

## MINUTES

### AROOSTOOK COUNTY COMMISSIONERS' MEETING WEDNESDAY, OCTOBER 16, 2024 1:00 PM SINCLAIR SENIORS CENTER - SINCLAIR

#### **Present:**

Paul J. Underwood, Chair, County Commissioner - Zoom  
Norman L. Fournier, County Commissioner  
William Dobbins, County Commissioner  
Ryan D. Pelletier, County Administrator  
Dana Gendreau, Finance Director  
Erica Pelletier, Chief Deputy  
Paul Bernier, Community Services Director  
John Gibson, Community Services Director  
Steve Pelletier, ARPA Administrator  
Jason Parent, ACAP  
Nancy Dionne, Resident of Sinclair  
Martin Dionne, Resident of Sinclair  
Jim Daigle, Resident of Sinclair  
Michael San Antonio, Resident of Sinclair  
Jennie Beaulieu, Resident of Sinclair  
Gerry Beaulieu, Resident of Sinclair  
Diane Berube, Resident of Sinclair  
Robert Ouellette, Resident of Sinclair  
Jacky Roy, Resident of Sinclair

Before the meeting took place at 1:00 p.m. the Sinclair Sanitary District Trustees election was held. County Administrator Ryan Pelletier read the Warrant and entertained a motion to elect a moderator.

A motion was made by Tina Patrico to nominate Norman Fournier as Moderator. The motion was seconded by Martin Dionne. There were no other nominations. Vote was unanimous. Mr. Pelletier administered the Moderator's Oath of Office to Mr. Fournier.

Moderator Fournier explained the rules and procedures for today's election. He explained, one (1) trustee was to be elected for a three (3) year term. Commissioner Fournier opened the floor for nominations.

Gerry Beaulieu nominated Michael San Antonio. The motion was seconded by Diane Berube. No other nominations were received. The vote was unanimous.

Having no other business, Moderator Fournier declared the election closed at 1:10 pm.

The Sinclair Sanitary District Board of Trustees conducted a public hearing on rates. The hearing concluded at 1:15pm.

ART. 1. Commissioner Norman Fournier called the meeting to order at 1:15 PM.

ART. 2. Commissioner Fournier opened the floor for a public comment period.

No public comments.

ART. 3. **MOTION:**  
Motion by William Dobbins, seconded by Paul Underwood to approve the agenda for October 16, 2024.

**VOTE:**  
Motion voted on and passed.

ART. 4. Commissioner Fournier entertained a motion for approval of the September 18, 2024 Commissioners' Meeting minutes.

**MOTION:**  
Motion by Paul Underwood, seconded by William Dobbins to approve the meeting minutes of September 18, 2024.

**VOTE:**  
Motion voted on and passed.

ART. 5. The County Commissioners approved and signed the following:

- A) Attendance record.
- B) Bills and warrants.

ART. 6. Mr. Jason Parent presented for consideration the ACAP public sector board nominees for FY 2025. Mr. Parent provided an overview of ACAP services including people served and programs that are offered such as housing, childcare, transportation, and workforce development.

**MOTION:**  
Motion by William Dobbins, seconded by Paul Underwood to approve the ACAP public sector board nominees for FY 2025.

**VOTE:**  
Motion voted on and passed.

ART. 7. Mr. Ryan Pelletier presented, on behalf of Darren Woods, an update on the new Sinclair fire station project.

No motion necessary.

ART. 8. Chief Deputy, Erica Pelletier presented, on behalf of Sheriff Peter Johnson, the hiring recommendation of Thor Axe as part-time corrections officer.

**MOTION:**  
Motion by William Dobbins, seconded by Paul Underwood to approve the hiring recommendation of Thor Axe as part-time Corrections Officer.

**VOTE:**  
Motion voted on and passed.

ART. 9. Mr. Ryan Pelletier presented, on behalf of Bryan Jandreau, the bid recommendation for cleaning services at the Fort Kent Registry of Deeds building.

**MOTION:**

Motion by William Dobbins, seconded by Paul Underwood to approve the bid recommendation for Sparkly Cleaning Services at the Fort Kent Registry of Deeds building on a six (6) month trial in order to make adjustments to the services provided, if necessary.

**VOTE:**

Motion voted on and passed.

ART. 10. Commissioner Norman Fournier presented an update on the MCCA/Risk Pool.

ART. 11. Commissioner William Dobbins commented that the NIC PONI training was very well done and he looks forward to moving through the process to get a new jail in place.

Commissioner Dobbins requested that at the November Commissioners' meeting in Houlton, that the Commissioners view the work completed on the front door of the Houlton Superior Court due to poor workmanship.

ART. 12. Adjournment.

**MOTION:**

A motion was made by William Dobbins, seconded by Paul Underwood to adjourn the meeting at 2:15 PM.

**VOTE:**

Motion voted on and passed.

ATTEST: A True Copy  
of Commissioners' Meeting

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Ryan D. Pelletier  
County Administrator

AROOSTOOK COUNTY COMMISSIONERS  
DATE: November 20, 2024



October 29, 2024

County Commissioners  
Aroostook County  
144 Sweden Street, Suite 1  
Caribou, ME 04736

Dear Sir/Madam,

We present herewith an application for pole locations on Adams Road in Connor Township.

As provided by law, (Maine Revised Statutes Annotated, Title 35A, Section 2503) we do not propose to give public notice of this application.

When approved by the County Commissioners, please return the permit marked "Telco Copy", duly signed, dated, recorded in the County Records, and attested by the County Clerk.

Please feel free to contact me on (207)745-4130, with any questions or concerns.

Very truly yours,

*Stephen Polyot*

Stephen J. Polyot

SJP/dsg  
enclosure



**APPLICATION FOR POLE LOCATIONS**

October 29, 2024

Board of Commissioners  
of Connor Township, Maine

CONSOLIDATED COMMUNICATIONS OF NORTHERN NEW ENGLAND COMPANY, LLC and its successors and assigns respectfully request(s) permission for a location for poles and cables and wires thereon, including the necessary sustaining, supporting and protecting fixtures in, along, upon and across the following named public streets and highways:

**IN CONNOR TOWNSHIP:**

Adams Road, beginning at a point 390 feet northeasterly  
of U.S. Route 1 ... -1 stub pole

THIS APPLICATION IS BEING SUBMITTED WITHOUT PUBLIC NOTICE BY PUBLICATION

Said poles to be erected substantially in accordance with the plan filed herewith marked CONSOLIDATED COMMUNICATIONS OF NORTHERN NEW ENGLAND COMPANY, LLC No. 379854 dated October 29, 2024 and shall be of wood or other suitable material, and the cables and wires shall be run at the height in compliance with standards of the National Electrical Safety Code at highway crossings and elsewhere for electric cables and wires, and (or) for telephone cables and wires. All cables and wires to be maintained in accordance with standards of the National Electrical Safety Code.

CONSOLIDATED COMMUNICATIONS OF NORTHERN NEW ENGLAND COMPANY, LLC

By Stephen Polych  
Manager - Right of Way

**PERMIT FOR POLE LOCATIONS**

County Commissioners  
Connor Township, Maine

ORDERED: That CONSOLIDATED COMMUNICATIONS OF NORTHERN NEW ENGLAND COMPANY, LLC and its successors and assigns and is/are hereby authorized and permitted to erect and maintain poles and cables and wires to be placed thereon, together with such sustaining, supporting and protecting fixtures as said Company may deem requisite, in, along, upon and across the public streets and highways of said Township as hereinafter designated, as requested in application of said Company dated the 29<sup>th</sup> day of October 2024.

All construction under this permit shall be in accordance with the following specifications: The poles shall be located between the vehicular traveled section of the way and the limits of the highway, shall be set firmly in the ground, substantially at locations indicated upon the plan marked CONSOLIDATED COMMUNICATIONS OF NORTHERN NEW ENGLAND COMPANY, LLC No. 379854 dated October 28, 2024 filed with said application, and shall be of wood or other suitable material, and the cables and wires shall be run at the height in compliance with standards of the National Electrical Safety Code at highway crossings and elsewhere for electric cables and wires, and (or) for telephone cables and wires. All cables and wires to be maintained in accordance with standards of the National Electrical Safety Code. Following are the public streets and highways above referred to:

Adams Road, beginning at a point 390 feet northeasterly  
of U.S. Route 1 ... -1 stub pole

**THIS PERMIT IS BEING GRANTED WITHOUT PUBLIC NOTICE BY PUBLICATION**

It is further adjudged and voted that satisfactory proof of validity of the applicant's notice or procedures required by statute has been given upon the application of said Company to erect poles with the cables and wires thereon in, along, upon and across the public streets and highways of Connor Township, Maine, designated by this permit.

COUNTY COMMISSIONERS, CONNOR TWP, MAINE

*Paul J. [Signature]*

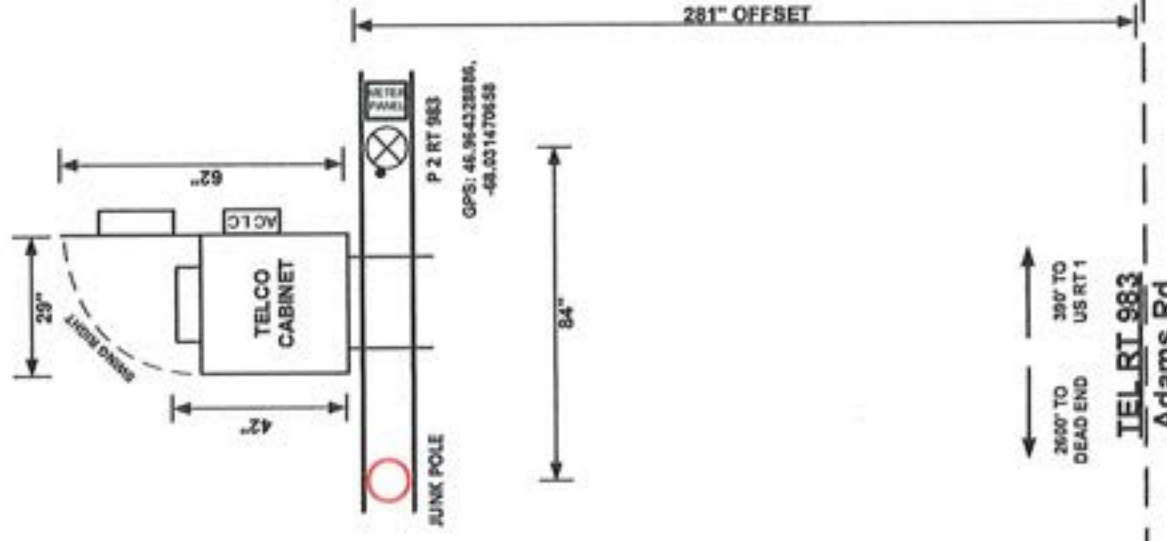
*Norman [Signature]*

PERMIT GRANTED

\_\_\_\_\_, 2024  
This permit is recorded in the Records of the \_\_\_\_\_ of \_\_\_\_\_,  
Book \_\_\_\_\_, Page \_\_\_\_\_

\_\_\_\_\_  
Clerk

TOWNWAY (CONNOR TWP) ROW: 33' FROM C/L



GPS: 46.964328856,  
-68.031470658

**POLE OFFSET:**  
TO 'JUNK POLE' TO BE PLACED @ ~281"  
OFFSET FROM C/L

**CORRIDOR PRIORITY: 5**  
**AADT: 52**  
**SPEED LIMIT: UNPOSTED**  
**REQ'D OFFSET ETW: 10'**  
**ROW: 4-ROD**

2600' TO DEAD END  
390' TO US RT 1  
**TEL RT 983**  
**Adams Rd**

**Consolidated**  
communications  
WR#379854 -  
CONNOR TWP POLE  
LICENSE  
APPLICATION

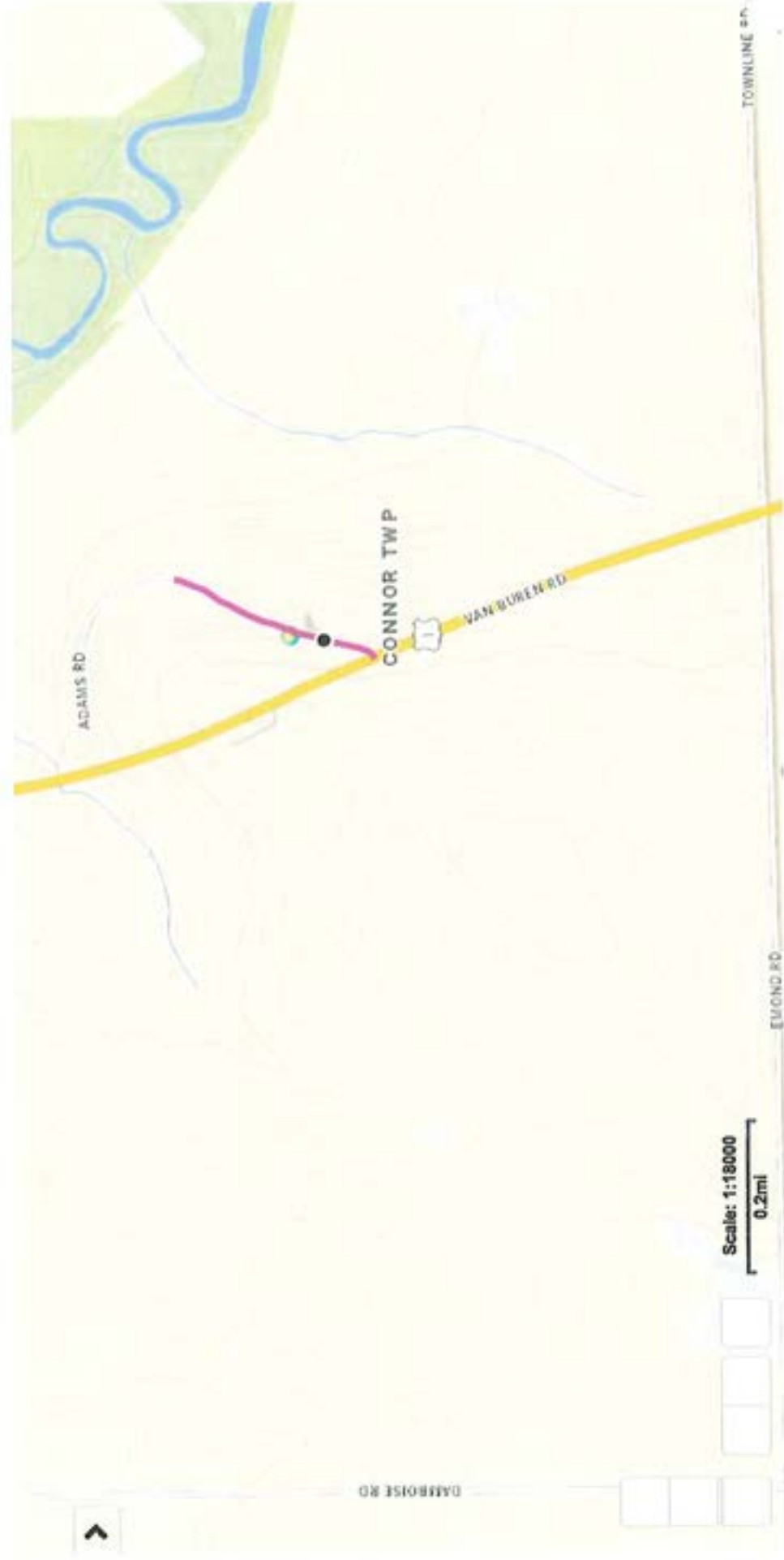
CONNOR TWP, ME  
P 2 RT 983 SITE  
SITE CLLI: CARBME41

PREPARED BY:  
DAVID PARADIS



**LEGEND**

- = EXISTING 100% TEL POLE
- = NEW 100% TEL POLE
- ⊗ = EXISTING 50% OWNED POLE VERSANT & TEL
- ⊗ = PROPOSED 50% OWNED POLE VERSANT & TEL
- ⊕ = CENTERLINE



**From:** Alan Richardson <[arichardson@justiceplanners.com](mailto:arichardson@justiceplanners.com)>

**Sent:** Friday, November 8, 2024 2:37 PM

**To:** Ryan D. Pelletier <[ryan@aroostook.me.us](mailto:ryan@aroostook.me.us)>

**Subject:** Needs Assessment Scopes

Mr. Pelletier.

Thanks for your time on the call the other day. The information was very helpful.

I have attached two scopes of work for a jail needs assessment. One is a basic assessment that will provide a projection of future offender population and bedspace needs. The other is for a full needs assessment that will provide alternative-scenario projections, analyze the makeup and needs of the offender population, and analyze arrest locations to determine appropriate siting of a replacement jail.

Please let me know if you have any questions. I look forward to hearing from you soon.

Have a great weekend!

Alan Richardson, President  
JusticePlanners.com | 803-394-9486



## Justice Planners Firm Overview

### About Justice Planners

Justice Planners, LLC is a criminal justice and corrections consulting firm that began operations in 2017 and provides local criminal justice system assessments, planning and programming of local new facilities, operational assessments, training, analyses, and audits of local detention facilities. With nearly 35 years of experience, the staff at Justice Planners is committed to improving the image and professionalism of corrections.

Justice Planners stands apart through our vast experience in strategic planning, program management, training, staff development and the strong belief in accountability, integrity, collaboration, innovation, and excellence. Unlike many other consulting firms, our team has years of experience working as correctional officers, and directors of detention facilities. Our experience is not solely based upon academics, but actual experience. As a result, Justice Planners understands the value of operational effectiveness and staff development. We are committed to working with our clients to assess, develop and implement well-planned, cost-effective programs.

### About Our Planning Services

Our approach to planning carefully guides our clients through a detailed decision-making process, from planning, to design, construction and occupying new and/or renovated facilities. We understand that no two projects are alike. Our extensive menu of services can be applied completely or selectively in the development of a flexible and realistic plan.

### Planning Creates a Basis for Moving Forward

**Form Follows Function.** A clearly defined plan for operational (and staffing) needs will accelerate the project timeline and will promote a more efficient process.

**Stakeholder Buy-in.** Proper planning identifies and quantifies the true needs. Stakeholders are more likely to support, and fund, projects that are complete and thoroughly vetted.

### Planning is Deliberate and Fact-Based

**Inclusive, Transparent Process.** We insist on a smart, inclusive partnership with stakeholders that is open and appropriately transparent.

**“Tailored” Solutions.** Responsible spending and efficient operations depend on outcomes that fit the specific need of the jurisdiction. Alternative approaches are always included that could reduce size, scope and cost.

**Fact-Based Findings.** Decisions should be data-informed and based upon the evidence.

### Contact

Alan Richardson, President

[arichardson@justiceplanners.com](mailto:arichardson@justiceplanners.com)

803-394-9486

[justiceplanners.com](http://justiceplanners.com)

### Our Planning Services Include:

Master Planning

Feasibility Studies

Needs Assessments

Statistical Projections

Operational Analyses

Staffing Assessments

Space Planning

Site Selection Assistance

Development Options

Operational Cost Estimates

Transition Training & Occupancy Planning

Architectural and Operational Programming



JUSTICE PLANNERS

## **TEAM EXPERIENCE OVERVIEW: JUSTICE PLANNERS, LLC**

### **detention team experience**

**Allegan County, Michigan** - detention center transition and activation  
**Anderson County, South Carolina** – detention center staffing analysis  
**Anoka County, Minnesota** – new jail planning and programming  
**Athens-Clarke County, Georgia** – jail needs assessment update  
**Beltrami County, Minnesota** – jail needs assessment and feasibility study  
**Cabarrus County, North Carolina** – inmate population projection and staffing analysis  
**Caswell County, North Carolina** – detention center staffing analysis  
**Columbia County, Georgia** – detention center staffing analysis  
**Columbia County, Oregon** – detention performance cost analysis staffing study  
**Fayette County, Pennsylvania** – county prison feasibility study  
**Fulton County, Georgia** – staffing analysis  
**Hamblen County, Tennessee** - jail needs assessment  
**Harris County, Texas** - jail intake center program  
**King County, Washington** – city jail administration group regional jail study  
**Lexington County, South Carolina** – transition activation for facility expansion -1990  
**Lexington County, South Carolina** – transition activation for facility expansion -1999  
**Maricopa County, Arizona** - corrections master plan  
**McIntosh County, Georgia** – detention facility assessment  
**Mecklenburg County, North Carolina** – arrest processing center needs assessment  
**Mecklenburg County, North Carolina** – detention center expansion program  
**Merced County, California** – detention center expansion program  
**Montgomery County, Tennessee** – juvenile detention center needs assessment  
**Oconee County, South Carolina** – detention center program verification and transition activation services  
**Orleans Parish, Louisiana** - detention staffing analysis  
**Pierce County, Washington** - detention staffing analysis  
**Pitkin County, Colorado** – criminal justice system assessment  
**Pitt County, North Carolina** – detention center staffing analysis  
**Richland County, South Carolina** – detention center needs assessment  
**San Mateo County, California** – jail renovation project planning  
**Santa Barbara County, California** – detention center staffing analysis  
**Seattle, Washington** – jail feasibility study  
**Scott County, Iowa** – adult jail and juvenile detention facility needs assessment  
**Steele County, MN** – criminal justice system assessment  
**Sullivan County, New York** – transition and activation services  
**Travis County, Texas** - jail staffing analysis  
**Washtenaw County, Michigan** – jail staffing analysis  
**Washtenaw County, Michigan** – social justice campus master plan  
**Waukesha County, Wisconsin** – safety and efficiency jail operational study  
**Will County, Illinois** – detention pre-accreditation assessment

## PROPOSED TEAM ORGANIZATION

FOR AROOSTOOK COUNTY

### availability statement

Team members are available to begin work on the project upon notification of our selection. Justice Planners works diligently to manage our workload to the number of staff employed at any time. We understand that our workload needs to match our availability in order to provide our clients with exceptional service, quality, and experience.



### Justice Planners Team

Alan Richardson, CCHP | Project Manager

Patrick Jablonski, Ph.D | Planner - Statistician

**ALAN RICHARDSON, CCHP | Justice Planning Expert**

Alan Richardson has more than 35 years of experience in the correctional field, including operations, project management, training, consulting and communicates all of which enables him to lead local and state corrections projects. These projects include need assessments, programming, staffing analysis and training.



Starting his corrections career as a Correctional Officer with the Lexington County Sheriff’s Department in South Carolina. He then advanced to Jail Administrator and eventually the Commander of the Detention Bureau with the County. During his tenure with Lexington County, he coordinated the transition and training to a new correctional facility and managed the design and construction of a 404-bed addition to the facility.

At the National Institute of Corrections, Alan worked as a correctional program specialist where he developed numerous programs for local correctional agencies. Key achievements while with NIC included developing and managing training programs for local correctional agencies and managing the development of the *Staffing Analysis Workbook for Jails, second edition*.

Alan’s hands on experience with day-to-day operations enables him to evaluate projects in terms of efficiency and effectiveness. His training background and experience enables him to assist clients in the planning, development and implementation of comprehensive staff development and preparation leading up to facility activation.

Title: President of Justice Planners  
 Education: Bachelor of Science, Business Administration, University of South Carolina  
 Certifications: Certified Correctional Health Professional  
 Professional Affiliations: American Jail Association, American Correctional Association, South Carolina Jail Administrators’ Association, National Commission on Correctional Health Care

**PROFESSIONAL EXPERIENCE**

2017-Present Day: Justice Planners, LLC - President, Project Manager, Consultant - Provides consulting services to local, state, and federal justice entities for new facility planning, operational assessments, staffing analyses, policy and procedure review, and staff training.

2008-2017: CGL Companies - Vice President - Consulted for the local, state, and federal justice agencies across the U.S. and internationally. Specialized in new facility planning, staffing analyses, conducting needs assessments and transition-activation training.

SNAPSHOT EXPERIENCE	RELEVANT PROJECT EXPERIENCE
<b>Local Detention Projects</b> 30+ Projects	Beltrami County, Minnesota – jail needs assessment and feasibility study Steele County, Minnesota – criminal justice system analysis Fulton County, Georgia – staffing analysis
<b>Justice and Public Safety</b> 15+ Projects	Anoka County, Minnesota – new jail planning and programming Pitkin County, Colorado – criminal justice system analysis Fayette County, Pennsylvania – county prison feasibility study
<b>Corrections</b> 15+ Projects	Richland County, South Carolina – detention center needs assessment Montgomery County, Tennessee – juvenile detention needs assessment Hamblen County, Tennessee - jail needs assessment
<b>Training</b> 15+ Training Programs	King County, Washington – city regional jail study Santa Barbara County, California – detention center staffing analysis Scott County, Iowa – adult jail and juvenile detention facility needs assessment Caddo Parish, Louisiana – jail and justice system assessment Camden County, Georgia – jail and justice system assessment Washington County, Illinois – jail and justice system assessment

**PATRICK JABLONSKI | Justice Planning Expert**

With nearly 25 years of experience in the correctional field, Patrick Jablonski, Ph.D., has conducted numerous public policy assessments and statistical forecasts. Dr. Jablonski has experience as an analyst for both a large metropolitan county government and in the private sector, working extensively on the dynamics of the potential impact of public policy changes.



As a Research Statistician for Orange County (FL) Government, Dr. Jablonski was responsible for a variety of internal and external metrics, including statistical forecasts ranging from the viability of a new sports arena to pedestrian safety. Dr. Jablonski worked closely with the County’s Jail Oversight Commission on a regular basis, providing criminal justice case processing statistics and analyses which concentrated on the impact of court event timelines on the jail’s population. Once implemented, the Jail Oversight Commission’s recommendations successfully reduced the jail’s population by over 700 inmates (nearly 20% of the ADP) in a 12-month period. A major focus of Dr. Jablonski’s work was devoted to providing statistical forecasting in support of the establishment of the county’s Central Receiving Center (CRC), a jail diversion facility for people facing mental health issues, which required building and validating a significant number of statistical models to determine the number of mental health beds needed at the CRC as well as in other county facilities and the community.

Dr. Jablonski has also produced multiple criminal justice system assessments at the state and local levels. Acknowledging that accomplishing meaningful permanent change requires the commitment and cooperation of all the major agencies of the criminal justice system, Dr. Jablonski utilizes data and communication to ensure that recommendations are implemented rather than merely sit inside a report. Dr. Jablonski utilizes a variety of time series modeling approaches in forecasting, concentrating on isolating contributing factors and subsequently providing scenarios to assist decision makers.

Dr. Jablonski has presented findings at multiple conferences nationally in a variety of fields as well as publishing numerous refereed journal articles.

Title: Sole Proprietor, Harpeth Research

Education: Bachelor of Arts, Emory University; Master of Science, Florida State University, Doctor of Philosophy, Mass Communication Research, University of Alabama

Professional Affiliations: American Jail Association, American Correctional Association, National Sheriffs Association

**PROFESSIONAL EXPERIENCE**

2002-Present Day: Harpeth Research – Sole Proprietor, Project Manager, Consultant - Provides consulting services to local, state, and private entities for new facility planning, population management, and operational safety.

2006-2014: Corrections Corporation of America – Senior Director, Research & Risk Analysis – Responsible for all operational statistical analyses. Provided ad hoc correctional population projections at state, local, and federal levels to support business development projects as needed.

**SNAPSHOT EXPERIENCE**

**Local Detention Projects**

60+ Projects in 55 Jurisdictions

**Justice and Public Safety**

20+ Projects in 15+ Jurisdictions

**RELEVANT PROJECT EXPERIENCE**

Beltrami County, Minnesota – jail needs assessment and feasibility study

Franklin County, Ohio – jail population analysis and projections


Hernando County, Florida – jail population projections

Macomb County, Michigan – jail special needs population assessment

Camden County, New Jersey – criminal justice system assessment and population management services

Dane County, Wisconsin – criminal justice system assessment including population projections

Miami-Dade County, Florida – criminal justice system assessment and jail population projections



## BELTRAMI COUNTY DETENTION CENTER NEEDS ASSESSMENT

**Location**  
Bemidji, Minnesota

**Year Started**  
2022

**Year Completed**  
2022

**Services Provided**  
Assessing, Planning & Forecasting

**Current Status**  
Design is complete  
Groundbreaking soon

**New Facility Size:** 239 beds

**Reference**  
Tom Barry, County Administrator  
218-333-8478  
[Tom.Barry@co.beltrami.mn.us](mailto:Tom.Barry@co.beltrami.mn.us)

The Beltrami County Detention Center had been in operation for approximately 30 years with an inefficient design for modern jail operations, and a 3-level layout was very staff intensive.

Alternatives to incarceration appeared to be underutilized, criminal justice case processing times exceeded commonly accepted standards, there were high proportions of people in the jail with mental health and chemical dependency issues, the County was not taking full advantage of their Criminal Justice Coordinating Committee, and staff retention in the jail was becoming more problematic.

Dozens of inmates were being housed out of county daily due to a lack of sufficient bedspace. Since the pandemic, this problem had only worsened.

Alternative inmate population forecasts were conducted for the next 30 years, and seven facility alternatives were developed including do nothing, operate as a 36-hour holding facility, renovate the jail, expand the jail, build a new jail, build a regional jail, and close the jail altogether.



## LANCASTER COUNTY JAIL NEEDS ASSESSMENT

### Location

Lancaster, South Carolina

### Year Started

2022

### Year Completed

ongoing

### Services Provided

Planning, Population Forecasting,  
Programming

### Current Status

Design is complete  
Groundbreaking December 2024

New Facility Size: 329 beds

### Reference

Captain Larry Deason  
(803) 313-2168  
ldeason@lacoso.net

Jail operations had changed significantly in the years that the current jail had been in operation. Additions have been constructed over the years which have resulted in a disjointed, difficult to operate facility that is dangerous for the staff and offender population alike. This project was tailored to effectively and efficiently address the Sheriff's/County's challenges with the criminal justice system and identify effective solutions that involved all agreed upon local stakeholders in a policy group-oriented planning process.

Our approach was tailored to effectively and efficiently address challenges and identify effective solutions by leveraging a 'big data' strategy within the framework of a systems analysis. Sophisticated, customized statistical models will be built to explain and predict the county's justice system.

Offender population levels, as well as bedspaces, were projected for the next 25 years. In-depth programming of all spaces was undertaken with the jail's leadership team to determine the size, scope, and operations to fit the desired operational philosophy of the agency.

This project is currently in the final stages of design.



## FINNEY COUNTY JAIL NEEDS ASSESSMENT

**Location**  
Garden City, Kansas

**Year Started**  
2004

**Year Completed**  
ongoing

**Services Provided**  
Planning, Population Forecasting,  
Programming

**Current Status**  
Needs Assessment is Complete  
Architectural Programming is  
Underway

**New Facility Size:** 216 beds

**Reference**  
Robert Reece, County Administrator  
(620) 272-3542  
rreece@finneycounty.org

Originally built in 1982 and expanded in 2001, the operational flow of the jail is disjointed and very staff intensive. Pre-booking takes place in a shared office space, and booking is on another level of the building.

All cells are double-occupancy and staff do not have the ability to properly classify and house different custody classifications appropriately. Additionally, the jail is built above other County offices and departments. Ongoing plumbing failures result in weekly flooding into the offices below.

This project addressed the Sheriff's/ County's challenges with the criminal justice system resulting in the increased need for bedspace and identified the continuing structural and operational pros and cons of remodeling and remaining in place as opposed to building a new facility.

Offender population levels, as well as bedspaces, were projected for the next 25 years. High-level programming of all facility functions was undertaken with the jail's leadership team and architect to determine the size and operations of the desired operational philosophy of the agency.

This project is currently in the early stages of detailed architectural programming.

## **PROJECT UNDERSTANDING AND APPROACH**

The purpose of this Jail Needs Assessment for Aroostook County is to determine future population levels and bedspace needs for the future. The goal of this study will be to assist the County in planning for any additional capacity needed for the detention center.

Our approach will be tailored to efficiently address any shortcomings in bedspace needs. We will involve all agreed upon local criminal justice stakeholders in a policy group-oriented planning process which collaborates to create effective, realistic options. Sophisticated, customized statistical models will be built to examine the current booking and case processing practices.

Our team members have extensive experience in conducting assessments for courts, law enforcement, jails, and criminal justice systems both large and small. In addition, our team members have experience assisting counties with the challenge presented here: a facility with unexpected available capacity. We pride ourselves on working with agencies to provide practical data-driven recommendations that are actionable, and not just a report that looks good on your shelf. We also recognize that just because a program or idea works well in one jurisdiction, does not mean it is the right direction for Aroostook County to take. We will work with you to identify the right solutions for your criminal justice system.

### **PHASE 1: PRE-KICKOFF PLANNING & LITERATURE REVIEW**

Prior to the official kickoff, our team members will review all previous reports or studies we are able to obtain that are related to the work of the Aroostook County criminal justice. During this phase, our team will submit preliminary data requests to various agencies to maximize the efficiency of the activities during Phase 2. In general, we have found that individual-level data are needed to estimate the impact on the projected population, assuming certain alternatives to incarceration and intermediate sanctions are adopted by the courts or corrections. Overall, we anticipate the need to analyze comprehensive data extracts from law enforcement agencies (such as arrest, citation, and manpower data), the Aroostook County jail (ideally a complete extract of the last 5 years from the jail's information management system), the judiciary (case processing data such as hearing dates and outcomes for every case filed during the past 5 years), and other relevant data.

### **PHASE 2: KICKOFF & STAKEHOLDER INTERVIEWS**

Our team will hold initial discussions with designated Aroostook County staff and stakeholders who will be involved throughout the study to confirm the County's goals, priorities, and the task schedule. Meetings will also be held with key data collection people. A schedule for the agencies, staff and officials that will need to be interviewed and list of necessary data will also be agreed upon. These interviews will ideally occur in person, but some may need to be conducted remotely due to availability and scheduling conflict. At a minimum, interviews should be conducted with:

- County Sheriff
- Jail Administrator
- County Officials
- Local Law Enforcement Agencies
- Judiciary/Court Administration

Our approach invites all perspectives to help us develop a knowledge base of how the system should ideally function as well as how the system actually functions. At the same time, we will be collecting publicly available data to inform the project, such as crime rate and arrest statistics, county population data, court data, etc.

### **PHASE 3: CRIMINAL JUSTICE SYSTEM DATA ANALYSIS**

Concurrent with Phase 2, the data analysis work includes follow-up conversations with appropriate contacts within a variety of agencies. Upon receipt and verification of the requested data, we will begin to identify and track the criminal justice system's workflows and prepare a statistically informed narrative of the flow of defendants through the judicial system. The data analysis will include population, demographics, crime rates, arrest rates, remand rates, lengths of incarceration, case processing timelines, and historic data.

Special attention will be paid to the following factors:

1. Possible system alterations to improve efficiency and effectiveness
2. Alternatives to incarceration
3. Potential changes to public policy at the state and federal levels which may affect the Aroostook County criminal justice system

Phase 3 is also the period in which the stakeholder interview information will be aggregated and synthesized. Initial narratives will be constructed which combine the quantitative data and interview data. Where possible, we will leverage the information gained from the personal interviews with each of the system organizations and agencies. Surveys may be developed as necessary to collect information from individuals who cannot be interviewed.

### **PHASE 4: EVALUATION OF INCARCERATION ALTERNATIVES**

Any evaluation of Aroostook County's criminal justice system must include an examination of the current utilization of alternatives to incarceration programs. It is essential that issues of crowding not be seen simply as the jail's problem, as virtually every decision-maker in the justice system exercises discretion that can affect the correctional facility's population.

Our team will review recent or anticipated legislative changes and trends, previous studies and reports, and other materials related to the operation of each system component, such as annual and statistical reports. Where applicable, we will review existing performance standards that may exist for the processing of court cases. At each point in the criminal justice system from arrest through sentencing and incarceration there are many decision points (bail hearings, preliminary hearings, arraignments, trial, or plea) where policies and procedures, organizational resources, and information intersect to influence events that in turn impact resource requirements.

### **PHASE 5: PROJECTION MODEL**

With the qualitative and quantitative analyses largely in place, the research team will next turn to developing a host of time series statistical forecasts of the jail's population as well as the factors that contribute to that population. The forecast will cover time horizons of 5, 10, 15, 20, and 25-year periods and will be stratified to include key variables of interest (such as classification level, gender, special needs populations, etc.).

### **PHASE 6: FUTURE SPACE NEEDS**

Using the information gathered, incorporating the projection model scenarios, recommendations will be made for various alternatives for the physical plant of the jail. These alternatives will include high-level space needs, and inmate housing summaries for each alternative in 10, 15, and 20 year time periods.

## PHASE 7: REPORTS AND PRESENTATIONS

While interim deliverables will be provided throughout the study, a draft report for the needs assessment will be delivered in a single document suitable for review and acceptance. Our team and Aroostook County will conduct a meeting with involved leaders and staff to review the entire document. Upon completion of the review, we will make any agreed upon changes and prepare a final report document. Any formal final presentations that the County may request will also be coordinated upon request.

## PRELIMINARY SCHEDULE & TIMELINE

Through our experience in the public sector, we have developed a firm understanding of the sequencing of the investigation and the required time for building occupant input and ownership and believe that successful schedule planning and management is achieved only through whole-hearted partnering of the entire project team. Below is a work plan which identifies the critical path needed to achieve the targeted deadline. The flow chart demonstrates that it is critical to develop the space projections while considering current trends; evaluate existing buildings' capacities while establishing a strategic plan; and develop options while constantly monitoring impacts.

Aroostook County Basic Needs Assessment		Month		
Phase		1	2	3
1	Pre-Kickoff Planning & Literature Review	■		
2	Kickoff & Stakeholder Interviews	■		
3	Criminal Justice System Data Analysis	■	■	
4	Evaluation Of Incarceration Alternatives		■	
5	Projection Model		■	
6	Future Space Needs		■	
7	Reports and Presentations		★	■ ★

## Justice Planners Firm Overview

### About Justice Planners

Justice Planners, LLC is a criminal justice and corrections consulting firm that began operations in 2017 and provides local criminal justice system assessments, planning and programming of local new facilities, operational assessments, training, analyses, and audits of local detention facilities. With nearly 35 years of experience, the staff at Justice Planners is committed to improving the image and professionalism of corrections.

Justice Planners stands apart through our vast experience in strategic planning, program management, training, staff development and the strong belief in accountability, integrity, collaboration, innovation, and excellence. Unlike many other consulting firms, our team has years of experience working as correctional officers, and directors of detention facilities. Our experience is not solely based upon academics, but actual experience. As a result, Justice Planners understands the value of operational effectiveness and staff development. We are committed to working with our clients to assess, develop and implement well-planned, cost-effective programs.

### About Our Planning Services

Our approach to planning carefully guides our clients through a detailed decision-making process, from planning, to design, construction and occupying new and/or renovated facilities. We understand that no two projects are alike. Our extensive menu of services can be applied completely or selectively in the development of a flexible and realistic plan.

### Planning Creates a Basis for Moving Forward

**Form Follows Function.** A clearly defined plan for operational (and staffing) needs will accelerate the project timeline and will promote a more efficient process.

**Stakeholder Buy-in.** Proper planning identifies and quantifies the true needs. Stakeholders are more likely to support, and fund, projects that are complete and thoroughly vetted.

### Planning is Deliberate and Fact-Based

**Inclusive, Transparent Process.** We insist on a smart, inclusive partnership with stakeholders that is open and appropriately transparent.

**“Tailored” Solutions.** Responsible spending and efficient operations depend on outcomes that fit the specific need of the jurisdiction. Alternative approaches are always included that could reduce size, scope and cost.

**Fact-Based Findings.** Decisions should be data-informed and based upon the evidence.

### Contact

Alan Richardson, CCHP

[arichardson@justiceplanners.com](mailto:arichardson@justiceplanners.com)

803-394-9486

[justiceplanners.com](http://justiceplanners.com)

### Our Planning Services Include:

Master Planning

Feasibility Studies

Needs Assessments

Statistical Projections

Operational Analyses

Staffing Assessments

Space Planning

Site Selection Assistance

Development Options

Operational Cost Estimates

Transition Training & Occupancy Planning

Architectural and Operational Programming



JUSTICE PLANNERS

## **TEAM EXPERIENCE OVERVIEW: JUSTICE PLANNERS, LLC**

### **detention team experience**

**Allegan County, Michigan** - detention center transition and activation  
**Anderson County, South Carolina** – detention center staffing analysis  
**Anoka County, Minnesota** – new jail planning and programming  
**Athens-Clarke County, Georgia** – jail needs assessment update  
**Beltrami County, Minnesota** – jail needs assessment and feasibility study  
**Cabarrus County, North Carolina** – inmate population projection and staffing analysis  
**Caswell County, North Carolina** – detention center staffing analysis  
**Columbia County, Georgia** – detention center staffing analysis  
**Columbia County, Oregon** – detention performance cost analysis staffing study  
**Fayette County, Pennsylvania** – county prison feasibility study  
**Fulton County, Georgia** – staffing analysis  
**Hamblen County, Tennessee** - jail needs assessment  
**Harris County, Texas** - jail intake center program  
**King County, Washington** – city jail administration group regional jail study  
**Lexington County, South Carolina** – transition activation for facility expansion -1990  
**Lexington County, South Carolina** – transition activation for facility expansion -1999  
**Maricopa County, Arizona** - corrections master plan  
**McIntosh County, Georgia** – detention facility assessment  
**Mecklenburg County, North Carolina** – arrest processing center needs assessment  
**Mecklenburg County, North Carolina** – detention center expansion program  
**Merced County, California** – detention center expansion program  
**Montgomery County, Tennessee** – juvenile detention center needs assessment  
**Oconee County, South Carolina** – detention center program verification and transition activation services  
**Orleans Parish, Louisiana** - detention staffing analysis  
**Pierce County, Washington** - detention staffing analysis  
**Pitkin County, Colorado** – criminal justice system assessment  
**Pitt County, North Carolina** – detention center staffing analysis  
**Richland County, South Carolina** – detention center needs assessment  
**San Mateo County, California** – jail renovation project planning  
**Santa Barbara County, California** – detention center staffing analysis  
**Seattle, Washington** – jail feasibility study  
**Scott County, Iowa** – adult jail and juvenile detention facility needs assessment  
**Steele County, MN** – criminal justice system assessment  
**Sullivan County, New York** – transition and activation services  
**Travis County, Texas** - jail staffing analysis  
**Washtenaw County, Michigan** – jail staffing analysis  
**Washtenaw County, Michigan** – social justice campus master plan  
**Waukesha County, Wisconsin** – safety and efficiency jail operational study  
**Will County, Illinois** – detention pre-accreditation assessment

## PROPOSED TEAM ORGANIZATION

FOR AROOSTOOK COUNTY

### availability statement

Team members are available to begin work on the project upon notification of our selection. Justice Planners works diligently to manage our workload to the number of staff employed at any time. We understand that our workload needs to match our availability in order to provide our clients with exceptional service, quality, and experience.



### Justice Planners Team

Alan Richardson, CCHP | Project Manager

Patrick Jablonski, Ph.D | Planner - Statistician

**ALAN RICHARDSON, CCHP | Justice Planning Expert**

Alan Richardson has more than 35 years of experience in the correctional field, including operations, project management, training, consulting and communicates all of which enables him to lead local and state corrections projects. These projects include need assessments, programming, staffing analysis and training.



Starting his corrections career as a Correctional Officer with the Lexington County Sheriff’s Department in South Carolina. He then advanced to Jail Administrator and eventually the Commander of the Detention Bureau with the County. During his tenure with Lexington County, he coordinated the transition and training to a new correctional facility and managed the design and construction of a 404-bed addition to the facility.

At the National Institute of Corrections, Alan worked as a correctional program specialist where he developed numerous programs for local correctional agencies. Key achievements while with NIC included developing and managing training programs for local correctional agencies and managing the development of the *Staffing Analysis Workbook for Jails, second edition*.

Alan’s hands on experience with day-to-day operations enables him to evaluate projects in terms of efficiency and effectiveness. His training background and experience enables him to assist clients in the planning, development and implementation of comprehensive staff development and preparation leading up to facility activation.

Title: President of Justice Planners

Education: Bachelor of Science, Business Administration, University of South Carolina

Certifications: Certified Correctional Health Professional

Professional Affiliations: American Jail Association, American Correctional Association, South Carolina Jail Administrators’ Association, National Commission on Correctional Health Care

**PROFESSIONAL EXPERIENCE**

2017-Present Day: Justice Planners, LLC - President, Project Manager, Consultant - Provides consulting services to local, state, and federal justice entities for new facility planning, operational assessments, staffing analyses, policy and procedure review, and staff training.

2008-2017: CGL Companies - Vice President - Consulted for the local, state, and federal justice agencies across the U.S. and internationally. Specialized in new facility planning, staffing analyses, conducting needs assessments and transition-activation training.

**SNAPSHOT EXPERIENCE**

- Local Detention Projects**  
30+ Projects
- Justice and Public Safety**  
15+ Projects
- Corrections**  
15+ Projects
- Training**  
15+ Training Programs

**RELEVANT PROJECT EXPERIENCE**

- Beltrami County, Minnesota – jail needs assessment and feasibility study
- Steele County, Minnesota – criminal justice system analysis
- Fulton County, Georgia – staffing analysis
- Anoka County, Minnesota – new jail planning and programming
- Pitkin County, Colorado – criminal justice system analysis
- Fayette County, Pennsylvania – county prison feasibility study
- Richland County, South Carolina – detention center needs assessment
- Montgomery County, Tennessee – juvenile detention needs assessment
- Hamblen County, Tennessee - jail needs assessment
- King County, Washington – city regional jail study
- Santa Barbara County, California – detention center staffing analysis
- Scott County, Iowa – adult jail and juvenile detention facility needs assessment
- Caddo Parish, Louisiana – jail and justice system assessment
- Camden County, Georgia – jail and justice system assessment
- Washington County, Illinois – jail and justice system assessment

**PATRICK JABLONSKI | Justice Planning Expert**

With nearly 25 years of experience in the correctional field, Patrick Jablonski, Ph.D., has conducted numerous public policy assessments and statistical forecasts. Dr. Jablonski has experience as an analyst for both a large metropolitan county government and in the private sector, working extensively on the dynamics of the potential impact of public policy changes.



As a Research Statistician for Orange County (FL) Government, Dr. Jablonski was responsible for a variety of internal and external metrics, including statistical forecasts ranging from the viability of a new sports arena to pedestrian safety. Dr. Jablonski worked closely with the County’s Jail Oversight Commission on a regular basis, providing criminal justice case processing statistics and analyses which concentrated on the impact of court event timelines on the jail’s population. Once implemented, the Jail Oversight Commission’s recommendations successfully reduced the jail’s population by over 700 inmates (nearly 20% of the ADP) in a 12-month period. A major focus of Dr. Jablonski’s work was devoted to providing statistical forecasting in support of the establishment of the county’s Central Receiving Center (CRC), a jail diversion facility for people facing mental health issues, which required building and validating a significant number of statistical models to determine the number of mental health beds needed at the CRC as well as in other county facilities and the community.

Dr. Jablonski has also produced multiple criminal justice system assessments at the state and local levels. Acknowledging that accomplishing meaningful permanent change requires the commitment and cooperation of all the major agencies of the criminal justice system, Dr. Jablonski utilizes data and communication to ensure that recommendations are implemented rather than merely sit inside a report. Dr. Jablonski utilizes a variety of time series modeling approaches in forecasting, concentrating on isolating contributing factors and subsequently providing scenarios to assist decision makers.

Dr. Jablonski has presented findings at multiple conferences nationally in a variety of fields as well as publishing numerous refereed journal articles.

Title: Sole Proprietor, Harpeth Research

Education: Bachelor of Arts, Emory University; Master of Science, Florida State University, Doctor of Philosophy, Mass Communication Research, University of Alabama

Professional Affiliations: American Jail Association, American Correctional Association, National Sheriffs Association

**PROFESSIONAL EXPERIENCE**

2002-Present Day: Harpeth Research – Sole Proprietor, Project Manager, Consultant - Provides consulting services to local, state, and private entities for new facility planning, population management, and operational safety.

2006-2014: Corrections Corporation of America – Senior Director, Research & Risk Analysis – Responsible for all operational statistical analyses. Provided ad hoc correctional population projections at state, local, and federal levels to support business development projects as needed.

**SNAPSHOT EXPERIENCE**

**Local Detention Projects**

60+ Projects in 55 Jurisdictions

**Justice and Public Safety**

20+ Projects in 15+ Jurisdictions

**RELEVANT PROJECT EXPERIENCE**

Beltrami County, Minnesota – jail needs assessment and feasibility study

Franklin County, Ohio – jail population analysis and projections


Hernando County, Florida – jail population projections

Macomb County, Michigan – jail special needs population assessment

Camden County, New Jersey – criminal justice system assessment and population management services

Dane County, Wisconsin – criminal justice system assessment including population projections

Miami-Dade County, Florida – criminal justice system assessment and jail population projections



## BELTRAMI COUNTY DETENTION CENTER NEEDS ASSESSMENT

**Location**  
Bemidji, Minnesota

**Year Started**  
2022

**Year Completed**  
2022

**Services Provided**  
Assessing, Planning & Forecasting

**Current Status**  
Design is complete  
Groundbreaking soon

**New Facility Size:** 239 beds

**Reference**  
Tom Barry, County Administrator  
218-333-8478  
[Tom.Barry@co.beltrami.mn.us](mailto:Tom.Barry@co.beltrami.mn.us)

The Beltrami County Detention Center had been in operation for approximately 30 years with an inefficient design for modern jail operations, and a 3-level layout was very staff intensive.

Alternatives to incarceration appeared to be underutilized, criminal justice case processing times exceeded commonly accepted standards, there were high proportions of people in the jail with mental health and chemical dependency issues, the County was not taking full advantage of their Criminal Justice Coordinating Committee, and staff retention in the jail was becoming more problematic.

Dozens of inmates were being housed out of county daily due to a lack of sufficient bedspace. Since the pandemic, this problem had only worsened.

Alternative inmate population forecasts were conducted for the next 30 years, and seven facility alternatives were developed including do nothing, operate as a 36-hour holding facility, renovate the jail, expand the jail, build a new jail, build a regional jail, and close the jail altogether.



## LANCASTER COUNTY JAIL NEEDS ASSESSMENT

### Location

Lancaster, South Carolina

### Year Started

2022

### Year Completed

ongoing

### Services Provided

Planning, Population Forecasting,  
Programming

### Current Status

Design is complete  
Groundbreaking December 2024

New Facility Size: 329 beds

### Reference

Captain Larry Deason  
(803) 313-2168  
ldeason@lacoso.net

Jail operations had changed significantly in the years that the current jail had been in operation. Additions have been constructed over the years which have resulted in a disjointed, difficult to operate facility that is dangerous for the staff and offender population alike. This project was tailored to effectively and efficiently address the Sheriff's/County's challenges with the criminal justice system and identify effective solutions that involved all agreed upon local stakeholders in a policy group-oriented planning process.

Our approach was tailored to effectively and efficiently address challenges and identify effective solutions by leveraging a 'big data' strategy within the framework of a systems analysis. Sophisticated, customized statistical models will be built to explain and predict the county's justice system.

Offender population levels, as well as bedspaces, were projected for the next 25 years. In-depth programming of all spaces was undertaken with the jail's leadership team to determine the size, scope, and operations to fit the desired operational philosophy of the agency.

This project is currently in the final stages of design.



## FINNEY COUNTY JAIL NEEDS ASSESSMENT

**Location**  
Garden City, Kansas

**Year Started**  
2004

**Year Completed**  
ongoing

**Services Provided**  
Planning, Population Forecasting,  
Programming

**Current Status**  
Needs Assessment is Complete  
Architectural Programming is  
Underway

**New Facility Size:** 216 beds

**Reference**  
Robert Reece, County Administrator  
(620) 272-3542  
rreece@finneycounty.org

Originally built in 1982 and expanded in 2001, the operational flow of the jail is disjointed and very staff intensive. Pre-booking takes place in a shared office space, and booking is on another level of the building.

All cells are double-occupancy and staff do not have the ability to properly classify and house different custody classifications appropriately. Additionally, the jail is built above other County offices and departments. Ongoing plumbing failures result in weekly flooding into the offices below.

This project addressed the Sheriff's/ County's challenges with the criminal justice system resulting in the increased need for bedspace and identified the continuing structural and operational pros and cons of remodeling and remaining in place as opposed to building a new facility.

Offender population levels, as well as bedspaces, were projected for the next 25 years. High-level programming of all facility functions was undertaken with the jail's leadership team and architect to determine the size and operations of the desired operational philosophy of the agency.

This project is currently in the early stages of detailed architectural programming.

## PROJECT UNDERSTANDING AND APPROACH

The purpose of this Jail Needs Assessment for Aroostook County is to determine the need for improvements to maximize the efficiency and effectiveness of the criminal justice system, and in turn, to guide a sensible plan regarding the future of the jail facility. Our philosophical approach is that the use of costly bedspace in the jail should be used only when necessary. The risks and needs for each encounter with law enforcement should be assessed to determine the best possible outcome for the individual and the community. The goal of this comprehensive assessment will be to enable the County to make informed decisions on the policies and procedures in all phases of the criminal justice system.

Our approach will be tailored to address your challenges and identify solutions effectively and efficiently. We will involve all agreed upon local criminal justice stakeholders in a policy group-oriented planning process which collaborates to create effective, realistic options.

The best approach to analyzing the Aroostook County Criminal Justice System is to leverage a ‘big data’ strategy within the framework of a systems analysis. Sophisticated, customized statistical models will be built to explain and predict the county’s justice system.

Our team members have extensive experience in conducting assessments for courts, law enforcement, jails, and criminal justice systems both large and small. We pride ourselves on working with agencies to provide practical data-driven recommendations that are actionable, and not just a report that looks good on your shelf. We also recognize that just because a program or idea works well in one jurisdiction, does not mean it is the right direction for Aroostook County to take. We will work with you to identify the right solutions for your criminal justice system.

### PHASE 1: PRE-KICKOFF PLANNING & LITERATURE REVIEW

Prior to the official kickoff, our team members will review all previous reports, documents, and studies we are able to obtain that are related to the work of the Aroostook County criminal justice system. During this phase, our team will submit preliminary data requests to various agencies to maximize the efficiency of the activities during Phase 2. In general, we have found that individual-level data are needed to estimate the impact on the projected population, assuming certain alternatives to incarceration and intermediate sanctions are adopted by the courts or corrections. Overall, we anticipate the need to analyze comprehensive data extracts from law enforcement agencies (such as arrest, citation, and manpower data), the Aroostook County jail (ideally a complete extract of the last 5 years from the jail’s information management system), the judiciary (case processing data such as hearing dates and outcomes for every case filed during the past 5 years), and other relevant data.

### PHASE 2: KICKOFF & STAKEHOLDER INTERVIEWS

Our team will hold initial discussions with designated Aroostook County staff and stakeholders who will be involved throughout the study to confirm the County’s goals, priorities, and the task schedule. Meetings will also be held with key data collection people. A schedule for the agencies, staff and officials that will need to be interviewed and list of necessary data will also be agreed upon. These interviews will ideally occur in person, but some may need to be conducted remotely due to availability and scheduling conflict. At a minimum, interviews should be conducted with:

- County Sheriff
- Jail Administrator

- County Commissioners
- County Administration
- All Outside Law Enforcement Agencies
- Judiciary/Court Administration
- County Attorney
- Public Defender
- Aroostook County Health & Human Services

A crucial task will be to engage with key criminal justice system stakeholders to gain a clear understanding of processes throughout the criminal justice system. Our approach invites every perspective to help us develop a knowledge base of how the system should ideally function as well as how the system actually functions. At the same time, we will be collecting publicly available data to inform the project, such as crime rate and arrest statistics, county population data, court data, etc.

### **PHASE 3: CRIMINAL JUSTICE SYSTEM DATA ANALYSIS**

Concurrent with Phase 2, the data analysis work includes follow-up conversations with appropriate contacts within a variety of agencies. Upon receipt and verification of the requested data, we will begin to identify and track the criminal justice system's workflows and prepare a statistically informed narrative of the flow of defendants through the judicial system. If appropriate, we will prepare brief operational descriptions of major judicial events to document current judicial practices. The data analysis will include population, demographics, crime rates, arrest rates, remand rates, lengths of incarceration, case processing timelines, and historic data. The final product of the data analysis will hopefully be a 'start to finish' assessment of all relevant workflows and processes of the criminal justice system. As part of this analysis, we will forensically reconstruct the facility's historical population for each day within the data in order to assess the internal shifts within the overall population. Such shifts may be symptomatic of long-term processes or potential areas for stakeholder attention.

Special attention will be paid to the following factors:

1. Possible system alterations to improve efficiency and effectiveness,
2. Alternatives to incarceration,
3. The impact of information technology practices on the criminal justice system,
4. Potential changes to public policy at the state and federal levels which may affect the Aroostook County criminal justice system,
5. Mental health issues, and
6. Demographic disparities in all phases.

Phase 3 is also the period in which the stakeholder interview information will be aggregated and synthesized. Initial narratives will be constructed which combine the quantitative data and interview data. Where possible, we will leverage the information gained from the personal interviews with each of the major system organizations or agencies, including the Sheriff's Office, Courts, Clerk's offices, the Public Defender's Office (as well as appropriate members of the private bar), the County Attorney's Office, all outside law enforcement agencies that use the jail, and community service providers. Surveys may be developed as necessary to collect information from individuals who cannot be interviewed.

### **PHASE 4: EVALUATION OF INCARCERATION ALTERNATIVES**

Any evaluation of Aroostook County's criminal justice system must include an examination of the current utilization of alternatives to incarceration programs. It is essential that issues of crowding not be seen simply as

the jail's problem, as virtually every decision-maker in the justice system exercises discretion that can affect the correctional facility's population.

The historical patterns in alternative forms of incarceration, including the use of any specialty courts, will be analyzed in conjunction with the jail assessment. Caseloads will be analyzed for each criminal justice agency or department and of the community-based correctional programs operating in the County, such as pre-trial release, supervised release, probation, specialty court, etc. The objective of this analysis will be to identify the impact these programs have on the need for bedspace in the County Jail.

The assessment of long-term space needs depends upon a number of factors, including changes in operational and judicial philosophies (specifically, what changed in the past to create bed space and will those types of changes continue into the future), judicial organization, case processing needs, administrative practices and policies, changing technological applications, and changes in client population/demographics and the demand for services as well as changes in other local government operations, such as law enforcement activities. Our team will review recent or anticipated legislative changes and trends, previous studies and reports, and other materials related to the operation of each system component, such as annual and statistical reports.

Where applicable, we will review existing performance standards that may exist for the processing of court cases. At each point in the criminal justice system from arrest through sentencing and incarceration there are many decision points (bail hearings, preliminary hearings, arraignments, trial, or plea) where policies and procedures, organizational resources, and information intersect to influence events that in turn impact resource requirements.

#### **PHASE 5: PROJECTION MODEL SCENARIOS**

With the qualitative and quantitative analyses largely in place, the research team will next turn to developing a host of time series statistical forecasts of the jail's population as well as the factors that contribute to that population. The forecasts will cover time horizons of 10, 15, 20, 25-year periods and will be stratified to include key variables of interest (such as classification level, gender, special needs populations, etc.). In addition, our time series modeling allows us to develop a host of scenarios. Our base forecasts are always constructed to show what is likely to occur if the status quo is maintained into the future. Additional scenarios will include the impacts of changes to booking numbers and increased/decreased lengths of stay on the time horizon projections.

#### **PHASE 6: LOCATION ANALYSIS**

The jail is located in Houlton in the southern part of the County. This often results in long commutes when arrests are made in the central and northern parts of the county. Our team will analyze the locations and frequencies of arrests throughout the county. This information can be used to determine appropriate siting of a new/replacement jail facility that would minimize the transportation time of arresting officers.

#### **PHASE 7: FUTURE SPACE NEEDS**

Using the information gathered, incorporating the projection model scenarios, recommendations will be made for various alternatives for the physical plant and the future operations of the jail. These alternatives will include high-level space needs, inmate housing summaries, and staffing estimates for each alternative in 10-, 15-, 20-, and 25-year time periods.

#### **PHASE 8: STAFFING ESTIMATES**

Future staffing levels will be estimated based upon the operational philosophy, housing needs and options, and

staff deployment. Different staffing options will be formulated based upon the agency’s supervision philosophy (direct supervision, indirect supervision, or a hybrid operation) to determine the required numbers of full time equivalent (FTE) positions.

The process that will be followed comes from the *Staffing Analysis Workbook for Jails, second edition* developed by the National Institute of Corrections and is considered the “industry standard” process for determining appropriate staffing for local detention facilities.

**PHASE 9: REPORTS AND PRESENTATIONS**

While interim deliverables will be provided throughout the study, a draft report for the needs assessment will be delivered in a single document suitable for review and acceptance. Our team and Aroostook County will conduct a meeting with involved leaders and staff to review the entire document. Upon completion of the review, we will make any agreed upon changes and prepare a final report document. Any formal final presentations that the County may request will also be coordinated as necessary.

**PRELIMINARY SCHEDULE & TIMELINE**

Through our experience in the public sector, we have developed a firm understanding of the sequencing of the investigation and the required time for building occupant input and ownership and believe that successful schedule planning and management is achieved only through whole-hearted partnering of the entire project team. Below is a work plan which identifies the critical path needed to achieve the targeted deadline. The flow chart demonstrates that it is critical to develop the space projections while considering current trends; evaluate existing buildings’ capacities while establishing a strategic plan; and develop options while constantly monitoring impacts.

Aroostook County Full Needs Assessment		Month				
Phase		1	2	3	4	5
1	Pre-Kickoff Planning & Literature Review	█				
2	Kickoff & Stakeholder Interviews		█			
3	Criminal Justice System Data Analysis		█			
4	Evaluation Of Incarceration Alternatives			█		
5	Projection Model Scenarios			█		
6	Location Analysis				█	
7	Future Space Needs					█
8	Staffing Estimates					█
9	Reports and Presentations				★	★

November 6, 2024

TO: County Commissioners

FR: Ryan D. Pelletier, County Administrator

RE: Dispatch Cost Recommendations

Dear Commissioners:

I have met with the organizations that currently contract with us for dispatching needs. My intent is to provide the same powerpoint overview to you at your November 20<sup>th</sup> meeting to best explain the current position we are in regarding the cost of this service vs. the actual call volume of our dispatch.

From strictly a call volume approach, it is apparent that the County tax is subsidizing the total operational costs of the dispatch service.

In speaking to Chief Deputy Pelletier, we believe that a core minimum number of dispatchers for our operations is 6 full time to cover our (SO) dispatch volume. Therefore it would stand to reason that the additional 2 full time dispatchers is what it takes to handle the call volume of the rest of the calls that are dispatched through the SO.

I also surveyed the other Counties in Maine to determine how they fund their own dispatch contracts and I received 4 responses:

Franklin County – Included as part of the County Tax.

Cumberland County – 55% as part of the County Tax and 45% by contract.

Waldo County – Included as part of the County Tax.

Lincoln County – Included as part of the County Tax.

It would be my recommendation to consider a few options:

1. Continue with the current contracts for service, prorated at 50% for the upcoming January 1 billing cycle. This would allow the towns/entities time to transition the increase in costs for a new contract start date of July 1, 2025.
2. Assess a new 12 month contracts based on the call volume of the entities for the previous year based on the actual costs of 2 full time officers. I would further recommend that the new proposal be phased in over a three year period to ease the burden on the entities that will be most impacted by this change.

To highlight this change, I will illustrate what that means for Madawaska (our largest contracted entity) and Hodgdon that has a current contract that is more than what their actual call volume is.

**\*\*Illustration Only\*\*** Actual amounts will vary based on call volume each year.

Madawaska:

Current Contract: \$ 46,853.99

New proposal: Year 1: \$46,797.17; Year 2: 93,594.34 Year 3: 140,391.51

Hodgdon:

Current Contract: \$ 3,214.40

New Proposal: Year 1: \$2,242.13; Year 2: \$1,494.75; Year 3: \$747.38

Another consideration would be to simply absorb the cost of dispatching into the general fund over a phased in period of time (3 years). This would eliminate the contracts completely and would equate to approximately \$42,596 each year over the next three budget years.

However, one of the things I heard loud and clear from the communities that still provide their own dispatching is fairness and equity. To that end, we would need to consider how to handle those communities that continue to provide their own dispatching OR contract with the Maine State Police for that service.

# Aroostook County Dispatching Services Discussion October 23, 2024

Ryan D. Pelletier  
County Administrator





# Welcome & Introductions

## Purpose of this meeting?



# Introduction

Aroostook County SO provides dispatching services for the Sheriff's Office and:

- 15 Local Fire Departments
- 4 Local Ambulance/EMS
- 1 Local Police Department



# Timeline of Events

Feb.-March 2024 – County develops budget, during budget, the cost of dispatching is discussed and County Admin is asked to look into disparities among contracted entities. (Newspaper article from CC Meeting in Fort Kent).

May 2024 – County Budget Public Hearing. County Finance Committee and Commissioners are asked to explore dispatch options including looking into county wide funding through the county tax as opposed to contracted service.

August 2024 – County Admin receives more requests from communities to develop proposals to provide dispatching services.

September 2024 – All towns/entities with dispatching needs are invited to attend a meeting in October to discuss dispatching in the County.

October 2024 – Meeting held October 23

November 2024 - County Admin to report back to Commissioners regarding feedback, options, and recommendations.





**\$\$\$ THE COST \$\$\$**

**FY 2024-2025:**

<b>Wages:</b>	<b>\$521,950.00</b>
<b>Fringe:</b>	<b><u>\$230,133.00</u></b>
<b>Total:</b>	<b>\$752,082.00</b>

- 7.5 Full Time Budgeted for FY 24-25
- 8 Full Time effective January 1, 2025
- 2 Part Time Budgeted (approximately) \$80,000

## Call Volume FY 2023

### Contracts

#### Fire:

- Allagash – 6
- Bridgewater – 18
- Frenchville – 27
- Grand Isle – 11
- Hodgdon – 26
- Haynesville – 3
- Linneus – 21
- \*Limestone – 4
- Littleton – 22
- Monticello – 50
- Madawaska – 72
- Mars Hill – 61
- North Lakes – 35
- St. Agatha – 12
- Van Buren – 77

#### Ambulance:

- Central Aroostook – 403
- Madawaska – 1,215
- Southern Aroostook - 637
- Van Buren – 680

#### Police:

- Madawaska – 3,597

**TOTAL:** 6,977 – 43% of total call volume is contracted entities.

\*Limestone now with Caribou

### Aroostook County SO Calls for Service in FY 2023:

**TOTAL:** 9,208 57% of call volume is Aroostook County Rural Patrol.

**Total Budget:** \$752,082

**Total Calls:** 16,185

**Cost Per Call:** \$46.47

**ACSO:** \$ 428,686.74

**Contracts:** \$ 323,395.26

### Amount Paid

**By Contracts:** \$127,789.03

**Deficit:** **\$195,606.23**

## Actual Cost vs. Paid Contracts



### Fire:

Entity	Contract	Actual	Diff
Allagash	\$585.55	\$278.82	\$306.73
Bridgewater	\$1,303.40	\$836.46	\$466.94
Frenchville	\$2,464.70	\$1,254.69	\$1,210.01
Grand Isle	\$1,144.15	\$511.17	\$632.98
Haynesville	\$367.50	\$139.41	\$228.09
Hodgdon	\$3,214.40	\$1,208.22	\$2,006.18
Linneus	\$2,410.80	\$975.87	\$1,434.93
Littleton	\$2,442.65	\$1,022.34	\$1,420.31
Monitcello	\$1,820.35	\$2,323.50	\$503.15
Madawaska	\$690.72	\$3,345.84	\$2,655.12
Mars Hill	\$3,332.00	\$2,834.67	\$497.33
North Lakes	\$1,543.50	\$1,626.45	\$82.95
St. Agatha	\$1,822.80	\$557.64	\$1,265.16
Van Buren	\$1,631.92	\$3,578.19	\$1,946.27



### Ambulance:

Entity	Contract	Actual	Diff
CAEMS	\$13,244.14	\$18,727.41	\$5,483.27
Madawaska	\$11,655.94	\$56,461.05	\$44,805.11
SAEMS	\$29,195.40	\$29,601.39	\$405.99
Van Buren	\$14,411.77	\$31,599.60	\$17,187.83



### Police:

Entity	Contract	Actual	Diff
Madawaska	\$34,507.33	\$167,152.59	\$132,645.26

## Other Dispatching is covered by local dispatch agencies or the Maine State Police



### Local Dispatch Agencies:

- Houlton PD
- Presque Isle PD
- Caribou PD
- Fort Kent PD
  
- Fort Fairfield, Ashland, Washburn and others contract with the Maine State Police.
  
- Other towns with local fire departments also contract with a local PD for their dispatching needs. Example: St. Francis contracts with FKPD.

# Summary

The County needs to balance fairness and equity in determining the “right” amount to charge contracted entities for dispatching services.

For example, we must consider that non contracting communities and paying to subsidize other entities that have call volumes that exceed their contracted amount.

We also have to consider that calls for service while they may originate in one jurisdiction the perpetrator or person who needs emergency services may or may not be a resident of the jurisdiction where the call takes place.

My current proposal is to provide a six month contract effective Jan. 1 – June 30, 2025 based on the current formula pro-rated for six months. and

Then, develop a cost share proposal for the 12 month budget moving forward effective July 1, 2025. This could be on a per call basis, a formula that uses per call and population or a combination of per call, population and state valuation or have we reached a point where the broad county tax should just cover the cost of dispatching and do away with contracts all together? These are just ideas and I am open to suggestions!!





# Thank you

Ryan D. Pelletier

[ryan@aroostook.me.us](mailto:ryan@aroostook.me.us)

207-551-0411

## Ryan D. Pelletier

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**From:** Hinckley, Brodie <Brodie.Hinckley@maine.gov>  
**Sent:** Friday, October 25, 2024 3:43 PM  
**To:** Ryan D. Pelletier  
**Cc:** Milliken, Jessica E  
**Subject:** RE: Dispatch and PSAP for Aroostook County

Good afternoon Ryan,

Sorry it took me so long to respond, and not be able to attend the meeting you had this week. I was out of state attending a conference. I understand that you have another meeting scheduled for November 20th. Please know that Jessica and I can not participate in this as we are hosting a 911 conference in Portland that day.

Here are my responses to your questions;

1. What formula does the DPS use to determine the cost for dispatching for local communities in Aroostook County?

The formula we used is based on 75% of the cost being allocated based on town populations and 25% based on calls for service. The current towns are charged based on a 25% ECS position. So, the formula includes the ECS cost and is split between the county agencies we serve. An approximate 25% ECS position is roughly \$28,000, placed in the above formula to determine each agency's costs.

2. If and when Aroostook issues an RFP for PSAP services, would DPS be willing and able to provide a proposal?  
For PSAP-yes. For dispatching services, probably not at this time.

3. If Aroostook foregoes a formal RFP process and ends our contact with Penobscot County in the future, we were told that by default, Houlton DPS would have to assume the responsibility. If this happened, how would DPS determine the cost of providing PSAP service for Aroostook County? Based on the law, we would have to take on that, but with a contract in place. The formula for 9-1-1 calls is based on the average time it takes to process a 9-1-1 call. We have determined the average time is 3 minutes. That is 0.0024% for each call. We currently have this in place for the City of Augusta. We processed 11,009 9-1-1 calls for them last year. Based on the above formula, it would take 26.46% of an ECS position needed to take these calls at \$112,460 per ECS, a total of \$29,761. We also charge to do Quality Control on these calls since it is mandatory by law as well. Again, we use the average time it takes to review these calls, which is 15 minutes or an average of 0.01202 minutes.

These seem very confusing but are based on time and volume. As far as the dispatching side of things, an ECS averages about 3,000 calls per year, so if an agency is looking to move to us, then they can take that 3,000 call volume per dispatcher and use the \$112,460 cost for an ECS and do the math. This is not a finalized formula, but it will give an agency an idea of the costs. Again, at this time, we are not interested in taking over any more LE, Fire, or EMS services for dispatching.

I hope this helps. I am always available to answer any follow-up questions.

Brodie

-----Original Message-----

**From:** Ryan D. Pelletier <ryan@aroostook.me.us>  
**Sent:** Wednesday, October 23, 2024 6:52 PM  
**To:** Hinckley, Brodie <Brodie.Hinckley@maine.gov>  
**Subject:** Dispatch and PSAP for Aroostook County

EXTERNAL: This email originated from outside of the State of Maine Mail System. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Brodie,

We had a very productive meeting here in Aroostook County today to discuss dispatching needs. During the meeting, we discussed the fact that Aroostook County will be looking to procure PSAP services in the future once our contract with Penobscot County ends. We also discussed fair and equitable formulas to determine the cost for dispatching needs of our local communities for fire, EMS, and police departments in our region. I was given your name and contact information to follow up as I continue to develop and discuss proposals with the Aroostook County Commissioners. The following is information I am asking for as it relates to these conversations:

1. What formula does the DPS use to determine the cost for dispatching for local communities in Aroostook County?
2. If and when Aroostook issues an RFP for PSAP services, would DPS be willing and able to provide a proposal?
3. If Aroostook foregoes a formal RFP process and simply ends our contact with Penobscot County in the future, we were told that by default, Houlton DPS would have to assume the responsibility. If this happened, how would DPS determine the cost of providing said PSAP service for Aroostook County.

Thanks for your time and consideration and I look forward to hearing back from you.

Ryan

Ryan D. Pelletier  
County Administrator  
Aroostook County

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# County of Aroostook

## COMMISSIONERS' OFFICE

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### COUNTY ADMINISTRATOR

RYAN D. PELLETIER



### COUNTY COMMISSIONERS

PAUL J. UNDERWOOD  
PRESQUE ISLE

NORMAN L. FOURNIER  
WALLAGRASS

WILLIAM T. DOBBINS  
HOLTON

November 13, 2024

TO: County Commissioners  
FR: Ryan D. Pelletier, County Administrator  
  
RE: Facilities Director

Dear Commissioners:

It is my pleasure to recommend the hiring of Roy Guidry of Presque Isle to become the next Facilities Director for the County of Aroostook. Roy's background in construction, coupled with his past work experience at the Sheriff's Office and the Maine DEA, makes him well-qualified. His past all background checks and his references were extraordinary.

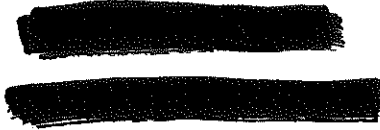
Thank you for your time and consideration.

Sincerely,



Ryan D. Pelletier  
County Administrator

**Roy H. Guidry Jr.**



September 7, 2024

Christina Theriault  
Human Resources Director  
County Commissioners Office  
144 Sweden Street, Suite 1  
Caribou, Maine 04736

Dear Christina,

I am respectfully applying for the position of Facilities Director. I have carefully read the job description, responsibilities and qualifications you are looking for in an applicant. I feel that my two career paths I have taken give me unique qualities that would make me an ideal person for this job.

My first career was in the construction field and I have done just about every facet of residential and commercial construction. I have a broad knowledge of maintenance and repair work to include assisting with the maintenance of large facilities such as McCain Foods in Easton, Maine.

My second career in law enforcement, particularly, my many years as a successful Police Chief, has equipped me with the skills necessary to manage people, time and budgets. I have a strong work ethic and have been a loyal and consistent employee of Aroostook County.

I look forward to an interview where I can discuss my skills in detail. I understand how important the fiscally responsible, continued upkeep of Aroostook Counties properties is to our community.

Thank you for your consideration.

Regards,

Roy Guidry

# Roy H. Guidry, Jr.

## **PROFILE**

Responsible former Chief of Police, Detective, Maine Drug Enforcement Officer, as well as 20 year former iron worker, building and residential construction foreman and assistant hardware store manager. Excellent communication skills and leadership ability with a strong work ethic.

## **EXPERIENCE**

**Sales and Leasing Consultant, Percy's Auto Sales; Presque Isle, ME - April 2021 to present**

All aspects of sales from initial presentation, financing and delivery. Year long maintenance of car lot.

**Maine Drug Enforcement Agent, Detective and Deputy, Aroostook County Sheriff's Office; Houlton, ME - 2017-2021**

Patrol, investigated crimes, traffic enforcement, case management and worked with the court system.

**Patrol Officer, Presque Isle Police Department; Presque Isle, ME - 2017**

All duties related to local law enforcement.

**Chief of Police, Washburn Police Department; Washburn, ME - 2009-2017**

Please see attached work duties.

**Lead Custom Metal Fabricator, Stainless Food Services; Caribou, ME - 2000-2009**

MIG, TIG and ARC welder, pipe fitter, construction of all food service equipment from tables to seafood display cabinets, machinist, lathe operator and custom farm equipment design/producer. Teach new hires how to weld and use machinery and fabrication equipment.

**Major Building Construction Foreman, James L Harris & Sons; Caribou, ME - 1990-2000**

Iron connector, welder, crane operator, reading and executing blueprints, masonry, commercial and residential roofing, concrete work, task assignments to co-workers, all aspects of carpentry, plumbing and electrical. Maintenance of McCain Foods building and equipment.



# Application for Employment

Please Print

Equal access to programs, services and employment opportunities is available to all persons without regard to race, religion, color, sex (including pregnancy), age, national origin, mental or physical disability, sexual orientation, gender identity, genetic information, or any other basis protected by federal, state, and/or local law.

In accordance with the Americans with Disabilities Act and/or applicable state and local laws, applicants requiring reasonable accommodations for the application and/or interview process should notify the Human Resources Department. Examples of reasonable accommodations include making a change to the application process; providing written materials in an alternate format such as braille, large print, or audio recording; using a sign language interpreter; using specialized equipment; or modifying testing conditions.

Name Guidry Jr. Roy H Applicant ID # \_\_\_\_\_

Address \_\_\_\_\_  
Street City State ZIP Code

Telephone # \_\_\_\_\_ Cellular/Other Phone # \_\_\_\_\_ E-mail Address \_\_\_\_\_

Position(s) applied for Facilities Director Date of application 10/16/2024

Referral Source (e.g., Walk-in, Job Posting, Company's Website, etc.) Job Posting

If necessary, best time to call you is Anytime AM PM  
 Home  Cellular/Other

May we contact you at work?  Yes  No  
If yes, work number and best time to call:

( ) SAME Anytime AM PM

If you are under 18 and it is required, can you furnish a work permit?  N/A  Yes  No

If no, please explain: \_\_\_\_\_

Have you submitted an application here before?  Yes  No

If yes, give date(s) and position(s): Sheriff's Office

Have you ever been employed here before?  Yes  No

If yes, give dates: From     /     / 17 To     /     / 21

Is this application a request for reemployment following an extended military leave of absence from this company?  Yes  No

If yes, additional information may be requested.

Are you lawfully authorized to work in the United States?  Yes  No

Date available for work \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

What is your desired salary range or hourly rate of pay?  
\$     Per \_\_\_\_\_

Type of employment desired:  Full-Time  Part-Time  
 Educational Co-Op  Seasonal  Temporary

Will you relocate if job requires it?  Yes  No

Will you travel if job requires it?  Yes  No

If they have been explained to you, are you able to meet the attendance requirements of the position?  N/A  Yes  No

Will you work overtime if required?  Yes  No  
If no, please explain: \_\_\_\_\_

Are you able to perform the "essential functions" of the job for which you are applying (with or without reasonable accommodation)?

This question is not designed to elicit information about an applicant's disability. Please do not provide information about the existence of a disability, particular accommodation, or whether accommodation is necessary. These issues may be addressed at a later stage to the extent permitted by law.

Yes  No  Need more information about the job's "essential functions" to respond

Driver's license number required if driving may be required in the job for which you are applying:

    State    

Have you ever been bonded?  Yes  No

Have you ever pleaded "guilty" or "no contest" to or been convicted of a crime? NOTE: Answering "yes" to this question does not constitute an automatic bar to employment. Factors such as date of the offense, seriousness and nature of the violation, rehabilitation and position applied for will be taken into account. You are not obligated to disclose juvenile records that have been expunged.  Yes  No

If yes, please provide date(s) and details:  
\_\_\_\_\_  
\_\_\_\_\_

Have you entered into an agreement with any former employer or other party (such as a noncompetition agreement) that might, in any way, restrict your ability to work for our company?  Yes  No

If yes, please explain: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

# Employment History

Starting with your most recent employer, provide the following information. You may include any verified work performed on a volunteer basis.

Employer: Percy's Auto Sales Telephone #: (207) 551-7102  
Street address: 40 Houlton Rd. P.I. City: \_\_\_\_\_ State: \_\_\_\_\_  
Starting job title/final job title: \_\_\_\_\_ Dates employed: Month \_\_\_\_\_ Year 2021 to Month \_\_\_\_\_ Year Present  
Immediate supervisor and title (for most recent position held): Ryan Rackliffe May we contact for reference?  Yes  No  Later E-mail: ryan@percys.biz  
Why did you leave? still employed.

Summarize the type of work performed and job responsibilities.

What did you like most about your position?

What were the things you liked least about the position?

Employer: Arrowsbuck County Sheriff's Office Telephone #: (207) 532-3471  
Street address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_  
Starting job title/final job title: Deputy — Maine Drug Enforcement Special Agent Dates employed: Month \_\_\_\_\_ Year 2017 to Month \_\_\_\_\_ Year 2021  
Immediate supervisor and title (for most recent position held): Peter Johnson May we contact for reference?  Yes  No  Later E-mail: \_\_\_\_\_  
Why did you leave? \_\_\_\_\_

Summarize the type of work performed and job responsibilities.

What did you like most about your position?

What were the things you liked least about the position?

Employer: Presque Isle Police Dept. Telephone #: (207) 764-4476  
Street address: North St. Presque Isle City: \_\_\_\_\_ State: \_\_\_\_\_  
Starting job title/final job title: Patrol Officer Dates employed: Month \_\_\_\_\_ Year 2017 to Month 8 Year 2017  
Immediate supervisor and title (for most recent position held): Matthew Irwin May we contact for reference?  Yes  No  Later E-mail: \_\_\_\_\_  
Why did you leave? \_\_\_\_\_

Summarize the type of work performed and job responsibilities.

What did you like most about your position?

What were the things you liked least about the position?

Employer: Town of Washburn Telephone #: (207) 455-8485  
Street address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_  
Starting job title/final job title: Patrolman — Chief of Police Dates employed: Month \_\_\_\_\_ Year 2009 to Month \_\_\_\_\_ Year 2017  
Immediate supervisor and title (for most recent position held): Beverly Turner May we contact for reference?  Yes  No  Later E-mail: \_\_\_\_\_  
Why did you leave? \_\_\_\_\_

Summarize the type of work performed and job responsibilities.

What did you like most about your position?

What were the things you liked least about the position?

**Employment History** (continued)

Explain any gaps in your employment, other than those due to personal illness, injury, or disability. None.

If not addressed on previous page, have you ever been fired or asked to resign from a job? .....  Yes  No

If yes, please explain: \_\_\_\_\_

**Skills and Qualifications**

Summarize any special training, skills, languages, licenses, and/or certificates that may assist you in performing the position for which you are applying:

See Resume

**Computer Skills** (Include software titles and level of experience, such as basic, intermediate, or advanced.)

<input checked="" type="checkbox"/> Word Processing _____ Level: _____	<input checked="" type="checkbox"/> Internet _____ Level: _____
<input checked="" type="checkbox"/> Spreadsheet _____ Level: _____	<input type="checkbox"/> Other _____ Level: _____
<input checked="" type="checkbox"/> Presentation _____ Level: _____	<input type="checkbox"/> Other _____ Level: _____
<input checked="" type="checkbox"/> E-mail _____ Level: _____	<input type="checkbox"/> Other _____ Level: _____

**Educational Background**

Starting with your most recent school attended, provide the following information.

School (include City and State)	# of Years Completed	Completed	GPA Class Rank	Major/Minor
<u>Madawaska High School</u>	<u>12</u>	<input checked="" type="checkbox"/> Diploma <input type="checkbox"/> GED <input type="checkbox"/> Degree _____ <input type="checkbox"/> Certification _____ <input type="checkbox"/> Other _____	<u>10</u>	<u>Business</u>
<u>Maine Criminal Justice Academy</u>	<u>1/2 yr</u>	<input type="checkbox"/> Diploma <input type="checkbox"/> GED <input type="checkbox"/> Degree _____ <input checked="" type="checkbox"/> Certification _____ <input type="checkbox"/> Other _____	<u>19</u>	<u>Law Enforcement.</u>
		<input type="checkbox"/> Diploma <input type="checkbox"/> GED <input type="checkbox"/> Degree _____ <input type="checkbox"/> Certification _____ <input type="checkbox"/> Other _____		
		<input type="checkbox"/> Diploma <input type="checkbox"/> GED <input type="checkbox"/> Degree _____ <input type="checkbox"/> Certification _____ <input type="checkbox"/> Other _____		

**References**

List names and telephone numbers of three business/work references who are *not* related to you and are *not* previous supervisors. If not applicable, list three school or personal references who are *not* related to you.

Name	Title	Relationship to You	Telephone	E-mail	# of Years Known
			( )		
			( )		
			( )		

## Related Information

When answering these questions, please exclude any information that would reveal race, religion, color, sex (including pregnancy), age, national origin, mental or physical disability, sexual orientation, gender identity, genetic information, or other similarly protected status.

To what job-related organizations (professional, trade, etc.) do you belong? \_\_\_\_\_

List special accomplishments, publications, awards, etc. \_\_\_\_\_

List any relevant volunteer work. To much to list. Mostly Domestic Violence terms, sexual assault committee member. Law Enforcement representative for the Arrostook Child Advocacy center.

Is there any other job-related information you want us to know about you? I take my jobs seriously. Give me a mission or objective and it will get done.

## Applicant Statement

I certify that all information I have provided in order to apply for and secure work with this employer is true, complete, and correct.

I expressly authorize, without reservation, the employer, its representatives, employees, or agents to contact and obtain information from all references (personal and professional), employers, public agencies, licensing authorities, and educational institutions and to otherwise verify the accuracy of all information provided by me in this application, resumé, or job interview. I hereby waive any and all rights and claims I may have regarding the employer, its agents, employees, or representatives, for seeking, gathering, and using truthful and non-defamatory information, in a lawful manner, in the employment process and all other persons, corporations, or organizations for furnishing such information about me.

I understand that this employer does not unlawfully discriminate in employment and no question on this application is used for the purpose of limiting or eliminating any applicant from consideration for employment on any basis prohibited by applicable local, state, or federal law.

I understand that this application remains current for only 60 days. At the conclusion of that time, if I have not heard from the employer and still wish to be considered for employment, it will be necessary for me to reapply and fill out a new application.

If I am hired, I understand that I am free to resign at any time, with or without cause and with or without prior notice, and the employer reserves the same right to terminate my employment at any time, with or without cause and with or without prior notice, except as may be required by law. This application does not constitute an agreement or contract for employment for any specified period or definite duration. I understand that no supervisor or representative of the employer is authorized to make any assurances to the contrary and that no implied oral or written agreements contrary to the foregoing express language are valid unless they are in writing and signed by the employer's president.

I also understand that if I am hired, I will be required to provide proof of identity and legal authorization to work in the United States and that federal immigration laws require me to complete an I-9 Form in this regard.

I understand that reasonable safeguards will be taken to protect all personal information provided or obtained in conjunction with this application for employment. My personal information may be shared with the employer's affiliate(s) and third parties engaged by the employer to perform services for the employer. Any personal information shared with an affiliate or third party is to be used solely to perform the services requested by the employer.

This Company does not tolerate unlawful discrimination in its employment practices. No question on this application is used for the purpose of limiting or excluding an applicant from consideration for employment on the basis of his or her race, religion, color, sex (including pregnancy), age, national origin, mental or physical disability, sexual orientation, gender identity, genetic information, or any other protected status under applicable federal, state, or local law.

I understand that any information provided by me that is found to be false, incomplete, or misrepresented in any respect, will be sufficient cause to (i) eliminate me from further consideration for employment, or (ii) may result in my immediate discharge from the employer's service, whenever it is discovered.

**DO NOT SIGN UNTIL YOU HAVE READ THE ABOVE APPLICANT STATEMENT.**

**I certify that I have read, fully understand and accept all terms of the foregoing Applicant Statement.**

Signature of Applicant \_\_\_\_\_

Date 10/16/24

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**ATTORNEY**

# THE COUNTY

## Aroostook County pitches plan for opioid settlement money

by [Melissa Lizotte](#)

10/31/2024

[0 Comments](#)



Aroostook County Commissioners will vote in November on whether to approved a proposed county grant program that would utilize national opioid settlement money. (Kathleen Phalen Tomaselli | Houlton Pioneer Times via Zoom)

A task force in charge of Aroostook County's opioid settlement money wants local organizations to apply for funding to help people adversely affected by the drugs.

Aroostook is slated to receive [\\$2.69 million in settlement funds](#) spread over the next 16 years. The funds are part of national litigation related to the excessive harm caused by the distribution of highly addictive prescription pain pills over a decade. Earlier this year, the county government [created a 9-member task force](#) to determine how to distribute that money.

In Maine, 39 counties, cities and towns are expected to share \$66 million in opioid settlement funds, part of more than \$50 billion expected to be distributed nationally. Though funds are intended to help with opioid treatment and recovery programs, an investigation by The Maine Monitor this year found that most communities were spending their funds on law enforcement, raising concerns among advocates.

Aroostook officials said that they intend their grant program to fund organizations helping victims of the epidemic.

More than 26.6 million prescription pain pills were supplied to people in Aroostook from 2006 to 2014, according to data analyzed [in the Washington Post](#). As a result, the region has dealt with a significant number of opioid-related overdoses, many of which have claimed the lives of residents.

There have been 362 nonfatal and 28 fatal overdoses in Aroostook so far in 2024, compared with 485 nonfatal and 69 fatal in 2023, [according to state data compiled in August](#). Statewide, there have been 5,621 nonfatal and 341 fatal overdoses this year, compared with 9,274 nonfatal and 606 in all of 2023.

Local advocates and volunteers have spearheaded many programs to help people combat addiction and get into recovery. These include [three recovery centers](#), [two recovery houses](#) and creative ways to distribute naloxone, an overdose reversal drug, such as in [vending machines](#) and via [cabinets located at area businesses](#). The region also has two treatment centers – [a methadone clinic](#) and [an 18-bed residential treatment facility](#) – both in Presque Isle.

The County's vast geographic area means that not everyone can access those services and some might not even be aware they exist. A grant program could be the first step in solving those issues, said County Administrator Ryan Pelletier.

"We want to bolster the work that local organizations are already doing and help them reach far more people," Pelletier said. "We have people in recovery spread out all over The County, but transportation, among other things, is a barrier. They might not all be aware of what's out there."

Aroostook has received \$744,345 of its allotted settlement and Pelletier is proposing to use \$300,000 for the first round of a grant program aimed at local organizations focusing on one of four categories: treatment, recovery, harm reduction and prevention.

Each category will have a limit of \$75,000 taken from the \$300,000, but the task force could move more funding to other categories depending on how many applications each receives, Pelletier said.

"We would want the funds to go where the most need is," Pelletier said.

County Commissioners will vote on whether to approve the task force's suggested letter of intent and application forms during their next meeting Wednesday, Nov. 20, at the Aroostook County Sheriff's Office in Houlton. That meeting will begin at 1 p.m. and also include a Zoom option for attendees who cannot travel to Houlton.

If commissioners approve, organizations can access the letter of intent form on the county's website, asking them to declare their intent to apply and briefly describe what they would use the funds for. Letters of intent would be due Dec. 16 and full applications Jan. 15, 2025. Commissioners would likely vote on the task force's recommended projects for funding in mid February.

The grant program would be similar to one that the county created [with American Rescue Plan Act funds](#). Through that program, county officials [distributed](#) \$6.5 million to municipalities and nonprofits for infrastructure, broadband, public health and clean water projects.

Pelletier said that he encourages anyone within the recovery community to attend future commissioner and opioid task force meetings.

The opioid task force's next meeting will be at 11 a.m. Tuesday, Dec. 17, at Caribou Superior Court.

If the grant program moves forward, the task force would use that meeting to review letters of intent and decide which organizations they will invite to submit full applications, Pelletier said.



*Aroostook County Commissioners' Office  
Aroostook County  
144 Sweden Street, Suite 1  
Caribou, Maine 04736*

## **AROOSTOOK COUNTY OPIOID SETTLEMENT FUND LETTER OF INTENT**

**All Letters of Intent must be received by mail or electronically  
by 4 p.m., Monday, December 16, 2024.**

Letters of Intent can be sent via mail to County of Aroostook, 144 Sweden St, Suite 1, Caribou, ME 04736 or via email to County Administrator, Ryan D. Pelletier at [ryan@aroostook.me.us](mailto:ryan@aroostook.me.us).

If you would like to be considered for Opioid Settlement funding you are required to submit a **Letter of Intent (LOI)** as part of the application submission. By submitting this form, you are notifying the County that you intend to apply for Opioid Settlement funds for an eligible project before the application deadline. If you choose not to apply after submitting the LOI, you do not need to notify the County.

Eligibility to submit an application does not imply final project approval or funding. It will be used to assess eligibility and identify a potential project. You will receive a Notification Eligibility Email from the County if your proposed project is determined to be eligible. If awarded, funds will not be available until after February 1, 2025. If the County Administration has any questions, they will contact you via email.

Limit of one LOI/Application per applying entity.

If approved, the project priority area chosen on the LOI, must be the same as the subsequently submitted Application for funding.

## Opioid Settlement Funding Letter of Intent

### 1. Applicant Information

Agency/Organization:		Phone:	
Address:		Fax:	
City/Zip:		Email:	
Contact Person:		Title:	

#### Type of Agency/Organization (Select One):

<input type="checkbox"/> Public	<input type="checkbox"/> Private	<input type="checkbox"/> Government
<input type="checkbox"/> Non-Profit	<input type="checkbox"/> For-Profit	
Number of Years in Operation:		<input type="text"/>

### 2. Eligibility Categories (Select One)

<input type="checkbox"/> Prevention	<input type="checkbox"/> Recovery
<input type="checkbox"/> Treatment	<input type="checkbox"/> Harm Reduction

### 3. Priority Area (Select One)

<input type="checkbox"/> Youth Engagement
<input type="checkbox"/> Workforce Development
<input type="checkbox"/> Recovery Services Expansion
<input type="checkbox"/> Stigma Reduction
<input type="checkbox"/> Naloxone Training & Education

### 4. Population(s) Served (Select All)

<input type="checkbox"/> Children 0-3	<input type="checkbox"/> Young Adults 19-25
<input type="checkbox"/> Children 4-12	<input type="checkbox"/> Adults 25-62
<input type="checkbox"/> Teens 13-18	<input type="checkbox"/> Seniors 63+

### 5. Cost Estimates and Program Funding

Provide an estimated program cost, amount of Opioid Settlement funds to be requested and sources, amounts and dates secured for all anticipated cash matching funds. **A 25% cash match of the total funding award is recommended. Match amounts may come from any public or private source dependent upon Federal Funding requirements.**

Total Estimated Program Cost:	\$	Opioid Settlement Fund Request:	\$
-------------------------------	----	---------------------------------	----

Funding Source	Amount	Date Secured

% of Funds to be used for Direct Service(s)	<input type="text"/>
% of Funds to be used for Indirect Service(s)	<input type="text"/>

## 6. Program Information

Provide a clear, concise description of the proposed program using the space below. The scope of work should be very specific in identifying how the funds will be used to meet the Maine State-Subdivision Memorandum of Understanding and Agreement Regarding Use of Settlement Funds within eligible activity categories. For existing programs, describe the service, how it has been financed thus far, and why these funds are needed now. For new programs, describe the intent of the service, how the funds will be used, and how the program will be sustained. **Maximum of 1000 words.**

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What barriers currently hinder program development and implementation and how will these barriers be overcome?



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How will the effectiveness of the program be determined?



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### Applicant Certifications

- a. To the best of my knowledge and belief, the information in this Letter of Intent and all attached documentation is true and correct; and
- b. This Letter of Intent complies with all applicable State and Federal laws and regulations; and
- c. Approval of this Letter of Intent by the County to submit a final application does not imply final project approval or funding.

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Signature of Authorized Person

Name of Organization

Date

DRAFT



*Aroostook County Commissioners Office  
Aroostook County  
144 Sweden Street, Suite 1  
Caribou, Maine 04736*

**AROOSTOOK COUNTY  
OPIOID SETTLEMENT FUND  
APPLICATION**

Aroostook County is projected to receive a total settlement of approximately \$2.7 million dollars over the next 13.5 years from various Opioid Settlements. These are estimations only and actual payments may be more or less as settlements are finalized over the years to come. In this first round of funding, the County will make available a total of \$300,000 to be distributed equally across the 4 pillars (Treatment, Recovery, Prevention, and Harm Reduction). *It is very important to read the complete Maine State-Subdivision Memorandum of Understanding and Agreement Regarding Use of Settlement Funds to ensure all required information for the application is provided for maximum application scoring potential.*

Applicants must choose from eligible Opioid Settlement Fund Categories listed in the Memorandum of Understanding. All applications must be received via the mail or electronically by **4 p.m., Monday, January 20, 2025.**

Applications and other documents must be sent to County Commissioners' Office, 144 Sweden, St, Suite 1, Caribou, ME, 04736 or via email to [ryan@aroostook.me.us](mailto:ryan@aroostook.me.us).

**Late submissions will not be accepted.**

Note: This form must be completed as part of the application; additional information may be required upon assessment of the application. For further information: 207-493-3318.

## **Opioid Settlement Funding Application Overview**

### **1. Introduction**

Aroostook County Opioid Settlement Funds will provide funds to implement proposed programs/projects that deal with opioid related issues and meet the Maine State-Subdivision Memorandum of Understanding and Agreement Regarding Use of Settlement Funds.

**Allowable Uses of Funds and Funding Restrictions:** Specific to the J&J, Distributor, CVS, Teva, Allergan and Walmart settlements, funds must be spent on opioid remediation. Opioid Remediation is defined as: *Care, treatment, and other programs and expenditures (including reimbursement for past such programs or expenditures except where this Agreement restricts the use of funds solely to future Opioid Remediation) designed to address the misuse and abuse of opioid products, treat or mitigate opioid use or related disorders, or mitigate other alleged effects of, including on those injured as a result of, the opioid epidemic.*

Activities MUST meet the definition of opioid remediation, be an evidence-based strategy or promising practice and align with allowable uses outlined by [Exhibit E](#). These strategies include:

#### **• Core Strategies**

- Naloxone or other FDA-approved drug to reverse opioid overdoses
- Medication-assisted Treatment (MAT) distribution and other opioid-related treatment
- Address the needs of pregnant and postpartum women
- Expanding treatment for Neonatal Abstinence Syndrome (NAS)
- Expansion of warm hand-off programs and recovery services
- Treatment for incarcerated population
- Prevention programs
- Expanding syringe service programs
- Evidence-based data collection and research analyzing the effectiveness of the abatement strategies within the state

#### **• Approved Uses - Prevention**

- Prevent over-prescribing and ensure appropriate prescribing and dispensing of opioids
- Prevent misuse of opioids
- Prevent overdose deaths and other harms (harm reduction)

#### **• Approved Uses - Treatment**

- Treat Opioid Use Disorder (OUD)
- Support people in treatment and recovery
- Connect people who need help to the help they need (connections to care)
- Address the needs of criminal justice-involved persons
- Address the needs of pregnant or parenting women and their families, including babies with NAS

#### **• Approved Uses – Other Strategies**

- Supporting first responders
- Leadership, planning and coordination
- Training
- Research

***All approved funding awards are at the discretion of the Aroostook County Commissioners.***

**2. Letter of Intent as Opioid Settlement Funds Eligibility Requirement**

Eligible applicants for Opioid Settlement funding are required to submit a Letter of Intent to Apply. Applicants submitting an Opioid Settlement Fund application without first submitting a Letter of Intent and receiving a Notification Eligibility Email from the County will have the application un-scored.

**3. Matching Funds Recommendation**

Applicants for Opioid Settlement funds are recommended to demonstrate they will provide a direct cash match of at least 25% of the total Opioid Settlement award. The match amount may come from any source public and/or private. This must be reflected on the Matching Funds Table contained on Page 5 of this Application Package. Firm letters of commitment for all cash matching funds must be attached to the table, if applicable.

**4. Financial Commitments as a Scoring Requirement**

Applications for projects not demonstrating a firm financial commitment as required in the application materials will be removed from the scoring process.

**5. Maximum Opioid Settlement Fund Award Amounts:**

- Treatment - \$75,000
- Recovery - \$75,000
- Prevention - \$75,000
- Harm Reduction - \$75,000

**6. Application Limit**

One application per applicant. Multiple applications will not be accepted. We recommend that all applicants submit applications for their priority category only.

**7. Application Process**

**Step 1**

**A. Letter of Intent – see Number 2.**

**B. Completed Application**

The application must provide a narrative description of the Strategy, Impact, and Sustainability relating to opioid remediation in the application. The applicant must complete the Application form and may only attach additional information if specifically requested. Please remember to answer briefly and as completely as possible within the allotted space. Each application will be rated on its own merit and in relation to all other applications.

**C. Project Implementation**

Following contract execution, the applicant will be awarded Opioid Settlement funds and will begin to implement their project.

**8. Application Scoring**

Members of the Opioid Task Force will assign a Point Total for each application reviewed. Review Point Totals will consist of the sum of the three scoring areas below and be determined by the total of each sub-scoring area.

- A. **Strategy – 35 points**
- B. **Impact – 40 points**
- C. **Sustainability – 25 points**

<b>APPLICANT INFORMATION</b>	
Name of Applicant/Organization/Entity:	
Non-Profit 501©(3) determination date: (provide letter, if applicable and available)	
Authorized Person/Title:	
Contact Name:	
Contact Address:	
Contact Title:	
Contact Email:	
Contact Phone Number:	

**Opioid Settlement Funds  
Project Cost Breakdown**

Project Name	Opioid Settlement Funds Requested	Matching Funds	Total Project Cost

**Matching Funds Table**

Funding Source	Grant/Loan	Amount

**Opioid Settlement Related Funds Already Awarded**

Funding Source	Grant/Loan	Year	Amount

**DETAILS OF THE OPIOID SETTLEMENT FUND REQUEST**

Name of Project/Request:	
Eligible Opioid Settlement Funding Category:	
Dollar Amount of Settlement Funds Requested from County of Aroostook:	
Other Funds Invested in this Project and the Source of those funds:	
Period that the Funds will Cover and be Spent (from and to):	
Proposed Job Creation/Retention: (# jobs)	

**Project Strategy**

**Project Strategy and Funding Eligibility Explanation**

Explain your organization's opioid crisis remediation project and proposed description of how Opioid Settlement funding will impact your remediation efforts and outcomes within Aroostook County. Maximum 1000 words.

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## Project Impact

Target Demographic: \_\_\_\_\_

Number of People the project is expected to impact: \_\_\_\_\_

### Project Impact Explanation

Explain in detail the purpose of the funds, how they will be expended, who will benefit, what demographic will be covered, what impact the funds are intended to have, the number of jobs created and/or retained, and how you will evaluate and measure success. Maximum 1000 words.

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## **Sustainability**

Will the project create or retain additional jobs after the initial project implementation and funding is expended? (Note: this is in addition to those jobs required to successfully implement the project). If YES, how many jobs will be projected to be created/retained in the future? \_\_\_\_\_

### **Sustainability Explanation**

Explain in detail how the project will be sustained moving forward, future funding sources, and how additional jobs will be created/retained. Maximum 1000 words.

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## Additional Information

Do you have any other information to add that is pertinent to your proposed project and funding request? Maximum 500 words.

Please attach the following supporting documents, if applicable and available. Required documentation is noted and must be included with the submitted application

Included with Application (check each document being included with the application)

- Mission, Vision, Strategic Plan **\*Required**
- Annual Budget **\*Required**
- State licensure(s)/certifications to provide Substance Use Disorder Services **\*Required**
- Proof of liability/malpractice insurance **\*Required**
- Organizational chart **\*Required**
- Proof of financial stability – e.g., last audit, bank statements, balance sheet, etc
- Proof of project financial commitments and written cost estimates
- 501(c)(3) Determination Letter for Non-Profit Organizations

<p>Signature of Authorized Representative:</p>     <p>Signed: _____</p> <p>Date: _____</p>	<p>I certify that the information in this Grant Application is true and correct to the best of my knowledge:</p>     <p>_____</p>
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OFFICE USE ONLY

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# 2025 Opioid Settlement Funding Application Scoring Sheet

Must Score Minimum of 85 Points to be Considered for Funding.

BONUS/DEDUCTION POINTS		
<b>Matching Funds - 25% Recommendation</b>		<b>Score</b>
	25% = +2 points	0
	25%+ = +4 points	0
<b>Total</b>		0
<b>Sub-Total</b>		0
<b>Other Opioid Settlement Funds Already Received</b>		
	Zero (0) dollars = +10 points	0
	\$1 to \$100,000 = Zero (0) points	0
	\$100,001 to \$250,000 = minus 3 point	0
	\$250,001 to \$500,000 = minus 7 points	0
	\$500,001 and higher = minus 10 points	0
<b>Total</b>		0
<b>Sub-Total</b>		0
<b>Job Creation/Retention</b>		
	1-2 jobs = +2 point	0
	3 jobs = +4 points	0
	3+ jobs = +6 points	0
<b>Total</b>		0
<b>Sub-Total</b>		0
APPLICATION POINTS		
<b>Strategy - 35 Max Points</b>		
	Is the proposed project a high needs area for Aroostook County? 12 pts max	0
	Does the proposed project include job creation/retention for direct service providers versus administration? 7 pts max	0
	Is the proposed project plan complete and able to be successfully implemented with the funds being requested? 8 pts max	0
	Does the proposed project have measurable outcomes and how will the outcomes be measured? 8 pts max	0
<b>Total</b>		0
<b>Sub-Total</b>		0

<b>Impact - 40 Max Points</b>		
	A description of why the proposed Opioid Crisis remediation project is necessary and any previous efforts to address the needs. 10 pts max	0
	Why Opioid Settlement funds are necessary for the project and what other state, federal, or local funds are included, how the funding will address the identified need or impact, and how other funding will work with Opioid Settlement funds to implement the project - 10 max. points	0
	What is the target demographic of the projected Opioid Crisis remediation project and how many people is the project expected to impact within Aroostook County? 10 pts max (highest points will go to XXXX Demographic)	0
	Is the proposed project a proven, evidence based strategy with high success rates in opioid remediation? Are high success rates projected for the unique needs of Aroostook County? 10 pts max	0
<b>Total</b>		0
<b>Sub-Total</b>		0
<b>Sustainability - 25 Max Points</b>		
	Will additional jobs be created/retained in the future? 5 points max	0
	Do current funding sources and the Opioid Settlement funding being requested meet the financial needs of the proposed project? 10 pts max	0
	Will the project be able to continue without future outside funding sources? 10 pts max	0
<b>Total</b>		0
<b>Total Application Points</b>		<b>0</b>

## Aroostook County Commissioners' Meeting- 2025

<b>LOCATION</b>	<b>DATE</b>	<b>TIME</b>
HOULTON	TUESDAY, JANUARY 7, 2025	1:00 PM
FORT KENT	WEDNESDAY, FEBRUARY 19, 2025	1:00 PM
CARIBOU	WEDNESDAY, MARCH 19, 2025	1:00 PM
HOULTON	WEDNESDAY, APRIL 16, 2025	1:00 PM
FORT KENT	WEDNESDAY, MAY 21, 2025	1:00 PM
CARIBOU	WEDNESDAY, JUNE 18, 2025	1:00 PM
HOULTON	WEDNESDAY, JULY 16, 2025	1:00 PM
FORT KENT	WEDNESDAY, AUGUST 20, 2025	1:00 PM
CARIBOU	WEDNESDAY, SEPTEMBER 17, 2025	1:00 PM
SINCLAIR	WEDNESDAY, OCTOBER 15, 2025	1:00 PM
HOULTON	WEDNESDAY, NOVEMBER 19, 2025	1:00 PM
CARIBOU	WEDNESDAY, DECEMBER 17, 2025	1:00 PM

# COUNTY OF AROOSTOOK

County Commissioners' Office - Ryan D. Pelletier, County Administrator

Board of Commissioners: Paul J. Underwood, Presque Isle, - Norman L. Fournier, Wallagrass - William T. Dobbins, Houlton

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DT: October 31, 2024

TO: Ryan D. Pelletier, County Administrator

FR: Bryan V. Jandreau, Facilities & IT Director

RE: Part Time Custodian – Caribou

Christina Theriault, Joyce Findlen and I had twenty applications for this vacant position. Five individuals were selected for interviews. Two did not return phone calls and two did not show up for their interviews. Fortunately, the person we interviewed with; Mr. Shea Daly had an excellent interview. Based on some experience, energy, good attitude, willingness to learn, very good references and a clear background check, Mr. Daly will likely make a very good fit for this open position.

Due to department vacancy circumstances and the need to essential services, Mr. Daly will start employment in advance per County Administrator approval.

It is my recommendation that we hire Shea Daly as a part time custodian for the Caribou Courthouse.

Sincerely and Respectfully

A handwritten signature in blue ink, which appears to read "B. Jandreau".

Bryan

Shea Daly

Caribou, ME



## Work Experience

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### **Delivery Driver**

Advance Auto Parts-Caribou, ME  
September 2023 to Present

### **Delivery Driver**

Loring job Corp.-Limestone, ME  
August 2022 to June 2023

## Education

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### **High school diploma**

Brick Township High School - Bricktown, NJ  
January 2007 to January 2011

# Application for Employment

Please Print

Equal access to programs, services and employment opportunities is available to all persons without regard to race, religion, color, sex (including pregnancy), age, national origin, mental or physical disability, sexual orientation, gender identity, genetic information, or any other basis protected by federal, state, and/or local law.

In accordance with the Americans with Disabilities Act and/or applicable state and local laws, applicants requiring reasonable accommodations for the application and/or interview process should notify the Human Resources Department. Examples of reasonable accommodations include making a change to the application process; providing written materials in an alternate format such as braille, large print, or audio recording; using a sign language interpreter; using specialized equipment; or modifying testing conditions.

Name Daly Shea W Applicant ID # \_\_\_\_\_  
Last First Middle

Address \_\_\_\_\_ Caribou ME 04736  
Street City State ZIP Code

Telephone \_\_\_\_\_ Cellular/Other \_\_\_\_\_ E-mail Address \_\_\_\_\_

Position(s) applied for Part time Custodian Date of application 10/17/24

Referral Source (e.g., Walk-in, Job Posting, Company's Website, etc.) Walk-in

If necessary, best time to call you is \_\_\_\_\_ : \_\_\_\_\_ AM/PM  
 Home  Cellular/Other

May we contact you at work? .....  Yes  No

If yes, work number and best time to call:  
 \_\_\_\_\_ : \_\_\_\_\_ AM/PM

If you are under 18 and it is required, can you furnish a work permit? .....  N/A  Yes  No

If no, please explain: \_\_\_\_\_

Have you submitted an application here before? .....  Yes  No

If yes, give date(s) and position(s): \_\_\_\_\_

Have you ever been employed here before? .....  Yes  No

If yes, give dates: From \_\_\_\_/\_\_\_\_/\_\_\_\_ To \_\_\_\_/\_\_\_\_/\_\_\_\_

Is this application a request for reemployment following an extended military leave of absence from this company? .....  Yes  No

If yes, additional information may be requested.

Are you lawfully authorized to work in the United States? .....  Yes  No

Date available for work ..... 11/1/24

What is your desired salary range or hourly rate of pay?  
\$15.34-21.87 Per hour

Type of employment desired:  Full-Time  Part-Time  
 Educational Co-Op  Seasonal  Temporary

Will you relocate if job requires it? .....  Yes  No

Will you travel if job requires it? .....  Yes  No

If they have been explained to you, are you able to meet the attendance requirements of the position? ...  N/A  Yes  No

Will you work overtime if required? .....  Yes  No

If no, please explain: \_\_\_\_\_

Are you able to perform the "essential functions" of the job for which you are applying (with or without reasonable accommodation)?

This question is not designed to elicit information about an applicant's disability. Please do not provide information about the existence of a disability, particular accommodation, or whether accommodation is necessary. These issues may be addressed at a later stage to the extent permitted by law.

Yes  No  Need more information about the job's "essential functions" to respond

Driver's license number required if driving may be required in the job for which you are applying: \_\_\_\_\_ State \_\_\_\_\_

Have you ever been bonded? .....  Yes  No

Have you ever pleaded "guilty" or "no contest" to or been convicted of a crime? NOTE: Answering "yes" to this question does not constitute an automatic bar to employment. Factors such as date of the offense, seriousness and nature of the violation, rehabilitation and position applied for will be taken into account. You are not obligated to disclose juvenile records that have been expunged. ....  Yes  No

If yes, please provide date(s) and details: \_\_\_\_\_

Have you entered into an agreement with any former employer or other party (such as a noncompetition agreement) that might, in any way, restrict your ability to work for our company? .....  Yes  No

If yes, please explain: \_\_\_\_\_

# Employment History

Starting with your most recent employer, provide the following information. You may include any verified work performed on a volunteer basis.

Employer: Advance Auto Parts [Redacted]  
Street address: 3 armco Ave. City: Caribou State: ME  
Starting job title/final job title: Delivery Driver/Warehouse Dates employed: 09/23 to 11/24  
Immediate supervisor and title (for most recent position held): [Redacted] May we contact for reference?  Yes  No  Later  
Why did you leave? currently employed  
Summarize the type of work performed and job responsibilities: Driving, receiving, organizing, cleaning  
What did you like most about your position? My co-workers  
What were the things you liked least about the position? No steady management

Employer: Coring Job Corp [Redacted]  
Street address: 36 Montana Rd. City: Caribou Limestone State: ME  
Starting job title/final job title: Driver/Groundskeeper Dates employed: 09/22 to 6/23  
Immediate supervisor and title (for most recent position held): Rick May we contact for reference?  Yes  No  Later  
Why did you leave? Closer to home  
Summarize the type of work performed and job responsibilities: Driving, Janitorial work, groundskeeper work  
What did you like most about your position? Janitorial work  
What were the things you liked least about the position? on call hours

Employer: Silvi Materials Telephone #: [Redacted]  
Street address: 1381 Sally Ike Rd. City: Brick State: NJ  
Starting job title/final job title: Class B CDL Driver Dates employed: 10/2021 to 06/2022  
Immediate supervisor and title (for most recent position held): Joe May we contact for reference?  Yes  No  Later  
Why did you leave? Moved to Maine  
Summarize the type of work performed and job responsibilities: Redi-Mix Driver, pouring concrete  
What did you like most about your position? My co-workers  
What were the things you liked least about the position? The hours

Employer: Joe Canal's Telephone #: [Redacted]  
Street address: 720 Rte 70 City: Brick State: NJ  
Starting job title/final job title: Stock Management Dates employed: 09/2018 to 10/2021  
Immediate supervisor and title (for most recent position held): Ron May we contact for reference?  Yes  No  Later  
Why did you leave? obtained a CDL A  
Summarize the type of work performed and job responsibilities: Stock, ordering, manage.  
What did you like most about your position? My boss  
What were the things you liked least about the position? New Owners

## Employment History (continued)

Explain any gaps in your employment, other than those due to personal illness, injury, or disability. \_\_\_\_\_

If not addressed on previous page, have you ever been fired or asked to resign from a job? .....  Yes  No

If yes, please explain: \_\_\_\_\_

## Skills and Qualifications

Summarize any special training, skills, languages, licenses, and/or certificates that may assist you in performing the position for which you are applying:

*Detail oriented.*

Computer Skills (Include software titles and level of experience, such as basic, intermediate, or advanced.)

Word Processing \_\_\_\_\_ Level: *advanced*  Internet \_\_\_\_\_ Level: *advanced*  
 Spreadsheet \_\_\_\_\_ Level: \_\_\_\_\_  Other \_\_\_\_\_ Level: \_\_\_\_\_  
 Presentation \_\_\_\_\_ Level: *advanced*  Other \_\_\_\_\_ Level: \_\_\_\_\_  
 E-mail \_\_\_\_\_ Level: *intermediate*  Other \_\_\_\_\_ Level: \_\_\_\_\_

## Educational Background

Starting with your most recent school attended, provide the following information.

School (include City and State)	# of Years Completed	Completed	GPA Class Rank	Major/Minor
<i>Black Township High School</i>	<i>4</i>	<input checked="" type="checkbox"/> Diploma <input type="checkbox"/> GED <input type="checkbox"/> Degree _____ <input type="checkbox"/> Certification _____ <input type="checkbox"/> Other _____	<i>3.0</i>	<i>N/A</i>
		<input type="checkbox"/> Diploma <input type="checkbox"/> GED <input type="checkbox"/> Degree _____ <input type="checkbox"/> Certification _____ <input type="checkbox"/> Other _____		
		<input type="checkbox"/> Diploma <input type="checkbox"/> GED <input type="checkbox"/> Degree _____ <input type="checkbox"/> Certification _____ <input type="checkbox"/> Other _____		
		<input type="checkbox"/> Diploma <input type="checkbox"/> GED <input type="checkbox"/> Degree _____ <input type="checkbox"/> Certification _____ <input type="checkbox"/> Other _____		

## References

List names and telephone numbers of three business/work references who are *not* related to you and are *not* previous supervisors. If not applicable, list three school or personal references who are *not* related to you.

Name	Title	Relationship to You	Telephone	E-mail	# of Years Known
<i>William</i>	<i>Uncle</i>	<i>Uncle</i>	[REDACTED]		<i>32</i>
<i>Jacob</i>	<i>coworker</i>	<i>Friend</i>	[REDACTED]		<i>25</i>
<i>Scott</i>	<i>coworker</i>	<i>Friend</i>	[REDACTED]		<i>26</i>

## Related Information

When answering these questions, please exclude any information that would reveal race, religion, color, sex (including pregnancy), age, national origin, mental or physical disability, sexual orientation, gender identity, genetic information, or other similarly protected status.

To what job-related organizations (professional, trade, etc.) do you belong? Retail management, driver.

List special accomplishments, publications, awards, etc. Class A CDL, HVAC certification

List any relevant volunteer work.

Is there any other job-related information you want us to know about you? Extensive management experience, detail orientated, strong organizational skill, great work ethic.

## Applicant Statement

I certify that all information I have provided in order to apply for and secure work with this employer is true, complete, and correct.

I expressly authorize, without reservation, the employer, its representatives, employees, or agents to contact and obtain information from all references (personal and professional), employers, public agencies, licensing authorities, and educational institutions and to otherwise verify the accuracy of all information provided by me in this application, resumé, or job interview. I hereby waive any and all rights and claims I may have regarding the employer, its agents, employees, or representatives, for seeking, gathering, and using truthful and non-defamatory information, in a lawful manner, in the employment process and all other persons, corporations, or organizations for furnishing such information about me.

I understand that this employer does not unlawfully discriminate in employment and no question on this application is used for the purpose of limiting or eliminating any applicant from consideration for employment on any basis prohibited by applicable local, state, or federal law.

I understand that this application remains current for only 60 days. At the conclusion of that time, if I have not heard from the employer and still wish to be considered for employment, it will be necessary for me to reapply and fill out a new application.

If I am hired, I understand that I am free to resign at any time, with or without cause and with or without prior notice, and the employer reserves the same right to terminate my employment at any time, with or without cause and with or without prior notice, except as may be required by law. This application does not constitute an agreement or contract for employment for any specified period or definite duration. I understand that no supervisor or representative of the employer is authorized to make any assurances to the contrary and that no implied oral or written agreements contrary to the foregoing express language are valid unless they are in writing and signed by the employer's president.

I also understand that if I am hired, I will be required to provide proof of identity and legal authorization to work in the United States and that federal immigration laws require me to complete an I-9 Form in this regard.

I understand that reasonable safeguards will be taken to protect all personal information provided or obtained in conjunction with this application for employment. My personal information may be shared with the employer's affiliate(s) and third parties engaged by the employer to perform services for the employer. Any personal information shared with an affiliate or third party is to be used solely to perform the services requested by the employer.

This Company does not tolerate unlawful discrimination in its employment practices. No question on this application is used for the purpose of limiting or excluding an applicant from consideration for employment on the basis of his or her race, religion, color, sex (including pregnancy), age, national origin, mental or physical disability, sexual orientation, gender identity, genetic information, or any other protected status under applicable federal, state, or local law.

I understand that any information provided by me that is found to be false, incomplete, or misrepresented in any respect, will be sufficient cause to (i) eliminate me from further consideration for employment, or (ii) may result in my immediate discharge from the employer's service, whenever it is discovered.

**DO NOT SIGN UNTIL YOU HAVE READ THE ABOVE APPLICANT STATEMENT.**

I certify that I have read, fully understand and accept all terms of the foregoing Applicant Statement.

Signature of Applicant Sherr Dalg

Date 10/17/24

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**ATTORNEY  
APPROVED**

Audited Financial Statements and  
Other Financial Information

**Jail Department of the County of  
Aroostook, Maine**

June 30, 2021



*Proven Expertise & Integrity*

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

CONTENTS

JUNE 30, 2021

	PAGE
INDEPENDENT AUDITOR'S REPORT	1 - 3
<u>BASIC FINANCIAL STATEMENTS</u>	
STATEMENT A - BALANCE SHEET - GOVERNMENTAL FUNDS	4
STATEMENT B - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	5
NOTES TO FINANCIAL STATEMENTS	6 - 15
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION	16
SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND	17



Proven Expertise & Integrity

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
County of Aroostook Maine  
Caribou, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the general fund and fiduciary fund of the Jail Department of the County of Aroostook, Maine, a department of the County of Aroostook Maine, as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and 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 control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' judgment, 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 auditors consider internal control 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 control. 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.

### Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Jail Department of the County of Aroostook, Maine as of June 30, 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.

We did not audit the financial statements of the Inmate Benefit Fund, which represents 31.34%, 92.63% and 3.56%, respectively, of the assets, fund balances and revenues of the Jail Department of the County of Aroostook, Maine as of June 30, 2021, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended. Those statements as of December 31, 2020 were audited by other auditors whose report expressed an unmodified opinion and has been furnished to us and our opinion, insofar as it relates to the amounts included for the Inmate Benefit Fund is based solely on the report of the other auditors.

### Emphasis of Matter

As discussed in Note 1 of Notes to the Financial Statements, the financial statements of the Jail Department of the County of Aroostook, Maine are intended to present the financial position and the changes in financial position of only that portion of each major fund and the aggregate remaining fund information of the County of Aroostook, Maine that is attributable to the transactions of the Jail Department of the County of Aroostook, Maine. They do not purport to and do not present fairly the financial position of the County of Aroostook, Maine as of June 30, 2021 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund on page 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards

generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted a management's discussion and analysis, capital assets, depreciation on capital assets, debt and other disclosures that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental 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. These financial statements have been prepared for the purposes of the State of Maine. Our opinion on the basic financial statements is not affected by this missing information.

*RHR Smith & Company*

Buxton, Maine  
October 15, 2024

## JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2021/DECEMBER 31, 2020

	General Fund	Commissary Account	Inmate Benefit Fund	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 136,435	\$ 39,518	\$ 83,574	\$ 259,527
Accounts receivable (net of allowance for uncollectibles)	7,174	-	-	7,174
<b>TOTAL ASSETS</b>	<u>\$ 143,609</u>	<u>\$ 39,518</u>	<u>\$ 83,574</u>	<u>\$ 266,701</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 81,918	\$ -	\$ -	\$ 81,918
Due to other governments	26,451	-	-	26,451
Accrued compensated absences	68,106	-	-	68,106
<b>TOTAL LIABILITIES</b>	<u>176,475</u>	<u>-</u>	<u>-</u>	<u>176,475</u>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable	-	-	-	-
Restricted	-	39,518	83,574	123,092
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	(32,866)	-	-	(32,866)
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<u>(32,866)</u>	<u>39,518</u>	<u>83,574</u>	<u>90,226</u>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<u>\$ 143,609</u>	<u>\$ 39,518</u>	<u>\$ 83,574</u>	<u>\$ 266,701</u>

See accompanying independent auditor's report and notes to financial statements.

## JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2021/DECEMBER 31, 2020

	General Fund	Commissary Account	Inmate Benefit Fund	Total
REVENUES				
Taxes	\$ 2,609,208	\$ -	\$ -	\$ 2,609,208
Intergovernmental revenues	1,186,930	-	-	1,186,930
Miscellaneous revenues	66,085	187,156	149,465	402,706
TOTAL REVENUES	<u>3,862,223</u>	<u>187,156</u>	<u>149,465</u>	<u>4,198,844</u>
EXPENDITURES				
Current:				
Personnel	2,754,559	-	-	2,754,559
Contract services	760,538	-	-	760,538
Commodities	353,857	210,630	113,223	677,710
TOTAL EXPENDITURES	<u>3,868,954</u>	<u>210,630</u>	<u>113,223</u>	<u>4,192,807</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>(6,731)</u>	<u>(23,474)</u>	<u>36,242</u>	<u>6,037</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other governments	12,250	-	-	12,250
Transfers to other governments	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,250</u>	<u>-</u>	<u>-</u>	<u>12,250</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	5,519	(23,474)	36,242	18,287
FUND BALANCES (DEFICITS) - JULY 1/JANUARY 1	<u>(38,385)</u>	<u>62,992</u>	<u>47,332</u>	<u>71,939</u>
FUND BALANCES (DEFICITS) - JUNE 30/DECEMBER 31	<u>\$ (32,866)</u>	<u>\$ 39,518</u>	<u>\$ 83,574</u>	<u>\$ 90,226</u>

See accompanying independent auditor's report and notes to financial statements.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

The Jail is a Department of the County of Aroostook, Maine. This Department has been separated out from the County for the purposes of State regulatory agencies. The financial statements of the County of Aroostook, Maine have not been issued as of the date of this report for the year ended December 31, 2021. Therefore, the financial statements that follow present only the operations for the Department and are not intended to present fairly the financial position and results of operations of the County of Aroostook, Maine in accordance with generally accepted accounting principles (GAAP). Certain disclosures relevant to the County of Aroostook, Maine and the Jail Department have been omitted from these financial statements and have been disclosed in the County's financial statements.

The financial statement for the Inmate Benefit Fund have been included within these financial statements but are based upon a December 31 fiscal year end.

The Department's financial statements are prepared, in most part, in accordance with generally accepted accounting principles (GAAP). Because these statements are a special purpose report, they do not need to follow GAAP. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Department's combined financial statements include all accounts and all operations of the Department. We have determined that the Department has no component units as described in GASB Statement No. 14, as amended by GASB Statement No. 39 and No. 61.

**COVID-19 Outbreak**

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been declared a pandemic by the World Health Organization and led to a national state of emergency in the United States. The State of Maine, along with other state and local governments, declared states of emergency and issued multiple public health emergency orders that severely restrict movement and limit businesses and activities to essential functions. These actions and effects of COVID-19 have disrupted economic activity at all levels and impacted the processes and procedures for almost all businesses, including municipal and quasi-municipal entities.

In response to the health crisis created by COVID-19 since early March, the Governor of Maine issued multiple executive orders and declarations to protect the public health in an effort to reduce community spread of the virus and protect citizens.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

These measures have included, among others, closing or restricting access to certain business and activities, issuing a “stay at home” directive for most citizens, restricting nonessential travel and limiting movement of all persons in Maine to those necessary to obtain or provide essential services or activities. The state of emergency expired on June 30, 2021.

*Impact on Finances*

The Department does not currently anticipate any additional FY 2021 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus Aid, Relief and Economic Security (“CARES”) Act, American Rescue Plan Act (“ARPA”) funding and applicable Federal and/or State programs.

*Expected Federal/State Support*

The Department may have to take action to meet certain requirements to receive any additional Federal or State funding for budgetary or economic relief related to the challenges presented by COVID-19. However, the Department expects that if those actions are necessary, that the Department would qualify and satisfy the various conditions required to receive applicable Federal or State funds.

*Conclusion*

The ongoing effects of COVID-19, including the financial impact to the Department and its inhabitants, may change significantly as events and circumstances evolve locally, nationally and worldwide. At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Department. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Department.

**Implementation of New Accounting Standards**

During the year ended June 30, 2021, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 84 “Fiduciary Activities”. 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

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval or condition is required to be taken or met by the beneficiary to release the assets. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 90 "Majority Equity Interests". This Statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. Management has determined the impact of this Statement is not material to the financial statements.

Statement No 93 "Replacement of Interbank Offered Rates (paragraphs 4-11a)." The primary objectives of paragraphs 4-11a concern hedging derivative instruments (specifically exceptions to termination of hedge accounting, modifications to hedged items, probability of expected transactions and appropriate benchmark interest rates). The objective of this Statement is to address the accounting and financial reporting effects that result from the replacement of IBORs with other reference rates in order to preserve the reliability, relevance, consistency and comparability of reported information. Management has determined the impact of this Statement is not material to the financial statements.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Measurement Focus - Fund Financial Statements**

The financial transactions of the Department are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The Department has no component units that are fiduciary in nature. The following fund types are used by the Department:

1. Governmental Funds:

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

**Major Funds**

- a. The General Fund is the general operating fund of the Department. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. The Commissary Account is used to account for commissary sales and telephone and commissary commissions.
- c. The Inmate Benefit Fund is used to account for inmate financial activities. Revenues consist of funds received from or for inmates.

The emphasis in fund financial statements is on the major funds in the governmental activity category. Nonmajor funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The Department does not have any nonmajor funds.

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

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

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due. Also, a liability for accrued compensated absences has been recorded along with an offsetting asset from the State of Maine. Most of these amounts are not current and therefore are not presented on the modified accrual basis of accounting.

**Budget**

The Department's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. The State Board of Corrections approves the budget and is the final decision maker.

**Deposits and Investments**

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Department's policy to value investments at fair value. None of the Department's investments are reported at amortized cost. The Department Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements
- Money market mutual funds

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Receivables**

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible amounts is estimated to be \$0 as of June 30, 2021. Accounts receivable netted with allowances for uncollectible accounts were \$7,174 for the year ended June 30, 2021.

**Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

**Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of Governmental Funds.

**Fund Balance**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Department is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Department. The inhabitants of the Department through Board meetings are the highest level of decision-making authority of the Department. Commitments may be established, modified or rescinded only through a Board meeting vote.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Corrections.

Unassigned - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Department considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Department considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the Board meeting vote has provided otherwise in its commitment or assignment actions.

**Encumbrance Accounting**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end.

**Use of Estimates**

During the preparation of the Department's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS

The Department's investment policies, which follow state statutes, authorize the Department to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all Department funds.

**Deposits:**

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Department will not be able to recover its deposits. The Department does not have a policy covering custodial credit risk for deposits. However, the Department maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2021, the Department's cash balance of \$259,527 was comprised of bank deposits amounting to \$278,697. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Department's cash balance. All of these deposits were insured by federal depository insurance and consequently were not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	<u>\$ 278,697</u>

**Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Department will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Department does not have a policy for custodial credit risk for investments.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Department does not have a policy related to interest rate risk.

At June 30, 2021, the Department had \$0 of investments.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit risk - Statutes for the State of Maine authorize the Department to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Department does not have an investment policy on credit risk.

NOTE 3 - RESTRICTED FUND BALANCES

The Department has the following restricted fund balances at June 30, 2021:

Commissary account	\$ 39,518
Inmate benefit fund	83,574
	<u>\$ 123,092</u>

NOTE 4 - RISK MANAGEMENT

The Department is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. During fiscal year 1998, the Department contracted with Maine County Commissioners Association Self-Funded Risk Management Pool for property insurance and general liability insurance. Property coverage is \$14,914,200, \$2,000,000 per occurrence and in the aggregate annually for the peril of flood and \$2,000,000 per occurrence and in the aggregate annually for the peril of earthquake. The deductible for property coverage is \$1,000 per occurrence.

Professional liability is protected by the Maine County Commissioners Association Self-Funded Risk Management Pool with a \$1,000,000 single occurrence limit and no deductible. Vehicles are covered by Maine County Commissioners Association Self-Funded Risk Management Pool and hold a \$1,000 deductible for comprehensive and a \$1,000 deductible for collision. Automobile liability has a \$1,000,000 combined single limit of liability. The above-mentioned risk pool can make special assessments to its members if the risk pool is experiencing financial troubles. No special assessments have been made to its members since the inception of the risk pool.

The Department pays the Maine Municipal Association Workers Compensation Fund a premium based on a calculation using experience and mod formula.

The Department provides life insurance and accidental death and dismemberment insurance to most employees through Maine Municipal Employees Health Trust.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021

NOTE 4 - RISK MANAGEMENT (CONTINUED)

The County is self-funded regarding unemployment compensation. The County reimburses the State of Maine, who pays the former County employees while unemployed, for all valid unemployment claims.

There were no significant reductions in insurance coverage during the year. The Department did not have any claims that exceeded insurance coverage in each of the past three years.

The overall responsibility and liability for any types of losses, insurances or claims lies with the County.

NOTE 5 - EXPENDITURES OVER APPROPRIATIONS

At June 30, 2021 the Department had the following overspent appropriations:

	<u>Excess</u>
Contract services	\$ 103,538
Commodities	11,357
	<u>\$ 114,895</u>

NOTE 6 - JAIL OPERATIONS

During its 2007 Fiscal Year, the State of Maine enacted legislation known as LD 2080, "An Act to Better Coordinate and Reduce the Cost of the delivery of State and County Correctional Services", located in Public Laws 2007, Chapter 653. This Act has in essence capped what Counties can assess their municipalities for taxes to fund their corrections budgets and will also establish the annual growth limitations for future corrections expenditures. A Board of Overseers at the State of Maine has been appointed to supervise county correction operations. The Act has raised many accounting and auditing issues regarding both financial and budgetary reporting. It is the position of the County that it has addressed, to the best of its ability, these issues in its County annual audit report and the jail annual audit.

During the 2016 fiscal year the State of Maine enacted legislation know as LD 186. This bill repeals the changes that were made by Public Law 2007, chapter 653, eliminating the State Board of Corrections and all of its duties and returns the law to the form it was in prior to jail consolidation. This bill requires that the State continue to provide funding to the counties in the same amount that it did in fiscal year 2014-15.

## Required Supplementary Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund

## JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance (Deficit), July 1	\$ (38,385)	\$ (38,385)	\$ (38,385)	\$ -
Resources (Inflows):				
Taxes	2,609,212	2,609,212	2,609,208	(4)
Intergovernmental revenues	1,273,000	1,273,000	1,186,930	(86,070)
Miscellaneous revenues	35,000	35,000	66,085	31,085
Transfers from other funds	-	-	12,250	12,250
Amounts Available for Appropriation	<u>3,878,827</u>	<u>3,878,827</u>	<u>3,836,088</u>	<u>(42,739)</u>
Charges to Appropriations (Outflows):				
Personnel	2,917,712	2,917,712	2,754,559	163,153
Contract services	657,000	657,000	760,538	(103,538)
Commodities	342,500	342,500	353,857	(11,357)
Total Charges to Appropriations	<u>3,917,212</u>	<u>3,917,212</u>	<u>3,868,954</u>	<u>48,258</u>
Budgetary Fund Balance (Deficit), June 30	<u>\$ (38,385)</u>	<u>\$ (38,385)</u>	<u>\$ (32,866)</u>	<u>\$ 5,519</u>

See accompanying independent auditor's report and notes to financial statements.

Audited Financial Statements and  
Other Financial Information

**Jail Department of the County of  
Aroostook, Maine**

June 30, 2022



*Proven Expertise & Integrity*

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

CONTENTS

JUNE 30, 2022

	PAGE
INDEPENDENT AUDITOR'S REPORT	1 - 3
<u>BASIC FINANCIAL STATEMENTS</u>	
STATEMENT A - BALANCE SHEET - GOVERNMENTAL FUNDS	4
STATEMENT B - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	5
NOTES TO FINANCIAL STATEMENTS	6 - 15
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION	16
SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND	17



Proven Expertise & Integrity

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
County of Aroostook Maine  
Caribou, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the general fund and fiduciary fund of the Jail Department of the County of Aroostook, Maine, a department of the County of Aroostook Maine, as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and 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 control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' judgment, 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 auditors consider internal control 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 control. 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.

### Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Jail Department of the County of Aroostook, Maine as of June 30, 2022 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.

We did not audit the financial statements of the Inmate Benefit Fund, which represents 7.70%, 14.46% and 4.12%, respectively, of the assets, fund balances and revenues of the Jail Department of the County of Aroostook, Maine as of June 30, 2022, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended. Those statements as of December 31, 2021 were audited by other auditors whose report expressed an unmodified opinion and has been furnished to us and our opinion, insofar as it relates to the amounts included for the Inmate Benefit Fund is based solely on the report of the other auditors.

### Emphasis of Matter

As discussed in Note 1 of Notes to the Financial Statements, the financial statements of the Jail Department of the County of Aroostook, Maine are intended to present the financial position and the changes in financial position of only that portion of each major fund and the aggregate remaining fund information of the County of Aroostook, Maine that is attributable to the transactions of the Jail Department of the County of Aroostook, Maine. They do not purport to and do not present fairly the financial position of the County of Aroostook, Maine as of June 30, 2022 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund on page 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards

generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted a management's discussion and analysis, capital assets, depreciation on capital assets, debt and other disclosures that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental 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. These financial statements have been prepared for the purposes of the State of Maine. Our opinion on the basic financial statements is not affected by this missing information.

*RHR Smith & Company*

Buxton, Maine  
October 15, 2024

## JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2022/DECEMBER 31, 2021

	General Fund	Commissary Account	Inmate Benefit Fund	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 242,831	\$ 82,091	\$ 27,121	\$ 352,043
<b>TOTAL ASSETS</b>	<u>\$ 242,831</u>	<u>\$ 82,091</u>	<u>\$ 27,121</u>	<u>\$ 352,043</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 25,429	\$ -	\$ -	\$ 25,429
Due to other governments	26,451	-	-	26,451
Accrued compensated absences	112,636	-	-	112,636
<b>TOTAL LIABILITIES</b>	<u>164,516</u>	<u>-</u>	<u>-</u>	<u>164,516</u>
<b>FUND BALANCES</b>				
Nonspendable	-	-	-	-
Restricted	-	82,091	27,121	109,212
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	78,315	-	-	78,315
<b>TOTAL FUND BALANCES</b>	<u>78,315</u>	<u>82,091</u>	<u>27,121</u>	<u>187,527</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 242,831</u>	<u>\$ 82,091</u>	<u>\$ 27,121</u>	<u>\$ 352,043</u>

See accompanying independent auditor's report and notes to financial statements.

## JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2022/DECEMBER 31, 2021

	General Fund	Commissary Account	Inmate Benefit Fund	Total
REVENUES				
Taxes	\$ 2,713,581	\$ -	\$ -	\$ 2,713,581
Intergovernmental revenues	1,470,214	-	-	1,470,214
Miscellaneous revenues	73,716	111,313	187,717	372,746
TOTAL REVENUES	<u>4,257,511</u>	<u>111,313</u>	<u>187,717</u>	<u>4,556,541</u>
EXPENDITURES				
Current:				
Personnel	2,898,773	-	-	2,898,773
Contract services	663,570	-	-	663,570
Commodities	523,164	138,209	166,531	827,904
Supplies	60,823	-	-	60,823
TOTAL EXPENDITURES	<u>4,146,330</u>	<u>138,209</u>	<u>166,531</u>	<u>4,451,070</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>111,181</u>	<u>(26,896)</u>	<u>21,186</u>	<u>105,471</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	77,639	-	77,639
Transfers to other funds	-	-	(77,639)	(77,639)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>77,639</u>	<u>(77,639)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	111,181	50,743	(56,453)	105,471
FUND BALANCES (DEFICITS) - JULY 1/JANUARY 1	<u>(32,866)</u>	<u>31,348</u>	<u>83,574</u>	<u>82,056</u>
FUND BALANCES (DEFICITS) - JUNE 30/DECEMBER 31	<u>\$ 78,315</u>	<u>\$ 82,091</u>	<u>\$ 27,121</u>	<u>\$ 187,527</u>

See accompanying independent auditor's report and notes to financial statements.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

The Jail is a Department of the County of Aroostook, Maine. This Department has been separated out from the County for the purposes of State regulatory agencies. The financial statements of the County of Aroostook, Maine have not been issued as of the date of this report for the year ended December 31, 2022. Therefore, the financial statements that follow present only the operations for the Department and are not intended to present fairly the financial position and results of operations of the County of Aroostook, Maine in accordance with generally accepted accounting principles (GAAP). Certain disclosures relevant to the County of Aroostook, Maine and the Jail Department have been omitted from these financial statements and have been disclosed in the County's financial statements.

The financial statement for the Inmate Benefit Fund have been included within these financial statements but are based upon a December 31 fiscal year end.

The Department's financial statements are prepared, in most part, in accordance with generally accepted accounting principles (GAAP). Because these statements are a special purpose report, they do not need to follow GAAP. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Department's combined financial statements include all accounts and all operations of the Department. We have determined that the Department has no component units as described in GASB Statement No. 14, as amended by GASB Statement No. 39 and No. 61.

**Implementation of New Accounting Standards**

During the year ended June 30, 2022, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 98 "The Annual Comprehensive Financial Report". This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. Management has determined the impact of this Statement is not material to the financial statements.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Measurement Focus - Fund Financial Statements**

The financial transactions of the Department are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The Department has no component units that are fiduciary in nature. The following fund types are used by the Department:

1. Governmental Funds:

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

**Major Funds**

- a. The General Fund is the general operating fund of the Department. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. The Commissary Account is used to account for commissary sales and telephone and commissary commissions.
- c. The Inmate Benefit Fund is used to account for inmate financial activities. Revenues consist of funds received from or for inmates.

The emphasis in fund financial statements is on the major funds in the governmental activity category. Nonmajor funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The Department does not have any nonmajor funds.

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

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

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due. Also, a liability for accrued compensated absences has been recorded along with an offsetting asset from the State of Maine. Most of these amounts are not current and therefore are not presented on the modified accrual basis of accounting.

**Budget**

The Department's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. The State Board of Corrections approves the budget and is the final decision maker.

**Deposits and Investments**

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Department's policy to value investments at fair value. None of the Department's investments are reported at amortized cost. The Department Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements
- Money market mutual funds

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Receivables**

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible amounts is estimated to be \$0 as of June 30, 2022. Accounts receivable netted with allowances for uncollectible accounts were \$0 for the year ended June 30, 2022.

**Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

**Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of Governmental Funds.

**Fund Balance**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Department is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Department. The inhabitants of the Department through Board meetings are the highest level of decision-making authority of the Department. Commitments may be established, modified or rescinded only through a Board meeting vote.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Corrections.

Unassigned - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Department considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Department considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the Board meeting vote has provided otherwise in its commitment or assignment actions.

**Encumbrance Accounting**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end.

**Use of Estimates**

During the preparation of the Department's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS

The Department's investment policies, which follow state statutes, authorize the Department to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all Department funds.

**Deposits:**

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Department will not be able to recover its deposits. The Department does not have a policy covering custodial credit risk for deposits. However, the Department maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2022, the Department's cash balance of \$352,043 was comprised of bank deposits amounting to \$399,186. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Department's cash balance. \$254,041 of these deposits were insured by federal depository insurance and consequently were not exposed to custodial credit risk and \$149,186 were uninsured and uncollateralized and therefore exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 399,186
Savings account	4,041
	<u>\$ 403,227</u>

**Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Department will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Department does not have a policy for custodial credit risk for investments.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Department does not have a policy related to interest rate risk.

At June 30, 2022, the Department had \$0 of investments.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit risk - Statutes for the State of Maine authorize the Department to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Department does not have an investment policy on credit risk.

NOTE 3 - RESTRICTED FUND BALANCES

The Department has the following restricted fund balances at June 30, 2022:

Commissary account	\$ 82,091
Inmate benefit fund	27,121
	<u>\$ 109,212</u>

NOTE 4 - RISK MANAGEMENT

The Department is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. During fiscal year 1998, the Department contracted with Maine County Commissioners Association Self-Funded Risk Management Pool for property insurance and general liability insurance. Property coverage is \$14,914,200, \$2,000,000 per occurrence and in the aggregate annually for the peril of flood and \$2,000,000 per occurrence and in the aggregate annually for the peril of earthquake. The deductible for property coverage is \$1,000 per occurrence.

Professional liability is protected by the Maine County Commissioners Association Self-Funded Risk Management Pool with a \$1,000,000 single occurrence limit and no deductible. Vehicles are covered by Maine County Commissioners Association Self-Funded Risk Management Pool and hold a \$1,000 deductible for comprehensive and a \$1,000 deductible for collision. Automobile liability has a \$1,000,000 combined single limit of liability. The above-mentioned risk pool can make special assessments to its members if the risk pool is experiencing financial troubles. No special assessments have been made to its members since the inception of the risk pool.

The Department pays the Maine Municipal Association Workers Compensation Fund a premium based on a calculation using experience and mod formula.

The Department provides life insurance and accidental death and dismemberment insurance to most employees through Maine Municipal Employees Health Trust.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE 4 - RISK MANAGEMENT (CONTINUED)

The County is self-funded regarding unemployment compensation. The County reimburses the State of Maine, who pays the former County employees while unemployed, for all valid unemployment claims.

There were no significant reductions in insurance coverage during the year. The Department did not have any claims that exceeded insurance coverage in each of the past three years.

The overall responsibility and liability for any types of losses, insurances or claims lies with the County.

NOTE 5 - EXPENDITURES OVER APPROPRIATIONS

At June 30, 2022 the Department had the following overspent appropriations:

	<u>Excess</u>
Commodities	\$ 169,864
Capital outlay	9,823
	<u>\$ 179,687</u>

NOTE 6 - JAIL OPERATIONS

During its 2007 Fiscal Year, the State of Maine enacted legislation known as LD 2080, "An Act to Better Coordinate and Reduce the Cost of the delivery of State and County Correctional Services", located in Public Laws 2007, Chapter 653. This Act has in essence capped what Counties can assess their municipalities for taxes to fund their corrections budgets and will also establish the annual growth limitations for future corrections expenditures. A Board of Overseers at the State of Maine has been appointed to supervise county correction operations. The Act has raised many accounting and auditing issues regarding both financial and budgetary reporting. It is the position of the County that it has addressed, to the best of its ability, these issues in its County annual audit report and the jail annual audit.

During the 2016 fiscal year the State of Maine enacted legislation know as LD 186. This bill repeals the changes that were made by Public Law 2007, chapter 653, eliminating the State Board of Corrections and all of its duties and returns the law to the form it was in prior to jail consolidation. This bill requires that the State continue to provide funding to the counties in the same amount that it did in fiscal year 2014-15.

## Required Supplementary Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund

## JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance (Deficit), July 1	\$ (32,866)	\$ (32,866)	\$ (32,866)	\$ -
Resources (Inflows):				
Taxes	2,713,580	2,713,580	2,713,581	1
Intergovernmental revenues	1,477,366	1,477,366	1,470,214	(7,152)
Miscellaneous revenues	-	-	73,716	73,716
Amounts Available for Appropriation	<u>4,158,080</u>	<u>4,158,080</u>	<u>4,224,645</u>	<u>66,565</u>
Charges to Appropriations (Outflows):				
Personnel	3,103,637	3,103,637	2,898,773	204,864
Contract services	811,632	811,632	663,570	148,062
Commodities	353,300	353,300	523,164	(169,864)
Capital outlay	51,000	51,000	60,823	(9,823)
Total Charges to Appropriations	<u>4,319,569</u>	<u>4,319,569</u>	<u>4,146,330</u>	<u>173,239</u>
Budgetary Fund Balance (Deficit), June 30	<u>\$ (161,489)</u>	<u>\$ (161,489)</u>	<u>\$ 78,315</u>	<u>\$ 239,804</u>

See accompanying independent auditor's report and notes to financial statements.

Audited Financial Statements and  
Other Financial Information

**Jail Department of the County of  
Aroostook, Maine**

June 30, 2023



*Proven Expertise & Integrity*

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

CONTENTS

JUNE 30, 2023

	PAGE
INDEPENDENT AUDITOR'S REPORT	1 - 3
<u>BASIC FINANCIAL STATEMENTS</u>	
STATEMENT A - BALANCE SHEET - GOVERNMENTAL FUNDS	4
STATEMENT B - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	5
NOTES TO FINANCIAL STATEMENTS	6 - 15
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION	16
SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND	17



Proven Expertise & Integrity

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
County of Aroostook Maine  
Caribou, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the general fund and fiduciary fund of the Jail Department of the County of Aroostook, Maine, a department of the County of Aroostook Maine, as of and for the year ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and 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 control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' judgment, 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 auditors consider internal control 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 control. 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.

### Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Jail Department of the County of Aroostook, Maine as of June 30, 2023 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.

We did not audit the financial statements of the Inmate Benefit Fund, which represents 19.01%, -33.25% and 4.44%, respectively, of the assets, fund balances and revenues of the Jail Department of the County of Aroostook, Maine as of June 30, 2023, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended. Those statements as of December 31, 2022 were audited by other auditors whose report expressed an unmodified opinion and has been furnished to us and our opinion, insofar as it relates to the amounts included for the Inmate Benefit Fund is based solely on the report of the other auditors.

### Emphasis of Matter

As discussed in Note 1 of Notes to the Financial Statements, the financial statements of the Jail Department of the County of Aroostook, Maine are intended to present the financial position and the changes in financial position of only that portion of each major fund and the aggregate remaining fund information of the County of Aroostook, Maine that is attributable to the transactions of the Jail Department of the County of Aroostook, Maine. They do not purport to and do not present fairly the financial position of the County of Aroostook, Maine as of June 30, 2023 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund on page 17 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards

generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted a management's discussion and analysis, capital assets, depreciation on capital assets, debt and other disclosures that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental 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. These financial statements have been prepared for the purposes of the State of Maine. Our opinion on the basic financial statements is not affected by this missing information.

*RHR Smith & Company*

Buxton, Maine  
October 16, 2024

## JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2023/DECEMBER 31, 2022

	General Fund	Commissary Account	Inmate Benefit Fund	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ 31,917	\$ 59,982	\$ 23,129	\$ 115,028
Accounts receivable (net of allowance for uncollectibles)	6,667	-	-	6,667
<b>TOTAL ASSETS</b>	<u>\$ 38,584</u>	<u>\$ 59,982</u>	<u>\$ 23,129</u>	<u>\$ 121,695</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 59,261	\$ -	\$ -	\$ 59,261
Accrued compensated absences	132,005	-	-	132,005
<b>TOTAL LIABILITIES</b>	<u>191,266</u>	<u>-</u>	<u>-</u>	<u>191,266</u>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable	-	-	-	-
Restricted	-	59,982	23,129	83,111
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	(152,682)	-	-	(152,682)
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<u>(152,682)</u>	<u>59,982</u>	<u>23,129</u>	<u>(69,571)</u>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<u>\$ 38,584</u>	<u>\$ 59,982</u>	<u>\$ 23,129</u>	<u>\$ 121,695</u>

See accompanying independent auditor's report and notes to financial statements.

## JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2023/DECEMBER 31, 2022

	General Fund	Commissary Account	Inmate Benefit Fund	Total
REVENUES				
Taxes	\$ 2,822,124	\$ -	\$ -	\$ 2,822,124
Intergovernmental revenues	1,635,297	-	-	1,635,297
Miscellaneous revenues	76,718	72,309	214,135	363,162
TOTAL REVENUES	<u>4,534,139</u>	<u>72,309</u>	<u>214,135</u>	<u>4,820,583</u>
EXPENDITURES				
Current:				
Personnel	3,328,615	-	-	3,328,615
Contract services	1,051,662	-	-	1,051,662
Commodities	536,065	135,091	177,454	848,610
Supplies	45,177	-	-	45,177
TOTAL EXPENDITURES	<u>4,961,519</u>	<u>135,091</u>	<u>177,454</u>	<u>5,274,064</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>(427,380)</u>	<u>(62,782)</u>	<u>36,681</u>	<u>(453,481)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other governments	169,932	-	-	169,932
Transfers from other funds	-	40,673	-	40,673
Transfers to other funds	-	-	(40,673)	(40,673)
TOTAL OTHER FINANCING SOURCES (USES)	<u>169,932</u>	<u>40,673</u>	<u>(40,673)</u>	<u>169,932</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(257,448)	(22,109)	(3,992)	(283,549)
FUND BALANCES (DEFICITS) - JULY 1/JANUARY 1 (RESTATED)	<u>104,766</u>	<u>82,091</u>	<u>27,121</u>	<u>213,978</u>
FUND BALANCES (DEFICITS) - JUNE 30/DECEMBER 31	<u>\$ (152,682)</u>	<u>\$ 59,982</u>	<u>\$ 23,129</u>	<u>\$ (69,571)</u>

See accompanying independent auditor's report and notes to financial statements.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

The Jail is a Department of the County of Aroostook, Maine. This Department has been separated out from the County for the purposes of State regulatory agencies. The financial statements of the County of Aroostook, Maine have not been issued as of the date of this report for the year ended December 31, 2023. Therefore, the financial statements that follow present only the operations for the Department and are not intended to present fairly the financial position and results of operations of the County of Aroostook, Maine in accordance with generally accepted accounting principles (GAAP). Certain disclosures relevant to the County of Aroostook, Maine and the Jail Department have been omitted from these financial statements and have been disclosed in the County's financial statements.

The financial statements for the Inmate Benefit Fund have been included within these financial statements but are based upon a December 31 fiscal year end.

The Department's financial statements are prepared, in most part, in accordance with generally accepted accounting principles (GAAP). Because these statements are a special purpose report, they do not need to follow GAAP. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Department's combined financial statements include all accounts and all operations of the Department. We have determined that the Department has no component units as described in GASB Statement No. 14, as amended by GASB Statement No. 39 and No. 61.

**Implementation of New Accounting Standards**

During the year ended June 30, 2023, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

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). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services and the prices or rates that can be charged for the services and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 96 "Subscription-Based Information Technology Arrangements". This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 99 "Omnibus 2022". The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are to provide clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset and identification of lease incentives, clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset, clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA and recognition and measurement of a subscription liability, extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt, accounting for the distribution of benefits as part of the Supplemental

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Nutrition Assistance Program (SNAP), disclosures related to nonmonetary transactions, pledges of future revenues when resources are not received by the pledging government, clarification of provisions in Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, as amended, related to the focus of the government-wide financial statements, terminology updates related to certain provisions of Statement No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position and terminology used in Statement 53 to refer to resource flows statements. Management has determined the impact of this Statement is not material to the financial statements.

**Measurement Focus - Fund Financial Statements**

The financial transactions of the Department are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The Department has no component units that are fiduciary in nature. The following fund types are used by the Department:

1. Governmental Funds:

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

Major Funds

- a. The General Fund is the general operating fund of the Department. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. The Commissary Account is used to account for commissary sales and telephone and commissary commissions.
- c. The Inmate Benefit Fund is used to account for inmate financial activities. Revenues consist of funds received from or for inmates.

The emphasis in fund financial statements is on the major funds in the governmental activity category. Nonmajor funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The Department does not have any nonmajor funds.

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

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

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due. Also, a liability for accrued compensated absences has been recorded along with an offsetting asset from the State of Maine. Most of these amounts are not current and therefore are not presented on the modified accrual basis of accounting.

**Budget**

The Department's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. The State Board of Corrections approves the budget and is the final decision maker.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Deposits and Investments**

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Department's policy to value investments at fair value. None of the Department's investments are reported at amortized cost. The Department Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements
- Money market mutual funds

**Receivables**

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible amounts is estimated to be \$0 as of June 30, 2023. Accounts receivable netted with allowances for uncollectible accounts were \$6,667 for the year ended June 30, 2023.

**Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

**Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of Governmental Funds.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Fund Balance**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Department is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Department. The inhabitants of the Department through Board meetings are the highest level of decision-making authority of the Department. Commitments may be established, modified or rescinded only through a Board meeting vote.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Corrections.

Unassigned - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Department considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Department considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the Board meeting vote has provided otherwise in its commitment or assignment actions.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Encumbrance Accounting**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end.

**Use of Estimates**

During the preparation of the Department's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Department's investment policies, which follow state statutes, authorize the Department to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all Department funds.

**Deposits:**

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Department will not be able to recover its deposits. The Department does not have a policy covering custodial credit risk for deposits. However, the Department maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2023, the Department's cash balance of \$115,028 was comprised of bank deposits amounting to \$115,028. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Department's cash balance. All of these deposits were insured by federal depository insurance and consequently were not exposed to custodial credit risk.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 110,922
Savings account	4,106
	<u>\$ 115,028</u>

**Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Department will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Department does not have a policy for custodial credit risk for investments.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Department does not have a policy related to interest rate risk.

At June 30, 2023, the Department had \$0 of investments.

Credit risk - Statutes for the State of Maine authorize the Department to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Department does not have an investment policy on credit risk.

NOTE 3 - RESTRICTED FUND BALANCES

The Department has the following restricted fund balances at June 30, 2023:

Commissary account	\$ 59,982
Inmate benefit fund	23,129
	<u>\$ 83,111</u>

NOTE 4 - DEFICIT FUND BALANCE

At June 30, 2023, the Department had the following deficit fund balance:

General fund	<u>\$ 152,682</u>
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JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 5 - RISK MANAGEMENT

The Department is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. During fiscal year 1998, the Department contracted with Maine County Commissioners Association Self-Funded Risk Management Pool for property insurance and general liability insurance. Property coverage is \$14,914,200, \$2,000,000 per occurrence and in the aggregate annually for the peril of flood and \$2,000,000 per occurrence and in the aggregate annually for the peril of earthquake. The deductible for property coverage is \$1,000 per occurrence.

Professional liability is protected by the Maine County Commissioners Association Self-Funded Risk Management Pool with a \$1,000,000 single occurrence limit and no deductible. Vehicles are covered by Maine County Commissioners Association Self-Funded Risk Management Pool and hold a \$1,000 deductible for comprehensive and a \$1,000 deductible for collision. Automobile liability has a \$1,000,000 combined single limit of liability. The above-mentioned risk pool can make special assessments to its members if the risk pool is experiencing financial troubles. No special assessments have been made to its members since the inception of the risk pool.

The Department pays the Maine Municipal Association Workers Compensation Fund a premium based on a calculation using experience and mod formula.

The Department provides life insurance and accidental death and dismemberment insurance to most employees through Maine Municipal Employees Health Trust.

The County is self-funded regarding unemployment compensation. The County reimburses the State of Maine, who pays the former County employees while unemployed, for all valid unemployment claims.

There were no significant reductions in insurance coverage during the year. The Department did not have any claims that exceeded insurance coverage in each of the past three years.

The overall responsibility and liability for any types of losses, insurances or claims lies with the County.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2023

NOTE 5 - EXPENDITURES OVER APPROPRIATIONS

At June 30, 2023 the Department had the following overspent appropriations:

	<u>Excess</u>
Personnel	\$ 149,217
Contract services	166,986
	<u>\$ 316,203</u>

NOTE 6 - JAIL OPERATIONS

During its 2007 Fiscal Year, the State of Maine enacted legislation known as LD 2080, "An Act to Better Coordinate and Reduce the Cost of the delivery of State and County Correctional Services", located in Public Laws 2007, Chapter 653. This Act has in essence capped what Counties can assess their municipalities for taxes to fund their corrections budgets and will also establish the annual growth limitations for future corrections expenditures. A Board of Overseers at the State of Maine has been appointed to supervise county correction operations. The Act has raised many accounting and auditing issues regarding both financial and budgetary reporting. It is the position of the County that it has addressed, to the best of its ability, these issues in its County annual audit report and the jail annual audit.

During the 2016 fiscal year the State of Maine enacted legislation know as LD 186. This bill repeals the changes that were made by Public Law 2007, chapter 653, eliminating the State Board of Corrections and all of its duties and returns the law to the form it was in prior to jail consolidation. This bill requires that the State continue to provide funding to the counties in the same amount that it did in fiscal year 2014-15.

NOTE 7 - RESTATEMENT

The financial statements as of July 1, 2022 have been restated to correct an error. The due to general fund balance of \$26,451 should have been reversed in the prior year's financial statements. Restating the general fund beginning fund balance by \$26,451 will increase it from \$78,315 to a balance of \$104,766.

## Required Supplementary Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund

## JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2023

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance (Deficit), July 1 (Restated)	\$ 104,766	\$ 104,766	\$ 104,766	\$ -
Resources (Inflows):				
Taxes	2,822,124	2,822,124	2,822,124	-
Intergovernmental revenues	1,470,000	1,470,000	1,635,297	165,297
Miscellaneous revenues	69,950	69,950	76,718	6,768
Transfers from other governments	169,932	169,932	169,932	-
Amounts Available for Appropriation	<u>4,636,772</u>	<u>4,636,772</u>	<u>4,808,837</u>	<u>172,065</u>
Charges to Appropriations (Outflows):				
Personnel	3,179,398	3,179,398	3,328,615	(149,217)
Contract services	884,676	884,676	1,051,662	(166,986)
Commodities	537,932	537,932	536,065	1,867
Capital outlay	55,000	55,000	45,177	9,823
Total Charges to Appropriations	<u>4,657,006</u>	<u>4,657,006</u>	<u>4,961,519</u>	<u>(304,513)</u>
Budgetary Fund Balance (Deficit), June 30	<u>\$ (20,234)</u>	<u>\$ (20,234)</u>	<u>\$ (152,682)</u>	<u>\$ (132,448)</u>
Utilization of Unassigned Fund Balance	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ (125,000)</u>

See accompanying independent auditor's report and notes to financial statements.

Audited Financial Statements and  
Other Financial Information

**Jail Department of the County of  
Aroostook, Maine**

June 30, 2024



*Proven Expertise & Integrity*

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

CONTENTS

JUNE 30, 2024

	PAGE
INDEPENDENT AUDITOR'S REPORT	1 - 3
<u>BASIC FINANCIAL STATEMENTS</u>	
STATEMENT A - BALANCE SHEET - GOVERNMENTAL FUNDS	4
STATEMENT B - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	5
NOTES TO FINANCIAL STATEMENTS	6 - 14
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION	15
SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND	16



Proven Expertise & Integrity

## INDEPENDENT AUDITOR'S REPORT

Board of Commissioners  
County of Aroostook Maine  
Caribou, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the general fund and fiduciary fund of the Jail Department of the County of Aroostook, Maine, a department of the County of Aroostook Maine, as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and 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 control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' judgment, 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 auditors consider internal control 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 control. 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.

### Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Jail Department of the County of Aroostook, Maine as of June 30, 2024 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.

We did not audit the financial statements of the Inmate Benefit Fund, which represents 28.51%, -16.27% and 3.91%, respectively, of the assets, fund balances and revenues of the Jail Department of the County of Aroostook, Maine as of June 30, 2024, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended. Those statements as of December 31, 2023 were audited by other auditors whose report expressed an unmodified opinion and has been furnished to us and our opinion, insofar as it relates to the amounts included for the Inmate Benefit Fund is based solely on the report of the other auditors.

### Emphasis of Matter

As discussed in Note 1 of Notes to the Financial Statements, the financial statements of the Jail Department of the County of Aroostook, Maine are intended to present the financial position and the changes in financial position of only that portion of each major fund and the aggregate remaining fund information of the County of Aroostook, Maine that is attributable to the transactions of the Jail Department of the County of Aroostook, Maine. They do not purport to and do not present fairly the financial position of the County of Aroostook, Maine as of June 30, 2024 and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### Other Matters

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund on page 15 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards

generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted a management's discussion and analysis, capital assets, depreciation on capital assets, debt and other disclosures that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental 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. These financial statements have been prepared for the purposes of the State of Maine. Our opinion on the basic financial statements is not affected by this missing information.

*RHR Smith & Company*

Buxton, Maine  
October 16, 2024

## JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2024/DECEMBER 31, 2023

	General Fund	Commissary Account	Inmate Benefit Fund	Total
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ 68,770	\$ 28,300	\$ 97,070
Accounts receivable (net of allowance for uncollectibles)	2,195	-	-	2,195
<b>TOTAL ASSETS</b>	<u>\$ 2,195</u>	<u>\$ 68,770</u>	<u>\$ 28,300</u>	<u>\$ 99,265</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 14,321	\$ -	\$ -	\$ 14,321
Due to other governments	127,329	-	-	127,329
Accrued compensated absences	131,506	-	-	131,506
<b>TOTAL LIABILITIES</b>	<u>273,156</u>	<u>-</u>	<u>-</u>	<u>273,156</u>
<b>FUND BALANCES (DEFICITS)</b>				
Nonspendable	-	-	-	-
Restricted	-	68,770	28,300	97,070
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	(270,961)	-	-	(270,961)
<b>TOTAL FUND BALANCES (DEFICITS)</b>	<u>(270,961)</u>	<u>68,770</u>	<u>28,300</u>	<u>(173,891)</u>
<b>TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)</b>	<u>\$ 2,195</u>	<u>\$ 68,770</u>	<u>\$ 28,300</u>	<u>\$ 99,265</u>

See accompanying independent auditor's report and notes to financial statements.

## JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2024/DECEMBER 31, 2023

	General Fund	Commissary Account	Inmate Benefit Fund	Total
REVENUES				
Taxes	\$ 3,138,409	\$ -	\$ -	\$ 3,138,409
Intergovernmental revenues	1,761,163	-	-	1,761,163
Miscellaneous revenues	43,757	126,698	206,144	376,599
TOTAL REVENUES	<u>4,943,329</u>	<u>126,698</u>	<u>206,144</u>	<u>5,276,171</u>
EXPENDITURES				
Current:				
Personnel	3,622,476	-	-	3,622,476
Contract services	1,102,545	-	-	1,102,545
Commodities	515,643	139,812	179,071	834,526
Supplies	39,596	-	-	39,596
TOTAL EXPENDITURES	<u>5,280,260</u>	<u>139,812</u>	<u>179,071</u>	<u>5,599,143</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>(336,931)</u>	<u>(13,114)</u>	<u>27,073</u>	<u>(322,972)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other governments	218,652	-	-	218,652
Transfers from other funds	-	21,902	-	21,902
Transfers to other funds	-	-	(21,902)	(21,902)
TOTAL OTHER FINANCING SOURCES (USES)	<u>218,652</u>	<u>21,902</u>	<u>(21,902)</u>	<u>218,652</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(118,279)	8,788	5,171	(104,320)
FUND BALANCES (DEFICITS) - JULY 1/JANUARY 1	<u>(152,682)</u>	<u>59,982</u>	<u>23,129</u>	<u>(69,571)</u>
FUND BALANCES (DEFICITS) - JUNE 30/DECEMBER 31	<u>\$ (270,961)</u>	<u>\$ 68,770</u>	<u>\$ 28,300</u>	<u>\$ (173,891)</u>

See accompanying independent auditor's report and notes to financial statements.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

The Jail is a Department of the County of Aroostook, Maine. This Department has been separated out from the County for the purposes of State regulatory agencies. The financial statements of the County of Aroostook, Maine have not been issued as of the date of this report for the year ended December 31, 2023. Therefore, the financial statements that follow present only the operations for the Department and are not intended to present fairly the financial position and results of operations of the County of Aroostook, Maine in accordance with generally accepted accounting principles (GAAP). Certain disclosures relevant to the County of Aroostook, Maine and the Jail Department have been omitted from these financial statements and have been disclosed in the County's financial statements.

The financial statement for the Inmate Benefit Fund have been included within these financial statements but are based upon a December 31 fiscal year end.

The Department's financial statements are prepared, in most part, in accordance with generally accepted accounting principles (GAAP). Because these statements are a special purpose report, they do not need to follow GAAP. The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Department's combined financial statements include all accounts and all operations of the Department. We have determined that the Department has no component units as described in GASB Statement No. 14, as amended by GASB Statement No. 39 and No. 61.

**Implementation of New Accounting Standards**

During the year ended June 30, 2024, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 100 "Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62". The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Management has determined the impact of this Statement is not material to the financial statements.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Measurement Focus - Fund Financial Statements**

The financial transactions of the Department are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The Department has no component units that are fiduciary in nature. The following fund types are used by the Department:

1. Governmental Funds:

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

**Major Funds**

- a. The General Fund is the general operating fund of the Department. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. The Commissary Account is used to account for commissary sales and telephone and commissary commissions.
- c. The Inmate Benefit Fund is used to account for inmate financial activities. Revenues consist of funds received from or for inmates.

The emphasis in fund financial statements is on the major funds in the governmental activity category. Nonmajor funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The Department does not have any nonmajor funds.

**Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

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

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due. Also, a liability for accrued compensated absences has been recorded along with an offsetting asset from the State of Maine. Most of these amounts are not current and therefore are not presented on the modified accrual basis of accounting.

**Budget**

The Department's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles. The State Board of Corrections approves the budget and is the final decision maker.

**Deposits and Investments**

The Department's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Department's policy to value investments at fair value. None of the Department's investments are reported at amortized cost. The Department Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements
- Money market mutual funds

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Receivables**

Receivables include amounts due from governmental agencies. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. The allowance for uncollectible amounts is estimated to be \$0 as of June 30, 2024. Accounts receivable netted with allowances for uncollectible accounts were \$2,195 for the year ended June 30, 2024.

**Interfund Receivables and Payables**

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

**Transactions Between Funds**

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of Governmental Funds.

**Fund Balance**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Department is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors or the laws or regulations of other governments.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Department. The inhabitants of the Department through Board meetings are the highest level of decision-making authority of the Department. Commitments may be established, modified or rescinded only through a Board meeting vote.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Corrections.

Unassigned - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Department considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned or unassigned fund balances are available, the Department considers amounts to have been spent first out of committed funds, then assigned funds and finally unassigned funds, as needed, unless the Board meeting vote has provided otherwise in its commitment or assignment actions.

**Encumbrance Accounting**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end.

**Use of Estimates**

During the preparation of the Department's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

NOTE 2 - DEPOSITS AND INVESTMENTS

The Department's investment policies, which follow state statutes, authorize the Department to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all Department funds.

**Deposits:**

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Department will not be able to recover its deposits. The Department does not have a policy covering custodial credit risk for deposits. However, the Department maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At June 30, 2024, the Department's cash balance of \$97,070 was comprised of bank deposits amounting to \$90,603. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Department's cash balance. All of these deposits were insured by federal depository insurance and consequently were not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 86,378
Savings account	4,225
	<u>\$ 90,603</u>

**Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Department will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Department does not have a policy for custodial credit risk for investments.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Department does not have a policy related to interest rate risk.

At June 30, 2024, the Department had \$0 of investments.

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Credit risk - Statutes for the State of Maine authorize the Department to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Department does not have an investment policy on credit risk.

NOTE 3 - RESTRICTED FUND BALANCES

The Department has the following restricted fund balances at June 30, 2024:

Commissary account	\$ 68,770
Inmate benefit fund	28,300
	<u>\$ 97,070</u>

NOTE 4 - DEFICIT FUND BALANCE

At June 30, 2024, the Department had the following deficit fund balance:

General fund	<u>\$ 270,961</u>
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NOTE 5 - RISK MANAGEMENT

The Department is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. During fiscal year 1998, the Department contracted with Maine County Commissioners Association Self-Funded Risk Management Pool for property insurance and general liability insurance. Property coverage is \$14,914,200, \$2,000,000 per occurrence and in the aggregate annually for the peril of flood and \$2,000,000 per occurrence and in the aggregate annually for the peril of earthquake. The deductible for property coverage is \$1,000 per occurrence.

Professional liability is protected by the Maine County Commissioners Association Self-Funded Risk Management Pool with a \$1,000,000 single occurrence limit and no deductible. Vehicles are covered by Maine County Commissioners Association Self-Funded Risk Management Pool and hold a \$1,000 deductible for comprehensive and a \$1,000 deductible for collision. Automobile liability has a \$1,000,000 combined single limit of liability. The above-mentioned risk pool can make

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

NOTE 5 - RISK MANAGEMENT (CONTINUED)

special assessments to its members if the risk pool is experiencing financial troubles. No special assessments have been made to its members since the inception of the risk pool.

The Department pays the Maine Municipal Association Workers Compensation Fund a premium based on a calculation using experience and mod formula.

The Department provides life insurance and accidental death and dismemberment insurance to most employees through Maine Municipal Employees Health Trust.

The County is self-funded regarding unemployment compensation. The County reimburses the State of Maine, who pays the former County employees while unemployed, for all valid unemployment claims.

There were no significant reductions in insurance coverage during the year. The Department did not have any claims that exceeded insurance coverage in each of the past three years.

The overall responsibility and liability for any types of losses, insurances or claims lies with the County.

NOTE 6 - EXPENDITURES OVER APPROPRIATIONS

At June 30, 2024 the Department had the following overspent appropriations:

	<u>Excess</u>
Personnel	\$ 221,465
Commodities	<u>8,643</u>
	<u>\$ 230,108</u>

NOTE 7 - JAIL OPERATIONS

During its 2007 Fiscal Year, the State of Maine enacted legislation known as LD 2080, "An Act to Better Coordinate and Reduce the Cost of the delivery of State and County Correctional Services", located in Public Laws 2007, Chapter 653. This Act has in essence capped what Counties can assess their municipalities for taxes to fund their corrections budgets and will also establish the annual growth limitations for future corrections expenditures. A Board of Overseers at the State of Maine has been appointed to supervise county correction operations. The Act has raised many

JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2024

NOTE 7 - JAIL OPERATIONS (CONTINUED)

accounting and auditing issues regarding both financial and budgetary reporting. It is the position of the County that it has addressed, to the best of its ability, these issues in its County annual audit report and the jail annual audit.

During the 2016 fiscal year the State of Maine enacted legislation know as LD 186. This bill repeals the changes that were made by Public Law 2007, chapter 653, eliminating the State Board of Corrections and all of its duties and returns the law to the form it was in prior to jail consolidation. This bill requires that the State continue to provide funding to the counties in the same amount that it did in fiscal year 2014-15.

## Required Supplementary Information

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

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund

## JAIL DEPARTMENT OF THE COUNTY OF AROOSTOOK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
 BUDGET AND ACTUAL - GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2024

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance (Deficit), July 1	\$ (152,682)	\$ (152,682)	\$ (152,682)	\$ -
Resources (Inflows):				
Taxes	3,138,409	3,138,409	3,138,409	-
Intergovernmental revenues	1,635,297	1,635,297	1,761,163	125,866
Miscellaneous revenues	85,000	85,000	43,757	(41,243)
Transfers from other governments	218,652	218,652	218,652	-
Amounts Available for Appropriation	<u>4,924,676</u>	<u>4,924,676</u>	<u>5,009,299</u>	<u>84,623</u>
Charges to Appropriations (Outflows):				
Personnel	3,401,011	3,401,011	3,622,476	(221,465)
Contract services	1,239,347	1,239,347	1,102,545	136,802
Commodities	507,000	507,000	515,643	(8,643)
Capital outlay	55,000	55,000	39,596	15,404
Total Charges to Appropriations	<u>5,202,358</u>	<u>5,202,358</u>	<u>5,280,260</u>	<u>(77,902)</u>
Budgetary Fund Balance (Deficit), June 30	<u>\$ (277,682)</u>	<u>\$ (277,682)</u>	<u>\$ (270,961)</u>	<u>\$ 6,721</u>
Utilization of Unassigned Fund Balance	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ (125,000)</u>

See accompanying independent auditor's report and notes to financial statements.

# County of Aroostook

## Quarterly Financial Summary

The purpose of this narrative is to provide a brief overview and highlights of the financials for the County of Aroostook's four funds. (General, ARPA, Jail and UT) This report is not meant to be all inclusive, however, will highlight areas that management feels need to be noted and observed to give Department Heads and Elected Officials necessary information for the budget oversight process.

### **General Fund**

***Year-To-Date:*** FY 2024-2025 Budget | July 2024 - September 2024

***Benchmark %:*** 25%

#### ***GF Revenue:***

The Departmental Revenue section collected \$335,142 which equates to 15.2% collected as of September 2024. There are several line items, in departmental revenue, that will have September quarterly revenue receipted in quarter 2 of current fiscal year in the amount of \$250,621. Once the additional revenue is factored, the percentage of revenue collected is now 26.6%, slightly above current benchmark of 25%. Below is the breakdown of \$250,621 by department.

- District Court Rent: \$18,740
- EMA: 40,000
- District Attorney: \$11,000
- Administration Revenue: \$34,763
- Registry Deeds & Probate: \$59,710
- Maine Drug Enforcement Agency: \$45,570
- UT Deputy Control Contract: \$40,838

The Tax Revenue section reflects the County has currently collected \$4,176,060 of the anticipated 2024-2025 County tax revenue equating to a 48.3% collection percentage as of September. October is our largest month for collection of County tax as the municipalities will submit their payment to the County before the November 1<sup>st</sup> deadline to avoid interest. This revenue line also accounts for a monthly revenue allocation journaled to the Jail fund for its portion of the collected County tax funding, currently a total of \$926,982 through September.

***GF Expense:***

The general fund expenses currently reporting as 28.4% expensed for the first quarter of the fiscal year, due to the Capital Outlay and Contingent Expense line expensed at 100% of the budget in the amount of \$1,143,714. If those two expense lines would be factored as quarterly expenses, the general fund total expense percentage would decrease from 28.4% to 20.5%, resulting in general fund expenses, as a total, trending below the 25% budgeted benchmark.

**ARPA Fund (American Rescue Plan Act 2021)**

*Year-To-Date: FY 2024-2025 Budget | July 2024 - September 2024*

***ARPA Revenue:***

Interest revenue collected for the first quarter of 2024-2025 fiscal year is reported at \$46,605.

***ARPA Expense:***

The County has expensed \$930,516 towards all awarded ARPA projects for the first quarter of 2024-2025 fiscal year.

First Round 2022 Awarded Municipal/Non-Profit Project Completion Percentage : 86%

Second Round 2023 Awarded Municipal/Non-Profit Project Completion Percentage: 54%

Third Round 2024 Awarded Municipal/Non-Profit Project Completion Percentage: 14%

**Jail Fund**

*Year-To-Date: FY 2024-2025 Budget | July 2024 - September 2024*

***Benchmark %: 25%***

***Jail Revenue:***

The Jail Fund departmental revenue is currently trending slightly below target at 21.4% collected. The State of Maine issued the final jail funding allocation based on their calculations to the subsidies and Aroostook County allocation came in with an 18.5% reduction in funding from the previous year allocated amount, resulting in a revenue budget shortfall of \$348,073. Administration is actively discussing cost saving measures to mitigate the revenue shortfall.

Monthly tax allocation transfer payments are made from the General Fund to the Jail Fund, which appropriately reflects a collection percentage of 25%, targeted benchmark.

***Jail Expense:***

The Jail Fund expenses for the first quarter of the fiscal year are trending at current benchmark target at 25.2% including the Jail's capital appropriation funded at 100% for the fund's fiscal year at \$80,000 and the Jail's property, liability, and vehicle insurance funded at 100% for the fund's fiscal year at \$81,403.

The Jail Fund is projected to be approximately 3% over expense budget due to increased costs to operate the jail such as inmate medical costs, food costs, state mandates and boarding of prisoners.

**UT Fund**

***Year-To-Date:*** FY 2024-2025 Budget | July 2024 - September 2024

***Benchmark %:*** 25%

***UT Revenue:***

The Unorganized Territory departmental revenue for the first quarter of the fiscal year is trending at 25.1% which is the current benchmark target.

Tax revenue quarterly payment collected from the State of Maine is on target at 25%, as anticipated.

The revenue line, UT Surplus, of \$40,000 is a budgetary entry only thus no activity in the current year column.

***UT Expense:***

The Unorganized Territory is reporting 36.4% of its operational budget expensed as of September 2024. The major contributing factor for the percentage expensed over the target benchmark of 25% is the UT Capital, funded at 100% in the amount of \$708,750, per the approved FY 2024-2025 budget. If the capital expense line would be factored as a quarterly expense, the UT fund total expense percentage would decrease from 36.4% to 18.2%, resulting in true expenses below the 25% budgeted benchmark for the first quarter of the new fiscal year.

**FY 2024-2025 Jail Funding**

State Approved Funding	1,420,138
FY 2025 Supplemental MAT Funding	117,952
<b>Total State Funding:</b>	<b>\$ 1,538,090</b>
Appropriated: FY 24-25 Budget County Jail Operations Revenue	\$ 1,761,163
Appropriated: FY 24-25 Budget Supplemental Revenue	\$ 125,000
<b>Total Appropriated Jail Budget Funding:</b>	<b>\$ 1,886,163</b>
<b>Jail Funding Shortfall:</b>	<b>\$ (348,073)</b>

**Cost Reduction Measures to Mitigate the Shortfall**

Appropriated: FY 24-25 Budget Jail Health Costs Expense	1,149,500
Jail Health Costs Expense: Contract	1,126,647
<b>Cost Reduction:</b>	<b>\$ 22,853</b>
Appropriated: FY 24-25 Budget Jail Food Costs Expense	543,000
Jail Food Costs Expense: Contract <i>based on inmate count</i>	505,162
<b>Cost Reduction:</b>	<b>\$ 37,838</b>
<b>Utilize MAT Grant to offset Jail Health Contract Costs:</b>	<b>\$ 80,000</b>
<b>Relinquish CY Jail Capital Budget Appropriation:</b>	<b>\$ 80,000</b>
Appropriated: FY 24-25 Budget LE Radio Tower Lease	100,000
Radio Town Lease Expense: Projection Start May/June 2025	20,000
<b>Cost Reduction:</b>	<b>\$ 80,000</b>
<b>COPS Grant Salary/Benefit Cost Offset: Law Enforcement:</b>	<b>\$ 32,000</b>
<b>Total Cost Reduction:</b>	<b>\$ 332,692</b>

<b>Total Cost Reduction:</b>	<b>\$ 332,692</b>
<b>Jail Funding Shortfall:</b>	<b>\$ (348,073)</b>
<b>Remaining Shortfall Balance</b>	<b>\$ (15,381)</b>

November 12, 2024

TO: County Administrator & County Commissioners  
FR: Melissa Richardson & Amy Ouellette, Registrars of Deeds  
RE: Deeds Software

The County of Aroostook solicited proposals for new vendor software for our deeds operations. The bids were received and opened by the County on October 31, 2024.

On November 6<sup>th</sup>, we met and reviewed the proposals.

The County received the following proposals:

Fidlar Technologies

Harris Recording Solutions

Info Quick Solutions, Inc (IQS)

Catalis

It is our recommendation that the County Commissioners award the proposal to IQS. The following is what our recommendation is based upon:

- IQS is familiar with Maine Laws pertaining to the recording of deeds and instruments
- Their cost proposal is on point, within our existing budget and includes the hardware and maintenance for the system.
- They have a well-established presence in Maine, currently providing the recording service to seven other Maine Counties.
- The system is user friendly
- The product is all inclusive to our needs here in Aroostook County.

Thank you for your time and consideration and we would be happy to answer any questions you may have.

# County of Aroostook

## COMMISSIONERS' OFFICE

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### COUNTY ADMINISTRATOR

RYAN D. PELLETIER



### COUNTY COMMISSIONERS

PAUL J. UNDERWOOD  
PRESQUE ISLE

NORMAN L. FOURNIER  
WALLAGRASS

WILLIAM T. DOBBINS  
HOULTON

County of Aroostook  
REQUEST FOR SELECTIVE PROPOSALS (BIDS)  
Northern and Southern Registry of Deeds Management Systems

The County of Aroostook is soliciting selective proposals (bids) for registry of deeds management systems and services. For additional information, and specifications, contact the County Commissioners' Office at (207) 493-3318 or visit our website at <https://www.arostook.me.us> under the proposals section.

Mandatory on-site inspections of both registry of deeds offices are required to submit a selective proposal (bid). Date and time of appointments are to be scheduled by the bidding firm with the Registers of Deeds.

All bids shall be submitted in writing in a sealed envelope clearly marked on the outside "Proposal for Registry of Deeds Services – Do Not Open". Sealed bids shall be received in the County Commissioners Office no later than 4:30 p.m., Wednesday, October 30, 2024. Selective proposals (bids) shall be opened at 10:00 a.m., Thursday, October 31, 2024, at a public opening in the administrative hearing room on the lower level of the Caribou Courthouse, 144 Sweden Street, Caribou, Maine 04736. A selective proposal (bid) shall be submitted to the Aroostook County Commissioners at a public meeting at 1:00 p.m., Wednesday, November 20, 2024 in the second-floor conference room of the Sheriff's Office Building, 25 School Street, Houlton, Maine 04730. The contract period will start on July 1, 2025, or sooner if negotiated between all parties, and the successful respondent shall have a system installed and fully functional at that time.

Please submit proposal/bid to:

Ryan D. Pelletier, County Administrator  
144 Sweden Street, Suite 1  
Caribou, Maine 04736  
(207) 493-3318

The County Commissioners reserve the right to accept or reject any or all proposal/bid.

Section 2 - BID PROPOSAL FORM  
 County of Aroostook  
 Northern and Southern Registry of Deeds Management Systems

Two (2) bid/cost formats are required for each registry. One (1) total cost based on per document and one (1) total cost based on a monthly fee.

Southern Registry of Deeds, 26 Court Street, Houlton, STE 102, Maine 04730

- Per document Cost: \$ \_\_\_\_\_
- Per Month Cost: \$ \_\_\_\_\_

Northern Registry of Deeds, 22 Hall Street, Fort Kent, Maine 04743

- Per document Cost: \$ \_\_\_\_\_
- Per Month Cost; \$ \_\_\_\_\_

Having carefully examined the instructions to bidders, form of contract, general conditions, and specifications as well as the premises and conditions affecting the work, we the undersigned, propose to furnish all labor, equipment and materials necessary, and reasonable incidentals to implement the indicated project above.

The undersigned agrees, if the proposal is accepted, to submit a valid certificate of insurance, needed permits and licenses, along with any and all documents and requirements set forth by local, state and federal governments, within seven (7) calendar days after the date of notification of such acceptance, and sign a contract within two (2) days of receipt of the certificate of insurance by the office of the County Commissioners.

Name:	Email:
Name of Firm:	Website:
Address:	
Address:	Signature:
Phone Number:	
Cellphone Number:	Date:
Fax Number:	

SPECIFICATIONS (ATTACHMENT A)  
County of Aroostook - 2024  
Request for Proposal (Bids)  
Registry of Deeds Records Management Systems  
Houlton and Fort Kent, Maine

### **General Description**

The County of Aroostook is currently accepting proposals (bids) from selective vendors for an all-inclusive software, hardware, implementation and support services package for two (2) Registry of Deeds Records Management Systems; one (1) at the Southern Aroostook Registry of Deeds, 26 Court Street, STE 102, Houlton, Maine 04730 and one (1) at the Northern Aroostook Registry of Deeds, 22 Hall Street, Fort Kent, Maine 04743. Packages shall be designed for, but not limited to, the fee recording, indexing, scanning, imaging and on-line index search of land records. The vendor shall also supply user manuals that shall fully explain all system functions and procedures.

### **Current Hardware**

1. All existing computers shall be replaced with “new” not used or reconditioned computers with the exception of the engineering copier computer at the Northern Registry of Deeds (which shall be integrated into the new management system).
2. All existing document printers shall be replaced with new document printers.
3. All existing servers shall be replaced with new servers.
4. All existing document scanners shall be integrated into the new management system.
5. The existing engineering copier at both the Northern and Southern Registry of Deeds shall be integrated into the new management system.
6. All miscellaneous hardware such as, but not limited to, check scanners and imprinters shall be replaced with new equipment. Miscellaneous hardware that belongs to another vendor such as a bank check scanner shall be integrated into the new management system if the Owner so chooses.

### **Contract Term**

1. The term of the contract shall be for five (5) years with the option of two (2) – five (5) year term extensions based on the County of Aroostook’s satisfaction with the costs and services provided.
2. Vendor shall configure its system so that the needs of the Owner shall be met for the duration of the contract period. A refresh/upgrade/replacement of the equipment shall be every five (5) years or sooner as the need requires.

### **Data and Image Conversion**

1. Vendor is responsible for conversion of and loading current land record images and index from the County of Aroostook’s current system into proposed system. The Vendor shall convert existing history data to new format at no charge. The new system shall be fully functional at the start of the contract period.

2. All software and hardware licenses for the length of the contract shall be included.
3. System shall be able to incorporate currently used applications.
4. All indexes, microfilm, document images, and /or magnetic tape, etc., past, present and future, shall remain the property of the County of Aroostook. All images shall be stored in a non-proprietary format. Any and all revenues produced by viewing and/or copying any of the County of Aroostook records shall remain the revenue of the County of Aroostook.

### **Support and System Security**

1. Vendor will perform all on-going support of the entire system, including hardware and software, during the term of the contract.
2. Vendor will be responsible for servicing and maintaining supplied equipment or replacing any non-working equipment that vendor originally supplied or upgrading any equipment necessary to maintain optimal performance as system grows.
3. Vendor will be responsible for continual administration, updates, cleansing and re-build responsibilities of anti-virus solutions.
4. Vendor will be responsible for security administration. Software shall provide for system security from hacking and virus protection.
5. Software shall provide different levels of coded access: Public Search, Employee operation, and Supervisor/Security officer.

### **Backup**

1. System must schedule backup and shutdown during off-hours.

### **Disaster Recovery**

1. System must provide for archival and disaster recovery services for the term of the contract. System shall provide the ability for full backup and recovery in the case of any type of malfunction, but not limited to hardware and/or software.

### **Training**

1. Vendor will provide on-site education and training of all County of Aroostook employees who will work with the land records system as well as interested abstractors.

### **Current System Basic Functions**

1. The following are functions that our current system provides as well as additional functions requested by registries. The proposed system shall provide these basic functions which shall be equivalent to or exceed the current system's functions.

## Recording

1. System is easy for operators with basic computer and Windows skills to learn and operate.
2. Accounting control features that automatically figure recording fees, surcharge, extra names, marginal reference fees, and transfer tax in accordance with the Maine statutes. Vendor shall upgrade the software at its own expense within ninety (90) days of any statute changes. In cases of emergency legislation, which changes the statute take effect immediately, the Vendor shall update changes immediately.
3. Internal audit controls required by Maine Revenue Services to ensure no changes can be made to funds undetected.
4. System shall automatically assign volume and page(s), instrument number, date and time of recording and imprint this information on the recorded document.
5. System must support multiple recording stations, multiple indexing stations, and multiple public view stations.
6. System shall provide accurate accounting reports such as, but not limited to daily, weekly, monthly cash control reports; transfer tax summary report satisfactory to Maine Revenue Service and charge account billing statements.
7. Cashiering module allows operator to capture the name and address of person or firm submitting the documents. Operator is able to choose between manually keying the name or selecting a valid name from a custom table. Operator is required to enter document type and number of pages and /or any other additional information to determine fees.
8. System carries forward all document indexing data that was both automatically captured and manually entered during the cashiering process into the indexing module without requiring redundant data entry.
9. For all fee transactions, system creates an audit trail that includes the following information: but not limited to operator ID, date, time, transaction detail, fee amount, person/corporation submitting recordings, instrument number, document type, fee type, payment type, book and page.
10. Operator has the ability to stamp the documents immediately following the transaction completion or stamp the documents at a later time.
11. To meet multiple recordings of the same document type in the same batch (such as town tax liens), system is able to enter duplicate documents without entering each one individually.
12. Operator is able to cancel and/or redo a step before completion of the transaction without having to void receipt. Upon completion of the transaction, the operator has the option of printing a receipt and recalling and printing a receipt at a later time.
13. All cashiering reports can be produced at any time for any amount of days, months or years. Cash balancing reports provide, but are not limited to: date and time, instrument number, book and page numbers, receipt number, submitter name, document type, number of pages, recording fees, consideration amount, transfer tax, transaction type, payment type, check amount, cash amount, and deposit amount.
14. System provides the ability to take any combination of cash payments, check payments, credit card payments or charge to a customer's account for any transaction.
15. The system has the ability to enter indexing while entering the receipt. All grantors

and grantees can be added during cashiering, and these will pass through to the Indexing module, eliminating the need for duplicate entry.

16. System shall allow for a smooth transition from one calendar year to the next without the requirement to "close" the prior year before starting a new year.
17. System shall allow for payment entry for passports at Southern Registry of Deeds.
18. System shall keep agent addresses visible in the recording screen.
19. System shall have the capability to record an unlimited number of documents of the same type per receipt.
20. System shall have a user-friendly way to stamp/restamp documents, transfer tax forms and supplement forms.

### **E-recording**

1. The County of Aroostook conducts E-recordings and has E-recording partners that shall be integrated with the system. The system shall have the ability to automatic clearing house (ACH) funds to the County of Aroostook on a daily basis. The County of Aroostook does not advocate any e-file company and recognizes that vendor and e-file partners must be able to work together to provide this service. System shall provide e-recording services at no additional cost to the County of Aroostook.
2. The system shall have the ability to reposition the E-File stamp to fit the page prior to being saved into the system.
3. System shall have the capability of stamping the book/page/instrument number/date and time on the first page and signature/transfer tax information on the last page of the document.

### **Indexing**

1. System provides the ability to retrieve documents to be indexed or verified, using flexible methods that include, but not be limited to: instrument number, book and page number and document type.
2. System supports access to all documents in a batch by multiple workstations at the same time.
3. System displays all partial index information for each document and prompts the operator for the additional indexing fields relevant to that document type.
4. System easily duplicates field entries between different documents and within the same document.
5. System allows for the use of alpha codes for commonly used names.
6. System is able to provide several reports from indexing. Reports to include, but is not limited to: verify, numeric, index, reference, history log change, missing image, image counts and town transfers.
7. The system provides the ability to enter multiple towns on one document.
8. System provides a section for multiple marginal references and comments.
9. Marginal references shall cross reference. For example, when you enter the book and page of a mortgage being discharged, the discharge book and page will show up under the references on the mortgage.

10. System shall support the back indexing of documents and integrate this information into the system with no additional cost to the County of Aroostook.
11. System shall provide for printing of index reports showing grantor, grantee, type of document, location by town, document date, marginal reference data, date of recording and book and page in compliance with Maine statutes.
12. Indexes shall be capable of being sorted by both grantor /grantee or to/from.
13. System shall allow for the printing of indexes for any date range at any time without additional cost to the County of Aroostook.
14. System shall have the ability to reverse grantor/grantee names when recording a discharge/termination document.

### **Changes Journal**

1. System must track changes made to recording and indexing information of a document. Basic information must be readily available to the public through the public search and full information shall be readily available to the supervisor.

### **Scanning and Imaging**

1. System automatically links document image to the corresponding index.
2. System validates the number of pages scanned against the manually entered document page count.
3. System provides a method to correct inconsistencies between scanned page count and manually entered page count.
4. System supports simplex, duplex and batch scanning.
5. System allows for automatic feed when scanning multiple, single-page and batch documents.
6. System supports scanning of various paper weights, qualities and sizes measuring up to 13" x 17.25".
7. System provides the ability to specify a range of instruments by date, book numbers or document numbers to download images to compact disc, flash drive, etc.
8. Software shall support imaging documents and integrating the image into the other software features, such as public search.
9. System shall allow image rescans by both individual page and by document as a whole.
10. System shall allow for the back scanning of old books and integrate the images into the system at no additional cost to the County of Aroostook.

### **Redaction**

1. System must provide manual redaction of personal information. System shall be able to restore the original version of the image.

## **Microfilm**

1. All documents and plans shall be microfilmed in compliance with Maine statutes. The Registries currently use an FTP process to send images to a third-party company for conversion to microfilm. System shall support this type of process.

## **Book Production**

Both Registry's recorded documents currently fill in so many books per year. The Registry's currently do not print record books but reserves the right to revert to printing books at its discretion at no additional cost. System must provide the ability to produce its own compact books using high-resolution, high-speed printers included with the system.

## **Public Search**

1. Search functions are simple for the public to use, without needing prolonged assistance, training or intervention from County of Aroostook personnel.
2. System provides the public with full-featured search functions that allows the public to easily locate the specified documents.
3. System provides the capability to search names by a combination of last and first name.
4. System supports access to documents that have been fully indexed, but may or may not have been scanned and/or verified yet.
5. System provides the ability to view the image of a marginal reference that is noted within the document.
6. System supports the retrieval of a document by multiple users at the same time.
7. System supports the following movements through an image display: page-by-page, forward and backward, selecting a specific page for viewing, jump to first or last page.
8. The system provides public access searching by: party name, corporation, document type, document number, book and page and date range.
9. System supports the display of multiple grantor/grantee names in alphabetical order.
10. Customers request copies directly from the public terminals. The system calculates fees and informs the customer of charges. If desired, the charges will automatically be posted to their account.
11. Public view stations shall have ability to show all indexed information for recorded documents and plans, link to the image of the document for viewing, show changes made to the indexing of the document, and allow for printing of the document with automatic billing to the customer account.
12. The public view index listing of entries shall show search name, reverse party, book and page, location by town, document type, whether the search name is a grantor or grantee, date of document, date of recording, and marginal reference document for each entry on the list.
13. Purchase price is confidential at the Owner level and must be hidden from the Public Search.
14. System shall have the ability to click on a name in the search results/abstract which would automatically open a new list of search results for that specific name without having to start a new search.
15. System shall have the ability to incorporate old indexes for viewing.

16. System should have more features to narrow search periods to specific time frames such as: today, 7 days, 30 days, 90 days, 5 years, 10 years, and 20 years.
17. System shall use different color for items that have been opened and viewed within a search to narrow down which documents still need to be viewed.
18. System shall have the ability to limit a search by various document groups. Ex: Deed documents, Liens, Discharges, etc.
19. System shall provide quick view thumbnails to view a document.
20. System shall have the ability to include the following on printed index list sheets: party name, total number of records for name, search time, verified date, last document recorded information, and date range selected or default date range if no specific date range is entered as proof of search period.
21. System shall have capability to provide a user-friendly way to print a document.

## **Website**

1. The Registries of Deeds currently have two (2) internet websites: *aroostookdeedsouth.com* and *aroostookdeednorth.com*. The system must support internet services to the public with viewing and printing of indexes and document images including automatic charge to the customer account. Maine law currently provides 500 free copies per year for each individual, company or corporation. The system must provide for free copies and then after the first 500 copies require payment by credit card on the website and/or existing payment accounts. Vendor is required to provide customer support for the website.

## **Fraud Alert System**

System must offer a Consumer Notification System that allows the public to sign-up for through the website. This system will notify the enrollee if a document containing their name is recorded in the Registry of Deeds. This system shall be provided at no cost to the County of Aroostook or to the public.

## **Town Transfers**

1. The system generates a town transfer report along with the document images. The report can be set up to include any type of document for each town. Transfers shall be selected by date range and will be sorted by the town that was indexed when they print.
2. The system must have the ability to provide towns with assessor copies via email or regular mail.
3. System must automatically print and/or copy to a CD, or deliver by FTP images for the town assessor copies, sort by town (based on indexing information), and automatically charge the appropriate town account. System must support customization of the assessor copies by town and document type.
4. System must support the printing of invoices for copy, town, and recording accounts. Invoices should also be available to customers through the website.

## **Plans**

1. Ability to configure with current wide-format scanner/copier to provide indexing, imaging, searching and printing of survey plans.
2. System shall also automatically figure recording fees for plans and automatically assign the plan book, page or file numbers.
3. System must allow for scanned images of plans to be integrated into the system. Viewing and printing shall be accommodated by the software.
4. Index report for plans shall show owners, streets, plan title, date of plan, date of recording, location by town and plan book and page number or file number. Plan index reports shall be sorted by town.
5. System must allow for the back scanning of old plans, including those with no recording date, and integrate them into the system at no additional cost to the County of Aroostook.

## **Special Projects**

1. The Registries goal is to start back-indexing/scanning projects. System must have the capability to accommodate the scanning and printing of this project and load and integrate the information into the system at no additional cost to the County of Aroostook.
2. The records in Aroostook County go back to the early 1800's. Software should allow for access to all images and indexing for input, corrections and printing with no additional expense to the County or Aroostook. Loading of additional images and/or back indexing to the system shall be allowed at no additional cost to the County of Aroostook.
3. System must support back indexing and load and integrate the information into the system at no additional cost to the County.

**County of Aroostook - 2024  
Registry of Deeds Records Management Systems  
Houlton and Fort Kent, Maine**

**CONTRACT CONDITIONS**

In consideration of the conditions and the mutual covenants and agreements hereinafter contained, the parties do hereby mutually agree as follows:

**ITEM A - STATEMENT OF WORK**

The Contractor shall furnish all labor, materials and equipment and shall perform all work required for an all-inclusive deeds record management system at the Aroostook County Southern Registry of Deeds and the Northern Aroostook County Registry of Deeds. This work shall be done for the Aroostook County Government, County Commissioners Office, 144 Sweden Street, Suite 1, Caribou, Maine, 04736; referred to as Owner of such facility. All "work" shall be in accordance with the terms of this Contract and of the part hereof, designated as follows:

- Selective Bid Advertisement
- Section 2 Bid Proposal Form
- Attachment A – Specifications

As set forth in the above Specifications:

The foregoing attachment(s) together with this document, constitutes the entire Contract between the Contractor and together with this document constitute the entire Contract and Owner covering the work. To the extent of any inconsistency between the provisions of this document and the attachment, the provisions of this document shall control.

**ITEM B - COMPENSATION**

Owner shall pay to the Contractor for performance of this Contract the sum listed below which sum shall not include any and all sales and use taxes.

Payment Option #1:      Per Document Cost \$ \_\_\_\_\_

**Or**

Payment Option #2      Per Month Cost \$ \_\_\_\_\_

Payment Option # \_\_\_\_\_ has been selected as contract form of payment.

Any payment due hereunder may be withheld by Owner upon evidence of default by the Contractor in the performance of its obligations hereunder, but the making of any such payment shall not be construed as a waiver of any such default.

Upon completion of the work hereunder, the acceptance in writing thereof by Owner, payment due the Contractor under the Contract will be paid by Owner to the Contractor within thirty (30) days, provided, that the Contractor shall have furnished Owner with such evidence of the payment of all subcontractors and material as owner may reasonably require.

**ITEM C - INSPECTIONS**

All material, equipment and workmanship except as may be otherwise provided herein shall be subject to inspection, by Owner at any and all times during construction and/or manufacture and at any and all places where such construction and/or manufacture are carried on. Owner shall have the right to reject defective material, equipment and workmanship, and rejected materials and equipment shall be satisfactorily replaced with acceptable material and equipment, and Contractor shall promptly segregate and remove defective material and equipment from the premises.

#### **ITEM D - WARRANTY AND WORKMANSHIP**

The Contractor warrants the work to be performed and the materials and equipment to be furnished under this Contract against defects in material and workmanship for a period of **the term of the contract agreement.**

The Contractor agrees to perform the work in accordance with owner's directions and specifications pertaining to the work in the best and most workmanlike manner by qualified, careful and efficient workers. Unless otherwise specified, all materials and equipment furnished hereunder shall be new. Within a reasonable time after receipt of written notice thereof, the Contractor shall, and shall require its subcontractors, to make good any defects in materials or workmanship which may develop during said warranty period and any consequential or incidental damage or injury caused by such defects of the repairing of the same at its own expense and without cost to Owner.

#### **ITEM E - CHANGES**

The Owner may at any time by a written order make changes in specifications, omit certain work and/or require additional work to be performed by the Contractor. If such changes or the addition of any project cause a material increase or decrease in the amount or character of the work performance, an equitable adjustment of compensation shall be made.

The terms and conditions of this Contract may be changed from time to time by amendments to this Contract, which are signed by duly authorized officers of the parties hereto.

If any additional or different work be executed by the Contractor without previous amendment to this Contract or written order, no charge therefore will be allowed.

#### **ITEM F - EXCUSABLE DELAYS AND RELEVANT WORK CONDITIONS**

Either the Owner or the Contractor shall be excused for any failure or delay in the performance of its obligations hereunder due to acts of God or of the public enemy, not proven to be invalid, fires, riots, labor disputes, unusually severe weather or any other cause beyond the reasonable control of the several portions or the whole of the work be delayed as a result of one or more of the excusable delays set forth herein for which the Contractor is not responsible. The Owner does not elect to terminate the Contract as otherwise provided for herein, or should the Contractor be delayed in the prosecution of the work through the fault of any other Contractor employed by Owner.

The Contractor represents hereby that it has had an opportunity to examine, has examined and has received a copy of the Attachment(s) referred to herein and fully aquatinted itself with obstructions, and all other conditions relevant to the work, the site of the work, and its surroundings and assumes the risk of any variances between the actual conditions relevant to the work and the same as shown or represented in said Attachment(s), that it has made all investigations essential to a full understanding of the difficulties which may be encountered in performing the work; and that anything in the said Attachment(s) or in any representations, statements or information made or furnished by Owner, the Contractor will, regardless of any such conditions relevant to the work, the site of the work or its surroundings, satisfactorily complete the work in accordance with the provisions of this Contract, and will assume full and complete responsibility for any such conditions relevant to the work, the site of the work or its surroundings, and all risks in connection therewith.

#### **ITEM G - PERMITS AND LICENSES**

Owner shall obtain the general permit for the work if required. The Contractor shall procure all other necessary permits and licenses required for the work by federal, state or local authorities, pay all fees in connection therewith and abide by all regulations, ordinances, codes and other rules of such authorities and give all stipulations and representations requires thereby. The Contractor further agrees to save Owner and Owners' directors, officers and employees harmless from liability or penalty, which might be imposed by reason of an asserted violation of such regulations, ordinances, codes or other rules.

## **ITEM H - CONTRACTOR'S STATUS AND RELATED MATTERS**

The relationship of the Contractor to Owner shall be that of independent contractor and nothing herein contained shall be construed as creating any other relationship, it being expressly agreed between the parties that any changes made shall not be construed as creating a joint venture between Owner and Contractor.

The Contractor shall accept, in connection with the work called for hereby exclusive liability for the payment of any taxes or contributions for Social Security, unemployment insurance, old age payments, annuities or retirement benefits which are measured by wages, salaries or other remuneration paid by the Contractor to any and all persons employed by it in connection with the performance of the Work and comply with all valid federal and state administrative regulations respecting the assumption of liability for any of the aforesaid taxes or contributions.

Contractor represents that the Contract price set forth herein includes all such taxes or contributions and agrees to indemnify and hold Owner and owner's directors, officers and employees harmless from and against any and all liability for the delay or failure of the Contractor and its subcontractors to pay any such taxes or contributions.

## **ITEM I - TITLE**

Title to and risk of loss of all other materials, equipment and tools delivered to the site shall be and remain the Contractor or its subcontractors, who agree to make no claim against Owner for loss thereof or damage thereto.

## **ITEM J - CONTRACTOR'S RESPONSIBILITY AND INSURANCE**

The Contractor agrees to secure and protect itself, and shall secure and indemnify Owner and owner's directors, officers and employees from any liability, claim of liability, expense, causes of action, loss or damage whatsoever for any injury, including death, to any person or property in the performance of this Contract, unless such injury is caused by the sole negligence of Owner, it being the intent of this agreement to protect and indemnify Owner from any and all loss arising out of or in connection with the work performed under this Contract, unless such loss is caused by the sole negligence of Owner. The Contractor agrees to carry as are satisfactory to Owner covering the work hereof:

Workers' compensation and employer's liability insurance in an amount sufficient by virtue of the laws of the state in which the work is performed.

The Contractor and any Subcontractors shall be covered with general liability insurance including accidental death, property damage, automobile liability, and contractual liability insurance.

The Contractor and any Subcontractor hereunder agrees in the performance of the work to comply with all applicable fire safety requirements of the National Fire Protection Association, that it will adhere to all federal, state and local laws pertaining to fire protection, and that it will abide and be governed by the rules and regulations pertaining to fire protection prescribed by Owner.

## **ITEM K - FEDERAL, STATE AND LOCAL LAWS AND REGULATIONS**

In the execution of this Contract, the Contractor agrees to comply with and give all stipulations and representations required by applicable federal, state and local laws, and further agrees to include a similar statement to the foregoing effect as a part of all subcontracts entered into by the Contractor in connection with this Contract. This Contract and the performance hereof, are expressly subject to all rules, regulations and requirements of the United States Government and of owner.

## **ITEM L - OWNER'S REPRESENTATIVE**

Owner shall designate in writing a representative or representatives who shall be available at all times, at the site of the work during progress thereof and who shall have authority to act for the Owner in all matters concerning the work. Owner's on-site representative for the Southern Registry of Deeds shall be Melissa Richardson and for the Northern Registry of Deeds shall be Amy Ouellette.

**ITEM M - CONTRACTOR'S REPRESENTATIVE**

The Contractor shall designate in writing a representative or representatives who shall be available at all times at the site of the work during the progress thereof and who shall have authority to act for the Contractor in all matters concerning the work, excepting, however, such representative or representatives shall not be empowered to amend this Contract.

**ITEM N - LIQUIDATION DAMAGES**

If the Contractor is in violation of any of the terms of this contract, or if the Owner or its representative is of the opinion that work described in this contract is being performed unsatisfactorily, the Owner shall notify the Contractor in writing, setting forth the basis for the Owner's complaint. Upon receipt of such notice, the Contractor shall have seven (7) days to comply with the terms and conditions of this contract or rectify the unsatisfactory work. If at the expiration of the seven (7) day period, the Owner's representative is dissatisfied with the Contractor's performance, or the Contractor is not in compliance with the terms of this contract, the Owner will, notify the Contractor in writing to discontinue all work to be performed under this contract. The Owner may thereupon, by contract, or otherwise complete the work, and the Contractor or its surety shall be liable for costs which exceed the rate provided in this contract. Such charges shall be deemed liquidated damages.

**ITEM O - CONTRACT TERMINATION**

Should the Contractor fail to complete the work within the time frame specified in the contract, any time extension change orders, or the work be deemed unsatisfactory by the Owner, the Owner may after giving written notice to the Contractor, terminate the contract and arrange for the work to be completed by others. The cost of any uncompleted work will be deducted from the contract amount.

**ITEM P - CONSTRUCTION OF THIS CONTRACT**

This contract shall be interpreted in accordance with the plain English meaning of its terms, and the construction thereof shall be governed by the laws of the State of Maine, United States of America. Captions used in this Contract are for convenience of reference only and shall not be deemed or construed as in any way limiting or extending the language of the provisions to which such captions may refer.

IN WITNESS WHEREOF, the parties hereto have hereunto caused their names to be set and to a duplicate of the same date and tenor as of the day and year first above written.

**WITNESSES:**

\_\_\_\_\_

**OWNER:**

By \_\_\_\_\_

Typed Name \_\_\_\_\_

Title \_\_\_\_\_

**WITNESSES:**

\_\_\_\_\_

**CONTRACTOR:**

By \_\_\_\_\_

Typed Name \_\_\_\_\_

Title \_\_\_\_\_

**Agreement Date:** \_\_\_\_\_

This "Contract Conditions", as part of the Attachment A (specifications), forms the mutual covenants and agreements between

the Owner, \_\_\_\_\_

\_\_\_\_\_

and the Contractor; \_\_\_\_\_

\_\_\_\_\_

do hereby mutually agree to perform as required by the Specifications and the Contract.



350 Research Parkway  
 Davenport, IA 52806  
 800.747.4600

### Price Structure and Plans

Fidlar Technologies is more than happy to discuss alternate approaches to billing structures detailed within this proposal; however, we would like to present the following for Aroostook County's consideration.

The primary focus of Aroostook County's needs is on the land records management software. Fidlar Technologies provides our efficient, secure, and forward-thinking flagship product, AVID, and its peripheral tools as the best possible solution for Aroostook County. Outlined here is a five-year contract structure; however, as previously mentioned, we are more than willing to discuss alternate terms.

LifeCycle Contract	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Annual LifeCycle Maintenance/Support (AVID)</b>	<b>\$46,000.00</b>	<b>\$46,000.00</b>	<b>\$46,000.00</b>	<b>\$46,000.00</b>	<b>\$46,000.00</b>
AVID Land Records Management Software	Included	Included	Included	Included	Included
AVID INSpect (OCR Technology)	Included	Included	Included	Included	Included
eRecording Capability	Included	Included	Included	Included	Included
Future LifeCycle Modules	Included	Included	Included	Included	Included
Annual Software Support & Maintenance	Included	Included	Included	Included	Included
<b>Remote Access Software</b>					
Laredo Licensing, Maintenance, and Support	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Tapestry	Included	Included	Included	Included	Included
Hardware Maintenance	\$3,675.00	\$3,675.00	\$3,675.00	\$3,675.00	\$3,675.00
Hands-Free Microfilm	\$0.065/img	\$0.065/img	\$0.065/img	\$0.065/img	\$0.065/img
<b>Community Outreach Products</b>					
Honor Rewards	Included	Included	Included	Included	Included
Property Fraud Alert	Included	Included	Included	Included	Included
<b>One-Time Services Charge – AVID</b>	<b>\$85,000.00</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
Project Management	Included	Included	Included	Included	Included
Workflow Analysis	Included	Included	Included	Included	Included
Installation / Configuration	Included	Included	Included	Included	Included
Data Conversion	Included	Included	Included	Included	Included
Comprehensive Training	Included	Included	Included	Included	Included
Recommended Hardware	\$16,825.00	-	-	-	-
<b>Total Investment</b>	<b>\$171,500.00</b>	<b>\$69,675.00</b>	<b>\$69,675.00</b>	<b>\$69,675.00</b>	<b>\$69,675.00</b>

Separate from the land records management software, we had the opportunity to discuss our cloud server solution, Bastion. By utilizing Bastion, the county will no longer need to maintain an on-site server for the land records programs, thus saving on IT costs, licenses, hardware maintenance, and back-up resources. Described below is our pricing structure for





the cloud server solution based on repository sizes provided by Aroostook County Registries and their current vendor.

Should Aroostook County choose to utilize Bastion, the previously identified implementation costs will cover the various services needed to build the two necessary cloud server environments and prepare them for Aroostook County's use.

The ongoing cost for the two Bastion instances will be combined to allow for easier billing on the county's part. The pricing is based on the county's storage needed for images, data, financial history, and all Fidar-related programs. With the implementation of various Projects and Software packages, your quarterly storage costs can have a tendency to fluctuate from one price range to another, which Fidar will clearly communicate. Projects such as Media Conversions and software such as iNSPECT or Shadow Tables can impact sizes. You will be invoiced on actual space consumed for each quarter.

\*\*The estimated total size of your current repository is 201 Gb. This estimate is based on the repository size for the northern registry provided by your current vendor and the estimated annual document volume provided by both registrars. As you grow/shrink/fluctuate prices may adjust to match the table listed below. At this estimated size, your current total quarterly charge would come to \$3,050.00.

<b>Documents Per Day</b>	<b>Documents Per Year</b>
<b>&gt; 50 - &lt; 100</b>	<b>&gt; 13,000 - &lt; 26,100</b>
<b>Size Range</b>	
101 - 150 Gb	\$8,600.00
151 - 200 Gb	\$10,400.00
201 - 250 Gb	\$12,200.00
251 - 300 Gb	\$14,000.00
301 - 350 Gb	\$15,800.00



Section 2 - BID PROPOSAL FORM  
 County of Aroostook  
 Northern and Southern Registry of Deeds Management Systems

Two (2) bid/cost formats are required for each registry. One (1) total cost based on per document and one (1) total cost based on a monthly fee.

Southern Registry of Deeds, 26 Court Street, Houlton, STE 102, Maine 04730

- Per document Cost: \$ ~ \$ 2.<sup>75</sup>
- Per Month Cost: \$ ~ \$ 3,691.<sup>75</sup>

Northern Registry of Deeds, 22 Hall Street, Fort Kent, Maine 04743

- Per document Cost: \$ ~ \$ 1.<sup>75</sup>
- Per Month Cost: \$ ~ \$ 2,461.<sup>75</sup>

NOTE:

- Costs exclude one-time implementation & hardware, as well as cloud server costs detailed on pages 18 & 19 of proposal.
- Microfilming cost based on estimated 16,000 docs/year.

Having carefully examined the instructions to bidders, form of contract, general conditions, and specifications as well as the premises and conditions affecting the work, we the undersigned, propose to furnish all labor, equipment and materials necessary, and reasonable incidentals to implement the indicated project above.

The undersigned agrees, if the proposal is accepted, to submit a valid certificate of insurance, needed permits and licenses, along with any and all documents and requirements set forth by local, state and federal governments, within seven (7) calendar days after the date of notification of such acceptance, and sign a contract within two (2) days of receipt of the certificate of insurance by the office of the County Commissioners.

Name: Alex Rigger	Email: AlexR@Fidlar.com
Name of Firm: Fidlar Technologies	Website: www.Fidlar.com
Address: 350 Research Parkway	
Address: Davenport, Iowa 52806	Signature: 
Phone Number: (563) 345-1200	
Cellphone Number:	Date: 10-17-21
Fax Number: (563) 345-1201	

## Pricing Proposal

LICENSES	
DESCRIPTION	FEE
License fee for Acclaim and Recording Notification Service (RNS)	\$81,750
<b>LICENSE SUBTOTAL</b>	<b>\$81,750</b>
PROFESSIONAL SERVICES	
Professional Service Total for Configuration, Validation, Training & Deployment of Acclaim & RNS	\$54,500
<b>Professional Services Total</b>	<b>\$54,500</b>
<b>GRAND TOTAL LICENSE &amp; SERVICES</b>	<b>\$136,250</b>
ANNUAL MAINTENANCE	
Annual MN for Acclaim & RNS- Year 1 ( <b>Begins at User Training milestone</b> )	\$20,438
Annual MN for Acclaim & RNS- Year 2	\$21,459
Annual MN for Acclaim & RNS- Year 3	\$22,532
Annual MN for Acclaim & RNS- Year 4	\$23,659
Annual MN for Acclaim & RNS- Year 5	\$24,482
<b>Total Contract Value</b>	<b>\$248,820</b>

### Hardware

HRS has partnered with BIS Consultants (BIS) to fulfill the hardware and associated services outlined in the RFP. BIS delivers enterprise-level IT, GIS, and Web and Mobile App services to over 150 government agencies throughout the United States since 2007.

**\*Hardware pricing is an estimate based on inventory needs taken while onsite. It's subject to further discussion during negotiation stage.**

Houlton Registry		
Item	Quantity	Price
Server- Dell Power Edge	1	\$20,400
Microsoft Windows Server 2022- Standard License	6	\$7,200
Microsoft Windows Server 2022 1 User CAL	6	\$324
SQL Server 2022 Standard Edition PERP	2	\$2,500
SQL Server 2022-1 User CAL	6	\$1,590

IT Maintenance Physical Yearly Service	1	\$1,850
IT Maintenance Virtual Server Yearly Service	2	\$1,900
Automated Server Backups Physical Yearly Service	1	\$1,800
NAS- TS-431X3 (RAM)	1	\$650
Seagate IronWolf 8TB (Hard Drive)	4	\$1,300
APC UPS Battery Backups	1	\$600
Monitor	9	\$1,980
Workstation-Dell Optiplex	6	\$9,300
Fujitsu fi-7160- Desktop Scanner	3	\$3,900
DYMO LabelWriter 550 Turbo Printer	3	\$330
IT Maintenance Workstations Yearly Service	6	\$5,040
IT Set Up Fee (one time)	1	\$12,000

Fort Kent Registry		
Item	Quantity	Price
Server- Dell Power Edge	1	\$20,400
Microsoft Windows Server 2022-Standard License	2	\$2,400
Microsoft Windows Server 2022 1 User CAL	4	\$216
SQL Server 2022 Standard Edition PERP	2	\$2,500
SQL Server 2022-1 User CAL	4	\$1,060
IT Maintenance Physical Yearly Service	1	\$1,850
IT Maintenance Virtual Server Yearly Service	2	\$1,900
Automated Server Backups Physical Yearly Service	1	\$1,800
NAS- TS-431X3 (RAM)	1	\$650
Seagate IronWolf 8TB (Hard Drive)	4	\$1,300
APC UPS Battery Backups	1	\$600
Monitor	6	\$1,320
Workstation-Dell Optiplex	4	\$6,200
Fujitsu fi-7160- Desktop Scanner	2	\$2,600
DYMO LabelWriter 550 Turbo Printer	2	\$220
IT Maintenance Workstations Yearly Service	4	\$3,360
IT Set Up Fee (one time)	1	\$10,500

Section 2 - BID PROPOSAL FORM  
 County of Aroostook  
 Northern and Southern Registry of Deeds Management Systems

Two (2) bid/cost formats are required for each registry. One (1) total cost based on per document and one (1) total cost based on a monthly fee.

Southern Registry of Deeds, 26 Court Street, Houlton, STE 102, Maine 04730


- Per document Cost: \$ 4.45
- Per Month Cost: \$ 4,200

Northern Registry of Deeds, 22 Hall Street, Fort Kent, Maine 04743

- Per document Cost: \$ 4.45
- Per Month Cost; \$ 3,200

Having carefully examined the instructions to bidders, form of contract, general conditions, and specifications as well as the premises and conditions affecting the work, we the undersigned, propose to furnish all labor, equipment and materials necessary, and reasonable incidentals to implement the indicated project above.

The undersigned agrees, if the proposal is accepted, to submit a valid certificate of insurance, needed permits and licenses, along with any and all documents and requirements set forth by local, state and federal governments, within seven (7) calendar days after the date of notification of such acceptance, and sign a contract within two (2) days of receipt of the certificate of insurance by the office of the County Commissioners.

Name: Brian Owens, Vice President Sales	Email: briano@iqsworks.com
Name of Firm: Info Quick Solutions, Inc.	Website: www.iqsworks.com
Address: 7460 Morgan Road, Liverpool, NY 13090	
Address:	Signature: 
Phone Number: 800-320-2617	
Cellphone Number: 315-546-4984	Date: 10/25/24
Fax Number: 315-463-6202	

## COST PROPOSAL

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Catalis is offering Records NG Hosted at the County's current monthly rate. This includes a free upgrade of the current RecordsNG databases and applications from locally installed servers to virtual cloud servers hosted and maintained by Catalis using Amazon Web Services (AWS).

Section 2- Bid Proposal Form is provided on the following page. The current monthly rate has been divided between the Northern and Southern Registry of Deeds. Catalis is happy to keep the billing frequency at every 2 months or adjust the billing frequency if requested by the County.

Section 2 - BID PROPOSAL FORM  
 County of Aroostook  
 Northern and Southern Registry of Deeds Management Systems

Two (2) bid/cost formats are required for each registry. One (1) total cost based on per document and one (1) total cost based on a monthly fee.

Southern Registry of Deeds, 26 Court Street, Houlton, STE 102, Maine 04730

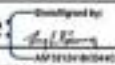
- Per document Cost: \$ N/A
- Per Month Cost: \$ 3,747.00

Northern Registry of Deeds, 22 Hall Street, Fort Kent, Maine 04743

- Per document Cost: \$ N/A
- Per Month Cost; \$ 3,747.00

Having carefully examined the instructions to bidders, form of contract, general conditions, and specifications as well as the premises and conditions affecting the work, we the undersigned, propose to furnish all labor, equipment and materials necessary, and reasonable incidentals to implement the indicated project above.

The undersigned agrees, if the proposal is accepted, to submit a valid certificate of insurance, needed permits and licenses, along with any and all documents and requirements set forth by local, state and federal governments, within seven (7) calendar days after the date of notification of such acceptance, and sign a contract within two (2) days of receipt of the certificate of insurance by the office of the County Commissioners.

Name: Justin Ebright, Regional Sales Director	Email: jebright@catalisgov.com
Name of Firm: Catalis Courts & Land Records, LLC	Website: https://catalisgov.com/
Address: 3025 Windward Plaza, Suite 200	
Address: Alpharetta, GA 30005	Signature: 
Phone Number: 833-781-8282	Darin Rasmussen, Executive Vice President
Cellphone Number: N/A	Date: 10/28/2024
Fax Number: N/A	



Aroostook County  
Sheriff's Office

Peter A. Johnson, Sheriff  
Erica L. Pelletier, Chief Deputy

Patrol

Transportation

Corrections

Civil Process

## Memorandum

**To:** Peter A. Johnson, Sheriff  
**From:** Commander Craig L. Clossey,  
**cc:**  
**Date:** October 21, 2024  
**Re:** New Part-Time Officer

A blue ink handwritten signature, appearing to be "C. Clossey", written in a cursive style.

---

Sheriff,

Joseph Foley of Linneus has applied for the position of Corrections Officer. Mr. Foley has passed all background checks successfully.

I recommend hiring Mr. Foley as a part-time Corrections Officer starting 10-28-24 at 0900, starting at step 12, \$21.23.

Any consideration of this request is appreciated.

Cmdr.

A blue ink handwritten signature, appearing to be "C. Clossey", written in a cursive style.

FAITHFULLY SERVING OUR NEIGHBORS SINCE 1839

25 School St., Suite 216, Houlton, ME 04730

Tel: 207-532-3471

Fax: 207-532-7319

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# JOSEPH FOLEY

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## PROFESSIONAL SUMMARY

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Organized and dependable candidate successful at managing multiple priorities with a positive attitude. Willingness to take on added responsibilities to meet team goals. Hardworking and passionate job seeker with strong organizational skills eager to secure entry-level position. Ready to help team achieve company goals.

---

## SKILLS

---

- familiar with power point, excel, and access.
- translate cnc reports and corrections to be made in inches.

---

## WORK HISTORY

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### **CNC Machine Operator, 05/2024 - Current**

**Smith and wesson** - 19 aviation drive, houlton, me 04730

- Inspected finished parts by checking for defects to meet quality standards.
- Improved workplace safety, conducting regular inspections and promptly addressing any hazards or mechanical issues.
- Properly loaded and unloaded materials in and out of machines.
- Performed daily cleaning to keep machines in good working condition and prolong equipment lifespan.
- Learned and followed safety procedures to keep machines operated safely and prevent accidents.
- Moved finished work to correct staging area for disposition.
- Supported quality control and inspection processes to promote production of quality products.
- Performed accurate [Type] tool changes and offsets.

### **Fast Food Crew Trainer, 09/2023 - 05/2024**

**McDonald's Fast Food Restaurant** - Houlton, maine

- Contributed to the development of new employees through comprehensive onboarding processes, including hands-on training and mentoring.
- Assisted management in resolving customer complaints, resulting in increased loyalty and repeat business.
- Increased upselling success, carefully explaining menu specials and promotions to customers.
- Improved order accuracy and customer satisfaction with detailed quality control checks.

Organized and dependable candidate successful at managing multiple priorities with a positive attitude. Willingness to take on added responsibilities to meet team goals. Hardworking and passionate job seeker with strong organizational skills eager to secure entry-level position. Ready to help team achieve company goals.

---

## SKILLS

---

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## WORK HISTORY

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  - Assisted management in resolving customer complaints, resulting in increased loyalty and repeat business.
  - Increased upselling success, carefully explaining menu specials and promotions to customers.
  - Improved order accuracy and customer satisfaction with detailed quality control checks.
- 
- Ensured all crew members were proficient in operating kitchen equipment safely and efficiently.
  - Supported smooth store operations by taking on additional responsibilities such as opening or closing procedures when needed.
  - Promoted teamwork among crew members by facilitating effective communication channels between front-of-house and kitchen staff teams.
  - Displayed strong attention to detail while preparing menu items according to specific recipes, portion sizes, and presentation standards.
  - Encouraged team spirit and cooperation through regular motivational meetings and feedback sessions.
  - Facilitated smooth workflow during rush hours by effectively assigning tasks based on staff strengths.
  - Reduced waste and costs by efficiently managing inventory levels and monitoring food expiration dates.
  - Maintained a clean dining area for guests, ensuring a positive experience with every visit.
  - Ensured food quality and safety through strict adherence to company guidelines and sanitation protocols.
  - Enhanced team efficiency by conducting hands-on training sessions for new crew members.

### **CNC Machine Operator, 11/2019 - 09/2023**

**Smith and wesson** - Houlton, me 04730

- Inspected finished parts by checking for defects to meet quality standards.
- Properly loaded and unloaded materials in and out of machines.
- Improved workplace safety, conducting regular inspections and promptly addressing any hazards or mechanical issues.
- Performed daily cleaning to keep machines in good working condition and prolong equipment lifespan.
- Exceeded productivity targets consistently, skillfully managing time and workload to achieve outstanding results.

- Ensured all crew members were proficient in operating kitchen equipment safely and efficiently.
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**CNC Machine Operator, 11/2019 - 09/2023**

**Smith and wesson** - Houlton, me 04730

- Inspected finished parts by checking for defects to meet quality standards.
- Properly loaded and unloaded materials in and out of machines.
- Improved workplace safety, conducting regular inspections and promptly addressing any hazards or mechanical issues.
- Performed daily cleaning to keep machines in good working condition and prolong equipment lifespan.
- Exceeded productivity targets consistently, skillfully managing time and workload to achieve outstanding results.
- Learned and followed safety procedures to keep machines operated safely and prevent accidents.

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**EDUCATION**

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06/2006

**Hodgdon high school** - Hodgdon, me 04730



Aroostook County  
Sheriff's Office

Peter A. Johnson, Sheriff  
Erica L. Pelletier, Chief Deputy

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Patrol

Transportation

Corrections

Civil Process

To: County Commissioners

From: Peter A. Johnson, Sheriff

Reference: Sale of 2015 Ford Explorer

The Aroostook County Sheriff's Office recently advertised a 2015 Ford Explorer for Bid, owned by the Sheriff's Office. Bidding closed and were opened on November 8, 2024. Four bids were received, and the highest bid was for \$2,555 from Curtis Seeley. It is recommended we sell the Explorer to Curtis Seeley for \$2,555.

*FAITHFULLY SERVING OUR NEIGHBORS SINCE 1839*

25 School St., Suite 216, Houlton, ME 04730

Tel: 207-532-3471

Fax: 207-532-7319

**REQUEST FOR PROPOSAL  
SURPLUS PROPERTY FOR SALE  
2015 Ford Explorer  
COUNTY OF AROOSTOOK**

The County of Aroostook is soliciting proposals (BIDS) for the purchase of a 2015 Ford Explorer, VIN # 07667. Current mileage:156,004.

To inspect or view the vehicle, interested persons should contact Chief Deputy Erica Pelletier at 207-532-3471.

Sealed bids must be marked "2015 Ford Explorer - DO NOT OPEN". All Bids shall be received by the Office of the County Commissioners no later than **12 NOON on Friday, November 8th**, where they will be opened and reviewed. The final bid will be approved by the Board of County Commissioners on Wednesday, November 20, 2024 at the County Commissioners' Meeting in Houlton.

**Submit Bid Proposals to:**

**Ryan D. Pelletier, County Administrator  
144 Sweden Street, Suite 1  
Caribou, ME 04736**

**The County Commissioners reserve the right to accept or reject any or all bids.**

# BID OPENING RECORD

Vin = 7667

Bid Type: Sale - 2015 Ford Explorer  
 Bid Due Date: 11/8/24 12pm  
 Bid Opening Date: 11/8/24 2pm  
 # of Bids Received: 4

Present for Bid Opening:  
Erica Pelletier  
Tammy Pelletier

BID #	From	Amount
1	Chris TARR	1255.00
2	Curtis Seely	2555.00
3	Larry Prost	145.00
4	Larry Prost.	2015.00
5		
6		
7		
8		
9		
10		

551-3910  
 Highest

**SIGNATURES**

Bid Opener:

Erica Pelletier  
Tammy Pelletier

Witness #1

Witness #2

\_\_\_\_\_

Bid:

: 2015 FORD EXPLORER  
\$2555.00

CURTIS SEELEY  
75 DUMOND RD.  
FORT FAIRFIELD, ME. 04742

cell: 207-551-7560



Aroostook County  
Sheriff's Office

Peter A. Johnson, Sheriff  
Erica L. Pelletier, Chief Deputy

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Patrol

Transportation

Corrections

Civil Process

To: County Commissioners

From: Peter A. Johnson, Sheriff

Reference: Sale of 2019 Chevrolet Tahoe

The Aroostook County Sheriff's Office recently advertised a 2019 Chevrolet Tahoe for Bid, owned by the Sheriff's Office. Bidding closed and were opened on November 8, 2024. Four bids were received, and the highest bid was for \$12,659.00 from Todd Embelton, Embelton Auto. It is recommended we sell the Tahoe to Todd Embelton for \$12,659.00.

*FAITHFULLY SERVING OUR NEIGHBORS SINCE 1839*

25 School St., Suite 216, Houlton, ME 04730

Tel: 207-532-3471

Fax: 207-532-7319

**REQUEST FOR PROPOSAL  
SURPLUS PROPERTY FOR SALE  
2019 Chevy Tahoe  
COUNTY OF AROOSTOOK**

The County of Aroostook is soliciting proposals (BIDS) for the purchase of a 2019 Chevy Tahoe. Current mileage:127,508. VIN#: 4700. Vehicle does not have the manufacturers center console.

To inspect or view the vehicle, interested persons should contact Chief Deputy Erica Pelletier at 207-532-3471.

Sealed bids must be marked "2019 Chevy Tahoe - DO NOT OPEN". All Bids shall be received by the Office of the County Commissioners no later than **12 NOON on Friday, November 8th, 2024**, where they will be opened and reviewed. The final bid will be approved by the Board of County Commissioners on Wednesday, November 20, 2024 at the County Commissioners Meeting in Houlton.

**Submit Bid Proposals to:**

**Ryan D. Pelletier, County Administrator  
144 Sweden Street, Suite 1  
Caribou, ME 04736**

**The County Commissioners reserve the right to accept or reject any or all bids.**

# BID OPENING RECORD

Bid Type: Sale - 2019 Chevy Tahoe Vin: 4700  
 Bid Due Date: 11/8/24 12pm Present for Bid Opening:  
 Bid Opening Date: 11/8/24 2pm Erica Pelletier  
 # of Bids Received: 4 Tommy Pelletier

BID #	From	Amount
1	James Barton	4003.00
2	Embelton Auto	12659.00
3	Shawn Seely	4110.00
4		
5		
6		
7		
8		
9		
10		

x 2 Bids Same Amount  
Highest

**SIGNATURES**

Bid Opener:  
 Witness #1  
 Witness #2

Erica Pelletier  
Tommy Pelletier

Po box 723  
43 Houlton Rd  
207-760-7376  
207-760-7170  
[website]

**Embelton Auto Sales**

# Bid Proposal

**To:** County Of Aroostook      **From:** Embelton Auto Sales  
**Fax:** 207-760-7170      **Pages:** 1  
**Phone:** 207-760-7376      **Date:**  
**Re:**      **cc:** 1GNSKDEC1KR384700

Urgent     For Review     Please Comment     Please Reply     Please Recycle

Comments

ONE Bid proposal on a 2019 Chevrolet Tahoe  
VIN # ending in 384700 127K miles  
I will approve a Bid of \$12659.<sup>00</sup>/<sub>100</sub>

*Bill Embelton*



Aroostook County  
Sheriff's Office

Peter A. Johnson, Sheriff  
Erica L. Pelletier, Chief Deputy

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Patrol

Transportation

Corrections

Civil Process

To: County Commissioners

From: Peter A. Johnson, Sheriff

Reference: Commission of Deputy

It is my recommendation to appoint Chief Corey Saucier with Caribou Police Department, and Chief Christopher Cyr with Ashland Police Department to an Aroostook County Deputy Sheriff. All Chiefs in Aroostook County receive a Commission from the Sheriff's Office in the event the need arises for enforcement purposes.

*FAITHFULLY SERVING OUR NEIGHBORS SINCE 1839*

25 School St., Suite 216, Houlton, ME 04730

Tel: 207-532-3471

Fax: 207-532-7319