0.00	0.00	0.00%
Total Sheriff's Department	143,332.00	202,467.57	169,225.00	171,022.84	174,446.00	5,221.00	3.09%

Washington County

Custom Budget Report								12/6/2023	
Revenue									
	2022	2022	2023	2023	2024	Init Req vs	Init Req vs		
	Budget	Actual	Budget	YTD	Approved	Curr Bud	Curr Bud	Change \$	Change %
Dept 619 Insurance	6,689.00	11,488.00	7,703.00	7,648.00	7,648.00	-	55.00	-	-0.71%
6190 Worker's Comp Reimbursement	6,689.00	11,488.00	7,703.00	7,648.00	7,648.00	-	55.00	-	-0.71%
Total Insurance									

Washington County

Custom Budget Report							12/6/2023
Revenue							
	2022 Budget	2022 Actual	2023 Budget	2023 YTD	2024 Approved	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 620 Employee Benefits							
6201 Reimbursement	78,014.00	0.00	81,223.00	0.00	91,051.00	9,828.00	12.10%
Total Employee Benefits	78,014.00	0.00	81,223.00	0.00	91,051.00	9,828.00	12.10%

Washington County

Custom Budget Report

12/6/2023

Revenue

	2022	2022	2023	2023	2024	Init Req vs	Init Req vs
	Budget	Actual	Budget	YTD	Approved	Curr Bud	Change %
Dept 699 County Jail							
6950 BOC Investment Fund	355,824.00	535,191.53	498,049.00	0.00	624,611.00	126,562.00	25.41%
6956 Misc Income (SSI Payments)	2,500.00	3,955.00	4,000.00	1,935.70	4,000.00	0.00	0.00%
6959 MEDICAL CO-PAYS	4,100.00	2,620.98	4,100.00	302.30	2,800.00	- 1,300.00	-31.71%
6961 Community Confine. Pgm	0.00	0.00	0.00	315.00	0.00	0.00	0.00%
6963 Court Surcharge/Fees	7,000.00	1,313.07	6,000.00	7,498.14	6,500.00	500.00	8.33%
Total Jail	369,424.00	543,080.58	512,149.00	10,051.14	637,911.00	125,762.00	24.56%

COUNTY TAX FOR 2024

The following is a list of the assessments upon the estates of the municipalities and upon the Unorganized Territories in the County of Washington, with their due proportion of the total amount to be raised, which is \$8,138,707 the sum as granted by resolve of the Washington County Budget Advisory Committee and the Washington County Commissioners being \$8,098,215.83 plus an overlay added by the County of Washington being \$40,491.08 and the tax rate being 0.00160896476 per dollar, as fixed by the Washington County Commissioners on January 11, 2024.

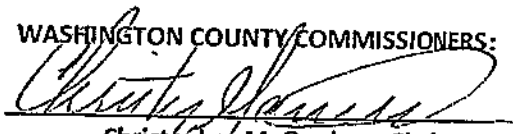
Municipality	2024 State Valuation		2024 Mill Rate		2024 Tax (Rounded to nearest whole dollar)
Addison	\$195,300,000	x	0.00160896476	=	\$314,231
Alexander	\$76,450,000	x	0.00160896476	=	\$123,005
Baileyville	\$378,150,000	x	0.00160896476	=	\$608,430
Baring Plantation	\$17,450,000	x	0.00160896476	=	\$28,076
Beals	\$117,650,000	x	0.00160896476	=	\$189,295
Beddington	\$61,550,000	x	0.00160896476	=	\$99,032
Calais	\$235,150,000	x	0.00160896476	=	\$378,348
Charlotte	\$44,050,000	x	0.00160896476	=	\$70,875
Cherryfield	\$125,100,000	x	0.00160896476	=	\$201,281
Columbia	\$63,350,000	x	0.00160896476	=	\$101,928
Columbia Falls	\$58,400,000	x	0.00160896476	=	\$93,964
Cooper	\$31,000,000	x	0.00160896476	=	\$49,878
Crawford	\$20,800,000	x	0.00160896476	=	\$33,466
Cutler	\$88,450,000	x	0.00160896476	=	\$142,314
Danforth	\$78,550,000	x	0.00160896476	=	\$126,384
Deblois	\$41,050,000	x	0.00160896476	=	\$66,048
Dennysville	\$23,250,000	x	0.00160896476	=	\$37,408
East Machias	\$131,500,000	x	0.00160896476	=	\$211,579
Eastport	\$214,000,000	x	0.00160896476	=	\$344,318
Grand Lake Stream Plantation	\$54,450,000	x	0.00160896476	=	\$87,608
Harrington	\$169,000,000	x	0.00160896476	=	\$271,915
Jonesboro	\$76,350,000	x	0.00160896476	=	\$122,844
Jonesport	\$219,350,000	x	0.00160896476	=	\$352,926
Lubec	\$283,750,000	x	0.00160896476	=	\$456,544
Machias	\$195,850,000	x	0.00160896476	=	\$315,116
Machiasport	\$189,000,000	x	0.00160896476	=	\$304,094
Marshfield	\$47,500,000	x	0.00160896476	=	\$76,426
Meddybemps	\$35,400,000	x	0.00160896476	=	\$56,957
Milbridge	\$268,550,000	x	0.00160896476	=	\$432,087
Northfield	\$62,700,000	x	0.00160896476	=	\$100,882
Pembroke	\$96,350,000	x	0.00160896476	=	\$155,024
Perry	\$136,100,000	x	0.00160896476	=	\$218,980

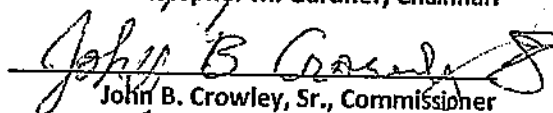
Princeton	\$74,900,000	x	0.00160896476	=	\$120,511
Robbinston	\$66,450,000	x	0.00160896476	=	\$106,916
Roque Bluffs	\$121,550,000	x	0.00160896476	=	\$195,570
Steuben	\$263,500,000	x	0.00160896476	=	\$423,962
Talmadge	\$8,250,000	x	0.00160896476	=	\$13,275
Topsfield	\$24,900,000	x	0.00160896476	=	\$40,063
Vanceboro	\$10,700,000	x	0.00160896476	=	\$17,217
Waite	\$9,950,000	x	0.00160896476	=	\$16,009
Wesley	\$29,900,000	x	0.00160896476	=	\$48,108
Whiting	\$100,350,000	x	0.00160896476	=	\$161,460
Whitneyville	\$16,850,000	x	0.00160896476	=	\$27,111
Passamaquoddy Nation	\$7,100,000	x	0.00160896476	=	\$11,424
Subtotal—All Municipalities	\$4,569,950,000				\$7,352,889
Unorganized Territory	\$488,400,000	x	0.00160896476	=	\$785,818
Subtotal—Unorganized Territory	\$488,400,000				\$785,818
TOTAL VALUATION/TAX	\$5,058,350,000				\$8,138,707

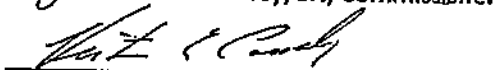
ORDERED:

That warrants be issued to the assessors of municipalities and Unorganized Territories, as assessed in the above list, requiring them to assess upon the polls and estates of the inhabitants and the estates of the non-resident properties the sums assessed upon them and commit a list thereof requiring the appropriate officer in each to transmit the collected, assessed amount to the Washington County Treasurer, Jill C. Holmes, or Ms. Holmes's successor by September 2, 2024.

WASHINGTON COUNTY COMMISSIONERS:


Christopher M. Gardner, Chairman


John B. Crowley, Sr., Commissioner


Vinton E. Cassidy, Commissioner

A true copy.
Attest:


Renee Gray, County Manager

Date:

2/15/2024

ATTESTED COPY TO BE SENT TO FISCAL ADMINISTRATOR FOR UNORGANIZED TERRITORIES AND TO THE STATE OF MAINE DEPARTMENT OF TAXATION.

County of Washington, Maine

Audited Financial Statements

December 31, 2020

Stephen T. Hopkins, CPA, PC

Auditing, Accounting, and Consulting Services

County of Washington, Maine
December 30, 2020
Contents

Financial Section:

	Page
Independent Auditors' Report	1 - 2
Management's Discussion and Analysis	3 - 9
Basic Financial Statements:	
Government -Wide Financial Statements	
Statement A - Statement of Net Position	10
Statement B - Statement of Activities	11
Fund Financial Statements	
Statement C - Balance Sheet - Governmental Funds and the Reconciliation of Statement C to Statement A for all Governmental Funds and Activities	12 - 13
Statement D - Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds and the Reconciliation of the Statement D to Statement B for all Governmental Funds and Activities	14 - 15
Statement E - Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - Budgetary Basis - General Fund	16 - 19
Statement F - Statement of Fiduciary Assets and Liabilities - Agency Funds	20
Notes to the Financial Statements	21 - 45

Required Supplementary Information:

Maine Public Employees Retirement System	
RSI-1 - Schedule of the County's Proportionate Share of the Net Pension Liability	46
RSI-2 - Schedule of County Pension Contributions	47
RSI-3 - Schedule of the County's Proportionate Share of the Net OPEB Liability - Life Insurance	48
RSI-4 - Schedule of County OPEB Contributions - Life Insurance	49
Maine Municipal Employees Health Trust	
RSI-5 - Schedule of Changes in Total OPEB Liability - Health Insurance	50
RSI-6 - Schedule of County OPEB Contributions - Health Insurance	51

Other Information:

Schedule A- Combining Balance Sheet and Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Non-Major Special Revenue Funds	52 - 53
Schedule B - Combining Statement of Fiduciary Assets and Liabilities - Agency Funds	54 - 55

Internal Control and Compliance Section:

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	56 - 57
Schedule of Findings and Questioned Costs	58 - 66

Stephen T. Hopkins, CPA, PC

Auditing , Accounting , and Consulting Services

214 Holmes Road / Scarborough, Maine 04074 / Phone: (207) 885 - 5038 / Fax: (207) 470 - 5050

Independent Auditors' Report

County Commissioners
County of Washington, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the County of Washington, Maine, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the basic financial statements of the County's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and the fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 12 to the financial statements, management has not recorded capital assets in the governmental activities and, accordingly, has not recorded depreciation expense for capital assets. Accounting principles generally accepted in the United States of America require that capital assets be capitalized and depreciated when present, which would increase the assets, net position, and expenses of the governmental activities. The amount by which this departure would affect the assets, net position and expenses of the governmental activities has not been determined.

Adverse Opinion on Governmental Activities

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Government Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the governmental activities of the County of Washington, Maine, as of December 31, 2020, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the County of Washington, Maine, as of December 31, 2020, and the respective changes in financial position thereof and the respective budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the pension and OPEB schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.


Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Washington, Maine's basic financial statements. The combining and individual fund financial statements, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information described above is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 10, 2024, on our consideration of the County of Washington, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Washington, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Washington, Maine's internal control over financial reporting and compliance.

Stephen T. Hopkins, CPA, PC


Scarborough, Maine
April 10, 2024

County of Washington, Maine
Management's Discussion and Analysis
December 31, 2020

Our discussion and analysis of the County of Washington, Maine's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2020. Please read this analysis in conjunction with the basic financial statements, notes to the financial statements, and required supplementary information of the County. This management discussion and analysis is being presented for the current fiscal year with a focus on the comparative analysis of the information on the governmental activities of the County as found in the government-wide financial statements.

Financial Highlights - Government-Wide Financial Statements

- The County's unrestricted cash balance as of the end of the current fiscal year was \$2,157,372. This compares to \$2,681,557 as of the end of the prior fiscal year. This represents a decrease of (\$524,185) or approximately 19.55%. The County's restricted cash balance as of the end of the current fiscal year was \$247,946. This compares to \$273,277 as of the end of the prior fiscal year. This represents a decrease of (\$25,331) or approximately 9.27%. The County's restricted cash balance is made up of the ending fund balance amount of the deeds and probate surcharge accounts as well as any unearned grant revenue balances. Therefore, the current fiscal year decrease in restricted cash is simply due to the current fiscal year change in fund balance for these surcharge accounts and a decrease in the corresponding unearned grant revenues balance.
- The County's total liabilities and deferred inflows of resources exceeded its total assets and deferred outflows of resources by (\$331,142) (net position) as of the end of the current fiscal year. This compares to the prior fiscal year when total assets and deferred outflows of resources exceeded total liabilities and deferred inflows of resources by \$261,315. This represents a decrease of (\$592,457) or approximately 226.72%.
- The County's restricted net position is made up of two different material components. The first component is the expendable portion which is made up of amounts which are restricted for certain purposes and which can only be expended for those purposes. State statutes created the ability for the County to collect a deeds and probate surcharge on certain transactions and outlined the manner in which these collected funds could be expended. These statutes are considered a form of enabling legislation imposed by the State. This expendable component of the total restricted net position balance of the County was \$244,797 as of the end of the current fiscal year. This compares to the prior fiscal year balance of \$270,182. This represents a decrease of (\$25,385) or approximately 9.40%. This decrease is due entirely to the current fiscal year change in fund balance for these surcharge accounts.
- The second component of the County's restricted net position balance is non-expendable funds which are made up of funds which are either nonspendable based on donor imposed restrictions or based on the form of the item. Examples of non-expendable balances would be the principal portion of trust funds which cannot be spent and the offset of the recorded inventory and prepaid item balances which are not in a spendable form. This component of the total restricted net position balance of the County was \$2,295 as of the end of the current fiscal year. This compares to the prior fiscal year balance of \$440. This represents an increase of \$1,855. This increase is due entirely to a change in the amount of recorded prepaid expenditure items which is the only non-expendable item the County currently has recorded.
- The County's unrestricted net position balance is the component of net position which is used to finance the day-to-day activities and operations without constraints imposed by creditors, grantors, contributors, annual or special County meetings, or other rules and regulations as imposed by other governments or enabling legislation. The total unrestricted net position balance of the County was (\$578,234) as of the end of the current fiscal year. This compares to the prior fiscal year balance of (\$9,307). This represents an unfavorable decrease of (\$568,927) or approximately 62 times the previous years balance and relates in large part to the current fiscal year change in net position.
- The County's total revenues for its governmental activities were \$7,823,541 for the current fiscal year. This compares to \$7,743,928 for the prior fiscal year. This represents an increase of \$79,613 or approximately 1.03%. This increase is due to a number of smaller changes in revenues in the current fiscal year as compared to the prior fiscal year. Page 6 more fully compares the change in revenues by type between the current fiscal year and the prior fiscal year.
- The County's total expenses for its governmental activities were \$8,415,998 for the current fiscal year. This compares to \$8,146,229 for the prior fiscal year. This represents an increase of \$269,769 or approximately 3.31%. This increase is due to a number of smaller changes in expenses in the current fiscal year as compared to the prior fiscal year. Page 6 more fully compares the change in expenses by type between the current fiscal year and the prior fiscal year.

County of Washington, Maine
Management's Discussion and Analysis
December 31, 2020

Using this Annual Report

This annual report consists of a series of financial statements. The government-wide financial statements consist of the Statement of net position and the Statement of activities which are shown on pages 10 and 11 and which provide information about the activities of the County as a whole and present a longer-view of the County's finances. The fund financial statements consist of the Balance sheet and the Statement of revenues, expenditures, and changes in fund balances which are shown on pages 12 and 14 and tell how the services of the County were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide financial statements by providing information about the County's most significant funds. Budget to actual information is reported in these fund financial statements for the general fund on pages 16 through 19.

Reporting the County as a Whole

Our analysis of the County as a whole begins on page 10 with the Statement of net position. One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the current fiscal years activities?" The statement of net position and the statement of activities report information about the County as a whole and about its activities in a way that helps answer this question. The statement of net position includes all of the assets, deferred outflows of resources, liabilities and deferred inflows of resources of the County using the accrual basis of accounting. This basis of accounting is similar to the accounting policies and procedure utilized by most private-sector (for profit) companies. All of the current fiscal year revenues and expenses are taken into account regardless of when cash is received or paid in the statement of activities.

These two statements report the County's net position and the changes in this net position. You can think of this net position as one way to measure the financial health and financial position of the County. The net position balance is made up of the difference between the assets, deferred outflows of resources, liabilities and deferred inflows of resources of the County. Over time, increases and decreases in the County's net position is one indicator of whether its financial health is improving or deteriorating. However, you also need to consider other non-financial factors which affect the overall financial health of the County such as changes in the tax assessment base, the conditions of the capital assets of the County, and the general economy present at the time. These two statements are divided into three different kinds of activities on the reporting level. These categories are governmental, business-type, and discretely presented component units. The County's activities are classified solely as governmental activities and are characterized as follows:

- **Governmental activities** - All of the County's basic services are reported here, including general government activities such as general administration, finance, buildings operation and maintenance, court costs, the district attorneys office, registry of deeds and probate services as well as public safety activities such as emergency management, the regional communications center, the sheriffs department and the County jail. Tax assessments, charges for services, state and federal operating and capital grants and other funding, interest income and other miscellaneous revenues finance these activities in whole or in part.

Reporting the County's Most Significant Funds

Our analysis of the County's major funds begins on page 12 with the Balance sheet. The fund financial statements provide detailed information about the most significant funds of the County but not a combined picture of the County as a whole. Some of these funds could be required to be established by State law or by bond covenants. In addition, the County commissioners have the authority to establish funds which it may use to help control and manage the funds of the County for particular purposes or to show that it is meeting any legal responsibilities for using certain taxes, grants, or other funds granted to the County. The County uses governmental funds which are characterized as follows:

- **Governmental funds** - All of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at fiscal year-end that are available for spending. These funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting measures cash and all other financial assets that can readily be converted into cash. The governmental fund financial statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs and activities. The relationship between governmental activities and governmental funds is presented in a reconciliation after each of these fund financial statements.

County of Washington, Maine
Management's Discussion and Analysis
December 31, 2020

The County as a Trustee

Fiduciary fund reporting focuses on net position and changes in net position. Fiduciary funds are used by the County to report assets held in a trustee or agency capacity for other individuals and other governmental entities and therefore cannot be used to support the County's own programs. The type of fiduciary funds for which the County is a trustee are agency funds. Agency funds are used to report resources held by the County in a purely custodial capacity in which assets equal liabilities. County agency funds consist of County jail inmate account balances, district attorney restitution funds which have been collected but not yet paid out as directed in the specific court order, estate funds which have been deposited with the County until the specific court proceedings have directed the payment of such funds to a beneficiary or other designee and the general operating fund and the TIF fund of the Unorganized Territories of Washington County.

The County as a Whole - Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position

The information provided below represents government-wide information for the governmental activities of the County for the current fiscal year as compared to the prior fiscal year, as restated. The current ratio compares the current assets of the County to its current and other liabilities and gives an indication of the County's ability to pay current obligations. As of the end of the current fiscal year the current ratio of the County was 6.01 to 1 compared to the end of the prior fiscal year when the current ratio was 6.64 to 1. This represents a decrease of approximately 9.49%. Another indication of the County's ability to meet its current obligations with current assets is called its working capital. This is calculated by subtracting the current and other liabilities from the current assets. As of the end of the current fiscal year, the County's working capital balance was a positive \$2,140,719. This compares to the prior fiscal year balance of a positive \$2,636,808. This represents a decrease of approximately 18.81%.

	Governmental Activities		Percentage of Total	
	2020	2019	2020	2019
Current assets	\$ 2,567,854	\$ 3,103,990	100.00%	100.00%
Deferred outflows of resources - pensions	363,649	343,637	65.63%	85.34%
Deferred outflows of resources - OPEB	190,478	59,020	34.37%	14.66%
Total deferred outflows of resources	554,127	402,657	100.00%	100.00%
Current and other liabilities	427,135	467,182	13.24%	19.94%
Long-term liabilities	2,799,518	2,376,645	86.76%	80.06%
Total liabilities	3,226,653	2,843,827	100.00%	100.00%
Deferred inflows of resources - pensions	28,840	333,070	12.73%	82.96%
Deferred inflows of resources - OPEB	197,630	68,435	87.27%	17.04%
Total deferred inflows of resources	226,470	401,505	100.00%	100.00%
Net position:				
Restricted	247,092	270,622	274.58%	103.56%
Unrestricted	-578,234	-9,307	-174.58%	-3.56%
Total net position	\$ -331,142	\$ 261,315	100.00%	100.00%
Restricted net position:				
Expendable:				
Restricted surcharge funds	\$ 244,797	\$ 270,182		
Non-expendable:				
Prepaid items	2,295	440		
	\$ 247,092	\$ 270,622		

County of Washington, Maine
Management's Discussion and Analysis
December 31, 2020

The County as a Whole - Revenues, Expenses, and Changes in Net Position

The information provided below represents government-wide information for the governmental activities of the County for the current fiscal year as compared to the prior fiscal year, as restated. The revenues and expenses shown below are recorded on the accrual basis of accounting. Program revenues received by the County specifically relating to or generated by individual departments are applied to the departmental expenditures to determine the amount and percentage of total County expenditures actually financed by general revenues. This amount and percentage is shown at the bottom of this schedule and should be used to give the reader an indication of how the County's activities were funded during the current fiscal year in comparison to the prior fiscal year. The expenses shown below indicate the general make-up of the County's spending by department and as a percentage of total spending.

	Governmental Activities		Percentage of Total	
	2020	2019	2020	2019
Program revenues				
Charges for services	\$ 644,690	\$ 549,097	8.24%	7.09%
Operating grants	755,336	772,495	9.65%	9.98%
Capital grants	55,109	73,792	0.70%	0.95%
General revenues				
Tax assessments	6,281,785	6,234,461	80.29%	80.51%
Interest income	36,808	38,440	0.47%	0.50%
Miscellaneous revenues	49,813	75,643	0.65%	0.97%
Total revenues	<u>7,823,541</u>	<u>7,743,928</u>	<u>100.00%</u>	<u>100.00%</u>
Expenses				
Administration	225,368	221,472	2.68%	2.72%
Finance	128,210	129,062	1.52%	1.58%
Buildings	219,695	306,169	2.61%	3.76%
Court costs	72,155	74,448	0.86%	0.91%
District attorney	257,790	253,836	3.06%	3.12%
Registry of deeds	232,671	267,223	2.76%	3.28%
Registry of probate	168,497	153,548	2.00%	1.88%
Employee benefits	1,502,633	1,471,216	17.85%	18.06%
Benefit reserves	27,049	44,137	0.32%	0.54%
Insurances	229,065	155,354	2.72%	1.91%
Third party requests	68,400	40,350	0.81%	0.50%
Contingency	-	12,560	-	0.15%
Emergency management agency	70,649	81,407	0.84%	1.00%
Regional communications center	752,180	652,053	8.94%	8.00%
Sheriffs department	1,847,767	1,411,978	21.96%	17.33%
County jail	2,544,058	2,781,713	30.23%	34.15%
Capital outlay	55,109	73,792	0.65%	0.91%
Debt service interest	14,702	15,911	0.19%	0.20%
Total expenses	<u>8,415,998</u>	<u>8,146,229</u>	<u>100.00%</u>	<u>100.00%</u>
 Change in net position	 -592,457	 -402,301		
 Net position - January 1	 <u>261,315</u>	 <u>663,616</u>		
 Net position - December 31	 <u>\$ -331,142</u>	 <u>\$ 261,315</u>		
 Expenses financed by general revenues:				
Total expenses	\$ 8,415,998	\$ 8,146,229		
Less program revenues	-1,455,135	-1,395,384		
	<u>\$ 6,960,863</u>	<u>\$ 6,750,845</u>	<u>82.71%</u>	<u>82.87%</u>

County of Washington, Maine
Management's Discussion and Analysis
December 31, 2020

Capital Asset

The capital assets of the County include land, land improvements, buildings, building improvements, vehicles, equipment and all other tangible and intangible assets which may arise that are used in operations and that have an initial useful life extending beyond a single fiscal year. The financial statements do not presently include balances and other information regarding the capital assets of the County due to a lack of complete and accurate detail of these items. As a result, the independent auditors' report has been modified. More detailed information on the capital assets of the County can be found in note 1J on page 25.

Debt Administration

The types of long-term debt which may be incurred by the County include bonds, notes, and capital leases payable. The types of short-term debt which may be incurred by the County include tax anticipation notes. The types of other debt related liabilities of the County include accrued compensated balances (earned vacation and sick time balances) in accordance with the established personnel policies and the various union contracts of the County and pension and other post employment benefit liabilities in accordance with generally accepted accounting principles. All long-term and short-term debt is incurred through the approval of the County commissioners in accordance with applicable state statutes. The short-term debt incurred by the County during the current and prior fiscal year was paid back prior to the end of each fiscal year and as such there was no outstanding balance at the end of either the current or prior fiscal year. More detailed information on the short-term debt activity for the current fiscal year can be found in note 6 on page 32. The comparison of the other debt related liabilities shown below indicates that the general make-up of the County's different types of other debt related liabilities as a percentage of the total was consistent for the current fiscal year in comparison to the prior fiscal year. More detailed information on the other debt related liabilities of the County can be found in note 5 on page 31.

	Governmental Activities		Percentage of total	
	2020	2019	2020	2019
Other debt related liabilities:				
Accrued compensated balances	\$ 453,335	\$ 433,522	16.19%	18.24%
Net pension liability	1,684,158	1,309,988	61.16%	55.12%
Net OPEB liability - Life insurance	42,883	63,430	1.53%	2.67%
Total OPEB liability - Health insurance	619,142	569,705	21.12%	23.97%
Total debt	<u>\$ 2,799,518</u>	<u>\$ 2,376,645</u>	<u>100.00%</u>	<u>100.00%</u>

Financial Highlights - Fund Financial Statements

The previous sections of this management discussion and analysis have been presented for the current fiscal year with a focus on the comparative analysis of the information on the governmental activities of the County as found in the government-wide financial statements. Comparative financial information has not been included for the fund financial statements of the County. The following financial highlights, however, do relate to the balances and results of the activities of the County's individual funds as found in its fund financial statements. Detailed current year information on the County's individual funds can be found on the Balance sheet on page 12, the Statement of revenues, expenditures, and changes in fund balances on page 14 and the budget to actual statement for the general fund on pages 16 through 19.

- The total assets of the County's general fund exceeded the total liabilities by \$1,895,922 which represents the general fund balance as of the end of the current fiscal year. This compares to the prior fiscal year when total assets exceeded total liabilities by \$2,366,626, an unfavorable decrease of (\$470,704) or approximately 19.89%.
- The net change in fund balance (excess or deficiency of revenues over-under expenditures) for the County's general fund was a negative (\$470,704) for the current fiscal year in comparison to a negative (\$92,823) for the prior fiscal year. This represents an unfavorable decrease of (\$377,881) or approximately 407% which relates in part to the following selected current fiscal year budgetary highlights. Additional more detailed information relating to the current fiscal year budget to actual results for both revenues and expenditures can be found on the budget to actual statement for the general fund which can be found on pages 16 through 19.

County of Washington, Maine
Management's Discussion and Analysis
December 31, 2020

Financial Highlights - Fund Financial Statements (continued)

- The total revenues of the County's general fund were \$7,623,711 for the current fiscal year in comparison to \$7,623,027 in the prior fiscal year. This represents an increase of \$684 or approximately .009%.
- The actual revenues received in the County's general fund were \$108,129 higher than the budgeted revenues for the current fiscal year which is a favorable variance. This compares to general fund revenues which were \$251,428 higher than the budgeted revenues in the prior fiscal year which was also a favorable variance. This excess of actual revenues in comparison to budgeted revenues is due in large part to registry of deeds charges for services revenues exceeding the budgeted amount by \$112,221. State court cost reimbursements exceeded the budgeted amount by \$96,815 due to the fact that only wage reimbursements are budgeted. MDEA cost reimbursements exceeded the budgeted amount by \$43,501. Sheriffs process, details and patrols revenues exceeded the budgeted amount by \$28,994. State Bureau of Corrections jail revenues were lower than the budgeted amount by (\$131,767) and miscellaneous revenues were lower than the budgeted amount by (\$37,446).
- The total expenditures of the County's general fund were \$8,094,415 for the current fiscal year in comparison to \$7,715,850 in the prior fiscal year. This represents an increase of \$378,565 or approximately 4.90%.
- The actual program expenditures in the County's general fund were \$1,306,086 lower than the budgeted expenditures for the current fiscal year which is a favorable variance. This compares to general fund expenditures which were \$631,249 lower than the budgeted expenditures in the prior fiscal year which was also a favorable variance. These current fiscal year budgeted expenditures include the original approved expenditures amount of \$8,374,436 plus the approved budget carryover amounts from the prior fiscal year in the amount of \$1,026,065 for total budgeted expenditures of \$9,400,501. Administration was underspent by \$56,646, buildings was underspent by \$415,246, court costs were over expended by (\$71,859) which is due to the fact that no amount is budgeted for this department, the district attorneys office was underspent by \$97,001, the registry of deeds was underspent by \$21,929, the registry of probate was underspent by \$6,804, employee benefits was underspent by \$917,072, benefit reserves were underspent by \$138,007, insurances were underspent by \$92,238, the budgeted contingency amount was underspent by \$133,458 as no amounts were used during the current fiscal year, the emergency management agency was underspent by \$23,498, the regional communications center was underspent by \$37,586, the sheriffs department was underspent by \$104,849 and the county jail was over expended by (\$670,907) for the current fiscal year.
- The current fiscal year budget was approved by the County Commissioners on November 14, 2019 and included using \$790,107 of unassigned general fund balance towards the budgeted expenditures and \$100,000 of unassigned fund balance towards the budgeted contingency amount. In addition, on March 12, 2020 the County Commissioners approved \$1,026,065 of prior fiscal year calculated unexpended balances which had flowed down to unassigned fund balance to be carried forward to the current fiscal year which is in effect the same as approving the use of unassigned fund balance. In total, the County Commissioners approved the use of \$1,916,172 of the unassigned general fund balance during the current fiscal year which represents approximately 81% of the prior fiscal year ending general fund balance. This in effect is the same as budgeting for a loss due to the fact that prior year accumulated balances cannot be shown as current year revenues.

Economic Factors and Next Year's Budgets and Rates

The County believes it is currently moving towards maintaining a sufficient unassigned fund balance to sustain the governmental activities and operations for an estimated two month period of time. The County sees this trend continuing through future fiscal years. The following relate to currently known facts, decisions and conditions as of the date of this audit report that the County believes may effect the financial position or results of the operations of the County in the future:

- The County receives both direct and pass-through intergovernmental revenues from the State of Maine. Maine's economy moves in the same general cycle as the national economy, which may affect the amount of intergovernmental revenues the County will receive during future fiscal years.
- The potential impact of the pandemic on the local economy, businesses and County revenues is being continually monitored. During future fiscal years the pandemic could have a negative impact on interest income earned on County bank balances as well as recording fees and other charges for services provided by the County.

**County of Washington, Maine
Management's Discussion and Analysis
December 31, 2020**

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances, comply with finance-related laws and regulations, and demonstrate the County's commitment to public accountability. If you have questions about this report or need additional financial information, contact the County Treasurers office at 85 Court Street, Machias, Maine 04654.

County of Washington, Maine
Statement of Net Position
December 31, 2020

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 2,157,372
Restricted cash and cash equivalents	247,946
Receivables, net:	
Intergovernmental	146,557
Other	1,542
Prepaid expenditures	2,295
Due from fiduciary funds	12,142
Total assets	<u>2,567,854</u>
 Deferred outflows of resources	
Related to Pensions	363,649
Related to OPEB - Life insurance	17,054
Related to OPEB - Health insurance	173,424
Total deferred outflows of resources	<u>554,127</u>
 Liabilities	
Accounts payable	254,286
Accrued payroll	130,461
Other liabilities	19,249
Unearned revenue	23,139
Noncurrent liabilities	
Portion due within one year	-
Portion due after one year	453,335
Net pension liability	1,684,158
Net OPEB liability - Life insurance	42,883
Total OPEB liability - Health insurance	619,142
Total liabilities	<u>3,226,653</u>
 Deferred inflows of resources	
Related to pensions	28,840
Related to OPEB - Life insurance	34,230
Related to OPEB - Health insurance	163,400
Total deferred inflows of resources	<u>226,470</u>
 Net position	
Restricted	
Expendable	244,797
Non-expendable	2,295
Unrestricted	-578,234
Total net position	<u>\$ -331,142</u>

See the accompanying notes to the financial statements.

County of Washington, Maine
Statement of Activities
For the year ended December 31, 2020

Statement B

Primary government:	Expenses	Program Revenues			Net (expense) revenue and changes in net position
		Charges for services	Operating grants and contributions	Capital grants and contributions	Total governmental activities
Governmental activities:					
General government					
Administration	\$ -225,368	\$ 29,600	\$ -	\$ -	\$ -195,768
Finance	-128,210	-	-	-	-128,210
Buildings	-219,695	-	72,802	-	-146,893
Court costs	-72,155	-	72,155	-	-
District attorney	-257,790	-	28,913	-	-228,877
Registry of deeds	-232,671	471,980	-	-	239,309
Registry of probate	-168,497	59,116	-	-	-109,381
Employee benefits	-1,502,633	-	-	-	-1,502,633
Benefit reserves	-27,049	-	-	-	-27,049
Insurances	-229,065	-	-	-	-229,065
Third party requests	-68,400	-	-	-	-68,400
Contingency	-	-	-	-	-
Public safety					
Emergency management agency	-70,649	-	51,800	-	-18,849
Regional communications center	-752,180	-	-	-	-752,180
Sheriffs department	-1,847,767	83,994	231,936	-	-1,531,837
County jail	-2,544,058	-	297,730	-	-2,246,328
Capital outlay	-55,109	-	-	55,109	-
Debt service					
Tan Interest expense	-14,702	-	-	-	-14,702
	<u>\$ -8,415,998</u>	<u>\$ 644,690</u>	<u>\$ 755,336</u>	<u>\$ 55,109</u>	<u>-6,960,863</u>
General revenues:					
Tax assessments					6,281,785
Interest income					36,808
Miscellaneous revenues					49,813
Total general revenues					<u>6,368,406</u>
Change in net position					-592,457
Net position - January 1					<u>261,315</u>
Net Position - December 31					<u>\$ -331,142</u>

See the accompanying notes to the financial statements.

County of Washington, Maine
Balance Sheet - Governmental Funds
December 31, 2020

Statement C

	General fund	Non-major governmental funds	Total governmental funds
Assets			
Cash and cash equivalents	\$ 2,196,591	\$ 208,727	\$ 2,405,318
Receivables (net of allowance)			
Intergovernmental	77,617	68,940	146,557
Other	1,542	-	1,542
Prepaid items	2,295	-	2,295
Due from fiduciary funds	12,142	-	12,142
Due from governmental funds	29,009	43,250	72,259
Total assets	\$ 2,319,196	\$ 320,917	\$ 2,640,113
Liabilities			
Accounts payable	\$ 210,526	\$ 43,760	\$ 254,286
Accrued payroll	130,259	202	130,461
Other liabilities	19,249	-	19,249
Unearned revenue	19,990	-	19,990
Due to governmental funds	43,250	29,009	72,259
Total liabilities	423,274	72,971	496,245
Fund Balances			
Nonspendable	2,295	-	2,295
Restricted	-	247,946	247,946
Committed	1,126,065	-	1,126,065
Assigned	-	-	-
Unassigned	767,562	-	767,562
Total fund balances	1,895,922	247,946	2,143,868
Total liabilities and fund balances	\$ 2,319,196	\$ 320,917	\$ 2,640,113

See the accompanying notes to the financial statements.

County of Washington, Maine
Reconciliation of Statement C to Statement A
for all Governmental Funds and Activities
December 31, 2020

Fund balances of governmental funds as shown on Statement C		\$ 2,143,868
Amounts reported for governmental activities in the government-wide financial statements (Statement A) differ from the amounts reported in the fund financial statements (Statement C):		
1 Certain grant revenues received by the County are recorded as revenue when the amounts are available and measurable in the fund financial statements on the modified accrual basis of accounting. However, the government-wide financial statements record revenues when they have been earned on the accrual basis of accounting and therefore these revenue amounts are deferred on Statement A and therefore must be subtracted out:		-3,149
2 Deferred outflows and inflows of resources represent a consumption or acquisition of net position that applies to a future period, and therefore will not be recognized as an expenditure or revenue until then, and therefore, they are not reported in the fund financial statements:		
Deferred outflows of resources related to pensions	363,649	
Deferred outflows of resources related to OPEB - Life insurance	17,054	
Deferred outflows of resources related to OPEB - Health insurance	173,424	
Deferred inflows of resources related to pensions	-28,840	
Deferred inflows of resources related to OPEB - Life insurance	-34,230	
Deferred inflows of resources related to OPEB - Health insurance	<u>-163,400</u>	327,657
3 Long-term liabilities, are not due and payable in the current period and therefore are not reported in the fund financial statements. However, they are reported in the government-wide financial statements and therefore must be subtracted out:		
Accrued compensated absences	-453,335	
Net pension liability	-1,684,158	
Net OPEB liability - Life insurance	-42,883	
Total OPEB liability - Health insurance	<u>-619,142</u>	-2,799,518
4 Inter fund receivable and payable balances between governmental funds are reported in the fund financial statements but are eliminated in the government-wide financial statements:		
Inter fund receivables	72,259	
Inter fund payables	<u>-72,259</u>	-
Net position of governmental activities as shown on Statement A		<u><u>\$ -331,142</u></u>

See the accompanying notes to the financial statements.

County of Washington, Maine
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the year ended December 31, 2020

	General fund	Non-major governmental funds	Total governmental funds
Revenues			
Tax assessments	\$ 6,281,785	\$ -	\$ 6,281,785
Intergovernmental	637,403	173,096	810,499
Charges for services	621,951	22,739	644,690
Interest income	32,759	4,049	36,808
Miscellaneous revenues	49,813	-	49,813
Total revenues	<u>7,623,711</u>	<u>199,884</u>	<u>7,823,595</u>
Expenditures			
Current:			
General government			
Administration	222,116	-	222,116
Finance	125,495	-	125,495
Buildings	220,488	-	220,488
Court costs	71,859	-	71,859
District attorney	258,416	-	258,416
Registry of deeds	178,316	52,119	230,435
Registry of probate	167,768	-	167,768
Employee benefits	1,448,561	-	1,448,561
Benefit reserves	27,049	-	27,049
Insurances	229,065	-	229,065
Third party requests	68,400	-	68,400
Contingency	-	-	-
Public safety			
Emergency management agency	62,112	7,552	69,664
Regional communications center	753,066	-	753,066
Sheriffs department	1,709,042	110,435	1,819,477
County jail	2,537,960	-	2,537,960
Capital outlay	-	55,109	55,109
Debt service			
Tan Interest expense	14,702	-	14,702
Total expenditures	<u>8,094,415</u>	<u>225,215</u>	<u>8,319,630</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-470,704</u>	<u>-25,331</u>	<u>-496,035</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-470,704	-25,331	-496,035
Fund balances - January 1	<u>2,366,626</u>	<u>273,277</u>	<u>2,639,903</u>
Fund balances - December 31	<u>\$ 1,895,922</u>	<u>\$ 247,946</u>	<u>\$ 2,143,868</u>

See the accompanying notes to the financial statements.

County of Washington, Maine
Reconciliation of Statement D and Statement B
for all Governmental Funds and Activities
For the year ended December 31, 2020

Net changes in governmental fund balances as shown on Statement D \$ -496,035

Amounts reported for governmental activities in the government-wide financial statements (Statement B) differ from the amounts reported in the fund financial statements (Statement D):

- 1 The basis of presentation and revenue recognition is different from the fund financial statements to the government-wide financial statements. This difference in revenue recognition policies results in certain revenue amounts being recognized in the fund financial statements and deferred in the government-wide financial statements and therefore must be adjusted as follows:

Prior year unearned revenue amounts to be recognized	3,095	
Current year revenue amounts to be recorded as unearned	-3,149	-54

- 2 Deferred outflows and inflows of resources represent a consumption or acquisition of net position that applies to future periods, therefore it will not be recognized as an expenditure or revenue until then, and therefore, they are not reported in the fund financial statements but they are recorded in the government-wide financial statements:

Amortization of and changes in deferred outflows for pensions	-13,323	
Amortization of and changes in deferred inflows for pensions	304,230	
Amortization of and changes in deferred outflows for OPEB	131,902	
Amortization of and changes in deferred inflows for OPEB	-129,195	293,614

- 3 Current year employer pension contributions represent a use of current financial resources and are recorded as expenditures in the fund financial statements. These contributions are reported as deferred outflows of resources in the government-wide financial statements and therefore they must be added back in. Some expenses reported in the government-wide financial statements do not require the use of current financial resources and, therefore, are not reported as expenditures in the fund financial statements:

Prior fiscal year employer pension contributions	-114,607	
Current fiscal year employer pension contributions	147,942	
Prior fiscal year employer OPEB contributions - Life insurance	-748	
Current fiscal year employer OPEB contributions - Life insurance	572	
Prior fiscal year employer OPEB contributions - Health insurance	-5,703	
Current fiscal year employer OPEB contributions - Health insurance	5,435	32,891

- 4 Payments on and changes in long-term liabilities are recorded as current year activities on Statement D however they are shown as increases or decreases in liability accounts in the government-wide financial statements and therefore must be adjusted accordingly:

Accrued compensated balances increase	-19,813	
Net pension liability increase	-374,170	
Net OPEB liability decrease - Life insurance	20,547	
Total OPEB liability increase - Health insurance	-49,437	-422,873

Change in net position of governmental activities as shown on Statement B \$ -592,457

See the accompanying notes to the financial statements.

County of Washington, Maine
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis - General Fund
for the year ended December 31, 2020

	Original budget	Budget revisions	Final budget	Actual	Variance
Revenues					
Tax assessments	\$ 6,281,784	\$ -	\$ 6,281,784	\$ 6,281,785	\$ 1
Intergovernmental					
State court cost reimbursements	48,142	-	48,142	144,957	96,815
Victim witness advocacy grant	55,000	-	55,000	28,913	-26,087
Emergency manage performance grant	42,000	-	42,000	44,302	2,302
MDEA cost reimbursements	78,000	-	78,000	121,501	43,501
State Bureau of Corrections funds	429,497	-	429,497	297,730	-131,767
	<u>652,639</u>	<u>-</u>	<u>652,639</u>	<u>637,403</u>	<u>-15,236</u>
Charges for services					
Registry of deeds	339,500	-	339,500	451,721	112,221
Registry of probate	53,500	-	53,500	56,636	3,136
Sheriff process, details and patrols	55,000	-	55,000	83,994	28,994
Other	29,600	-	29,600	29,600	-
	<u>477,600</u>	<u>-</u>	<u>477,600</u>	<u>621,951</u>	<u>144,351</u>
Interest income	16,300	-	16,300	32,759	16,459
Miscellaneous revenues	87,259	-	87,259	49,813	-37,446
Total revenues	<u>7,515,582</u>	<u>-</u>	<u>7,515,582</u>	<u>7,623,711</u>	<u>108,129</u>
Expenditures					
General government:					
Administration					
Wages	141,663	-	141,663	140,466	1,197
Travel	7,750	1,727	9,477	3,417	6,060
Office costs	16,950	2,125	19,075	15,208	3,867
Contract services	38,000	13,704	51,704	19,480	32,224
Utilities and fuel	9,701	-	9,701	11,211	-1,510
Repairs and maintenance	1,250	500	1,750	378	1,372
Upgrades and maintenance	1,500	-	1,500	100	1,400
Miscellaneous	1,150	1,355	2,505	1,197	1,308
Capital reserve accounts	36,800	4,587	41,387	30,659	10,728
	<u>254,764</u>	<u>23,998</u>	<u>278,762</u>	<u>222,116</u>	<u>56,646</u>
Finance					
Wages	106,533	-	106,533	106,576	-43
Travel	1,050	-	1,050	176	874
Office costs	4,000	-	4,000	2,887	1,113
Contract services	10,500	-	10,500	10,060	440
Utilities and fuel	1,101	-	1,101	1,297	-196
Upgrades and maintenance	1,100	1,784	2,884	3,350	-466
Miscellaneous	500	-	500	179	321
Capital reserve accounts	1,200	947	2,147	970	1,177
	<u>125,984</u>	<u>2,731</u>	<u>128,715</u>	<u>125,495</u>	<u>3,220</u>
Buildings					
Wages	143,437	-	143,437	140,292	3,145
Travel	1,350	-	1,350	277	1,073
Office costs	150	-	150	48	102
Contract services	1,800	-	1,800	2,184	-384
Utilities and fuel	66,900	14,764	81,664	50,188	31,476

See the accompanying notes to the financial statements.

County of Washington, Maine
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis - General Fund
for the year ended December 31, 2020

	Original budget	Budget revisions	Final budget	Actual	Variance
Buildings (continued)					
Grounds maintenance	\$ 11,000	\$ -	\$ 11,000	\$ 8,714	\$ 2,286
Repairs and maintenance	27,250	37,693	64,943	18,253	46,690
Miscellaneous	550	500	1,050	237	813
Capital reserve accounts	254,500	75,840	330,340	295	330,045
	<u>506,937</u>	<u>128,797</u>	<u>635,734</u>	<u>220,488</u>	<u>415,246</u>
Court costs					
Employee benefits	-	-	-	7,856	-7,856
Utilities and fuel	-	-	-	48,007	-48,007
Grounds maintenance	-	-	-	4,454	-4,454
Repairs and maintenance	-	-	-	11,480	-11,480
Capital reserve accounts	-	-	-	62	-62
	<u>-</u>	<u>-</u>	<u>-</u>	<u>71,859</u>	<u>-71,859</u>
District attorney					
Wages	195,766	-	195,766	196,949	-1,183
Travel	11,000	1,372	12,372	1,505	10,867
Office costs	17,131	1,636	18,767	11,975	6,792
Insurances	1,500	-	1,500	39	1,461
Victim witness costs	29,902	7,686	37,588	1,867	35,721
Utilities and fuel	15,701	1,794	17,495	16,425	1,070
Upgrades and maintenance	30,000	9,124	39,124	25,874	13,250
Miscellaneous	1,500	5,439	6,939	3,079	3,860
Capital reserve accounts	2,000	23,866	25,866	703	25,163
	<u>304,500</u>	<u>50,917</u>	<u>355,417</u>	<u>258,416</u>	<u>97,001</u>
Registry of deeds					
Wages	126,277	-	126,277	126,886	-609
Travel	1,100	1,730	2,830	-	2,830
Office costs	1,850	3,641	5,491	2,711	2,780
Scanning and imaging	55,000	6,671	61,671	47,405	14,266
Utilities and fuel	1,150	472	1,622	1,314	308
Repairs and maintenance	-	-	-	-	-
Upgrades and maintenance	100	-	100	-	100
Miscellaneous	100	-	100	-	100
Capital reserve accounts	-	2,154	2,154	-	2,154
	<u>185,577</u>	<u>14,668</u>	<u>200,245</u>	<u>178,316</u>	<u>21,929</u>
Registry of probate					
Wages	143,590	-	143,590	143,702	-112
Travel	1,800	770	2,570	171	2,399
Office costs	11,885	-	11,885	10,983	902
Contract services	9,000	1,502	10,502	6,835	3,667
Utilities and fuel	1,500	-	1,500	1,605	-105
Repairs and maintenance	100	-	100	-	100
Upgrades and maintenance	-	-	-	-	-
Miscellaneous	1,300	-	1,300	1,156	144
Capital reserve accounts	3,000	125	3,125	3,316	-191
	<u>172,175</u>	<u>2,397</u>	<u>174,572</u>	<u>167,768</u>	<u>6,804</u>
Employee benefits					
Health insurance	1,609,818	111,494	1,721,312	1,096,200	625,112
Retirement	290,570	56,552	347,122	168,797	178,325
Payroll taxes	271,089	26,110	297,199	183,564	113,635
	<u>2,171,477</u>	<u>194,156</u>	<u>2,365,633</u>	<u>1,448,561</u>	<u>917,072</u>

See the accompanying notes to the financial statements.

County of Washington, Maine
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis - General Fund
for the year ended December 31, 2020

	Original budget	Budget revisions	Final budget	Actual	Variance
Benefit reserves	\$ 50,000	\$ 115,056	\$ 165,056	\$ 27,049	\$ 138,007
Insurances					
Liability insurance	49,590	16,713	66,303	52,701	13,602
Workers compensation insurance	255,000	-	255,000	176,364	78,636
	304,590	16,713	321,303	229,065	92,238
Third party requests					
Governmental requests	56,000	-	56,000	56,000	-
Other requests	12,400	-	12,400	12,400	-
	68,400	-	68,400	68,400	-
Contingency	100,000	33,458	133,458	-	133,458
Public safety:					
Emergency management agency					
Wages	59,956	-	59,956	57,055	2,901
Travel	4,000	-	4,000	1,398	2,602
Office costs	950	250	1,200	115	1,085
Utilities and fuel	1,901	-	1,901	1,979	-78
Repairs and maintenance	1,075	-	1,075	777	298
Miscellaneous	500	-	500	200	300
Capital reserve accounts	3,000	13,978	16,978	588	16,390
	71,382	14,228	85,610	62,112	23,498
Regional communications center					
Wages	624,283	-	624,283	653,019	-28,736
Travel	3,000	-	3,000	924	2,076
Office costs	4,042	-	4,042	2,426	1,616
Insurance	3,600	-	3,600	3,775	-175
Contract services	22,338	-	22,338	22,486	-148
Utilities and fuel	13,701	2,361	16,062	16,963	-901
Lease agreements	-	2,400	2,400	-	2,400
Repairs and maintenance	36,500	-	36,500	37,275	-775
Miscellaneous	3,000	501	3,501	1,782	1,719
Capital reserve accounts	20,500	54,426	74,926	14,416	60,510
	730,964	59,688	790,652	753,066	37,586
Sheriffs department					
Wages	1,035,748	16,144	1,051,892	1,079,957	-28,065
Employee benefits	-	-	-	26,905	-26,905
Travel	5,200	1,352	6,552	2,058	4,494
Office costs	10,850	4,353	15,203	8,963	6,240
Contract services	28,611	2,901	31,512	26,730	4,782
Utilities and fuel	116,301	-	116,301	83,608	32,693
Repairs and maintenance	42,000	17,229	59,229	44,119	15,110
Upgrades and maintenance	5,000	-	5,000	3,993	1,007
Miscellaneous	18,000	19,438	37,438	29,189	8,249
Capital reserve accounts	260,800	229,964	490,764	403,520	87,244
	1,522,510	291,381	1,813,891	1,709,042	104,849

See the accompanying notes to the financial statements.

County of Washington, Maine
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - Budgetary Basis - General Fund
for the year ended December 31, 2020

	Original budget	Budget revisions	Final budget	Actual	Variance
County jail					
Wages	\$ 1,307,561	\$ -	\$ 1,307,561	\$ 1,287,121	\$ 20,440
Employee benefits	-	-	-	829,434	-829,434
Travel	3,915	2,271	6,186	2,493	3,693
Supplies	21,000	-	21,000	18,560	2,440
Food	82,000	-	82,000	62,337	19,663
Inmate services and supplies	155,100	13,788	168,888	135,983	32,905
Office costs	4,950	150	5,100	4,360	740
Insurances	48,150	-	48,150	46,364	1,786
Contract services	21,550	-	21,550	21,983	-433
Utilities and fuel	92,000	13,088	105,088	68,576	36,512
Repairs and maintenance	34,700	13,448	48,148	30,921	17,227
Upgrades and maintenance	2,500	6,499	8,999	7,919	1,080
Miscellaneous	7,550	14,354	21,904	17,132	4,772
Capital reserve accounts	6,200	14,279	20,479	2,777	17,702
Tan interest expense	2,000	-	2,000	2,000	-
	<u>1,789,176</u>	<u>77,877</u>	<u>1,867,053</u>	<u>2,537,960</u>	<u>-670,907</u>
Debt service					
Tan interest expense	16,000	-	16,000	14,702	1,298
Total expenditures	<u>8,374,436</u>	<u>1,026,065</u>	<u>9,400,501</u>	<u>8,094,415</u>	<u>1,306,086</u>
Excess of revenues over (under) expenditures	<u>-858,854</u>	<u>-1,026,065</u>	<u>-1,884,919</u>	<u>-470,704</u>	<u>1,414,215</u>
Other financing sources (uses)					
Utilization of unassigned fund balance	890,107	1,026,065	1,916,172	-	-1,916,172
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>890,107</u>	<u>1,026,065</u>	<u>1,916,172</u>	<u>-</u>	<u>-1,916,172</u>
Change in fund balance	31,253	-	31,253	-470,704	-501,957
Fund balances - January 1				<u>2,366,626</u>	
Fund Balance - December 31				<u>\$ 1,895,922</u>	

See the accompanying notes to the financial statements.

County of Washington, Maine
Statement of Fiduciary Assets and Liabilities
Agency Funds
as of December 31, 2020

Assets	
Cash and cash equivalents	\$ 2,330,166
Investments	-
Receivables (net of allowance)	-
Due from other funds	-
	<hr/>
Total assets	<u><u>\$ 2,330,166</u></u>
 Liabilities	
Due to individuals	\$ 31,878
Due to other groups	-
Due to other governments	2,286,146
Due to other funds	12,142
	<hr/>
Total liabilities	<u><u>\$ 2,330,166</u></u>

See the accompanying notes to the financial statements.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

The County of Washington, Maine (the County) was incorporated as a County on June 25, 1789 and is located in the eastern section of Maine. The County was organized under the Board of Commissioners form of government and provides services to its citizens through the following departments: administration, finance, buildings, court costs, the district attorneys office, the registry of deeds and probate, employee benefits, benefit reserves, insurances, third part requests, contingency, emergency management agency, the regional communications center, the sheriffs department and the county jail.

Note 1 - Summary of Significant Accounting Policies

The financial statements of the County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for governmental accounting and financial reporting. The basic financial statements of the County consist of government-wide financial statements and fund financial statements. The basis of presentation, measurement focus, and basis of accounting differ for these two types of financial statements and are described separately in Section B and C below. The other following sections represent a summary of the significant accounting policies as applied by the County.

A. Reporting Entity

The financial reporting entity consists of the primary government and its component units, organizations for which the primary government is financially accountable or for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading. All funds, organizations, institutions, agencies, departments, and offices that are not legally separate are, for financial reporting purposes, part of the primary government. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board. The determination of whether an entity should be included as a component unit of the primary government includes not only the application of the aforementioned criteria but a consideration as to whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, the County has been determined that the County has no component units.

B. Government-Wide Financial Statements

1. Basis of Presentation

The government-wide financial statements consist of a statement of net position and a statement of activities. These statements report information about the County as a whole without displaying individual funds or fund types. These statements distinguish between the primary government as well as the governmental and business-type activities of the County as may be applicable. These statements do not include information about the fiduciary activities and funds of the County or component units which are fiduciary in nature. Fiduciary activities and funds report assets which are held by the County in a trustee or agency capacity and which cannot be used to support the activities and programs of the County.

The statement of net position presents the financial position of the governmental and business-type activities (when present) of the primary government of the County at the end of the fiscal year. This statement reports the assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position of the County. The assets and liabilities are presented in the order of their relative liquidity. The liquidity of assets is determined by how readily they are expected to be converted into cash and whether there are restrictions in place limiting their use by the County. The liquidity of liabilities is determined by their maturity or by when cash will be used to liquidate them. The net position balance of the County consists of the net investment in capital assets (net of accumulated depreciation and reduced by the total outstanding debt incurred to purchase the assets - when present), restricted and unrestricted amounts. Restricted net position is present when constraints are imposed externally by creditors, grantors, contributors, other governments, or by law through constitutional provisions or enabling legislation. Unrestricted net position consists of all net position balances not meeting the definition of invested in capital assets or restricted. Internal balances between individual funds within the governmental and business-type activities (when present) are eliminated in this statement to minimize the "grossing-up" of assets and liabilities. These internal balances are also known as inter-fund receivables and payables and are shown in the fund financial statements as due to and due from other funds. Any residual amounts due between the governmental and business-type activities (when present) of the County would be shown as an internal balance and disclosed separately.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

The statement of activities presents the operations of the governmental and business-type activities (when present) of the primary government of the County for the fiscal year. The operations of the County are shown in a format which reports the net (expense) revenue of the individual functions (sometimes referred to as departments) of the County. The purpose of this net (expense) revenue format is to report the relative financial burden of each of the County's functions on the tax assessment base. Program revenue is applied to each function based on which function generated the specific charges for services and for which functions the operating and capital grants have been received. All tax assessments are shown as general revenues regardless of whether they were levied for a specific purpose or function. The categories of individual functions correspond to the different functions of the County. Indirect expenses which benefit the County as a whole are not required to be allocated among the other functions of the County and therefore they are not allocated. Depreciation expense (when present) is allocated to the specific functions of the County based on which function purchased or benefits from the assets. Depreciation on assets shared between two or more functions is allocated based on the percentage purchased by each function. If the benefit received from these assets shifts from the function making the purchase to another function in a material amount, the depreciation amount being charged will be shifted accordingly. Depreciation on capital assets which benefit all of the functions of the County, such as infrastructure assets, is shown as a separate line item. Internal activity between individual funds within the governmental and business-type activities (when present) are eliminated in this statement. This internal activity is also known as transfers in and out and is shown in the fund financial statements as such. The above information relating to the government-wide financial statements basis of presentation reference both governmental and business-type activities. The County currently does not have any business-type activities.

2. Measurement Focus and Basis of Accounting

The statement of net position and the statement of activities are prepared using the economic resources measurement focus and the accrual basis of accounting. The accrual basis of accounting would be used for both governmental and business-type activities of the primary government of the County. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. In other words, revenues and the related assets are recognized when they are earned and expenses and the related liabilities are recognized when they are incurred. The County does not have an established policy relating to the use of restricted and unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available. Absent of an established policy which addresses this situation, accounting guidance states that it should consider that restricted amounts would be reduced first and then unrestricted amounts.

C. Fund Financial Statements

1. Basis of Presentation

The fund financial statements of the County consist of a balance sheet with a reconciliation to the government-wide statement of net position, a statement of revenues, expenditures, and changes in fund balances with a reconciliation to the government-wide statement of activities, a budgetary comparison schedule for the general fund, and a statement of fiduciary net position. These fund financial statements are designed to report additional and more detailed information about the primary government. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts which record cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with any special regulations, restrictions, or limitations which may exist. The types of funds shown for the County are governmental funds and fiduciary funds. The focus of these fund financial statements are on major funds as defined by GASB Statement No. 34. All major funds are reported in a separate column with all non-major funds being aggregated and reported in a single column.

Governmental fund reporting focuses primarily on the sources, uses, and balances of the current financial resources of the County. The governmental funds used by the County include the general fund, and other non-major governmental fund types which may include special revenue funds, capital project funds, and permanent funds. The general use and purpose of these individual governmental fund types are as follows. The individual names of each fund within each non-major governmental fund type can be found in the accompanying combining schedules and the purpose of the fund is generally self explanatory within each title.

- a. General fund - The general fund is the general operating fund of the County and accounts for all revenues and expenditures of the County with the exception of those required to be accounted for in another fund. All general tax assessment revenues and other receipts that (a) are not allocated by law, contractual agreement, governing body motion or County meeting to other funds or (b) that have not been restricted, committed, or assigned to other funds are accounted for in the general fund.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

- b. **Special revenue funds** - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The term proceeds of specific revenue sources establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. The specific restricted or committed revenues may be initially received in another fund and subsequently distributed to a special revenue fund, however, those amounts should not be recognized as revenue in the fund initially receiving them but rather be shown as revenue in the special revenue fund in which they will be expended. The restricted or committed proceeds of the specific revenue sources should be expected to continue to make up a substantial portion of the resources flowing into the fund. Other financial resources such as investment income and transfers from other funds may also be reported within a special revenue fund as long as those resources are restricted, committed or assigned to the specified purpose of the fund.
- c. **Capital project funds** - Capital project funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, such as the acquisition or construction of capital facilities and other capital assets or for the accumulation of funds for these purposes. The County currently does not have any capital project funds.
- d. **Permanent funds** - Permanent funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs and in effect the benefit of the County or citizens within the County. The County currently does not have any permanent funds.

The balance sheet is used to report information about the current financial resources (assets, deferred outflows of resources, liabilities, deferred inflows of resources and fund balances) of each major governmental fund and for all non-major governmental funds in the aggregate. The fund balance amounts within the governmental funds are segregated between nonspendable, restricted, committed, assigned and unassigned amounts. These balances are shown on the face of the balance sheet in the aggregate but are broken out into the required detail in note 1S starting on page 30. An accompanying schedule is also required to be completed to reconcile the total governmental fund balance to the total net position balance of the governmental activities of the County as shown on the government-wide statement of net position.

The statement of revenues, expenditures, and changes in fund balances is used to report information about the inflows, outflows, and balances of current financial resources of each major governmental fund and for all non-major governmental funds in the aggregate. Revenues are classified by major revenue sources while expenditures are classified by categories of individual functions corresponding to the different departments and operations of the County. The proceeds from the issuance of long-term debt and operating transfers between individual funds are shown as other financing sources and uses. An accompanying schedule is also required to be completed to reconcile the total change in governmental fund balances to the total change in net position of the governmental activities of the County as shown on the government-wide statement of activities.

The budgetary comparison information is required to be presented for the general fund and each major special revenue or capital project fund that has a legally adopted annual budget. This statement shows the original budget as voted on and approved, the changes made to each individual departmental line item within the budget, and the final budget which is compared to the actual revenue and expenditure balances to come up with the favorable or unfavorable variance numbers.

Fiduciary fund reporting focuses on net position and changes in net position. Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the programs of the County. The fiduciary funds of the County consist of only agency funds which are used to report resources held by the County in a purely custodial capacity. The statement of fiduciary net position shows information in regard to the assets and liabilities of the fiduciary funds of the County (agency funds). The statement of changes in fiduciary net position shows information in regard to the additions to, subtractions from, and net increase or decrease for the year in fiduciary fund net position. Given the type of the fiduciary funds of the County (agency funds), this statement of changes in fiduciary net position is not applicable for the current fiscal year.

County agency funds consist of County jail inmate account balances, district attorney restitution funds which have been collected but not yet paid out as directed in the specific court order, estate funds which have been deposited with the County until the specific court proceedings have directed the payment of such funds to a beneficiary or other designee and the funds of the Unorganized Territories of Washington County. The unorganized territory (UT) of Maine is that area of Maine having no local, incorporated municipal government. Duties related to providing services and property tax administration in the UT is shared among various state agencies and county governments. The Maine Legislature serves as the "local governing body" for the UT, as it annually reviews and approves the various budgets from state agencies and county governments necessary to provide services and property tax administration in the UT. The Unorganized Territories of Washington County are not considered a component unit of the County given that the Maine Legislature serves as the local governing body and given that the County is not financially accountable for the entity. The County acts in a purely trustee or custodial capacity in relation to all of these agency funds which are not accessible or available to support County programs.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

2. Measurement Focus and Basis of Accounting

The balance sheet and the statement of revenues, expenditures, and changes in fund balances are prepared using the current financial resources measurement focus and the modified accrual basis of accounting for all governmental and fiduciary funds. Capital assets and long-term debt (when present) are not recorded as assets or liabilities on the balance sheet of the County. The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Tax assessment revenues are recognized when they become available. Available includes those tax assessment receivables which are expected to be collected within the first sixty days after the end of the current fiscal year. Miscellaneous revenues are recorded when received because they are generally not measurable until actually received. Intergovernmental revenues are accrued, when their receipt occurs soon enough after the end of the accounting period so as to be both measurable and available. The County generally considers intergovernmental revenues which are received within the first sixty days after the end of the current fiscal year to be both measurable and available. Under the modified accrual basis of accounting, expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include general long-term debt principal and interest payments which are recognized when due.

D. Cash and Cash Equivalents

Cash and cash equivalents include amounts in demand deposit accounts as well as all highly liquid short-term investments with a maturity date within three months of the date acquired. The County may classify money market accounts, certificates of deposit accounts and other higher yielding accounts as investments regardless of maturity when they are used to gain a higher interest rate in order to more accurately reflect how the County's cash balances are being used for the benefit of the County.

E. Investments

The County's policy is to value investments at their fair value as of the end of the fiscal year. Some of the types of investments authorized by the State of Maine include certificates of deposit, obligations of the United States Government, obligations fully insured or guaranteed by the government or governmental agency and repurchase agreements. The County may vote to accept investments other than those authorized by the State of Maine in situations where they have been donated to the County. During and as of the end of the current fiscal year, the County did not have any investments nor did it classify any cash and cash equivalents as investments.

F. Receivables & Allowance for Doubtful Accounts

All tax assessment, intergovernmental and other receivables are reported net of any allowance for doubtful accounts. The current year fund financial statement accounts receivable balances include intergovernmental receivables of \$146,557 and other receivable amounts of \$1,542. The intergovernmental receivables within the general fund total \$77,617 and are made up of drug enforcement agency reimbursement payments due from the State of Maine in the amount of \$22,073, court cost reimbursements due from the State of Maine in the amount of \$23,880, victim advocacy grant payments due from the State of Maine in the amount of \$14,802, emergency management performance grant payments due from the State of Maine in the amount of \$9,678 and sheriffs department patrol payments due from participating municipalities in the amount of \$7,184. The intergovernmental receivables within the non-major special revenue funds total \$68,940 and are made up of Federal Emergency Management Agency homeland security grant payments due from the State of Maine in the amount of \$20,502, Federal Emergency Management Agency operation stone garden grant payments due from the State of Maine in the amount of \$46,183 and Maine Emergency Management Agency operating grant payments due from the State of Maine in the amount of \$2,255. The other receivable amounts within the general fund total \$1,542 and are made up of miscellaneous amounts due from employees relating to insurances paid during employee leaves in the amount of \$1,146, amounts due the probate department and other miscellaneous amounts of \$396. The current year government-wide financial statements include all of the above mentioned receivable types. The County will book an unbilled receivable in situations when a grant or contract has incurred expenditures which will be reimbursed by a funding source but which have not yet been fully received in cash for the amount incurred. The current allowance for doubtful accounts in relation to the above mentioned accounts receivable balances was estimated to be \$0. The County considers past experience with receivable balance collections and current aging report details when determining its calculation for an allowance for doubtful accounts. Receivables are only written off once it has been determined that all other methods of collection have been utilized without success.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

G. Prepaid Items

Payments made to vendors for goods and services that will benefit periods beyond the end of the fiscal year are recorded as prepaid items using the consumption method by recording an asset for the prepaid amount and reflecting the expense-expenditure in the subsequent year (s) in which the goods or services are consumed. Expenditures relatively minor in nature for insurance and similar services extending over more than one accounting period need not be allocated between or among accounting periods, but may be accounted for as expenditures of the period of acquisition. The County generally considers relatively minor in nature to include aggregated similar items not exceeding \$2,500. Payments made to vendors for goods and services that will only benefit periods beyond the end of the fiscal year generally are recorded as prepaid items regardless of the dollar amount.

H. Inventories

On the government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used which is in accordance with the consumption method. On the fund financial statements, inventories are presented at cost on a first-in, first-out basis and are recorded as expenditures when used. The County currently has no material and reported inventory amounts.

I. Inter Fund Receivables and Payables

Inter fund receivables and payables represent the balance of activity between the different funds of the County. These activities include but are not limited to transfers which were not physically made but need to be recorded to keep track of the individual fund balances and cash receipts which may have been deposited in the cash account of one fund but which are for the use of another fund. Expenditures for one fund paid for out of another fund are also included in these balances. The inter fund balances and related activities of the governmental funds have been eliminated in the government-wide statement of net position and the statement of activities, however, the inter fund balances and related activity between the governmental and fiduciary fund activities of the County are not eliminated on these statements. The current fiscal year due from fiduciary funds amount of \$12,142 is made up of amounts due from the Unorganized Territories of Washington County which is considered a fiduciary fund of the County.

J. Capital Assets

The County does not presently record capital assets on the government-wide financial statements. This is not in accordance with generally accepted accounting principles and therefore the audit report has been modified for this omission. The County does plan to record these capital assets at some future date and accordingly this description is being included to describe how the capital assets of the County will be accounted for. Capital assets of the County include land, land improvements, buildings, building improvements, vehicles, equipment and all other tangible and intangible assets which may arise that are used in operations and that have an initial useful life extending beyond a single fiscal year. Infrastructure assets are long-lived capital assets that are normally stationary in nature and can normally be preserved for a significantly greater number of years than most capital assets. The County does not have any infrastructure assets. All capital assets of the County are recorded at historical cost or estimated historical cost when the actual amount is not available. The historical cost of these assets includes not only the cost of the asset but other direct costs associated with placing the asset into its intended location and its intended use. The County maintains a capitalization threshold of \$5,000 for all capital assets. Donated capital assets are reported at their estimated fair value at the time of acquisition. Additions and improvements that significantly extend the useful lives of assets are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Land and land improvements are not depreciated. All other individual capital assets of the County are depreciated over their estimated useful lives using the straight line method. Under this method, the recorded cost of each capital asset less any estimated residual value is divided by the estimated useful life resulting in an even amount of depreciation to be taken on an annual basis. The estimated residual value is the amount that the capital asset is expected to be worth at the end of its useful life. The general estimated useful lives for specific types of capital assets are 3 - 10 years for equipment, 5 - 10 years for vehicles and 30 - 50 years for buildings and building improvements. Capital assets which are under construction but not yet completed are recorded as construction in progress. These capital assets will not begin to be depreciated until they are completed. Depreciation expense is allocated to the specific functions (sometimes referred to as departments) of the County based on which function purchased or benefits from the assets. Depreciation on assets shared between two or more functions is allocated based on the percentage purchased by each function. Depreciation on capital assets which benefit all of the functions of the County would be shown as a separate line item.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

K. Unearned Revenue and Deferred Inflows and Outflows of Resources

In the government-wide financial statements, revenue amounts which have been received in cash but not yet earned are recorded as unearned revenue. The current fiscal year unearned revenue balance of the governmental activities of the County as shown on the statement of net position totaled \$23,139. This balance is made up of \$3,149 which represents unspent state grant program balances which will be used during upcoming fiscal years and \$19,990 which represents a settlement amount received by the County relating to a prior fiscal year grant award program and a specific prior year grant award recipient. In the fund financial statements, revenues are recognized when they are both measurable and available to pay current liabilities. The current fiscal year unearned revenue balance of the governmental funds of the County as shown on the balance sheet totaled \$19,990 which represents the above mentioned settlement amount received by the County relating to a prior fiscal year grant award program and a specific prior year grant award recipient.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period (s) and so will not be recognized as an outflow of resources (expense) until that time. The governmental activities have deferred outflows that relate to the net pension liability, the net OPEB liability for life insurance and the total OPEB liability for health insurance. The deferred outflows include the County's current fiscal year plan contributions made subsequent to the measurement date, which are recognized as a reduction of the plan liability in the subsequent fiscal year and may include actuarial determined differences between expected and actual experience, changes in assumptions and changes in the proportionate share of contributions, which would be deferred and amortized over the average expected remaining service lives of active and inactive members as noted within each plan. They may also include the actuarial determined net difference between projected and actual earnings on plan investments, which would be deferred and amortized over a five-year period as noted within each plan. The current fiscal year deferred outflows of resources balance of the governmental activities of the County as shown on the statement of net position totaled \$554,127. In relation to the pension plan, this balance is made up of current fiscal year contributions made by the County subsequent to the measurement date in the amount of \$147,942 and the differences between expected and actual experience of \$101,063, the net difference between projected and actual earnings of \$109,590 and changes in the proportionate share of \$5,054. In relation to the OPEB life insurance plan, this balance is made up of current fiscal year contributions made by the County subsequent to the measurement date in the amount of \$572 and the differences between expected and actual experience of \$5,294, changes of assumptions of \$4,463 and changes in the proportionate share of \$6,725. In relation to the OPEB health insurance plan, this balance is made up of current fiscal year contributions made by the County subsequent to the measurement date in the amount of \$5,435 and the differences between expected and actual experience of \$918 and changes of assumptions of \$167,071.

In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period (s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental activities have deferred inflows that relate to the net pension liability, the net OPEB liability for life insurance and the total OPEB liability for health insurance. The deferred inflows may include actuarial determined differences between expected and actual experience, changes in assumptions and changes in the proportionate share of contributions, which would be deferred and amortized over the average expected remaining service lives of active and inactive members as noted within each plan. They may also include the actuarial determined net difference between projected and actual earnings on plan investments, which would be deferred and amortized over a five-year period as noted within each plan. The current fiscal year deferred outflows of resources balance of the governmental activities of the County as shown on the statement of net position totaled \$226,470. In relation to the pension plan, this balance is made up of the differences between expected and actual experience of \$18,517 and changes in the proportionate share of \$10,323. In relation to the OPEB life insurance plan, this balance is made up of the net difference between projected and actual earnings of \$1,071, changes of assumptions of \$30,561 and changes in the proportionate share of \$2,598. In relation to the OPEB health insurance plan, this balance is made up the differences between expected and actual experience of \$117,246 and changes of assumptions of \$46,154.

L. Accounts Payable, Accrued Payroll and Other Liabilities

On the government-wide and the fund financial statements, the accounts payable balance of the County is used to account for the expenses or expenditures related to goods and services received during the current fiscal year for which the related invoices have not yet been paid as of the end of the current fiscal year. Under both the accrual and modified accrual basis of accounting expenses and expenditures are recorded when they are incurred. The accrued payroll balances of the County represent amounts earned for hours worked prior to the end of the fiscal year which were not physically paid until after the end of the fiscal year. The other liabilities balance of \$19,249 is made up of payroll withholding related amounts which have either been withheld or accrued as of the end of the current fiscal year which were not physically paid until after the end of the current fiscal year.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

M. Long-Term Obligations and Related Costs

Long-term debt and other long-term obligations are reported as liabilities on the governmental-wide statement of net position. Bond premiums and discounts are capitalized and amortized over the life of the bonds using the straight line method, which approximates the effective interest method. The unamortized portion is presented as a component of bonds payable. Bond issuance costs are reported as expenses when incurred. The governmental fund financial statements recognize bond premiums and discounts, as well as bond issuance costs, during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

N. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and related pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred. The aforementioned pension information was included in the actuarial report provided to the management of the County by the Maine Public Employees Retirement System.

O. Other Post Employment Benefits (OPEB) - Life Insurance

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and related OPEB expense, information about the fiduciary net position of the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred. The aforementioned OPEB information was included in the actuarial report provided to the management of the County by the Maine Public Employees Retirement System.

P. Other Post Employment Benefits (OPEB) - Health Insurance

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and related OPEB expense, information about the fiduciary net position of the Maine Municipal Employees Health Trust (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred. The aforementioned OPEB information was included in the actuarial report provided to the management of the County by the Maine Municipal Employees Health Trust.

Q. Budgets

The annual budget is the financial plan for the operation of the County of Washington, Maine for the ensuing annual period. The budget process provides for a professional management approach to the establishment of priorities and implementation of work programs while providing an orderly means for control and evaluation of the financial posture of the government. The budget process for the County is outlined in Title 30-A, Part 1, Chapter 3, Subchapter 1, Article 13 of the Maine State Statutes as follows.

The County Commissioners shall hold one or more public hearings on the budget estimate for the upcoming fiscal year no later than 90 days before the end of the current fiscal year and shall hold an informational meeting, in conjunction with the budget advisory committee, with the Washington County legislative delegation no later than 30 days before the end of the current fiscal year. The County Commissioners shall submit a budget estimate for the upcoming fiscal year to the budget advisory committee no later than 90 days before the end of the current fiscal year. The budget advisory committee shall review the budget estimate and make

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

recommendations to the commissioners no later than 45 days before the end of the current fiscal year. The County Commissioners shall act on the budget in a timely manner and, in any event, no later than 15 days before the end of the current fiscal year. If the County Commissioners wish to make changes to the budget recommendations made by the budget advisory committee, the County Commissioners shall schedule one or more meetings with the budget advisory committee no later than 15 days before the end of the current fiscal year for the purpose of negotiating a final budget.

If, following negotiations, a final budget that is acceptable to the budget advisory committee is not approved by the County Commissioners at least 15 days before the end of the current fiscal year, the budget advisory committee shall adopt a final budget and transmit that budget to the County Commissioners. The budget adopted by the budget advisory committee may be changed by a majority vote of the Board of County Commissioners. If the adopted budget is changed by the County Commissioners, the budget advisory committee may reject the changes by a 2/3 vote of its membership. The budget is final and not subject to further action by either the County Commissioners or the budget advisory committee upon failure of the commissioners to recommend changes in the budget transmitted from the budget advisory committee or upon acceptance or rejection of changes to the budget advisory committee. The entire budget approval process must be completed by the last day of the current fiscal year. If the budget is not approved before the start of the new fiscal year, the county shall operate on an interim budget, that may not exceed 80% of the previous fiscal years budget, until a budget is finally adopted. The budget for the current fiscal year was approved by the County Commissioners on November 14, 2019.

R. Major Funds

Within the fund financial statements, the focus of the governmental funds of the County is on the major funds. The general fund of the County must always be shown as a major fund. In addition, other governmental funds are shown as major based on the following criteria.

- a. The total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, and expenditures of an individual governmental or enterprise (if present) fund are at least 10% of the corresponding totals for all funds of the governmental or enterprise (if present) fund type and
- b. The total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, and expenditures of an individual governmental or enterprise (if present) fund are at least 5% of the corresponding totals for all governmental and enterprise (if present) funds combined.
- c. Any other individual governmental or enterprise (if present) fund that the County believes is particularly important to the financial statement users whether because of public interest, consistency, or other reasons.

For the purposes of the current fiscal year fund financial statements, the following selected individual governmental funds have been classified as non-major. A brief description of the fund and the activities reported within the fund is as follows. Only those non-major funds whose purpose is not readily apparent from the description of the fund have been included below.

- d. Deeds surcharge account - This non-major special revenue fund is used to account for the specific surcharge fees collected by the registry of deeds of the County in accordance with enabling legislation Title 30, Chapter 11, Sub-chapter 4, Section § 752 Records preservation surcharge. Surcharge fees collected in accordance with this section must be transferred to the County treasurer and deposited into a separate non-lapsing account within 30 days of their receipt. These funds must be used for the restoration, re-creation and preservation of the records recorded in the office of the register of deeds. These funds may not be used for the initial recording of documents and they may not be used as general revenue of the County. The register of deeds of each county shall report annually to the joint standing committee of the Legislature having jurisdiction over state and local government matters on the amount of surcharge funds raised and expended and the use of those funds.
- e. Probate surcharge account - This non-major special revenue fund is used to account for the specific surcharge fees collected by the registry of probate of the County in accordance with enabling legislation Title 18-C, Article 1, Part 6, Section § 1-607 Surcharge for restoration, storage and preservation of records. Surcharge fees collected in accordance with this section must be transferred to the County treasurer and deposited into a separate non-lapsing account within 30 days of their receipt. These funds must be used for the restoration, storage and preservation of the records filed in the office of the register and in the court.
- f. County grant funds - The County has a number of individual grant award agreements which are accounted for as non-major special revenue funds. Current fiscal year activity in relation to these grant award agreements can be found in the non-major special revenue funds combining schedule as listed in the table of contents. For the current fiscal year the County had four Maine Emergency Management Agency operating, training and other grant awards agreements, a Federal Emergency Management Agency operation stone garden sheriffs department patrol grant award agreement and four Federal Emergency Management Agency homeland security grant award agreements.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

5. Fund Balance Classification Policies and Procedures

Within the fund financial statements, the fund balance amounts of the governmental funds of the County as shown on the balance sheet are broken down between nonspendable, restricted, committed, assigned and unassigned. These fund balance classifications are described as follows:

- a. **Nonspendable fund balance** - Nonspendable fund balance include amounts that cannot be spent because they are either (a) not in a spendable form such as inventories or prepaid expenditure items or (b) they are legally or contractually required to be maintained intact such as the principal portion of a permanent fund. The nonspendable fund balance amounts as reported by the County consist solely of the corresponding amount of the recorded prepaid expenditure items and inventory when present.
- b. **Restricted fund balances** - Restricted fund balance include amounts that are restricted to a specific purpose when the restraints are placed on the use of the resources either by (a) externally imposed creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. Enabling legislation authorizes the County to assess, levy, charge or otherwise mandate payment of resources from external sources and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. The restricted fund balance amounts of the County would, when present, consist of the residual fund balance amounts at the end of the fiscal year as they relate to grants received from either state, federal or local funding sources or contributions received to be spent for specific purposes. These amounts are restricted to be expended on the items outlined within the funding agreements with the County and cannot be used for any other specified purposes. In addition, both the deeds surcharge account and the probate surcharge account relate to the collection of specific fees for specific purposes as outlined in each applicable State of Maine statute. These mandates are considered a form of enabling legislation imposed by the State of Maine and therefore any remaining funds are classified as restricted fund balance.
- c. **Committed fund balance** - Committed fund balance include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority. These committed amounts cannot be used for any other purpose unless the County removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. The County Commissioners are considered to be the highest level of decision making authority within the County for determining committed fund balance amounts. The County Commissioners have the final approval for the annual budget amounts which would in turn include the establishment of any specific special revenue or capital project funds when included in the annual budget. The approval of the annual County budget may occasionally include amounts characterized as specific revenue sources as a portion of either the annual tax assessment or other specific revenue sources contained and voted on within the annual County budget. An example of a committed fund balance amount would relate to an approved transfer to an established special revenue or capital project fund. The residual fund balance amount within these types of funds at the end of the fiscal year would be classified as committed fund balance. Any subsequent change in the specific purpose or use of these committed funds would need to be approved as part of the annual County budget process or during a meeting of the County Commissioners. Current fiscal year remaining balances that have been approved to be carried forward to the next fiscal year and subsequent fiscal year budgeted appropriations of the unassigned general fund balance would be reported as committed fund balance amounts as long as they have been approved prior to the end of the current fiscal year.
- d. **Assigned fund balance** - Assigned fund balance includes amounts that are constrained by the County with the intent to be used for specific purposes, but which are neither restricted or committed. The intent to use funds for specific purposes would be assigned during either the annual County budget process or during a meeting of the County Commissioners. The County Commissioners have the authority to accept funds on behalf of the County which are specific revenue sources to be used for specific purposes and to establish special revenue or capital project funds to account and report these amounts. Assigned special revenue and capital project funds are usually made up of small streams of specific revenue sources for specific purposes for which there is a perceived benefit to segregating and reporting the funds rather than including them within the general fund. If the County utilized encumbrance accounting, annual budgetary encumbrances outstanding at the end of the fiscal year would be classified by the County as assigned amounts within the general or specific special revenue or capital project funds. The County did not have any assigned fund balance amounts as of the end of the current fiscal year.
- e. **Unassigned fund balance** - Unassigned fund balance is the residual classification for the general fund of the County. This classification represents fund balance amounts that have not been assigned to other funds and that have not been restricted, committed or assigned to specific purposes within the general fund. Unassigned fund balance amounts are normally only recorded within the general fund. However, unassigned amounts can be recorded within any fund when they represent the residual deficit fund balances of a particular fund which has no restricted, committed or assigned fund balance amounts which can absorb the deficit.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

The County does not have an established policy relating to the use of unrestricted fund balance amounts as it relates to when it considers committed, assigned or unassigned amounts to have been spent when an expenditure is incurred for purposes for which amounts in any of these three unrestricted classifications could be used. Absent of an established policy which addresses this situation, accounting guidance states that it should consider that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts. In addition, restricted fund balance amounts are considered to have been spent prior to unrestricted amounts under the same circumstances. The following table is designed to provide more detailed information regarding the aggregated fund balance classifications which are included on the balance sheet.

	General fund	Non-major governmental funds	Total governmental funds
Fund balances:			
Nonspendable:			
Prepaid items	\$ 2,295	\$ -	\$ 2,295
Restricted:			
Deeds surcharge account	-	201,547	201,547
Probate surcharge account	-	43,250	43,250
Lepc passbook account	-	3,149	3,149
	-	247,946	247,946
Committed:			
Unassigned fund balance approved to be applied against the upcoming budget	1,126,065	-	1,126,065
Unassigned:			
Residual general fund balance	767,562	-	767,562
Total fund balances	\$ 1,895,922	\$ 247,946	\$ 2,143,868

T. Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of the materials or services. For budgetary purposes, most appropriations lapse at fiscal year-end. The County does not utilize encumbrance accounting, therefore, an assignment of fund balance is not provided for at December 31, 2020. Accordingly, no difference exists between actual results and the applicable budgetary data presented in the accompanying combined financial statements.

U. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and the accompanying notes. Actual results may differ from those estimates.

Note 2 - Restricted Cash and Cash Equivalents

Within the government-wide financial statements, the County breaks cash and cash equivalents down between a regular asset and a restricted asset on the statement of net position. The restricted cash and cash equivalents amount is made up of certain cash balances which are restricted for a specific purpose in subsequent fiscal years. The current fiscal year amount shown on the statement of net position can be broken down as follows.

Restricted deeds surcharge account	\$ 201,547
Restricted probate surcharge account	43,250
Unearned state, federal, and other grant program balances	3,149
	<u>\$ 247,946</u>

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

Note 3 - Cash

Custodial credit risk for deposits is the risk that, in the event of a bank failure, the County will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The County does not have a formal deposit policy for custodial credit risk beyond the requirements of State statutes. The bank accounts of the County are covered by FDIC insurance up to \$250,000 in demand deposit accounts and up to \$250,000 in time deposit accounts per financial institution. At year end, the carrying amount of the County's deposits was \$4,735,484 which is shown in the financial statements on the balance sheet in the amount of \$2,405,318 for the governmental funds of the County and on the statement of fiduciary assets and liabilities in the amount of \$2,330,166 for the fiduciary agency funds of the County. The corresponding bank balances of accounts at various financial institutions totaled \$4,777,503 with the difference between the two amounts being represented by timing differences with outstanding checks and deposits in transit. The main account of the County is an Insured Cash Sweep account in which the financial institution deposits funds with other member financial institutions in amounts not exceeding the FDIC amount of \$250,000 totaling the ending monthly statement balance. Of these bank balances, \$1,925,873 was covered by FDIC with the remaining \$2,851,630 representing balances that were not covered by FDIC but which were collateralized by liability insurance in the name of the County's main financial institution in the amount of \$4,000,000 with the County named as the certificate holder.

Note 4 - Inter Fund Receivables and Payables

The County maintains a cash pool that is available for use by all funds. Within the fund financial statements, each fund's portion of this pool is displayed on the balance sheet as "due to or from other funds" under each fund's caption. The purpose for inter fund balances is to keep track of each fund's position in this cash pool. These balances are not always expected to be repaid due to the fact that they normally represent funds collected or spent by one fund on behalf of another fund. Only the balances for the general fund are being shown due to the fact that all inter fund balances are either due to or due from the general fund.

	Receivables due from	Payables due to
General Fund:		
Non-major special revenue funds:		
Deeds surcharge account	\$ 4,031	\$ -
Probate surcharge account	-	43,250
Mema lepc operating grant	2,255	-
Fema operation stone garden grant	2,221	-
Fema homeland security grant	20,502	-
	<u>29,009</u>	<u>43,250</u>
Fiduciary funds:		
Unorganized Territories of Washington County - general fund	12,142	-
	<u>\$ 41,151</u>	<u>\$ 43,250</u>

Note 5 - Long-Term Debt and Other Liabilities

Within the government-wide financial statements, long-term debt and other liabilities are shown on the statement of net position. The long-term debt and other liabilities of the County are made up of the following individual obligations and amounts as of the end of the current fiscal year.

	Balance 01/01/20	Additions	Reductions	Balance 12/31/20	Amount due within one year
Governmental activities:					
Other liabilities					
Accrued compensated absences	\$ 433,522	\$ 19,813	\$ -	\$ 453,335	\$ -
Net pension liability	1,309,988	374,170	-	1,684,158	-
Net OPEB liability - Life insurance	63,430	-	-20,547	42,883	-
Total OPEB liability - Health insurance	569,705	49,437	-	619,142	-
Total long-term liabilities	<u>\$ 2,376,645</u>	<u>\$ 443,420</u>	<u>\$ -20,547</u>	<u>\$ 2,799,518</u>	<u>\$ -</u>

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

Accrued Compensated Absences

Employees of the County are allowed to earn paid absences for vacations and sick time as outlined in each of the three applicable union contracts for union covered employees and the personnel policies manual of the County for all non-union covered employees. The employee's right to be paid for these future vacation and sick time absences are attributable to services already performed and earned vacation and sick time balances do accumulate. The County anticipates that all employees who either retire or leave the employment of the County will do so in good standing and will therefore be eligible to be paid for all outstanding vacation and sick time balances in accordance with the aforementioned union contracts and personnel policies manual. As a result, the County has recorded a liability within the government-wide financial statements on the statement of net position for the value of these outstanding vacation and sick time balances. As December 31, 2020, the balance of these accumulated vacation and sick time benefits was \$453,335. A current portion of these recorded liabilities has not been estimated as these benefits (accumulated vacation and sick time) may either be used by the employees during the upcoming fiscal year or they may be paid out when the employee either retires or leaves the employment of the County which may or may not occur during the upcoming fiscal year.

Employees of the County are also allowed to earn paid absences for bonus time as outlined in each of the three applicable union contracts for union covered employees and the personnel policies manual of the County for all non-union covered employees. However, the aforementioned union contracts and personnel policies manual do not specifically describe how and when these outstanding balances will be paid to employees who either retire or leave the employment of the County. Therefore, the probability of these accumulated benefits being paid cannot be determined and therefore no liability for these benefits has been recorded within the government-wide financial statements on the statement of net position of the County. As of December 31, 2020, the balance of these accumulated benefits totaled approximately \$18,250. Employees of the County are also allowed to earn compensatory time for hours worked in excess of their normal scheduled hours. The aforementioned union contracts and personnel policies manual do not specifically describe how and when these outstanding balances will be paid to employees who either retire or leave the employment of the County. Therefore, the probability of these accumulated benefits being paid cannot be determined and therefore no liability for these benefits has been recorded within the government-wide financial statements on the statement of net position of the County. As of December 31, 2020, the balance of these accumulated benefits totaled approximately \$15,536.

Note 6 - Short-Term Debt

The County may authorize short-term debt to fund current operating costs prior to the collection of revenues in the form of a tax anticipation note in accordance with all applicable State statutes. During the current fiscal year, the County entered into a tax anticipation note agreement in the amount of \$2,350,000 as dated March 19, 2020 with a due date of December 31, 2020 at an interest rate of 1.77%. The tax anticipation note agreement was retired on December 11, 2020. Related interest during the year was \$16,702. Of the related interest, \$14,702 is shown as an interest expense while \$2,000 is included as part of the County Jail department.

Note 7 - Expenditures over Appropriations

The annual County budget for the current fiscal year was approved by the County Commissioners on November 14, 2019. The approved budget document shows the amounts to be budgeted in total by department with detailed information also being included showing the individual budgeted line item amounts per department. The following budget revision amounts represent approved carryover amounts remaining from the prior fiscal year which were approved to be carried over by the County Commissioners on March 12, 2020. The following total budgeted department amounts were exceeded by actual expenditures.

Account	Original budget	Budget revisions	Final budget	Actual expenditures	Variance
Court costs	\$ -	\$ -	\$ -	\$ -71,859	\$ -71,859
County jail	1,789,176	77,877	1,867,053	-2,537,960	-670,907

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

Note 8 - Defined Benefit Pension Plan

Maine Public Employees Retirement System

Plan Description - Employees of the County are provided with pensions through the Maine Public Employees Retirement System Consolidated Plan for Local Participating Districts (PLD Plan), a cost-sharing multiple-employer defined benefit pension plan, administered by the Maine Public Employees Retirement System (MPERS). Eligible employers (districts) are defined in Maine statute. As of June 30, 2020 there were 301 employers in the plan. Benefit terms are established in Maine statute. An advisory group, also established by statute, reviews the terms of the plan and periodically makes recommendations to the Maine State Legislature to amend the terms. MPERS issues a publicly available financial report that may be obtained by writing to the MPERS, 46 State House Station, Augusta, Maine 04333 or by visiting their website at www.mainebers.org.

Benefits Provided - The PLD Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with participating employers under applicable statutory provisions. Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 1.92%.

Contribution Requirements - Retirement benefits are funded by contributions from members and employers and by earnings from investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or by the System's Board of Trustees and depend on the terms of the plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the current fiscal year the County had members that were part of the regular AC Plan, which is also made up of an age 60 plan and an age 65 plan depending on when the individual member entered the plan, and the special 2C plan. The following represents both the employer and employee required contribution rates during the current fiscal year.

Plan description	Employer contribution rates 01/20 - 06/20	Employer contribution rates 07/20 - 12/20	Employee contribution rates 01/20 - 06/20	Employee contribution rates 07/20 - 12/20
Regular plans:				
AC - Age 60 plan	10.00%	10.10%	8.10%	8.10%
AC - Age 65 plan	10.00%	10.10%	7.35%	7.35%
Special plans:				
2C	10.60%	10.80%	8.00%	8.10%

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - At December 31, 2020 the County reported a liability of \$1,684,158 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the projected contributions of all participating local municipalities, actuarially determined. At June 30, 2020, the County's proportion was 0.423887%. This represents a decrease of 0.004686% from its proportion measured as of June 30, 2019.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

For the year ended June 30, 2020, the County's actuarial determined total pension expense excluding that attributable to employer paid member contributions was \$357,073. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 101,063	\$ -18,517
Net difference between expected and actual investment earnings	109,590	-
Changes of assumptions	-	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	5,054	-10,323
	215,707	-28,840
Contributions subsequent to the measurement date	147,942	-
Total	<u>\$ 363,649</u>	<u>\$ -28,840</u>

The \$147,942 of deferred outflows of resources resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the plan year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in the actuarial determined pension expense as follows:

Plan year ended December 31:

2021	\$ -58,837
2022	59,328
2023	93,086
2024	93,290
2025	-
	<u>\$ 186,867</u>

Actuarial Methods - The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial methods, applied to all periods included in the measurement:

Actuarial cost method - The Entry Age Normal cost method is used to develop costs. Under this cost method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate. The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of his expected future salary. The normal cost for each employee is the product of his pay and his normal cost rate. The normal cost for the group is the sum of the normal costs for all members. Experience gains and losses, i.e., actual decreases or increases in liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset valuation method - The actuarial valuation employs a technique for determining the actuarial value of assets which reduces the impact of short-term volatility in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization - The net pension liability of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

Actuarial Assumptions - Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2020 are as follows:

Investment rate of return, compounded annually	6.75%
Inflation	2.75%
Annual salary increases, including inflation	2.75% plus merit component based on each employee's years of service
Cost of living benefit increases, per annum	1.91%

Mortality rates - For active members and non-disabled retirees, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2020 are summarized in the following table:

<u>Asset class</u>	<u>Target allocation</u>	<u>Long-term expected real rate of return</u>
Public equities	30.0%	6.0%
U.S. Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional credit	7.5%	3.0%
Alternative credit	5.0%	7.2%
Diversifiers	10.0%	5.9%
Total	100.0%	

Discount Rate - The discount rate used to measure the collective total pension liability was 6.75% for 2020. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liabilities to Changes in the Discount Rate - The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1 percentage-point higher (7.75%) than the current rate:

	<u>1% Decrease (5.75%)</u>	<u>Current discount rate (6.75%)</u>	<u>1% Increase (7.75%)</u>
County's proportionate share of the net pension liability	<u>\$ 3,539,421</u>	<u>\$ 1,684,158</u>	<u>\$ 165,490</u>

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

Changes in Net Pension Liability - Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2020 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2020 with the following exceptions.

Differences between expected and actual experience - The differences between expected and actual experience with regard to economic or demographic factors are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For 2020, this was three years and for 2019, this was four years and for 2018 and 2017, this was three years and prior to 2017, this was four years.

Differences between expected and actual investment earnings - Differences between projected and actual investment earnings are recognized in pension expense using a straight-line amortization method over a closed five-year period. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in assumptions - Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members. The actuarial assumptions used for the year ended June 30, 2020 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in proportion and differences between employer contributions and proportionate share of contributions - Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Pension Plan Financial and Actuarial Information - Additional financial and actuarial information with respect to the Plans can be found in the System's 2020 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

Note 9 - Other Post Employment Benefits - OPEB - Life insurance

Maine Public Employees Retirement System

Plan Description - The Group Life Insurance Plan for Retired Participating Local District (PLD) Employees (the PLD Consolidated Plan) is a multiple-employer cost sharing plan. As of June 30, 2020 there were 139 employers participating in the plan. The Plan is administered by the Maine Public Employees Retirement System (the System).

Benefits Provided - The Group Life Insurance Plan (the Plan) provide basic group life insurance benefits, during retirement, to retirees who participated in the Plan prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

Contributions - Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. The County is required to remit a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB - At December 31, 2020 the County reported a liability of \$42,883 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on a projection of the County's long-term share of contributions to the PLD OPEB plan relative to the projected contributions of all participating local municipalities, actuarially determined. At June 30, 2020, the County's proportion was 0.325063%. This represents an increase of 0.028626% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2020, the County's actuarial determined total employer benefits expense excluding that attributable to employer paid member contributions was (\$2,472). At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources.

	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 5,294	\$ -
Net difference between expected and actual investment earnings	-	-1,071
Changes of assumptions	4,463	-30,561
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,725	-2,598
	16,482	-34,230
Contributions subsequent to the measurement date	572	-
Total	<u>\$ 17,054</u>	<u>\$ -34,230</u>

The \$572 of deferred outflows of resources resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the plan year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in actuarial determined OPEB benefits expense as follows:

Plan year ended December 31:

2021	\$ -5,450
2022	-4,799
2023	-1,565
2024	-2,477
2025	-3,457
	<u>\$ -17,748</u>

Actuarial Methods - The collective total OPEB liability for the Plan was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2020, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial cost method - Projections of benefits for financial reporting purposes are based on the provisions of the Plan in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the funding methodologies. Costs are developed using the individual entry age normal cost method based on a level percentage of payroll. Experience gains and losses, i.e., actual decreases or increases in liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset valuation method - Investments are reported at fair value.

Amortization - The unfunded actuarial accrued liability is being amortized as a level percentage of payroll over a 30-year period on a closed basis. As of June 30, 2020, there were 10 years remaining in the amortization schedule for the PLD Consolidated Plan.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

Actuarial Assumptions - The actuarial assumptions used in the June 30, 2018 actuarial valuation was based on the results of an actuarial experience study conducted for the period of June 30, 2012 to June 30, 2015. Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2018 are as follows:

Investment rate of return, compounded annually	6.75%
Inflation	2.75%
Annual salary increases, including inflation	2.75% to 9.00%
Participation rate for future retirees	100% of those currently enrolled
Form of benefit payment	Lump sum

Mortality rates - For active members and non-disabled retirees of the PLD plan, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

Conversion charges - Apply to the cost of active group life insurance, not retiree group life insurance.

Assets of the Plans are pooled for investment purposes and are allocated to each Plan based on each Plan's fiduciary net position. The long-term expected rate of return on the Plan's investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of long-term real rates of return for each major asset class included in the target asset allocation as of June 30, 2020 are summarized in the following table:

Asset class	Target allocation	Long-term expected real rate of return
Public equity	70%	6.0%
Real estate	5%	5.2%
Traditional credit	15%	3.0%
U.S. Government securities	10%	2.3%
Total	100%	

Discount Rate - The discount rate used to measure the collective total OPEB liability was 6.75% for 2020 for the Plans. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the County's Proportionate Share of the Net OPEB Liabilities to Changes in the Discount Rate - The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 6.75%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1 percentage-point higher (7.75%) than the current rate:

	1% Decrease (5.75%)	Current discount rate (6.75%)	1% Increase (7.75%)
County's proportionate share of the net pension liability	\$ 57,755	\$ 42,883	\$ 30,929

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

Collective Net OPEB Liability - Each employer's share of the collective net OPEB liability is equal to the liability multiplied by the employer's proportionate share as of June 30, 2020 as shown in the schedules of employer and non-employer entity allocations. Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2020 with the following exceptions.

Differences between expected and actual experience - The differences between expected and actual experience with regard to economic or demographic factors are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Differences between projected and actual investment earnings - Differences between projected and actual investment earnings are recognized in OPEB expense using a straight-line amortization method over a closed five-year period. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in assumptions - Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. For the fiscal year ended June 30, 2020, the discount rate used for the PLD Consolidated Plan was increased from 4.98% to 6.75%.

Changes in proportion and differences between employer contributions and proportionate share of contributions - Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability. There were no differences between employer contributions and proportionate share of contributions as of June 30, 2020.

Collective Deferred Outflows (Inflows) of Resources - Differences between expected and actual experience with regard to economic and demographic assumptions are recognized in OPEB expense over a closed period equal to the expected remaining service lives of both active and inactive members, beginning in the period in which the difference arose. Differences between actual and expected investment income is recognized over a closed five year period. Amounts not recognized in the current period are reflected in collective deferred outflows and inflows of resources related to OPEB.

OPEB Plan Financial and Actuarial Information - Additional financial and actuarial information with respect to the Plans can be found in the System's 2020 Comprehensive Annual Financial Report available online at www.mainepepers.org or by contacting the System at (207) 512-3100.

Note 10 - Other Post Employment Benefits - OPEB - Health insurance

Post-Retirement Healthcare Plan

Plan Description - The County sponsors a post retirement benefit plan providing health insurance and other benefits to retiring employees. The plan is a single employer defined benefit OPEB plan administered by the Maine Municipal Employees Health Trust (MMEHT). The County Commissioners have the authority to establish and amend the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria of paragraph 4 of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions.

Benefits Provided - The Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The medical benefits under the plan are provided for the life of the retiree and the surviving spouse. The plan also provides an automatic \$2,000 life insurance benefit to all retirees participating in the retiree medical plan. Spouses are not covered for life insurance, but surviving spouses covered by the retiree medical plan are covered for the \$2,000 life insurance benefit as well.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

To be eligible to receive post retirement benefits under the plan, employees must meet the minimum requirement of age 55 with at least 5 years of service at retirement. The retiree must enroll when first eligible and continue coverage without interruption thereafter. Any retiree who does not enroll when first eligible for coverage or who terminates coverage for any reason shall not be eligible for subsequent enrollment. The retiree pays the premium equivalent rate for the coverage elected. Retirees and spouses must contribute 100% of the pre-medicare and medicare premium amounts.

Employees Covered by Benefit Terms - The following employees were covered by the benefit terms of the Plan. Since this is a roll forward valuation year, the data provided below is the same as that provided as of January 1, 2020.

	Members with an implicit benefit
Active plan members	75
Retirees under 65	0
Retirees over 65	3
Spouses under 65	0
Spouses over 65	1
	<u>79</u>

Actuarial Assumptions and Other Inputs - The total OPEB liability as of December 31, 2020 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Measurement date	January 1, 2020
Asset valuation method	Not applicable as this is an unfunded plan
Actuarial cost method	Entry age normal (level percentage of pay)
Actuarial assumptions	
Discount rate	2.74%
Rate of compensation increase	2.75%
Administrative claims expense	3.00% per annum
Trend assumption inputs 2029+	
Rate of inflation	2.00%
Rate of growth of real income/GDP	1.50%, per capita
Extra trend due to taste/technology	1.20%
Expected health share of GDP	20.00%
Health share of GDP resistance point	25.00%
Year for limiting cost growth to GDP	2040
Mortality rates	Based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of .85% for ages 20/85 grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020. As prescribed by the Trust, mortality rates were taken from the assumptions of the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2016.

Per the actuarial valuation for reporting through June 30, 2020, the demographic actuarial assumptions are the assumptions that were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

Total OPEB Liability and Changes in the Total OPEB Liability - The County's total OPEB liability was \$619,142 as of December 31, 2020 and was measured as of January 1, 2020, and was determined by an actuarial valuation as of that date. The changes in the total OPEB liability of the Plan are made up of the following items as of December 31, 2020:

	Total OPEB liability
Balance as of December 31, 2019	\$ 569,705
Changes for the year:	
Service cost	30,311
Interest	24,360
Differences between expected and actual experience	-131,902
Changes of benefit terms	-11,722
Changes of assumptions	150,251
Benefit payments	-11,861
Net changes	49,437
Balance as of December 31, 2020	\$ 619,142

Discount Rate - Since the plan is pay as you go and is not funded, the discount rate is based on a 20-year, tax exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of June 30, 2019 is based upon an earlier measurement date, as of December 27, 2018, and is 4.10% per annum. The discount rate used as of June 30, 2020 is based upon an earlier measurement date, as of December 26, 2019, and is 2.74% per annum. Consistent with the lower discount rate environment, medical and prescription drug projected trends were updated reflecting the Society of Actuaries' Getzen Model of Long-Run Medical Cost Trends.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.74%) or 1 percentage point higher (3.74%) than the current discount rate:

	1% Decrease (1.74%)	Current discount rate (2.74%)	1% Increase (3.74%)
Total OPEB liability	\$ 723,274	\$ 619,142	\$ 534,984

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare cost trend rates	1% Increase
Total OPEB liability	\$ 529,693	\$ 619,142	\$ 733,589

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB - For the year ended June 30, 2020, the County's actuarial determined OPEB expense was \$44,182. At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	\$ 918	\$ -117,246
Net difference between expected and actual investment earnings	-	-
Changes of assumptions	167,071	-46,154
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	-
	167,989	-163,400
Contributions subsequent to the measurement date	5,435	-
Total	<u>\$ 173,424</u>	<u>\$ -163,400</u>

The \$5,435 of deferred outflows of resources resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the plan year ending December 31, 2021. Other amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in actuarial determined OPEB benefits expense as follows:

Plan year ended December 31:

2021	\$ 1,233
2022	1,233
2023	1,233
2024	1,233
2025	1,236
Thereafter	-1,579
	<u>\$ 4,589</u>

Note 11 - Risk Management, Commitments and Contingencies

The County is at risk of loss due to items such as lawsuits, automobile claims, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees and natural disasters. As of December 31, 2020, the County either carries commercial insurance or participates in a self-insured risk pool sponsored by the Maine County Commissioners Association. The Maine County Commissioners Association Group Risk Pool is a state-chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists as of December 31, 2020. The County participates in the Maine Municipal Association - Worker Compensation Trust Fund ("Fund") public entity risk pool. The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker's compensation coverage and develop a comprehensive loss control program. The County pays an annual premium to the fund for its worker's compensation coverage. The County's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies' reinsurance contracts, coverage for claims in excess of \$1,000,000. The County believes the amounts of coverage in force are adequate and in compliance with all applicable laws, rules, and regulations. The County has not had any significant reductions in insurance coverage from the prior fiscal year by major category of risk. The amount of settlements have not exceeded insurance coverage during any of the previous three fiscal years.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

The County leases a number of copiers under a lease agreement which is classified as an operating lease. This lease agreement is for a period of six years through December of 2025 with an annual payment of \$7,998. The County has entered into a number of maintenance and service agreements prior to the end of the current fiscal year which extend beyond the end of the current fiscal year. The County entered into a winter snow plowing and salt and sand services agreement for the 2020 - 2021 winter season. The total contracted amount for snow plowing is \$9,300 with the contract including additional snow removal equipment rates for snow relocation. The County entered into a two year special services contract renewal for economic development activities on-behalf of the County through February of 2022. The annual amount for this contract is \$24,000 to be paid in four equal quarterly installments per contract year.

The County participates in numerous federal and state grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any monies received as of and through December 31, 2020 may be impaired. In the opinion of the management of the County, there are no unrecorded significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants, therefore, no provision has been recorded in the accompanying basic financial statements for such possible contingencies. In addition, the County occasionally books unbilled accounts receivable representing earned or recognized grant or contract dollars which have not yet been billed or received. Any subsequent modification or amendments to these grants or contracts could result in a loss to the County. However, in the opinion of the management of the County there are no unrecorded significant contingent liabilities in regard to these unbilled accounts receivable. Any material subsequent modifications or amendments would be shown by the County as a restatement of the prior fiscal year results in which the applicable unbilled receivable had been booked.

Note 12 - Financial Statement Modifications

The financial statements of the County do not include the value and classification of the County's capital assets which must be present for the statements to be in accordance with accounting principles generally accepted in the United States of America. At present, the County does not have a detailed, accurate, and reliable record of its capital assets. An accurate estimate of the value of this omission cannot be made as of December 31, 2020. When an inventory is done, the capital assets of the County in addition to any related accumulated depreciation will be added to the basic financial statements in accordance with accounting principles generally accepted in the United States of America. The management of the County has stated that this inventory will be completed for a subsequent fiscal year as time allows.

Note 13 - Recently Issued Accounting Standards not yet Effective

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. The requirements of this statement are effective for fiscal years beginning after December 15, 2019 which is the County's fiscal year beginning January 1, 2020. The County has not yet determined the impact that this statement might have on its financial statements.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The requirements of this statement are effective for fiscal years beginning after June 15, 2021 which is the County's fiscal year beginning January 1, 2022. The County has not yet determined the impact that this statement might have on its financial statements.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are (a) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (b) to simplify accounting for interest cost incurred before the end of a construction period. The requirements of this statement are effective for reporting periods beginning after December 15, 2020 which is the County's fiscal year beginning January 1, 2021. The County does not expect this statement to have a material effect on its financial statements.

In August 2018, the GASB issued Statement No. 90, *Majority Equity Interests - An Amendment of GASB Statements No. 14 and No. 61*. The objectives of this statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. The requirements of this statement are effective for reporting periods beginning after December 15, 2019 which is the County's fiscal year beginning January 1, 2020. The County does not expect this statement to have a material effect on its financial statements.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The objectives of this statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. This statement is effective for reporting periods beginning after December 15, 2021 which is the County's fiscal year beginning January 1, 2022. The County does not expect this statement to have a material effect on its financial statements.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics each with a slightly different effective date wording. In general, the requirements of this statement are effective for reporting periods beginning after June 15, 2021 which is the County's fiscal year beginning January 1, 2022. The County does not expect this statement to have a material effect on its financial statements.

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. Some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) – most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021 which is the County's fiscal year beginning January 1, 2022. The County does not expect this statement to have a material effect on its financial statements.

In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this statement are effective for fiscal years beginning after June 15, 2022 which is the County's fiscal year beginning January 1, 2023. The County does not expect this statement to have a material effect on its financial statements.

In May 2020, the GASB issued Statement 96, *Subscription Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription based information technology arrangements (SBITAs) for government end users (governments). The requirements of this statement are effective for fiscal years beginning after June 15, 2022 which is the County's fiscal year beginning January 1, 2023. The County does not expect this statement to have a material effect on its financial statements.

In June 2020, the GASB issued Statement 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. An Amendment of GASB Statement No. 14 and No. 84, and a Supersession of GASB Statement No. 32. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and

County of Washington, Maine
Notes to the Financial Statements
December 31, 2020

employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this statement are effective for fiscal years beginning after June 15, 2021 which is the County's fiscal year beginning January 1, 2022. The County does not expect this statement to have a material effect on its financial statements.

Note 15 - Subsequent Events

The County has evaluated subsequent events through April 10, 2024, the date to which the financial statements were available to be issued. There were no recognized subsequent events that would require adjustments to the financial statements. The County entered into a tax anticipation note agreement on March 17, 2021 in the amount of \$2,350,000 with a due date of December 31, 2021 at an interest rate of .80%. This tax anticipation note agreement was retired on November 5, 2021. Related interest during the year was \$8,788. The County entered into a tax anticipation note agreement on February 8, 2022 in the amount of \$3,266,290 with a due date of December 31, 2022 at an interest rate of 1.75%. This tax anticipation note agreement was retired on December 23, 2022. Related interest during the year was \$28,494. The County entered into a tax anticipation note agreement on February 23, 2023 in the amount of \$4,245,403 with a due date of December 31, 2023 at an interest rate of 4.75%. This tax anticipation note agreement was retired on December 29, 2023. Related interest during the year was \$95,551. The County entered into a tax anticipation note agreement on February 15, 2024 in the amount of \$4,958,491 with a due date of December 31, 2024 at an interest rate of 5.25%. This tax anticipation note agreement has not yet been retired.

County of Washington, Maine
Schedule of the County's Proportionate Share of the Net Pension Liability
Maine Public Employees Retirement System Consolidated Plan (PLD Plan)
Last ten fiscal years (for all years available)

	2020	2019	2018	2017	2016	2015	2014	2013
County's proportion of the net pension liability	<u>0.423887%</u>	<u>0.428573%</u>	<u>0.425182%</u>	<u>0.428845%</u>	<u>0.397031%</u>	<u>0.404722%</u>	<u>0.370656%</u>	<u>0.355369%</u>
County's proportionate share of the net pension liability	<u>\$ 1,684,158</u>	<u>\$ 1,309,988</u>	<u>\$ 1,163,630</u>	<u>\$ 1,755,850</u>	<u>\$ 2,109,548</u>	<u>\$ 1,291,252</u>	<u>\$ 570,370</u>	<u>\$ 1,095,458</u>
County's covered-employee payroll	<u>\$ 2,749,227</u>	<u>\$ 2,696,216</u>	<u>\$ 2,567,825</u>	<u>\$ 2,320,576</u>	<u>\$ 2,093,312</u>	<u>\$ 2,120,974</u>	<u>\$ 2,014,925</u>	<u>\$ 1,914,179</u>
County's proportion share of the net pension liability as a percentage of its covered-employee payroll	<u>61.26%</u>	<u>48.59%</u>	<u>45.32%</u>	<u>75.66%</u>	<u>100.78%</u>	<u>60.88%</u>	<u>28.31%</u>	<u>57.23%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>88.35%</u>	<u>90.62%</u>	<u>91.14%</u>	<u>86.43%</u>	<u>81.61%</u>	<u>88.27%</u>	<u>94.10%</u>	<u>87.50%</u>

Notes to Schedule

The pension information within this schedule is being included in the financial statements of the County for the fiscal year ended December 31st of the years noted above. The measurement date of this information is as of June 30th of the years noted above and was determined by an actuarial valuation as of that date.

County of Washington, Maine
Schedule of County Pension Contributions
Maine Public Employees Retirement System Consolidated Plan (PLD Plan)
Last ten fiscal years (for all years available)

	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contributions	\$ 273,809	\$ 262,166	\$ 236,029	\$ 219,802	\$ 186,305	\$ 165,436	\$ 128,493	\$ 104,723
Contributions in relation to the contractually required contributions	-273,809	-262,166	-236,029	-219,802	-186,305	-165,436	-128,493	-104,723
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered-employee payroll	\$ 2,749,227	\$ 2,696,216	\$ 2,567,825	\$ 2,320,576	\$ 2,093,312	\$ 2,120,974	\$ 2,014,925	\$ 1,914,179
Contributions as a percentage of covered-employee payroll	9.96%	9.72%	9.19%	9.47%	8.90%	7.80%	6.38%	5.47%

Notes to Schedule

The pension information within this schedule is being included in the financial statements of the County for the fiscal year ended December 31st of the years noted above. The measurement date of this information is as of June 30th of the years noted above and was determined by an actuarial valuation as of that date.

County of Washington, Maine
Schedule of the County's Proportionate Share of the Net OPEB Liability
Maine Public Employees Retirement System Consolidated Plan (PLD Plan) - Life Insurance
Last ten fiscal years (for all years available)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	<u>0.325063%</u>	<u>0.296437%</u>	<u>0.288673%</u>	<u>0.312094%</u>
County's proportionate share of the net OPEB liability	<u>\$ 42,883</u>	<u>\$ 63,430</u>	<u>\$ 58,315</u>	<u>\$ 52,187</u>
County's covered-employee payroll	<u>\$ 989,206</u>	<u>\$ 970,132</u>	<u>\$ 923,936</u>	<u>\$ 897,025</u>
County's proportion share of the net OPEB liability as a percentage of its covered-employee payroll	<u>4.33%</u>	<u>6.54%</u>	<u>6.31%</u>	<u>5.82%</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>55.40%</u>	<u>43.18%</u>	<u>43.92%</u>	<u>47.42%</u>

Notes to Schedule

The OPEB information within this schedule is being included in the financial statements of the County for the fiscal year ended December 31st of the years noted above. The measurement date of this information is as of June 30th of the years noted above and was determined by an actuarial valuation as of that date.

County of Washington, Maine
 Schedule of County OPEB Contributions
 Maine Public Employees Retirement System Consolidated Plan (PLD Plan) - Life Insurance
 Last ten fiscal years (for all years available)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contributions	\$ 3,664	\$ 3,262	\$ 3,088	\$ 3,237
Contributions in relation to the contractually required contributions	<u>-3,664</u>	<u>-3,262</u>	<u>-3,088</u>	<u>-3,237</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	<u>\$ 989,206</u>	<u>\$ 970,132</u>	<u>\$ 923,936</u>	<u>\$ 897,025</u>
Contributions as a percentage of covered-employee payroll	<u>0.37%</u>	<u>0.34%</u>	<u>0.33%</u>	<u>0.36%</u>

Notes to Schedule

The OPEB information within this schedule is being included in the financial statements of the County for the fiscal year ended December 31st of the years noted above. The measurement date of this information is as of June 30th of the years noted above and was determined by an actuarial valuation as of that date.

County of Washington, Maine
Schedule of Changes in Total OPEB Liability
Maine Municipal Employees Health Trust - Health Insurance
Last ten fiscal years (for all years available)

	2020	2019	2018
<u>Total OPEB liability</u>			
Service cost	\$ 30,311	\$ 34,200	\$ 26,988
Interest	24,360	21,184	19,598
Changes in benefit terms	-11,722	-	-
Differences between expected and actual experience	-131,902	-	1,467
Changes of assumptions	150,251	-61,538	53,624
Benefit payments	-11,861	-11,405	-11,655
Net change in total OPEB liability	49,437	-17,559	90,022
Total OPEB liability - beginning	569,705	587,264	497,242
Total OPEB liability - ending	<u>\$ 619,142</u>	<u>\$ 569,705</u>	<u>\$ 587,264</u>
<u>Plan fiduciary net position</u>			
Contributions - employer	\$ 11,861	\$ 11,405	\$ 11,655
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	-11,861	-11,405	-11,655
Administrative expense	-	-	-
Net change in plan fiduciary net position	-	-	-
Plan fiduciary net position - beginning	-	-	-
Plan fiduciary net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability ending	<u>\$ 619,142</u>	<u>\$ 569,705</u>	<u>\$ 587,264</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Covered payroll	<u>\$ 3,080,827</u>	<u>\$ 2,757,879</u>	<u>\$ 2,757,879</u>
Total OPEB liability as a percentage of covered payroll	<u>20.10%</u>	<u>20.66%</u>	<u>21.29%</u>

Notes to Schedule

The OPEB information within this schedule is being included in the financial statements of the County for the fiscal year ended December 31st of the years noted above. The reporting date of this information is as of June 30th of the years noted above while the measurement date of this information is as of January 1st of the years noted above.

County of Washington, Maine
 Schedule of County OPEB Contributions
 Maine Municipal Employees Health Trust - Health Insurance
 Last ten fiscal years (for all years available)

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Employer contributions	\$ 11,861	\$ 11,405	\$ 11,655
Benefit payments	<u>-11,861</u>	<u>-11,405</u>	<u>-11,655</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 3,080,827</u>	<u>\$ 2,757,879</u>	<u>\$ 2,757,879</u>
Contributions as a percentage of covered payroll	<u>0.38%</u>	<u>0.41%</u>	<u>0.42%</u>

Notes to Schedule

The OPEB information within this schedule is being included in the financial statements of the County for the fiscal year ended December 31st of the years noted above. The reporting date of this information is as of June 30th of the years noted above while the measurement date of this information is as of January 1st of the years noted above.

County of Washington, Maine
Combining Balance Sheet and Combining Statement of Revenues,
Expenditures and Changes in Fund Balances - Non-Major Special Revenue Funds
As of and for the year ended December 31, 2020

	Deeds surcharge account	Probate surcharge account	MEMA Lepc operating grant 07/19 - 06/20	MEMA Lepc training grant 07/20 - 06/21	MEMA Lepc passbook account 01/20 - 12/20
Assets					
Cash and cash equivalents	\$ 205,578	\$ -	\$ -	\$ -	\$ 3,149
Intergovernmental receivables	-	-	-	2,255	-
Due from other funds	-	43,250	-	-	-
Total assets	205,578	43,250	-	2,255	3,149
Liabilities					
Accounts payable	-	-	-	-	-
Accrued payroll	-	-	-	-	-
Due to other funds	4,031	-	-	2,255	-
Total liabilities	4,031	-	-	2,255	-
Fund balances					
Nonspendable	-	-	-	-	-
Restricted	201,547	43,250	-	-	3,149
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	201,547	43,250	-	-	3,149
Total liabilities and fund balances	\$ 205,578	\$ 43,250	\$ -	\$ 2,255	\$ 3,149
Revenues					
Intergovernmental	\$ -	\$ -	\$ 5,297	\$ 2,255	\$ -
Charges for services	20,259	2,480	-	-	-
Interest income	3,576	419	-	-	54
Miscellaneous revenues	-	-	-	-	-
Total revenues	23,835	2,899	5,297	2,255	54
Expenditures					
Salaries and wages	-	-	2,897	2,255	-
Operating	52,119	-	2,400	-	-
Capital outlay	-	-	-	-	-
Total expenditures	52,119	-	5,297	2,255	-
Excess (deficiency) of revenues over (under) expenditures	-28,284	2,899	-	-	54
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balances	-28,284	2,899	-	-	54
Fund balances - January 1	229,831	40,351	-	-	3,095
Fund balances - December 31	\$ 201,547	\$ 43,250	\$ -	\$ -	\$ 3,149

County of Washington, Maine
Combining Balance Sheet and Combining Statement of Revenues,
Expenditures and Changes in Fund Balances - Non-Major Special Revenue Funds
As of and for the year ended December 31, 2020

	FEMA Stonegarden grant 10/19 - 08/22	FEMA Homeland security grant 09/18 - 08/21	FEMA Homeland security grant 09/19 - 08/22	Totals
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 208,727
Intergovernmental receivables	46,183	20,502	-	68,940
Due from other funds	-	-	-	43,250
Total assets	46,183	20,502	-	320,917
Liabilities				
Accounts payable	43,760	-	-	43,760
Accrued payroll	202	-	-	202
Due to other funds	2,221	20,502	-	29,009
Total liabilities	46,183	20,502	-	72,971
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	247,946
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	-	-	247,946
Total liabilities and fund balances	\$ 46,183	\$ 20,502	\$ -	\$ 320,917
Revenues				
Intergovernmental	\$ 110,435	\$ -	\$ 55,109	\$ 173,096
Charges for services	-	-	-	22,739
Interest income	-	-	-	4,049
Miscellaneous revenues	-	-	-	-
Total revenues	110,435	-	55,109	199,884
Expenditures				
Salaries and wages	26,465	-	-	31,617
Operating	83,970	-	-	138,489
Capital outlay	-	-	55,109	55,109
Total expenditures	110,435	-	55,109	225,215
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-25,331
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-25,331
Fund balances - January 1	-	-	-	273,277
Fund balances - December 31	\$ -	\$ -	\$ -	\$ 247,946

County of Washington, Maine
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
as of December 31, 2020

	District attorney restitution account	Inmate funds account	Estate of Saunders account
Assets			
Cash and cash equivalents	\$ 15,439	\$ 11,719	\$ 4,720
Investments	-	-	-
Receivables (net of allowance)	-	-	-
Due from other funds	-	-	-
Total assets	\$ 15,439	\$ 11,719	\$ 4,720
Liabilities			
Due to individuals	\$ 15,439	\$ 11,719	\$ 4,720
Due to other groups	-	-	-
Due to other governments	-	-	-
Due to other funds	-	-	-
Total liabilities	\$ 15,439	\$ 11,719	\$ 4,720

County of Washington, Maine
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
as of December 31, 2020

	Unorganized territories general fund	Unorganized territories TIF fund	Totals
Assets			
Cash and cash equivalents	\$ 419,819	\$ 1,878,469	\$ 2,330,166
Investments	-	-	-
Receivables (net of allowance)	-	-	-
Due from other funds	-	-	-
Total assets	\$ 419,819	\$ 1,878,469	\$ 2,330,166
Liabilities			
Due to individuals	\$ -	\$ -	\$ 31,878
Due to other groups	-	-	-
Due to other governments	407,677	1,878,469	2,286,146
Due to other funds	12,142	-	12,142
Total liabilities	\$ 419,819	\$ 1,878,469	\$ 2,330,166

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Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

County Commissioners
County of Washington, Maine

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Washington, Maine, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County of Washington, Maine's basic financial statements, and have issued our report thereon dated April 10, 2024, which contained unmodified opinions on each major fund and the aggregate remaining fund information. An adverse opinion was issued on the governmental activities of the County of Washington, Maine as it relates to the government-wide financial statement exclusion of capital assets. This modified opinion is described in more detail in the Independent Auditors' Report which can be found on pages 1 and 2 of the financial statements and note 12 on page 43 of the financial statements.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Washington, Maine's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Washington, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Washington, Maine's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify one deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item number 2020-01, that we consider to be a material weakness. In addition, we did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs and labeled as item numbers 2020-02 through 2020-07, that we consider to be significant deficiencies.

Compliance and other matters

As part of obtaining reasonable assurance about whether the County of Washington, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County of Washington, Maine's Responses to Findings

The County of Washington, Maine's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County of Washington, Maine's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County of Washington, Maine's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Washington, Maine's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Stephen T. Hopkins, CPA, PC



Scarborough, Maine
April 10, 2024

County of Washington, Maine
Schedule of Findings and Questioned Costs
December 31, 2020

2020-01 - Non-Cash Account Reconciliations and Reviews

Criteria:

The management of the County is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the County are being safeguarded.

Condition and context:

For the current fiscal year there did not appear to be an adequate system of internal controls in place to ensure that all of the non-cash asset and liability accounts on the general ledger of the County were reconciled and that revenue and expenditure accounts were being reviewed to determine if any transactions had been mis-posted and therefore needed to be corrected. Without an adequate system of internal controls in place to ensure that all non-cash asset and liability accounts are being reconciled and that all revenue and expenditure accounts are being reviewed and more specifically that these reconciliations and reviews are being adequately documented, there is no way to ensure that items that may need to be corrected will be prevented or even detected and corrected in a timely manner. We do consider these conditions to represent material weaknesses in internal control over financial reporting during the current fiscal year.

The cash accounts of the County were reconciled on a monthly basis and the reconciliations were documented. However, no reconciliations were provided for the non-cash asset and liability accounts included on the general ledger of the County. As part of the audit, backup documentation was provided in relation to intergovernmental billings which showed the amounts being billed, the period that the billing was for and the date of the receipt of the billing amount. It would appear that this billing documentation was not reconciled to the general ledger as certain amounts that should have been recorded as accounts receivable were not and certain amounts that had been received during the current fiscal year actually related to prior fiscal year accounts receivable. The prior year amounts were at times posted to the current fiscal year revenue accounts which would seem to indicate that periodic reviews of these revenue accounts were not performed as well.

The County also had intergovernmental billings in relation to a federal grant received through the Maine Emergency Management Agency. This grant relates to sheriffs department patrols and enhanced border security for the County. The billings for this grant were prepared and submitted by the sheriffs department and the receipt of the payments in relation to these billings were received and deposited by the treasurers office. As part of the audit, an attempt was made to match the billing revenue received in relation to this grant to the program expenditures as posted to the applicable grant expenditure accounts. We were unable to match the total of these receipts with the total expenditures. It would appear that a reconciliation of the amounts being billed in relation to this grant was either not provided by the sheriffs department to the treasurers office or not requested by the treasurers office.

As part of the audit, backup documentation was provided in relation to accrued payroll balances as well as payroll withholding liability accounts included on the general ledger of the County. The recorded accrued payroll amount from the prior fiscal year had been reversed as part of the reversing audit entries though a current fiscal year accrued payroll amount had not been recorded. The general ledger of the County included 14 payroll withholding accounts with balances for which backup documentation as to the nature of the balance was requested but could not be readily provided for all of the accounts. Payroll withholding accounts are credited for amounts which are being withheld from employees or amounts being accrued for employer portions when payrolls are processed. When the amounts are remitted to the applicable vendors these payroll withholding accounts are debited with the payroll and payables process in effect creating in out accounts which should zero out as the withholdings and remittances are processed throughout the fiscal year. Had monthly reconciliations been performed on all of these payroll withholding accounts, any differences between the amounts being withheld or accrued and the amounts being remitted could have been noted and corrected in a more timely manner.

The County acts in a fiduciary capacity in relation to restitution funds received by the district attorneys office and then distributed as outlined in the applicable court orders. The district attorneys office uses a separate accounting software program to account for these receipts and disbursements which is outside of the accounting software program used by the County for its every day operations. As part of the audit, a request was made to determine whether the district attorneys office could provide a listing of the individuals and amounts which made up the balance of this fiduciary cash account in order to test transaction receipts, disbursements and balances back to original court orders. A listing could not be provided seemingly based on the limitations of the accounting software program in addition to the manner in which the transactions had been entered. Without this type of information, a reconciliation of the individual amounts to the balance of this fiduciary cash account seemingly would not be able to be performed. As such, a determination as to whether or not amounts remain in this fiduciary cash account that either should still be disbursed or that still need to be received does not seem possible.

County of Washington, Maine
Schedule of Findings and Questioned Costs (continued)
December 31, 2020

2020-01 - Non-Cash Account Reconciliations and Reviews (continued)

Condition and context (continued):

The majority of the non-cash asset and liability accounts included on the general ledger of the County as provided for the audit needed to be adjusted to match the provided backup documentation. In addition, a number of the revenue and expenditure accounts needed to be adjusted for mis-postings. A total of 93 adjusting journal entries were proposed as part of the annual audit to ensure that the financial statement balances were materially in balance with the provided supporting documentation and in turn that the financial statements were presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. The debits and credits of these proposed adjustments totaled \$1,341,074. Though not all of these adjustments related to items which would have been found had documented reviews or reconciliations been completed, based on the nature of the proposed adjustments it does seem that a large number of them would have been found.

Effect:

Without account reconciliations being prepared for all non-cash asset and liability accounts as well as periodic documented reviews of the transactions recorded in the revenue and expenditure accounts, it is difficult to have an accurate financial picture of the County during the fiscal year. Without an accurate financial picture there can be no reasonable assurance present that the County's specific objectives are being achieved or that its' assets are being safeguarded.

Cause:

The reason for this condition would appear to be a lack of available time and available resources within the accounting function of the County. This would appear to make it difficult to apportion the time needed to effectively reconcile all of the non-cash asset and liability accounts included on the general ledger and to perform and document the reviews of the transactions recorded in the revenue and expenditure accounts. In addition, the County does not have an accounting policies and procedures manual outlining specific procedures to be followed in order to accurately complete and document these reconciliations and account reviews.

Recommendation:

We recommend that the County develop a set of adequate internal controls to ensure that all asset and liability accounts be reconciled and that adequate controls are in place to document the revenue and expenditure account reviews and that these reviews are completed and documented at least on a quarterly basis if not a monthly basis.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do understand its importance, however, such a system has yet to be implemented. The County is currently in the process of developing an accounting policies and procedures manual, as time allows, and intends to cover the reconciling of all asset and liability accounts as well as the performance and documentation of the reviews of all revenue and expenditure accounts in a timely manner. Once an adequate policy and procedure has been developed and is being followed, management believes that this material weakness will be eliminated.

County of Washington, Maine
Schedule of Findings and Questioned Costs (continued)
December 31, 2020

2020-02 - Cash Account Reconciliations and Reviews

Criteria:

The management of the County is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the County are being safeguarded.

Condition:

The County has a number of cash accounts for which monthly reconciliations are prepared. As part of the reconciliation process, a reconciliation page is prepared which compares the general ledger balance for the cash accounts of the County to the actual balances shown on the monthly bank statements. These bank reconciliation pages include a space to indicate the individual preparing the reconciliation and the individual reviewing the reconciliation. The name of the individual preparing the bank reconciliation is typed into the reconciliation page rather than having the individual sign the reconciliation page. As such we were unable to determine from the reconciliations whether or not the individual who is typed in as preparing the reconciliation was the individual who actually prepared the reconciliation. This information is important in determining whether there is adequate segregation of duties within the reconciliation process. In addition, bank reconciliations should be dated by the individual who is preparing them to determine that they were prepared in a timely manner. None of the provided bank reconciliation pages were dated by the individual preparing them but a review of the accompanying general ledger detail printed out as part of the reconciliation backup documentation showed that it did appear that they were being prepared in a timely manner. Once the reconciliations are signed and dated by the individual preparing them they should then be signed and dated by the individual reviewing them. All of the reviewed reconciliation pages did include the initials of the individual reviewing them but none of the reconciliation pages included the date for which the review was performed. As such, we were unable to determine whether the reviews were being performed in a timely manner. We do consider these conditions to have represented a significant deficiency in internal controls over financial reporting during the current fiscal year.

Context:

One of the main reasons for preparing bank account reconciliations is to make sure that the accounting transactions which are included on the general ledger are the same as those that show up on the actual corresponding bank account statements. Items which do not match up between the general ledger and the bank statement are referred to as reconciling items. The purpose of performing these reconciliations and reviews in a timely manner is so that any of these reconciling items that are found as part of the process can be researched and adjustments prepared as soon as possible so that an accurate financial picture is present as shown on the general ledger at any reasonable point in time. If the bank reconciliations are not being prepared and reviewed in a timely manner then any adjustments that may be necessary in order to correct balances included on the general ledger may also not be made in a timely manner and thus the financial picture shown on the general ledger may not be accurate for long periods of time.

Effect, cause and recommendation:

Without monthly bank reconciliations and more specifically reviews being prepared in a timely manner, it is difficult to provide that a reasonable level of assurance was present that an accurate financial picture of the assets of the County was available at all times during the current fiscal year. Without an accurate financial picture, there can be no reasonable level of assurance present that the County's specific objectives are being achieved or that its' specific assets are being safeguarded. We were unable to determine why the name of the individual preparing the bank reconciliations was typed into the reconciliation page rather than being signed or why the preparer was not specifically dating the reconciliations page. We were also unable to determine the reason why the reconciliations were not being dated when they were reviewed.

We recommend that an emphasis be placed on preparing all applicable bank reconciliations in a timely manner and that all completed bank reconciliations be signed and dated by the individual preparing them and then signed and dated by the individual reviewing them in a timely manner.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do agree with the recommendations as described above. We believe that a more timely and complete process will be implemented during the upcoming fiscal year.

County of Washington, Maine
Schedule of Findings and Questioned Costs (continued)
December 31, 2020

2020-03 - Cash Transaction Posting Dates

Criteria:

The management of the County is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the County are being safeguarded.

Condition:

During the current fiscal years audit, a number of different procedures were applied to the ending balances and individual transactions contained within the general ledger, revenue and expenditure reports of the County. Reviews of deposits, checks and payrolls were made in part to determine whether both the cash portion of the entries and the revenue or expenditure portion of the entries had been posted to the correct period and a review of the fiscal year ending bank reconciliations was made to determine that the outstanding items contained in each reconciliation were appropriate and correctly posted. There did not appear to be an adequate system of internal controls in place to ensure that cash transactions and the related adjusting journal entries were being correctly posted back to December 31, 2020. We do consider this condition to represent a significant deficiency in internal control over financial reporting during the current fiscal year.

Context:

During our review of the general ledger and the bank reconciliation report for the period ended December 31, 2020 for the main deposit account of the County, we found that there were a number of individually posted deposits totaling \$71,761 which had been posted as cash transactions in December even though they were actually deposited during the month of January. Cash deposits should always be posted as of the date that the actual deposit was made. In reviewing the items making up this deposit it was determined that the activity did belong in the current fiscal year but that they were actually either cash on hand amounts or accounts receivable amounts and should have been recorded as such. During our review of the general ledger and bank reconciliation report for the period ended December 31, 2020 for the main checking account of the County, we found that accounts payable checks processed in January for warrant number 50 in the amount of \$129,193 were posted as cash transactions as of December 31, 2020. Once again, checks should always be posted as cash transactions as of the date that the actual check was written. In reviewing these expenditure items it was determined that they were expenditures for the current fiscal year which were correctly posted as of December 31, 2020.

Effect:

Without an adequate system of controls in place to ensure that transactions are posted to the correct and appropriate periods and to the correct accounts within those periods, the County can have no reasonable level of assurance that the decisions it is making based on this information is correct.

Cause:

We was unable to determine the exact cause of the aforementioned posting items.

Recommendation:

We recommend that the County post the cash portion of transactions including deposits, checks and payrolls to the period and date in which the actual cash transactions occur.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do understand the importance of the items noted above relating to the posting of certain transactions throughout the fiscal year and more specifically at the end of the fiscal year. We anticipate that through the development of additional policies and procedures which will be contained within our financial accounting policies and procedures manual that the majority of the items noted above will be addressed.

County of Washington, Maine
Schedule of Findings and Questioned Costs (continued)
December 31, 2020

2020-04 - Cash Disbursements

Criteria:

The management of the County is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the County are being safeguarded.

Condition:

During the current fiscal year audit, a number of expenditures were selected for testing within the current fiscal year and as subsequent events during the beginning of the upcoming fiscal year. The invoices or backup documentation relating to these expenditures were requested to be pulled for the review of a number of items such as the correct accounting period, the correct amount being paid, items being paid from actual invoices, and whether or not individual invoices or backup documentation are initialed as being reviewed and approved. There did not appear to be an adequate system of internal controls in place to ensure that only invoices and backup documentation containing the initials or signature of the individual approving the expenditure were being processed on a consistent basis. The County does utilize an expenditure approval cover sheet which does include approving initials or signatures though there was no way to determine that the actual invoices or backup documentation had been reviewed by the individuals approving the cover sheets. We do consider this condition to represent a significant deficiency in internal control over financial reporting during the current fiscal year.

Context:

Sampling techniques are used to select items for testing which means that not all transactions are reviewed or tested during this process. As a result, there could be other expenditure items being processed for payment without the initials or signature of the individual approving the payment on the actual invoices or backup documentation.

Effect:

Without the initials or signature of the individual approving the payment of expenditure items actually being included on the invoice or backup documentation, there can be no assurance that the goods or services being purchased were actually received and creates doubt as to whether the assets of the County are being adequately safeguarded.

Cause:

It would appear that the main reason that certain expenditure items did not contain the initials or signature of the individual approving the payment on the actual invoice or backup documentation was simply because the practice of processing expenditure items by the County is to include an expenditure approval on the cover sheet.

Recommendation:

We recommend that invoices should never be paid or even entered into the accounting system of the County without an appropriate approving signature or initials on the invoice approving the expenditure. The County should establish a listing of the individuals who would be considered the appropriate signer for each type of departmental expenditures.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do understand the importance of an adequate expenditure item approval process. We intend to more closely review invoices during the payable process to ensure that only invoices containing the appropriate approving signatures or initials are processed for payment. Any invoices not containing the appropriate approving signatures or initials will be returned to the appropriate individual for the appropriate approval before being processed.

County of Washington, Maine
Schedule of Findings and Questioned Costs (continued)
December 31, 2020

2020-05 - Controls Relating to Expenditures over Appropriations

Criteria:

The management of the County is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the County are being safeguarded.

Condition:

In accordance with the applicable State of Maine statutes, the County Commissioners approve an annual budget including certain revenues and expenditures by either department or activity to be received and incurred during the fiscal year. The accounting system utilized by the County allows these approved amounts to be entered into the budgetary portion of the revenue and expenditure modules so that budget to actual reports can be printed at any time during the fiscal year to determine how close actual revenues are to budgeted revenues and to ensure that the actual expenditures incurred to date are in compliance with the amounts approved as part of the annual budget. During the current fiscal year, approved budgeted revenue and expenditure amounts were entered into the budgetary modules of the accounting system. The difference between these budgeted revenues and expenditures should match the budgeted overlay amount determined during the annual budget process. For the current fiscal year, the budgeted overlay was a positive \$31,253. However, the difference between the budgeted revenues and expenditures entered into the accounting system was a negative (\$7,140,638). The approved annual budget includes summary amounts by department in addition to individual amounts within each department. During the current fiscal year 100 of the individual line items were over expended by a total of (\$1,191,308). In addition, during the current fiscal year the County Commissioners approved the carryover of the remaining budget to actual amounts of certain expenditure accounts from the 2019 fiscal year into the 2020 fiscal year. These same amounts were then included as a reduction in the amount to be raised by taxation calculation for the 2021 fiscal year. We consider these conditions to represent significant deficiencies in internal control over financial reporting during the current fiscal year.

Context:

The budgeted revenues that were not recorded included the amount for the annual tax assessments of \$6,281,784, the amount for the annual use of unassigned fund balance to reduce the tax assessments of \$790,107 and the amount for the annual use of unassigned fund balance for contingency of \$100,000. Of the 100 individual line items that were over expended, 20 of them in the amount of \$71,859 related to court costs which are reimbursed for which no actual budgeted expenditure amounts were included, 9 of them in the amount of \$175,166 related to sheriffs department billable wage accounts for which no actual budgeted expenditure amounts were included, 3 of them in the amount of \$26,905 related to sheriffs department benefit accounts for which no actual budgeted expenditure amounts were included and 4 of them in the amount of \$829,434 related to county jail benefit accounts for which no actual budgeted expenditure amounts were included.

When the County Commissioners approved the carryover of the remaining calculated budget to actual amounts of certain expenditure accounts from the 2019 fiscal year into the 2020 fiscal year they were in effect approving the use of unassigned fund balance as these remaining budget to actual amounts had flowed down to unassigned fund balance as of the end of the 2019 fiscal year. Approving the use of unassigned fund balance is in effect the same as budgeting for a loss due to the fact that prior fiscal year accumulated balances cannot be shown as current year revenues. In addition, by approving the carryover of these remaining calculated budget to actual amounts these amounts were being approved to be expended during the 2020 fiscal year. If the total of these approved carryover amounts were expended during the 2020 fiscal year then they would have flowed down to unassigned fund balance as a loss and therefore the amount would not be available to be used as a reduction in the amount to be raised by taxation calculation for the 2021 fiscal year. If this carryover amount had been expended as approved during the 2020 fiscal year and as such not been available for the 2021 fiscal year then the amount to be raised by taxation calculation would have been too low.

By approving the expenditure of carryover balances in one fiscal year and then using them as a reduction in the amount to be raised by taxation calculation for the following fiscal year, the County is in effect budgeting to use funds that may not be available. As of the end of the 2019 fiscal year, the total general fund balance of the County was \$2,366,626. During the current 2020 fiscal year, the County included the use of \$890,107 of its unassigned general fund balance to reduce the amount to be raised by taxation calculation. In addition, the amount of prior fiscal year calculated unexpended expenditure balances that were approved to be carried forward into the current fiscal year for expenditure of \$1,026,065 is in effect the approval of the use of unassigned general fund balance as noted above. As a result, the current 2020 fiscal year budget included the approved use of a total of \$1,916,172 of the unassigned general fund balance which represents approximately 81% of the prior fiscal year ending general fund balance.

County of Washington, Maine
Schedule of Findings and Questioned Costs (continued)
December 31, 2020

2020-05 - Controls Relating to Expenditures over Appropriations (continued)

Effect:

Without an adequate system of controls in place to ensure that complete revenue and expenditure budgets are being entered into the accounting system and to prevent the over expenditure of budgeted line items, there can be no reasonable assurance present that the County's specific objective are being achieved or that its' assets are being safeguarded.

Cause:

We were unable to determine why the revenue amounts entered into the budgetary module of the accounting system did not match the above listed budgetary resources nor were we able to determine the cause for the current fiscal year over expenditures mentioned above. We were also unable to determine the reason that carryover amounts were being approved to expended in one fiscal year and then were being used as a reduction in the amount to be raised by taxation calculation for the following fiscal year.

Recommendation:

We recommend that the County enter the annual approved revenue and expenditure amounts into the budgetary portion of the revenue and expenditure modules as soon as they are approved to ensure that the budget being entered is complete and accurate. We recommend that the County consider creating a budgetary transfer process whereby individual expenditure budget line item amounts that have been over expended during the fiscal year have budget amounts transferred in from individual budget line items that are not currently over expended to ensure overall budgetary compliance. We also recommend that the County review its policy regarding the expenditure of approved carryover amounts and the subsequent use of these approved carryover amounts in the amount to be raised by taxation calculation.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do understand the importance of having adequate budgetary controls in place to ensure that individual expenditure budget line item amounts are not over expended during the fiscal year and that if they are over expended there is a process to identify and transfer under expended budget line item amounts as deemed necessary. We also intend to review our policy in regard to carryover amounts.

County of Washington, Maine
Schedule of Findings and Questioned Costs (continued)
December 31, 2020

2020-06 - Accounting Policies and Procedures Manual

Criteria:

The management of the County is responsible for implementing and maintaining a system of internal controls for which the design of the system would allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis in addition to ensuring that the assets of the County are being safeguarded.

Condition:

The County does not currently have an accurate and in-depth accounting policies and procedures manual which would document the system of internal controls necessary to allow the prevention or detection and correction of misstatements on a timely basis. Without a documented system of internal control related policies and procedures it cannot be determined that the procedures being followed during the day to day accounting activities are adequate to prevent or detect and correct misstatements on a timely basis. We do consider this condition to represent a significant deficiency in internal control over financial reporting during the current fiscal year.

Context:

This type of manual is used to provide a general description of the general functions and specific duties of all personnel involved in the accounting, cash receipting, and bill paying system of the County. The manual is also used to document the specific steps to be used in all accounting functions such as the processing of cash disbursements, the recording and deposit of cash receipts and the steps necessary to process payroll.

Effect:

The two main goals of developing and documenting an effective set of accounting policies and procedures is to provide reasonable assurance that the County's specific objectives will be achieved and to set up a system of checks and balances which safeguard the assets of the County. Without this set of policies and procedures there can be no reasonable assurance present that the County's specific objective are being achieved or that its' assets are being safeguarded.

Cause:

The reason for this condition would appear to be a lack of available time and available resources within the accounting function of the County.

Recommendation:

The County Commissioners should be involved with the development of a written policies and procedures manual that addresses the financial operations of the County and specific duties of all personnel involved in the accounting, cash receipting, and bill paying system of the County. This manual, drafted by the accounting department, should address the general accounting functions of the department and the overall financial policies of the County as well as any other specific area (s) as so requested by the County Commissioners or other members of management of the County. The final draft should be presented to the County Commissioners for approval. The accounting department would be responsible for implementing the specific policies and procedures. Any questions or disputes in regard to the implementation and operation of these policies and procedures should be presented to the County Commissioners for resolution. In addition, any subsequent amendments, revisions, or additions to this manual should be presented to the County Commissioners for approval.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do understand the importance of such a set of policies and procedures. The County is currently in the process of developing an accounting policies and procedures manual, as time allows. Once an adequate manual has been developed, implemented and is being followed, management believes that this significant deficiency will be eliminated.

County of Washington, Maine
Schedule of Findings and Questioned Costs (continued)
December 31, 2020

2020-07 - Internal Control over and Compliance with State Statute Title 33, Chapter 11, Subchapter 4, Section § 752

Criteria:

State Statute Title 33, Chapter 11, Subchapter 4, Section § 752 relates to the Registry of Deeds records preservation surcharge. Subsection 1 of the statute states, "In addition to any other fees required by law, a register of deeds may collect a surcharge of \$3 per document for all records that are recorded in the registry of deeds, except those recorded by agencies of State Government, including quasi-independent state entities and municipalities." Subsection 2 of the statute states in part, "The surcharge imposed in subsection 1 must be transferred to the county treasurer who shall deposit it in a separate nonlapsing account within 30 days of receipt. Interest earned on the account must be credited to the account." Subsection 5 of the statute states in part, "The register of deeds for each county shall report annually to the joint standing committee of the Legislature having jurisdiction over state and local government matters on the amount of the surcharge funds raised and expended and the use of those funds."

Condition and context:

The County does have a separate deeds surcharge cash account though during the current fiscal year the surcharge amounts which were forwarded to the county treasurers office from the registry of deeds were not transferred to this separate deeds surcharge cash account. The deeds surcharge funds were deposited into the general county deposit account and posted to a separate revenue account. A calculation of the portion of the monthly general county deposit account interest earned that was applicable to these deeds surcharge funds was not determined and therefore was not allocated to the deeds surcharge account. Though not specifically mentioned in the statute, it was noted during the current fiscal year that the deeds surcharge amounts being collected by the registry of deeds were not being forwarded to the county treasurers office in a timely manner on a consistent basis. The January through August collections were not forwarded until September while the October through December collections were not forwarded until September of the following fiscal year. In addition, a request was made to the registry of deeds for a copy of the annual report for the current fiscal year which is required under subsection 5 of the statute and no such report was provided or noted as being completed.

The state statute does not specify whether the "separate nonlapsing account" must be a separate cash account as opposed to a separate nonlapsing account within the general ledger of the County. However, the existence of a separate deeds surcharge cash account already opened by the County would seem to indicate that the County had already made the interpretation that the statute is referring to a separate cash account. As such, the collections made during the current fiscal year should have been transferred to this separate cash account within 30 days of their receipt from the registry of deeds. In addition, subsection 5 of the statute seems to indicate very clearly that an annual report of the receipts, distributions and use of funds must be completed in relation to these deeds surcharge funds though no such report was provided for the current fiscal year. We do consider these conditions to represent significant deficiencies in internal control over compliance during the current fiscal year.

Effect, cause and recommendation:

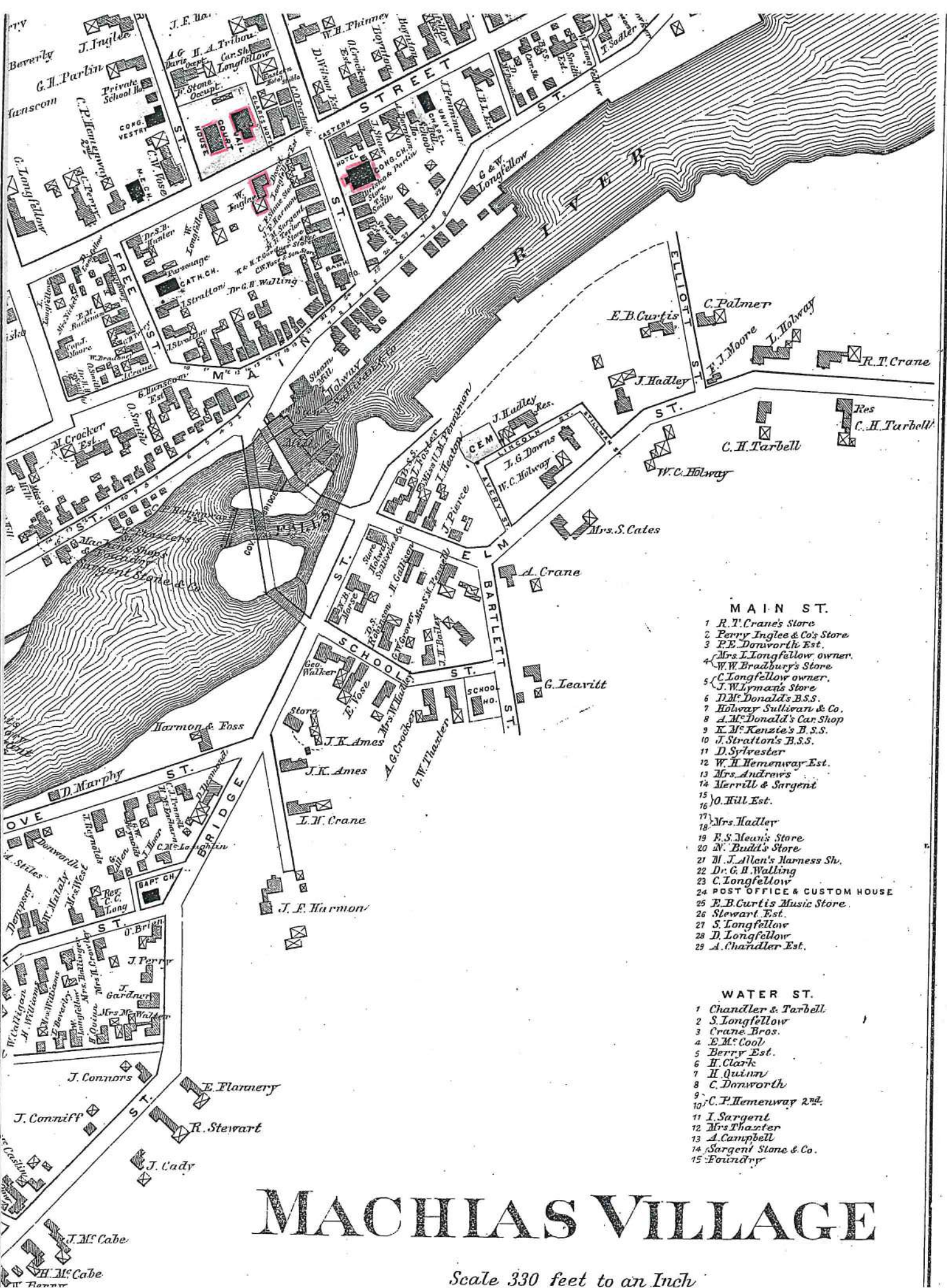
The simple effect is that it would appear that the County is not in compliance with certain subsections of the aforementioned state statute. We are unaware of any ramifications that may result from these apparent instances of non-compliance.

We were unable to determine why the surcharge amounts forwarded to the county treasurers office from the registry of deeds during the current fiscal year were not transferred to the separate cash account which had already been established. We were also unable to determine why the required annual report had apparently not been completed or at least was not provided.

We recommend that the surcharge amounts collected by the registry of deeds and forwarded to the county treasurers office either be transferred to the established separate cash account as they are received in accordance with the specific wording of the aforementioned state statute or that the County transfer the funds received less any funds disbursed during the fiscal year at the end of the fiscal year depending on a more defined interpretation of the state statute. We recommend that the surcharge funds being collected by the registry of deeds be forwarded to the county treasurers office in a more timely manner. We also recommend that internal controls be developed and implemented to ensure that both the fiscal year surcharge activity as well as the required fiscal year reporting be completed in accordance with the aforementioned state statute.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do agree with the recommendations as described above. We plan to include the necessary internal controls in relation to the accounting for these deed surcharge funds in an accounting policies and procedures manual which we are currently in the process of developing, as time allows.



MACHIAS VILLAGE

Scale 330 feet to an Inch

