

County of Washington State of Maine

2024 Annual Report



Ground Breaking Ceremony for New Sheriff's Office Building
June 13, 2024



Architectural Sketch of Completed Project

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

TURNING A PAGE IN HISTORY

Some of the following valuable history was retrieved from the archives of the fourth floor of the Washington County Jail and written by Rebecca McKenna. A series of articles exploring the history of the Washington County Sheriff's Office was published in some of the local newspapers in the summer and fall of 2013.

The office of the Sheriff has a very long history in Washington County. In fact, the business of law enforcement and an official to keep the law was needed when this area was first settled. Six years before Maine even became a state, John Cooper was appointed the first Sheriff of Washington County. Having been appointed as Sheriff on April 16, 1790, John Cooper has the distinction of holding the office of Sheriff longer than any other Sheriff elected after him.

The first day of the general court in Machias, known as the Court of Common Pleas, was held on June 22, 1790. (The members of the Court of common Pleas and the Court of General Sessions of the Peace made up the governing body we now refer to as the County Commissioners.) On the first day of this court session, Sheriff Cooper appointed William Albee as his Deputy and jailor. He also ordered a jail to be built. It was to be erected at such part of the town as the Court may hereafter order. With the growth of the new county, issues requiring the hand of the law were beginning to crop up more and more frequently. While crime rates were low, debtors were jailed quite often. Most of the towns had their own constables for general peacekeeping, but it appears that the job of the Sheriff was to enforce the judgments passed down by the courts.

When estimating taxes necessary to be raised for 1791, £29 was set aside for the completion of the new jail. Since 1791, much has changed. The current Washington County Sheriff's Office in Machias, along with the jail, was built in 1858. The building was designed by Gridley James Fox Bryand and is considered one of the county's architecturally significant Italianate structures. This building has been used as a jail and functioning office space for law enforcement. Of course, there have been additions and updates but one can still feel the history of this place as you observe the brick structure, the original iron bars on the windows and the old slate roof.

Over the last few years, thoughts and ideas for a new or upgraded facility had been discussed, yet funding held back progress. The opportunity for a new Sheriff's Office building presented itself after the world experienced the unforeseen; a world-wide pandemic announced in late 2019 as COVID-19. This pandemic would cause safety of a community and the work of law enforcement to be viewed in a whole new way.

On March 11, 2021 President Biden signed into law the American Rescue Plan Act in an effort to help America recover from the pandemic. The ARPA resulted in direct federal aid to America's many governing bodies. The executive summary of the law stated that "the fiscal recovery fund was established to help turn the tide on the pandemic, address its economic fallout and lay the foundation for a strong and equitable recovery." The Board of Commissioners consisting of Chair Christopher

Gardner of Edmunds, John B. Crowley, Sr. of Addison and Vinton Cassidy of Calais listened to suggestions and discussed the ways in which Washington County could best use the ARPA funds to benefit the whole county. It was ultimately decided a new public safety building to house the Sheriff's Office would be the best way to use the federal funds.

Washington County was allocated approximately \$6 million in ARPA funds. Once the funding amount was established and the criteria for the use of the funds were known, a plan was set forth. A building committee was formed and ideas for the new facility were discussed. The location for the new building was decided to be on the property the District Attorney's Office occupied at 82 Court Street. The District Attorney's Office was relocated to 24 Center Street, and bids were accepted for the architect and contractor of the new safety building. A ground-breaking ceremony took place on June 13, 2024. *(Top picture on the front cover)*

There were many details to discuss, compromises to be made and a great deal of effort to make such a project come together. The following is a list of those involved in making this project become a reality:

Washington County Commissioners

Christopher Gardner, Chair
John B. Crowley, Sr.
Vinton Cassidy

County Managers

Renée Gray, current
Betsy Fitzgerald, previous

Building Committee

Sheriff Barry Curtis
RCC Deputy Director Joshua Rolfe
Jail Administrator Richard Rolfe
Sheriff's Administrative Assistant Paula Johnson-Rolfe
Treasurer Jill C. Holmes

The architectural design was done by Port City Architecture of Portland, Maine. Sheridan Construction Corporation of Fairfield, Maine was awarded the bid for construction of the building. Completion of the new building is expected in the Spring of 2025.

Back page: Washington County Jail in 1861



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COUNTY OF WASHINGTON
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manager@washingtoncountymaine.gov

Commissioners:

Christopher M. Gardner, Chairman (2024)
John B. Crowley, Sr., Commissioner (2026)
Vinton E. Cassidy, Commissioner (2024)

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 2024. 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.

The Commissioners acknowledge that County government and the Budget Advisory Committee were again faced with difficult decisions regarding funding to maintain the services residents of Washington County, expect and deserve.

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

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

Renée Gray

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
Heron Weston, U.T Supervisor (effective 09/30/24)

Pembroke
Eastport

BUILDINGS AND GROUNDS

Renée Gray, Supervisor

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

2024 saw the end of an era at Washington County. We said "see you later" to two highly respected Commissioners; District I Commissioner Vinton Cassidy and District II Commissioner Chris Gardner. On behalf of the County, Elected Officials, Department Heads and staff, we extend our humble gratitude to both of these amazing individuals for their length of dedicated service to Washington County. We will be welcoming new County Commissioners, District I Commissioner Billy Howard from Calais, and District II Commissioner David C. Burns from the town of Whiting. We're looking forward to working together for the greater good and serving the people of Washington County.

The County buildings and grounds faced some challenges near the beginning of 2024. The elevator that delivers jail residents to the superior courtroom, suffered a catastrophic mechanical failure. The elevator was installed in 1962 and found to be needing a new shaft. To the County's benefit, with the MOU agreement in place, the State agreed to pay 75% of the repair and cleanup expenses.

A broken storm drainage pipe was discovered next to the District Attorney building. It was repaired through the procurement process, when Hanscom's Construction submitted a proposal to repair it and install the new waterline to serve the sprinkler system in the DA building.

The Courthouse and Sheriff's Office buildings saw a facelift with fresh paint around the eaves and windows, taking advantage of the rented manlift used for washing windows. The rental is a shared cost with the State.

A massive beehive was discovered on the Sheriff's building and bees were making their way into the Jail. A master local beekeeper was contacted and the manlift was also used in that project, to safely remove the bees and relocate to a local farm.

All three union contracts were negotiated; Fraternal Order of the Police, National Correctional Employee Union, and Teamsters, resulting in 3-year contracts each. The next round of scheduled negotiations would be in 2027. Most of the County employees fall within one of these unions.

The Courthouse, Sheriff's office slate roofs and the Jail membrane roof, were all repaired through the procurement process. Armor Roofing was the only contractor to submit a proposal. It is advised to continue planning for future repairs to the building roofs and all structures with establishing a building maintenance reserve fund.

Construction on the new Sheriff's Office Building began work in May. A ground breaking ceremony was held and well attended by County dignitaries and project contractors. The project will be completed in April, 2025. The building was completely funded with ARPA funds (American Rescue Plan Act).

The County's internet infrastructure got a much-needed overhaul. This will provide a more robust, secure network system and help keep the departments safer from cyber-attacks. The final phase of converting .com emails to .gov is complete. This enabled migration away from the ending Axiom email service to another provider.

The Budget advisory committee meetings began in October and were as trying as always and difficult decisions were made. I want to thank the BAC members, Commissioners, Department Heads, employees and members of the public that attended and helped bring a proper budget forth to continue to provide services for the people of Washington County.

Respectfully submitted,



Renée Gray

County Manager

Washington County Emergency Management Annual Report 2024

Introduction: 2024 was a year of both recovery and progress for Washington County. The year began with ongoing recovery efforts from the December 18, 2023 storm, followed by significant storms in January 2024. Our office responded to these challenges with coordination, training, and extensive planning to ensure the safety of our residents. This report outlines the major milestones from the past year and provides a glimpse of our plans for 2025.

Storm Recovery Efforts:

December 18, 2023 Storm: At the start of 2024, we focused on damage assessments following the December 18 storm. The total damage was \$1,867,292.76, with FEMA covering \$1,400,737.67 in repair costs. 10 towns, 1 tribe, and 2 non-profits received FEMA assistance, which helped restore critical infrastructure and support affected communities.

January 10-13, 2024 Storm: A major storm struck Washington County in January, causing \$3,612,040.04 in damages. FEMA's contribution amounted to \$2,709,159.36, benefiting 10 towns and the Washington County Government. Additionally, FEMA DR 4764 provided disaster assistance to 413 individuals, with 404 approvals and \$378,926 in aid to residents.

Training and Exercises:

Throughout 2024, our office coordinated and participated in various training programs and exercises:

- **Hazmat Training:** Four Hazmat training sessions were held for local fire departments in Washington County.
- **Electric Vehicle Fire Training:** Responders participated in a specialized training session for electric vehicle fire emergencies.
- **Synergy Challenge:** We partnered with Point Lepreau and MEMA for the 2024 Synergy Challenge, which concluded with a two-day exercise in October.
- **Radiological Preparedness:** Our office attended AWR-317 Radiological Emergency Preparedness Training and hosted ICS 300/400 courses for first responders, law enforcement, and hospital staff.
- **Medical Countermeasures and Mass Fatalities Planning:** We hosted MGT 319 and AWR-232 trainings, focusing on public health response and mass fatality scenarios. These efforts culminated in a November tabletop exercise in Wesley, involving key stakeholders from law enforcement, healthcare, and emergency management.

Radiological and Wastewater Exercises:

In October, we conducted a Radiological Event Tabletop Exercise in collaboration with Maine CDC at Eagle Hill in Steuben, with healthcare professionals in attendance. Earlier in June, we participated in a wastewater exercise with Machias Water Company and held an After-Action Review.

Planning Initiatives:

Washington County Extreme Temperature Response Plan: In collaboration with NUKA Research and Maine CDC, we began developing the **Washington County Extreme Temperature Response Plan** to enhance our ability to respond to extreme weather events. This effort included workshops with local focus groups.

Hazard Mitigation Planning:

In April, we launched the update of the **Washington County Hazard Mitigation Plan**, engaging with towns to gather input and refine the county's emergency preparedness strategy.

Solar Eclipse and Community Vulnerability Assessment: We began preparations for the 2024 Solar Eclipse in partnership with MEMA and local agencies. Additionally, we participated in the **Washington County Community Vulnerability Assessment** organized by NOAA to assess potential risks and strengthen our emergency plans.

Collaborations and Partnerships:

Douglas Pipeline Meeting:

In May, we met with **Douglas Pipeline** to discuss emergency procedures for the gas pipeline running through the eastern portion of the county, enhancing our preparedness for potential incidents.

Protecting Houses of Worship Workshop:

In collaboration with CISA and the **Hancock Emergency Management Agency**, we offered a **Protecting Houses of Worship** workshop to improve the security and resilience of local religious institutions.

Drinking Water Exercise:

Our office attended the **Drinking Water Exercise** organized by the **Maine Water Utilities Association** in April. This exercise allowed us to connect with county water utilities and strengthen our community's water infrastructure resilience.

Looking Forward to 2025:

As we move into 2025, our priorities include:

1. **Continued Storm Recovery:** We will focus on the ongoing recovery from the January 2024 storms and ensure communities have the support they need.
2. **Updating Emergency Plans:** Our office will work with towns to update and develop **Emergency Operation Plans**, ensuring we are ready for all types of emergencies.
3. **Training and Exercises:** We will continue to provide training opportunities for responders and host exercises to improve our county's preparedness for various disaster scenarios.
4. **Strengthening Partnerships:** We will continue fostering strong relationships with local, state, and federal agencies, enhancing collaboration across Washington County.

Conclusion:

2024 was a year of resilience and growth for Washington County. Through strategic planning, community partnerships, and extensive training, we have ensured our preparedness for future emergencies. The support of our partners, responders, and residents has been invaluable, and we look forward to building on this foundation in 2025. Together, we will continue to safeguard the well-being of our community and ensure Washington County remains resilient in the face of future challenges.

Sincerely,

Lisa M Hanscom
Director, Washington County Emergency Management

STATE OF MAINE
OFFICE OF THE DISTRICT ATTORNEY

PROSECUTORIAL DISTRICT VII
Hancock and Washington Counties

Delwyn E. Webster
Asst. District Attorney

Paige E. Bebus
Asst. District Attorney

Justine T. Barry
Asst. District Attorney

Kirk D. Bloomer
Asst. District Attorney

Eric N. Columber
Asst. District Attorney

Timothy Cote
Detective



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Calais, Maine 04619
(207) 454-3159
(207) 454-2665 (Fax)

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

March 18, 2025

Renée Gray
Washington County Manager
85 Court Street, Machias, ME 04654

RE: District Attorney Annual Report

Prosecutorial District 7 continues to make slow headway in reducing the existing case backlog that arose out of Court shutdowns during the Covid era. It is a constant challenge, however, as the Court now only offers our District three criminal trial terms per year of up to eight days each. Depending on the nature and severity of the charges, these twenty-four trial days may only result in 10 to 15 criminal trials annually. We are squeezed for court time as the Court also hears some civil trials during those trial sessions. Available trial days can be further reduced if the Attorney General's Office has a homicide case on the docket. A single homicide trial can actually eliminate the majority of a trial term.

It is readily apparent that our District needs additional Court time but there is no indication we will see more Judge availability in the near future. Just a year ago our District enjoyed up to six trial terms annually but that schedule was cut in half. Lack of available judges and a shortage of Court marshals are just two of the reasons for the shortage of Court time.

As of March 7, 2025, the Washington County District Attorney's Office had a total of 447 criminal cases pending, and 46 individuals awaiting their first appearance in Court after being charged or arrested. Of those matters, 256 cases are pending in the Washington County Unified Criminal Court in Machias and 191 matters are lodged in the Calais District Court. One hundred sixty-three of those cases are felony-level matters ranging from Class C driving offenses to gross sexual assault, serious domestic violence, elevated aggravated assault and manslaughter cases.

One year ago Prosecutorial District 7 had 424 cases pending which means we have seen a 5.4% increase in criminal caseload over last year. There has been a 39% increase in caseload since 2019, which is just above the State-wide average increase in criminal caseload of 33.6% during this six-year period. Prosecutorial staffing remains unchanged across the State which means the increasing caseload has placed significant workload burdens on prosecutors. The vast majority of criminal cases are resolved through the plea negotiation

process which is a necessary tool given that our office initiates over 100 new criminal cases per month through arrests and summonses by law enforcement.

Our Attorney General Drug Task Force prosecutor is up and running between Washington and Hancock Counties. Assistant Attorney General Dawn Corbett divides her time between the two counties and primarily oversees cases brought by the Maine Drug Task Force. She also prosecutes serious Class A & B drug trafficking cases initiated by other law enforcement agencies.

As many citizens are aware, Maine State Police no longer provides call-sharing services with the Washington County Sheriff's Office and this move placed a huge burden on our local law enforcement. The Sheriff's Department responded to this crisis by securing additional deputies but Washington County remains in need of more law enforcement. There is hope for additional relief on the horizon as Senator Marianne Moore introduced a Bill in the current Legislative session to secure funding for four State Troopers dedicated to provide patrol services to Washington County. The Bill has thus far been well-received.

A Bill to break Washington County into its own prosecutorial District was introduced again this term but the Bill came out of Committee with an "ought-not-to-pass" vote. It remains unclear if the legislation will gain any further support. Only three counties in the State have a single County DA's Office. These include York and Cumberland Counties by virtue of significantly higher caseloads (3,240 and 4,804 *current pending cases respectively*). Aroostook County also has its own DA due to its geographic size and location. The Counties which border Aroostook County are already joined with other Districts. In contrast, some prosecutorial Districts in the State are comprised of three and even four counties.

For those citizens unfamiliar with all of the duties of the District Attorney's Office, here is a brief synopsis of the work we do. The Office of District Attorney reviews all police reports submitted by law enforcement on a daily basis, and either approves prosecution or occasionally declines cases for evidentiary reasons or if prosecutors feel additional investigation is needed. Once a case is approved, prosecutors draw up formal charging complaints in each case and file those with the Court to initiate the prosecution process. Prosecutors have authority to add, delete or to modify charges brought by law enforcement based on available evidence and circumstances. Prosecutors next appear at arraignments and initial appearances of suspects who have been arrested to argue for bail amounts and conditions of release. Prosecutors appear at case disposition conferences with defense counsel and a Judge to explore whether matters can be resolved through the plea agreement process or whether cases are destined for trial. Oftentimes, the Court will suggest tradeoffs between charges to encourage settlement. Those cases that remain unresolved get placed on the active trial docket to be tried by jury, or at the Defendant's option, tried before a Judge only. Prosecutors must first present unresolved felony cases to a Grand Jury for purposes of indictment to meet constitutional requirements. Prosecutors also file Motions to Revoke Bail or Probation when Defendants violate terms of release, and they prosecute those matters at evidentiary hearings. Prosecutors also appear regularly at the Drug Court Program and work on the Drug Court team to evaluate Defendant progress or violations. Prosecutors attend jury selection, Grand Juror selection and present criminal cases at all trials. Prosecutors interview and prepare witnesses for trial and often attend CAC interviews of children in serious abuse cases to ascertain if sufficient evidence exists to move forward with prosecutions involving minor child victims. In conjunction with the Maine State Police Computer Crimes Division prosecutors review seized video and photographic evidence to determine appropriate charges to bring forward under Maine child pornography statutes.

There is at least one prosecutor on-call 24 hours a day / 7 days a week to answer police questions on criminal procedure, evidence, investigative issues or to assist Officers with timely search warrants, arrest warrants and emergency weapons restrictions orders. The District Attorney or his Deputy will also personally respond to fatal motor vehicle crash scenes as the DA is charged with authority and control over such death scenes under the State Medical Examiner's Statute. The DA is responsible for organizing annual budgets, appearing at County Commissioner meetings, attending monthly Maine Prosecutor Association meetings at the Attorney General's Office in Augusta (*often with the Governor in attendance*), analyzing and taking formal positions on pending criminal legislation and, on occasion, testifying at Legislative hearings on pending Bills. Prosecutors frequently meet with police chiefs on policy issues and attend a myriad of meetings scheduled by organizations such as the Sexual Assault Response Team, Domestic Violence Groups, Victim's Rights Organizations and restorative justice programs. We operate in both adult criminal court and in the juvenile adjudicatory system. On average, prosecutors carry caseloads of between 300 and 500 cases each. This is just a snapshot overview of some of the activities the District Attorney's Office undertakes on a daily basis throughout the year.

If you have specific questions about prosecution issues please feel free to contact our Office. The preferred method of contact is via E-mail simply because this allows prosecutors to respond when they become free. Please understand that we are forbidden by statute from releasing information or reports related to pending cases or investigations. We are also forbidden from communicating with Defendants represented by attorneys or even communicating with unrepresented Defendants except in certain instances.

As always, our primary focus is to work alongside law enforcement to make our communities a safe place to live.

Respectfully Submitted,

Robert Granger
District Attorney

COUNTY OF WASHINGTON
REGISTRY OF DEEDS
TAMMY C. GAY, REGISTRAR
ANNUAL REPORT FOR 2024

By Maine State Statute the Registry of Deeds is allowed to collect records preservation surcharge money that is required to be used for the restoration, re-creation, and preservation of records within the office. In 2024 we utilized a portion of these funds for various projects which included the restoration of old hanger and slide survey plans due to acidification. Our records management vendor was able to provide services such as the re-creation of archival microfilm and preparing a portion of the older deed books for indexing which will provide better, digitization that will provide easier searching capabilities.

With the publics continuous concern pertaining to deed fraud, our office implemented what is known as "Fraud Alert" available on the deed's county website page. Those who sign up get notification by email of any document that is recorded under the name or names in which they have selected.

I would like to personally thank my Deputy Heather Green and my Clerk Anna Villone for their hard work, willingness, and determination to successfully learn the new records management system, write a procedure manual for the system, learn the new Maine Revenue tax portal, and continue to provide excellent customer service to the public all while maintaining their daily job duties. They make the deeds office shine in the eyes of the public in every way and I cannot be more proud or thankful of them for being awesome team players for my department.

2024 has been a slow year for the Registry of Deeds. With the real estate market still in slow motion due to lack of parcel availability, median values of property and interest rate uncertainty. We recorded 10,742 documents and 57 survey plans. As an agent for Maine Revenue Services, we collected \$ 800,500.80 in Real Estate Transfer Tax. The County is allowed to keep 10% or \$ 80,050.08 of this amount as revenue.

Recording Fees	247,151.00
Transfer Tax	80,050.08
Photocopy Fees	4,746.00
Fax Copy Fees	0.00
Postage Fees	1,155.21
Checking Acct Earnings	3,461.15
Web Revenue	<u>4,050.55</u>
The Total Revenue received for the County:	\$ 340,613.99

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 2025.

Respectfully submitted,


Tammy C. Gay, Registrar

WASHINGTON COUNTY PROBATE COURT

Lyman L. Holmes, Judge of Probate

Darlene M. Perry, Register of Probate

2024 ANNUAL REPORT

In 2024, we collected \$89,678.75. This includes a surcharge for the preservation of records as well as filing and publication fees, notices, copies, abstracts, postage, the sale of court forms and certificates.

We held over 145 hearings and conferences in the Washington County Probate Courtroom and continue to use Zoom for parties not able to attend in person.

A. Formal Petitions that were filed in 2024 include but are not limited to:

- 8 Petitions For Formal Special Administrator,
- 25 Petitions for Formal Probate of Will or Appointment of Personal Representative or Both,
- 12 Petitions for Formal Adjudication of Intestacy and Appointment,
- 5 Petitions for Adoption (Minor),
- 2 Petitions for Adoption (Adult),
- 5 Petitions for Termination of Parental Rights,
- 14 Petitions for Guardianship (Minor),
- 23 Petitions for Guardianship (Adult),
- 6 Petitions for Jointed Guardianship and Conservatorship (Adult),
- 7 Petitions to Modify/Terminate Guardianship,
- 4 Petitions for Change of Name (Minor), and
- 18 Petitions for Change of Name (Adult).

B. Informal Applications that were filed in 2024 include but are not limited to:

- 112 Applications for Informal Probate of Will, 60 Applications for Informal Appointment of Personal Representative
- 43 Notices of Appointment of Domiciliary Foreign Personal Representative.

C. Adult Guardianship matters:

- 27 appointments of visitors,
- 1 appointment of a Guardian ad Litem
- 4 Court appointments of an attorney.

D. Minor Guardianship matters:

- 3 appointments of a Guardian ad Litem
- 3 Court appointments of an attorney.

We are not allowed to give legal advice. We do however, assist the public and out-of-state attorneys by explaining the questions on the court forms. The majority of our clientele are not represented by attorneys and many cannot afford one. They can be emotionally overwhelmed and uninformed or misinformed about the process.

Some examples of situations we may have are:

- My spouse/child/parent died, what should I do? They owned a home and there are bills due.
- My adult child has substance abuse issues and is not currently able to care for my minor grandchild.
- My parent hurt themselves from a fall and went to the hospital by ambulance. They will no longer be able to live on their own. The hospital can't keep them any longer and I need to be appointed guardian right away. If not we will lose the room that just became available at the assisted living facility.
- My family member is at the emergency room and lacks the capacity to consent to surgery. I need to be appointed guardian right away so they can get the care they need.

It is imperative that we are current on the law. The Maine Estate and Probate Law with Related Court Rules is a book with more than 500 pages, which is updated annually that we must remain familiar with in order to follow the Rules of Probate Procedure. Court staff carefully review all filings, enter them on the docket and draft orders for the Judge. We also prepare and serve notices ensuring that appropriate parties have been notified and make an audio recording of every hearing in the courtroom.

During 2024 Court staff prepared:

- 17 N-102 Notices,
- 92 N-103 Notices,
- 19 N-104 Notices and
- 27 N-111 Notices.

We use the ICON software/docketing system to provide public access for filing, viewing and purchasing Maine probate records at www.maineprobate.net. Our online files are searchable by name. At this time Estates and Name Changes from 1976 to the present and Guardianships/Conservatorships from 1953 to the present are available. We scan more documents weekly and our digital archive continues to grow.

Members of the Court Staff

Lyman L. Holmes of Machias served his thirty-fifth year as Judge of Probate. Judge Holmes graduated from the University of Maine with a B.A. in History in 1971 and the Vanderbilt School of Law, where he obtained his law degree in 1975.

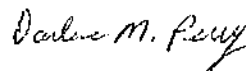
Darlene M. Perry completed her second year as Register of Probate and her twentieth year employed by Washington County.

John R. Woodward completed his sixth year as Deputy Register of Probate for Washington County.

Susan G. Bolles completed her second year as Probate Clerk/Secretary and her ninth year employed by Washington County.

We look forward to serving the people of Washington County in 2025.

Respectfully submitted,



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
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February 12, 2025

TO THE CITIZENS OF WASHINGTON COUNTY:

As I reflect on the past year, many thoughts come to mind, including pride, progress, challenges, and optimism. I am entering my 11th year as your Sheriff. I am expressing my sincere appreciation to the citizens of Washington County for their overwhelming support and steadfast confidence in myself and the Washington County Sheriff's Office employees.

The Washington County Sheriff's Office performs vital services in four separate divisions. In 2024, our patrol division responded to 9,643 calls. They also performed daily rural patrols, spent tireless hours on critical criminal investigations, and attended numerous community and public safety activities. Our civil division serves all civil-related documents within the county and processed 925 documents in 2024. The Regional Communications Center is the public safety answering and dispatching service for fire, ambulance, and law enforcement agencies in Washington County. They answered 22,320 calls in 2024. The Washington County Jail provides a safe and secure environment for incarcerated individuals. In 2024, the Washington County Jail booked 621 individuals into their facility.

As responsibilities and volume of work have continuously increased over the last several years, personnel increased as well. The administrative offices and our civil and patrol divisions are housed in the original Sheriff's office building, built in 1858 at 83 Court Street in Machias. Unfortunately, the growth and deteriorating condition of this building are no longer adequate for our needs. Fortunately, the Washington County Commissioners recognized our needs and unanimously voted to expend ARPA (American Rescue Plan Act) funds to construct a new facility. In April 2024, groundwork commenced at 82 Court Street in Machias, where construction will conclude by late April or early May 2025.

In closing, I express my sincere appreciation and gratitude to all the Washington County Sheriff's Office employees who take pride in their work and are committed to protecting the lives and property of the people we serve. I am immensely proud of their dedication to carrying out our mission with honor, integrity, and the highest ethical standards.

Sincerely

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

Sheriff Barry Curtis



28 CENTER ST
PO BOX 297
MACHIAS, ME 04654
(207)255-8919
WCUT.MAINE.GOV

WASHINGTON COUNTY UNORGANIZED TERRITORIES ANNUAL REPORT 2024

The Washington County Unorganized Territories provides municipal services to residents in the 35 townships located in Washington County. These territories make up approximately 45% (1,150 mi²) of the county's total land area and have a year-round population of 1,242 according to the 2020 census. The Unorganized Territories ("UT") coordinates agreements with surrounding towns, organizations, and private contractors to provide services to townships throughout the county. These services include Public Safety (Fire Protection, EMS Coverage, Police Coverage, 911 addressing), Transportation (Snow Removal, Roadway Maintenance), and other services (Solid Waste, Voting, Cemetery Maintenance, Animal Control, Shellfish Program)

While the UT makes its home in Washington County government, it is in many ways its own municipality. It has its own budget which is funded exclusively by Washington County UT resident's property taxes, collected and managed by Maine Revenue Service. The state provides additional services to UT residents including land use (Land Use Planning Commission) and education (Maine Department of Education).

2024 HIGHLIGHTS

- The July 2023- June 2024 UT budget was \$1.88 M up 3% from the year before. The July 2024 to June 2025 budget increased 2.5% to \$1.93 M.
- Heron Weston took over as UT Supervisor in October of 2024 replacing Dean Preston who had served in the position since 2000.
- The Washington County UT has a new website (wcut.maine.gov).
- 8 out of the 11 snow removal contracts were renegotiated and will run until 2028
- Major roadway maintenance projects include: paving of the South Edmunds Rd, continued ditching and reshaping of The Nineteen Rd, extensive roadside ROW grinding and mowing.

Sincerely,

Heron Weston - UT Supervisor

2024 ARCHIVES REPORT

The threat of COVID is over now so slowly more people have been coming to the Heritage Center. We started the year with the three volunteers: Celest Sherman, Patricia Isley and me Valdine Atwood. We are very busy answering the many requests from people searching for information on their early Washington County families. These requests came not only from people visiting the Center, but requests came by e-mail and phone calls. The researchers also shared information on their families they had already found. to share with others.

The largest single collection donated was that of the Morris O'Brien family of Machias. The materials had been researched and collected over a period of ten years. The correspondence between one of our volunteers and a gentleman from the state of Minnesota. The collection will be of great interest to anyone interested in this remarkable family.

A large number of research books have been donated to the Heritage Center. Among them was a box of books that were sent to us by Darryl Lamson, the author of many genealogical volumes. He sent a fine collection of books he and Leonard Tibbetts had written. Several of the books we already have, so the extras are offered the public for sale, thus giving us a small source of income.

Susan Wright continues scanning the Eastport Sentinel. During the summer months she was able to scan the years 1931 to 1940. We expect that in 2025, this project will be finished. The contents of this period of time will be are very interesting Quoddy Village has been built and went from housing quality title project staff to being a training School for Boys at the end of 1945 hundred boys were at the school additionally during this period of time there are extensive lists of schoolchildren marriages and divorces and lists of the many athletic team members playing at all over the county which those doing family research will find useful

Because of the changes in technology, we will be changing the way we offer the Sentinel to the public. In the past we have offered, for sale compact disks containing bundles of years. The compact disks are no longer available, so we will offer the Sentinel on thumb drives. We must take this opportunity to commend Susan Wright for all that she has done for the Archives Committee... over the past several years. She has taken on every task we have asked her, and she has accomplished every project to an outstanding degree.

We are waiting until she has digitized the remainder of the papers through 1945 to release the newspapers in digitized form. At that point we will decide how to group together the newspapers in historic bundles this will be determined once she has finished scanning of the newspaper the thumb drives will be appreciated by people doing research because they are the less expensive and could hold longer periods of time to the fact that they can hold a large volume of images Susan has found this most recent time very interesting. This has shown that there are exclusive lists of school children's images marriages and divorces,

Valdine Atwood, chair
Washington County Archives Committee



Sunrise County Economic Council

ECONOMIC DEVELOPMENT SERVICES REPORT 2024

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 (FFD)

In 2024, student parents achieved the strongest academic performance since FFD's inception in 2016. FFD enrolled its ninth cohort in Fall 2024, with 22 new families, and 21 "Transitions" students who are continuing to work on certificate and degree completion including welding, education, psychology, human services, phlebotomy, and nursing. Many FFD students also aspire to be small business owners. In addition to academics, FFD parents now have the chance to join a Parent & Family Wellness Group, enroll in an early childhood education home-visiting program for children under 8, and sign up for the FFD Youth program for children age 9 and above. To date, over 200 families have participated in FFD. Families report increased self-confidence and feelings of hopefulness that lead to academic achievement and improved outcomes in the workplace.

Startup Downeast

There were 14 participants enrolled in Start Up Downeast at the start of 2024. Seventy-seven percent of these students were also working full- or part- time in addition to being students. All students received financial literacy resources to improve their credit scores. Three Start Up students graduated with Associate's Degrees in Business and Entrepreneurship from WCCC in the Spring, including the owners of Downtown Attire in Calais and Cupcake Momma in Indian Township. Although not a 2-Gen program, 67% of the current students have children under 18 living at home, and 25% are non-custodial parents. Transportation continues to be a significant barrier for Start Up students.

Working Communities Challenge (WCC)

WCC assisted Indian Township Tribal Government in developing a child care program for their newly funded facility. The WCC team hosted a Child Care Re-Visioning Day at WCCC with parents, child care providers, state agencies, Tribal Government, and Tribal service providers. Moving into the final months of the implementation phase of the grant, WCC partners identified four strategies to move towards the goal of reducing poverty in families with children including: Child care, school partnerships, cultural humility/policy change and assisting Start-Up Downeast with development of new services.

Scholarships

SCEC approved one scholarship in 2024 for \$500 that paid for project management professional certification.

ENTREPRENEURSHIP

Entrepreneurship & Small Business Center: MaineStreet Business Building (MSBB)

MSBB launched regular open hours, M-F, 8:30 to 4:00 p.m. except holidays (members have 24/7/365 access), added a new Corporate Coworking membership option, and welcomed Peter Piconi, full-time Business Resilience Advisor. MSBB team members conducted community outreach, training, and resource-sharing events across Washington County, engaged in community events at organizations and educational institutions across the region, and hosted several on-site informational and networking events. The MSBB team offers a full suite of business support services.

Entrepreneurship Pathways

Partners in Entrepreneurial Pathways is an accredited virtual startup accelerator series focused on business plans and start-up development. In 2024, Pathways 1.0 and 2.0 reached 74 individuals with 40 of those enrolled for college credit. Since 2020, Partners in Entrepreneurial Pathways programs have reached nearly 450 individuals and collaborated with

four fishermen and a construction company. SCEC originated a County Match Grant in the amount of \$50,000 and originated a loan in the amount of \$135,000 on behalf of the County Government as part of the Washington County Unorganized Territories Tax Increment Financing District. These funds will be used to assist with the purchase of a parcel of land consisting of lake shoreline in Sakom Township and to help construct and buy equipment for a new lumber mill business, respectively. These funds helped leverage an additional \$477,230 of investment in Washington County and helped retain two part-time and five full-time jobs. SCEC also worked with eighteen potential new businesses on business plans and projections, and twelve existing businesses with expansion planning.

Broadband

At the annual SCEC summit, 17 communities celebrated fiber connectivity for every home and business through public-private partnerships and support from the Greater East Grand Economic Council and SCEC. The communities are: Bancroft, Brookton, Danforth, Drew Pt, Glenwood Pt, Haynesville, Forest, Forest City, Orient, Reed Plantation, Weston, Vanceboro, Lambert Lake, Waite, Talmadge, Topsfield, and Kossuth. A ribbon cutting in Eastport celebrated three additional "Gig Communities": Eastport, Perry, and Sipayik, bringing fiber connectivity to 2100 homes and hundreds of businesses. The Regional Broadband Coordinator is working with eligible communities to perform education and outreach activities related to MCA's "Working Internet ASAP" program designed to bring internet connectivity to locations without access to internet connectivity. The Regional Broadband Coordinator continues to perform education and outreach to 26 communities with BEAD eligible locations.

Municipal Assistance and Outreach

SCEC is in various stages of assessing Brownfields sites including the former Cutler Navy Base Administration Building, the former Ford Garage in Cherryfield and the old town landfill in Machias. SCEC continues to assist communities through the DAF Municipal Planning Assistance Program and the Maine Coastal Program through a subcontract with the Hancock County Planning Commission. The Washington County Hazard Mitigation Plan Update is largely complete and is now moving into the editing, review and approval phase. The Lubec Comprehensive Plan has been approved as "consistent" by the State, while Cutler and Roques Bluff are both in the beginning stages of the Comp Plan process. Staff participation in support of communities includes: Moving Maine Network, Calais Branch Rail Use Advisory Council, Maine Community Development Association, Municipal Planning Assistance Program, Maine Association of Planners, and Maine Municipal Association. SCEC continues to assist municipalities with securing funding and implementing projects, including Jonesport's Working Waterfront project permitting and implementation of a \$1.5 Million CDS Phase 1 project grant from Housing and Urban Development, and assisting with updates to Danforth's Comprehensive Plan to increase resilience to climate change and development pressure. "News for Communities" was sent to every municipal office and other individuals in Washington County throughout the year, and includes information about training, grant opportunities, technical assistance, and other helpful information for towns/cities. SCEC continues to provide staffing and fiscal services to the Washington County Council of Governments Board.

ORGANIZATIONS & INITIATIVES

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

Arroostook Mental Health Center, Coastal Enterprises Inc, College of the Atlantic, Cooperative Development Institute, Community Caring Collaborative, C.O.R.E, Downeast Acadia Regional Tourism, Downeast Community Partners, Downeast Institute, Downeast Public Health Council, Downeast Salmon Federation, Eastern Maine Development Corporation, Eastern Maine Electric Cooperative, Greater East Grand Economic Council, GrowSmart Maine, Healthy Acadia, Hancock County Planning Commission, Island Institute, Machias Savings Bank, Maine Center for Coastal Fisheries, Maine Coast Heritage Trust, Maine Community Foundation, Maine Development Foundation, Maine Office of Community Development, Maine APEX, Maine Seacoast Mission, Maine Sea Grant, Maine Small Business Development Center, Mano en Mano, Manomet, National Digital Equity Center, Northeastern Workforce Development Board, Northern Border Regional Commission, Northern Maine Development Commission, Northern Forest Center, State of Maine, University of Maine at Machias, Wabanaki Aspirations, Washington County Adult and Community Education, Washington County Community College, Washington County 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.

Mission: The mission of University of Maine Cooperative Extension is to help Maine people improve their lives through an educational process that uses research-based knowledge focused on issues and needs.

UMaine Cooperative Extension is the doorway to University of Maine expertise. For over 110 years, we've been putting university research to work in homes, businesses, farms, and communities — in every corner of Maine. Our educational efforts focus on the Maine Food System and Positive Youth Development through 4-H programs with a focus on the STEM disciplines.

We are part of the nationwide Cooperative Extension System, which works through the land-grant universities in each U.S. state. Maine's land-grant university is in Orono at The University of Maine. In addition to our state offices in Orono, we have a network of county-based offices staffed by experts who provide practical, locally-based solutions for farmers, small business owners, youth, parents, consumers, and others.

We receive federal support through USDA-NIFA, state support through the University of Maine, and local support through Maine county governments.

Here in Washington County, we are pleased to report the following 2024 program highlights.

4-H Youth Development

University of Maine Cooperative Extension conducts the state's most successful out-of-school youth educational program through 4-H. 4-H is a positive youth development organization that empowers young people to reach their full potential.

In 2024, 691 youth participated in Washington County 4-H. Youth engage in the county 4-H program through a variety of methods, including county 4-H events such as public speaking, a photo contest and the Washington County Fair; short and long-term club programs including the Super Sitters and 4-H Science Fridays; collaborative community events and Greenland Point 4-H Camp and Learning Center.

- 73 youth enrolled in Washington County 4-H
- 17 4-H volunteers and 4 UMaine Machias faculty, staff and students contributed to programming efforts, chaperoning trips, planning logistics, and supporting youth sparks.
- 54 youth participated in 4-H Science Fridays at the University of Maine at Machias campus. Goals of this program include getting youth and families familiar with the UMM campus, engaging in high-quality programming, and promoting interest and enjoyment in STEM.
- 301 youth participated in 4-H events created in collaboration with schools, libraries and community organizations. Events included the Downeast Birding Festival, Institute for Curious Youth, Blueberry Harvest School and Washington Academy Harvest for Hunger Garden.

- 263 youth attended Greenland Point 4-H Camp and Learning Center in Princeton for summer week-long programs, such as Warden Camp, Leadership Camp, Hooked on Bass and more.

Even though Washington County, Maine was not in the total solar eclipse line of totality, that didn't stop us from engaging with families around this once-in-a-lifetime experience!

Washington County 4-H educated and engaged with the public regarding what happens during a total solar eclipse and how to safely view one. The county 4-H program packed and distributed 75 eclipse to-go bags for youth and families to engage with eclipse activities at home, 4-H club meetings and libraries. Two 4-H Science Fridays focused on eclipse activities, such as making pin-hole cameras to view the eclipse, how to gather and share observations made during, before and after the eclipse, and making eclipse art in preparation for the event.

With support from our office and a fundraising campaign, the Cobscook Currents 4-H Club, traveled to Houston, Texas to compete in the First Lego Robotics Championship! A highlight of the trip was a visit to the NASA Space Center and a tour of the historic Mission Control. 4-H youth shared their experience at the Washington County Extension Association Annual Meeting.

Beginning in 2023, Oh Yea! 4-H Grows True Leaders project working in collaboration with Mano en Mano, has reached an audience of underrepresented youth in rural Maine. The program designed for grades K-12, reaches youth through workshops, field trips, conferences, and experiential learning experiences under the themes of STEM, healthy living, cultural and traditional ties, food systems, career pathways, and service learning.

Highlights from 2024 include:

- In exploration of STEM and food systems, 20 youth participated in an Aquaponics Program.
- Monthly hiking and an annual family ice-skating field trip were scheduled to learn about healthy living.
- Over 200 people across generations celebrated cultural ties at Dia de los Muertos and Dia de los Madres Festivals.
- 4-H Summer of Science curriculum was implemented by ten 4-H teen teachers at Mano en Mano's Blueberry Harvest School, which provides the children of seasonal workers with a summer camp-like experience. They received an honorarium for their hard work and training.
- 4-H also partnered with Maine Department of Education's Extended Learning Opportunity program to engage 14 teens in career pathways exploration.
- Fifty youth participated in food drives at Mano en Mano and trail maintenance with Maine Coast Heritage Trust as part of a service learning initiative.

Eight teens attended the 4-H Ignite Conference in Washington D.C. The four-day interactive summit helped teens find their spark through inspiring speakers, hands-on workshops, off-site experiences, career exploration and connection with peers. Participants gave a presentation at the Washington County Extension Association Annual Meeting.

Maine Food Systems

Through the Expanded Food and Nutrition Education Program, 719 youth (K-12) and 15 adult participants were reached, benefiting a total of 51 family members. Participants received hands-on, interactive nutrition education increasing their knowledge about healthy eating and food choices. Outreach covered a variety of sites, including UMaine Machias, Lubec Community Center, Lubec, Edmunds, Calais and Eastport schools, Labor of Love Food Pantry, and local libraries.

Forty-three individuals participated in the Introduction to Beekeeping Course. The eight-week course taught by Master Beekeeper, Andrew Dewey, focused on the basics of keeping honey bees in the traditional Langstroth beehive, from hive construction to honey bee behavior and honey production.

The Downeast Ag and Forestry Conference was held at the University of Maine Machias in March. Twenty-three farmers and foresters attended this conference. This event brought agricultural and forestry management experts from UMaine, local agencies, and non-profit organizations to share information with Washington County farmers, growers, and forestland owners.

Nine Master Gardener Volunteers spent over 128 hours assisting with food insecurity projects in the county. Their efforts at sites like the Downeast Restorative Harvest Garden and Washington Academy Harvest for Hunger Garden, both part of Healthy Acadia's Downeast Gleaning Initiative, provided 13,500 pounds of produce to four Washington county food banks, soup kitchens, or other donation sites.

Over 95 growers participated in Blueberry Hill Farm Field Day in Jonesboro. This annual day-long event brings in experts to discuss relevant topics such as insect and disease management, crop and industry updates.

Four livestock operations received technical assistance related to animal care, facility set up, environmental and wildlife relationships, and business. Two of these farms are new and growing operations and continue to work closely with Extension staff on development.

Client Assistance

One hundred four Washington County residents received research-based information and guidance on issues including insect identification and management, ticks, PFAS concerns, plant disease diagnostics, gardening including soil testing, food preservation, livestock and farming from direct contact with the Washington County office through telephone, email and in-person visits.

Washington County Extension Association

President: Nicholas MacDonald

Vice President & Secretary: Robin Pinto

Treasurer: Lisa Hanscom

Members: Edward Latham III, Cathy Lookabaugh, Inez Lombardo

Staff

Gabrielle Brodek, 4-H Youth Development Professional

Jason Palomo, Oh Yea! 4-H Grows True Leaders Professional
Rachel White, Assistant Extension Professor, Sustainable Ag & Livestock Educator
Tara Wood, Administrative Specialist

2025 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

12/19/2024

Date

Washington County

Washington County Budget
Computation of Tax Levy

12/12/2024 - FINAL

<u>Expenditures</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Variance Change \$</u>	<u>Variance Change %</u>
Departments	10,321,717.00	11,211,630.00	11,701,655.00	490,025.00	4.37%
Reserves	60,000.00	100,000.00	100,000.00	0.00	0.00%
Contingencies	0.00	0.00	0.00	0.00	0.00%
	<u>10,381,717.00</u>	<u>11,311,630.00</u>	<u>11,801,655.00</u>	<u>490,025.00</u>	<u>4.33%</u>

<u>Revenues</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Variance Change \$</u>	<u>Variance Change %</u>
Departments					
Fund balance - Surplus	1,491,877.00	1,599,954.00	1,925,166.00	325,212.00	20.33%
Fund balance - Carry Overs	325,000.00	0.00	0.00	0.00	0.00%
Fund balance - Contingency	1,301,360.58	1,613,460.17	0.00	-1,613,460.17	-100.00%
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
	<u>3,118,237.58</u>	<u>3,213,414.17</u>	<u>1,925,166.00</u>	<u>-1,288,248.17</u>	<u>-40.09%</u>

<u>Restricted special revenue funds</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Change \$</u>	<u>Change %</u>
ARPA expenditures	6,095,003.00	0.00	0.00	0.00	0.00%
ARPA revenues	6,095,003.00	0.00	0.00	0.00	0.00%
	<u>12,190,006.00</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>2023</u>	<u>2024</u>	<u>2025</u>	<u>Variance Change \$</u>	<u>Variance Change %</u>
Expenditures minus revenues	7,263,479.42	8,098,215.83	9,876,489.00	1,778,273.17	21.96%
Overlay	36,317.40	40,491.08	*		
	<u>7,299,796.82</u>	<u>8,138,706.91</u>	<u>9,876,489.00</u>		

County "LD1" Growth Factor for 2024: 8.33%

* Set by commissioners after budget is approved

Washington County

Washington County Budget
Expenditures by Department

12/12/2024 - FINAL

Department - Expenditures	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Original Budget	2024 YTD	2025 Initial	Init Req vs Orig Bud Change \$	Init Req vs Orig Bud Change %
Dept 602 EMA	128,290.00	117,932.75	156,516.94	24,972.94	131,544.00	161,770.73	137,553.00	6,009.00	4.57%
Dept 603 District Attorney	335,521.00	311,968.27	395,970.97	26,349.97	369,621.00	319,306.99	396,039.00	26,418.00	7.15%
Dept 604 County Admin	239,231.00	258,670.38	237,289.38	11,649.38	245,640.00	244,425.51	283,314.00	37,674.00	15.34%
Dept 605 County Finance	159,572.00	146,587.80	164,159.00	7,236.00	156,923.00	138,998.95	166,098.00	9,175.00	5.85%
Dept 606 County Buildings	403,231.00	294,505.49	1,182,822.93	735,733.93	447,089.00	346,978.47	360,232.00	-86,857.00	-19.43%
Dept 607 RCC	934,788.00	940,647.45	1,191,869.69	46,685.69	1,145,184.00	1,020,618.35	1,327,697.00	182,513.00	15.94%
Dept 699 County Jail	2,177,360.00	3,270,987.49	2,462,544.05	52,279.05	2,410,265.00	3,252,844.99	2,629,180.00	218,915.00	9.08%
Dept 609 Registry of Deeds	202,592.00	183,927.51	216,517.05	4,507.05	212,010.00	203,429.63	227,273.00	15,263.00	7.20%
Dept 610 Probate Court	222,062.00	227,880.62	244,135.00	0.00	244,135.00	223,467.95	277,982.00	33,847.00	13.86%
Dept 611 Sheriff's Depart	2,246,407.00	2,300,116.09	2,563,512.49	174,867.49	2,388,645.00	2,290,128.50	2,375,008.00	-13,637.00	-0.57%
Dept 614 Gov't Third Party	49,300.00	44,800.00	66,000.00	13,500.00	52,500.00	50,000.00	44,500.00	-8,000.00	-15.24%
Dept 618 Third Party Req	13,000.00	13,000.00	13,000.00	0.00	13,000.00	10,000.00	16,500.00	3,500.00	26.92%
Dept 619 Insurance	367,851.00	113,761.87	640,325.14	379,325.14	261,000.00	107,889.80	0.00	-261,000.00	-100.00%
Dept 620 Employee Ben	2,827,512.00	1,811,106.46	3,301,662.80	191,588.80	3,110,074.00	2,090,359.15	3,385,279.00	275,205.00	8.85%
Dept 622 Debt Service	15,000.00	93,550.85	24,000.00	0.00	24,000.00	0.00	75,000.00	51,000.00	212.50%
	10,321,717.00	10,129,443.03	12,880,325.44	1,668,695.44	11,211,630.00	10,460,219.02	11,701,655.00	490,025.00	4.37%
Dept 660 Capital Reserves	60,000.00	87,474.97	209,372.48	109,372.48	100,000.00	11,425.53	100,000.00	0.00	0.00%
Dept 662 Contingency	0.00	0.00	304,533.20	304,533.20	0.00	0.00	0.00	0.00	0.00%
County Totals	10,381,717.00	10,216,918.00	13,394,231.12	2,082,601.12	11,311,630.00	10,471,644.55	11,801,655.00	490,025.00	4.33%

Washington County

Custom Budget Report
Expense

12/12/2024 - FINAL

	2023	2023	2023	2023	2024	2024	2024	2024	2025	Init Req vs	Init Req vs
	Budget	Actual	Carry	Budget	Budget	Initial	YTD	Request	Change \$	Change %	Change %
Dept 602 Emergency Management Agency											
3100 Wages	93,551.00	93,533.33		96,237.00	98,237.00	108,063.00	90,680.67	108,063.00	9,826.00	10.00%	10.00%
3150 Regular Full Time Overtime	0.00	0.00		0.00	0.00	0.00	84.71	0.00	0.00	0.00%	0.00%
4004 IT Services Contract	15,863.00	18,167.00		15,000.00	15,000.00	15,000.00	10,539.95	15,000.00	0.00	0.00%	0.00%
4006 Website Maintenance	0.00	0.00		500.00	500.00	500.00	0.00	500.00	0.00	0.00%	0.00%
4104 Auto Expense	2,250.00	1,739.56		0.00	0.00	0.00	703.87	0.00	0.00	0.00%	0.00%
4105 Auto mileage	1,000.00	396.93		300.00	300.00	300.00	0.00	300.00	0.00	0.00%	0.00%
4110 Meals	800.00	62.80		600.00	600.00	600.00	163.48	500.00	0.00	0.00%	0.00%
4115 Lodging	1,500.00	246.03		1,500.00	1,500.00	1,500.00	233.26	1,500.00	0.00	0.00%	0.00%
4205 Gas/oil/grease vehicles	0.00	560.70		1,800.00	1,800.00	1,800.00	1,557.12	2,500.00	700.00	-16.67%	-16.67%
4210 Vehicle Mnt	0.00	0.00		500.00	500.00	500.00	1722.18	500.00	0.00	0.00%	0.00%
4314 Internet Expense	750.00	700.00		750.00	750.00	750.00	700.00	750.00	0.00	0.00%	0.00%
4315 Telephone bill	1,576.00	1,460.20		1,600.00	1,600.00	1,600.00	1,358.65	1,600.00	0.00	0.00%	0.00%
4413 Lease Agreement	0.00	242.52		0.00	0.00	0.00	2,909.23	2,640.00	2,640.00	0.00%	0.00%
4632 Equipment Repair/Maintena	1,000.00	0.00		1,500.00	1,500.00	1,500.00	0.00	500.00	-1,000.00	-66.67%	-66.67%
4655 Radios-base repairs/maint	250.00	0.00		200.00	200.00	200.00	0.00	200.00	0.00	0.00%	0.00%
4675 Equipment Repair/Maintena	600.00	365.00		600.00	600.00	600.00	1419.96	500.00	-100.00	-16.67%	-16.67%
4676 Computer upgrade & mainte	300.00	48.00		300.00	300.00	300.00	844.65	400.00	100.00	33.33%	33.33%
4805 Advertising	75.00	0.00		100.00	100.00	100.00	0.00	50.00	-50.00	-50.00%	-50.00%
4820 Dues & Bonds	75.00	75.00		50.00	50.00	50.00	50.00	50.00	0.00	0.00%	0.00%
4835 Postage	150.00	3.78		50.00	50.00	50.00	14.76	50.00	0.00	0.00%	0.00%
4840 Printing/Publications	50.00	0.00		50.00	50.00	50.00	0.00	50.00	0.00	0.00%	0.00%
4940 Training/education	3,000.00	106.70		1,500.00	1,500.00	1,000.00	375.69	1,000.00	-500.00	-33.33%	-33.33%
5335 Office Supplies	2,000.00	185.12		680.00	680.00	400.00	168.55	400.00	-280.00	-41.18%	-41.18%
5385 Computer supplies	500.00	0.00		1,327.00	1,327.00	500.00	0.00	500.00	-827.00	-62.32%	-62.32%
7314 Office Equipment	0.00	40.08		1,400.00	1,400.00	0.00	0.00	0.00	-1,400.00	-100.00%	-100.00%
7345 Motor Vehicles - Reserve	3,000.00	0.00		27,972.94	24,972.94	3,000.00	48234.00	0.00	-3,000.00	-100.00%	-100.00%
EMA	128,290.00	117,932.75		156,516.94	24,972.94	131,544.00	161,770.73	137,553.00	6,009.00	4.57%	4.57%

Washington County

Custom Budget Report
Expense

12/12/2024 - FINAL

	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 603 District Attorney									
3100 Wages	209,045.00	206,107.15	230,672.00		230,672.00	212,605.47	253,719.00	23,047.00	9.99%
3150 Regular Full Time Overtime	0.00	245.39	0.00		0.00	183.05	0.00	0.00	0.00%
3200 Part Time - Regular	23,525.00	25,579.45	24,698.00		24,698.00	23,292.83	27,169.00	2,471.00	10.00%
4020 Victim/ witness Contract	2,500.00	3,035.31	2,500.00		2,500.00	2150.45	2,500.00	0.00	0.00%
4021 Fed Vic-Wit Cont Pmt	27,500.00	15,032.01	27,500.00		27,500.00	31,321.25	27,500.00	0.00	0.00%
4080 Transcripts	500.00	26.50	800.00		800.00	200.20	1,200.00	400.00	50.00%
4105 Auto mileage	5,000.00	7,082.40	14,000.00		14,000.00	2,818.18	14,000.00	0.00	0.00%
4110 Meals	1,500.00	159.33	2,000.00		2,000.00	62.78	2,000.00	0.00	0.00%
4115 Lodging	5,000.00	1,997.70	5,000.00		5,000.00	516.00	5,000.00	0.00	0.00%
4314 Internet Expense	701.00	700.00	701.00		701.00	700.00	701.00	0.00	0.00%
4315 Telephone bill	10,000.00	9,913.95	10,600.00		10,600.00	9,931.63	10,600.00	0.00	0.00%
~Machias and Calais									
4322 Share File (DA Office)	0.00	0.00	0.00		0.00	79.75	3,100.00	3,100.00	0.00%
4411 Calais office rent	3,000.00	2,500.00	3,000.00		3,000.00	3,000.00	3,000.00	0.00	0.00%
4630 Equipment Lease	2,000.00	2,818.08	2,000.00		2,000.00	2,711.09	3,000.00	1,000.00	50.00%
4676 Computer upgrade & mainte	25,000.00	20,131.90	25,000.00		25,000.00	11,599.60	25,000.00	0.00	0.00%
4722 Insurance - Other	400.00	490.25	400.00		400.00	367.69	500.00	100.00	25.00%
4820 Dues & Bonds	1,000.00	1,057.50	1,600.00		1,600.00	1145.00	1,650.00	50.00	3.13%
4835 Postage	1,750.00	2,029.91	1,750.00		1,750.00	1,717.33	1,900.00	150.00	8.57%
~Machias and Calais									
4840 Printing/Publications	800.00	760.00	800.00		800.00	0.00	800.00	0.00	0.00%
5335 Office Supplies	5,000.00	4,690.50	5,200.00		5,200.00	5,239.61	5,200.00	0.00	0.00%
5375 Training & training suppl	800.00	1,350.00	1,400.00		1,400.00	1,000.00	1,500.00	100.00	7.14%
5510 Statutes & reference book	3,500.00	3,240.15	4,000.00		4,000.00	3,780.65	6,000.00	2,000.00	50.00%
7320 Computer upgrade	5,000.00	1,386.10	10,849.85	4,849.85	6,000.00	4,118.88	0.00	- 6,000.00	-100.00%
7325 Equipment & furniture	2,000.00	1,634.69	3,516.29	3,516.29	0.00	765.55	0.00	0.00	0.00%
7332 Software Reserve	0.00	0.00	17,983.83	17,983.83	0.00	0.00	0.00	0.00	0.00%
~future software purchase									
District Attorney	335,521.00	311,968.27	395,970.97	26,349.97	369,621.00	319,306.99	396,039.00	26,418.00	7.15%

Washington County

Custom Budget Report
Expense

12/12/2024 - FTNAL

	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 604 County Administration									
3100 Wages	161,980.00	175,247.16	163,639.00		163,639.00	150,889.48	180,013.00	16,374.00	10.01%
3230 Part Time - IT wages	0.00	0.00	6,000.00		6,000.00	5,000.00	0.00	- 6,000.00	-100.00%
4000 Professional services	5,000.00	8,248.17	5,000.00		5,000.00	11,437.69	6,000.00	1,000.00	20.00%
-TAN Services									
4004 IT Services Contract	0.00	0.00	0.00		0.00	0.00	6,000.00	6,000.00	
4005 Audit Services	0.00	0.00	0.00		0.00	8,000.00	20,000.00	20,000.00	
4006 Website Maintenance	1,000.00	625.00	1,000.00		1,000.00	625.00	1,000.00	0.00	0.00%
4105 Auto mileage	3,500.00	5,546.35	3,000.00		3,000.00	3,814.58	2,500.00	- 500.00	-16.67%
4110 Meals	750.00	284.85	500.00		500.00	318.74	500.00	0.00	0.00%
4115 Lodging	0.00	493.76	500.00		500.00	0.00	500.00	0.00	0.00%
4309 Phone Repair/Maintenance	500.00	0.00	500.00		500.00	75.00	0.00	- 500.00	-100.00%
4314 Internet Expense	701.00	720.00	701.00		701.00	700.00	701.00	0.00	0.00%
4315 Telephone bill	11,000.00	10,131.32	11,000.00		11,000.00	8,706.59	11,000.00	0.00	0.00%
4630 Equipment Lease	2,000.00	1,709.60	2,000.00		2,000.00	2,240.30	2,000.00	0.00	0.00%
4676 Computer upgrade & mainte	2,000.00	2,142.41	2,000.00		2,000.00	2,016.08	2,000.00	0.00	0.00%
4805 Advertising	2,000.00	3,088.10	2,000.00		2,000.00	1,930.84	2,000.00	0.00	0.00%
4820 Dues & Bonds	11,200.00	10,800.25	11,200.00		11,200.00	10,863.36	11,200.00	0.00	0.00%
4835 Postage	1,200.00	1,410.89	1,500.00		1,500.00	1,264.80	2,800.00	1,300.00	86.67%
4840 Printing/Publications	150.00	237.48	150.00		150.00	113.76	150.00	0.00	0.00%
4920 Miscellaneous	950.00	734.12	950.00		950.00	1,615.80	950.00	0.00	0.00%
4930 Registration/enrollment f	300.00	0.00	300.00		300.00	208.99	300.00	0.00	0.00%
4940 Training/education	0.00	35.00	0.00		0.00	0.00	0.00	0.00	0.00%
5335 Office Supplies	1,500.00	900.39	1,500.00		1,500.00	1,343.10	1,500.00	0.00	0.00%
5505 Books & periodicals(subsc	200.00	63.88	200.00		200.00	80.83	200.00	0.00	0.00%
7314 Office Equipment	1,000.00	1,081.40	2,608.13		0.00	0.00	0.00	0.00	0.00%
7325 Equipment & furniture	300.00	25.00	875.00		0.00	410.59	0.00	0.00	0.00%
7336 Econ. Dev. - SCEC	24,000.00	24,000.00	30,000.00		24,000.00	24,000.00	24,000.00	0.00	0.00%
-SCEC									
7340 Archive	8,000.00	11,145.25	10,166.25		8,000.00	8,769.98	8,000.00	0.00	0.00%
County Admin	239,231.00	258,670.38	257,289.38		11,649.38	244,425.51	283,314.00	37,674.00	15.34%

Washington County

Custom Budget Report

		Expense				12/12/2024 - FINAL			
		2023	2023	2024	2024	2023	2024	2025	Init Req vs
		Budget	Actual	Budget	Initial	Carry	Budget	Initial	Curr Bud
						Overs		Request	Change \$
									Change %
Dept 605 County Finance									
3100 Wages		125,196.00	129,835.14	129,747.00	129,747.00			142,722.00	12,975.00
4000 Professional services		17,000.00	6,906.96	9,000.00	9,000.00			9,000.00	0.00
	~payroll								
4105 Auto mileage		500.00	24.89	500.00	500.00			500.00	0.00
4110 Meals		400.00	47.51	400.00	400.00			400.00	0.00
4115 Lodging		400.00	0.00	400.00	400.00			400.00	0.00
4314 Internet Expense		701.00	700.00	701.00	701.00			701.00	0.00
4315 Telephone bill		1,000.00	1,086.09	1,600.00	1,600.00			1,600.00	0.00
4630 Equipment Lease		425.00	369.95	425.00	425.00			425.00	0.00
4676 Computer upgrade & mainte		4,500.00	3,971.07	4,500.00	4,500.00			6,000.00	1,500.00
	~TRIO software maintenance								33.33%
4805 Advertising		100.00	80.00	100.00	100.00			100.00	0.00
4820 Dues & Bonds		50.00	0.00	50.00	50.00			50.00	0.00
4835 Postage		1,500.00	1,541.49	1,500.00	1,500.00			1,500.00	0.00
4920 Miscellaneous		0.00	0.00	0.00	0.00			0.00	0.00
4940 Training/education		500.00	519.00	700.00	700.00			700.00	0.00
5335 Office Supplies		2,000.00	1,457.70	2,000.00	2,000.00			2,000.00	0.00
7305 County computer upgrade		5,000.00	48.00	11,936.00	5,000.00	6,936.00		2,000.00	0.00
7314 Office Equipment		0.00	0.00	0.00	0.00			0.00	-100.00%
7325 Equipment & furniture		300.00	0.00	600.00	300.00	300.00		0.00	0.00
	County Finance	159,572.00	146,587.80	164,159.00	156,923.00	7,236.00		166,098.00	-300.00
									9,175.00
									5.85%

Washington County

Custom Budget Report
Expense

12/12/2024 - FINAL

	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 606 County Buildings									
3100 Wages	129,397.00	138,255.52	147,805.00		147,805.00	168,298.08	208,375.00	60,570.00	40.98%
~court reimburses 1.5 positions									
3200 Part Time - Regular	0.00	0.00	31,200.00		31,200.00	3,600.00	0.00	-31,200.00	-100.00%
4104 Auto Expense	0.00	1,371.30	1,500.00		1,500.00	2,513.38	1,500.00	0.00	0.00%
4205 Gas/oil/grease vehicles	1,300.00	669.08	1,300.00		1,300.00	637.07	1,300.00	0.00	0.00%
4305 Electricity	28,500.00	31,505.53	37,000.00		37,000.00	30,964.68	37,000.00	0.00	0.00%
4309 Phone Repair/Maintenance	0.00	0.00	0.00		0.00	0.00	500.00	500.00	0.00%
4310 Sewer bill	6,000.00	7,203.50	6,000.00		6,000.00	7,509.83	7,600.00	1,600.00	26.67%
4311 Water bill	2,500.00	2,616.69	2,500.00		2,500.00	2,349.39	2,500.00	0.00	0.00%
4315 Telephone bill	1,200.00	1,026.00	1,200.00		1,200.00	1,301.30	1,200.00	0.00	0.00%
4605 Parking lot/grounds/snow	11,000.00	9,360.89	11,550.00		11,550.00	6,808.47	18,107.00	6,557.00	56.77%
~cost to be shared by courts									
4610 Building/structure mainte	17,250.00	20,224.08	17,250.00		17,250.00	10,777.71	17,250.00	0.00	0.00%
~combined with 4625, 4632, 4640, 4645									
4620 Elevator Maintenance Contract	0.00	3,239.52	1,700.00		1,700.00	3,778.05	2,000.00	300.00	17.65%
~4 elevators (3 to be reimbursed by courts)									
4622 Fire Alarm Inspections	2,000.00	1,293.00	1,500.00		1,500.00	1,449.00	1,500.00	0.00	0.00%
4632 Equipment Repair/Maintena	0.00	0.00	0.00		0.00	22.39	0.00	0.00	0.00%
4635 HVAC repairs	7,500.00	0.00	7,500.00		7,500.00	8,164.74	7,500.00	0.00	0.00%
4660 Rubbish Removal/Shredding	2,500.00	2,962.93	2,500.00		2,500.00	5,622.92	2,500.00	0.00	0.00%
5205 Fuel - Buildings	52,000.00	35,563.49	44,500.00		44,500.00	26,973.94	44,500.00	0.00	0.00%
5325 Maintenance supplies	2,500.00	4,200.53	2,500.00		2,500.00	5,851.24	4,000.00	1,500.00	60.00%
5335 Office Supplies	150.00	138.98	150.00		150.00	162.97	150.00	0.00	0.00%
5405 Uniforms/clothing allowan	550.00	340.69	550.00		550.00	144.99	2,750.00	2,200.00	400.00%
7205 Building improvements	83,884.00	1,804.82	684,150.43	600,266.43	83,884.00	30,028.98	0.00	-83,884.00	-100.00%
7210 Courthouse Roof	25,000.00	0.00	125,000.00	100,000.00	25,000.00	14,580.00	0.00	-25,000.00	-100.00%
7324 Safety Reserve	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00%
7325 Equipment & furniture	30,000.00	32,728.94	20,000.00	20,000.00	20,000.00	4,550.50	0.00	-20,000.00	-100.00%
7345 Motor Vehicles - Reserve	0.00	0.00	24,717.17	24,717.17	0.00	10730.00	0.00	0.00	0.00%
7380 Building Signage	0.00	0.00	750.33	750.33	0.00	158.84	0.00	0.00	0.00%
County Buildings	403,231.00	294,505.49	1,182,822.93	735,733.93	447,089.00	346,978.47	360,232.00	-86,857.00	-19.43%

Washington County

Custom Budget Report
Expense

12/12/2024 - FINAL

	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 607 Regional Communications Center									
3100 Wages	703,874.00	717,528.95	878,850.00		878,850.00	809,615.82	1,089,077.00	210,227.00	23.92%
3150 Regular Full Time Overtime	65,000.00	46,478.73	65,000.00		65,000.00	48,008.11	50,000.00	-15,000.00	-23.08%
3200 Part Time - Regular	61,333.00	67,569.82	50,000.00		50,000.00	32,436.68	40,000.00	-10,000.00	-20.00%
3230 Part Time - IT wages	0.00	0.00	31,200.00		31,200.00	16,029.72	31,200.00	0.00	0.00%
4004 IT Services Contract	12,913.00	18,546.32	19,667.00		19,667.00	16,234.22	19,667.00	0.00	0.00%
4105 Auto mileage	750.00	1,248.44	750.00		750.00	3,848.75	2,000.00	1,250.00	166.67%
4110 Meals	1,000.00	607.54	1,000.00		1,000.00	3,808.31	1,500.00	500.00	50.00%
4115 Lodging	700.00	70.00	700.00		700.00	1321.00	1,000.00	300.00	42.86%
4205 Gas/oil/grease vehicles	3,500.00	2,945.11	3,000.00		3,000.00	1228.78	2,000.00	-1,000.00	-33.33%
4305 Electricity	9,500.00	11,551.90	10,000.00		10,000.00	9,934.53	10,515.00	515.00	5.15%
4314 Internet Expense	701.00	700.00	800.00		800.00	700.00	800.00	0.00	0.00%
4315 Telephone bill	4,000.00	4,229.12	3,500.00		3,500.00	4,528.04	4,230.00	730.00	20.86%
4320 Data lines	3,000.00	2,948.29	3,000.00		3,000.00	2,651.12	1,678.00	-1,322.00	-44.07%
4321 Computer Maintenance Agre	0.00	8,956.86	3,000.00		3,000.00	12,450.93	11,187.00	8,187.00	272.90%
4420 Lease Musquash Tower site	0.00	0.00	1,200.00		1,200.00	0.00	0.00	-1,200.00	-100.00%
4630 Equipment Lease	2,000.00	271.33	2,000.00		2,000.00	228.54	271.00	-1,729.00	-86.45%
4655 Radios-base repairs/maint	36,000.00	43,200.00	36,000.00		36,000.00	36,000.00	36,000.00	0.00	0.00%
~PCT contract									
4657 Recorder/Maintenance	0.00	0.00	5,000.00		5,000.00	0.00	0.00	-5,000.00	-100.00%
4675 Equipment Repair/Maintena	1,000.00	365.00	1,000.00		1,000.00	1,277.70	1,000.00	0.00	0.00%
4722 Insurance - Other	3,775.00	1,159.00	3,775.00		3,775.00	1,110.00	1,500.00	-2,275.00	-60.26%
4820 Dues & Bonds	492.00	347.00	492.00		492.00	499.00	347.00	-145.00	-29.47%
4835 Postage	50.00	0.00	50.00		50.00	4.14	25.00	-25.00	-50.00%
4940 Training/education	2,000.00	765.85	2,000.00		2,000.00	958.33	1,500.00	-500.00	-25.00%
5206 Propane-Towers	1,000.00	0.00	1,000.00		1,000.00	2,128.58	1,000.00	0.00	0.00%
5335 Office Supplies	1,500.00	1,071.61	1,500.00		1,500.00	1,933.71	1,500.00	0.00	0.00%
5360 Public Safety	0.00	0.00	0.00		0.00	0.00	18,000.00	18,000.00	0.00%
5405 Uniforms/clothing allowan	1,000.00	1,398.63	1,000.00		1,000.00	0.00	1,500.00	500.00	50.00%
5810 Employee Recognition	200.00	190.00	200.00		200.00	269.03	200.00	0.00	0.00%
7310 Communications Equip. Maintn.	15,000.00	8,005.59	57,445.67	42,445.67	15,000.00	12,529.02	0.00	-15,000.00	-100.00%
7325 Equipment & furniture	1,500.00	492.36	2,740.02	1,240.02	1,500.00	884.29	0.00	-1,500.00	-100.00%
7345 Motor Vehicles - Reserve	3,000.00	0.00	6,000.00	3,000.00	3,000.00	0.00	0.00	-3,000.00	-100.00%
RCC	934,788.00	940,647.45	1,191,869.69	46,685.69	1,445,184.00	1,020,618.35	1,327,697.00	182,513.00	15.94%

Washington County

Custom Budget Report
Expense

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	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 609 Registry of Deeds									
3100 Wages	141,292.00	133,798.26	149,310.00		149,310.00	137,805.66	164,223.00	14,913.00	9.99%
4004 IT Services Contract	0.00	0.00	1,000.00		1,000.00	166.25	500.00	- 500.00	-50.00%
4314 Internet Expense	750.00	700.00	750.00		750.00	700.00	750.00	0.00	0.00%
4315 Telephone bill	700.00	488.24	700.00		700.00	547.77	700.00	0.00	0.00%
4630 Equipment Lease	1,000.00	1,809.79	4,000.00		4,000.00	4,828.80	5,800.00	1,800.00	45.00%
4632 Equipment Repair/Maintena	2,000.00	533.96	500.00		500.00	0.00	600.00	100.00	20.00%
4676 Computer upgrade & mainte	100.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00%
4820 Dues & Bonds	150.00	150.00	200.00		200.00	200.00	200.00	0.00	0.00%
4825 Scanning & Imaging	52,000.00	42,769.50	52,000.00		52,000.00	52,628.25	50,000.00	- 2,000.00	- 3.85%
4835 Postage	1,300.00	1,554.43	1,400.00		1,400.00	1,294.34	1,700.00	300.00	21.43%
4920 Miscellaneous	0.00	0.00	250.00		250.00	170.98	0.00	- 250.00	-100.00%
4930 Registration/enrollment f	100.00	0.00	100.00		100.00	60.00	300.00	200.00	200.00%
5335 Office Supplies	1,200.00	1,539.70	1,300.00		1,300.00	1,621.56	2,500.00	1,200.00	92.31%
7313 Office Equipment	500.00	224.44	1,028.82	528.82	500.00	0.00	0.00	- 500.00	-100.00%
7325 Equipment & furniture	1,000.00	359.19	3,478.23	3,478.23	0.00	3,406.02	0.00	0.00	0.00%
7365 Map cabinets	500.00	0.00	500.00	500.00	0.00	0.00	0.00	0.00	0.00%
Registry of Deeds	202,592.00	183,927.51	216,517.05	4,507.05	212,010.00	203,429.63	227,273.00	15,263.00	7.20%

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Expense

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	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 610 Probate Court									
3100 Wages	191,862.00	191,776.42	203,655.00		203,655.00	187,970.17	224,002.00	20,347.00	9.99%
4000 Professional services	9,000.00	11,877.61	15,000.00		15,000.00	16,286.97	30,000.00	15,000.00	100.00%
4004 IT Services Contract	0.00	0.00	0.00		0.00	0.00	1,800.00	1,800.00	
4105 Auto mileage	200.00	979.22	400.00		400.00	1000.31	1,000.00	600.00	150.00%
4110 Meals	200.00	102.78	300.00		300.00	78.04	300.00	0.00	0.00%
4115 Lodging	500.00	0.00	500.00		500.00	0.00	500.00	0.00	0.00%
4314 Internet Expense	750.00	849.90	750.00		750.00	700.00	750.00	0.00	0.00%
4315 Telephone bill	900.00	516.85	700.00		700.00	571.28	700.00	0.00	0.00%
4630 Equipment Lease	1,400.00	1,409.04	1,400.00		1,400.00	1,355.55	1,400.00	0.00	0.00%
4632 Equipment Repair/Maintena	150.00	0.00	150.00		150.00	0.00	150.00	0.00	0.00%
4676 Computer upgrade & mainte	500.00	500.00	500.00		500.00	0.00	500.00	0.00	0.00%
4805 Advertising	100.00	0.00	100.00		100.00	0.00	100.00	0.00	0.00%
4820 Dues & Bonds	1,050.00	863.00	1,050.00		1,050.00	613.00	1,050.00	0.00	0.00%
4835 Postage	1,550.00	2,377.28	1,630.00		1,630.00	2,458.92	1,630.00	0.00	0.00%
4845 Notice Publications	7,500.00	9,125.00	11,000.00		11,000.00	5,798.64	11,000.00	0.00	0.00%
5335 Office Supplies	1,000.00	1,441.75	1,600.00		1,600.00	1,915.80	1,800.00	200.00	12.50%
5510 Statutes & reference book	1,300.00	1,196.48	1,300.00		1,300.00	1,192.85	1,300.00	0.00	0.00%
7320 Computer upgrade	1,000.00	1,396.86	1,000.00		1,000.00	967.07	0.00	- 1,000.00	-100.00%
7325 Equipment & furniture	600.00	1,108.43	600.00		600.00	139.35	0.00	- 600.00	-100.00%
7370 ICON Docket System	2,500.00	2,420.00	2,500.00		2,500.00	2,420.00	0.00	- 2,500.00	-100.00%
Probate Court	222,062.00	227,880.62	244,135.00	0.00	244,135.00	223,467.95	277,982.00	33,847.00	13.86%

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Dept	611 Sheriff's Department	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
3100 Wages		1,302,889.00	1,199,499.04	1,490,132.00		1,490,132.00	1,466,098.26	1,774,660.00	284,528.00	19.09%
3103 Lubec Wages		0.00	297.06	0.00		0.00	0.00	0.00	0.00	0.00%
3105 SO-Outside Detail		0.00	10,530.00	0.00		0.00	14,149.68	0.00	0.00	0.00%
3106 MDEA Regular Wages		0.00	147,905.60	0.00		0.00	0.00	0.00	0.00	0.00%
3107 MDEA Overtime Wages		0.00	5,115.72	0.00		0.00	0.00	0.00	0.00	0.00%
3109 Jonesport Wages		0.00	10,341.25	0.00		0.00	13,050.00	0.00	0.00	0.00%
3111 Military Pay		0.00	842.15	0.00		0.00	3,974.42	0.00	0.00	0.00%
3112 Homeland Security Detail		0.00	173.16	0.00		0.00	0.00	0.00	0.00	0.00%
3150 Regular Full Time Overtime		145,000.00	167,676.77	135,000.00		135,000.00	182,009.18	135,000.00	0.00	0.00%
3200 Part Time - Regular		56,800.00	56,509.11	15,000.00		15,000.00	14,258.70	15,000.00	0.00	0.00%
3230 Part Time - IT wages		0.00	0.00	31,200.00		31,200.00	16,030.35	31,200.00	0.00	0.00%
3240 Civil Process		50,000.00	35,912.00	50,000.00		50,000.00	36,196.00	45,000.00	0.00	0.00%
4000 Professional services		3,000.00	3,500.00	3,125.00		3,125.00	2,075.00	3,000.00	- 5,000.00	-10.00%
4004 IT Services Contract		12,913.00	18,546.84	19,667.00		19,667.00	16,234.22	19,667.00	- 125.00	- 4.00%
4105 Auto mileage		1,200.00	533.61	1,200.00		1,200.00	173.16	1,000.00	0.00	0.00%
4110 Meals		1,500.00	889.74	1,500.00		1,500.00	639.52	1,500.00	0.00	-16.67%
4115 Lodging		5,000.00	2,580.75	5,000.00		5,000.00	6,463.34	6,000.00	1,000.00	20.00%
4117 Tolls		50.00	6.25	50.00		50.00	3.50	50.00	0.00	0.00%
4140 Civil Process Expenses		37,000.00	29,273.25	37,000.00		37,000.00	32,839.36	42,000.00	5,000.00	13.51%
4205 Gas/oil/grease vehicles		125,500.00	114,052.54	100,000.00		100,000.00	82,793.93	100,000.00	0.00	0.00%
4210 Vehicle Mnt		40,000.00	61,293.61	50,000.00		50,000.00	46,623.53	50,000.00	0.00	0.00%
4305 Electricity		3,600.00	3,405.30	3,600.00		3,600.00	3,199.65	3,600.00	0.00	0.00%
4314 Internet Expense		701.00	700.00	701.00		701.00	700.00	701.00	0.00	0.00%
4315 Telephone bill		31,100.00	36,561.71	39,400.00		39,400.00	31,793.39	39,400.00	0.00	0.00%
4630 Equipment Lease		2,670.00	1,680.37	2,670.00		2,670.00	1,584.09	2,670.00	0.00	0.00%
4656 Mobile radios/repairs-mai		500.00	669.43	600.00		600.00	549.00	600.00	0.00	0.00%
4676 Computer upgrade & mainte		6,000.00	19,690.05	15,525.00		15,525.00	13,001.08	15,525.00	0.00	0.00%
4820 Dues & Bonds		1,200.00	992.00	1,200.00		1,200.00	1,100.00	1,200.00	0.00	0.00%
4835 Postage		2,500.00	1,760.80	2,500.00		2,500.00	1,692.75	2,500.00	0.00	0.00%
4840 Printing/Publications		4,060.00	1,877.33	3,550.00		3,550.00	1,845.40	3,550.00	0.00	0.00%
~combining 4805, 4840, and 5510										
4905 Criminal investigation ex		6,000.00	3,541.24	12,100.00		12,100.00	2,417.01	12,000.00	- 100.00	- 0.83%
4935 Fitness Incentive		18,000.00	7,250.00	14,000.00		14,000.00	4,750.00	14,000.00	0.00	0.00%
4940 Training/education		20,045.00	20,568.66	36,500.00		36,500.00	23,583.13	1,800.00	-34,700.00	-95.07%
5335 Office Supplies		8,000.00	4,918.79	7,400.00		7,400.00	2,921.44	7,400.00	0.00	0.00%
5338 Record Management System		0.00	535.25	1,500.00		1,500.00	2,617.80	0.00	- 1,500.00	-100.00%

Washington County

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	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 611 Sheriff's Department									
5360 Public Safety	6,500.00	3,581.58	6,000.00		6,000.00	3,864.73	6,000.00	0.00	0.00%
5405 Uniforms/clothing allowan	25,995.00	21,666.51	17,605.00		17,605.00	16,155.99	17,605.00	0.00	0.00%
5520 FireArm Associated Expense	15,800.00	19,840.78	12,380.00		12,380.00	17,215.81	12,380.00	0.00	0.00%
5525 Taser Expense	0.00	0.00	0.00		0.00	0.00	10,000.00	10,000.00	0.00%
7050 Officer Acquisition	0.00	0.00	43,245.92	43,245.92	0.00	0.00	0.00	0.00	0.00%
7320 Computer upgrade	11,400.00	10,291.66	22,804.21	3,404.21	0.00	0.00	0.00	-19,400.00	-100.00%
7325 Equipment & furniture	1,000.00	564.98	3,570.33	2,570.33	1,000.00	0.00	0.00	-1,000.00	-100.00%
7345 Motor Vehicles - Reserve	231,064.00	160,679.00	332,827.59	119,827.59	213,000.00	208,597.72	0.00	-213,000.00	-100.00%
7346 Motor Vehicle Equipment Res	52,000.00	102,861.64	20,705.00		20,705.00	12,733.65	0.00	-20,705.00	-100.00%
7350 Portable Radio	0.00	0.00	3,135.00		3,135.00	0.00	0.00	-3,135.00	-100.00%
7390 Bullet-proof vests	7,220.00	6,746.00	5,574.00	474.00	5,100.00	0.00	0.00	-5,100.00	-100.00%
7391 K-9 Reserve	10,200.00	4,854.56	15,545.44	5,345.44	10,200.00	5,819.22	0.00	-10,200.00	-100.00%
Sheriff's Dept	2,246,407.00	2,300,116.09	2,563,512.49	174,867.49	2,388,645.00	2,290,128.50	2,375,008.00	-13,637.00	-0.57%

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	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept: 614 Governmental Third Party									
4701 Washington County COG	4,500.00	0.00	16,000.00	13,500.00	2,500.00	0.00	0.00	- 2,500.00	-100.00%
4702 Was.Cty. Soil & Water Con	12,000.00	12,000.00	12,000.00		12,000.00	12,000.00	12,000.00	0.00	0.00%
4703 Was.Cty. Extension Associ	32,800.00	32,800.00	38,000.00		38,000.00	38,000.00	32,500.00	- 5,500.00	-14.47%
Governmental Third Party	49,300.00	44,800.00	66,000.00	13,500.00	52,500.00	50,000.00	44,500.00	- 8,000.00	-15.24%

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	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 618 Third Party Requests	6,500.00	6,500.00	5,000.00		5,000.00	5,000.00	5,000.00	0.00	0.00%
4714 Wash. Cty. Firefighters A	0.00	0.00	0.00		0.00	0.00	5,000.00	5,000.00	0.00%
4715 Orono Fire Region Respons Team	5,000.00	5,000.00	5,000.00		5,000.00	5,000.00	5,000.00	0.00	0.00%
4716 Downeast Institute	1,500.00	1,500.00	3,000.00		3,000.00	0.00	1,500.00	- 1,500.00	-50.00%
4717 Next Step	13,000.00	13,000.00	13,000.00	0.00	13,000.00	10,000.00	16,500.00	3,500.00	26.92%
Third Party									

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	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs		Init Req vs	
								Curr Bud	Change \$	Curr Bud	Change %
Dept: 619 Insurance	107,918.00	55,527.01	213,067.58	99,067.58	114,000.00	61,974.07	0.00	-114,000.00		-100.00%	
4721 Liability Insurance	259,933.00	58,234.86	427,257.56	280,257.56	147,000.00	45,915.73	0.00	-147,000.00		-100.00%	
4755 Workers Compensation Insurance	367,851.00	113,761.87	640,325.14	379,325.14	261,000.00	107,889.80	0.00	-261,000.00		-100.00%	

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	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 620 Employee Benefits									
4724 Health Insurance	1,885,095.00	1,215,500.80	2,207,315.74	101,672.74	2,105,643.00	1,473,843.47	2,225,875.00	120,232.00	5.71%
4730 PFML	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	15,000.00	
4735 MSRS	538,239.00	327,624.38	620,397.06	65,416.06	554,981.00	318,096.41	632,538.00	77,557.00	13.97%
4740 IRA match	20,000.00	6,300.00	44,500.00	24,500.00	20,000.00	8,900.00	20,000.00	0.00	0.00%
4750 FICA County match	384,178.00	261,681.28	429,450.00	429,450.00	429,450.00	289,519.27	491,866.00	62,416.00	14.53%
Employee Benefits	2,827,512.00	1,811,106.46	3,301,662.80	191,588.80	3,110,074.00	2,090,359.15	3,385,279.00	275,205.00	8.85%

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Dept: 622 Debt Service 4800 TAN Interest	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs		Init Req vs	
								Curr Bud	Change \$	Curr Bud	Change %
Debt Service	15,000.00	93,550.85	24,000.00		24,000.00	0.00	75,000.00		51,000.00	212.50%	
	15,000.00	93,550.85	24,000.00	0.00	24,000.00	0.00	75,000.00		51,000.00	212.50%	

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	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 660 Capital Reserves									
7501 Leave Reimbursement Reser	60,000.00	61,612.06	142,367.25	67,367.25	75,000.00	0.00	75,000.00	0.00	0.00%
7502 Unemployment Reserves	0.00	25,652.91	48,369.53	23,369.53	25,000.00	11,287.00	25,000.00	0.00	0.00%
7503 Earned Paid Leave	0.00	210.00	18,635.70	18,635.70	0.00	138.53	0.00	0.00	0.00%
Capital Reserves	60,000.00	87,474.97	209,372.48	109,372.48	100,000.00	11,425.53	100,000.00	0.00	0.00%

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	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 662 Contingency	0.00	0.00	304,533.20	304,533.20	0.00	0.00	0.00	0.00	0.00%
8001 Contingency	0.00	0.00	304,533.20	304,533.20	0.00	0.00	0.00	0.00	0.00%
Contingency									

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Dept	2023 Budget	2023 Actual	2024 Budget	2023 Carry Overs	2024 Initial Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 699 County Jail									
1002 Ambulance Services	2,200.00	978.20	2,200.00		2,200.00	1026.25	2,200.00	0.00	0.00%
1017 Inmate Medical Svs. Contract	125,760.00	140,658.45	125,760.00		125,760.00	132,382.71	133,224.00	7,464.00	5.94%
1026 Psychological Services	9,000.00	1,293.75	9,000.00		9,000.00	3,510.00	9,000.00	0.00	0.00%
1028 Sanitation/Pest Control	1,300.00	1,326.00	1,300.00		1,300.00	1,313.00	1,300.00	0.00	0.00%
1102 Automobile Mileage	0.00	0.00	0.00		0.00	132.66	0.00	0.00	0.00%
1104 Lodging	2,000.00	2,663.28	10,000.00		10,000.00	6,256.58	10,000.00	0.00	0.00%
1106 Meals - Staff	1,800.00	2,676.80	7,675.00		7,675.00	6,123.13	7,675.00	0.00	0.00%
1108 Other (Tolls, Parking)	115.00	162.70	115.00		115.00	217.50	150.00	35.00	30.43%
1203 Gasoline	10,000.00	8,221.94	11,000.00		11,000.00	7,261.75	11,000.00	0.00	0.00%
1209 Vehicle Repairs and Maint.	5,000.00	5,795.92	6,000.00		6,000.00	6,881.83	9,000.00	3,000.00	50.00%
1302 Electric (Utilities)	20,000.00	46,963.30	52,000.00		52,000.00	43,209.08	50,000.00	- 2,000.00	- 3.85%
1303 Fuel Oil/Heating Oil	20,250.00	37,207.61	34,500.00		34,500.00	29,796.17	40,000.00	5,500.00	15.94%
1305 Gas-Propane (Kitchen)	5,500.00	4,803.37	6,000.00		6,000.00	3,477.58	5,500.00	- 500.00	- 8.33%
1308 Sewer (Utilities)	15,168.00	15,003.70	15,168.00		15,168.00	15,515.29	17,000.00	1,832.00	12.08%
1310 Telephone/Internet	3,600.00	2,995.78	3,600.00		3,600.00	2,607.76	3,600.00	0.00	0.00%
1312 Water (Utilities)	0.00	3,191.61	3,500.00		3,500.00	3,170.85	4,000.00	500.00	14.29%
1405 Lease Agreement	0.00	271.33	0.00		0.00	1321.29	1,100.00	1,100.00	0.00%
1602 Building Structure Maint.	24,900.00	27,663.24	26,300.00		26,300.00	14,026.24	26,300.00	0.00	0.00%
~combined with 1605, 1610, 1616, 1619									
1606 Elevator Maintenance	0.00	0.00	0.00		0.00	155.00	155.00	155.00	0.00%
1607 Equip/Furn. Maint.	3,500.00	7,770.82	8,000.00		8,000.00	2433.16	8,000.00	0.00	0.00%
1612 Maintenance Agreements	0.00	350.00	350.00		350.00	350.00	350.00	0.00	0.00%
1620 Radio Repair	750.00	196.35	750.00		750.00	1122.87	1,000.00	250.00	33.33%
1621 Rubbish Removal	6,000.00	6,751.61	6,000.00		6,000.00	5,921.51	6,000.00	0.00	0.00%
1676 Computer Upgrade/Maintenance	0.00	758.77	7,000.00		7,000.00	12,818.03	7,000.00	0.00	0.00%
~includes Spillman									
1703 Insurance-Liability	50,000.00	48,081.33	50,000.00		50,000.00	49,795.18	0.00	-50,000.00	-100.00%
1801 Advertising	1,500.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00%
1809 Dues-Professional Organiz.	60.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00%
1810 Jail Employee Recognition	500.00	0.00	500.00		500.00	500.00	600.00	100.00	20.00%
1815 Postage	0.00	0.60	0.00		0.00	0.00	0.00	0.00	0.00%
1817 TAN Interest	2,000.00	2,000.00	6,000.00		6,000.00	0.00	20,000.00	14,000.00	233.33%
1840 Printing/Publications	500.00	730.45	750.00		750.00	0.00	0.00	- 750.00	-100.00%
1907 Registration/Enrollment Fees	500.00	270.00	500.00		500.00	270.00	500.00	0.00	0.00%
1909 Training & Education	10,000.00	10,447.03	12,000.00		12,000.00	11,002.24	15,000.00	3,000.00	25.00%

Washington County

Custom Budget Report

Expense

12/12/2024 - FINAL

	2023	2023	2023	2024	2024	2023	2024	2025	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
	Budget	Actual	Carry Overs	Budget	Budget			Initial Request		
Dept 699 County Jail										
2101 Food	114,000.00	127,309.82		114,000.00				114,000.00	0.00	0.00%
2214 Cleaning Supplies	15,000.00	15,213.55		15,000.00				15,000.00	0.00	0.00%
2221 Institutional Bedding	3,200.00	2,486.68		3,500.00				4,000.00	500.00	14.29%
2225 Instt. Misc. Sup. (Medical)	50,000.00	71,278.31		50,000.00				70,000.00	20,000.00	40.00%
2226 Kitchen Supplies	9,000.00	9,097.35		9,000.00				9,000.00	0.00	0.00%
2230 Office Supplies	4,000.00	3,987.26		4,000.00				4,000.00	0.00	0.00%
2239 Statutes/Reference Books	0.00	354.00		0.00				300.00	300.00	0.00%
2241 Tools & Implements	50.00	0.00		50.00				0.00	50.00	-100.00%
2301 Correction Officer Uniforms	10,000.00	11,468.48		10,000.00				10,000.00	0.00	0.00%
2303 Prisoner Uniforms	7,000.00	6,637.91		7,000.00				7,000.00	0.00	0.00%
2360 Recruitment & PR	0.00	3,502.00		1,500.00				1,500.00	0.00	0.00%
2805 Computer Upgrade	2,100.00	10,218.15		10,800.00				15,634.00	4,834.00	44.76%
2806 Security Cameras	0.00	0.00		1,400.00				1,800.00	400.00	28.57%
2827 Control Panel (fixture)	9,000.00	0.00	18,000.00	27,000.00				9,000.00	0.00	0.00%
2845 Motor Vehicles - Reserve	5,000.00	0.00	34,279.05	39,279.05				9,000.00	0.00	0.00%
3100 Wages	1,436,796.00	1,480,832.14		1,533,582.00				1,666,002.00	132,420.00	8.63%
3150 Regular Full Time Overtime	50,800.00	94,829.26		80,000.00				150,000.00	70,000.00	87.50%
3200 Part Time - Regular	123,598.00	110,829.26		93,598.00				108,000.00	14,402.00	15.39%
3230 Part Time - IT wages	0.00	0.00		31,200.00				31,200.00	0.00	0.00%
4004 IT Services Contract	12,913.00	18,546.84		19,667.00				19,667.00	0.00	0.00%
4724 Health Insurance	0.00	567,921.46		0.00				0.00	0.00	0.00%
4735 MSRS	0.00	145,198.56		0.00				0.00	0.00	0.00%
4750 FICA County match	0.00	129,468.52		0.00				0.00	0.00	0.00%
4755 Workers Compensation	0.00	76,795.96		0.00				0.00	0.00	0.00%
5525 Taser Expense	0.00	0.00		0.00				0.00	0.00	0.00%
7322 Replacement locks	2,000.00	5,005.00		5,000.00				3,423.00	3,423.00	0.00%
7325 Equipment & furniture	1,000.00	773.04		1,000.00				0.00	- 5,000.00	-100.00%
County Jail	2,177,360.00	3,270,987.49	52,279.05	2,462,544.05	52,279.05	2,410,265.00	3,252,844.99	2,629,180.00	218,915.00	9.08%

Custom Budget Report Revenue

Dept: 602 Emergency Management Agency
6208 Federal Matching Funds
6210 State Matching Funds
EMA

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Washington County

Custom Budget Report		12/12/2024 - FINAL					
Revenue							
		2023	2023	2024	2024	2025	Init Req vs
		Budget	Actual	Budget	YTD	Initial	Init Req vs
						Request	Change \$
							Change %
Dept: 603 District Attorney							
6315 Witness Advocate(Federal)		55,000.00	45,158.18	55,000.00	47,548.34	55,000.00	0.00
6321 Admin. Fee-Deferred Disp.		5,000.00	7,181.00	5,000.00	7,600.00	5,500.00	500.00
6325 Miscellaneous Revenue		0.00	1,198.82	0.00	75.00	0.00	0.00
District Attorney		60,000.00	53,538.00	60,000.00	55,223.34	60,500.00	500.00
							.83%

Washington County

Custom Budget Report						12/12/2024 - FINAL		
Revenue								
	2023	2023	2024	2024	2025	Init Req vs	Init Req vs	
	Budget	Actual	Budget	YTD	Initial	Curr Bud	Curr Bud	
					Request	Change \$	Change %	
Dept 604 County Administration								
6400 County Tax	0.00	7,299,797.00	0.00	8,138,707.00	0.00	0.00	.00%	
6455 Miscellaneous Revenue	0.00	2,765.03	0.00	0.00	0.00	0.00	.00%	
6475 UT Admin. Fees	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	0.00	.00%	
6476 UT Building Rental	2,400.00	2,400.00	2,400.00	2,000.00	2,400.00	0.00	.00%	
County Admin	22,400.00	7,324,962.03	22,400.00	8,160,707.00	22,400.00	0.00	.00%	

Washington County

Custom Budget Report						12/12/2024 - FINAL		
Revenue								
	2023	2023	2024	2024	2025	Init Req vs	Init Req vs	
	Budget	Actual	Budget	YTD	Initial Request	Curr Bud	Change \$	Change %
Dept 605 County Finance	5,000.00	90,521.29	10,000.00	21,296.97	50,000.00	40,000.00	40,000.00	400.00%
6500 INTEREST INCOME - G/F	500.00	9,090.23	2,000.00	8,553.75	8,000.00	6,000.00	6,000.00	300.00%
6501 Deeds Interst - ICS Acct	5,500.00	99,611.52	12,000.00	29,850.72	58,000.00	46,000.00	46,000.00	383.33%
County Finance								

Custom Budget Report Revenue

12/12/2024 - FINAL

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Washington County

Custom Budget Report
Revenue

12/12/2024 - FINAL

	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 609 Registry of Deeds							
6064 Web Revenues	5,400.00	4,245.20	5,400.00	3,323.25	5,000.00	-400.00	-7.41%
6065 Register of Deeds Fees	300,000.00	278,304.66	275,000.00	215,643.79	270,000.00	-5,000.00	-1.82%
6066 Transfer tax	85,000.00	94,438.08	85,000.00	66,595.43	75,000.00	-10,000.00	-11.76%
6068 Surcharge	0.00	19,206.00	0.00	13,914.00	0.00	0.00	.00%
Registry of Deeds	390,400.00	396,193.94	365,400.00	299,476.47	350,000.00	-15,400.00	-4.21%

Custom Budget Report

12/12/2024 - FINAL

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Custom Budget Report

12/12/2024 - FINAL

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Washington County

Custom Budget Report						12/12/2024 - FINAL		
Revenue								
	2023	2023	2024	2024	2025	Init Req vs	Init Req vs	
	Budget	Actual	Budget	YTD	Initial Request	Curr Bud	Curr Bud	
						Change \$	Change %	
Dept 619 Insurance	7,703.00	7,548.00	7,648.00	4,136.00	13,086.00	5,438.00	71.10%	
6190 Worker's Comp Reimbursement Insurance	7,703.00	7,648.00	7,648.00	4,136.00	13,086.00	5,438.00	71.10%	

Washington County

Custom Budget Report
Revenue

12/12/2024 - FINAL

	2023 Budget	2023 Actual	2024 Budget	2024 YTD	2025 Initial Request	Init Req vs Curr Bud Change \$	Init Req vs Curr Bud Change %
Dept 620 Employee Benefits							
6201 Reimbursement							
Employee Benefits	81,223.00	0.00	91,051.00	0.00	101,519.00	10,468.00	11.50%
	81,223.00	0.00	91,051.00	0.00	101,519.00	10,468.00	11.50%

Custom Budget Report Revenue

Dept 6999 County Jail

Dept	699	County Jail	2023	2023	2024	2024	2025	Init Req vs		Init Req vs
								Budget	Actual	
6950	BOC Investment Fund									
6956	Misc Income (SSI Payments)		498,049.00	156,152.75	624,611.00	708,950.75	480,985.00	-143,626.00	-22.99%	
6959	MEDICAL CO-PAYS		4,000.00	3,700.70	4,000.00	1,585.00	4,000.00	0.00	0.00%	
6961	Community Confine. Pgm		4,100.00	392.33	2,800.00	90.00	2,800.00	0.00	0.00%	
6963	Court Surcharge/Fees		0.00	315.00	0.00	0.00	0.00	0.00	0.00%	
0800	Opioild Settlement Funds		6,000.00	8,009.30	6,500.00	693.36	6,500.00	0.00	0.00%	
	County Jail		0.00	0.00	0.00			0.00	0.00%	
			512,149.00	168,570.08	637,911.00	711,319.11	308,460.00	308,460.00		
							802,745.00	164,834.00		25.84%

COUNTY TAX FOR 2025

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 \$9,925,871 the sum as granted by resolve of the Washington County Budget Advisory Committee and the Washington County Commissioners being \$9,876,489.00 plus an overlay added by the County of Washington being \$49,382.45 and the tax rate being 0.00175418342 per dollar, as fixed by the Washington County Commissioners on January 09, 2025.

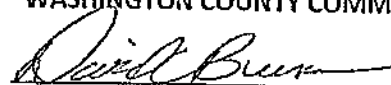
Municipality	2025 State Valuation		2025 Mill Rate		2025 Tax (Rounded to nearest whole dollar)
Addison	\$230,100,000	x	0.00175418342	=	\$403,638
Alexander	\$84,900,000	x	0.00175418342	=	\$148,930
Baileyville	\$405,100,000	x	0.00175418342	=	\$710,620
Baring Plantation	\$18,950,000	x	0.00175418342	=	\$33,242
Beals	\$130,900,000	x	0.00175418342	=	\$229,623
Beddington	\$69,150,000	x	0.00175418342	=	\$121,302
Calais	\$269,800,000	x	0.00175418342	=	\$473,279
Charlotte	\$51,450,000	x	0.00175418342	=	\$90,253
Cherryfield	\$156,150,000	x	0.00175418342	=	\$273,916
Columbia	\$67,600,000	x	0.00175418342	=	\$118,583
Columbia Falls	\$69,550,000	x	0.00175418342	=	\$122,003
Cooper	\$35,600,000	x	0.00175418342	=	\$62,449
Crawford	\$23,300,000	x	0.00175418342	=	\$40,872
Cutler	\$106,900,000	x	0.00175418342	=	\$187,522
Danforth	\$100,400,000	x	0.00175418342	=	\$176,120
Deblois	\$45,700,000	x	0.00175418342	=	\$80,166
Dennysville	\$24,100,000	x	0.00175418342	=	\$42,276
East Machias	\$148,850,000	x	0.00175418342	=	\$261,110
Eastport	\$228,550,000	x	0.00175418342	=	\$400,919
Grand Lake Stream Plantation	\$58,750,000	x	0.00175418342	=	\$103,058
Harrington	\$190,950,000	x	0.00175418342	=	\$334,961
Jonesboro	\$86,650,000	x	0.00175418342	=	\$152,000
Jonesport	\$265,300,000	x	0.00175418342	=	\$465,385
Lubec	\$299,550,000	x	0.00175418342	=	\$525,466
Machias	\$222,200,000	x	0.00175418342	=	\$389,780
Machiasport	\$228,600,000	x	0.00175418342	=	\$401,006
Marshfield	\$55,450,000	x	0.00175418342	=	\$97,269
Meddybemps	\$39,500,000	x	0.00175418342	=	\$69,290
Milbridge	\$305,600,000	x	0.00175418342	=	\$536,078
Northfield	\$69,950,000	x	0.00175418342	=	\$122,705
Pembroke	\$113,800,000	x	0.00175418342	=	\$199,626
Perry	\$149,550,000	x	0.00175418342	=	\$262,338

Princeton	\$79,600,000	x	0.00175418342	=	\$139,633
Robbinston	\$67,000,000	x	0.00175418342	=	\$117,530
Roque Bluffs	\$124,000,000	x	0.00175418342	=	\$217,519
Steuben	\$282,900,000	x	0.00175418342	=	\$496,259
Talmadge	\$8,000,000	x	0.00175418342	=	\$14,033
Topsfield	\$26,050,000	x	0.00175418342	=	\$45,696
Vanceboro	\$11,200,000	x	0.00175418342	=	\$19,647
Waite	\$10,450,000	x	0.00175418342	=	\$18,331
Wesley	\$30,550,000	x	0.00175418342	=	\$53,590
Whiting	\$116,650,000	x	0.00175418342	=	\$204,626
Whitneyville	\$18,050,000	x	0.00175418342	=	\$31,663
Passamaquoddy Nation	\$8,000,000	x	0.00175418342	=	\$14,033
Subtotal--All Municipalities	\$5,135,350,000				\$9,008,345
Unorganized Territory	\$523,050,000	x	0.00175418342	=	\$917,526
Subtotal--Unorganized Territory	\$523,050,000				\$917,526
TOTAL VALUATION/TAX	\$5,658,400,000				\$9,925,871

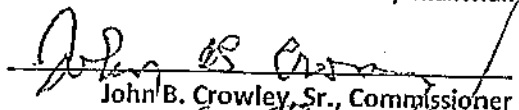
ORDERED:

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 1, 2025.

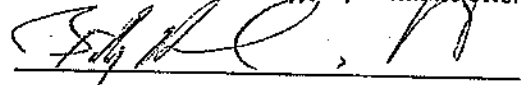
WASHINGTON COUNTY COMMISSIONERS:



David C. Burns, Chairman



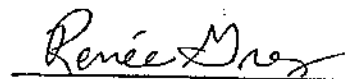
John B. Crowley, Sr., Commissioner



Billy Howard, Commissioner

A true copy.

Attest:



Renée Gray, County Manager

Date:

3/20/2025

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, 2021

Stephen T. Hopkins, CPA, PC

Auditing, Accounting, and Consulting Services

County of Washington, Maine
December 30, 2021
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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, 2021, 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, 2021, 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, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance 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, budgetary comparison information 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 inquires 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 March 20, 2025, 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

Stephen T. Hopkins, CPA, PC

Scarborough, Maine
March 20, 2025

County of Washington, Maine
Management's Discussion and Analysis
December 31, 2021

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, 2021. 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 \$1,878,104. This compares to \$2,157,372 as of the end of the prior fiscal year. This represents a decrease of (\$279,268) or approximately 12.94%. The County's restricted cash balance as of the end of the current fiscal year was \$3,075,740. This compares to \$247,946 as of the end of the prior fiscal year. This represents an increase of \$2,827,794. 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 increase in restricted cash is simply due to the current fiscal year change in fund balance for these surcharge accounts and an increase in the corresponding unearned grant revenues balance. The individual balances making up this restricted cash balance can be seen in note 2 on page 26 of the financial statements.
- The County's total liabilities and deferred inflows of resources exceeded its total assets and deferred outflows of resources by (\$469,967) (net position) as of the end of the current fiscal year. This compares to the prior fiscal year balance of (\$331,142). This represents a decrease of (\$138,825) or approximately 41.92%.
- 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 \$178,657 as of the end of the current fiscal year. This compares to the prior fiscal year balance of \$244,797. This represents a decrease of (\$66,140) or approximately 27.02%. This decrease is due entirely to the current fiscal year change in net position 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 \$2,245 as of the end of the current fiscal year. This compares to the prior fiscal year balance of \$2,295. This represents a decrease of (\$50). This decrease 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 (\$650,869) as of the end of the current fiscal year. This compares to the prior fiscal year balance of (\$578,234). This represents an unfavorable decrease of (\$72,635) or approximately 12.56% and relates in large part to the current fiscal year change in net position.
- The County's total revenues for its governmental activities were \$8,451,665 for the current fiscal year. This compares to \$7,823,541 for the prior fiscal year. This represents an increase of \$628,124 or approximately 8.03%. 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 \$8,590,490 for the current fiscal year. This compares to \$8,415,998 for the prior fiscal year. This represents an increase of \$174,492 or approximately 2.07%. 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, 2021**

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. The fiduciary fund financial statements consist of a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position which are shown on page 16. Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the programs of the County. Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the programs of the County.

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 as governmental activities 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
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The County as a Trustee

Fiduciary fund reporting focuses on net position and changes in net position. Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore cannot be used to support the programs of the County. Fiduciary funds can be classified as pension or other employee benefit trust funds, investment trust funds, private purpose trust funds and custodial funds. The fiduciary activities of the County are classified as custodial funds as they relate 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. 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 1.50 to 1 compared to the end of the prior fiscal year when the current ratio was 6.01 to 1. This represents a decrease of approximately (74.98%). 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 \$1,742,135. This compares to the prior fiscal year balance of a positive \$2,140,719. This represents a decrease of approximately (18.62%).

	Governmental Activities		Percentage of Total	
	2021	2020	2021	2020
Current assets				
Long-term assets	\$ 5,202,369	\$ 2,567,854	97.40%	100.00%
	139,127	-	2.60%	-
	<u>5,341,496</u>	<u>2,567,854</u>	<u>100.00%</u>	<u>100.00%</u>
Deferred outflows of resources - pensions	734,716	363,649	78.17%	65.63%
Deferred outflows of resources - OPEB	205,122	190,478	21.83%	34.37%
Total deferred outflows or resources	<u>939,838</u>	<u>554,127</u>	<u>100.00%</u>	<u>100.00%</u>
Current and other liabilities				
Long-term liabilities	3,460,234	427,135	74.21%	13.24%
Total liabilities	<u>1,202,710</u>	<u>2,799,518</u>	<u>25.79%</u>	<u>86.76%</u>
	<u>4,662,944</u>	<u>3,226,653</u>	<u>100.00%</u>	<u>100.00%</u>
Deferred inflows of resources - pensions	1,910,974	28,840	91.51%	12.73%
Deferred inflows of resources - OPEB	177,383	197,630	8.49%	87.27%
Total deferred inflows of resources	<u>2,088,357</u>	<u>226,470</u>	<u>100.00%</u>	<u>100.00%</u>
Net position:				
Restricted	180,902	247,092	238.49%	274.58%
Unrestricted	-650,869	-578,234	-138.49%	-174.58%
Total net position	<u>\$ -469,967</u>	<u>\$ -331,142</u>	<u>100.00%</u>	<u>100.00%</u>
Restricted net position:				
Expendable:				
Restricted surcharge funds	\$ 178,657	\$ 244,797		
Non-expendable:				
Prepaid items	<u>2,245</u>	<u>2,295</u>		
	<u>\$ 180,902</u>	<u>\$ 247,092</u>		

County of Washington, Maine
Management's Discussion and Analysis
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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	
	2021	2020	2021	2020
Program revenues				
Charges for services	\$ 667,388	\$ 644,690	7.90%	8.24%
Operating grants	1,211,040	755,336	14.33%	9.65%
Capital grants	152,344	55,109	1.80%	0.70%
General revenues				
Tax assessments	6,281,783	6,281,785	74.33%	80.29%
Interest income	33,065	36,808	0.39%	0.47%
Miscellaneous revenues	106,045	49,813	1.25%	0.65%
Total revenues	<u>8,451,665</u>	<u>7,823,541</u>	<u>100.00%</u>	<u>100.00%</u>
Expenses				
Administration	228,425	225,368	2.66%	2.68%
Finance	128,600	128,210	1.50%	1.52%
Buildings	212,104	219,695	2.47%	2.61%
Court costs	87,184	72,155	1.01%	0.86%
District attorney	245,723	257,790	2.86%	3.06%
Registry of deeds	269,340	232,671	3.13%	2.76%
Registry of probate	172,508	168,497	2.01%	2.00%
Employee benefits	1,338,675	1,502,633	15.58%	17.85%
Benefit reserves	81,538	27,049	0.95%	0.32%
Insurances	225,211	229,065	2.62%	2.72%
Third party requests	118,300	68,400	1.38%	0.81%
Emergency management agency	230,123	70,649	2.68%	0.84%
Regional communications center	767,744	752,180	8.94%	8.94%
Sheriffs department	1,880,053	1,847,767	21.89%	21.96%
County jail	2,445,078	2,544,058	28.46%	30.23%
Capital outlay	153,096	55,109	1.78%	0.65%
Debt service interest	6,788	14,702	0.08%	0.19%
Total expenses	<u>8,590,490</u>	<u>8,415,998</u>	<u>100.00%</u>	<u>100.00%</u>
 Change in net position	 -138,825	 -592,457		
 Net position - January 1	 <u>-331,142</u>	 <u>261,315</u>		
 Net position - December 31	 <u>\$ -469,967</u>	 <u>\$ -331,142</u>		
 Expenses financed by general revenues:				
Total expenses	\$ 8,590,490	\$ 8,415,998		
Less program revenues	-2,030,772	-1,455,135		
	<u>\$ 6,559,718</u>	<u>\$ 6,960,863</u>	<u>76.36%</u>	<u>82.71%</u>

County of Washington, Maine
Management's Discussion and Analysis
December 31, 2021

Capital Asset

The capital assets of the County may 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 21.

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 or assets 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 fiscal year. More detailed information on the short-term debt activity for the current fiscal year can be found in note 6 on page 28. The net pension information is provided to the County through the annual Schedules of Employer and Non-Employer Entity Allocations and Pension Amounts by Employer for the PLD Consolidated Plan and the State Employee and Teacher Plan while the life insurance OPEB information is provided to the County through the annual Schedules of Employer and Non-Employer Entity Allocations and Other Post-Employment Benefit (OPEB) Amounts by Employer for the PLD Consolidated Plan and the State Employee and Teacher Plan both for the Maine Public Employees Retirement System while the health insurance OPEB information is provided to the County through the annual GASB Statement No. 75 report from the Maine Municipal Employees Health Trust. More detailed information on the other debt related liabilities of the County can be found in note 5 starting on page 27.

	Governmental Activities		Percentage of total	
	2021	2020	2021	2020
Other debt related liabilities:				
Accrued compensated balances	\$ 462,045	\$ 453,335	43.44%	16.19%
Net pension liability	-	1,684,158	-	61.16%
Net pension asset	-139,127	-	-13.08%	-
Net OPEB liability - Life insurance	31,080	42,883	2.92%	1.53%
Total OPEB liability - Health insurance	709,585	619,142	66.72%	21.12%
Total debt	<u>\$ 1,063,583</u>	<u>\$ 2,799,518</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 fiscal 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 in the required supplementary information budget to actual statement for the general fund on pages 42 through 45.

- The total assets of the County's governmental funds exceeded the total liabilities by \$4,639,218 which represents the fund balance of these funds as of the end of the current fiscal year. This compares to the prior fiscal year balance of \$2,143,868, an increase of \$2,495,350 or approximately 116.39%. This increase is due to the negative results of the general fund of (\$332,444), the positive results of the ARPA grant major fund of \$2,895,157 and the negative results of the non-major governmental funds of (\$67,363). These increases and decreases can be seen by reviewing Statement D on page 14 and the corresponding combining schedule as shown in the table of contents.

County of Washington, Maine
Management's Discussion and Analysis
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Financial Highlights - Fund Financial Statements (continued)

- The total revenues of the County's governmental funds were \$11,345,599 for the current fiscal year. This compares to the prior fiscal year balance of \$7,823,595. This represents an increase of \$3,522,004 or approximately 45.02%. This is due to a number of increases and decreases in revenue categories though the majority of the increase is related to the current fiscal year ARPA grant funds received in the amount of \$3,047,501 as this is the first payment received by the County in relation to these grant funds. In addition, general fund intergovernmental revenues increased by \$92,796 relating in large part to State Bureau of Correction funds which increased by \$58,095.
- The total expenditures of the County's governmental funds were \$8,850,249 for the current fiscal year. This compares to the prior fiscal year balance of \$8,319,630. This represents an increase of \$530,619 or approximately 6.38%. This is due to a number of increases and decreases in general fund departmental expenditures such as court costs which increase by \$18,714, employee benefits which increased by \$31,258, benefit reserves which increased by \$54,489 and the sheriff's department which decreased by (\$86,256). Within the non-major special revenue funds, emergency management agency grant related expenditures increased by \$146,995 while sheriff's department grant related expenditures increased by \$160,991.
- The total assets of the County's general fund exceeded the total liabilities by \$1,563,478 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 \$1,895,922, an unfavorable decrease of (\$332,444) or approximately 17.53%.
- The fund balance of the general fund includes nonspendable amounts related to prepaid expenditures, committed amounts related to budget amounts approved to be used during the upcoming fiscal year prior to the end of the current fiscal year and unassigned general fund balance representing the residual of these three amounts. The nonspendable general fund balance was \$2,245 as of the end of the current fiscal year which compares to the prior fiscal year balance of \$2,295, a decrease of approximately (2.18%). The committed general fund balance was \$1,545,016 as of the end of the current fiscal year which compares to the prior fiscal year balance of \$1,126,065, an increase of approximately 37.20%. The unassigned general fund balance was \$16,217 as of the end of the current fiscal year which compares to the prior fiscal year balance of \$767,562, a decrease of approximately (97.89%).
- The net change in fund balance (excess or deficiency of revenues over-under expenditures) for the County's general fund was a negative (\$332,444) for the current fiscal year in comparison to a negative (\$470,704) for the prior fiscal year. This represents a favorable increase of \$138,260 or approximately 29.37% which relates in part to the following selected current fiscal year actual and budgetary highlights.
- The total revenues of the County's general fund were \$7,787,801 for the current fiscal year in comparison to \$7,623,711 in the prior fiscal year. This represents an increase of \$164,090 or approximately 2.15%. The actual revenues received in the County's general fund were \$440,498 higher than the budgeted revenues for the current fiscal year which is a favorable variance. This compares to general fund revenues which were \$108,129 higher than the budgeted revenues in the prior fiscal year which was also a favorable variance. This "over collection" of budgeted revenues relates to a number of budgeted revenue categories. State court cost reimbursements were \$121,571 over the budgeted amount, MDEA cost reimbursements were \$45,908 over the budgeted amount, State Bureau of Corrections funds were \$91,947 over the budgeted amount and registry of deeds charges for services revenues were \$117,596 over the budgeted amount.
- The total expenditures of the County's general fund were \$8,120,245 for the current fiscal year in comparison to \$8,094,415 in the prior fiscal year. This represents an increase of \$25,830 or approximately .32%. The actual program expenditures in the County's general fund were \$1,766,886 lower than the budgeted expenditures for the current fiscal year which is a favorable variance. This compares to general fund expenditures which were \$1,306,086 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 \$8,442,115 plus the approved budget carryover amounts from the prior fiscal year in the amount of \$1,445,016 for total budgeted expenditures of \$9,887,131. Administration was underspent by \$95,751 including contracted services of \$61,722, buildings was underspent by \$621,403 including capital reserve accounts of \$484,934, court costs were over expended by (\$90,573) which is due to the fact that no amount is budgeted for this department, the district attorneys office was underspent by \$140,340 including capital reserve accounts of \$27,105, employee benefits was underspent by \$968,157 including health insurance of \$699,875, insurances were underspent by \$209,210 including workers comp of \$140,043, the budgeted contingency amount was underspent by \$233,458 as no amounts were used during the current fiscal year, the regional communications center was underspent by \$37,585 including capital reserve accounts of \$63,945, the sheriffs department was underspent by \$67,711 including capital reserve accounts of \$114,273 and the county jail was over expended by (\$659,811) including benefits of (\$795,938) for which an amount was not budgeted for the current fiscal year.

County of Washington, Maine
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Financial Highlights - Fund Financial Statements (continued)

- The current fiscal year budget was approved by the County Commissioners on November 12, 2020 and included using \$1,026,065 of unassigned general fund balance towards the budgeted expenditures and \$100,000 of unassigned general fund balance towards the budgeted contingency amount. In addition, on August 12, 2021 the County Commissioners approved \$1,445,016 of prior fiscal year calculated unexpended balances which had flowed down to unassigned general fund balance to be carried forward to the current fiscal year which is in effect the same as approving the use of unassigned general fund balance. In total, the County Commissioners approved the use of \$2,571,081 of the unassigned general fund balance during the current fiscal year. The prior fiscal year ending general fund balance was \$1,895,922 so as a result the County budgeted to use all of its prior fiscal year ending general fund balance as well as an additional amount of (\$675,159) which could have resulted in an ending general fund deficit in this amount. Budgeting to use any portion of fund balance is in effect 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 is currently trying to move towards maintaining a sufficient general unassigned fund balance to sustain the governmental activities and operations for an estimated two month period of time which would represent approximately 17% of the current fiscal year general fund expenditures. However, during the current fiscal year the unassigned general fund balance decreased from the prior fiscal year balance of \$767,562 which represented approximately 9.48% of the prior fiscal year general fund expenditures to the current fiscal year balance of \$16,217 which represents approximately .20% of the current fiscal year general fund expenditures. This represents an unfavorable decrease of approximately 84.86%. 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.

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, 2021

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 1,878,104
Restricted cash and cash equivalents	3,075,740
Receivables, net:	
Intergovernmental	214,718
Other	21,221
Prepaid expenditures	2,245
Due from fiduciary funds	10,341
Net pension asset	139,127
Total assets	<u>5,341,496</u>
 Deferred outflows of resources	
Related to Pensions	734,716
Related to OPEB - Life insurance	14,534
Related to OPEB - Health insurance	190,588
Total deferred outflows of resources	<u>939,838</u>
 Liabilities	
Accounts payable	354,129
Accrued payroll	165,136
Other liabilities	23,896
Unearned revenue	2,917,073
Noncurrent liabilities	
Portion due within one year	-
Portion due after one year	462,045
Net pension liability	-
Net OPEB liability - Life insurance	31,080
Total OPEB liability - Health insurance	709,585
Total liabilities	<u>4,662,944</u>
 Deferred inflows of resources	
Related to pensions	1,910,975
Related to OPEB - Life insurance	36,331
Related to OPEB - Health insurance	141,051
Total deferred inflows of resources	<u>2,088,357</u>
 Net position	
Restricted	
Expendable	178,657
Non-expendable	2,245
Unrestricted	-650,869
Total net position	<u>\$ -469,967</u>

See the accompanying notes to the financial statements.

County of Washington, Maine
Statement of Activities
For the year ended December 31, 2021

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	\$ -228,425	\$ 29,600	\$ 1,000	\$ -	\$ -197,825
Finance	-128,600	-	-	-	-128,600
Buildings	-212,104	-	84,057	-	-128,047
Court costs	-87,184	-	87,184	-	-
District attorney	-245,723	-	26,331	-	-219,392
Registry of deeds	-269,340	470,823	-	-	201,483
Registry of probate	-172,508	82,028	-	-	-90,480
Employee benefits	-1,338,675	-	-	-	-1,338,675
Benefit reserves	-81,538	-	-	-	-81,538
Insurances	-225,211	-	-	-	-225,211
Third party requests	-118,300	-	53,900	-	-64,400
Contingency	-	-	-	-	-
Public safety					
Emergency management agency	-230,123	-	202,501	-	-27,622
Regional communications center	-767,744	-	-	-	-767,744
Sheriffs department	-1,880,053	84,937	400,243	-	-1,394,873
County jail	-2,445,078	-	355,824	-	-2,089,254
Capital outlay	-153,096	-	-	152,344	-752
Debt service					
Tan Interest expense	-6,788	-	-	-	-6,788
	<u>\$ -8,590,490</u>	<u>\$ 667,388</u>	<u>\$ 1,211,040</u>	<u>\$ 152,344</u>	<u>-6,559,718</u>
General revenues:					
Tax assessments					6,281,783
Interest income					33,065
Miscellaneous revenues					106,045
Total general revenues					<u>6,420,893</u>
Change in net position					-138,825
Net position - January 1					<u>-331,142</u>
Net Position - December 31					<u>\$ -469,967</u>

See the accompanying notes to the financial statements.

County of Washington, Maine
Balance Sheet - Governmental Funds
December 31, 2021

	General fund	ARPA grant funds	Non-major governmental funds	Total governmental funds
Assets				
Cash and cash equivalents	\$ 1,696,253	\$ 3,047,539	\$ 210,052	\$ 4,953,844
Receivables (net of allowance)				
Intergovernmental	86,252	-	128,466	214,718
Other	20,507	714	-	21,221
Prepaid items	2,245	-	-	2,245
Due from fiduciary funds	10,341	-	-	10,341
Due from other funds	247,092	-	46,870	293,962
Total assets	<u>\$ 2,062,690</u>	<u>\$ 3,048,253</u>	<u>\$ 385,388</u>	<u>\$ 5,496,331</u>
Liabilities				
Accounts payable	\$ 243,320	\$ -	\$ 110,809	\$ 354,129
Accrued payroll	165,136	-	-	165,136
Other liabilities	23,896	-	-	23,896
Unearned revenue	19,990	-	-	19,990
Due to other funds	46,870	153,096	93,996	293,962
Total liabilities	<u>499,212</u>	<u>153,096</u>	<u>204,805</u>	<u>857,113</u>
Fund Balances				
Nonspendable	2,245	-	-	2,245
Restricted	-	2,895,157	180,583	3,075,740
Committed	1,545,016	-	-	1,545,016
Assigned	-	-	-	-
Unassigned	16,217	-	-	16,217
Total fund balances	<u>1,563,478</u>	<u>2,895,157</u>	<u>180,583</u>	<u>4,639,218</u>
Total liabilities and fund balances	<u>\$ 2,062,690</u>	<u>\$ 3,048,253</u>	<u>\$ 385,388</u>	<u>\$ 5,496,331</u>

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, 2021

Fund balances of governmental funds as shown on Statement C			\$ 4,639,218
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:			-2,897,083
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	734,716		
Deferred outflows of resources related to OPEB - Life insurance	14,534		
Deferred outflows of resources related to OPEB - Health insurance	190,588		
Deferred inflows of resources related to pensions	-1,910,975		
Deferred inflows of resources related to OPEB - Life insurance	36,331		
Deferred inflows of resources related to OPEB - Health insurance	-141,051		-1,148,519
3 Long-term liabilities and in some cases assets, are not due and payable and or receivable 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 either be subtracted out or added in:			
Accrued compensated absences	-462,045		
Net pension liability	-		
Net pension asset	139,127		
Net OPEB liability - Life insurance	-31,080		
Total OPEB liability - Health insurance	-709,585		-1,063,583
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	293,962		
Inter fund payables	-293,962		-
Net position of governmental activities as shown on Statement A			\$ -469,967

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, 2021

	General fund	ARPA grant funds	Non-major governmental funds	Total governmental funds
Revenues				
Tax assessments	\$ 6,281,783	\$ -	\$ -	\$ 6,281,783
Intergovernmental	730,199	3,047,501	479,618	4,257,318
Charges for services	640,491	-	26,897	667,388
Interest income	29,283	752	3,030	33,065
Miscellaneous revenues	106,045	-	-	106,045
Total revenues	7,787,801	3,048,253	509,545	11,345,599
Expenditures				
Current:				
General government				
Administration	221,376	-	1,000	222,376
Finance	126,410	-	-	126,410
Buildings	213,174	-	-	213,174
Court costs	90,573	-	-	90,573
District attorney	245,282	-	-	245,282
Registry of deeds	183,346	-	96,035	279,381
Registry of probate	173,182	-	-	173,182
Employee benefits	1,479,819	-	-	1,479,819
Benefit reserves	81,538	-	-	81,538
Insurances	225,211	-	-	225,211
Third party requests	64,400	-	53,900	118,300
Contingency	-	-	-	-
Public safety				
Emergency management agency	73,951	-	154,547	228,498
Regional communications center	765,138	-	-	765,138
Sheriffs department	1,622,786	-	271,426	1,894,212
County jail	2,547,271	-	-	2,547,271
Capital outlay	-	153,096	-	153,096
Debt service				
Tan Interest expense	6,788	-	-	6,788
Total expenditures	8,120,245	153,096	576,908	8,850,249
Excess (deficiency) of revenues over (under) expenditures	-332,444	2,895,157	-67,363	2,495,350
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-332,444	2,895,157	-67,363	2,495,350
Fund balances - January 1	1,895,922	-	247,946	2,143,868
Fund balances - December 31	\$ 1,563,478	\$ 2,895,157	\$ 180,583	\$ 4,639,218

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, 2021

Net changes in governmental fund balances as shown on Statement D		\$ 2,495,350
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	3,149	
Current year revenue amounts to be recorded as unearned	<u>-2,897,083</u>	-2,893,934
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	365,217	
Amortization of and changes in deferred inflows for pensions	-1,882,134	
Amortization of and changes in deferred outflows for OPEB	12,406	
Amortization of and changes in deferred inflows for OPEB	<u>20,247</u>	-1,484,264
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	-147,942	
Current fiscal year employer pension contributions	153,792	
Prior fiscal year employer OPEB contributions - Life insurance	-572	
Current fiscal year employer OPEB contributions - Life insurance	557	
Prior fiscal year employer OPEB contributions - Health insurance	-5,435	
Current fiscal year employer OPEB contributions - Health insurance	<u>7,688</u>	8,088
4 Payments on and changes in long-term liabilities and in some cases assets 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	-8,710	
Net pension liability decrease	1,684,158	
Net pension asset increase	139,127	
Net OPEB liability decrease - Life insurance	11,803	
Total OPEB liability increase - Health insurance	<u>-90,443</u>	1,735,935
Change in net position of governmental activities as shown on Statement B		<u>\$ -138,825</u>

See the accompanying notes to the financial statements.

County of Washington, Maine
Statement of Fiduciary Net Position and Statement of Changes
in Fiduciary Net Position - Fiduciary Funds
As of and for the year ended December 31, 2021

	Custodial funds
Assets	
Cash and cash equivalents	\$ 2,413,022
Accounts receivable	-
Prepaid items	-
Due from other funds	-
Total assets	<u>2,413,022</u>
Liabilities	
Accounts payable	-
Accrued payroll	-
Other liabilities	-
Unearned revenue	-
Due to other governments	2,368,449
Due to other funds	10,341
Total liabilities	<u>2,378,790</u>
Net position	
Restricted	
Expendable	34,232
Non-expendable	-
Unrestricted	-
Total net position	<u>34,232</u>
Total liabilities and net position	<u>\$ 2,413,022</u>
Additions	
Collections of restitution funds	\$ 54,264
Collections of inmate funds	43,105
Interest income	270
Miscellaneous	740
Total additions	<u>98,379</u>
Deductions	
Payments of restitution funds	56,447
Return of inmate funds	8,848
Commissary payments	27,280
Miscellaneous	3,450
Total deductions	<u>96,025</u>
Change in net position	2,354
Net position - January 1	<u>31,878</u>
Net position - December 31	<u>\$ 34,232</u>

See the accompanying notes to the financial statements.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2021

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 this criteria, the County has determined that it has no component units at this time.

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 custodial 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. Amounts due between the governmental and fiduciary activities of the County would be shown as an internal balance on the statement of net position.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2021

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. 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 and a statement of fiduciary net position and a statement of changes in 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 records 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.
- 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.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2021

- b. Special revenue funds (continued) - The specific restricted or committed revenues may be initially received in another fund and subsequently distributed to a special revenue fund. Those amounts should not be recognized as revenue in the fund initially receiving them but rather 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 does not currently 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 does not currently have any permanent funds.

Fiduciary fund reporting focuses on net position and changes in net position. Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and cannot be used to support the programs of the County. Fiduciary funds can be classified as pension or other employee benefit trust funds, investment trust funds, private purpose trust funds and custodial funds.

- e. Custodial funds - Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

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.

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 25. 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.

Budgetary comparison information is required supplementary information which is presented for the general fund and each major special revenue or capital project fund that has a legally adopted annual budget. The County includes this required supplementary information for the general fund as shown in the table of contents. This budgetary comparison information shows the original budget as voted on and appropriated, 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. The statement of fiduciary net position shows information in regard to the assets and liabilities of the fiduciary funds of the County which consist of custodial 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.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2021

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 cash on hand as well as amounts in demand deposit accounts and short-term investments with original maturities of three months or less from the date of acquisition. 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 \$214,718 and other receivable amounts of \$21,221. The intergovernmental receivables within the general fund totaled \$86,252 and are made up of drug enforcement agency reimbursement payments due from the State of Maine in the amount of \$19,912, court cost reimbursements due from the State of Maine in the amount of \$31,403, victim advocacy grant payments due from the State of Maine in the amount of \$4,859, emergency management performance grant payments due from the State of Maine in the amount of \$22,736 and sheriffs department patrol payments due from participating municipalities in the amount of \$7,342. The intergovernmental receivables within the non-major special revenue funds totaled \$128,466 and are made up of Federal Emergency Management Agency homeland security grant payments due from the State of Maine in the amount of \$24,234, Federal Emergency Management Agency operation stone garden grant payments due from the State of Maine in the amount of \$94,311 and Maine Emergency Management Agency operating and training grant payments due from the State of Maine in the amount of \$9,921. The other receivable amounts within the general fund totaled \$20,507 and are made up of insurance claim amounts of \$20,141 and miscellaneous amounts due from employees relating to insurances paid during employee leaves in the amount of \$366. The other receivable amounts within the ARPA grant funds totaled \$714 and is made up of bank account interest earned but not yet received. 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, 2021

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 \$10,341 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 may 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 generally 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 is 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.

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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 \$2,917,073. This balance is made up of \$2,897,083 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 \$939,838. 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 \$153,792 and the differences between expected and actual experience of \$89,999, changes of assumptions of \$467,178 and changes in the proportionate share of \$23,747. 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 \$557 and the differences between expected and actual experience of \$3,512, changes of assumptions of \$5,243 and changes in the proportionate share of \$5,222. 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 \$7,688 and the differences between expected and actual experience of \$735 and changes of assumptions of \$182,165.

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 \$2,088,357. In relation to the pension plan, this balance is made up of the differences between expected and actual experience of \$9,456, the net difference between projected and actual earnings of \$1,896,357 and changes in the proportionate share of \$5,162. In relation to the OPEB life insurance plan, this balance is made up of the net difference between projected and actual earnings of \$9,539, changes of assumptions of \$20,958 and changes in the proportionate share of \$5,834. In relation to the OPEB health insurance plan, this balance is made up the differences between expected and actual experience of \$102,589 and changes of assumptions of \$38,462.

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 \$23,896 is made up of payroll withholding amounts which have either been withheld or accrued not yet physically paid in the amount of \$14,086 and sheriff's department forfeited asset funds not yet disbursed in the amount of \$9,810.

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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

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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 12, 2020.

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. 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 individual governmental fund has been classified as major. A brief description of the fund and the activities reported within the fund is as follows.

- d. ARPA grant funds - This fund is used to account for the financial resources received by the County under the American Rescue Plan Act of 2021 (ARPA). The acceptable use of these funds as outlined in the Final Rule of the U.S. Department of the Treasury include replacing lost public sector revenue, addressing public health and economic impacts, premium pay and water, sewer & broadband infrastructure. These grant funds must be obligated by December 31, 2024 and expended by December 31, 2026.

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.

- e. 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.
- f. 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.

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S. 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.

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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	ARPA grant funds	Non-major governmental funds	Total governmental funds
Fund balances:				
Nonspendable:				
Prepaid items	\$ 2,245	\$ -	\$ -	\$ 2,245
Restricted:				
Deeds surcharge account	-	-	131,787	131,787
Probate surcharge account	-	-	46,870	46,870
County grants and related funds	-	2,895,157	1,926	2,897,083
	-	2,895,157	180,583	3,075,740
Committed:				
Unassigned fund balance approved to be applied against the upcoming budget	1,545,016	-	-	1,545,016
Unassigned:				
Residual general fund balance	16,217	-	-	16,217
Total fund balances	\$ 1,563,478	\$ 2,895,157	\$ 180,583	\$ 4,639,218

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, 2021. 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	\$ 131,787
Restricted probate surcharge account	46,870
Unearned state, federal, and other grant program balances	2,897,083
	<u>\$ 3,075,740</u>

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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 \$7,366,866 which is shown in the financial statements on Statement C in the amount of \$4,953,844 and Statement E in the amount of \$2,413,022 for the fiduciary custodial funds of the County. The corresponding bank balances of accounts at various financial institutions totaled \$7,457,687 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, \$1,424,661 was covered by FDIC, \$2,033,026 representing balances that were not insured or collateralized with the remaining \$4,000,000 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. 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 interfund balances is to keep track of each fund's position in this cash pool. These balances are not expected to be repaid due to the fact that they simply represent funds collected or spent by one fund on behalf of another fund. The following information represents interfund receivables and payables by individual major fund and non-major funds in the aggregate. Only the balances for major funds are being shown below. The following fund financial statement inter fund balances are eliminated in the government-wide financial statements.

	Receivable due from	Payable due to
General fund:		
ARPA grant funds	\$ 153,096	\$ -
Non-major special revenue funds	93,996	46,870
	247,092	46,870
Fiduciary funds	10,341	-
	<u>\$ 257,433</u>	<u>\$ 46,870</u>
ARPA grant funds:		
General fund	<u>\$ -</u>	<u>\$ 153,096</u>

Note 5 - Long-Term Debt and Other Liabilities

Within the government-wide financial statements, long-term debt, other liabilities and assets 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 01/01/21	Additions	Reductions	Balance 12/31/21	Amount due within one year
Governmental activities:					
Other liabilities					
Accrued compensated absences	\$ 453,335	\$ 8,710	\$ -	\$ 462,045	\$ -
Net pension (asset) liability	1,684,158	-	-1,823,285	-139,127	-
Net OPEB liability - Life insurance	42,883	-	-11,803	31,080	-
Total OPEB liability - Health insurance	619,142	90,443	-	709,585	-
Total long-term liabilities	<u>\$ 2,799,518</u>	<u>\$ 99,153</u>	<u>\$ -1,835,088</u>	<u>\$ 1,063,583</u>	<u>\$ -</u>

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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, 2021, the balance of these accumulated vacation and sick time benefits was \$462,045. 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, 2021, the balance of these accumulated benefits totaled approximately \$22,501. 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, 2021, the balance of these accumulated benefits totaled approximately \$25,986.

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 17, 2021 with a due date of December 31, 2021 at an interest rate of .80%. The tax anticipation note agreement was retired on November 5, 2021. Related interest during the year was \$8,788. Of the related interest, \$6,788 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 12, 2020. 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 August 12, 2021. The following total budgeted department amounts were exceeded by actual expenditures.

Account	Original budget	Budget revisions	Final budget	Actual expenditures	Variance
Court costs	\$ -	\$ -	\$ -	\$ -90,573	\$ -90,573
County jail	1,730,964	156,496	1,887,460	-2,547,271	-659,811

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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 multiple-employer cost-sharing pension plan, administered by the Maine Public Employees Retirement System (MPERS). Eligible employers (districts) are defined in Maine statute. As of June 30, 2021 there were 305 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.maineprs.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 .93%.

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	Employer contribution rates	Employee contribution rates	Employee contribution rates
	01/21 - 06/21	07/21 - 12/21	01/21 - 06/21	07/21 - 12/21
Regular plans:				
AC - Age 60 plan	10.10%	10.30%	8.10%	7.80%
AC - Age 65 plan	10.10%	10.30%	7.35%	7.05%
Special plans:				
2C	10.80%	11.30%	8.00%	8.40%

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - At December 31, 2021 the County reported an (asset) liability of (\$139,127) for its proportionate share of the net pension (asset) liability. The net pension (asset) liability was measured as of June 30, 2021, and the total pension (asset) liability used to calculate the net pension (asset) liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension (asset) 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, 2021, the County's proportion was 0.432930%. This represents an increase of 0.009043% from its proportion measured as of June 30, 2020.

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For the year ended June 30, 2021, the County's actuarial determined total pension (credit) expense excluding that attributable to employer paid member contributions was (\$7,220). At December 31, 2021, 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	\$ 89,999	\$ -9,456
Net difference between expected and actual investment earnings	-	-1,896,357
Changes of assumptions	467,178	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	23,747	-5,162
	580,924	-1,910,975
Contributions subsequent to the measurement date	153,792	-
Total	<u>\$ 734,716</u>	<u>\$ -1,910,975</u>

The \$153,792 of deferred outflows of resources resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension (asset) liability in the plan year ending June 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in the actuarial determined pension (credit) or pension expense as follows:

Plan year ended June 30:

2022	\$ -202,917
2023	-168,495
2024	-431,678
2025	-526,961
2026	-
	<u>\$ -1,330,051</u>

Actuarial Methods - The total pension (asset) liability in the June 30, 2021 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.

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Actuarial Assumptions - Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2021 are as follows:

Investment rate of return, compounded annually	6.50%
Inflation	2.75%
Annual salary increases, including inflation	2.75% to 11.48%
Cost of living benefit increases, per annum	1.91%

Mortality rates - Based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

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, 2021 are summarized in the following table:

Asset class	Long-term expected real rate of return
Public equities	6.0%
U.S. Government	2.3%
Private equity	7.6%
Real assets:	
Real estate	5.2%
Infrastructure	5.3%
Natural resources	5.0%
Traditional credit	3.0%
Alternative credit	7.2%
Diversifiers	5.9%
Total	

Discount Rate - The discount rate used to measure the collective total pension (asset) liability was 6.50% for 2021. 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 (asset) 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 (asset) liability calculated using the discount rate of 6.50%, as well as what the County's proportionate share of the net pension (asset) liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1 percentage-point higher (7.50%) than the current rate:

	1% Decrease (5.50%)	Current discount rate (6.50%)	1% Increase (7.50%)
County's proportionate share of the net pension liability	\$ -1,979,862	\$ -139,127	\$ 1,891,810

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Changes in Net Pension Liability - Each employer's share of the collective net pension (asset) liability is equal to the collective net pension (asset) liability multiplied by the employer's proportionate share as of June 30, 2021 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension (asset) liability are recognized in pension expense for the year ended June 30, 2021 with the following exceptions.

Differences between expected and actual experience - The difference between expected and actual experience with regard to economic or demographic factors is 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 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 2021 and 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, 2021 valuation were based on the results of an actuarial experience study for the period of June 30, 2016 through June 30, 2020. 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. 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 2021 Annual Comprehensive Financial Report available online at www.maineprs.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, 2021 there were 137 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.

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OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB - At December 31, 2021 the County reported a liability of \$31,080 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2021, 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, 2021, the County's proportion was 0.301043%. This represents a decrease of 0.024020% from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the County's actuarial determined total employer benefits (credit) expense excluding that attributable to employer paid member contributions was (\$3,577). At December 31, 2021, 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	\$ 3,512	\$ -
Net difference between expected and actual investment earnings	-	-9,539
Changes of assumptions	5,243	-20,958
Changes in proportion and differences between employer contributions and proportionate share of contributions	5,222	-5,834
Contributions subsequent to the measurement date	13,977	-36,331
Total	557	-
	<u>\$ 14,534</u>	<u>\$ -36,331</u>

The \$557 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 June 30, 2022. 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 June 30:

2022	
2023	\$ -7,057
2024	-4,073
2025	-4,854
2026	-5,783
Thereafter	-294
	-293
	<u>\$ -22,354</u>

Actuarial Methods - The collective total OPEB liability for the Plan was determined by an actuarial valuation as of June 30, 2021, 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, 2021, there were 9 years remaining in the amortization schedule for the PLD Consolidated Plan.

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Actuarial Assumptions - The actuarial assumptions used in the June 30, 2021 actuarial valuation were based on the results of an actuarial experience study conducted for the period of June 30, 2016 to June 30, 2020. Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2021 are as follows:

Investment rate of return, compounded annually	6.50%
Inflation	2.75%
Annual salary increases, including inflation	2.75% to 11.48%
Participation rate for future retirees	100% of those currently enrolled
Form of benefit payment	Lump sum

Mortality rates - Based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model.

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, 2021 are summarized in the following table:

<u>Asset class</u>	<u>Long-term expected real rate of return</u>
Public equity	6.0%
Real estate	5.2%
Traditional credit	3.0%
U.S. Government securities	2.3%

Discount Rate - The discount rate used to measure the collective total OPEB liability was 6.50% for 2021 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 6.50%, 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 (5.50%) or 1 percentage-point higher (7.50%) than the current rate:

	<u>1% Decrease (5.50%)</u>	<u>Current discount rate (6.50%)</u>	<u>1% Increase (7.50%)</u>
County's proportionate share of the net pension liability	<u>\$ 46,136</u>	<u>\$ 31,080</u>	<u>\$ 19,001</u>

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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, 2021 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, 2021 with the following exceptions.

Differences between expected and actual experience - The difference 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. 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. 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, 2021, the discount rate used for the PLD Consolidated Plan was reduced from 6.75% to 6.50%.

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. 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, 2021.

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 services 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 2021 Comprehensive Annual Financial Report available online at www.maineopers.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.

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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, 2021 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, 2021
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	2.12% per annum for year end 2021 reporting 2.74% per annum for year end 2020 reporting
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	1.25%
Extra trend due to taste/technology	1.10%
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, 2021, 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.

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Total OPEB Liability and Changes in the Total OPEB Liability - The County's total OPEB liability was \$709,585 as of December 31, 2021 and was measured as of January 1, 2021, and was determined by an actuarial valuation as of January 1, 2020. The changes in the total OPEB liability of the Plan are made up of the following items as of December 31, 2021:

	Total OPEB liability
Balance as of December 31, 2020	\$ 619,142
Changes for the year:	
Service cost	40,251
Interest	17,917
Differences between expected and actual experience	-
Changes of benefit terms	-
Changes of assumptions	43,304
Benefit payments	-11,029
Net changes	90,443
Balance as of December 31, 2021	\$ 709,585

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, 2020 is based upon an earlier measurement date, as of December 26, 2019, and is 2.74% per annum. The discount rate used as of June 30, 2021 is based upon an earlier measurement date, as of December 31, 2020, and is 2.12% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

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 (1.12%) or 1 percentage point higher (3.12%) than the current discount rate:

	1% Decrease (1.12%)	Current discount rate (2.12%)	1% Increase (3.12%)
Total OPEB liability	\$ 830,087	\$ 709,585	\$ 612,357

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	\$ 600,959	\$ 709,585	\$ 849,965

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OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB - For the year ended June 30, 2021, the County's actuarial determined OPEB expense was \$64,213. At December 31, 2021, 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	\$ 735	\$ -102,590
Net difference between expected and actual investment earnings	-	-
Changes of assumptions	182,165	-38,461
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	-
	182,900	-141,051
Contributions subsequent to the measurement date	7,688	-
Total	<u>\$ 190,588</u>	<u>\$ -141,051</u>

The \$7,688 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, 2022. 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:

2022	\$ 6,045
2023	6,045
2024	6,045
2025	6,048
2026	-843
Thereafter	18,509
	<u>\$ 41,849</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, 2021, 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, 2021. 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.

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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 2021 - 2022 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 entered into a heating fuel purchase agreement with an effective date of October 1, 2021 and an end date of September 3, 2022. The agreement calls for the purchase of 23,000 gallons of heating fuel at a rate of \$2.4261 per gallon for a total contract value of \$55,800.

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, 2021 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, 2021. 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 - Adopted

During the current fiscal year the County adopted 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 adoption of GASB Statement No. 84 did not have any material impact on the County's financial statements.

During the current fiscal year the County adopted 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 adoption of GASB Statement No. 89 did not have any material impact on the County's financial statements.

During the current fiscal year the County adopted 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 adoption of GASB Statement No. 90 did not have any material impact on the County's financial statements.

County of Washington, Maine
Notes to the Financial Statements
December 31, 2021

Note 14 - Recently Issued Accounting Standards - Not yet Effective

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.

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 accounting and financial reporting guidance for subscription-based information technology arrangements (SBITAs). It is based on the standards established in Statement 87, *Leases*. It defines a SBITA as a contract that conveys control of the right to use a SBITA vendor's IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction; it requires governments with SBITAs to recognize a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability (with an exception for short-term SBITAs – those with a maximum possible term of 12 months); and it provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022 which is the County's fiscal year beginning January 1, 2023. 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, 2021

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 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 March 20, 2025, 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 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 was retired on December 27, 2024. Related interest during the year was \$129,411. The County entered into a tax anticipation note agreement on February 21, 2025 in the amount of \$5,679,800 with a due date of December 31, 2025 at an interest rate of 5.02%. This tax anticipation note agreement has not yet been retired.

The current 2021 fiscal year ending general fund balance is \$1,563,478 as shown in Statement C on page 12 of the financial statements. As part of the 2022 fiscal year budget the County approved the use of \$1,545,016 of its general fund balance to reduce the amount to be raised through taxes. As part of the 2023 fiscal year budget the County approved the use of \$1,626,361 of its general fund balance to reduce the amount to be raised through taxes. As part of the 2024 fiscal year budget the County approved the use of \$1,613,460 general fund balance to reduce the amount to be raised through taxes. As part of the 2025 fiscal year budget the County did not approve the use of any of its general fund balance to reduce the amount to be raised through taxes. Budgeting to use any portion of fund balance is in effect the same as budgeting for a loss due to the fact that prior year accumulated balances cannot be shown as current year revenues. Though the audited actual results of any of these subsequent fiscal years is not currently known, the amount of the County general fund balance approved to be used during the 2022 through 2025 fiscal years of \$4,784,837 does exceed the current audited 2021 fiscal year general fund balance of \$1,563,478 by an amount of (\$3,221,359).

During May of 2023, the County was named in a filing with the Maine Human Rights Commission. This case was settled in February of 2025 with the County portion of the settlement being \$30,142.

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, 2021

	Original budget	Budget revisions	Final budget	Actual	Variance
Revenues					
Tax assessments	\$ 6,281,784	\$ -	\$ 6,281,784	\$ 6,281,783	\$ -1
Intergovernmental					
State court cost reimbursements	49,670	-	49,670	171,241	121,571
Victim witness advocacy grant	55,000	-	55,000	26,330	-28,670
Emergency manage performance grant	42,000	-	42,000	47,986	5,986
MDEA cost reimbursements	82,909	-	82,909	128,817	45,908
State Bureau of Corrections funds	263,878	-	263,878	355,825	91,947
	<u>493,457</u>	<u>-</u>	<u>493,457</u>	<u>730,199</u>	<u>236,742</u>
Charges for services					
Registry of deeds	329,500	-	329,500	447,096	117,596
Registry of probate	53,500	-	53,500	78,858	25,358
Sheriff process, details and patrols	55,000	-	55,000	84,937	29,937
Other	29,600	-	29,600	29,600	-
	<u>467,600</u>	<u>-</u>	<u>467,600</u>	<u>640,491</u>	<u>172,891</u>
Interest income	15,300	-	15,300	29,283	13,983
Miscellaneous revenues	89,162	-	89,162	106,045	16,883
Total revenues	<u>7,347,303</u>	<u>-</u>	<u>7,347,303</u>	<u>7,787,801</u>	<u>440,498</u>
Expenditures					
General government:					
Administration					
Wages	144,494	-	144,494	144,313	181
Travel	7,750	6,060	13,810	2,251	11,559
Office costs	16,950	3,621	20,571	18,441	2,130
Contract services	45,000	27,193	72,193	10,471	61,722
Utilities and fuel	9,701	-	9,701	9,960	-259
Repairs and maintenance	1,250	1,372	2,622	801	1,821
Upgrades and maintenance	1,500	1,400	2,900	1,826	1,074
Miscellaneous	1,150	1,176	2,326	1,232	1,094
Capital reserve accounts	36,800	11,710	48,510	32,081	16,429
	<u>264,595</u>	<u>52,532</u>	<u>317,127</u>	<u>221,376</u>	<u>95,751</u>
Finance					
Wages	108,672	-	108,672	108,802	-130
Travel	1,050	874	1,924	-	1,924
Office costs	4,000	741	4,741	2,567	2,174
Contract services	10,500	3,392	13,892	9,366	4,526
Utilities and fuel	1,101	-	1,101	1,428	-327
Upgrades and maintenance	1,100	-	1,100	3,974	-2,874
Miscellaneous	500	-	500	83	417
Capital reserve accounts	1,200	1,178	2,378	190	2,188
	<u>128,123</u>	<u>6,185</u>	<u>134,308</u>	<u>126,410</u>	<u>7,898</u>
Buildings					
Wages	146,308	-	146,308	115,570	30,738
Travel	1,350	1,074	2,424	905	1,519
Office costs	150	-	150	105	45
Contract services	1,800	-	1,800	1,399	401
Utilities and fuel	67,600	32,648	100,248	51,967	48,281

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, 2021

	Original budget	Budget revisions	Final budget	Actual	Variance
Buildings (continued)					
Grounds maintenance	\$ 11,000	\$ 2,286	\$ 13,286	\$ 12,931	\$ 355
Repairs and maintenance	27,250	46,691	73,941	20,174	53,767
Miscellaneous	550	813	1,363	-	1,363
Capital reserve accounts	163,384	331,673	495,057	10,123	484,934
	<u>419,392</u>	<u>415,185</u>	<u>834,577</u>	<u>213,174</u>	<u>621,403</u>
Court costs					
Employee benefits	-	-	-	8,904	-8,904
Utilities and fuel	-	-	-	63,906	-63,906
Grounds maintenance	-	-	-	6,295	-6,295
Repairs and maintenance	-	-	-	9,622	-9,622
Capital reserve accounts	-	-	-	1,846	-1,846
	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,573</u>	<u>-90,573</u>
District attorney					
Wages	200,729	-	200,729	192,193	8,536
Travel	11,000	10,867	21,867	4,436	17,431
Office costs	17,131	6,464	23,595	13,947	9,648
Insurances	1,500	1,462	2,962	38	2,924
Victim witness costs	29,902	7,686	37,588	2,561	35,027
Utilities and fuel	15,701	1,284	16,985	9,816	7,169
Upgrades and maintenance	30,000	19,638	49,638	18,797	30,841
Miscellaneous	1,500	3,595	5,095	3,436	1,659
Capital reserve accounts	2,000	25,163	27,163	58	27,105
	<u>309,463</u>	<u>76,159</u>	<u>385,622</u>	<u>245,282</u>	<u>140,340</u>
Registry of deeds					
Wages	128,736	-	128,736	124,830	3,906
Travel	1,100	2,830	3,930	-	3,930
Office costs	1,850	2,278	4,128	2,463	1,665
Scanning and imaging	55,000	6,976	61,976	53,108	8,868
Utilities and fuel	1,150	356	1,506	1,320	186
Repairs and maintenance	-	-	-	1,124	-1,124
Upgrades and maintenance	100	100	200	-	200
Miscellaneous	100	-	100	-	100
Capital reserve accounts	-	2,154	2,154	501	1,653
	<u>188,036</u>	<u>14,694</u>	<u>202,730</u>	<u>183,346</u>	<u>19,384</u>
Registry of probate					
Wages	147,684	-	147,684	140,826	6,858
Travel	1,800	2,399	4,199	227	3,972
Office costs	11,885	515	12,400	14,767	-2,367
Contract services	9,000	3,667	12,667	10,654	2,013
Utilities and fuel	1,500	-	1,500	1,519	-19
Repairs and maintenance	100	-	100	-	100
Upgrades and maintenance	-	-	-	107	-107
Miscellaneous	1,300	-	1,300	1,133	167
Capital reserve accounts	3,000	225	3,225	3,949	-724
	<u>176,269</u>	<u>6,806</u>	<u>183,075</u>	<u>173,182</u>	<u>9,893</u>
Employee benefits					
Health insurance	1,678,760	97,462	1,776,222	1,076,347	699,875
Retirement	311,322	45,194	356,516	181,204	175,312
Payroll taxes	299,015	16,223	315,238	222,268	92,970
	<u>2,289,097</u>	<u>158,879</u>	<u>2,447,976</u>	<u>1,479,819</u>	<u>968,157</u>

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, 2021

	Original budget	Budget revisions	Final budget	Actual	Variance
Benefit reserves	\$ 20,000	\$ 138,007	\$ 158,007	\$ 81,538	\$ 76,469
Insurances					
Liability insurance	102,534	18,387	120,921	51,754	69,167
Workers compensation insurance	313,500	-	313,500	173,457	140,043
	416,034	18,387	434,421	225,211	209,210
Third party requests					
Governmental requests	52,000	-	52,000	52,000	-
Other requests	12,400	-	12,400	12,400	-
	64,400	-	64,400	64,400	-
Contingency	100,000	133,458	233,458	-	233,458
Public safety:					
Emergency management agency					
Wages	62,131	-	62,131	69,308	-7,177
Travel	4,000	1,895	5,895	2,448	3,447
Office costs	950	-	950	762	188
Utilities and fuel	1,901	-	1,901	952	949
Repairs and maintenance	1,075	-	1,075	481	594
Miscellaneous	500	-	500	-	500
Capital reserve accounts	3,000	16,000	19,000	-	19,000
	73,557	17,895	91,452	73,951	17,501
Regional communications center					
Wages	634,883	-	634,883	659,112	-24,229
Travel	3,000	-	3,000	966	2,034
Office costs	4,042	-	4,042	3,394	648
Insurance	3,600	-	3,600	3,775	-175
Contract services	22,338	-	22,338	23,378	-1,040
Utilities and fuel	13,701	-	13,701	18,267	-4,566
Repairs and maintenance	36,500	-	36,500	36,646	-146
Miscellaneous	3,000	-	3,000	1,886	1,114
Capital reserve accounts	20,500	61,159	81,659	17,714	63,945
	741,564	61,159	802,723	765,138	37,585
Sheriffs department					
Wages	1,083,859	-	1,083,859	1,158,708	-74,849
Employee benefits	-	-	-	25,935	-25,935
Travel	5,200	-	5,200	1,676	3,524
Office costs	10,850	2,362	13,212	12,372	840
Contract services	28,611	2,901	31,512	29,433	2,079
Utilities and fuel	116,301	35,028	151,329	118,910	32,419
Repairs and maintenance	42,000	14,728	56,728	31,874	24,854
Upgrades and maintenance	5,000	-	5,000	5,506	-506
Miscellaneous	18,000	9,393	27,393	36,381	-8,988
Capital reserve accounts	192,800	123,464	316,264	201,991	114,273
	1,502,621	187,876	1,690,497	1,622,786	67,711

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, 2021

	Original budget	Budget revisions	Final budget	Actual	Variance
County jail					
Wages	\$ 1,306,199	\$ -	\$ 1,306,199	\$ 1,265,107	\$ 41,092
Employee benefits	-	-	-	795,938	-795,938
Travel	3,915	3,009	6,924	1,034	5,890
Supplies	21,000	-	21,000	20,412	588
Food	82,000	19,663	101,663	75,748	25,915
Inmate services and supplies	155,100	39,238	194,338	176,545	17,793
Office costs	4,950	550	5,500	3,353	2,147
Insurances	-	-	-	47,812	-47,812
Contract services	21,550	-	21,550	22,021	-471
Utilities and fuel	83,300	36,076	119,376	82,520	36,856
Repairs and maintenance	34,700	29,218	63,918	28,319	35,599
Upgrades and maintenance	2,500	3,041	5,541	5,476	65
Miscellaneous	7,550	6,422	13,972	19,550	-5,578
Capital reserve accounts	6,200	19,279	25,479	1,436	24,043
Tan interest expense	2,000	-	2,000	2,000	-
	<u>1,730,964</u>	<u>156,496</u>	<u>1,887,460</u>	<u>2,547,271</u>	<u>-659,811</u>
Debt service					
Tan interest expense	18,000	1,298	19,298	6,788	12,510
Total expenditures	<u>8,442,115</u>	<u>1,445,016</u>	<u>9,887,131</u>	<u>8,120,245</u>	<u>1,766,886</u>
Excess of revenues over (under) expenditures	<u>-1,094,812</u>	<u>-1,445,016</u>	<u>-2,539,828</u>	<u>-332,444</u>	<u>2,207,384</u>
Other financing sources (uses)					
Utilization of unassigned fund balance	1,126,065	1,445,016	2,571,081	-	-2,571,081
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Total other financing sources (uses)	<u>1,126,065</u>	<u>1,445,016</u>	<u>2,571,081</u>	<u>-</u>	<u>-2,571,081</u>
Change in fund balance	31,253	-	31,253	-332,444	-363,697
Fund balances - January 1				<u>1,895,922</u>	
Fund Balance - December 31				<u>\$ 1,563,478</u>	

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013
County's proportion of the net pension liability	<u>0.432930%</u>	<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 (asset) liability	<u>\$ -139,127</u>	<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>\$2,886,962</u>	<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 (asset) liability as a percentage of its covered-employee payroll	<u>-4.82%</u>	<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 (asset) liability	<u>100.86%</u>	<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)

RSI-3

	2021	2020	2019	2018	2017	2016	2015	2014	2013
Contractually required contributions	\$ 296,195	\$ 273,809	\$ 262,166	\$ 236,029	\$ 219,802	\$ 186,305	\$ 165,436	\$ 128,493	\$ 104,723
Contributions in relation to the contractually required contributions	-296,195	-273,809	-262,166	-236,029	-219,802	-186,305	-165,436	-128,493	-104,723
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered-employee payroll	\$2,886,962	\$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	10.26%	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.

The contributions amount included above represents the allocation basis for the County included in the Plan report which is the contributions recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	<u>0.301043%</u>	<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>\$ 31,080</u>	<u>\$ 42,883</u>	<u>\$ 63,430</u>	<u>\$ 58,315</u>	<u>\$ 52,187</u>
County's covered-employee payroll	<u>\$1,038,765</u>	<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>2.99%</u>	<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>67.26%</u>	<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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contributions	\$ 3,572	\$ 3,664	\$ 3,262	\$ 3,088	\$ 3,237
Contributions in relation to the contractually required contributions	<u>-3,572</u>	<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>	<u>\$ -</u>
County's covered-employee payroll	<u>\$1,038,765</u>	<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>0.34%</u>	<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.

The contributions amount included above represents the allocation basis for the County included in the Plan report which is the contributions recognized by the Plan, adjusted for contributions for employer-specific liabilities and employer-paid member contributions.

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)

	2021	2020	2019	2018
<u>Total OPEB liability</u>				
Service cost	\$ 40,251	\$ 30,311	\$ 34,200	\$ 26,988
Interest	17,917	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	43,304	150,251	-61,538	53,624
Benefit payments	-11,029	-11,861	-11,405	-11,655
Net change in total OPEB liability	90,443	49,437	-17,559	90,022
Total OPEB liability - beginning	619,142	569,705	587,264	497,242
Total OPEB liability - ending	<u>\$ 709,585</u>	<u>\$ 619,142</u>	<u>\$ 569,705</u>	<u>\$ 587,264</u>
<u>Plan fiduciary net position</u>				
Contributions - employer	\$ 11,029	\$ 11,861	\$ 11,405	\$ 11,655
Contributions - member	-	-	-	-
Net investment income	-	-	-	-
Benefit payments	-11,029	-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>	<u>\$ -</u>
Net OPEB liability ending	<u>\$ 709,585</u>	<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>	<u>0.00%</u>
Covered payroll	<u>\$3,080,827</u>	<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>23.00%</u>	<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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Employer contributions	\$ 11,029	\$ 11,861	\$ 11,405	\$ 11,655
Benefit payments	<u>-11,029</u>	<u>-11,861</u>	<u>-11,405</u>	<u>-11,655</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$3,080,827</u>	<u>\$3,080,827</u>	<u>\$2,757,879</u>	<u>\$2,757,879</u>
Contributions as a percentage of covered payroll	<u>0.36%</u>	<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, 2021

	Deeds surcharge account	Probate surcharge account	MEMA Lepc operating grant 07/20 - 06/21	MEMA Lepc operating grant 07/21 - 06/22
Assets				
Cash and cash equivalents	\$ 208,126	\$ -	\$ -	\$ -
Intergovernmental receivables	-	-	1,883	2,773
Due from other funds	-	46,870	-	-
Total assets	208,126	46,870	1,883	2,773
Liabilities				
Accounts payable	-	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	76,339	-	1,883	2,773
Total liabilities	76,339	-	1,883	2,773
Fund balances				
Nonspendable	-	-	-	-
Restricted	131,787	46,870	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	131,787	46,870	-	-
Total liabilities and fund balances	\$ 208,126	\$ 46,870	\$ 1,883	\$ 2,773
Revenues				
Intergovernmental	\$ -	\$ -	\$ 4,083	\$ 2,773
Charges for services	23,727	3,170	-	-
Interest income	2,548	450	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	26,275	3,620	4,083	2,773
Expenditures				
Salaries and wages	-	-	4,083	2,513
Operating	96,035	-	-	260
Capital outlay	-	-	-	-
Total expenditures	96,035	-	4,083	2,773
Excess (deficiency) of revenues over (under) expenditures	-69,760	3,620	-	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-69,760	3,620	-	-
Fund balances - January 1	201,547	43,250	-	-
Fund balances - December 31	\$ 131,787	\$ 46,870	\$ -	\$ -

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, 2021

Schedule A (continued)

	MEMA Lepc training grant 07/20 - 06/21	MEMA Lepc training grant 07/21 - 06/22	MEMA Lepc passbook account 01/21 - 12/21	FEMA Stonegarden grant 10/19 - 08/22
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ 1,926	\$ -
Intergovernmental receivables	1,890	3,375	-	94,311
Due from other funds	-	-	-	-
Total assets	<u>1,890</u>	<u>3,375</u>	<u>1,926</u>	<u>94,311</u>
Liabilities				
Accounts payable	-	-	-	91,223
Accrued payroll	-	-	-	-
Due to other funds	1,890	3,375	-	3,088
Total liabilities	<u>1,890</u>	<u>3,375</u>	<u>-</u>	<u>94,311</u>
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	1,926	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>1,926</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,890</u>	<u>\$ 3,375</u>	<u>\$ 1,926</u>	<u>\$ 94,311</u>
Revenues				
Intergovernmental	\$ 2,890	\$ 3,375	\$ -	\$ 265,110
Charges for services	-	-	-	-
Interest income	-	-	32	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>2,890</u>	<u>3,375</u>	<u>32</u>	<u>265,110</u>
Expenditures				
Salaries and wages	-	-	-	18,339
Operating	2,890	3,375	1,255	246,771
Capital outlay	-	-	-	-
Total expenditures	<u>2,890</u>	<u>3,375</u>	<u>1,255</u>	<u>265,110</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-1,223</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-1,223</u>	<u>-</u>
Fund balances - January 1	<u>-</u>	<u>-</u>	<u>3,149</u>	<u>-</u>
Fund balances - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,926</u>	<u>\$ -</u>

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, 2021

	FEMA Homeland security grant 09/18 - 08/21	FEMA Homeland security grant 09/19 - 08/22	FEMA Homeland security grant 09/20 - 08/23	FEMA Homeland security grant 09/21 - 08/24
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Intergovernmental receivables	-	4,438	-	19,796
Due from other funds	-	-	-	-
Total assets	-	4,438	-	19,796
Liabilities				
Accounts payable	-	-	-	19,586
Accrued payroll	-	-	-	-
Due to other funds	-	4,438	-	210
Total liabilities	-	4,438	-	19,796
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	-	-	-	-
Total liabilities and fund balances	\$ -	\$ 4,438	\$ -	\$ 19,796
Revenues				
Intergovernmental	\$ 51,354	\$ 9,204	\$ 59,817	\$ 19,796
Charges for services	-	-	-	-
Interest income	-	-	-	-
Miscellaneous revenues	-	-	-	-
Total revenues	51,354	9,204	59,817	19,796
Expenditures				
Salaries and wages	-	-	-	-
Operating	51,354	9,204	59,817	19,796
Capital outlay	-	-	-	-
Total expenditures	51,354	9,204	59,817	19,796
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	-	-
Fund balances - January 1	-	-	-	-
Fund balances - December 31	\$ -	\$ -	\$ -	\$ -

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, 2021

Schedule A (continued)

	FEMA covid grant	FEMA covid grant	ATV municipality county grant	Totals
Assets				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 210,052
Intergovernmental receivables	-	-	-	128,466
Due from other funds	-	-	-	46,870
Total assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>385,388</u>
Liabilities				
Accounts payable	-	-	-	110,809
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	93,996
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>204,805</u>
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	-	180,583
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>180,583</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 385,388</u>
Revenues				
Intergovernmental	\$ 3,153	\$ 3,163	\$ 54,900	\$ 479,618
Charges for services	-	-	-	26,897
Interest income	-	-	-	3,030
Miscellaneous revenues	-	-	-	-
Total revenues	<u>3,153</u>	<u>3,163</u>	<u>54,900</u>	<u>509,545</u>
Expenditures				
Salaries and wages	3,060	3,120	1,000	32,115
Operating	93	43	53,900	544,793
Capital outlay	-	-	-	-
Total expenditures	<u>3,153</u>	<u>3,163</u>	<u>54,900</u>	<u>576,908</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-67,363</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-67,363</u>
Fund balances - January 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>247,946</u>
Fund balances - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,583</u>

County of Washington, Maine
Combining Statement of Fiduciary Net Position and Combining
Statement of Changes in Fiduciary Net Position - Custodial Funds
As of and for the year ended December 31, 2021

	District attorney restitution account	Inmate funds account	Estate of Saunders account
Assets			
Cash and cash equivalents	\$ 14,207	\$ 15,246	\$ 4,779
Accounts receivable	-	-	-
Prepaid items	-	-	-
Due from other funds	-	-	-
Total assets	14,207	15,246	4,779
Liabilities			
Accounts payable	-	-	-
Accrued payroll	-	-	-
Other liabilities	-	-	-
Unearned revenue	-	-	-
Due to other governments	-	-	-
Due to other funds	-	-	-
Total liabilities	-	-	-
Net position			
Restricted			
Expendable	14,207	15,246	4,779
Non-expendable	-	-	-
Unrestricted	-	-	-
Total net position	14,207	15,246	4,779
Total liabilities and net position	\$ 14,207	\$ 15,246	\$ 4,779
Additions			
Collections of restitution funds	\$ 54,264	\$ -	\$ -
Collections of inmate funds	-	43,105	-
Interest income	211	-	59
Miscellaneous	740	-	-
Total additions	55,215	43,105	59
Deductions			
Payments of restitution funds	56,447	-	-
Return of inmate funds	-	8,848	-
Commissary payments	-	27,280	-
Miscellaneous	-	3,450	-
Total deductions	56,447	39,578	-
Change in net position	-1,232	3,527	59
Net position - January 1	15,439	11,719	4,720
Net position - December 31	\$ 14,207	\$ 15,246	\$ 4,779

County of Washington, Maine
Combining Statement of Fiduciary Net Position and Combining
Statement of Changes in Fiduciary Net Position - Custodial Funds
As of and for the year ended December 31, 2021

Schedule B (continued)

	Unorganized territories general fund	Unorganized territories TIF fund	Totals
Assets			
Cash and cash equivalents	\$ 729,802	\$ 1,648,988	\$ 2,413,022
Accounts receivable	-	-	-
Prepaid items	-	-	-
Due from other funds	-	-	-
Total assets	<u>729,802</u>	<u>1,648,988</u>	<u>2,413,022</u>
Liabilities			
Accounts payable	-	-	-
Accrued payroll	-	-	-
Other liabilities	-	-	-
Unearned revenue	-	-	-
Due to other governments	719,461	1,648,988	2,368,449
Due to other funds	10,341	-	10,341
Total liabilities	<u>729,802</u>	<u>1,648,988</u>	<u>2,378,790</u>
Net position			
Restricted			
Expendable	-	-	34,232
Non-expendable	-	-	-
Unrestricted	-	-	-
Total net position	<u>-</u>	<u>-</u>	<u>34,232</u>
Total liabilities and net position	<u>\$ 729,802</u>	<u>\$ 1,648,988</u>	<u>\$ 2,413,022</u>
Additions			
Collections of restitution funds	\$ -	\$ -	\$ 54,264
Collections of inmate funds	-	-	43,105
Interest income	-	-	270
Miscellaneous	-	-	740
Total additions	<u>-</u>	<u>-</u>	<u>98,379</u>
Deductions			
Payments of restitution funds	-	-	56,447
Return of inmate funds	-	-	8,848
Commissary payments	-	-	27,280
Miscellaneous	-	-	3,450
Total deductions	<u>-</u>	<u>-</u>	<u>96,025</u>
Change in net position	-	-	2,354
Net position - January 1	<u>-</u>	<u>-</u>	<u>31,878</u>
Net position - December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,232</u>

Stephen T. Hopkins, CPA, PC

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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, 2021, 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 March 20, 2025, 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 39 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 2021-01, 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 2021-02 through 2021-08, 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

Stephen T. Hopkins, CPA, PC

Scarborough, Maine
March 20, 2025

County of Washington, Maine
Schedule of Findings and Questioned Costs
December 31, 2021

2021-01 - 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 not been reversed and a current fiscal year accrued payroll amount had not been recorded. The general ledger of the County included a number of 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, 2021

2021-01 - 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 127 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 of these proposed adjustments totaled \$6,666,033 while the credits totaled \$5,177,429 as the general ledger was out of balance when provided in relation to the audit. 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, 2021

2021-02 - 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 only two of the reconciliation pages were noted as including the date for which the review was performed. As such, we were unable to determine whether the majority of 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 on a consistent basis 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, 2021

2021-03 - 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, 2021. 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, 2021 for the main deposit account of the County, we found that there were a number of individually posted deposits totaling \$128,132 which had been posted as cash transactions in the 2021 fiscal year module though they were actually physically deposited during the month of January and as such would normally only be posted as cash transactions within the 2022 fiscal year module. In reviewing the items making up these deposits 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, 2021 for the main checking account of the County, we found that accounts payable checks processed in January for warrant number 52 in the amount of \$60,212, warrant number 53 in the amount of \$71,923 and warrant number 54 in the amount of \$128,391 were posted as cash transactions in the 2021 fiscal year module though they were actually physically written during the month of January and as such would normally only be posted as cash transactions within the 2022 fiscal year module. In reviewing these expenditure items it was determined that the majority of them were expenditures for the current fiscal year which were correctly posted as of December 31, 2021.

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, 2021

2021-04 - 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, 2021

2021-05 - 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 original approved budgeted revenues and expenditures entered into the accounting system was a negative (\$7,376,596). The approved annual budget includes summary amounts by department in addition to individual amounts within each department. During the current fiscal year approximately 118 of the individual line items were over expended by a total of approximately (\$1,281,494). 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 2020 fiscal year into the 2021 fiscal year. These same amounts were then included as a reduction in the amount to be raised by taxation calculation for the 2022 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 \$1,026,065 and the amount for the annual use of unassigned fund balance for contingency of \$100,000. Of the 118 individual line items that were over expended, 18 of them in the amount of \$90,573 related to court costs which are reimbursed for which no actual budgeted expenditure amounts were included, 8 of them in the amount of \$166,767 related to sheriffs department billable wage accounts for which no actual budgeted expenditure amounts were included, 3 of them in the amount of \$25,935 related to sheriffs department benefit accounts for which no actual budgeted expenditure amounts were included and 4 of them in the amount of \$795,938 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 2020 fiscal year into the 2021 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 2020 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 2021 fiscal year. If the total of these approved carryover amounts were expended during the 2021 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 2022 fiscal year. If this carryover amount had been expended as approved during the 2021 fiscal year and as such not been available for the 2022 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 2020 fiscal year, the total general fund balance of the County was \$1,895,922. During the current 2021 fiscal year, the County included the use of \$1,126,065 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 \$1,445,016 is in effect the approval of the use of unassigned general fund balance as noted above. As a result, during the current 2021 fiscal year the County budgeted to use all of its prior fiscal year ending fund balance as well as an additional amount of (\$675,159) which could have resulted in an ending general fund deficit in this amount.

County of Washington, Maine
Schedule of Findings and Questioned Costs (continued)
December 31, 2021

2021-05 - 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, 2021

2021-06 - 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, 2021

2021-07 - 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."

Condition:

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 surcharge amounts collected for October, November and December of the prior fiscal year were not forwarded until September of the current fiscal year while January through May of the current fiscal year was not forwarded until June. We do consider these conditions to represent significant deficiencies in internal control over compliance during the current fiscal year.

Context:

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.

Effect:

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.

Cause:

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 certain deeds surcharge amounts collected by the registry of deeds were not forwarded to the county treasurers office in a timely manner.

Recommendation:

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.

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.

County of Washington, Maine
Schedule of Findings and Questioned Costs (continued)
December 31, 2021

2021-08 - Allowable costs charged to State and Federal awards

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:

In accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the Uniform Guidance), the total cost of an award is the sum of the allowable direct and allocable indirect costs less any applicable credits. One factor for a cost to be allowable to an award is that it is adequately documented. In addition, any cost allocable to a particular award or other cost objective under these principles may not be shifted to other federal awards to overcome funding deficiencies, or to avoid restriction imposed by law or by the terms of the award. There did not appear to be an adequate system of internal controls present during the current fiscal year to ensure that current fiscal year revenues and expenditures relating to the Operation Stonegarden program grant were being identified and accounted for by each separate and different program grant agreement. We consider this item to be a significant deficiency in internal control over financial reporting in addition to noncompliance with the guidelines of the Uniform Guidance.

The County received an Operation Stonegarden program grant during the 2019 fiscal year in the amount of \$312,000 which runs from October 1, 2019 through August 31, 2022. Funds were received and expended in relation to this program during the 2019 fiscal year in the amount of \$9,780, during the 2020 fiscal year in the amount of \$110,435 and during the current 2021 fiscal year in the amount of \$265,110. Through the end of the current fiscal year the County has received and expended \$385,325 in relation to the Operation Stonegarden program though the originally provided grant agreement was only in the amount of \$312,000. Upon posing this question to the County during the current fiscal year audit, an additional Operation Stonegarden program grant was provided in the amount of \$316,875 which runs from October 1, 2020 through August 31, 2023. The grant revenues and related expenditures under this program have been charged by the County to one specific revenue cost center and one specific expenditure cost center neither of which identifies which revenues and which expenditures relate to which separate and different program grant agreement.

Effect and cause:

This practice does not allow for a determination of the specific balances which are remaining for each specific and different program grant agreement based on the grant period of the agreement. Without being able to adequately and readily determine the specific balances which apply to each different grant agreement based on the grant period of the agreement, the County cannot adequately ensure that it is in compliance with the aforementioned provisions of the Uniform Guidance. Any violation of the provisions of the Uniform Guidance could result in the County being required to repay grant funds whose specific expenditure could not be determined. Therefore there can be no reasonable assurance present that the County's specific objectives are being achieved, or that its' assets are being safeguarded.

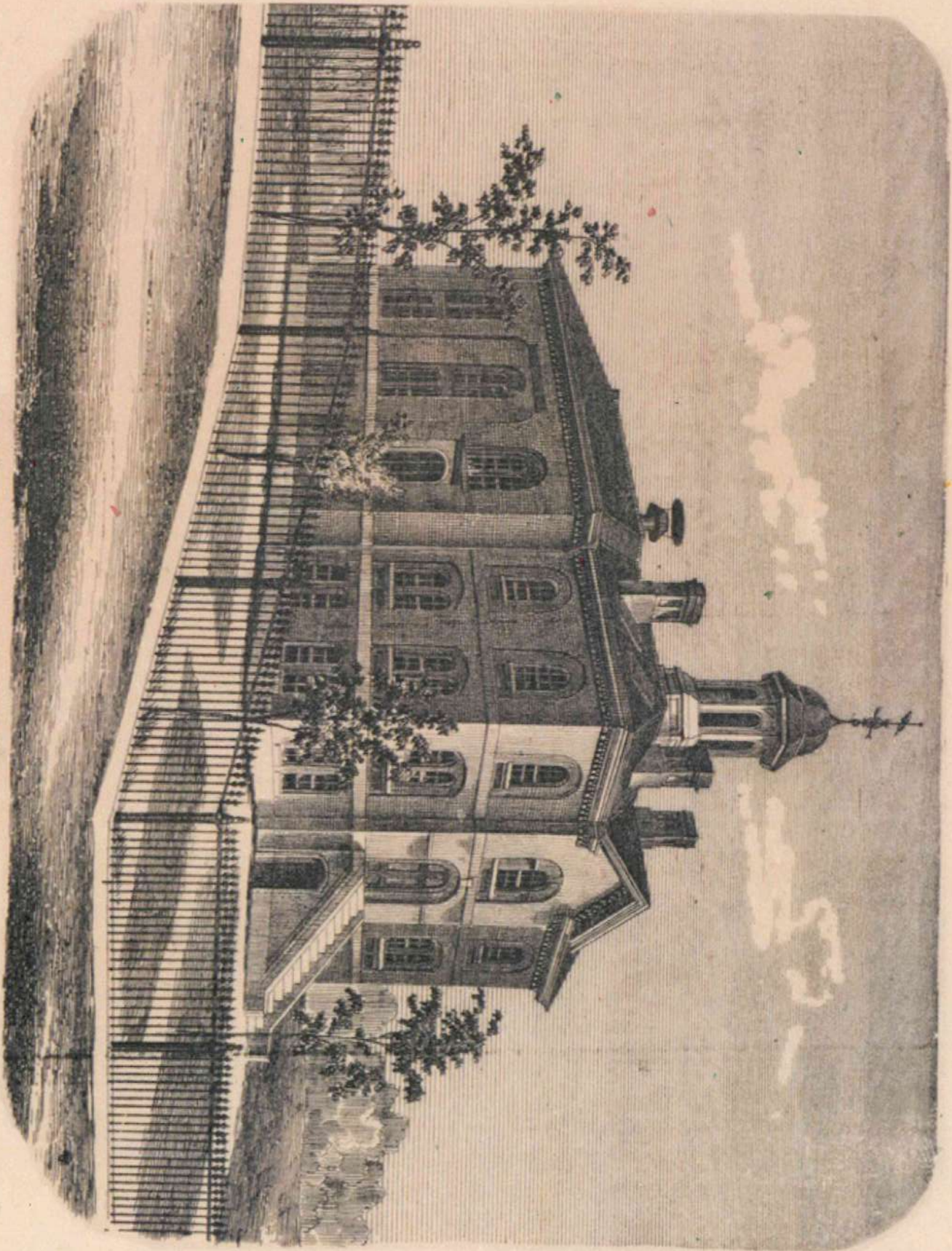
This program relates to sheriffs department patrols and enhanced border security for the County. The billings for this grant were prepared and submitted by the sheriffs department and the receipt of the payments in relation to these billings were received and deposited by the treasurers office. It would appear that either the sheriffs department is not specifically billing in relation to each separate and different program grant agreement or they are simply not conveying these amounts to the treasurers office to be recorded accordingly.

Recommendation:

We recommend that the County attempt to adequately correlate this current and previously recorded fiscal year activity to determine accurate grant balances by each separate and different program grant agreement and make any necessary adjustments. We also recommend that the County consider creating individual revenue and expenditure costs centers to be used to separately account for each separate and different program grant agreements.

Views of responsible officials and planned corrective actions:

We have discussed this finding with our auditor and we do agree with his recommendations as described above. We do anticipate this condition to be corrected during the upcoming fiscal year, as time allows, thus eliminating this finding in subsequent audits.



Washington County Jail, Machias Me.

