

Maine
Cumberland **County**



ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Six Months ended June 30, 2023

County of Cumberland, Maine



Cumberland County Government
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Annual Comprehensive Financial Report

**For the Six Months Ended
June 30, 2023**

Issued by:
County Executive Department

James H. Gailey
County Manager

COUNTY OF CUMBERLAND, MAINE
ANNUAL COMPREHENSIVE FINANCIAL REPORT
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Introductory Section

Cumberland County Government

142 Federal Street, Portland, Maine 04101
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James H. Gailey, County Manager

Alex Kimball, Deputy Manager, Finance & Administration

January 28, 2024

Dear Commissioners, Finance Committee and Citizens:

We are pleased to submit to you the Annual Comprehensive Financial Report (ACFR) of the County of Cumberland, Maine for the "2023.5" fiscal year, which is actually a 6-month fiscal year to convert the County from a calendar to a fiscal year budget cycle. This ACFR has been prepared as part of a continuing effort to produce quality financial information and conforms to generally accepted accounting principles as applicable to governmental entities. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the County.

This report will provide the taxpayers of the County of Cumberland, Maine with comprehensive financial data in a format that enables them to gain a clearer understanding of the County's finances. Please refer to the attached Management's Discussion and Analysis for more details. Copies of this report will be made available to financial rating services and other interested parties. The Government Finance Officers Association of the United States and Canada (GFOA) has awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Cumberland, Maine for its Comprehensive Annual Financial Report since the fiscal year ended December 31, 1996.

The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. The ACFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one-year only. The County of Cumberland is the first County in Maine to have received the Certificate of Achievement.

We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA. Comments on the report are respectfully requested.

THE COUNTY OF CUMBERLAND

General

The County of Cumberland, Maine is located in the southern section of the State of Maine. The County is comprised of twenty-five towns and three cities. The southern border to the County is formed by the County of York and the eastern and northern borders are formed by the counties of Oxford, Androscoggin and Sagadahoc. The Atlantic Ocean forms the County's eastern border as Casco Bay, noted for its size, the number of its islands and havens, and the unchangeable nature of its shores, islands and bottoms.

The original name for the area from Piscataqua River to the Kennebec River, and area encompassing the County, was New Somersetshire. In 1639 the area was included in the Great Charter from King Charles II to Gorges and the entire Province received the name of Maine. In 1658, when Massachusetts assumed and enforced its jurisdiction over the territory, the name became the County of Yorkshire. On June 19, 1760 the counties of Cumberland and Lincoln each separated from the County of York with the county originally embracing the current counties of Androscoggin and Franklin, and parts of Kennebec, Oxford, and Somerset. The current land area of the County is comprised of 875.19 square miles, or 2.7% of the landmass of the State, while the population of 305,231 represents 22% of Maine's people.

Three of the twenty-eight towns making up Cumberland County are island communities. Frye Island is located in Sebago Lake and is Maine's only seasonally inhabited municipality. Long and Chebeague Islands are located in Casco Bay and are accessible by a year-round ferry service. Both Islands receive County emergency communications (dispatch) and law enforcement services.

Convenient access to Cumberland County is provided by U.S. Interstate 95, being also known as the Maine Turnpike. In Scarborough, the Maine Turnpike/I-95 continues inland, while Interstate 295 branches off and runs along the Southern Maine coast.

U.S. Route 1 follows the County's coastal plain, from Scarborough to Brunswick. U.S. Route 202 intersects the County's mid-region in a north-south direction, from Gorham to New Gloucester, and U.S. Route 302 transverses the County southeast to northwest, from Portland to Bridgton. Many State highways flow through the County. The Portland International Jetport, located in Portland, provides air traffic to the region. Portland Harbor is experiencing significant cruise ship traffic, as the port becomes a popular destination point for the summer and fall cruise trade.

THE REPORTING ENTITY AND SERVICES PROVIDED

The County of Cumberland's financial report includes all funds, agencies, boards, commissions, and authorities that are controlled by or dependent upon the executive body of the Board of Commissioners. This determination is based on the degree of oversight responsibility that the Commissioners may exercise as reflected in the Commissioners' ability to select the governing authority, designate management, or otherwise significantly influence operations. Other factors include the extent of the entity's financial dependency on the county, and whether the entity serves the same geographic area as the county.

The County's first Charter was adopted in November of 2010, establishing a five-member Board of Commissioners. The Board of Commissioners serve as the legislative body of the county. Each is elected from one of the five districts within the county. One of the members is elected chairperson, by the Commissioners, for one year. The Board of Commissioners appoints the County Manager who oversees the functions of the County's fourteen departments: Regional Assessing, Facilities, District Attorney's Office, Executive Office, Registry of Deeds, Registry of Probate, Emergency Management, Emergency Communications, Sheriff's Office, Finance, Human Resources, Information Technology, Public Health and Cross Insurance Arena. The following is a list of the County's officials:

Elected and Appointed County Officials

<u>Office</u>	<u>Name</u>	<u>Elected</u>		
		<u>Manner of Selection</u>	<u>Term</u>	<u>Expires Dec. 31,</u>
Board of Commissioners	Susan E. Witonis	Election	4 years	2024
Board of Commissioners	Patricia Smith	Election	4 years	2025
Board of Commissioners	James F. Cloutier	Election	4 years	2026
Board of Commissioners	Neil D. Jamieson Jr.	Election	4 years	2024
Board of Commissioners	Stephen Gorden	Election	4 years	2026
District Attorney	Jacqueline Sartoris	Election	4 years	2026
Judge of Probate Court	Paul Aranson	Election	4 years	2026
Register of Probate	Susan Schwartz	Election	4 years	2024
Sheriff	Kevin J. Joyce	Election	4 years	2026

APPOINTED EMPLOYEES

County Manager/Clerk	James Gailey	Appointed by Commissioners
Deputy County Manager of Finance & Administration	Alex Kimball	County Manager Appointment
Treasurer	Alex Kimball	Appointed by Commissioners
Director of Public Affairs	Travis Kennedy	County Manager Appointment
Director of Emergency Management	Michael Durkin	County Manager Appointment
Director of Communications	Melinda Dyer	County Manager Appointment
Director of Community Development	Kristin Styles	County Manager Appointment
Director of Facilities	William Trufant	County Manager Appointment
Director of Human Resources	Amy Jennings	County Manager Appointment
Director of Information Technology	Aaron Gilpatric	County Manager Appointment
Register of Deeds	Jessica Spaulding	County Manager Appointment
Regional Assessor	Rob Sutherland	County Manager Appointment
Deputy Clerk – Executive Admin	Katharine Cahoon	County Manager Appointment
Sheriff - Chief Deputy	Brian Pellerin	Sheriff Appointment
Deputy District Attorney	Angela Cannon	District Attorney Appointment
Deputy Register of Deeds	Mandy Reynolds	*Register of Deeds Appointment
Deputy Register of Probate	Erica Rickards	*Register of Probate Appointment
Jail Administrator – Major	Tim Kortes	Sheriff Appointment
CIA - Compliance Manager	James Gailey	Appointed by Commissioners

*Appointed by Department Head with final approval by Board of Commissioners.

County Services

Cumberland County Government is charged with the responsibility for operating and maintaining several buildings and providing for the effective operation of the Cumberland County Jail, the Registry of Deeds, the Registry of Probate, and comprising of 14 departments overall. The Sheriff's Office is the largest department of the County with the Sheriff the chief county law enforcement officer. The Sheriff's duties and responsibilities include administering and directing the Sheriff's Office, which includes the operation of a 600 bed jail facility. The County also operates the District Attorney's Office, which prosecutes all civil and criminal proceedings within the jurisdiction of the county.

In addition, the County provides value added services to our constituent municipalities on a contractual basis by providing police, regional assessing, and dispatch services. One of the most unique services that we provide is the County's Community Development Program. As the only entitlement county in New England, we have the distinction of having a nationally certified (CDBG) Community Development Block Grant Program and Housing Alliance that provides annual funding to participating communities and agencies with 26 municipalities represented on a municipal oversight committee. Over the past sixteen years this program has provided over \$28 million in federal funding to municipalities.

The County's facilities include the main courthouse, constructed in 1906; a 66,000 square foot courthouse annex, constructed in 1991; the county jail and law enforcement building, constructed in 1993; and a 378-space parking garage, constructed in 1988. These facilities are all located on or around Federal Street in Portland. The County's Emergency Management Agency office, constructed in 1962, is located in the Town of Windham. Directly above the EMA office is the Cumberland County Regional Communications Center, which was completed in 2007. The County rents two office locations in the Old Port of Portland. The Public Health, Regional Assessing and Registry of Deeds reside in these offices. The County maintains approximately 135 vehicles.

ECONOMIC CONDITION AND OUTLOOK

The Greater Portland area is the largest metropolitan area northeast of Boston and is the region's leading industrial, commercial and cultural hub. The City of Portland is the largest city in the state and is the County seat of government. The Maine Mall in South Portland forms the nucleus of the largest shopping mall in the State. L.L. Bean, in Freeport, continues to remain one of the world's largest mail order catalog merchandisers and WEX, Inc. is the one of the world leaders in payment processing and information management services. In addition to numerous public beaches and parks along the ocean, Sebago Lake, located in the northwestern portion of the County, provides drinking water and recreational activities.

Higher educational institutions include Bowdoin College in Brunswick, Northeastern University Roux Institute in Portland, the Portland School of Art in Portland, Southern Maine Community College in South Portland, St. Joseph's College in Windham, University of New England with campuses in Portland and Biddeford in neighboring York County, and the University of Southern Maine with campuses in Portland, Gorham and Lewiston. These institutions provide several professional schools with the Osteopathic School of Medicine located on the

Biddeford campus of the University of New England, as well as the Maine School of Law and the Muskie School of Public Service on the Portland campus of the University of Southern Maine.

Hospitals in the county include Maine Medical Center, Mercy Hospital, Parkview Memorial and Mid-Coast Hospital in Brunswick, and Northern Cumberland Memorial Hospital in Bridgton.

The City of Portland derives its economic strength and stability from its role as a regional center for medical care, finance, commerce and distribution for northern New England. The local economy is heavily tied to the medical and financial service sector, with Maine Medical Center the largest medical facility in northern New England and a major regional employer. Bath Iron Works in neighboring Sagadahoc County is also a major regional employer.

Unemployment in Cumberland County averaged 2.2% in June 2023 exactly the same as 6 months earlier. The statewide average was 2.5% in June 2023, down from 3.1% 6 months earlier. The unemployment rates for both the county and the state are below national averages. The Cumberland County unemployment rate remains in the territory of record lows, which keeps the regional labor shortage active as a critical issue.

FINANCIAL INFORMATION

Fund Accounting: The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. Records of general governmental operations are reported on the modified accrual basis whereby revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. Records of the fiduciary operations are reported on the accrual basis in which revenues are recognized when earned and expenses recorded when the related liability is incurred.

Accounting System and Budgetary Control: In developing the County's accounting system, much consideration was given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

The County utilizes a fully automated accounting system, as well as an automated system of control for payroll. These systems, coupled with the manual auditing of each voucher prior to payment, ensures that the financial information generated is both accurate and reliable.

The County Commissioners adopt the annual budget for the County in the last quarter of the prior fiscal year. All disbursements and transfers of cash between funds require appropriation authority from the commissioners. All purchase order requests must be approved by the department head; purchase orders are then

released to vendors. Those requests which exceed the available appropriation are rejected until additional funds are secured. The County's current accounting system provides interim financial reports which detail year-to-date expenditures versus appropriations, and are available for review prior to authorizing additional purchases.

In addition to interim financial statements, each department head is currently furnished with monthly reports showing the status of the accounts for which they are responsible. The reports detail monthly revenue and expenditure transactions.

As an additional safeguard, all employees are covered by a blanket bond, and certain individuals in policy-making roles are covered by a separate, higher limit bond.

The basis of accounting and various funds the county utilizes are fully described in Note 1 to the Basic Financial Statements. Additional information on the County's budgetary accounting can also be found in Note 1.

General Government Functions: The following schedule presents a summary of general fund, special revenue fund, and capital projects fund revenues and expenditures for the fiscal year ended June 30, 2023 and the percent of the total of each. These figures are compared to the prior year.

County of Cumberland
Comparison

<u>Revenues</u>	<u>23.5 Amount</u>	<u>2022 Amount</u>	<u>Difference</u>	<u>% Change</u>
Taxes	\$ 16,798,863	\$ 35,385,142	\$ -18,586,279	-52.53%
Intergovernmental revenues	5,737,331	38,259,389	\$ -32,522,058	-85.00%
Charges for services	3,932,211	10,515,812	\$ -6,568,601	-62.55%
Miscellaneous Revenues	785,289	624,520	\$ 160,769	25.74%
Total	<u>\$ 27,253,694</u>	<u>\$ 84,784,863</u>	<u>\$ -57,516,169</u>	<u>-67.85%</u>

<u>Expenditures</u>	<u>23.5 Amount</u>	<u>2022 Amount</u>	<u>Difference</u>	<u>% Change</u>
Executive Department	405,620	798,962	-393,342	-49.23%
Finance	328,319	610,659	-282,340	-46.24%
Register of Deeds	522,024	910,048	-388,024	-42.64%
Register of Probate	381,827	695,848	-391,083	-50.60%

Emergency Management	476,061	789,103	-313,042	-39.67%
Sheriff-County Services	5,964,961	10,661,968	-4,697,007	-44.05%
Jail	9,091,126	18,394,785	-9,303,659	-50.58%
District Attorney	1,009,486	2,007,926	-998,440	-49.72%
Human Resources	332,886	565,576	-232,690	-41.14%
Facilities	1,369,616	2,594,759	-1,225,143	-47.22%
Management System	334,511	1,014,799	-680,288	-67.04%
Agency Grants	69,000	143,000	-74,000	-51.75%
Parking Garage	97,350	227,152	-129,802	-57.14%
Communications	1,749,995	3,447,963	-1,697,968	-49.25%
ARPA Expenses	1,660,939	3,620,745	-1,959,806	-54.13%
Cross Insurance Arena**	748,239	2,919,853	-2,367,278	-75.98%
Principal	230,000	599,754	-369,754	-61.65%
Interest on Long Term Debt	44,979	208,675	-163,696	-78.45%
Capital Expenditures	681,935	843,201	-161,266	-19.13%
Other	2,592,737	3,597,462	-1,019,725	-28.23%
Total	\$ 28,091,611	\$ 54,729,300	-\$26,848,353	-48.87%
Excess Over (Under) Exp	\$ -837,917	\$ 30,055,563		
<i>*Reference Statement E</i>				
<i>**Formerly labeled Civic Center Debt Allocation</i>				

2023.5 is a six month budget cycle, so amounts will not compare well against 2022 full year amounts. In a typical year, the section below will contain descriptions of notable variances from year to year. For this audit, this methodology simply will not work as usual. As a result, only those area where a significant variance occurred will be discussed. This is also the first year in which additional ARPA funds were not received. This will cause overall governmental revenues to decline even more than expected for the six month period, and will lead to a number of years of declines in overall governmental fund balances.

Revenues: In the area of general governmental revenues.

Taxes decreased 52.53%, for a dollar decrease of \$18,586,279. This decrease was greater than 50% because the County kept the six month budget as minimal as possible.

Intergovernmental Revenues decreased by \$32,522,058, or 85.00%. This is the first year out of the last three in which no additional SLRF funds were received, accounting for a decrease of \$28,650,437. Other decreases in this category were the normal amount expected for a half year budget.

Charges for services decreased by \$6,568,601, or -62.55%. This decline has two primary sources. First is that revenues at the Registry of Deeds came down from their record amounts from the past few years, and were only slightly above budget. The other notable change is a similar to the prior year. In 2022, Federal Boarding Revenues decreased significantly due to severe staffing shortages at the Cumberland County Jail. This continued in the half year budget, but unlike 2022 which had revenues for the first few months, the 2023.5 budget saw virtually no boarding revenues at all.

Miscellaneous Revenue increased \$160,769, or 25.74%. This is due to increased interest revenues resulting from ARPA funds held in interest bearing accounts.

Expenditures: In the area of general government expenditures, the following areas showed substantial increases and decreases by percentage or dollars in their levels of expenditure that varied significantly from the 50% reduction that would be expected for a half year budget. Because this budget is only for six months, there will not be as much discussion of variations as normal.

The Executive, Finance, Probate, Jail, District Attorney, Facilities, Agency Grants, Parking Garage, Communications, ARPA, Principal and Interest departments all saw decreases roughly in keeping with the 50% reduction to be expected in this budget cycle.

The Registry of Deeds saw less of decrease than might be expected due to an investment of \$173,177 in records retention efforts, funded by the Deeds Surcharge fund. Regular departmental expected fell within the expected range.

The Emergency Management Agency expenses within the General Fund portion of the budget decreased as expected, but the department succeeded in actually spending more in grant funds than the prior full year budget, resulting in a lower than expected overall decline.

Two factors contributed to the lower than expected decline in Sheriff- County Services. The first is the escalating costs required to employ Law Enforcement professionals, which resulted in higher wages than average for the six month year. The large source of increase is in the area of Municipalities that contract with the County for Deputy services above the minimum staffing. As the County grows rapidly into areas that were once considered more rural, the amounts passing through these "contract towns" is on the increase.

Another area where the severe staffing shortages in southern Maine is having an impact is Human Resources. Amounts for this department decreased less than expected due to the addition of a dedicated recruiter, a position that the County has never needed before. This position is funded by SLRF funds through calendar year 2024.

The IT department was able to attain greater than expected savings by shifting a number of annual contracts to the start of the 2023-24 budget, and holding off on a number of purchases during this shortened budget period.

Expenses related to the Cross Insurance Arena decreased well below expectations because the annual principal payment on the 2012 Bond Issuance to renovate the arena did not fall within the six month budget period.

Capital Expenses did not decrease as much as expected because the County was able to get work done on a number of internal projects, making up for time lost during the pandemic years.

Other Expenses did not decrease as much as expected because of growth in a number of grant funds, most notably the creation of the Maine Public Health Network at the start of year, a major grant funded by the State of Maine to promote healthier living.

The section above contains far less description and fewer hard numbers and percentages than a typical budget year. For the 23-24 audit, this section will return to normal, once we are again operating with amounts that can be compared to each other in a more meaningful manner.

Fiduciary Funds: The County utilizes expendable trust funds to account for monies that are to benefit various employee groups and the jail inmates.

COUNTY DEPARTMENTS

Since this is a six-month transitional budget, we are unable to provide six-month numbers in a few departments. We will continue with the last full year and adjust during the next audit.

There are fourteen departments within the County, with 11 County Manager appointed and 3 elected department heads.

Community Development – In 2007 Cumberland County became a direct recipient of Community Development Block Grant (CDBG) program funds from the U.S. Department of Housing & Urban Development (HUD). As a result, the County has also formed a HOME Consortium with the City of Portland and Brunswick that has generated increased federal funding to meet the affordable housing needs of the region. This year marks the fifteenth year since the inception of the Cumberland County Community Development Office and its programs. Now after those years of operation the CDBG program together with the Home Alliance has been extremely successful by bringing in and distributing over \$28 million in federal funding.

District Attorney - This office prosecutes criminal, civil, and traffic charges for the County through the state court system. There are 21 state attorneys and 32 county staff who work in the DA's Office and handled the 7,997 cases in 2022. The

majority of their caseload 84% are processed through our adult criminal prosecution teams while the Juvenile division processed approximately 5% of cases and Domestic Violence processed approximately 11 % of cases. The Department added approximately 594 new cases into their Deferred Disposition diversion program for a total number of 1015 of cases for 2022. There are four divisions: 1) The Misdemeanor Division; 2) the Felony Division; 3) The Domestic Violence Unit; and 4) the Juvenile Justice Division. The Department of late has put an emphasis on restorative justice and worked that practice into 179 court cases in 2022. *Key Budget Issue:* Having the appropriate number of staff to carry out the increase in demands as the office works with the State Courts to process the backlog of cases as a result of the pandemic. Key long-term employees retiring.

Emergency Communications – For the past seventeen years, the Cumberland County Regional Communications Center (CCRCC) has been a strong regional provider of emergency communications services (dispatch) to the county's municipalities. The County has contracts with 20 municipalities for emergency and non-emergency dispatching services and serves as the Public Safety Answering Point (PSAP) for 19 of the 28 communities within the County. The CCRCC answers 98,930 calls per year, with 35,376 calls being 9-1-1, ranking the center in the top five statewide. *Key Budget Issue:* Starting in the fall of 2023 the CCRC will use close 3 million federal ARPA funds to expand the footprint of their facility, update workstations, a new digital radio system and become better prepared both for future growth and future health emergencies

Emergency Management Agency – The EMA department provides assistance to the 28 municipalities in the County on all emergency operations ranging from weather related storms to chemical spill emergencies. The Department has put a major focus of late on updating Plans and providing important trainings for the regions first responders. *Key Budget Issues:* The department has been very creative in attracting and maintaining federal and state funding to help sustain the CCEMA's operations. The Department continues to see greater reliance on their services by the communities.

Executive Department - The Executive Department is headed by the County Manager who works under the direction of the Commissioners to oversee the implementation of county policy and the day-to-day administration of county operations, including the development of the county's annual budget. Early designs of a GA Administers program are underway. *Key Budget Issues:* With the growth of the County, there is a need to explore structural changes to address the demands of county services.

Public Health

The Public Health Department became a stand-a-lone department in 2023 due to the growth of the department. The department announced at the beginning of 2023 the receipt of a 10-year, 10M grant from Maine DHHS. The Public Health

Department also receives and administers other grants and settlement funds for initiatives and services throughout the region.

Facilities - The Facilities Department is responsible for the physical operations of the County's seven buildings over five campuses, including the jail. The department oversees maintenance, custodial and fleet maintenance. The department is extremely busy during the first half of 2023 due to the variety of public improvements the county is initiating through the use of ARPA funding. *Key Budget Issues:* The department has been extremely busy of late and will be for the foreseeable future. Staffing levels will need to be reviewed to address the added demand for service and project oversight.

Finance -The Finance Office is responsible for managing the fiscal affairs of the County including preparation of the budget, managing payroll, and providing fiscal analysis of revenue and expenditure trends. *Key Budget Issues:* The cost of the software required to manage countywide accounting has been increasing rapidly in recent years, and will continue to do so.

Human Resources - The Department administers the County's human resource programs/benefits, employee services, Wellness Program and employee benefits, as well as recruits and retains the best employees. Cumberland County Government is an Equal Opportunity/Affirmative Action Employer which employs over 410 full-time employees. Over the last year, the department has brought on a recruiter to gain stronger presence in the filling of county positions. *Key Budget Issues:* Helping to attract new employees to the County remains a critical function of HR department, while retaining employees through competitive wage and benefit packages.

Cross Insurance Arena – A department since 2017, the Cross Insurance Arena is the County's 6400 seat arena serving Southern Maine. The Arena has the ability to seat upwards of 9000 patrons during some events. The ECHL Maine Mariners call the Arena home and have a lease up to the 2024/2025 season. Typically, the Arena books 100-120 shows per year. *Key Budget Issues:* Continuing the fast pace of booking events and making them profitable to off-set the reliance on the tax rate.

Information Technology - The Cumberland County IT Department provides for the County's IT needs and has employees in five different locations for on-site professional IT help. As well as working daily on County IT needs, the staff diligently works to bring the most current technology to the County ranging from ongoing maintenance, to our state-of-the-art communications center, to the "Mobile Offices" in the deputies' cars, to the Cumberland County website. *Key Budget Issue:* The cost of annual software maintenance contracts has been increasing rapidly in recent years, and this trend will continue through 2023.

Registry of Deeds - The Deeds office serves the public by recording documents, such as mortgages, deeds, liens, and map plans. In the first six months of 2023, the Office recorded 25,533 documents, with over 75% of them being recorded electronically. *Key Budget Issues:* Revenues in 2023 are expected to continue to dip due to the high interest rates for mortgages and refinancing. After six months the office was trending right on revenue projections.

Registry of Probate - This department operates the Probate Court, which includes proceedings such as adoptions, guardian petitions, wills, and name changes. In 2022, the Office worked through 2,407 Probate Court cases. The Department also provides Passport services and in 2022 process 594 passport applications. *Key Budget Issues:* Usage of the Probate Court continues to increase, and is expected to continue to do so for at least the next few years.

Sheriff - The Sheriff's Office is responsible for operating a direct supervision County jail, as well as managing a full-service public safety and patrol organization. The Sheriff's Department has been accredited since 2015. The Deputies responded to a total of 33,746 calls for service during 2022. Calls ranging from routine traffic stops, criminal mischief, domestic violence altercations, drug overdose or attempted murder/murder among many others. *Key Budget Issues:* Hiring and retaining law enforcement employees continues to be a major challenge for these departments.

Major Changes to the Adopted Budget and Future Impacts

The following changes represent the most significant changes to the 2023.5 budget.

The 2023.5 budget was developed with very little increases in an attempt to reduce its tax rate impact during the transitioning of the budget year. In developing the budget, staff did make sure that we considered hiring and retaining employees through this budget. It was one area of the budget we could not lose momentum.

The budget as a whole was maintained as flat as possible, bumping special projects and other large budgetary items to the full fiscal year budget of 2023/2024.

Tax Stabilization Account

Since 2021, the County has budgeted usage of a tax stabilization fund, but has not had to actually use it. The 2023.5 budget presented an unusual set of circumstances. There was a strong desire to do anything possible to decrease the impact of the half year budget on the municipalities, and thus a \$600,000 use of fund balance was budgeted for the 2023.5 year only, with amounts scheduled to return to normal in future years. After the 2023.5 budget, the County plans to return to its normal step down schedule to gradual wean itself off of this use.

American Rescue Plan

The US Congress passed the American Rescue Plan in March of 2021. The County received 57M from the funding package. In May of 2021, the County received it's first of two tranches of funding in the amount of just over 28M. The County quickly went to work on determining the County's needs, while abiding by the Department of Treasury's guidelines. A few of the more substantial projects the County funded through ARPA are:

These funds have also been used to create additional capacity within County departments. The hiring of the "Recruiter" allows the County to have a knowledgeable staff member 100% focused on hiring County positions. Complete game changer and has provided great benefits to the departments. The County created a "Public Health Office", which is adding capacity to the region's public health effort and providing coordination in filling the existing gaps in service.

The County is also using funding to support large scale capital projects at the Jail for a new medical wing, Communications for an expanded dispatch room and the Courthouse for enhanced HVAC controls and units.

In May of 2022, the County received its second tranche of funding. This allowed the County to fund additional County projects as well as distribute the funds to eligible stakeholders around the county. By the end of 2022, the County had contributed close to 21M to housing and homelessness in Cumberland County.

Budget Process

Budgets for the General, Jail and Cross Insurance Arena (CIA) funds are all annually appropriated by vote of the County Commissioners. For each of the budgets, the level of budgetary control is the Departmental Level. CIA and the Jail are both considered a single department for budgetary purposes, and thus the level of control is the funds themselves.

After years of conversations around changing the budget year and a postponement due to the pandemic, the County is finally in motion in transitioning the General Fund calendar year budget over to a July-June fiscal year. The transition of the General Fund budget will align the budget up with the Jail and Cross Insurance Arena budgets. An additional benefit will be the reduction over the next few years of the Tax Anticipation Note and the cost involved.

Cumberland County is a unique situation as it relates to development of budgets. I refer to the budget process as developing three large cost centers the majority of the year, which meet and are blended together each fall. The 2023.5 budget served as the 6-month transitional budget to make this all happen. In the end, the County will have all three budgets working on a same budget year.

The County Manager brought forward a request for \$16,798,860 to fund the six-month budget. Comparing this to a full year budget, it represented a reduction of -52.53% needs from taxes.

Revenues

Revenues again remained flat or decreased. The Registry of Deeds revenues remained flat. This was not a surprise to staff as we have been adjusting the deeds revenues downward for a few years now on the anticipation that the housing bubble would drop. Another large revenue staff needed to reduce was the Jail budget due to the loss of federal inmates and a projected reduction of State Aid due to a reduced jail population.

The Civil Division at the Sheriff's Office has been struggling to have revenues meet expenditures. In 2023, due to recent State Legislative changes to the fee schedule, the Civil Division has been trending in the right direction for revenues. A welcome sign for hopefully years to come.

Debt/Capital/Tax Anticipation Note

The 2023.5 General Fund Budget includes allocations to cover the costs of previous bonds and a prorated contribution to the projects that fall under the non-debt capital reserve. Through the transition of budget years, we are eagerly anticipating the weening off from the need to acquire an annual Tax Anticipation Note to cover the County's short-term loan in the foreseeable future.

Jail Budget

Consistent with other years, the County budgeted an 4% increase, allowed by State Statute, for the 2022/2023 Jail Budget. The Jail budget for the most part is made primarily of fixed costs. Reductions of upwards of 300K in revenue in 2022, required the County to raise the 4% allowed by State Statute.

The County Commissioners worked through the 2022/2023 jail budget in May of 2022, ultimately approving the Jail Budget at their June 2022 meeting. The Jail budget had a Needs from Taxes of \$567,887.00 or 4.00%. The Jail budget is brought into the budget discussion during the fall due to the tax implications are carried through the General Fund Budget, ultimately falling within the County's 2022 budget, but as previously mentioned, the Jail budget is for 2022/2023.

Cross Insurance Arena

Similar to the Jail's budgeting process, the Arena's budget is developed from March to June. The Arena's budget, much like the jail budget, is included in the General Fund Budget discussion as it affects the bottom line of any increase for the 2022 budget year. We started the 2022/23 budget on a high note. Summertime, a time that is typically slow for the arena saw some early acts out on the road. Once September/October came around, the busy season began.

The Cross Insurance Arena budget is a unique budget, as it does not follow the typical government budgeting process. The Arena's budget is based on projected number of events (ticket sales), suite seating rental, concessions and sponsorships at the Arena. Annual budget shortfalls, at the Arena, are passed onto the tax rate. The Arena came in \$1,500.00 to the good in the 2022/2023 budget.

Conclusion

The 2023.5 budget was a transition budget for the County as we began the change for the General Fund budget to have a July-June fiscal year. The 2023.5, which served as the County's transition budget was a no-frills budget, which served the County well and provided the resources needed to make the transition. The County is better off now and the transition will have last impacts for the next number of years.

Future Projects

The County will continue its efforts to think with an entrepreneurial attitude and act strategically on opportunities to provide affordable and effective new regional services. In a world where cost efficient and effective public services is increasingly the goal, the County intends to utilize its economies of scale and the advent of new technology to make things happen. The regional need around general assistance administration and animal control will be two areas staff look at over the next number of months. The continued process of acquiring new and expanded office space for staff, allowing for greater efficiency, teamwork and cost control will be a high priority in the coming fiscal year.

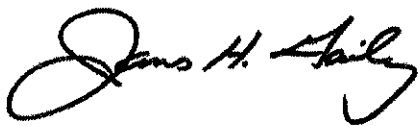
Independent Audit

State statute requires the county to submit to an annual examination by an independent auditor. An annual audit serves to maintain and strengthen the County's accounting and budgetary controls. The certified public accounting firm of RHR Smith & Company issued an unmodified opinion on the county's financial statements as of June 30, 2023.

Acknowledgements

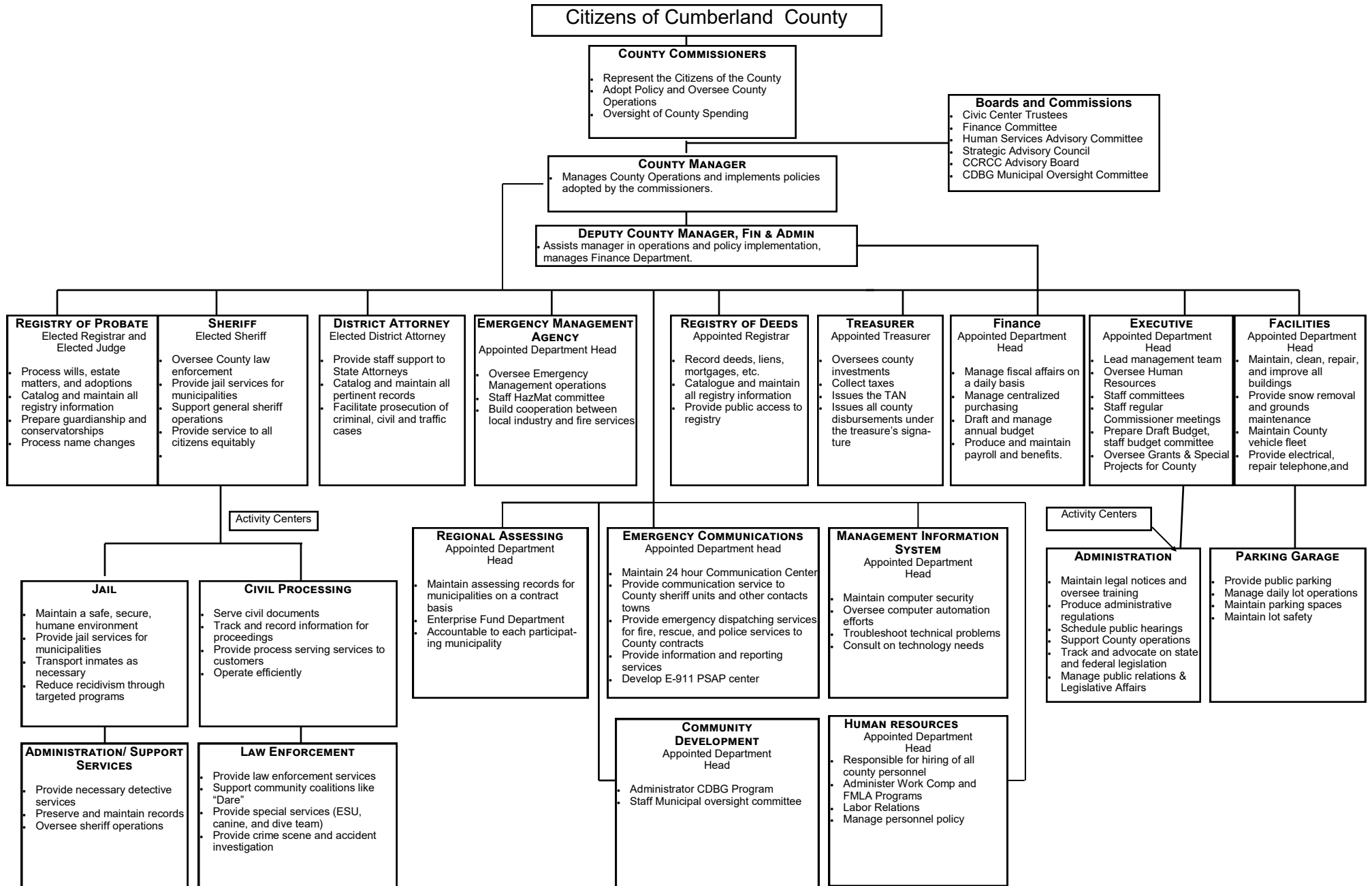
The publication of this report is a continuation of Cumberland County Government's commitment to excellence in financial reporting and the recognition that the County is accountable to the taxpayers of the county. My sincere thanks to all involved in accomplishing this audit.

Sincerely,

A handwritten signature in black ink, appearing to read "James H. Gailey". The signature is fluid and cursive, with a large loop at the end.

James H. Gailey
County Manager

**FY2022
COUNTY OF CUMBERLAND
ORGANIZATION CHART**





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**County of Cumberland
Maine**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

County of Cumberland

Elected and Appointed Officials

2023.5

District 1	Neil Jamieson	871-8380
District 2	Susan Witonis	871-8380
District 3	Steve Gorden	871-8380
District 4	Patricia Smith	871-8380
District 5	James Cloutier	871-8380

Elected Officials

District Attorney	Jacqueline Sartoris	871-8384
Judge of Probate	Paul Aranson	871-8382
Register of Probate	Susan Schwartz	871-8382
Sheriff	Kevin Joyce	774-1444

Appointed Officials

County Manager	James Gailey	871-8380
Deputy County Manager, Finance & Administration	Alex Kimball	871-8380
Chief Deputy Sheriff	Naldo Gagnon	774-1444
Jail Administrator	Timothy Kortes	774-5939
Human Resources Director	Amy Jennings	775-6809
Information Technology	Aaron Gilpatric	774-1444
Emergency Comm. Director	Melinda Dyer	893-2810
Comm. Dev. Director	Kristin Styles	871-8380
Emergency Management Agency, Director	Michael Durkin	892-6785
Facilities, Director	William Trufant	871-8380
Regional Assessing	Ben Thompson	699-2475
Register of Deeds	Jessica Spaulding	871-8399
Deputy District Attorney	Angela Cannon	871-8384
Deputy Director CCRCC	Deb Plummer	893-2810
Deputy Director EMA	TBD	892-6785
Deputy Register of Deeds	Mandy Reynolds	871-8399
Deputy Register of Probate	Erika Rickards	871-8382
Director of Public Affairs	Travis Kennedy	871-8830

Financial Section



Proven Expertise & Integrity

INDEPENDENT AUDITOR'S REPORT

Board of Commissioners
County of Cumberland
Portland, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the County of Cumberland, Maine, as of and for the six months ended June 30, 2023 and the related notes to the financial statements, which collectively comprise the County of Cumberland, Maine's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the County of Cumberland, Maine as of June 30, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the six months then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Cumberland, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Cumberland, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal controls relevant to the audit 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 the County of Cumberland, Maine's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise doubt about the County of Cumberland, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information on pages 5 through 17 and pages 79 through 85 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Cumberland, Maine's basic financial statements. The combining and individual nonmajor fund financial statements, the Schedule of Departmental Operations - General Fund, capital asset schedules and statistical information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the Schedule of Departmental Operations - General Fund, the capital asset schedules, statistical information and the schedule of expenditures of federal awards are fairly

stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2024, on our consideration of the County of Cumberland, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County of Cumberland, Maine's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* considering the County of Cumberland, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
January 26, 2024

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2023**

(UNAUDITED)

The following management's discussion and analysis of the County of Cumberland, Maine's financial performance provides an overview of the County's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the County's financial statements.

Financial Statement Overview

The County of Cumberland's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule and pension and OPEB schedules and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the County's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the County's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Government-Wide Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Government-Wide Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have separate columns for the two different type of County activities. The types of activities presented for the County are:

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the County's basic services are reported in governmental activities, which include emergency management agency, district attorney, register of deeds, register of probate, the jail and sheriff's department.
- *Business-type activities* - These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities for the County of Cumberland include the Cross Insurance Arena.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County of Cumberland, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the County of Cumberland are either governmental, proprietary or fiduciary funds.

Governmental funds: Most of the basic services provided by the County are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the County's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the County.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The County of Cumberland presents six columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The County has five major governmental funds: the general fund, capital improvements fund, jail fund, BOC/jail CIP fund and the ARPA fund. All other funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the County legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Proprietary Funds: The County of Cumberland, Maine maintains one proprietary fund, the Cross Insurance Arena. This fund is used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the County of Cumberland. These funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the County's own programs. The accounting used for fiduciary funds are much like that of proprietary funds. They use the accrual basis of accounting.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Changes in Net Position - Fiduciary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary (GAAP) Basis - Budget and Actual - General Fund, Schedule of Proportionate Share of the Net Pension Liability, Schedule of Contributions - Pension, Schedule of Proportionate Share of the Net OPEB Liability - Group Life, Schedule of Changes in Net OPEB Liability and Related Ratios - Health Plan, Schedule of Contributions - OPEB - Group Life and Health and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position and changes in net position of the County's governmental and business-type activities. The County's total net position for governmental activities decreased by \$1,030,065 from \$78,551,356 to \$77,521,291 or a 1.31% decrease. This decrease was mainly due to the expenditure of proceeds of the ARPA grant of \$1,660,939 that were received in previous years. The County's total net position for business-type activities decreased by \$324,657 from (\$2,237,739) to (\$2,562,396) or a 14.51% decrease.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation or other legal requirements - increased for governmental activities by \$798,595 from \$805,190 to a balance of \$1,603,785 at the end of this year. This increase was mostly due to the operational excess in the unrestricted governmental funds. The business-type activities unrestricted net position decreased by \$12,923 from \$2,040,218 to \$2,027,295.

Table 1
County of Cumberland, Maine
Net Position
June 30/December 31

	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
Assets:				
Current Assets	\$ 120,315,997	\$ 77,625,373	\$ 4,015,981	\$ 3,143,835
Noncurrent Assets - Capital Assets	21,979,038	23,475,185	19,891,657	21,887,657
Noncurrent Assets - Other Assets	923,038	948,503	-	-
Total Assets	<u>143,218,073</u>	<u>102,049,061</u>	<u>23,907,638</u>	<u>25,031,492</u>
Deferred Outflows of Resources:				
Deferred Outflows Related to OPEB	1,011,732	1,203,079	-	-
Deferred Outflows Related to Pensions	5,078,991	3,927,814	-	-
Total Deferred Outflows of Resources	<u>6,090,723</u>	<u>5,130,893</u>	<u>-</u>	<u>-</u>
Liabilities:				
Current Liabilities	12,563,835	4,818,948	2,730,694	2,487,599
Noncurrent Liabilities	15,409,421	15,766,920	22,712,634	24,481,348
Total Liabilities	<u>27,973,256</u>	<u>20,585,868</u>	<u>25,443,328</u>	<u>26,968,947</u>
Deferred Inflows of Resources:				
Deferred Revenue	37,309,910	1,477,354	1,026,706	300,284
Deferred Revenue Related to Leases	971,134	995,688	-	-
Deferred Inflows Related to OPEB	2,207,706	2,244,189	-	-
Deferred Inflows Related to Pensions	3,325,499	3,325,499	-	-
Total Deferred Inflows of Resources	<u>43,814,249</u>	<u>8,042,730</u>	<u>1,026,706</u>	<u>300,284</u>
Net Position:				
Net Investment in Capital Assets	17,881,134	19,114,748	(4,589,691)	(4,277,957)
Restricted for: Jail fund	3,917,552	3,491,694	-	-
Grant Programs	54,118,820	55,139,724	-	-
Unrestricted	1,603,785	805,190	2,027,295	2,040,218
Total Net Position	<u>\$ 77,521,291</u>	<u>\$ 78,551,356</u>	<u>\$ (2,562,396)</u>	<u>\$ (2,237,739)</u>

Revenues and Expenses

Revenues and expenses are not comparable to the prior period as the current period is six months and the prior period was a year.

Table 2
County of Cumberland, Maine
Change in Net Position
For the Six Months/Year Ended June 30/December 31

	Governmental Activities		Business-type Activities	
	2023	2022	2023	2022
Revenues				
<i>Program revenues:</i>				
Charges for Services	\$ 3,932,211	\$ 10,500,812	\$ 12,317,629	\$ 10,604,975
Operating Grants and Contributions	5,737,331	38,259,389	-	-
<i>General Revenues:</i>				
Taxes	16,798,863	35,385,142	-	-
Miscellaneous	785,289	624,520	-	-
Total Revenues	27,253,694	84,769,863	12,317,629	10,604,975
Expenses				
Executive Department	405,620	798,962	-	-
Finance	328,319	610,659	-	-
Register of Deeds	528,634	916,658	-	-
Register of Probate	381,827	772,910	-	-
Emergency Management	476,061	789,103	-	-
Sheriff - County Services	6,522,770	11,232,567	-	-
Jail	8,722,691	18,584,853	-	-
District Attorney	1,014,440	2,009,890	-	-
Human Resources	332,886	565,576	-	-
Facilities	1,570,800	2,620,263	-	-
Management System	340,625	1,025,998	-	-
Agency Grants	69,000	143,000	-	-
Parking Garage	208,604	345,619	-	-
Communications	1,906,795	3,603,721	-	-
Cross Insurance Arena	-	-	15,193,791	13,657,322
Other grant programs	4,228,520	7,062,777	-	-
Interest on Long-term Debt	43,627	206,137	-	-
Unallocated Depreciation Expense (Note 5)	454,301	393,118	-	-
Total Expenses	27,535,520	51,681,811	15,193,791	13,657,322
Excess (deficiency) of revenues over (under) expenses before transfers	(281,826)	33,088,052	(2,876,162)	(3,052,347)
Transfers	(748,239)	(2,919,853)	2,551,505	4,804,466
Change in Net Position	(1,030,065)	30,168,199	(324,657)	1,752,119
Net Position - July 1/January 1	78,551,356	48,383,157	(2,237,739)	(3,989,858)
Net Position - June 30/December 31	<u>\$ 77,521,291</u>	<u>\$ 78,551,356</u>	<u>\$ (2,562,396)</u>	<u>\$ (2,237,739)</u>

Financial Analysis of the County's Fund Statements

Governmental funds: The financial reporting focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information may be useful in assessing the County's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year and the net resources available for spending.

Table 3
County of Cumberland, Maine
Fund Balances - Governmental Funds
June 30,

	<u>2023</u>	<u>2022</u>	<u>Increase/ (Decrease)</u>
Major Funds:			
General Fund:			
Nonspendable	\$ 8,260	\$ 16,345	\$ (8,085)
Unassigned	7,542,332	7,757,646	(215,314)
Total General Fund	<u>\$ 7,550,592</u>	<u>\$ 7,773,991</u>	<u>\$ (223,399)</u>
Capital Improvements Fund:			
Committed	\$ 2,785,623	\$ 2,950,670	\$ (165,047)
Total Capital Improvements Fund	<u>\$ 2,785,623</u>	<u>\$ 2,950,670</u>	<u>\$ (165,047)</u>
Jail Fund:			
Restricted	\$ 3,917,552	\$ 3,491,694	\$ 425,858
Total Jail Fund	<u>\$ 3,917,552</u>	<u>\$ 3,491,694</u>	<u>\$ 425,858</u>
BOC/Jail CIP Fund			
Committed	\$ 856,658	\$ 784,693	\$ 71,965
Total BOC/Jail CIP Fund	<u>\$ 856,658</u>	<u>\$ 784,693</u>	<u>\$ 71,965</u>
ARPA Fund:			
Restricted	\$ 52,278,997	\$ 53,258,280	\$ (979,283)
Total ARPA Fund	<u>\$ 52,278,997</u>	<u>\$ 53,258,280</u>	<u>\$ (979,283)</u>
Nonmajor Funds:			
Special Revenue Funds:			
Restricted	\$ 1,839,823	\$ 1,881,444	\$ (41,621)
Assigned	2,957,010	2,893,866	63,144
Committed	15,000	15,000	-
Unassigned	(1,362,189)	(1,342,989)	(19,200)
Capital Projects Funds:			
Restricted	32,962	32,962	-
Committed	512,036	482,370	29,666
Unassigned	(42,042)	(42,042)	-
Total Nonmajor Funds	<u>\$ 3,952,600</u>	<u>\$ 3,920,611</u>	<u>\$ 31,989</u>

The General Fund total fund balance decreased by \$223,399 over the prior fiscal year. The decrease in the general fund came as a result of an unreceived budgeted transfer from other funds and a budgeted use of unassigned fund balance that exceeded a positive variance in budgeted expenditures.

The Capital Improvements Fund total fund balance decreased by \$165,047, the result of current year capital expenditures exceeding a transfer from the general fund. The Jail Fund total fund balance increased by \$425,858. This was a result of an operational excess for the current year. The BOC/Jail CIP Fund total fund balance increased by \$71,965 due to a transfer from the general fund that exceeded capital expenditures. The ARPA fund total fund balance decreased by \$979,283, the result of current year expenditures in excess of interest income. The nonmajor fund balances total fund balance increased by \$31,989 over the prior fiscal year due to revenues and transfers from the general fund exceeding expenditures.

Budgetary Highlights

The only difference between the original and final budget for the general fund was the use of unassigned fund balance.

The general fund actual revenues were under the budget by \$312,316. This was due to all revenue categories in total being received in excess of budget with the exception of intergovernmental revenues and transfers from other funds.

The general fund actual expenditures were under budget by \$476,917. The County's major budget variances for the six months ended June 30, 2023 were as follows:

- District Attorney had a favorable variance of \$121,091
- Facilities had an unfavorable variance of \$101,523
- Communications had a favorable variance of \$103,531
- Transfers to other funds had a favorable variance of \$110,000

Capital Asset and Long-Term Debt Activity

Capital Assets

As of June 30, 2023, the net book value of capital assets for governmental activities recorded by the County decreased by \$1,496,147 over the prior year. The decrease was due to capital additions of \$611,755 less current year depreciation of \$2,107,902.

The net book value of capital assets for business-type activities recorded by the County decreased by \$1,996,000 over the prior year. The decrease was due to capital additions of \$15,200 less current year depreciation of \$2,011,200. More detailed information on capital asset activity is located in Note 6 of the financial statements.

Table 4
County of Cumberland, Maine
Capital Assets (Net of Depreciation)
June 30,/December 31,

	Governmental Activities		Business-type Activities	
	2022			
	2023	(Restated)	2023	2022
Land and buildings	\$ 18,415,892	\$ 19,356,990	\$ 19,264,559	\$ 21,040,455
Construction in progress	498,256	340,118	-	-
Equipment and vehicles	3,064,890	3,778,077	627,098	847,202
Total	<u>\$ 21,979,038</u>	<u>\$ 23,475,185</u>	<u>\$ 19,891,657</u>	<u>\$ 21,887,657</u>

Debt

At June 30, 2023, the County had \$28,612,214 in bonds payable and lease liabilities outstanding versus \$30,559,013 last year, a decrease of 6.37%. Refer to Note 8 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions or Conditions

Economic Factors and Next Year's Budgets and Rates

The fiscal year 2023 County of Cumberland budget was adopted on December 12, 2022 and establishes the operational goals of the County for the upcoming year. The County budget strikes a balance between the needs, requirements and resources available while maintaining required service levels and fulfilling the items within the financial plan.

The adopted FY 2023 budget totals \$23,951,051. This represents a six month transitional budget to change the County's fiscal year end to a June 30th year end.

The total budget was adopted after careful consideration of the comments and recommendations offered by the municipal officials serving on the Finance Committee. County officials recognize and appreciate the important involvement of departmental staff, department heads, members of the Budget Advisory Committee and interested citizens in constructing this budget document. A total of 432.5 full and part-time personnel has been approved as the total county workforce.

The executive summary consists of an introduction to the Cumberland County departments and their FY2023 requests, with a summary of the major changes to the 2023 budget. In addition, there is an explanation of the county's financial plan.

Tax Increase

The County Commissioners entered the FY 2023 budget process committed to presenting a budget to the citizens of Cumberland County that will accomplish the

above mentioned objectives by maintaining efficient, effective services and meeting the mandates of the state.

Fund Balance

The County's financial department, in collaboration with the County Manager, Deputy County Manager and County Commissioners, continues to monitor all issues that are pertinent to the financial health of Cumberland County Government. A very important goal of the County is to have a fund balance, which provides an adequate buffer against economic downturns. The Maine statutes give the County Commissioners the authority to commit 20% (as a % of the tax assessment) to the undesignated fund balance. The exact amount of the reserve will be determined after the year-end audit to allow all County commitments to be met before funds are allocated to the reserves.

Balanced Budget

The County of Cumberland is committed to managing its budget responsibly to ensure that each department is staying within its budget authorization, absent any unforeseen circumstances. Many factors contribute to maintaining a balanced budget. Financial reports are issued monthly and reviewed to give managers the tools to track their budgets. A system of encumbrances is in place to inform departments of current account balances throughout the year. Each week, all expenditures are reviewed to ensure appropriate use of County funds. The result is a well-managed, financially responsible organization that operates within its budget authority.

Policy and Guidance

The County Manager has established financial policies for departments to help them conform to budgetary requirements including overall budget guidance to keep requests to less than 2% over last year. Other policies include:

- A policy of strictly controlled overspending in line items within departmental budgets. The purpose of this policy is to accurately track expenditures. (This policy does not authorize overspending departmental budgets.)
- A review process is in place whereby departments identify and justify each account request during the annual budget review.

Estimated Fund Changes for 2023 - Actual Amounts

The County's General Fund expenditures and transfers to other funds were higher than revenues in FY 2023. The Special Revenue Funds decreased significantly with the expenditure of previously received ARPA grant funds. Fiduciary Funds ended 2023 with balances reflecting a slight decrease. The Capital Projects Funds as a whole experienced a decrease with current year expenditures exceeding revenues and transfers from other funds. The following table presents a summary of the County's changes in general fund balance for FY 2023 and a more detailed summary follows in the body of the budget document.

Beginning and Ending General Fund Balance Summary for 2023

Fund Balances	Amount
Beginning Fund Balance 1/1/23	\$ 7,773,991
Revenues:	
Taxes	9,121,027
Intergovernmental	1,012,617
Charges for Services	2,276,793
Miscellaneous Revenues	25,346
Expenditures:	
Departmental	10,795,874
Debt Service	274,979
Other	82,390
Transfers Out	<u>1,505,939</u>
Ending Fund Balance 6/30/23	<u><u>\$ 7,550,592</u></u>

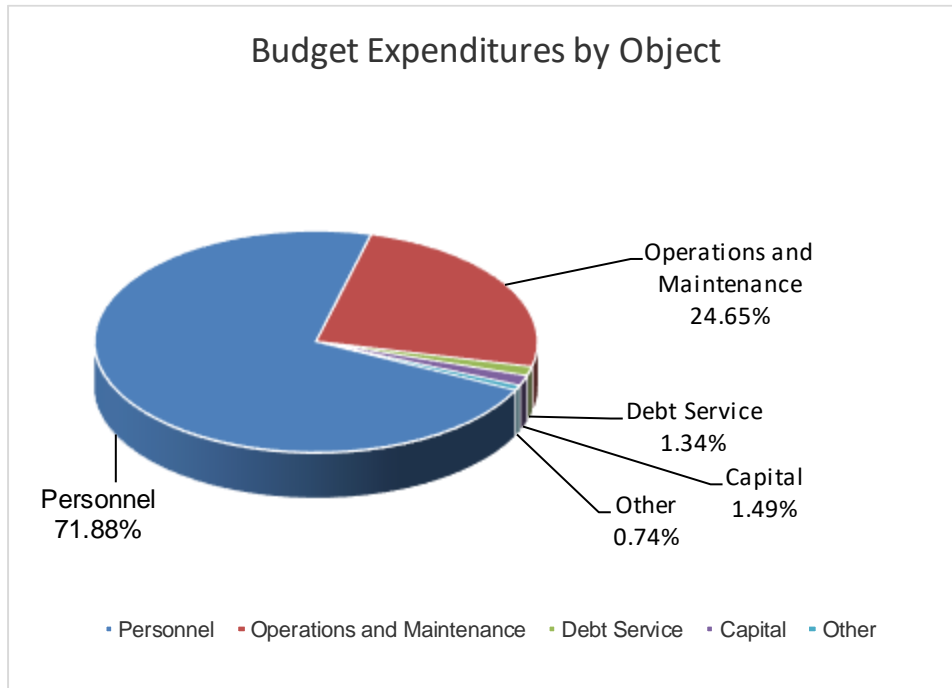
The Beginning and Ending Balance Summary reflects the County's general fund financial position at the beginning and end of the six months ended June 30, 2023.

Expenditures by Object

General Fund and Jail Fund expenditures totaled \$20,265,365 for 2023. Dividing the General Fund and Jail Fund expenditures by object shows an allocation of 71.79% to Personnel, 24.65% to Operations and Maintenance, 1.34% to Debt Service, 1.49% to Capital and 0.74% to Other Miscellaneous Expenses.

The decrease in "Personnel" costs is attributable to a combination of employee benefit costs and the inclusion of figures for the cost of the collective bargaining agreements with the County's five bargaining units. The "Operations and Maintenance" expenses are up slightly by a nominal amount from the previous year. "Debt Service" decreased as no new debt was issued and current debt instruments are being paid down in lower annual payments. Appropriations in the "Capital" and "Other" accounts experienced nominal changes from the prior period.

The chart below graphically depicts budget expenditures by object:



Comparison of Object Changes for the Last Two Fiscal Periods:

<u>Objects</u>	<u>FY 2023</u>	<u>Percent</u>	<u>FY 2022</u>	<u>Percent</u>
Personnel	\$ 14,718,397	71.79%	\$ 28,989,537	71.91%
Operations and Maintenance	5,054,026	24.65%	9,908,049	24.57%
Debt Service	274,979	1.34%	808,429	2.00%
Capital	306,392	1.49%	295,789	0.73%
Other	151,390	0.74%	318,886	0.79%
Totals	\$ 20,505,184	100.00%	\$ 40,320,690	100.00%

Carry Forward Accounts

There are no authorized carry forward accounts into FY 2024.

Projected Revenues 2023

The budget adopted by the County Commissioners for 2023 shows an estimated amount of \$13,175,573 in non-tax revenues. All revenues are accurately, but conservatively estimated based on performance over the past 12 months and input from the various departments. The following table lists non-tax revenues by department, percent and total:

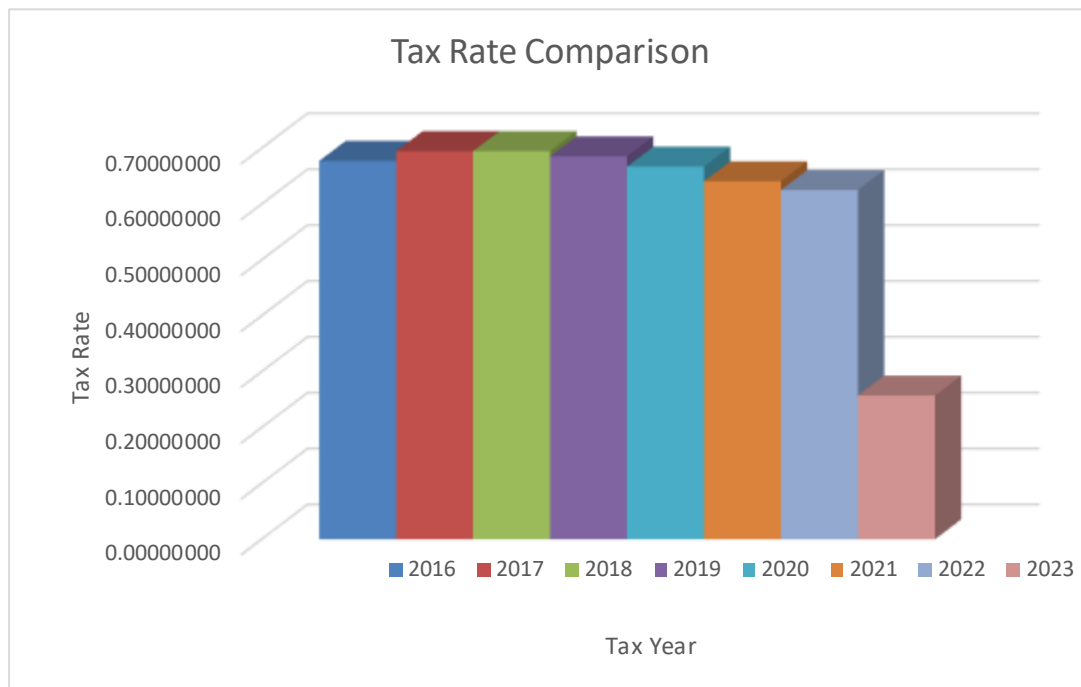
<u>Non-tax Revenue by Department</u>	<u>FY 2023</u>	<u>Percent</u>	<u>FY 2022</u>	<u>Percent</u>
Sheriff	\$ 2,882,266	53.44%	\$ 6,976,981	52.42%
Registry of Deeds	1,252,268	23.22%	3,821,547	28.71%
Registry of Probate	413,790	7.67%	853,277	6.41%
Executive (Garage)	448,661	8.32%	810,614	6.09%
Other	396,738	7.36%	847,256	6.37%
Totals	\$ 5,393,723	100.00%	\$ 13,309,675	100.00%

Tax rate

The County has no role in assessing citizens for taxes directly. County taxes are levied by each municipality. The county tax rate is based on the Certified State Valuation of each municipality. The County proportions necessary taxes to municipalities based on their assessed value. The tax rate for 2023 was 0.2573826 per \$1,000 of valuation and the 2024 tax rate has been set at 0.570992436 per dollar of valuation, based on the State Certified Valuation. Therefore, a person with property in Cumberland County valued at \$200,000 paid \$51.48 in taxes in 2023 to the County and will pay \$114.20 in 2024. Please note that the 2023 rates reflected a six-month period.

Note Fundamentals: As the valuation goes higher, the tax mil rate can actually go lower, while still increasing the tax bill to the property owner.

58.84% Tax Decrease in 2023 for the Six Month Period



Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Finance Department at 142 Federal Street, Portland, Maine 04101.

COUNTY OF CUMBERLAND, MAINE

GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 44,766,921	\$ 1,611,211	\$ 46,378,132
Investments	20,501,906	-	20,501,906
Accounts receivable (net of allowance for uncollectibles)	54,990,814	360,525	55,351,339
Due from other governments	-	1,943,007	1,943,007
Current portion of lease receivable (net of allowance for uncollectibles)	48,096	-	48,096
Prepaid items	8,260	62,481	70,741
Inventory	-	38,757	38,757
Total current assets	<u>120,315,997</u>	<u>4,015,981</u>	<u>124,331,978</u>
Noncurrent assets:			
Capital assets:			
Land, infrastructure and other assets not being depreciated	5,149,946	600,000	5,749,946
Buildings and equipment, net of accumulated depreciation	16,829,092	19,291,657	36,120,749
Noncurrent portion of lease receivable (net of allowance for uncollectibles)	923,038	-	923,038
Total noncurrent assets	<u>22,902,076</u>	<u>19,891,657</u>	<u>42,793,733</u>
TOTAL ASSETS	<u>143,218,073</u>	<u>23,907,638</u>	<u>167,125,711</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to OPEB	1,011,732	-	1,011,732
Deferred outflows related to pensions	5,078,991	-	5,078,991
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>6,090,723</u>	<u>-</u>	<u>6,090,723</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 149,308,796</u>	<u>\$ 23,907,638</u>	<u>\$ 173,216,434</u>

STATEMENT A (CONTINUED)

COUNTY OF CUMBERLAND, MAINE

GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2023

	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 2,672,160	\$ 256,478	\$ 2,928,638
Accrued interest	19,156	-	19,156
Tax anticipation note payable	7,500,000	-	7,500,000
Other liabilities	1,443,809	705,502	2,149,311
Current portion of long-term obligations	928,710	1,768,714	2,697,424
Total current liabilities	<u>12,563,835</u>	<u>2,730,694</u>	<u>15,294,529</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	3,550,500	22,712,634	26,263,134
Lease liabilities	2,527	-	2,527
Accrued compensated absences	1,798,354	-	1,798,354
Net OPEB liability	2,929,886	-	2,929,886
Net pension liability	7,128,154	-	7,128,154
Total noncurrent liabilities	<u>15,409,421</u>	<u>22,712,634</u>	<u>38,122,055</u>
TOTAL LIABILITIES	<u>27,973,256</u>	<u>25,443,328</u>	<u>53,416,584</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred revenues	37,309,910	1,026,706	38,336,616
Deferred revenue related to leases	971,134	-	971,134
Deferred inflows related to OPEB	2,207,706	-	2,207,706
Deferred inflows related to pensions	3,325,499	-	3,325,499
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>43,814,249</u>	<u>1,026,706</u>	<u>44,840,955</u>
NET POSITION			
Net investment in capital assets	17,881,134	(4,589,691)	13,291,443
Restricted for: Jail fund	3,917,552	-	3,917,552
Grant programs	54,118,820	-	54,118,820
Unrestricted	1,603,785	2,027,295	3,631,080
TOTAL NET POSITION	<u>77,521,291</u>	<u>(2,562,396)</u>	<u>74,958,895</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 149,308,796</u>	<u>\$ 23,907,638</u>	<u>\$ 173,216,434</u>

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

COUNTY OF CUMBERLAND, MAINE

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE SIX MONTHS/YEAR ENDED JUNE 30, 2023

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Executive Department	\$ 405,620	\$ -	\$ -	\$ -	\$ (405,620)	\$ -	\$ (405,620)
Finance	328,319	-	-	-	(328,319)	-	(328,319)
Register of Deeds	528,634	1,307,531	-	-	778,897	-	778,897
Register of Probate	381,827	422,240	-	-	40,413	-	40,413
Emergency Management	476,061	-	119,287	-	(356,774)	-	(356,774)
Sheriff - County Services	6,522,770	1,151,588	2,962,126	-	(2,409,056)	-	(2,409,056)
Jail	8,722,691	314,756	1,762,588	-	(6,645,347)	-	(6,645,347)
District Attorney	1,014,440	-	87,579	-	(926,861)	-	(926,861)
Human Resources	332,886	-	-	-	(332,886)	-	(332,886)
Facilities	1,570,800	-	-	-	(1,570,800)	-	(1,570,800)
Management System	340,625	-	-	-	(340,625)	-	(340,625)
Agency Grants	69,000	-	-	-	(69,000)	-	(69,000)
Parking Garage	208,604	448,661	10,533	-	250,590	-	250,590
Communications	1,906,795	-	795,218	-	(1,111,577)	-	(1,111,577)
Other grant programs	4,228,520	287,435	-	-	(3,941,085)	-	(3,941,085)
Unallocated Depreciation Expense (Note 6)*	454,301	-	-	-	(454,301)	-	(454,301)
Interest on Long-term Debt	43,627	-	-	-	(43,627)	-	(43,627)
Total governmental activities	<u>27,535,520</u>	<u>3,932,211</u>	<u>5,737,331</u>	<u>-</u>	<u>(17,865,978)</u>	<u>-</u>	<u>(17,865,978)</u>
Business-type activities:							
Cross Insurance Arena	15,193,791	12,317,629	-	-	-	(2,876,162)	(2,876,162)
Total business-type activities							
Total government	<u>\$ 42,729,311</u>	<u>\$ 16,249,840</u>	<u>\$ 5,737,331</u>	<u>\$ -</u>	<u>(17,865,978)</u>	<u>(2,876,162)</u>	<u>(20,742,140)</u>

*This amount excludes the depreciation that is included in the direct expenses of the various programs.

STATEMENT B (CONTINUED)

COUNTY OF CUMBERLAND, MAINE

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE SIX MONTHS/YEAR ENDED JUNE 30, 2023

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Changes in net position:			
Net (expense) revenue	<u>(17,865,978)</u>	<u>(2,876,162)</u>	<u>(20,742,140)</u>
General revenues:			
Taxes:			
Property taxes, levied for general purposes	16,798,863	-	16,798,863
Miscellaneous	<u>785,289</u>	<u>-</u>	<u>785,289</u>
Total general revenues	<u>17,584,152</u>	<u>-</u>	<u>17,584,152</u>
Transfers (different fiscal years)	<u>(748,239)</u>	<u>2,551,505</u>	<u>1,803,266</u>
Change in net position	(1,030,065)	(324,657)	(1,354,722)
NET POSITION - JANUARY 1/JULY 1	<u>78,551,356</u>	<u>(2,237,739)</u>	<u>76,313,617</u>
NET POSITION - JUNE 30	<u><u>\$ 77,521,291</u></u>	<u><u>\$ (2,562,396)</u></u>	<u><u>\$ 74,958,895</u></u>

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

COUNTY OF CUMBERLAND, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2023

	General Fund	Capital Improvements	Jail Fund	BOC/Jail CIP Fund	ARPA Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 9,765,847	\$ -	\$ -	\$ -	\$ 33,111,165	\$ 1,889,909	\$ 44,766,921
Investments	-	-	-	-	20,501,906	-	20,501,906
Accounts receivables (net of allowance for uncollectibles)	53,077,362	-	82,149	-	-	1,831,303	54,990,814
Prepaid items	8,260	-	-	-	-	-	8,260
Due from other funds	4,172,863	2,891,661	4,081,619	870,590	-	3,811,569	15,828,302
TOTAL ASSETS	<u>\$ 67,024,332</u>	<u>\$ 2,891,661</u>	<u>\$ 4,163,768</u>	<u>\$ 870,590</u>	<u>\$ 53,613,071</u>	<u>\$ 7,532,781</u>	<u>\$ 136,096,203</u>
LIABILITIES							
Accounts payable	\$ 1,611,567	\$ 106,038	\$ 246,216	\$ 13,932	\$ 143,235	\$ 551,172	\$ 2,672,160
Tax anticipation note payable	7,500,000	-	-	-	-	-	7,500,000
Other liabilities	1,443,809	-	-	-	-	-	1,443,809
Due to other funds	11,655,439	-	-	-	1,190,839	2,982,024	15,828,302
TOTAL LIABILITIES	<u>22,210,815</u>	<u>106,038</u>	<u>246,216</u>	<u>13,932</u>	<u>1,334,074</u>	<u>3,533,196</u>	<u>27,444,271</u>
DEFERRED INFLOWS OF RESOURCES							
Deferred revenue	37,262,925	-	-	-	-	46,985	37,309,910
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>37,262,925</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,985</u>	<u>37,309,910</u>
FUND BALANCES							
Nonspendable	8,260	-	-	-	-	-	8,260
Restricted	-	-	3,917,552	-	52,278,997	1,872,785	58,069,334
Committed	-	2,785,623	-	856,658	-	527,036	4,169,317
Assigned	-	-	-	-	-	2,957,010	2,957,010
Unassigned	7,542,332	-	-	-	-	(1,404,231)	6,138,101
TOTAL FUND BALANCES	<u>7,550,592</u>	<u>2,785,623</u>	<u>3,917,552</u>	<u>856,658</u>	<u>52,278,997</u>	<u>3,952,600</u>	<u>71,342,022</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 67,024,332</u>	<u>\$ 2,891,661</u>	<u>\$ 4,163,768</u>	<u>\$ 870,590</u>	<u>\$ 53,613,071</u>	<u>\$ 7,532,781</u>	<u>\$ 136,096,203</u>

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

COUNTY OF CUMBERLAND, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2023

	Total Governmental Funds
Total Fund Balances	\$ 71,342,022
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	21,979,038
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Leases receivable	971,134
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	1,011,732
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	5,078,991
Long-term obligations shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(4,095,806)
Lease liabilities	(35,060)
Accrued interest payable	(19,156)
Accrued compensated absences	(2,149,225)
Net pension OPEB	(2,929,886)
Net pension liability	(7,128,154)
Deferred inflows of resources related to leases are not financial resources and therefore are not reported in the funds	(971,134)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	(2,207,706)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(3,325,499)
Net position of governmental activities	<u>\$ 77,521,291</u>

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

COUNTY OF CUMBERLAND, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE SIX MONTHS ENDED JUNE 30, 2023

	General Fund	Capital Improvements	Jail Fund	BOC/Jail CIP Fund	ARPA Fund	Other Governmental Funds	Total Governmental Funds
REVENUES							
Taxes	\$ 9,121,027	\$ -	\$ 7,677,836	\$ -	\$ -	\$ -	\$ 16,798,863
Intergovernmental Revenues	1,012,617	-	1,762,588	-	-	2,962,126	5,737,331
Charges for Services	2,276,793	-	314,756	-	-	1,340,662	3,932,211
Miscellaneous Revenues	25,346	-	1,623	-	681,656	76,664	785,289
TOTAL REVENUES	12,435,783	-	9,756,803	-	681,656	4,379,452	27,253,694
EXPENDITURES							
Current:							
Executive Department	405,620	-	-	-	-	-	405,620
Finance	328,319	-	-	-	-	-	328,319
Register of Deeds	348,847	-	-	-	-	173,177	522,024
Register of Probate	381,752	-	-	-	-	75	381,827
Emergency Management	270,068	-	-	-	-	205,993	476,061
Sheriff - County Services	4,098,424	-	-	-	-	1,866,537	5,964,961
Jail	-	-	9,091,126	-	-	-	9,091,126
District Attorney	1,009,486	-	-	-	-	-	1,009,486
Human Resources	332,886	-	-	-	-	-	332,886
Facilities	1,369,616	-	-	-	-	175,680	1,545,296
Management System	334,511	-	-	-	-	-	334,511
Agency Grants	69,000	-	-	-	-	-	69,000
Parking Garage	97,350	-	-	-	-	-	97,350
Communications	1,749,995	-	-	-	-	-	1,749,995
Other grant programs	82,390	-	-	-	1,660,939	2,334,667	4,077,996
Debt Service:							
Principal	230,000	-	-	-	-	-	230,000
Interest	44,979	-	-	-	-	-	44,979
Capital Expenditures	-	566,672	20,996	28,933	-	65,334	681,935
TOTAL EXPENDITURES	11,153,243	566,672	9,112,122	28,933	1,660,939	4,821,463	27,343,372
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,282,540	(566,672)	644,681	(28,933)	(979,283)	(442,011)	(89,678)
OTHER FINANCING SOURCES (USES)							
Transfers In	-	401,625	-	100,898	-	474,000	976,523
Transfers (Out)	(757,700)	-	(218,823)	-	-	-	(976,523)
Transfer to Cross Insurance Arena	(748,239)	-	-	-	-	-	(748,239)
TOTAL OTHER FINANCING SOURCES (USES)	(1,505,939)	401,625	(218,823)	100,898	-	474,000	(748,239)
NET CHANGE IN FUND BALANCES (DEFICITS)	(223,399)	(165,047)	425,858	71,965	(979,283)	31,989	(837,917)
FUND BALANCES (DEFICITS) - JANUARY 1	7,773,991	2,950,670	3,491,694	784,693	53,258,280	3,920,611	72,179,939
FUND BALANCES (DEFICITS) - JUNE 30	\$ 7,550,592	\$ 2,785,623	\$ 3,917,552	\$ 856,658	\$ 52,278,997	\$ 3,952,600	\$ 71,342,022

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

COUNTY OF CUMBERLAND, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE SIX MONTHS ENDED JUNE 30, 2023

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (837,917)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	611,755
Depreciation expense	<u>(2,107,902)</u>
	<u>(1,496,147)</u>
Revenues in the Statement of Activities that do not provide current financial resources are not reported:	
Leases receivable	<u>(24,554)</u>
Deferred outflows of resources related to OPEB are a consumption of net position by the government that are applicable to a future period and therefore are not reported in the funds	
	<u>(191,347)</u>
Deferred outflows of resources related to pensions are a consumption of net position by the government that are applicable to a future period and therefore are not reported in the funds	
	<u>1,151,177</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	
	<u>262,533</u>
Deferred inflows of resources related to leases are an acquisition of net position by the government that are applicable to a future period and therefore are not reported in the funds	
	<u>24,554</u>
Deferred inflows of resources related to OPEB are an acquisition of net position by the government that are applicable to a future period and therefore are not reported in the funds	
	<u>36,483</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(115,380)
Accrued interest	1,352
Net OPEB liability	<u>159,181</u>
	<u>45,153</u>
Change in net position of governmental activities (Statement B)	<u>\$ (1,030,065)</u>

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

COUNTY OF CUMBERLAND, MAINE

STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2023

	<u>Enterprise Funds</u>
	<u>Cross</u>
	<u>Insurance</u>
	<u>Arena</u>
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 1,611,211
Accounts receivable (net of allowance for uncollectibles)	360,525
Due from general fund	1,943,007
Prepaid items	62,481
Inventory	38,757
Total current assets	<u>4,015,981</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	600,000
Infrastructure, buildings, equipment and vehicles net of accumulated depreciation	19,291,657
Total noncurrent assets	<u>19,891,657</u>
TOTAL ASSETS	<u><u>\$ 23,907,638</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 256,478
Accrued expenses	705,502
Current portion of long-term obligations	1,768,714
Total current liabilities	<u>2,730,694</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	22,712,634
Total noncurrent liabilities	<u>22,712,634</u>
TOTAL LIABILITIES	<u>25,443,328</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred revenue	1,026,706
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,026,706</u>
NET POSITION	
Net investment in capital assets	(4,589,691)
Unrestricted	2,027,295
TOTAL NET POSITION	<u>(2,562,396)</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u><u>\$ 23,907,638</u></u>

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

COUNTY OF CUMBERLAND, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2023

	Enterprise Funds
	Cross Insurance Arena
OPERATING REVENUES	
Charges for services	\$ 12,317,629
TOTAL OPERATING REVENUES	<u>12,317,629</u>
OPERATING EXPENSES	
Wages and benefits	1,260,455
Professional services	198,298
Insurance	84,390
Utilities	645,453
Repairs and maintenance	138,916
Event expense	9,780,543
Depreciation	2,011,200
Other	213,104
TOTAL OPERATING EXPENSES	<u>14,332,359</u>
OPERATING INCOME (LOSS)	<u>(2,014,730)</u>
NONOPERATING REVENUES (EXPENSES)	
Interest expense	(861,432)
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(861,432)</u>
CHANGE IN NET POSITION AFTER NONOPERATING REVENUES (EXPENSES)	(2,876,162)
TRANSFER FROM GENERAL FUND	1,803,266
TRANSFERS FROM OTHER FUNDS	748,239
CHANGE IN NET POSITION	<u>(324,657)</u>
NET POSITION - JULY 1	<u>(2,237,739)</u>
NET POSITION - JUNE 30	<u><u>\$ (2,562,396)</u></u>

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

COUNTY OF CUMBERLAND, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Enterprise Funds</u>
	<u>Cross Insurance Arena</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 12,846,825
Internal activity - receipts (payments) from/to other funds	13,393
Payments to employees	(1,260,455)
Payments to suppliers	(10,967,928)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>631,835</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Transfers from general fund	2,551,505
Purchase of capital assets	(15,200)
Principal paid on capital debt	(1,684,266)
Interest paid on debt	(861,432)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(9,393)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	622,442
CASH AND CASH EQUIVALENTS - JULY 1	<u>988,769</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u><u>\$ 1,611,211</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Operating income (loss)	\$ (2,014,730)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	2,011,200
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	(197,226)
(Increase) decrease in prepaid items	(59,209)
(Increase) decrease in inventory	(6,662)
(Increase) decrease in due from other funds	13,393
Increase (decrease) in accounts payable	(30,585)
Increase (decrease) in accrued expenses	189,232
Increase (decrease) in unearned revenue	726,422
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 631,835</u></u>

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

COUNTY OF CUMBERLAND, MAINE

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2023

	<u>Custodial Funds</u>
ASSETS	
Cash and cash equivalents	\$ 239,249
Accounts receivable (net of allowance for uncollectibles)	<u>3,324,901</u>
TOTAL ASSETS	<u><u>\$ 3,564,150</u></u>
LIABILITIES	
Accounts payable	\$ 43,966
TOTAL LIABILITIES	<u><u>\$ 43,966</u></u>
NET POSITION	
Restricted	\$ 3,520,184
TOTAL NET POSITION	<u><u>\$ 3,520,184</u></u>

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

COUNTY OF CUMBERLAND, MAINE

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE SIX MONTHS ENDED JUNE 30, 2023

	<u>Custodial Funds</u>
ADDITIONS	
Inmate deposits	\$ 382,362
Commissary sales	122,375
Restitution deposits	<u>273,316</u>
TOTAL ADDITIONS	<u>778,053</u>
DELETIONS	
Inmate payments	404,538
Commissary expenses	114,347
Restitution payments	<u>272,214</u>
TOTAL DELETIONS	<u>791,099</u>
NET INCREASE (DECREASE) IN NET POSITION	(13,046)
NET POSITION - JANUARY 1	<u>3,533,230</u>
NET POSITION - JUNE 30	<u><u>\$ 3,520,184</u></u>

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

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The County of Cumberland was incorporated under the laws of the State of Maine. The County operates under the Board of Commissioners - County Manager form of government and provides the following services: law enforcement, corrections, registers of deeds and probate, emergency management, parking garage and administration.

The County's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

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

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide and Fund Financial Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The County's Cross Insurance Arena is categorized as a business-type activity. All other activities of the County are categorized as governmental.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column and (b) reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts - net investment in capital assets; restricted net position and unrestricted net position. The County first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions (district attorney, register of deeds, jail, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The County does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus - Basic Financial Statements and Fund Financial Statements

The financial transactions of the County 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, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the County:

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 County:

Major funds:

- a. The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. It is classified as a major fund.
- b. The Capital Improvements Fund and the BOC/Jail CIP Fund are used to account for financial resources from bond proceeds to be used for the acquisition or construction of major capital facilities.
- c. The Jail Fund is the operating fund for the Sheriff's correction department of the County. It is used to account for all financial resources of the jail department. The fund's major revenue sources are tax revenue, intergovernmental revenue and charges for services.
- d. The ARPA Fund is used to account for the proceeds of grant funds from the U.S. Department of the Treasury that are legally restricted to expenditures for specified purposes.

Nonmajor funds:

- e. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- f. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

2. Proprietary Funds:

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the proprietary activity. Nonoperating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the County:

- a. Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs.

3. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus is on net position and changes in net position and the funds are reported using accounting principles similar to proprietary funds.

The County's fiduciary funds are presented in the fiduciary fund financial statements by type (custodial). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements. The fiduciary funds are for the Jail Trustee account, Inmate Personal account and Restitution account.

The emphasis in fund financial statements is on the major funds in the governmental activities' 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,

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

revenues or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

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. Examples of these revenues would be property tax revenue, intergovernmental revenues and interest income. "Available" means collectible within the current period or soon enough thereafter (sixty days) 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.

Budget

The County's policy is to adopt an annual budget for operations of the General Fund. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the year the County prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. A meeting of the inhabitants of the County was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the County.

Deposits and Investments

The County'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 County's policy to value investments at fair value. None of the County's investments are reported at amortized cost. The County 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 with the exception of lease receivables are current and therefore due within one year. Lease receivables are presented with both current and noncurrent portions. 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 accounts is estimated to be \$0 as of June 30, 2023. Accounts receivable netted with allowances for uncollectible accounts were \$58,676,240 for the six months ended June 30, 2023. The allowance for uncollectible leases is estimated to be \$0 as of June 30, 2023. Leases receivable netted with allowances for uncollectible accounts were \$971,134 for the six months ended June 30, 2023.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the government-wide financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories consist of expendable supplies held for consumption and are valued at cost which approximates market, using the first-in/first-out (FIFO) method. The costs of inventories are recorded as expenditures when used (consumption method). Inventory of the Arena consists of supplies on hand at the end of the year.

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".

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated capital assets, donated works of art and similar items and capital assets received in a service concession arrangement are reported at acquisition value. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the County. The County has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Vehicles

3 - 25 years

Long-term Obligations

The accounting treatment of long-term obligations depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be repaid from governmental resources are reported as liabilities in government-wide statements. The long-term debt obligations consist of bonds payable, lease liabilities, accrued compensated absences, net OPEB liability and net pension liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Participating Local District (PLD) Consolidated Plan and additions to/deductions from the PLD Consolidated Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidated Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB)

For purposes of measuring the County's OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information about the fiduciary net position of the Maine Public Employees Retirement System OPEB Plan (the Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, management received and relied on

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

an actuarial report provided to them by the Maine Municipal Employees Health Trust (MMEHT), which determined the County's fiduciary net position as a single employer defined benefit plan based on information provided solely by MMEHT to complete the actuarial report. Additions to/deductions from the MMEHT OPEB Plan's fiduciary net position have been determined on the same basis as they are reported by MMEHT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Fund Balances

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 County 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 - The committed fund balance classification includes amounts that can be used only for specific purposes imposed by formal action of the County

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Commissioners, held at a noticed meeting. The County Commissioners are the highest level of decision making authority for the County. A vote by the County Commissioners is required to establish and rescind a fund balance commitment.

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 County Commissioners through the County Charter.

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

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County has two types of these items, deferred outflows related to OPEB and deferred outflows related to pensions. These items are reported in the statement of net position.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time. Deferred revenue qualifies for reporting in this category. This item is reported in both the statement of net position and governmental funds balance sheet. Deferred revenue related to leases, deferred inflows related to OPEB and deferred inflows related to pensions also qualify for reporting in this

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

category. These items are reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The County's property tax for the current year was voted on December 12, 2022 on the assessed value listed as of April 1, 2023, for all real and personal property located in the County. Property taxes were to be paid in one installment with tax due date of September 1, 2023. Interest will begin accruing at rate of 8.00% after 60 days from the due date.

Property tax revenues are recognized when the municipalities are billed for their amounts due. All amounts for the year ending June 30, 2023 are recognized as a receivable, to be collected from the municipalities over the next 1-5 years. This is an arrangement unique to the current six month transitional budget year and will not be repeated for future years. All property taxes for the year ending June 30, 2023 were still listed as receivables as of June 30, 2023.

Program Revenues

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services or privileges provided, operating or capital grants and contributions, including special assessments).

Operating/Nonoperating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund's ongoing operations. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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. The County does not utilize encumbrance accounting for its general fund.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

During the preparation of the County'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

State statutes require that all investments made by the County consider the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all County funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the County will not be able to recover its deposits. The County does not have a policy covering custodial credit risk for deposits. However, the County 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 County's cash balances amounting to \$46,617,381 were comprised of deposits of \$47,772,854. Of these bank deposits, \$4,135,910 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk and \$43,636,944 was insured or collateralized with securities held by the financial institution in the County's name and consequently were not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 17,980,772
Money market accounts	26,450,305
ICS accounts	3,341,777
	<u>\$ 47,772,854</u>

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Investments:

Custodial credit risk for investments is that, in the event of failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the County 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 Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates. Certificates of deposit held with local financial institutions for \$20,501,906 are excluded from interest rate risk as these investments are considered held to maturity and are therefore not measured at fair value.

All of the County's investments of \$20,501,906 were insured or collateralized with securities held by the financial institution in the County's name and consequently were not exposed to custodial credit risk.

Credit risk - Statutes for the State of Maine authorize the County 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 Town does not have an investment policy on credit risk. Generally, the Town invests excess funds in savings accounts and various certificates of deposit.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

The County maintains a cash pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "due from other funds" under each funds caption. The purpose of this cash pool is to reduce the number of bank accounts held by the County.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES (CONTINUED)

Interfund balances at June 30, 2023 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
Major funds:		
General fund	\$ 4,172,863	\$ 11,655,439
Capital improvements fund	2,891,661	-
Jail fund	4,081,619	-
BOC/Jail CIP fund	870,590	-
ARPA fund	-	1,190,839
Nonmajor funds:		
Special revenue funds	3,252,682	2,939,982
Capital projects funds	558,887	42,042
	<u>\$ 15,828,302</u>	<u>\$ 15,828,302</u>

The result of amounts owed between funds are considered to be in the course of normal operations by the County. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2023 consisted of the following:

	Transfers In	Transfers Out
Major funds:		
General fund	\$ -	\$ 757,700
Capital improvements fund	401,625	-
Jail fund	-	218,823
BOC/Jail CIP fund	100,898	-
Nonmajor funds:		
Special revenue funds	439,000	-
Capital projects funds	35,000	-
	<u>\$ 976,523</u>	<u>\$ 976,523</u>

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 - INTERFUND TRANSFERS (CONTINUED)

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations. Significant transfers that occurred were between the General Fund and the four tax increment financing funds.

Transfers that have occurred between the general fund and the Cross Insurance Arena fund have not been included in this schedule as they are presented on different fiscal year ends and do not equal.

NOTE 5 - LEASES RECEIVABLE

A summary of the leases receivable for the six months ended June 30, 2023 is as follows:

	Balance, 1/1/23	Additions	Deletions	Balance, 6/30/23	Current Portion
Leases receivable	\$ 995,688	\$ -	\$ (24,554)	\$ 971,134	\$ 48,096

The following is a summary of the leases receivable as of June 30, 2023:

The County leases a portion of its CCRCC radio tower in Windham to Portland Cellular Partnership, who serves as the agent for Verizon Wireless under a lease agreement originally dated from 2013. The original term of the lease expired in 2020, which led to an automatic renewal of four (4) additional five (5) year terms. These terms will expire in 2039 and the payment amount will increase by 3% annually throughout the remaining term.

\$ 616,003

The County leases a portion of its EMA radio tower in Windham to Atlantic Cellular Telephone of Delaware, LLC, who serves as the agent for AT&T Wireless under a lease agreement originally dated from October 1, 2000. The lease will expire on November 1, 2030 and the payment amount will increase annually by 2% through the remainder of the term. An amendment to the original lease was signed in 2019, which allows for additional extensions if both parties choose to do so.

355,131

\$ 971,134

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 5 - LEASES RECEIVABLE (CONTINUED)

The following is a summary of outstanding leases receivable requirements for the fiscal years ending December 31:

Year	Principal	Interest	Total
2024	\$ 48,096	\$ -	\$ 48,096
2025	49,063	-	49,063
2026	52,440	-	52,440
2027	53,465	-	53,465
2028	54,522	-	54,522
2029-2033	297,812	-	297,812
2034-2038	344,323	-	344,323
2039-2043	71,413	-	71,413
	<u>\$ 971,134</u>	<u>\$ -</u>	<u>\$ 971,134</u>

The deferred revenue related to leases associated with these receivables are amortized accordingly for the term of each lease and the activity is recognized on the Statement of Activities.

NOTE 6 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the six months ended June 30, 2023:

	Balance, 1/1/23 (Restated)	Additions	Disposals	Balance, 6/30/23
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 4,651,690	\$ -	\$ -	\$ 4,651,690
Construction in progress	340,118	216,793	(58,655)	498,256
Totals	<u>4,991,808</u>	<u>216,793</u>	<u>(58,655)</u>	<u>5,149,946</u>
Depreciated assets:				
Buildings and improvements	45,933,796	264,727	-	46,198,523
Land improvements	98,377	-	-	98,377
Machinery and equipment	5,326,885	131,033	-	5,457,918
Vehicles	6,983,480	57,857	-	7,041,337
Right to use lease asset	103,034	-	-	103,034
	<u>58,445,572</u>	<u>453,617</u>	<u>-</u>	<u>58,899,189</u>

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 - CAPITAL ASSETS (CONTINUED)

	Balance, 1/1/23 (Restated)	Additions	Disposals	Balance, 6/30/23
Less accumulated depreciation:				
Buildings and improvements	(31,254,937)	(1,203,378)	-	(32,458,315)
Land improvements	(71,936)	(2,447)	-	(74,383)
Machinery and equipment	(3,286,722)	(380,847)	-	(3,667,569)
Vehicles	(5,313,159)	(488,697)	-	(5,801,856)
Right to use lease asset	(35,441)	(32,533)	-	(67,974)
Net depreciated assets	18,483,377	(1,654,285)	-	16,829,092
Net capital assets	\$ 23,475,185	\$ (1,437,492)	\$ (58,655)	\$ 21,979,038
	Balance, 7/1/22	Additions	Disposals	Balance, 6/30/23
<u>Business-type activities</u>				
Non-depreciated assets:				
Land	\$ 600,000	\$ -	\$ -	\$ 600,000
Construction in progress	-	-	-	-
Buildings and improvements	44,698,715	15,200	-	44,713,915
Land improvements	-	-	-	-
Machinery and equipment	3,696,168	-	-	3,696,168
Vehicles	-	-	-	-
	48,394,883	15,200	-	48,410,083
Less accumulated depreciation				
Buildings and improvements	(24,258,260)	(1,791,096)	-	(26,049,356)
Machinery and equipment	(2,848,966)	(220,104)	-	(3,069,070)
	(27,107,226)	(2,011,200)	-	(29,118,426)
Net depreciated assets	21,287,657	(1,996,000)	-	19,291,657
Net capital assets	\$ 21,887,657	\$ (1,996,000)	\$ -	\$ 19,891,657

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 - CAPITAL ASSETS (CONTINUED)

Current year depreciation:

Communications	\$ 156,800
General Courthouse	376,765
DA	4,954
Food Service - Jail	5,726
General - Jail	777,016
Administration	1,814
Facilities	25,504
MIS	6,114
Sheriff	557,809
Deeds	6,610
Parking Garage	111,254
County-wide	77,536
Subtotal governmental	<u>2,107,902</u>
Cross Insurance Arena	<u>2,011,200</u>
Subtotal business-type	<u>2,011,200</u>
Total depreciation expense	<u><u>\$ 4,119,102</u></u>

NOTE 7 - SHORT-TERM DEBT

Short-term debt activity for the six months ended June 30, 2023, was as follows:

	Balance, 1/1/23	Additions	Deletions	Balance, 6/30/23
Tax anticipation note payable	<u>\$ -</u>	<u>\$ 7,500,000</u>	<u>\$ -</u>	<u>\$ 7,500,000</u>

On May 15, 2023, the County issued a tax anticipation note through U.S. Bank in anticipation of revenues to meet its operating obligations during the fiscal year. The note allowed principal draws up to \$7,500,000 at a fixed interest rate of 4.25% per annum with a maturity date of November 6, 2023.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 - LONG-TERM DEBT

The General Fund and the Cross Insurance Arena of the County are used to pay for all bonds payable and lease liabilities. A summary of long-term debt is as follows:

	Balance, 1/1/23 (Restated)	Additions	Deletions	Balance, 6/30/23	Current Year
<u>Governmental Activities</u>					
Bonds payable	\$ 4,325,806	\$ -	\$ (230,000)	\$ 4,095,806	\$ 545,306
Lease liabilities	67,593	-	(32,533)	35,060	32,533
	<u>\$ 4,393,399</u>	<u>\$ -</u>	<u>\$ (262,533)</u>	<u>\$ 4,130,866</u>	<u>\$ 577,839</u>
	Balance, 7/1/22	Additions	Deletions	Balance, 6/30/23	Current Year
<u>Business-type Activities</u>					
Bonds payable	<u>\$ 26,165,614</u>	<u>\$ -</u>	<u>\$ (1,684,266)</u>	<u>\$ 24,481,348</u>	<u>\$ 1,768,714</u>

The following is a summary of the outstanding bonds payable of the County for the six months ended June 30, 2023:

	Balance, 6/30/23		Current Portion
	Governmental Activities	Business-type Activities	
Cumberland County Capital Improvement Bonds, bearing fixed interest rates ranging from 2.0% to 3.25% per annum, due in annual installments varying from \$50,000 to \$185,000 plus interest through May 15, 2034.	\$ 305,000	\$ 360,000	\$ 105,000
Cumberland County Capital Improvement Bonds, bearing fixed interest rates ranging from 2.0% to 2.5% per annum, due in annual installments varying from \$282,500 to \$50,000 plus interest through April 1, 2036.	1,140,000	360,000	280,000

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023

NOTE 8 - LONG-TERM DEBT (CONTINUED)

	Balance, 6/30/23		
	Governmental Activities	Business-type Activities	Current Portion
Cumberland County Capital Improvement Bonds, bearing fixed interest rates ranging from 3.0% to 3.5% per annum, due in annual installments varying from \$274,000 to \$255,000 plus interest through November 1, 2038.	1,858,892	371,108	260,000
Cumberland County Capital Improvement Bonds, bearing fixed interest rates ranging from 1.24% to 1.74% per annum, due in annual principal installments of \$29,019 plus interest through November 1, 2030.	232,155	-	29,019
Cumberland County General Obligation Refunding Bonds, bearing fixed interest rates ranging from 2.52% to 5.0% per annum, due in annual principal installments varying from \$1,315,000 to \$1,625,000 plus interest through December 1, 2037.	559,759	22,615,240	1,380,552
Cumberland County Recreation Center (now known as Cross Insurance Arena) Bonds, bearing fixed interest rates ranging from 3.0% to 4.0% per annum, due in annual installments varying from \$340,000 to \$60,000 plus interest through May 1, 2034.	-	775,000	175,000
	<u>\$ 4,095,806</u>	<u>\$ 24,481,348</u>	<u>\$ 2,229,571</u>
Lease Liabilities:			
The County leases a copier under a non-cancelable lease agreement with Great America Financial Services dated February of 2019. The term of the lease is for 60 months with no interest charged. Monthly payments are \$2,260.	\$ 21,094		
The County leases a copier under a non-cancelable lease agreement with Connected Office Technologies dated November of 2020. The term of the lease is for 60 months with no interest charged. Monthly payments are \$530.	9,943		
The County leases a copier under a non-cancelable lease agreement with Connected Office Technologies dated January of 2021. The term of the lease is for 60 months with no interest charged. Monthly payments are \$163.	4,023		
	<u>\$ 35,060</u>		

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 - LONG-TERM DEBT (CONTINUED)

The following is a summary of outstanding bond and lease liability principal and interest requirements for the following fiscal years ending June 30:

Governmental Activities

	Bonds Payable		Lease Liabilities		Total
	Principal	Interest	Principal	Interest	
2024	\$ 545,306	\$ 102,775	\$ 32,533	\$ -	\$ 680,614
2025	485,546	90,289	2,527	-	578,362
2026	475,546	78,511	-	-	554,057
2027	392,686	67,531	-	-	460,217
2028	392,686	57,244	-	-	449,930
2029-2033	1,314,369	117,852	-	-	1,432,221
2034-2038	437,667	35,644	-	-	473,311
2039-2043	52,000	700	-	-	52,700
	<u>\$ 4,095,806</u>	<u>\$ 550,546</u>	<u>\$ 35,060</u>	<u>\$ -</u>	<u>\$ 4,681,412</u>

Business-type Activities

	Principal	Interest	Total
2024	\$ 1,768,714	\$ 783,318	\$ 2,552,032
2025	1,718,473	700,059	2,418,532
2026	1,748,473	618,334	2,366,807
2027	1,646,333	534,620	2,180,953
2028	1,676,333	460,650	2,136,983
2029-2033	8,327,690	1,441,636	9,769,326
2034-2038	7,592,332	454,083	8,046,415
2039-2043	3,000	9,727	12,727
	<u>\$ 24,481,348</u>	<u>\$ 5,002,427</u>	<u>\$ 29,483,775</u>

All bonds payable and lease liabilities are direct obligations of the County, for which its full faith and credit are pledged. The County is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the County.

No interest costs were capitalized during the period. Interest expense in the proprietary funds was \$861,432.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 9 - OTHER LONG-TERM OBLIGATIONS

The General Fund and Jail Fund of the County are used to pay for all other long-term obligations. A summary of other long-term obligations for the six months ended June 30, 2023 is as follows:

	Balance, 1/1/23	Additions	Deletions	Balance, 6/30/23	Current Year
Accrued compensated absences:					
County	\$ 1,490,592	\$ 169,822	\$ (80,934)	\$ 1,579,480	\$ 236,922
Jail	543,253	86,923	(60,431)	569,745	113,949
Net OPEB liability	3,089,067	-	(159,181)	2,929,886	-
Net pension liability	7,128,154	-	-	7,128,154	-
Totals	<u>\$ 12,251,066</u>	<u>\$ 256,745</u>	<u>\$ (300,546)</u>	<u>\$ 12,207,265</u>	<u>\$ 350,871</u>

Refer to Notes 10, 16 and 18 of Notes to the Financial Statements for detailed information on each of the other long-term obligations.

NOTE 10 - ACCRUED COMPENSATED ABSENCES

The County's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term obligations in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee leave, resignations and retirements. Resources from the General Fund and the Jail Fund are used to pay for compensated absences. As of June 30, 2023, the County's liability for compensated absences is \$2,149,225.

NOTE 11 - NET INVESTMENT IN CAPITAL ASSETS

The net investment in capital assets is calculated per the following table for governmental and business-type activities:

Governmental activities:	
Total capital assets	\$ 64,049,135
Less: accumulated depreciation	(42,070,097)
Less: bonds payable	(4,095,806)
Less: lease liabilities	(35,060)
Add: bonds payable related to unspent bond proceeds	32,962
	<u>\$ 17,881,134</u>

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 11 - NET INVESTMENT IN CAPITAL ASSETS (CONTINUED)

Business-type activities:

Total capital assets	\$ 49,010,083
Less: accumulated depreciation	(29,118,426)
Less: bonds payable	(24,481,348)
	<u>\$ (4,589,691)</u>

NOTE 12 - NONSPENDABLE FUND BALANCE

The nonspendable fund balance is comprised of the following item:

General fund:	
Prepaid items	<u>\$ 8,260</u>

NOTE 13 - RESTRICTED FUND BALANCES

The restricted fund balances are comprised of balances remaining in capital project bond funds and special revenue fund grant programs.

Jail Fund	\$ 3,917,552
ARPA Fund	52,278,997
2014 CIP Bond Fund	25,974
2012 CIP Bond Fund	6,988
Restricted for grant programs	1,839,823
	<u>\$ 58,069,334</u>

NOTE 14 - COMMITTED FUND BALANCES

The committed fund balances are comprised of balances remaining in capital project bond funds and special revenue fund grant programs.

Capital improvement fund	\$ 2,785,623
BOC/Jail CIP fund	856,658
Regional aid reserve fund	15,000
Courthouse capital improvements	400,365
Capital improvements	111,671
	<u>\$ 4,169,317</u>

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 15 - ASSIGNED FUND BALANCES

The assigned fund balances are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. At June 30, 2023, the County had the following assigned fund balances:

Outside Detail	\$ 7,707
General Assistance	40,000
Outside Civil Deputies	101,182
Courthouse Lease	379,170
DEA Property Forfeiture	62
Probate Surcharge	199,242
Deeds Surcharge	1,288,367
MMA Fund	171,701
Polygraph Fees	3,165
County Seminars	7,041
Re-entry Fund	56,416
Local Emergency Planning	22,779
CC Contract	344
National Assoc. of County and City Health	7,145
ARES	258
Drug Free Community	10,445
Pathways of Hope	6
Sheriff Contracted Services	656,883
Sunshine Fund	5,097
	<u>\$ 2,957,010</u>

NOTE 16 - DEFICIT FUND BALANCES/NET POSITION

The following funds had deficit fund balances/net position as of June 30, 2023/June 30, 2022:

Cross Insurance Arena	\$ 2,562,396
Nonmajor special revenue funds (Schedule D)	1,362,189
Nonmajor capital project funds (Schedule F)	42,042
	<u>\$ 3,966,627</u>

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Plan Description

County employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.mainebers.org or by contacting the System at (207) 512-3100.

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions. As of June 30, 2022, there were 311 employers in the plan.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 1.52%.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. All County plan members are required to contribute 8.0% of their annual covered salary and the County is required to contribute at an actuarially determined rate. The current rate is 10.0% of covered payroll for all County employees in plan "AC" (10.5% for law enforcement employees in special plan "2C"). The contribution rates of plan members and the County are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The County's contribution to the MainePERS PLD Consolidated Plan for the six months ended June 30, 2023 was \$1,151,177.

Pension Liabilities, Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the County reported a liability of \$7,128,154 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2022 and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The County's proportion of the net pension liabilities were based on a projection of the County's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2022, the County's proportion was 2.681417%, which was a decrease of 0.11680% from its proportion measured as of June 30, 2021.

For the six months ended June 30, 2023, the County recognized net pension revenue of \$1,151,177. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,324,721	\$ -
Changes of assumptions	1,446,768	-
Net difference between projected and actual earnings on pension plan investments	-	2,991,726
Changes in proportion and differences between contributions and proportionate share of contributions	-	333,773
Contributions subsequent to the measurement date	2,307,502	-
Total	<u>\$ 5,078,991</u>	<u>\$ 3,325,499</u>

\$2,307,502 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Plan year ended June 30:	
2023	\$ 673,776
2024	(774,335)
2025	(1,858,627)
2026	1,405,177
2027	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2022, using the following methods and assumptions applied to all periods included in the measurement:

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements: the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits and dividing it by the value, also as of the member's entry age, of his or her expected future salary. The normal cost for each employee is the product of his or her pay and his or her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the fair value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

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

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2022 are as follows:

Investment Rate of Return - 6.50% per annum for the six months ended June 30, 2022 and for the six months ended June 30, 2021, compounded annually.

Salary Increases, Merit and Inflation - 2.75% -11.48%

Mortality Rates - Based on the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2021 model.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Cost of Living Benefit Increases - 1.91% for participating local districts.

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2022 are summarized in the following table.

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional Credit	7.5%	3.2%
Alternative Credit	5.0%	7.4%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.50% for 2022. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

The following table shows how the collective net pension liability as of June 30, 2022 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.50% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
PLD Plan:			
Discount rate	5.50%	6.50%	7.50%
County's proportionate share of the net pension asset	\$ 21,058,596	\$ 7,128,154	\$ (4,385,852)

Changes in Net Pension Liability

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2022 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the six months ended June 30, 2022 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resource. For 2022 through and 2020, this was three years for the PLD Consolidated Plan. For 2019, this was four years for the PLD Consolidated Plan. For 2018 and 2017, this was three years; prior to 2017, this was four years for the PLD Consolidated Plan.

Differences between Projected and Actual Investment Earnings

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

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 17 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the six months ended June 30, 2022 valuation were based on the results of an actuarial experience study for the period of July 1, 2015 through June 30, 2020. Please refer to the *Actuarial Methods and Assumptions* section for information relating to changes of assumptions. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Please refer to the *Actuarial Methods and Assumptions* section for information relating to the use of assumptions.

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2022 Annual Comprehensive Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

NOTE 18 - DEFERRED COMPENSATION PLAN

A. Plan Description

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457. The plan, available to County employees as part of a collective bargaining agreement and to County elected officials and assistants to department heads, permits them to defer a dollar amount or a percentage of total salary up to a maximum set by federal law. The deferred compensation is not available to employees until termination, retirement, death or unforeseen emergency.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 18 - DEFERRED COMPENSATION PLAN (CONTINUED)

Participants' rights under the plan are equal to those of the County's in an amount equal to the fair value of the deferred account for each participant. All assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries.

It is in the opinion of the County's management that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

Effective April 14, 2008, the 457 deferred compensation investment program is administered through the Maine Public Employees Retirement System (MainePERS). Employees who are participating in a 457 plan with providers other than MainePERS are allowed to continue their contributions with those companies.

B. Funding Policy

Employees who participate in the 457 plan but chose not to participate in the defined benefit plan of MainePERS will have a County match of up to a five percent (5%) maximum contribution of base pay. Employees who participate in the defined benefit plan of MainePERS may participate in the 457 deferred compensation plan, but the County will not match the 457 contribution.

The employee's contribution is tax deferred for federal and state taxes until the withdrawal date. The employee's contribution vests 100% with the employee when contributed. The County's matching contribution vests 100% with the employee at the end of three years of service. The County's contributions for the plan for the years ended June 30, 2023, 2022 and 2021 were: \$70,083, \$130,355 and \$152,811, respectively.

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN

The County, in accordance with its current life insurance company agreement, provides life insurance benefits to eligible retirees.

Funding policy - The County currently funds claims and administrative costs for postemployment benefits through its life insurance company or through current year expenditures.

The current census of County benefit participants as of June 30, 2023 was 53 participants. Total expenditures for the years ended June 30, 2023, 2022 and 2021 were \$4,994, \$11,063 and \$8,275, respectively.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

MAINE PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Plan Description

County employees contribute to the Group Life Insurance Plan for Retired Participating Local District (PLD) (the PLD Consolidated Plan of the Maine Public Employees Retirement System (MainePERS)), a cost-sharing multiple-employer defined benefit plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. As of June 30, 2022, there were 139 employers participating in the plan. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.maineopers.org or by contacting the System at (207) 512-3100.

Benefits Provided

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

Contributions

Life insurance benefits are funded by contributions from members and employers. Premium rates are those determined by the MainePERS's Board of Trustees to be actuarially sufficient to pay anticipated claims. For state employees, the premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage while participants are active members. Premiums for basic life insurance coverage for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period. The County's contribution to the Plan for the six months ended June 30, 2023 was \$28,935.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Proportionate Net OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2023, the County reported a liability of \$329,890 for its proportionate share of the net OPEB liabilities for the Plan. The net OPEB liabilities were measured as of June 30, 2022 and the total OPEB liabilities used to calculate the net OPEB liabilities was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liabilities were based on a projection of the County's long-term share of contributions to the Plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2022, the County's proportion was 2.277752%, which was a decrease of 0.02870% from its proportion measured as of June 30, 2021.

For the six months ended June 30, 2023, the County recognized net OPEB expense of \$0. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	PLD Life Insurance	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 16,046	\$ 2,919
Changes of assumptions	27,430	103,012
Net difference between projected and actual earnings on pension plan investments	28,521	-
Changes in proportion and differences between contributions and proportionate share of contributions	8,128	45,256
Total	<u>\$ 80,125</u>	<u>\$ 151,187</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

	<u>PLD Life Insurance</u>
Plan year ended June 30:	
2023	\$ (28,347)
2024	(35,420)
2025	(32,939)
2026	23,482
2027	3,368
Thereafter	(1,206)

Actuarial Methods and Assumptions

The collective total OPEB liability for the Plan was determined by an actuarial valuation as of June 30, 2022, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements: the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits and dividing it by the value, also as of the member's entry age, of his or her expected future salary. The normal cost for each employee is the product of his or her pay and his or her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

Investments are reported at fair value.

Amortization

The net OPEB liability of the Plan is amortized on a level percentage of payroll over a thirty-year period on a closed basis. As of June 30, 2022, there were 8 years remaining for the Plan.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

The actuarial assumptions used in the June 30, 2022 actuarial valuation was based on the results of an actuarial experience study conducted for the period of June 30, 2015 to June 30, 2020.

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

Investment Rate of Return - For the PLD Plan, 6.50% per annum, compounded annually.

Inflation Rate - 2.75%

Annual Salary Increases including Inflation - For the PLD Plan, 2.75% to 11.48% per year.

Mortality Rates - For active members and non-disabled retirees of the Plan, the 2010 Public Plan General Benefits - Weighted Healthy Retiree Mortality Table, for males and females, projected generationally using the RPEC_2020 model is used.

Participation Rate for Future Retirees - 100% of those currently enrolled.

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

Form of Benefit Payment - Lump sum

The long-term expected rate of return on the Plan's investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of long-term real rates of return for each major asset class included in the target asset allocation as of June 30, 2022 are summarized in the following table. Assets for the defined benefit plan are comingled for investment purposes.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public equities	70.00%	6.00%
Real estate	5.00%	5.20%
Traditional credit	15.00%	3.00%
US Government securities	10.00%	2.30%
Total	100.00%	

Discount Rate

The discount rate used to measure the collective total OPEB liability was 6.50% for 2022. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined.

The following table shows how the collective net OPEB liability as of June 30, 2022 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.50% for the PLD Plan.

	1% Decrease	Discount Rate	1% Increase
PLD Life Insurance:			
Discount rate	5.50%	6.50%	7.50%
County's proportionate share of the net OPEB liability	\$ 447,739	\$ 329,890	\$ 235,269

Changes in Net OPEB Liability

Each employer's share of the collective net OPEB liability is equal to the collective net OPEB liability multiplied by the employer's proportionate share as of June 30, 2022 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net OPEB liability are recognized in OPEB expense for the six months ended June 30, 2022 with the following exceptions:

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Differences between Expected and Actual Experience

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

Differences between Projected and Actual Investment Earnings on OPEB Plan Investments

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

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability. There were no differences between employer contributions and proportionate share of contributions as of June 30, 2022.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2022 Annual Comprehensive Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

MAINE MUNICIPAL EMPLOYEES' HEALTH TRUST

Plan Description

The County and County retirees contribute to the County's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the County and/or the County retirees. MMEHT is a fully funded, self-insured trust which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the County concerning administration of this Plan. Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. No assets are accumulated in a trust that meets the criterion of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance benefit of \$2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

Employees Covered by Benefit Terms

At January 1, 2023, the following employees were covered by the benefit terms:

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Active members	217
Retirees and spouses	<u>13</u>
Total	<u><u>230</u></u>

Contributions

Retiree and spouse premium amounts are funded by the retiree at the rate for the coverage elected by the retiree. Premium rates are those determined by the MMEHT's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage. Retirees and spouses must contribute 100% of the premium amounts. The sponsoring employer pays the remainder of the premium. Medical benefits are provided for the life of the retiree and surviving spouses.

Retiree Premium Amounts

The following monthly premium amounts were reported on the individual data file. Actual plan election was reflected in expected retiree premium amounts.

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
POS C	\$919.58	\$2,062.31
PPO 2500	\$716.57	\$1,607.00
<u>Medicare</u>		
Medicare eligible retirees	\$600.50	\$1,201.00

Total OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2023, the County reported a liability of \$2,599,996 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2023 and was determined by an actuarial valuation as of that date. The County's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations. The following is a schedule of changes in net OPEB liability for the six months ended June 30, 2023:

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/22 (Reporting December 31, 2022)	\$ 2,759,177	\$ -	\$ 2,759,177
Changes for the year:			
Service cost	138,795	-	138,795
Interest	59,174	-	59,174
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	(306,036)	-	(306,036)
Contributions - employer	-	51,114	(51,114)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(51,114)	(51,114)	-
Administrative expense	-	-	-
Net changes	(159,181)	-	(159,181)
Balances at 1/1/23 (Reporting December 31, 2023)	<u>\$ 2,599,996</u>	<u>\$ -</u>	<u>\$ 2,599,996</u>

For the six months ended June 30, 2023, the County recognized OPEB revenue of \$4,317. At June 30, 2023, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 216,916	\$ 1,555,138
Changes of assumptions	654,569	501,381
Contributions subsequent to the measurement date	60,122	-
Total	<u>\$ 931,607</u>	<u>\$ 2,056,519</u>

\$60,122 were reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2024.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>MMEHT</u>
Plan year ended December 31:	
2024	\$ (142,164)
2025	(142,164)
2026	(142,168)
2027	(218,726)
2028	(172,292)
Thereafter	(367,520)

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2023. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 3.72% per annum for June 30, 2023 was based upon a measurement date of December 29, 2022. The sensitivity of net OPEB liability to changes in discount rate are as follows:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	2.72%	3.72%	4.72%
Total OPEB liability	\$ 3,034,082	\$ 2,599,996	\$ 2,247,642
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 3,034,082</u>	<u>\$ 2,599,996</u>	<u>\$ 2,247,642</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Healthcare Trend

The healthcare trend is the assumed dollar increase in dollar-related values in the future due to the increase in the cost of health care. The healthcare cost trend rate is the rate of change in per capita health claim costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments. The sensitivity of net OPEB liability to changes in healthcare cost trend rates are as follows:

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 2,319,705	\$ 2,759,177	\$ 3,330,566
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 2,319,705</u>	<u>\$ 2,759,177</u>	<u>\$ 3,330,566</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2023, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal Actuarial Cost Method is used to determine costs. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2021. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Assumptions

The actuarial assumptions used in the January 1, 2023 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020. As of January 1, 2023, they are as follows:

Discount Rate - 3.72% per annum for year end 2023 reporting. 2.06% per annum for year end 2022 reporting.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Trend Assumptions:

Medical Trend assumptions were developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model. The SOA model was released in December 2007 and version 2023_fl was used for this valuation. The following assumptions were input into this model:

<u>Variable</u>	<u>Rate</u>
Rate of Inflation	3.00%
Rate of Growth in Real Income/GDP per capital 2032+	1.50%
Extra Trend due to Taste/Technology 2032+	0.80%
Expected Health Share of GDP 2032	19.80%
Health Share of GDP Resistance Point	19.00%
Year for Limiting Cost Growth to GDP Growth	2043

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgements of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of the SOA Project Oversight Group.

The trends selected from 2023 to 2026 were based on plan design, population weighting, renewal projections and market analysis. For years 2027 to 2031, these are interpolated from 2026 to 2032 (which is the product of the inflation, GDP and extra trend rate assumptions).

Deductibles, Co-payments and Out of Pocket Maximums are assumed to increase at the above trend rates. The ultimate trend rate reflects an assumed nominal per capital GDP growth.

Administrative and claim expenses - 3% per annum

Future plan changes: It is assumed that the current Plan and cost-sharing structure remains in place for all future years.

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2021.

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims. A constant cost sharing in plan design between employer and employees is assumed.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Family Enrollment Composition - For males, 50% of future retirees under the age of 65 and 50% of current retirees are married and elect spousal coverage while females are at 30% for both. 25% of male and female future retirees over the age of 65 are married and elect spousal coverage.

Age Difference of Spouses - Husbands are assumed to be 3 years older than wives.

Administrative expenses - Included in the per capita claims cost.

Disability Incidence - Disabled lives will be considered active employees and will not be valued separately.

Salary Increase Rate - 2.75% per year assumed using the level percentage of pay entry age method.

Dates of Hire - Needed to be assumed for some employees and will be based on the average age at hire for similar employees.

Rate of Mortality:

Healthy Annuitant- Based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95 and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Active Employees - Rates of mortality are based on 83.5% and 88.6% of the 2010 Public Plan General Benefits- Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

Retiree Continuation Percentage:

Medicare participant retirees - 100% assumed to continue in the plan elected

Pre-Medicare plan retirees and active participants - 75% assumed to continue coverage once Medicare-eligible

Pre-Medicare plan spouses and spouses of active participants - 50% assumed to continue coverage once Medicare-eligible

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the six months ended June 30, 2023 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2023 was (\$1,338,222).

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the January 1, 2023 actuarial valuation were adopted by the Maine State Retirement Consolidated Plan for Participating Local Districts as of June 30, 2021 and based on the experience study covering the period from June 30, 2016 through June 30, 2020. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Differences between Projected and Actual Earnings on OPEB Plan Investments

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

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 19 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) PLAN (CONTINUED)

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to this Plan can be found at the County Finance office at 142 Federal Street, Portland, Maine 04101.

Total revenue for both the PLD and MMEHT plans was \$4,317 for the six months ended June 30, 2023.

NOTE 20 - RISK MANAGEMENT

The County 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 County contracted with Maine County Commissioners Association Self-Funded Risk Management Pool for property insurance and general liability insurance. Property coverage is \$154,293,568, \$10,000,000 per occurrence and in the aggregate annually for the peril of flood and \$10,000,000 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 County pays the State Workers' Compensation Fund a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

The County 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. While an amount cannot be determined in advance, the County has paid claims of \$0, \$631 and \$9,276, in 2023, 2022 and 2021, respectively.

COUNTY OF CUMBERLAND, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 20 - RISK MANAGEMENT (CONTINUED)

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

NOTE 21 - CONTINGENT LIABILITIES

The County participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2023, have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The expenditure amounts, if any, which may be disallowed by granting agencies cannot be determined.

The County and its officers are defendants in various lawsuits, which at this time, an amount, if any or outcome, cannot be determined.

NOTE 22 - COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the County's financial position and operations. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.

NOTE 23 - RESTATEMENTS

The financial statements for the governmental activities as of January 1, 2023 were restated to include three leases under GASB No. 87. A restatement was made to capital assets and long-term liabilities of \$67,593 with a net effect of \$0 to governmental activities' net position.

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
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pension
- Schedule of Proportionate Share of the OPEB Liability - Group Life
- Schedule of Changes in Net OPEB Liability and Related Ratios - Health Plan
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

COUNTY OF CUMBERLAND, MAINE

**BUDGETARY COMPARISON SCHEDULE - BUDGETARY (GAAP) BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, January 1	\$ 7,773,991	\$ 7,773,991	\$ 7,773,991	\$ -
Resources (Inflows):				
Taxes - Municipalities	9,121,025	9,121,025	9,121,027	2
Intergovernmental revenues:				
Emergency Management	181,397	181,397	119,287	(62,110)
Rent	9,810	9,810	10,533	723
CCRCC Contracts	795,192	795,192	795,218	26
District Attorney	82,500	82,500	87,579	5,079
	<u>1,068,899</u>	<u>1,068,899</u>	<u>1,012,617</u>	<u>(56,282)</u>
Charges for services:				
Register of Deeds	1,176,250	1,176,250	1,252,268	76,018
Register of Probate	336,000	336,000	413,790	77,790
Civil Department	110,925	110,925	152,595	41,670
Sheriff's Department	27,500	27,500	9,704	(17,796)
IT Department	2,500	2,500	(225)	(2,725)
Parking Garage	305,000	305,000	448,661	143,661
	<u>1,958,175</u>	<u>1,958,175</u>	<u>2,276,793</u>	<u>318,618</u>
Miscellaneous:				
Interest on Investments	-	-	25,326	25,326
Other Revenues	-	-	20	20
	<u>-</u>	<u>-</u>	<u>25,346</u>	<u>25,346</u>
Transfers from other funds	600,000	600,000	-	(600,000)
Amounts Available for Appropriation	<u>20,522,090</u>	<u>20,522,090</u>	<u>20,209,774</u>	<u>(312,316)</u>
Charges to Appropriations (Outflows):				
Executive Department	420,890	420,890	405,620	15,270
Finance	314,572	314,572	328,319	(13,747)
Register of Deeds	375,685	375,685	348,847	26,838
Register of Probate	398,910	398,910	381,752	17,158
Emergency Management	317,790	317,790	270,068	47,722
Sheriff - County Services	4,113,245	4,113,245	4,098,424	14,821
District Attorney	1,130,577	1,130,577	1,009,486	121,091
Human Resources	326,626	326,626	332,886	(6,260)
Facilities	1,268,093	1,268,093	1,369,616	(101,523)
Management Information Systems	398,739	398,739	334,511	64,228
Agency Grants	69,000	69,000	69,000	-
Parking Garage	112,112	112,112	97,350	14,762
Communications	1,853,526	1,853,526	1,749,995	103,531
Debt Service:				
Principal	230,000	230,000	230,000	-
Interest	96,895	96,895	44,979	51,916
Other	93,500	93,500	82,390	11,110
Transfers to Other Funds	1,227,939	1,615,939	1,505,939	110,000
Total Charges to Appropriations	<u>12,748,099</u>	<u>13,136,099</u>	<u>12,659,182</u>	<u>476,917</u>
Budgetary Fund Balance, June 30	\$ 7,773,991	\$ 7,385,991	\$ 7,550,592	\$ 164,601
Utilization of unassigned fund balance	<u>\$ -</u>	<u>\$ 388,000</u>	<u>\$ -</u>	<u>\$ (388,000)</u>

COUNTY OF CUMBERLAND, MAINE

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST TEN FISCAL YEARS*

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>PLD Plan:</u>										
Proportion of the net pension liability	2.68%	2.68%	2.80%	2.90%	2.96%	2.99%	2.99%	3.05%	2.99%	2.90%
Proportionate share of the net pension liability	\$ 7,128,154	\$ 7,128,154	\$ (899,239)	\$ 11,511,294	\$ 9,061,013	\$ 8,176,464	\$ 12,207,027	\$ 16,198,653	\$ 9,552,348	\$ 4,468,538
Covered payroll	\$ 19,121,813	\$ 19,121,813	\$ 18,084,272	\$ 18,095,143	\$ 17,661,166	\$ 17,048,212	\$ 16,277,853	\$ 16,074,026	\$ 15,224,871	\$ 14,948,983
Proportionate share of the net pension liability as a percentage of its covered payroll	37.28%	37.28%	-4.97%	63.62%	51.30%	47.96%	74.99%	100.78%	62.74%	29.89%
Plan fiduciary net position as a percentage of the total pension liability	93.26%	100.86%	88.35%	90.62%	91.14%	86.43%	86.40%	81.61%	88.30%	94.10%

* The amounts presented for each fiscal year were determined as of June 30 and are for those years for which information is available.

COUNTY OF CUMBERLAND, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSION
LAST TEN FISCAL YEARS*

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>PLD Plan:</u>										
Contractually required contribution	\$ 1,151,177	\$ 2,215,009	\$ 1,943,903	\$ 1,962,180	\$ 1,855,425	\$ 1,759,315	\$ 1,531,163	\$ 1,474,408	\$ 1,350,735	\$ 1,121,966
Contributions in relation to the contractually required contribution	<u>(1,151,177)</u>	<u>(2,215,009)</u>	<u>(1,943,903)</u>	<u>(1,962,180)</u>	<u>(1,855,425)</u>	<u>(1,759,315)</u>	<u>(1,531,163)</u>	<u>(1,474,408)</u>	<u>(1,350,735)</u>	<u>(1,121,966)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 10,661,352	\$ 19,982,467	\$ 17,977,138	\$ 18,699,077	\$ 17,956,378	\$ 17,728,822	\$ 16,010,347	\$ 16,106,229	\$ 15,044,724	\$ 15,068,586
Contributions as a percentage of covered payroll	10.80%	11.08%	10.81%	10.49%	10.33%	9.92%	9.56%	9.15%	8.98%	7.45%

* The amounts presented for each fiscal year are for those years for which information is available.

COUNTY OF CUMBERLAND, MAINE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB
LIABILITY - GROUP LIFE
LAST TEN FISCAL YEARS*

	2023	2022	2021	2020	2019	2018	2017
<u>PLD Life Insurance:</u>							
Proportion of the net OPEB liability	2.28%	2.28%	2.31%	2.25%	2.44%	2.64%	2.79%
County's proportionate share of the net OPEB liability	\$ 329,890	\$ 329,890	\$ 238,118	\$ 296,736	\$ 521,849	\$ 533,186	\$ 650,563
Total	<u>\$ 329,890</u>	<u>\$ 329,890</u>	<u>\$ 238,118</u>	<u>\$ 296,736</u>	<u>\$ 521,849</u>	<u>\$ 533,186</u>	<u>\$ 650,563</u>
Covered payroll	\$ 19,121,813	\$ 19,121,813	\$ 18,084,272	\$ 18,095,143	\$ 17,661,166	\$ 17,048,212	\$ 16,277,853
Proportionate share of the net OPEB liability as a percentage of its covered payroll	1.73%	1.73%	1.32%	1.64%	2.95%	3.13%	4.00%
Plan fiduciary net position as a percentage of the total OPEB liability	56.15%	55.88%	67.26%	55.40%	43.18%	43.92%	47.42%

* The amounts presented for each fiscal year were determined as of June 30 and are for those years for which information is available.

COUNTY OF CUMBERLAND, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY
AND RELATED RATIOS - HEALTH PLAN
LAST 10 FISCAL YEARS*

	2023	2022	2021	2020	2019	2018
<u>Total OPEB liability</u>						
Service cost (BOY)	\$ 138,795	\$ 162,865	\$ 140,524	\$ 153,122	\$ 174,887	\$ 159,223
Interest (includes interest on service cost)	59,174	76,414	87,788	152,366	135,404	114,766
Changes of benefit terms	-	-	-	-	-	-
Differences between expected and actual experience	-	(842,861)	-	(1,585,529)	-	650,752
Changes of assumptions	(306,036)	(50,277)	205,504	908,665	(417,883)	38,266
Benefit payments, including refunds of member contributions	(51,114)	(56,739)	(54,557)	(92,432)	(88,877)	(68,506)
Net change in total OPEB liability	\$ (159,181)	\$ (710,598)	\$ 379,259	\$ (463,808)	\$ (196,469)	\$ 894,501
Total OPEB liability - beginning	\$ 2,759,177	\$ 3,469,775	\$ 3,090,516	\$ 3,608,870	\$ 3,805,339	\$ 2,910,838
Total OPEB liability - ending	\$ 2,599,996	\$ 2,759,177	\$ 3,469,775	\$ 3,090,516	\$ 3,608,870	\$ 3,805,339
<u>Plan fiduciary net position</u>						
Contributions - employer	51,114	56,739	54,557	92,432	88,877	68,506
Contributions - member	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(51,114)	(56,739)	(54,557)	(92,432)	(88,877)	(68,506)
Administrative expense	-	-	-	-	-	-
Net change in fiduciary net position	-	-	-	-	-	-
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ 2,599,996	\$ 2,759,177	\$ 3,469,775	\$ 3,090,516	\$ 3,608,870	\$ 3,805,339
Plan fiduciary net position as a percentage of the total OPEB liability	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Covered payroll	\$ 12,230,057	\$ 12,230,057	\$ 13,390,300	\$ 13,608,095	\$ 13,608,095	\$ 13,608,095
Net OPEB liability as a percentage of covered payroll	21.3%	22.6%	25.9%	23.1%	26.5%	28.0%

* The amounts presented for each fiscal year are for those years for which information is available.

* There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

COUNTY OF CUMBERLAND, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB - GROUP LIFE AND HEALTH
LAST 10 FISCAL YEARS*

	2023	2022	2021	2020	2019	2018	2017
<u>PLD Life Insurance:</u>							
Contractually required contribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-	-	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 10,661,352	\$ 19,982,467	\$ 17,977,138	\$ 18,699,077	\$ 17,956,378	\$ 17,728,822	\$ 16,010,347
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	2023	2022	2021	2020	2019	2018	
<u>MMEHT:</u>							
Employer contributions	\$ 51,114	\$ 56,739	\$ 54,557	\$ 92,432	\$ 88,877	\$ 68,506	
Benefit payments	(51,114)	(56,739)	(54,557)	(92,432)	(88,877)	(68,506)	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered payroll	\$ 12,230,057	\$ 12,230,057	\$ 13,390,300	\$ 13,608,095	\$ 13,608,095	\$ 13,608,095	
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	

* The amounts presented for each fiscal year are for those years for which information is available.

COUNTY OF CUMBERLAND, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE SIX MONTHS ENDED JUNE 30, 2023

Changes of Assumptions

PLD Pension Plan:

There were no changes to the actuarial assumptions.

PLD OPEB:

There were no changes to the actuarial assumptions.

Maine Municipal Health Trust

There was a change in the discount rate from 2.06% to 3.72% per GASB 75 discount rate selection. Ultimate medical trends were aligned to the higher inflation environment for the roll forward as of this measurement date.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds
- Combining Statement of Net Position - Custodial Funds
- Combining Statement of Changes in Net Position - Custodial Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

COUNTY OF CUMBERLAND, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Executive Department					
Personnel	\$ 344,040	\$ -	\$ 344,040	\$ 353,258	\$ (9,218)
Operations and maintenance	76,850	-	76,850	52,362	24,488
Subtotal Executive Department	420,890	-	420,890	405,620	15,270
Management Information Systems					
Personnel	268,332	-	268,332	262,775	5,557
Operations and maintenance	130,407	-	130,407	71,736	58,671
Subtotal Management Information Systems	398,739	-	398,739	334,511	64,228
Emergency Management					
Personnel	288,127	-	288,127	225,981	62,146
Operations and maintenance	29,663	-	29,663	22,727	6,936
Capital outlay	-	-	-	21,360	(21,360)
Subtotal Emergency Management	317,790	-	317,790	270,068	47,722
District Attorney					
Personnel	1,038,914	-	1,038,914	929,562	109,352
Operations and maintenance	90,913	-	90,913	76,677	14,236
Capital outlay	750	-	750	3,247	(2,497)
Subtotal District Attorney	1,130,577	-	1,130,577	1,009,486	121,091
Parking Garage					
Personnel	79,587	-	79,587	56,000	23,587
Operations and maintenance	32,525	-	32,525	41,350	(8,825)
Subtotal Parking Garage	112,112	-	112,112	97,350	14,762

COUNTY OF CUMBERLAND, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Human Resources					
Personnel	276,201	-	276,201	292,441	(16,240)
Operations and maintenance	46,925	-	46,925	40,066	6,859
Capital Outlay	3,500	-	3,500	379	3,121
Subtotal Human Resources	326,626	-	326,626	332,886	(6,260)
Facilities					
Personnel	836,931	-	836,931	831,606	5,325
Operations and maintenance	431,162	-	431,162	538,010	(106,848)
Subtotal Facilities	1,268,093	-	1,268,093	1,369,616	(101,523)
Sheriff - County Services					
Administration/Support service					
Personnel	552,069	-	552,069	557,586	(5,517)
Operations and maintenance	140,346	-	140,346	138,861	1,485
Capital outlay	1,500	-	1,500	1,178	322
Law Enforcement					
Personnel	2,735,573	-	2,735,573	2,750,838	(15,265)
Operations and maintenance	287,885	-	287,885	287,070	815
Capital outlay	195,936	-	195,936	186,100	9,836
Civil					
Personnel	169,586	-	169,586	160,000	9,586
Operations and maintenance	29,225	-	29,225	16,791	12,434
Capital outlay	1,125	-	1,125	-	1,125
Subtotal Sheriff - County Services	4,113,245	-	4,113,245	4,098,424	14,821

COUNTY OF CUMBERLAND, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Register of Deeds					
Personnel	288,635	-	288,635	271,912	16,723
Operations and maintenance	86,050	-	86,050	75,896	10,154
Capital outlay	1,000	-	1,000	1,039	(39)
Subtotal Register of Deeds	375,685	-	375,685	348,847	26,838
Register of Probate					
Personnel	313,310	-	313,310	287,134	26,176
Operations and maintenance	85,600	-	85,600	94,618	(9,018)
Subtotal Register of Probate	398,910	-	398,910	381,752	17,158
Finance					
Personnel	249,114	-	249,114	254,388	(5,274)
Operations and maintenance	64,958	-	64,958	73,931	(8,973)
Capital outlay	500	-	500	-	500
Subtotal Finance	314,572	-	314,572	328,319	(13,747)
Debt Service					
Principal	230,000	-	230,000	230,000	-
Interest	96,895	-	96,895	44,979	51,916
Subtotal Debt Service	326,895	-	326,895	274,979	51,916

COUNTY OF CUMBERLAND, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Original Budget	Budget Adjustments	Final Budget	Actual Expenditures	Variance Positive (Negative)
Communications					
Personnel	1,665,126	-	1,665,126	1,530,272	134,854
Operations and maintenance	188,400	-	188,400	219,524	(31,124)
Capital outlay	-	-	-	199	(199)
Subtotal Communications	1,853,526	-	1,853,526	1,749,995	103,531
Agency Grants					
Cumberland County Extension	60,000	-	60,000	60,000	-
Cumberland County Soil and Water	9,000	-	9,000	9,000	-
Subtotal Agency Grants	69,000	-	69,000	69,000	-
Other					
Employee benefits	13,000	-	13,000	5,710	7,290
Contingency	22,500	-	22,500	-	22,500
Human services	8,000	-	8,000	8,000	-
Referendum and public information	50,000	-	50,000	68,680	(18,680)
Subtotal Other	93,500	-	93,500	82,390	11,110
Transfers to Other Funds					
Termination pay	200,000	100,000	300,000	300,000	-
CIP County Reserve	169,700	-	169,700	169,700	-
Civic Center operational subsidy	110,000	-	110,000	-	110,000
Civic Center debt subsidy	748,239	-	748,239	748,239	-
Miscellaneous transfers	-	288,000	288,000	288,000	-
Subtotal Transfers to Other Funds	1,227,939	388,000	1,615,939	1,505,939	110,000
TOTAL DEPARTMENTAL OPERATIONS	\$ 12,748,099	\$ 388,000	\$ 13,136,099	\$ 12,659,182	\$ 476,917

COUNTY OF CUMBERLAND, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2023

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 1,889,909	\$ -	\$ 1,889,909
Accounts receivable (net of allowance for uncollectibles)	1,831,303	-	1,831,303
Due from other funds	3,252,682	558,887	3,811,569
TOTAL ASSETS	<u>\$ 6,973,894</u>	<u>\$ 558,887</u>	<u>\$ 7,532,781</u>
LIABILITIES			
Accounts payable	\$ 537,283	\$ 13,889	\$ 551,172
Due to other funds	2,939,982	42,042	2,982,024
TOTAL LIABILITIES	<u>3,477,265</u>	<u>55,931</u>	<u>3,533,196</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred revenue	46,985	-	46,985
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>46,985</u>	<u>-</u>	<u>46,985</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	1,839,823	32,962	1,872,785
Committed	15,000	512,036	527,036
Assigned	2,957,010	-	2,957,010
Unassigned	(1,362,189)	(42,042)	(1,404,231)
TOTAL FUND BALANCES	<u>3,449,644</u>	<u>502,956</u>	<u>3,952,600</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 6,973,894</u>	<u>\$ 558,887</u>	<u>\$ 7,532,781</u>

COUNTY OF CUMBERLAND, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Special Revenue Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Intergovernmental	\$ 2,902,126	\$ 60,000	\$ 2,962,126
Charges for services	1,340,662	-	1,340,662
Other	76,664	-	76,664
TOTAL REVENUES	<u>4,319,452</u>	<u>60,000</u>	<u>4,379,452</u>
EXPENDITURES			
Register of deeds	173,177	-	173,177
Register of probate	75	-	75
Emergency management	205,993	-	205,993
Facilities	175,680	-	175,680
Sheriff - county services	1,866,537	-	1,866,537
Capital outlay	-	65,334	65,334
Other grant programs	2,334,667	-	2,334,667
TOTAL EXPENDITURES	<u>4,756,129</u>	<u>65,334</u>	<u>4,821,463</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(436,677)</u>	<u>(5,334)</u>	<u>(442,011)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	439,000	35,000	474,000
Transfers (out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>439,000</u>	<u>35,000</u>	<u>474,000</u>
NET CHANGE IN FUND BALANCES	2,323	29,666	31,989
FUND BALANCES - JANUARY 1	<u>3,447,321</u>	<u>473,290</u>	<u>3,920,611</u>
FUND BALANCES - JUNE 30	<u>\$ 3,449,644</u>	<u>\$ 502,956</u>	<u>\$ 3,952,600</u>

Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

1. Regional Assessing (21227) - A self-sustaining fund to provide assessing services to individual communities at their request.
2. Outside Detail (21211) - This fund is to account for events that occur outside the normal scope of County business.
3. Lake Region SRO (21219) – This fund is to account for services provided by the Sheriff's Office to the Lake Region school department.
4. MDEA Reimbursement (21225) - The Cumberland County Sheriff's Office sponsor three employees to work on a task force with the Maine Drug Enforcement Agency. The salaries are reimbursed back to the Sheriff's Office from the local MDEA Office.
5. General Assistance (21229) - A self-sustaining fund to provide General Assistance management services to individual municipalities at their request.
6. Outside Civil Deputies (21255) - Civil process servers who service outlying areas.
7. Courthouse Lease (21221) - The County rents space in one of its buildings to the State of Maine for a courthouse.
8. COPS Grant Gray (21258) - Funds to provide a school resource officer to the Gray school district.
9. DEA Property Forfeiture (31231) - Certain assets seized in the prosecution of drug cases may be allocated back to the arresting agency. These funds are deposited in this account and are available to the Sheriff to enhance additional law enforcement assets.
10. Probate Surcharge (31238) - Dedicated funds for probate functions and updates.
11. Deeds Surcharge (31239) - a surcharge added to every deed filing in the Deeds Office dedicated for the storage and preservation of the official deeds records.
12. MMA Fund (31277) - A credit received from the Maine Municipal Association.
13. Polygraph Fees (31315) - Fees charges for polygraphs performed for outside agencies.
14. County Seminars (31343) - This fund is dedicated to seminars held by the County for all municipalities and is designed to be self-sustaining.

15. Re-entry Fund (31370) - This fund is designed to cover gaps in inmate re-entry assistance not presently covered by grants.
16. Local Emergency Planning (51240) - The County Emergency Management Agency receives funding from the MEMA/FEMA agencies to support local planning requirements for the county cities.
17. Blue Courage (31377) - Training sessions offered to outside agencies by the Sheriff's office.
18. Youth Fire Safety Coordinator Program (31385) – Communities pay in to help fund a part-time Youth Fire Safety Coordinator position that works out of the Emergency Management Agency.
19. Deputy Recruiting (31383) - Revenues and costs related to gaining and losing Deputies recently graduating.
20. Budget Stabilization Fund (31391) - Funds set aside by the County Commissioners for use in reducing future year tax commitments as needed.
21. JAG Portland (51292) - Justice Assistance Grant administered in partnership with the City of Portland.
22. Body Cameras (51232) - A Department of Justice grant to provide seed funding to enable all Cumberland County Sheriff's Deputies to begin to wear body cameras while on duty.
23. Wellness Incentive Grant (51247) - Funds received from our insurance carrier, Maine Municipal Association, to support and enhance wellness programs for employees.
24. Wellness Incentive Grant (51347) - Funds received from our insurance carrier, Maine Municipal Association, to support and enhance wellness programs for employees.
25. CDBG (52) - Community Development Block Grant program.
26. CC Contract (51346) - Grant for the Cumberland County Cart Program which was a plan to house domestic pets in emergency shelters in the event of a disaster.
27. National Association of County and City Health (51365) - Grant administered by EMA Department to help communities strengthen regional health initiatives.
28. ARES (51366) - A MEMA Grant to provide backup communication during times of crisis.

29. Jail Re-Entry (51370) - This DOJ grant targets inmates with co-occurring disorders and attempts to reduce their recidivism rates by providing housing, job and addiction support. An inmate with co-occurring disorders is one who has both drug addiction and mental health issues and the combination of the two can make their re-entry into society particularly difficult.
30. PAIRS Grant (51378) - State of Maine prosecutorial grant to provide programming services for Justware software, which manages all county DA's offices caseloads.
31. STOP Grant (51382) - Grant to provide additional assistance to victims of domestic abuse.
32. Drug Free Communities (51352) - OJP grant to focus on alcohol abuse among young people.
33. Pathways of Hope (51557) - A State of Maine grant to provide housing assistance to at-risk populations.
34. Victim Compensation (42408) - Victims Compensation is used to track collections and disbursements of surcharges assessed to defendants, to be used to compensate victims of violent crimes.
35. MEMA Grant (51369) - Supplemental MEMA grant for continuation of projects from 51368, primarily to be disbursed in 2015
36. Violence Against Women Grant (51372) - This is the previous iteration of a long-standing domestic violence grant.
37. Second Chance Grant (51381) - This DOJ grant targets inmates with co-occurring disorders and attempts to reduce their recidivism rates by providing housing, job and addiction support. An inmate with co-occurring disorders is one who has both drug addiction and mental health issues and the combination of the two can make their re-entry into society particularly difficult.
38. Building Bridges Grant (51387) - A grant funded by the University of New England to assist County Jail inmates in successfully returning to society following their incarceration.
39. Violence Against Women Grant (51394) - This is the most recent iteration of a long-standing domestic violence grant.
40. Opioid Settlement (51395) - This fund is used to track revenues given to the County as a result of national opioid settlements and the corresponding allowed expenditures from these settlements.
41. MEMA Grant (51373) - Grant for a variety of EMA projects.

42. MAT Grant (51389) - A grant to begin a Medically Assisted Treatment program for inmates at the County Jail.
43. COSSAP Grant (51392) - A grant for the Comprehensive Opioid Abuse Site-Based Program.
44. Sheriff Contracted Services - Sheriff's Department outside detail contracts.
45. Employee Assistance Fund (42403) - Fund for additional employee services as needed.
46. Sunshine Fund (42404) - Funds received from vending machine commissions etcetera for utilization for employee events on the Sheriff's Office campus.
47. EAC Fund (42406) - Employee Advisory Committee funds used to sponsor employee activities and events and recognition programs.
48. Regional Aid Reserve Fund - This fund is used to assist municipalities in caring for housing issues related to homelessness and new asylum seekers.
49. Public Health (56) - This fund houses a number of inter-related State of Maine grants, all designed around the common goal of improving Public Health within the County, particularly focusing on substance use, tobacco and healthier eating habits.
50. Accrued Compensated Absences - Funds set aside to cover the accrued compensated absences liability.

COUNTY OF CUMBERLAND, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	Regional Assessing 21227	Outside Detail 21211	Lake Region SRO 21219	MDEA Reimbursement 21225	General Assistance 21229	Outside Civil Deputies 21255	Courthouse Lease 21221	COPS Grant Gray 21258	DEA Property Forfeiture 31231
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable (net of allowance for uncollectibles)	-	-	-	41,600	-	-	-	-	-
Due from other funds	-	7,707	-	-	40,000	101,330	388,539	121,964	62
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 7,707</u>	<u>\$ -</u>	<u>\$ 41,600</u>	<u>\$ 40,000</u>	<u>\$ 101,330</u>	<u>\$ 388,539</u>	<u>\$ 121,964</u>	<u>\$ 62</u>
LIABILITIES									
Accounts payable	\$ 2,319	\$ -	\$ 1,509	\$ -	\$ -	\$ 148	\$ 9,369	\$ 113	\$ -
Due to other funds	608,930	-	40,752	77,700	-	-	-	-	-
TOTAL LIABILITIES	<u>611,249</u>	<u>-</u>	<u>42,261</u>	<u>77,700</u>	<u>-</u>	<u>148</u>	<u>9,369</u>	<u>113</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES									
Deferred revenue	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	121,851	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	7,707	-	-	40,000	101,182	379,170	-	62
Unassigned	(611,249)	-	(42,261)	(36,100)	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>(611,249)</u>	<u>7,707</u>	<u>(42,261)</u>	<u>(36,100)</u>	<u>40,000</u>	<u>101,182</u>	<u>379,170</u>	<u>121,851</u>	<u>62</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	<u>\$ -</u>	<u>\$ 7,707</u>	<u>\$ -</u>	<u>\$ 41,600</u>	<u>\$ 40,000</u>	<u>\$ 101,330</u>	<u>\$ 388,539</u>	<u>\$ 121,964</u>	<u>\$ 62</u>

COUNTY OF CUMBERLAND, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	Probate Surcharge 31238	Deeds Surcharge 31239	MMA Fund 31277	Polygraph Fees 31315	County Seminars 31343	Re-entry Fund 31370	Local Emergency Planning 51240	Blue Courage 31377
ASSETS								
Cash and cash equivalents	\$ 323,884	\$ 1,566,025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable (net of allowance for uncollectibles)	-	-	-	-	-	-	22,000	-
Due from other funds	-	-	171,856	3,165	7,041	60,329	884	4,137
TOTAL ASSETS	<u>\$ 323,884</u>	<u>\$ 1,566,025</u>	<u>\$ 171,856</u>	<u>\$ 3,165</u>	<u>\$ 7,041</u>	<u>\$ 60,329</u>	<u>\$ 22,884</u>	<u>\$ 4,137</u>
LIABILITIES								
Accounts payable	\$ -	\$ 72,294	\$ 155	\$ -	\$ -	\$ 3,913	\$ 105	\$ -
Due to other funds	124,642	205,364	-	-	-	-	-	-
TOTAL LIABILITIES	<u>124,642</u>	<u>277,658</u>	<u>155</u>	<u>-</u>	<u>-</u>	<u>3,913</u>	<u>105</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES								
Deferred revenue	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	4,137
Committed	-	-	-	-	-	-	-	-
Assigned	199,242	1,288,367	171,701	3,165	7,041	56,416	22,779	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>199,242</u>	<u>1,288,367</u>	<u>171,701</u>	<u>3,165</u>	<u>7,041</u>	<u>56,416</u>	<u>22,779</u>	<u>4,137</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	<u>\$ 323,884</u>	<u>\$ 1,566,025</u>	<u>\$ 171,856</u>	<u>\$ 3,165</u>	<u>\$ 7,041</u>	<u>\$ 60,329</u>	<u>\$ 22,884</u>	<u>\$ 4,137</u>

COUNTY OF CUMBERLAND, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	Youth Fire Safety Coord. Prog. 31385	Deputy Recruiting 31383	Budget Stabilization Fund 31391	JAG Portland 51292	Body Cameras 51232	Wellness Incentive Grant 51247	Wellness Incentive Grant 51347	CDBG 52	CC Contract 51346
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable (net of allowance for uncollectibles)	-	-	-	9,649	66,379	-	-	544,521	-
Due from other funds	-	-	1,324,000	5,954	-	11,107	-	-	344
TOTAL ASSETS	\$ -	\$ -	\$ 1,324,000	\$ 15,603	\$ 66,379	\$ 11,107	\$ -	\$ 544,521	\$ 344
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ 7,679	\$ -	\$ 180	\$ -	\$ 251,974	\$ -
Due to other funds	16,826	222,973	-	-	95,042	-	5,781	338,928	-
TOTAL LIABILITIES	16,826	222,973	-	7,679	95,042	180	5,781	590,902	-
DEFERRED INFLOWS OF RESOURCES									
Deferred revenue	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	1,324,000	7,924	-	10,927	-	-	-
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	344
Unassigned	(16,826)	(222,973)	-	-	(28,663)	-	(5,781)	(46,381)	-
TOTAL FUND BALANCES (DEFICITS)	(16,826)	(222,973)	1,324,000	7,924	(28,663)	10,927	(5,781)	(46,381)	344
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ -	\$ -	\$ 1,324,000	\$ 15,603	\$ 66,379	\$ 11,107	\$ -	\$ 544,521	\$ 344

COUNTY OF CUMBERLAND, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	Nat. Assoc County and City Health 51365	ARES 51366	Jail Re-Entry 51370	PAIRS Grant 51378	STOP Grant 51382	Drug Free Comm 51352	Pathways of Hope 51557	Victim Compensation 42408	MEMA Grant 51369
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable (net of allowance for uncollectibles)	-	-	-	-	-	-	82,760	-	-
Due from other funds	7,145	258	-	-	188	10,445	-	34,423	7,118
TOTAL ASSETS	\$ 7,145	\$ 258	\$ -	\$ -	\$ 188	\$ 10,445	\$ 82,760	\$ 34,423	\$ 7,118
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10,528	\$ -	\$ -
Due to other funds	-	-	14,091	334	-	-	72,226	-	-
TOTAL LIABILITIES	-	-	14,091	334	-	-	82,754	-	-
DEFERRED INFLOWS OF RESOURCES									
Deferred revenue	-	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	188	-	-	34,423	7,118
Committed	-	-	-	-	-	-	-	-	-
Assigned	7,145	258	-	-	-	10,445	6	-	-
Unassigned	-	-	(14,091)	(334)	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	7,145	258	(14,091)	(334)	188	10,445	6	34,423	7,118
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 7,145	\$ 258	\$ -	\$ -	\$ 188	\$ 10,445	\$ 82,760	\$ 34,423	\$ 7,118

COUNTY OF CUMBERLAND, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	Violence Against Women Grant 51372	Second Chance Grant 51381	Building Bridges Grant 51387	Violence Against Women Grant 51394	Opioid Settlement 51395	MEMA Grant 53	MAT Grant 51389	COSSAP Grant 51392
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable (net of allowance for uncollectibles)	-	-	52,211	113,050	-	54,780	-	269,762
Due from other funds	55,235	25	-	-	261,965	-	-	-
TOTAL ASSETS	\$ 55,235	\$ 25	\$ 52,211	\$ 113,050	\$ 261,965	\$ 54,780	\$ -	\$ 269,762
LIABILITIES								
Accounts payable	\$ -	\$ -	\$ -	\$ 16,924	\$ -	\$ 266	\$ -	\$ 19,488
Due to other funds	-	-	50,571	97,316	-	160,749	58,986	249,374
TOTAL LIABILITIES	-	-	50,571	114,240	-	161,015	58,986	268,862
DEFERRED INFLOWS OF RESOURCES								
Deferred revenue	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-	-	-	-	-
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	55,235	25	1,640	-	261,965	-	-	900
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(1,190)	-	(106,235)	(58,986)	-
TOTAL FUND BALANCES (DEFICITS)	55,235	25	1,640	(1,190)	261,965	(106,235)	(58,986)	900
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	\$ 55,235	\$ 25	\$ 52,211	\$ 113,050	\$ 261,965	\$ 54,780	\$ -	\$ 269,762

COUNTY OF CUMBERLAND, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2023

	Sheriff Contracted Services	Employee Assistance Fund 42403	Sunshine Fund 42404	EAC Fund 42406	Regional Aid Reserve Fund	Public Health 56	Accrued Compensated Absences	Total
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,889,909
Accounts receivable (net of allowance for uncollectibles)	113,497	-	-	-	-	461,094	-	1,831,303
Due from other funds	607,364	-	5,097	-	15,000	-	-	3,252,682
TOTAL ASSETS	<u>\$ 720,861</u>	<u>\$ -</u>	<u>\$ 5,097</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 461,094</u>	<u>\$ -</u>	<u>\$ 6,973,894</u>
LIABILITIES								
Accounts payable	\$ 16,993	\$ -	\$ -	\$ 776	\$ -	\$ 122,550	\$ -	\$ 537,283
Due to other funds	-	30	-	11,515	-	329,054	158,798	2,939,982
TOTAL LIABILITIES	<u>16,993</u>	<u>30</u>	<u>-</u>	<u>12,291</u>	<u>-</u>	<u>451,604</u>	<u>158,798</u>	<u>3,477,265</u>
DEFERRED INFLOWS OF RESOURCES								
Deferred revenue	46,985	-	-	-	-	-	-	46,985
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>46,985</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,985</u>
FUND BALANCES (DEFICITS)								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	9,490	-	1,839,823
Committed	-	-	-	-	15,000	-	-	15,000
Assigned	656,883	-	5,097	-	-	-	-	2,957,010
Unassigned	-	(30)	-	(12,291)	-	-	(158,798)	(1,362,189)
TOTAL FUND BALANCES (DEFICITS)	<u>656,883</u>	<u>(30)</u>	<u>5,097</u>	<u>(12,291)</u>	<u>15,000</u>	<u>9,490</u>	<u>(158,798)</u>	<u>3,449,644</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES (DEFICITS)	<u>\$ 720,861</u>	<u>\$ -</u>	<u>\$ 5,097</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ 461,094</u>	<u>\$ -</u>	<u>\$ 6,973,894</u>

COUNTY OF CUMBERLAND, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Regional Assessing 21227	Outside Detail 21211	Lake Region SRO 21219	MDEA Reimbursement 21225	General Assistance 21229	Outside Civil Deputies 21255	Courthouse Lease 21221	COPS Grant Gray 21258	DEA Property Forfeiture 31231
REVENUES									
Intergovernmental	\$ 326,161	\$ -	\$ 42,303	\$ 49,403	\$ -	\$ 153,922	\$ -	\$ -	\$ -
Charges for services	-	11,491	-	-	-	-	205,526	-	-
Other	-	-	-	-	-	-	40,005	-	-
TOTAL REVENUES	<u>326,161</u>	<u>11,491</u>	<u>42,303</u>	<u>49,403</u>	<u>-</u>	<u>153,922</u>	<u>245,531</u>	<u>-</u>	<u>-</u>
EXPENDITURES									
Register of deeds	-	-	-	-	-	-	-	-	-
Register of probate	-	-	-	-	-	-	-	-	-
Emergency management	-	-	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	161,744	-	-
Sheriff - county services	360,516	15,713	63,899	53,919	-	114,775	-	62,459	-
Other grant programs	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>360,516</u>	<u>15,713</u>	<u>63,899</u>	<u>53,919</u>	<u>-</u>	<u>114,775</u>	<u>161,744</u>	<u>62,459</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(34,355)</u>	<u>(4,222)</u>	<u>(21,596)</u>	<u>(4,516)</u>	<u>-</u>	<u>39,147</u>	<u>83,787</u>	<u>(62,459)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)									
Transfers in	75,000	-	-	-	40,000	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	40,645	(4,222)	(21,596)	(4,516)	40,000	39,147	83,787	(62,459)	-
FUND BALANCES (DEFICITS) - JANUARY 1	<u>(651,894)</u>	<u>11,929</u>	<u>(20,665)</u>	<u>(31,584)</u>	<u>-</u>	<u>62,035</u>	<u>295,383</u>	<u>184,310</u>	<u>62</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ (611,249)</u>	<u>\$ 7,707</u>	<u>\$ (42,261)</u>	<u>\$ (36,100)</u>	<u>\$ 40,000</u>	<u>\$ 101,182</u>	<u>\$ 379,170</u>	<u>\$ 121,851</u>	<u>\$ 62</u>

COUNTY OF CUMBERLAND, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Probate Surcharge 31238	Deeds Surcharge 31239	MMA Fund 31277	Polygraph Fees 31315	County Seminars 31343	Re-entry Fund 31370	Local Emergency Planning 51240	Blue Courage 31377
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,990	\$ -
Charges for services	8,450	55,263	-	-	-	82,134	-	-
Other	1,255	9,466	-	-	-	-	-	-
TOTAL REVENUES	9,705	64,729	-	-	-	82,134	39,990	-
EXPENDITURES								
Register of deeds	-	173,177	-	-	-	-	-	-
Register of probate	75	-	-	-	-	-	-	-
Emergency management	-	-	-	-	-	-	40,038	-
Facilities	-	-	-	-	-	13,936	-	-
Sheriff - county services	-	-	-	270	-	-	-	-
Other grant programs	-	-	5,629	-	-	-	-	-
TOTAL EXPENDITURES	75	173,177	5,629	270	-	13,936	40,038	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	9,630	(108,448)	(5,629)	(270)	-	68,198	(48)	-
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	9,630	(108,448)	(5,629)	(270)	-	68,198	(48)	-
FUND BALANCES (DEFICITS) - JANUARY 1	189,612	1,396,815	177,330	3,435	7,041	(11,782)	22,827	4,137
FUND BALANCES (DEFICITS) - JUNE 30	\$ 199,242	\$ 1,288,367	\$ 171,701	\$ 3,165	\$ 7,041	\$ 56,416	\$ 22,779	\$ 4,137

COUNTY OF CUMBERLAND, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Youth Fire Safety Coord. Prog. 31385	Cops Deputy Recruiting 31383	Budget Stabilization Fund 31391	JAG Portland 51292	Body Cameras 51232	Wellness Incentive Grant 51247	Wellness Incentive Grant 51347	CDBG 52	CC Contract 51346
REVENUES									
Intergovernmental	\$ 150	\$ -	\$ -	\$ 1,970	\$ 66,379	\$ -	\$ -	\$ 1,245,978	\$ -
Charges for services	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	3,459	-	-	-
TOTAL REVENUES	150	-	-	1,970	66,379	3,459	-	1,245,978	-
EXPENDITURES									
Register of deeds	-	-	-	-	-	-	-	-	-
Register of probate	-	-	-	-	-	-	-	-	-
Emergency management	-	-	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	-	-	-
Sheriff - county services	-	71,654	-	-	95,042	-	-	-	-
Other grant programs	4,867	-	-	-	-	2,526	-	1,249,499	-
TOTAL EXPENDITURES	4,867	71,654	-	-	95,042	2,526	-	1,249,499	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(4,717)	(71,654)	-	1,970	(28,663)	933	-	(3,521)	-
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	24,000	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	24,000	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(4,717)	(71,654)	24,000	1,970	(28,663)	933	-	(3,521)	-
FUND BALANCES (DEFICITS) - JANUARY 1	(12,109)	(151,319)	1,300,000	5,954	-	9,994	(5,781)	(42,860)	344
FUND BALANCES (DEFICITS) - JUNE 30	\$ (16,826)	\$ (222,973)	\$ 1,324,000	\$ 7,924	\$ (28,663)	\$ 10,927	\$ (5,781)	\$ (46,381)	\$ 344

COUNTY OF CUMBERLAND, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Nat. Assoc County and City Health 51365	ARES 51366	Jail Re-Entry 51370	PAIRS Grant 51378	STOP Grant 51382	Drug Free Comm 51352	Pathways of Hope 51557	Victim Compensation 42408	MEMA Grant 51369
REVENUES									
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,665	\$ 82,760	\$ -	\$ -
Charges for services	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	1,170	-
TOTAL REVENUES	-	-	-	-	-	5,665	82,760	1,170	-
EXPENDITURES									
Register of deeds	-	-	-	-	-	-	-	-	-
Register of probate	-	-	-	-	-	-	-	-	-
Emergency management Facilities	-	-	-	-	-	-	-	-	-
Sheriff - county services	-	-	-	-	-	-	-	-	-
Other grant programs	1,050	-	-	-	-	-	82,754	-	-
TOTAL EXPENDITURES	1,050	-	-	-	-	-	82,754	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,050)	-	-	-	-	5,665	6	1,170	-
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	(1,050)	-	-	-	-	5,665	6	1,170	-
FUND BALANCES (DEFICITS) - JANUARY 1	8,195	258	(14,091)	(334)	188	4,780	-	33,253	7,118
FUND BALANCES (DEFICITS) - JUNE 30	\$ 7,145	\$ 258	\$ (14,091)	\$ (334)	\$ 188	\$ 10,445	\$ 6	\$ 34,423	\$ 7,118

COUNTY OF CUMBERLAND, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Violence Against Women Grant 51372	Second Chance Grant 51381	Building Bridges Grant 51387	Violence Against Women Grant 51394	Opioid Settlement 51395	MEMA Grant 53	MAT Grant 51389	COSSAP Grant 51392
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ 70,109	\$ 1,965	\$ 63,436	\$ 122,625	\$ 168,215
Charges for services	-	-	-	-	-	-	-	-
Other	-	-	21,030	-	-	-	-	-
TOTAL REVENUES	-	-	21,030	70,109	1,965	63,436	122,625	168,215
EXPENDITURES								
Register of deeds	-	-	-	-	-	-	-	-
Register of probate	-	-	-	-	-	-	-	-
Emergency management Facilities	-	-	-	-	-	165,955	-	-
Sheriff - county services	-	-	-	-	-	-	-	-
Other grant programs	-	-	15,048	70,109	21,230	-	122,625	168,215
TOTAL EXPENDITURES	-	-	15,048	70,109	21,230	165,955	122,625	168,215
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	5,982	-	(19,265)	(102,519)	-	-
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	-	-	5,982	-	(19,265)	(102,519)	-	-
FUND BALANCES (DEFICITS) - JANUARY 1	55,235	25	(4,342)	(1,190)	281,230	(3,716)	(58,986)	900
FUND BALANCES (DEFICITS) - JUNE 30	\$ 55,235	\$ 25	\$ 1,640	\$ (1,190)	\$ 261,965	\$ (106,235)	\$ (58,986)	\$ 900

COUNTY OF CUMBERLAND, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Sheriff Contracted Services	Employee Assistance Fund 42403	Sunshine Fund 42404	EAC Fund 42406	Regional Aid Reserve Fund	Public Health 56	Accrued Compensated Absences	Total
REVENUES								
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 461,095	\$ -	\$ 2,902,126
Charges for services	977,798	-	-	-	-	-	-	1,340,662
Other	-	-	279	-	-	-	-	76,664
TOTAL REVENUES	<u>977,798</u>	<u>-</u>	<u>279</u>	<u>-</u>	<u>-</u>	<u>461,095</u>	<u>-</u>	<u>4,319,452</u>
EXPENDITURES								
Register of deeds	-	-	-	-	-	-	-	173,177
Register of probate	-	-	-	-	-	-	-	75
Emergency management	-	-	-	-	-	-	-	205,993
Facilities	-	-	-	-	-	-	-	175,680
Sheriff - county services	1,028,290	-	-	-	-	-	-	1,866,537
Other grant programs	-	-	-	13,018	-	451,605	126,492	2,334,667
TOTAL EXPENDITURES	<u>1,028,290</u>	<u>-</u>	<u>-</u>	<u>13,018</u>	<u>-</u>	<u>451,605</u>	<u>126,492</u>	<u>4,756,129</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(50,492)</u>	<u>-</u>	<u>279</u>	<u>(13,018)</u>	<u>-</u>	<u>9,490</u>	<u>(126,492)</u>	<u>(436,677)</u>
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	-	-	-	300,000	439,000
Transfers (out)	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>439,000</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	(50,492)	-	279	(13,018)	-	9,490	173,508	2,323
FUND BALANCES (DEFICITS) - JANUARY 1	<u>707,375</u>	<u>(30)</u>	<u>4,818</u>	<u>727</u>	<u>15,000</u>	<u>-</u>	<u>(332,306)</u>	<u>3,447,321</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 656,883</u>	<u>\$ (30)</u>	<u>\$ 5,097</u>	<u>\$ (12,291)</u>	<u>\$ 15,000</u>	<u>\$ 9,490</u>	<u>\$ (158,798)</u>	<u>\$ 3,449,644</u>

Capital Projects Funds

Capital Projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

1. Courthouse Capital Improvement Fund - Dedicated funds for capital repairs and purchases in the Courthouse complex.
2. Capital Improvement Fund - Dedicated funds for capital repairs and purchases in the County buildings.
3. 2012 CIP Bond Fund - Dedicated funds for capital repairs.
4. 2014 CIP Bond Fund - Dedicated funds for capital repairs.
5. 2016 CIP Bond Fund - Dedicated funds for capital repairs.

COUNTY OF CUMBERLAND, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS

JUNE 30, 2023

	Courthouse Capital Improvements	Capital Improvements	2012 CIP Bond Fund	2014 CIP Bond Fund	2016 CIP Bond Fund	Total
ASSETS						
Due from other funds	\$ 414,254	\$ 111,671	\$ 6,988	\$ 25,974	\$ -	\$ 558,887
TOTAL ASSETS	<u>\$ 414,254</u>	<u>\$ 111,671</u>	<u>\$ 6,988</u>	<u>\$ 25,974</u>	<u>\$ -</u>	<u>\$ 558,887</u>
LIABILITIES						
Accounts payable	\$ 13,889	\$ -	\$ -	\$ -	\$ -	\$ 13,889
Due to other funds	-	-	-	-	42,042	42,042
TOTAL LIABILITIES	<u>13,889</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,042</u>	<u>55,931</u>
FUND BALANCES (DEFICITS)						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	6,988	25,974	-	32,962
Committed	400,365	111,671	-	-	-	512,036
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	(42,042)	(42,042)
TOTAL FUND BALANCES (DEFICITS)	<u>400,365</u>	<u>111,671</u>	<u>6,988</u>	<u>25,974</u>	<u>(42,042)</u>	<u>502,956</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 414,254</u>	<u>\$ 111,671</u>	<u>\$ 6,988</u>	<u>\$ 25,974</u>	<u>\$ -</u>	<u>\$ 558,887</u>

COUNTY OF CUMBERLAND, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Courthouse Capital Improvements	Capital Improvements	2012 CIP Bond Fund	2014 CIP Bond Fund	2016 CIP Bond Fund	Total
REVENUES						
Grants and contracts	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
TOTAL REVENUES	<u>60,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,000</u>
EXPENDITURES						
Capital Outlay	65,334	-	-	-	-	65,334
TOTAL EXPENDITURES	<u>65,334</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,334</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,334)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,334)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	35,000	-	-	-	-	35,000
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>35,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,000</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	29,666	-	-	-	-	29,666
FUND BALANCES (DEFICITS) - JANUARY 1	<u>370,699</u>	<u>111,671</u>	<u>6,988</u>	<u>25,974</u>	<u>(42,042)</u>	<u>473,290</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 400,365</u>	<u>\$ 111,671</u>	<u>\$ 6,988</u>	<u>\$ 25,974</u>	<u>\$ (42,042)</u>	<u>\$ 502,956</u>

Custodial Funds

Custodial funds are used to account for assets held by the County of Cumberland, Maine as an agent for individuals, private organizations or other governmental units. These funds have been established for the provisions of the Jail Commissary Account, the Jail Inmate Account and the Restitution Account.

COUNTY OF CUMBERLAND, MAINE

COMBINING STATEMENT OF NET POSITION - CUSTODIAL FUNDS
JUNE 30, 2023

	Jail Commissary Account	Jail Inmate Account	Restitution Account	Total
ASSETS				
Cash and cash equivalents	\$ 172,553	\$ 66,696	\$ -	\$ 239,249
Accounts receivable (net of allowance for uncollectibles)	450,725	331,019	2,543,157	3,324,901
TOTAL ASSETS	<u>\$ 623,278</u>	<u>\$ 397,715</u>	<u>\$ 2,543,157</u>	<u>\$ 3,564,150</u>
LIABILITIES				
Accounts payable	\$ 7,496	\$ -	\$ 36,470	\$ 43,966
TOTAL LIABILITIES	<u>\$ 7,496</u>	<u>\$ -</u>	<u>\$ 36,470</u>	<u>\$ 43,966</u>
NET POSITION				
Restricted	\$ 615,782	\$ 397,715	\$ 2,506,687	\$ 3,520,184
TOTAL NET POSITION	<u>\$ 615,782</u>	<u>\$ 397,715</u>	<u>\$ 2,506,687</u>	<u>\$ 3,520,184</u>

COUNTY OF CUMBERLAND, MAINE

COMBINING STATEMENT OF CHANGES IN NET POSITION - CUSTODIAL FUNDS
FOR THE SIX MONTHS ENDED JUNE 30, 2023

	Jail Commissary Account	Jail Inmate Account	Restitution Account	Total
ADDITIONS				
Inmate deposits	\$ -	\$ 382,362	\$ -	\$ 382,362
Commissary sales	122,375	-	-	122,375
Restitution deposits	-	-	273,316	273,316
TOTAL ADDITIONS	<u>122,375</u>	<u>382,362</u>	<u>273,316</u>	<u>778,053</u>
DELETIONS				
Inmate payments	-	404,538	-	404,538
Commissary expenses	114,347	-	-	114,347
Restitution payments	-	-	272,214	272,214
TOTAL DELETIONS	<u>114,347</u>	<u>404,538</u>	<u>272,214</u>	<u>791,099</u>
NET INCREASE (DECREASE) IN NET POSITION	8,028	(22,176)	1,102	(13,046)
NET POSITION - JANUARY 1	<u>607,754</u>	<u>419,891</u>	<u>2,505,585</u>	<u>3,533,230</u>
NET POSITION - JUNE 30	<u>\$ 615,782</u>	<u>\$ 397,715</u>	<u>\$ 2,506,687</u>	<u>\$ 3,520,184</u>

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities' column of the government-wide statement of net position.

COUNTY OF CUMBERLAND, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION

JUNE 30, 2023

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Furniture, Fixtures, Equipment and Vehicles	Total
Communication	\$ 31,960	\$ 1,566,483	\$ 1,191,580	\$ 2,790,023
Administration	-	-	22,716	22,716
General Courthouse	1,413,200	12,330,814	424,650	14,168,664
DA	-	78,563	8,970	87,533
Facilities	82,294	291,627	306,200	680,121
Food service - Jail	-	-	449,738	449,738
General - Jail	2,420,842	25,084,053	1,755,610	29,260,505
CID	-	-	20,559	20,559
Civil	-	53,000	-	53,000
MIS	-	-	204,020	204,020
Sheriff	-	381,325	8,079,417	8,460,742
Deeds	-	102,955	60,546	163,501
Parking Garage	834,750	4,187,111	-	5,021,861
County-wide	366,900	2,220,969	78,283	2,666,152
Total General Capital Assets	5,149,946	46,296,900	12,602,289	64,049,135
Less: Accumulated Depreciation	-	(32,532,698)	(9,537,399)	(42,070,097)
Net General Capital Assets	<u>\$ 5,149,946</u>	<u>\$ 13,764,202</u>	<u>\$ 3,064,890</u>	<u>\$ 21,979,038</u>

COUNTY OF CUMBERLAND, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE SIX MONTHS ENDED JUNE 30, 2023

	General Capital Assets 7/1/23 (Restated)	Additions	Deletions	General Capital Assets 6/30/23
Communication	\$ 2,716,667	\$ 73,356	\$ -	\$ 2,790,023
Administration	22,716	-	-	22,716
General Courthouse	14,065,409	103,255	-	14,168,664
DA	87,533	-	-	87,533
Facilities	581,709	98,412	-	680,121
Food service - Jail	449,738	-	-	449,738
General - Jail	29,053,599	206,906	-	29,260,505
CID	20,559	-	-	20,559
Civil	53,000	-	-	53,000
MIS	138,570	65,450	-	204,020
Sheriff	8,396,366	64,376	-	8,460,742
Deeds	163,501	-	-	163,501
Parking Garage	5,021,861	-	-	5,021,861
County-wide	2,666,152	-	-	2,666,152
Total General Capital Assets	63,437,380	611,755	-	64,049,135
Less: Accumulated Depreciation	(39,962,195)	(2,107,902)	-	(42,070,097)
Net General Capital Assets	<u>\$ 23,475,185</u>	<u>\$ (1,496,147)</u>	<u>\$ -</u>	<u>\$ 21,979,038</u>

Statistical Section

This part of the County's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain information to help the reader understand how the County's financial performance and well-being have changed over time.	141 - 145
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, property taxes.	146 - 149
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	150 - 153
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	154 - 155
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and activities it performs.	156 - 159

Source: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant year.

COUNTY OF CUMBERLAND, MAINE

NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental activities:										
Net investment in capital assets	\$ 17,881,134	\$ 19,114,748	\$ 22,797,026	\$ 20,313,699	\$ 21,523,982	\$ 19,863,873	\$ 21,869,846	\$ 19,738,613	\$ 23,798,465	\$ 24,542,263
Restricted for: Grant programs	54,118,820	55,139,724	28,746,479	584,158	51,271	116,482	56,401	86,926	168,153	1,314,735
Jail fund	3,917,552	3,491,694	1,722,074	326,091	-	-	-	-	-	34,153
Capital projects	-	-	-	-	-	-	1,195,778	3,519,058	1,513,361	1,010,768
Unrestricted (deficit)	1,603,785	805,190	(4,928,356)	(6,261,619)	(8,554,939)	(7,670,778)	(13,154,309)	(8,690,493)	(7,152,681)	2,969,568
Total governmental activities net position	<u>\$ 77,521,291</u>	<u>\$ 78,551,356</u>	<u>\$ 48,337,223</u>	<u>\$ 14,962,329</u>	<u>\$ 13,020,314</u>	<u>\$ 12,309,577</u>	<u>\$ 9,967,716</u>	<u>\$ 14,654,104</u>	<u>\$ 18,327,298</u>	<u>\$ 29,871,487</u>
Business-type activities:										
Net investment in capital assets	\$ (4,589,691)	\$ (4,277,957)	\$ (2,699,304)	\$ (2,502,517)	\$ (1,997,781)	\$ (1,842,763)	\$ (1,530,066)	\$ -	\$ -	\$ -
Unrestricted	2,027,295	2,040,218	(473,117)	(527,664)	(562,295)	(202,339)	(58,699)	-	-	-
Total business-type activities net position	<u>\$ (2,562,396)</u>	<u>\$ (2,237,739)</u>	<u>\$ (3,172,421)</u>	<u>\$ (3,030,181)</u>	<u>\$ (2,560,076)</u>	<u>\$ (2,045,102)</u>	<u>\$ (1,588,765)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Note: The County implemented GASB #68 in 2015.
The County implemented GASB #75 in 2018.

COUNTY OF CUMBERLAND, MAINE

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses										
Governmental activities										
Executive Department	\$ 405,620	\$ 798,962	\$ 715,696	\$ 667,883	\$ 659,204	\$ 661,116	\$ 700,675	\$ 788,042	\$ 785,894	\$ 712,839
Treasurer	-	-	-	-	-	-	-	-	-	40,168
Finance	328,319	610,659	583,724	572,327	531,812	506,729	470,227	443,280	483,859	456,195
Register of Deeds	528,634	916,658	986,872	845,795	741,547	978,160	742,773	821,791	809,256	827,440
Register of Probate	381,827	772,910	683,322	584,082	586,972	601,517	540,437	496,000	520,794	484,545
Emergency Management	476,061	789,103	773,426	668,431	657,943	660,507	664,355	711,477	3,085,956	2,238,060
Sheriff - County Services	6,522,770	11,232,567	13,585,788	11,295,016	11,634,217	10,929,064	10,676,970	10,444,397	9,269,051	8,744,349
Jail	8,722,691	18,584,853	17,207,996	20,582,608	21,260,318	20,603,229	19,254,821	19,563,902	19,267,454	18,312,588
District Attorney	1,014,440	2,009,890	2,012,008	1,939,589	1,969,261	1,892,777	1,860,702	1,749,285	1,616,237	1,523,880
Human Resources	332,886	565,576	580,171	485,189	430,960	445,795	993,792	1,867,717	2,359,063	322,443
Facilities	1,570,800	2,620,263	2,161,295	2,194,069	2,177,147	2,314,555	2,320,831	2,050,809	1,889,396	1,785,966
Management System	340,625	1,025,998	868,543	880,428	875,665	991,479	920,959	901,035	847,498	783,567
Agency Grants	69,000	143,000	153,000	144,000	169,598	184,600	196,598	177,587	182,624	164,953
Parking Garage	208,604	345,619	232,119	214,175	220,091	218,095	215,866	174,663	186,579	198,957
Communications	1,906,795	3,603,721	3,365,086	3,412,676	3,299,294	3,266,289	3,372,964	3,215,424	3,094,686	2,999,827
Civic Center Debt Allocation	-	-	-	1,583,145	2,287,605	1,937,481	2,595,892	1,433,708	2,254,168	1,349,858
Employee Benefits	5,710	11,694	20,448	64,288	23,008	25,822	27,750	23,433	36,314	7,283
Termination Pay	300,000	435,000	1,085,000	335,000	-	-	-	224,300	-	-
Contingency	-	-	46,319	47,798	2,894	5,287	1,175	3,547	2,354	43,648
Other Functions	3,922,810	6,616,083	2,305,425	3,811,991	2,451,700	(975,218)	1,957,707	2,965,952	1,320,648	1,286,540
Capital Expenditures	-	-	-	-	358,909	-	-	-	-	-
Unallocated Depreciation Expense	454,301	393,118	355,416	395,640	385,001	310,816	296,317	332,301	314,567	306,338
Interest on Long-Term Debt	43,627	206,137	110,457	333,207	311,831	253,581	67,118	546,690	573,395	200,015
Total governmental activities expenses	<u>27,535,520</u>	<u>51,681,811</u>	<u>47,832,111</u>	<u>51,057,337</u>	<u>51,034,977</u>	<u>45,811,681</u>	<u>47,877,929</u>	<u>48,935,340</u>	<u>48,899,793</u>	<u>42,789,459</u>
Business-type activities										
Cross Insurance Arena	15,193,791	13,657,322	4,673,172	9,805,730	12,375,076	10,897,508	2,920,847	-	-	-
Total business-type activities expenses	<u>15,193,791</u>	<u>13,657,322</u>	<u>4,673,172</u>	<u>9,805,730</u>	<u>12,375,076</u>	<u>10,897,508</u>	<u>2,920,847</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government expenses	<u>\$ 42,729,311</u>	<u>\$ 65,339,133</u>	<u>\$ 52,505,283</u>	<u>\$ 60,863,067</u>	<u>\$ 63,410,053</u>	<u>\$ 56,709,189</u>	<u>\$ 50,798,776</u>	<u>\$ 48,935,340</u>	<u>\$ 48,899,793</u>	<u>\$ 42,789,459</u>
Program revenue										
Governmental activities										
Charges for services										
Register of Deeds	1,307,531	3,984,012	5,245,625	4,347,581	3,551,665	3,399,118	3,188,377	3,415,648	3,274,484	2,887,438
Register of Probate	422,240	870,057	818,897	576,760	569,848	595,120	551,678	577,676	565,466	525,035
Sheriff - County Services	1,151,588	2,793,627	2,318,639	2,335,294	2,100,976	2,386,562	312,722	1,728,713	1,835,683	1,911,514
Jail	314,756	1,600,526	3,056,361	4,016,494	4,373,089	3,149,535	3,160,443	4,098,613	3,198,350	2,961,252
Parking Garage	448,661	810,614	776,281	664,402	644,690	600,001	580,629	496,019	410,356	484,590
Other	287,435	441,976	438,301	330,044	868,281	790,216	-	621,109	765,869	316,496
Operating grants and contributions	5,737,331	38,259,389	37,975,120	9,461,271	7,687,472	7,263,113	9,302,101	6,577,490	8,174,391	6,685,093
Total governmental activities program revenue	<u>9,669,542</u>	<u>48,760,201</u>	<u>50,629,224</u>	<u>21,731,846</u>	<u>19,796,021</u>	<u>18,183,665</u>	<u>17,095,950</u>	<u>17,515,268</u>	<u>18,224,599</u>	<u>15,771,418</u>
Business-type activities										
Charges for services										
Cross Insurance Arena	12,317,629	10,604,975	481,902	7,064,759	9,663,581	8,367,779	3,192,040	-	-	-
Total business-type activities program revenue	<u>12,317,629</u>	<u>10,604,975</u>	<u>481,902</u>	<u>7,064,759</u>	<u>9,663,581</u>	<u>8,367,779</u>	<u>3,192,040</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government program revenue	<u>\$ 21,987,171</u>	<u>\$ 59,365,176</u>	<u>\$ 51,111,126</u>	<u>\$ 28,796,605</u>	<u>\$ 29,459,602</u>	<u>\$ 26,551,444</u>	<u>\$ 20,287,990</u>	<u>\$ 17,515,268</u>	<u>\$ 18,224,599</u>	<u>\$ 15,771,418</u>
Net (expense) revenue										
Governmental activities	\$ (17,865,978)	\$ (2,921,610)	\$ 2,797,113	\$ (29,325,491)	\$ (31,238,956)	\$ (27,628,016)	\$ (30,781,979)	\$ (31,420,072)	\$ (30,675,194)	\$ (27,018,041)
Business-type activities	(2,876,162)	(3,052,347)	(4,191,270)	(2,740,971)	(2,711,495)	(2,529,729)	271,193	-	-	-
Total primary government net expense	<u>\$ (20,742,140)</u>	<u>\$ (5,973,957)</u>	<u>\$ (1,394,157)</u>	<u>\$ (32,066,462)</u>	<u>\$ (33,950,451)</u>	<u>\$ (30,157,745)</u>	<u>\$ (30,510,786)</u>	<u>\$ (31,420,072)</u>	<u>\$ (30,675,194)</u>	<u>\$ (27,018,041)</u>

COUNTY OF CUMBERLAND, MAINE
CHANGES IN NET POSITION (CONTINUED)
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Revenue and Other Changes in Net Position										
Governmental activities										
Property taxes	\$16,798,863	\$35,385,142	\$34,065,186	\$33,642,918	\$32,151,568	\$30,681,067	\$29,301,315	\$27,644,523	\$26,773,596	\$25,413,304
Miscellaneous	785,289	624,520	424,278	276,536	273,761	419,775	198,157	275,989	287,742	85,358
Transfers	(748,239)	(2,919,853)	(3,911,683)	(966,042)	(475,636)	(968,913)	-	-	-	-
Total governmental activities	<u>16,835,913</u>	<u>33,089,809</u>	<u>30,577,781</u>	<u>32,953,412</u>	<u>31,949,693</u>	<u>30,131,929</u>	<u>29,499,472</u>	<u>27,920,512</u>	<u>27,061,338</u>	<u>25,498,662</u>
Business-type activities										
Miscellaneous	-	-	-	-	151,497	2,499	-	-	-	-
Transfers	2,551,505	4,804,466	4,049,030	956,325	550,024	968,913	(329,892)	-	-	-
Total business-type activities	<u>2,551,505</u>	<u>4,804,466</u>	<u>4,049,030</u>	<u>956,325</u>	<u>701,521</u>	<u>971,412</u>	<u>(329,892)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$19,387,418</u>	<u>\$37,894,275</u>	<u>\$34,626,811</u>	<u>\$33,909,737</u>	<u>\$32,651,214</u>	<u>\$31,103,341</u>	<u>\$29,169,580</u>	<u>\$27,920,512</u>	<u>\$27,061,338</u>	<u>\$25,498,662</u>
Change in net position										
Governmental activities	\$ (1,030,065)	\$30,168,199	\$33,374,894	\$ 3,627,921	\$ 710,737	\$ 2,503,913	\$ (1,282,507)	\$ (3,499,560)	\$ (3,613,856)	\$ (1,519,379)
Business-type activities	(324,657)	1,752,119	(142,240)	(1,784,646)	(2,009,974)	(1,558,317)	(58,699)	-	-	-
Total primary government	<u>\$ (1,354,722)</u>	<u>\$31,920,318</u>	<u>\$33,232,654</u>	<u>\$ 1,843,275</u>	<u>\$ (1,299,237)</u>	<u>\$ 945,596</u>	<u>\$ (1,341,206)</u>	<u>\$ (3,499,560)</u>	<u>\$ (3,613,856)</u>	<u>\$ (1,519,379)</u>

Note: The County implemented GASB #68 in 2015.
The County implemented GASB #75 in 2018.
The amounts for 2023 are for a six month period.

COUNTY OF CUMBERLAND, MAINE

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund										
Nonspendable	\$ 8,260	\$ 16,345	\$ 2,947	\$ 5,374	\$ 4,700	\$ 281,393	\$ 14,098	\$ 2,286	\$ -	\$ 47,060
Unassigned	7,542,332	7,757,646	6,765,856	5,677,570	3,862,784	2,692,515	2,719,917	2,802,335	2,646,798	2,487,284
Total general fund	<u>\$ 7,550,592</u>	<u>\$ 7,773,991</u>	<u>\$ 6,768,803</u>	<u>\$ 5,682,944</u>	<u>\$ 3,867,484</u>	<u>\$ 2,973,908</u>	<u>\$ 2,734,015</u>	<u>\$ 2,804,621</u>	<u>\$ 2,646,798</u>	<u>\$ 2,534,344</u>
All Other Governmental Funds										
Special revenue funds:										
Restricted	\$58,036,372	\$58,631,418	\$30,468,553	\$ 910,249	\$ 51,271	\$ 116,482	\$ 56,401	\$ 86,926	\$ 1,135,170	\$ 1,348,888
Assigned	2,957,010	2,893,866	2,478,238	2,444,313	2,079,308	2,077,805	2,770,603	2,419,438	2,664,582	2,637,647
Committed	15,000	15,000	-	-	-	-	-	-	-	-
Unassigned	(1,362,189)	(1,342,989)	(791,336)	(831,404)	(1,374,808)	(1,673,987)	(1,953,876)	(1,498,896)	(227,365)	(18,876)
Capital project funds:										
Restricted	32,962	32,962	-	-	-	-	2,135,582	3,519,058	468,406	1,010,768
Committed	4,154,317	4,217,733	3,257,160	2,857,087	3,041,744	2,702,763				
Unassigned	(42,042)	(42,042)	(42,042)	(42,042)	(150)	-	-	-	-	-
Total all other governmental funds	<u>\$63,791,430</u>	<u>\$64,405,948</u>	<u>\$35,370,573</u>	<u>\$ 5,338,203</u>	<u>\$ 3,797,365</u>	<u>\$ 3,223,063</u>	<u>\$ 3,008,710</u>	<u>\$ 4,526,526</u>	<u>\$ 4,040,793</u>	<u>\$ 4,978,427</u>

COUNTY OF CUMBERLAND, MAINE

CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
REVENUES										
Taxes	\$ 16,798,863	\$ 35,385,142	\$ 34,065,186	\$ 33,642,918	\$ 32,151,568	\$ 30,681,067	\$ 29,301,315	\$ 27,644,523	\$ 26,773,596	\$ 25,413,304
Intergovernmental revenues	5,737,331	38,259,389	37,975,120	9,461,271	7,687,472	7,263,113	9,302,101	6,577,490	8,174,391	6,685,093
Charges for service	3,932,211	10,500,812	12,654,104	12,270,575	12,108,549	10,920,552	7,793,849	10,937,778	10,050,208	9,298,296
Miscellaneous revenues	785,289	624,520	424,278	276,536	273,761	419,775	198,157	275,989	287,742	85,358
TOTAL REVENUES	27,253,694	84,769,863	85,118,688	55,651,300	52,221,350	49,284,507	46,595,422	45,435,780	45,285,937	41,482,051
EXPENDITURES										
Executive Department	405,620	798,962	715,696	667,883	659,204	660,109	699,668	787,035	784,887	712,435
Treasurer	-	-	-	-	-	-	-	-	-	40,168
Finance	328,319	610,659	583,724	572,327	531,812	506,729	470,227	443,280	483,859	455,978
Register of Deeds	522,024	910,048	980,262	839,185	734,937	971,550	736,163	815,181	802,646	820,526
Register of Probate	381,827	772,910	683,322	584,082	586,972	601,517	538,832	494,395	519,189	482,940
Emergency Management	476,061	789,103	773,426	668,431	657,943	660,507	664,355	711,477	3,085,956	2,237,624
Sheriff - County Services	5,964,961	10,661,968	12,479,714	10,656,406	10,985,258	10,330,799	10,221,505	10,028,589	8,860,118	8,442,746
Jail	9,091,126	18,394,785	18,736,852	19,844,708	20,547,806	19,874,013	18,560,908	18,857,339	18,562,389	17,603,166
District Attorney	1,009,486	2,007,926	2,010,044	1,937,625	1,967,297	1,890,813	1,836,029	1,724,612	1,591,564	1,497,231
Human Resources	332,886	565,576	580,171	485,189	430,960	445,795	344,209	338,221	368,422	322,443
Facilities	1,545,296	2,594,759	2,141,521	2,174,295	2,157,373	2,294,781	2,301,057	2,050,809	1,889,396	1,782,977
Management System	334,511	1,014,799	843,615	858,126	853,363	954,985	891,641	877,566	824,029	773,217
Agency Grants	69,000	143,000	153,000	144,000	169,598	184,600	196,598	177,587	182,624	164,953
Parking Garage	97,350	227,152	113,652	95,708	91,729	89,733	87,504	46,301	58,217	87,703
Communications	1,749,995	3,447,963	3,209,328	3,255,614	3,142,232	3,104,502	3,000,943	2,837,415	2,716,677	2,621,818
Civic Center Debt Allocation	-	-	-	2,104,057	2,906,987	2,199,686	2,820,732	578,342	2,292,355	2,042,645
Debt service:										
Principal	230,000	599,754	611,580	815,000	705,530	1,656,194	445,000	1,480,000	555,000	415,000
Interest	44,979	208,675	193,002	336,215	320,676	245,405	409,107	1,044,336	199,071	60,516
Employee Benefits	5,710	11,694	20,448	64,288	23,008	25,822	27,750	23,433	36,314	7,283
Termination Pay	300,000	435,000	1,085,000	335,000	-	-	-	224,300	-	-
Capital Expenditures	681,935	843,201	2,031,895	2,718,471	1,391,221	3,111,019	2,011,276	1,962,264	987,764	8,301,409
Contingency	-	-	46,319	47,798	2,894	5,287	1,175	3,547	2,354	43,648
Other	3,772,286	6,771,513	2,262,384	2,414,746	1,411,036	1,216,417	2,076,685	1,947,233	1,165,670	1,239,024
TOTAL EXPENDITURES	27,343,372	51,809,447	50,254,955	51,619,154	50,277,836	51,030,263	48,341,364	47,453,262	45,968,501	50,155,450
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(89,678)	32,960,416	34,863,733	4,032,146	1,943,514	(1,745,756)	(1,745,942)	(2,017,482)	(682,564)	(8,673,399)
OTHER FINANCING SOURCES (USES)										
Debt proceeds	-	-	-	290,194	-	3,330,967	-	3,462,500	-	2,005,000
Operating transfers in	976,523	2,779,466	3,312,429	2,090,902	1,403,184	615,500	713,884	313,765	210,900	124,469
Operating transfers out	(976,523)	(2,779,466)	(3,312,429)	(2,090,902)	(1,403,184)	(1,584,413)	(713,884)	(313,765)	(210,900)	(124,469)
Transfer to Cross Insurance Arena	(748,239)	(2,919,853)	(3,911,683)	(966,042)	(475,636)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(748,239)	(2,919,853)	(3,911,683)	(675,848)	(475,636)	2,362,054	-	3,462,500	-	2,005,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(837,917)	30,040,563	30,952,050	3,356,298	1,467,878	616,298	(1,745,942)	1,445,018	(682,564)	(6,668,399)
FUND BALANCES - JANUARY 1	72,179,939	42,139,376	11,021,147	7,664,849	6,196,971	5,742,725	7,331,147	6,687,591	7,512,771	14,181,170
RESTATEMENT OF FUND BALANCE	-	-	166,179	-	-	(162,052)	157,520	(801,462)	(142,616)	-
FUND BALANCES - JANUARY 1, RESTATED	72,179,939	42,139,376	11,187,326	7,664,849	6,196,971	5,580,673	7,488,667	5,886,129	7,370,155	14,181,170
FUND BALANCES - DECEMBER 31	\$ 71,342,022	\$ 72,179,939	\$ 42,139,376	\$ 11,021,147	\$ 7,664,849	\$ 6,196,971	\$ 5,742,725	\$ 7,331,147	\$ 6,687,591	\$ 7,512,771
Debt service as a percentage of noncapital expenditures	1.03%	1.59%	1.65%	2.32%	2.09%	3.90%	1.85%	5.41%	1.64%	1.14%

Note: The amounts for 2023 are for a six month period.

COUNTY OF CUMBERLAND, MAINE

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Year	Total Assessed Value (1) (000's)			Total Direct Tax Rate (per \$1,000)	Estimated Actual Value (000's)	Assessed Value as a % of Actual Value
	Real Property	Personal Property	Total			
2014	\$ 37,004,373	\$ 1,615,427	\$ 38,619,800	\$ 0.6300	\$ 39,497,000	93.69%
2015	37,715,710	1,663,890	39,379,600	0.6580	38,690,850	97.48%
2016	38,328,886	1,487,044	39,815,930	0.6799	38,619,800	99.25%
2017	39,713,682	1,511,178	41,224,860	0.6775	39,379,600	100.85%
2018	42,934,009	1,339,076	44,273,085	0.6949	40,806,800	105.21%
2019	41,079,182	1,396,611	42,475,793	0.6854	44,050,350	93.26%
2020	42,934,009	1,339,076	44,273,085	0.6673	50,417,650	85.16%
2021	44,926,016	1,322,121	46,248,137	0.6411	53,139,300	84.54%
2022	55,503,704	1,423,908	56,927,612	0.6253	56,590,050	98.08%
2023	55,503,704	1,423,908	56,927,612	0.2574	56,590,050	98.08%

(1) Source: State of Maine, Bureau of Property Taxation, Property Division

(2) Valuations for 2023 did not change from 2022 since 2023 was a six month period.

COUNTY OF CUMBERLAND, MAINE

DIRECT PROPERTY TAX RATES
LAST TEN FISCAL YEARS

Collection Year	County Direct Rates			Total Tax Rate
	Basic Rate	Debt Service	Total Direct	
2014	\$ 0.5780	\$0.0520	\$ 0.6300	\$ 0.6300
2015	0.6309	0.0271	0.6580	0.6580
2016	0.6520	0.0279	0.6799	0.6799
2017	0.6485	0.0290	0.6775	0.6775
2018	0.6227	0.0722	0.6949	0.6949
2019	0.6146	0.0708	0.6854	0.6854
2020	0.6064	0.0609	0.6673	0.6673
2021	0.5843	0.0568	0.6411	0.6411
2022	0.5852	0.0401	0.6253	0.6253
2023	0.2530	0.0044	0.2574	0.2574

Note: The amounts for 2023 are for a six month period.

COUNTY OF CUMBERLAND, MAINE
COUNTY MEMBERS' STATE VALUATION, ASSESSMENT AND RATE
JUNE 30, 2023 AND 2014

City / Town	2023			2014		
	State Valuation (1)	Tax Assessment	Rank	State Valuation (1)	Tax Assessment	Rank
Portland	\$ 14,790,100,000	\$ 7,563,213	1	\$ 7,551,450,000	\$ 4,757,524	1
South Portland	5,847,800,000	3,241,373	2	3,537,700,000	2,215,084	3
Scarborough	5,592,350,000	3,119,411	3	3,579,450,000	2,193,823	2
Falmouth	3,436,450,000	1,919,200	4	2,091,550,000	1,321,522	4
Brunswick	3,039,200,000	1,713,824	5	2,026,250,000	1,249,487	5
Cape Elizabeth	2,988,250,000	1,624,532	6	1,685,300,000	1,061,728	9
Westbrook	2,986,400,000	1,626,033	7	1,804,400,000	1,140,567	6
Windham	2,914,100,000	1,630,848	8	1,721,650,000	1,103,620	8
Gorham	2,482,400,000	1,425,690	9	1,420,400,000	888,144	11
Yarmouth	2,450,100,000	1,313,701	10	1,436,350,000	898,853	10
Freeport	2,307,000,000	1,288,252	11	1,335,900,000	858,284	12
Harpswell	2,264,250,000	1,322,580	12	1,797,900,000	1,128,378	7
Cumberland	1,910,200,000	1,009,811	13	1,057,800,000	665,675	13
Raymond	1,565,250,000	817,347	14	938,400,000	627,814	16
Standish	1,514,400,000	829,008	15	978,750,000	630,586	14
Bridgton	1,503,600,000	809,718	16	945,550,000	610,333	15
Gray	1,474,800,000	792,460	17	845,000,000	533,667	17
Naples	1,112,100,000	600,434	18	685,950,000	443,174	18
Casco	964,900,000	517,458	19	614,800,000	388,337	19
New Gloucester	730,150,000	400,779	20	455,750,000	305,718	21
Harrison	702,900,000	393,088	21	477,250,000	309,655	20
North Yarmouth	701,350,000	376,893	22	425,100,000	273,023	22
Sebago	624,800,000	306,298	23	375,800,000	242,376	23
Chebeague Island	347,850,000	171,517	24	195,900,000	125,235	24
Pownal	346,000,000	193,965	25	189,200,000	116,132	25
Frye Island	228,000,000	129,216	26	161,050,000	102,431	26
Long Island	226,850,000	127,153	27	140,100,000	89,611	28
Baldwin	216,500,000	121,338	28	145,100,000	92,762	27
	<u>\$ 65,268,050,000</u>	<u>\$ 35,385,140</u>		<u>\$ 38,619,800,000</u>	<u>\$ 24,373,543</u>	

(1) Source: State of Maine, Bureau of Property Taxation Property Division

COUNTY OF CUMBERLAND, MAINE

PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Collection Year	Total Levy	Current Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax
2014	\$25,413,305	\$ 25,413,305	100.00%	-	\$ 25,413,305	100.00%
2015	26,773,596	26,773,596	100.00%	-	26,773,596	100.00%
2016	27,644,523	27,644,523	100.00%	-	27,644,523	100.00%
2017	29,283,062	29,283,062	100.00%	-	29,283,062	100.00%
2018	30,612,625	30,612,625	100.00%	-	30,612,625	100.00%
2019	32,141,295	32,141,295	100.00%	-	32,141,295	100.00%
2020	33,642,919	33,642,919	100.00%	-	33,642,919	100.00%
2021	34,065,187	34,065,187	100.00%	-	34,065,187	100.00%
2022	35,385,140	35,385,140	100.00%	-	35,385,140	100.00%
2023	16,798,860	-	0.00%	-	-	0.00%

COUNTY OF CUMBERLAND, MAINE

LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Year	Assessed/ Actual Valuation	Debt Limit Percentage	Debt Limit (a)	Debt Applicable to Limit (b)	Legal Debt Margin	Debt Percentage (b)/(a)
2014	\$ 38,690,850,000	7.5%	\$ 2,901,813,750	\$ 36,482,394	\$ 2,865,331,356	1.26%
2015	38,619,800,000	7.5%	2,896,485,000	37,368,560	2,859,116,440	1.29%
2016	42,139,850,000	7.5%	3,160,488,750	35,920,000	3,124,568,750	1.14%
2017	42,139,850,000	7.5%	3,160,488,750	37,902,500	3,122,586,250	1.20%
2018	44,050,850,000	7.5%	3,303,813,750	38,525,000	3,265,288,750	1.17%
2019	44,273,085,000	7.5%	3,320,481,375	38,694,000	3,281,787,375	1.17%
2020	65,268,050,000	7.5%	4,895,103,750	36,125,000	4,858,978,750	0.74%
2021	50,417,650,000	7.5%	3,781,323,750	33,760,194	3,747,563,556	0.89%
2022	53,139,300,000	7.5%	3,985,447,500	33,760,194	3,951,687,306	0.85%
2023	56,590,050,000	7.5%	4,244,253,750	31,416,174	4,212,837,576	0.74%

COUNTY OF CUMBERLAND, MAINE

RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Year	Governmental Activities		Business-type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Capital Leases/ Lease Liabilities	General Obligation Bonds				
2014	\$ 37,310,000	\$ 58,560	\$ -	\$ 37,368,560	264.61%	\$ 130.91	
2015	35,920,000	-	-	35,920,000	250.72%	123.87	
2016	37,902,500	-	-	37,902,500	420.44%	129.78	
2017	5,565,000	-	32,960,000	38,525,000	372.32%	136.11	
2018	7,479,000	-	31,215,000	38,694,000	200.62%	131.81	
2019	6,755,000	-	29,370,000	36,125,000	196.82%	122.46	
2020	5,537,140	-	28,223,054	33,760,194	176.20%	113.93	
2021	4,925,560	-	26,490,614	31,416,174	163.97%	106.02	
2022	4,325,806	-	26,165,614	30,491,420	135.05%	99.90	
2023	4,095,806	35,060	24,481,348	28,612,214	126.72%	93.74	

COUNTY OF CUMBERLAND, MAINE

RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

Year	General Obligation Bonds	Capital Leases	Net General Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Per Capita
2014	\$ 37,310,000	\$ 58,560	\$ 37,368,560	0.097%	\$ 130.91
2015	35,920,000	-	35,920,000	0.085%	123.87
2016	37,902,500	-	37,902,500	0.090%	129.78
2017	5,565,000	-	5,565,000	0.013%	19.66
2018	7,479,000	-	7,479,000	0.017%	25.48
2019	36,125,000	-	36,125,000	0.055%	122.46
2020	33,760,194	-	33,760,194	0.067%	113.93
2021	31,416,174	-	31,416,174	0.059%	106.02
2022	30,491,420	-	30,491,420	0.054%	99.90
2023	28,612,214	-	28,612,214	0.051%	93.74

COUNTY OF CUMBERLAND, MAINE

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
JUNE 30, 2023

	<u>Debt Outstanding</u>	<u>Percentage Applicable to County of Cumberland</u>	<u>Share of Overlapping Debt</u>
Direct Debt	<u>\$ 4,095,806</u>	100.00%	<u>\$ 4,095,806</u>
Overlapping Entities:			
None	<u>-</u>		<u>-</u>
	<u>-</u>		<u>-</u>
	<u><u>\$ 4,095,806</u></u>		<u><u>\$ 4,095,806</u></u>

COUNTY OF CUMBERLAND, MAINE

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (000's)</u>	<u>Per Capita Personal Income (2)</u>	<u>Unemployment Rate (3)</u>	<u>School Enrollment (4)</u>
2014	281,674	\$ 7,598,291	\$ 26,975	4.60%	41,947
2015	285,456	14,122,140	27,438	3.70%	41,869
2016	289,977	14,326,787	27,609	2.90%	40,269
2017	292,041	9,014,982	30,869	2.60%	41,093
2018	283,046	10,347,169	36,556	1.90%	40,803
2019	293,557	19,287,282	36,439	2.50%	40,816
2020	295,003	18,354,163	40,527	2.20%	39,226
2021	296,333	19,159,939	36,021	4.10%	39,860
2022	303,069	20,342,088	41,822	3.40%	39,224
2023	305,231	22,578,454	73,972	2.20%	39,616

(1) Source: U.S. Census Bureau

(2) Source: Bureau of Economic Analysis

(3) Source: U.S. Department of Labor

(4) Source: State of Maine, Department of Education

COUNTY OF CUMBERLAND, MAINE

PRINCIPAL EMPLOYERS
CURRENT FISCAL YEAR AND NINE YEARS AGO

Employer	2023			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
MaineHealth	9,275	1	5.29%	5700	1	3.94%
Unum Provident	2,296	2	1.31%	3300	5	2.28%
Alere Scarborough Inc.	1,423	3	0.81%			
Bowdoin College	1,398	4	0.80%			
Idexx Laboratories Inc.	1,367	5	0.78%	2300	7	1.59%
L.L. Bean Inc.	1,342	6	0.77%	3200	6	2.21%
WEX LLC	1,277	7	0.73%			
Northern Light Mercy Hospital	1,254	8	0.72%			
T D Bank N.A.	1,213	9	0.69%			
Tyler Technologies	1,176	10	0.67%			
Hannaford Brothers Co.				4300	2	2.97%
Mercy Hospital				1700	9	1.17%
Anthem Blue Cross Blue Shield				4000	3	2.76%
Honeywell				3400	4	2.35%
Goodwill Industries				2300	8	1.59%
Fairchild Semiconductor Int'l.				850	10	0.59%

Source: Maine Department of Labor

COUNTY OF CUMBERLAND, MAINE

FULL-TIME EQUIVALENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Executive:										
Administration	11.0	9.0	8.0	8.0	8.0	8.0	8.0	9.0	9.0	9.0
Community Development	1.5	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Human Resources	7.0	6.0	5.0	5.0	5.0	5.0	4.0	4.0	4.0	4.0
Management Information Systems	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Parking Garage	-	-	-	-	-	1.5	1.5	2.0	2.0	2.0
Finance Department	5.0	5.0	5.0	5.0	5.0	4.0	4.0	5.0	5.0	4.0
District Attorney	32.0	32.0	31.0	30.0	30.0	29.0	29.0	29.5	29.5	29.5
Facilities	26.0	26.0	26.0	26.0	26.0	26.0	25.5	26.0	26.0	25.0
Parking Garage	1.5	1.5	1.5	1.5	1.5	-	-	-	-	-
Deeds	8.0	8.0	9.0	9.0	10.0	10.0	11.0	11.0	11.0	11.0
Probate	7.5	7.5	7.5	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Emergency Management Agency	7.5	7.5	7.5	7.5	7.5	7.5	6.5	6.5	6.5	6.5
Treasurer	-	-	-	-	-	-	-	-	1.5	1.5
Sheriff's Department:										
Administration/Support Services	12.0	12.5	12.5	11.5	11.0	11.0	9.5	9.5	9.5	9.5
Law Enforcement	63.0	63.0	63.0	63.0	62.0	62.0	62.0	62.0	60.0	59.0
Jail	190.0	190.0	190.0	190.0	190.0	190.0	194.5	193.5	193.5	193.5
Communications	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5	37.5	35.0
Civil Processing	9.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0
Total	<u>423.5</u>	<u>421.5</u>	<u>419.5</u>	<u>417.0</u>	<u>416.5</u>	<u>414.5</u>	<u>416.0</u>	<u>418.5</u>	<u>418.0</u>	<u>412.5</u>

Source: County human resource records

COUNTY OF CUMBERLAND, MAINE

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
District Attorney:										
Criminal cases submitted for prosecution	7,997	7,846	8,330	9,818	10,192	10,097	10,679	10,635	12,535	12,167
# of these submitted cases resolved	4,078	4,237	4,082	7,838	10,033	8,691	9,584	10,568	10,769	12,020
<u>Restitution</u>										
Number of new restitution orders to pay	230	242	199	325	351	627	407		462	463
Collected restitution	\$ 311,620	\$ 248,707	\$ 364,848	\$ 449,482	\$ 552,451	\$ 596,000	\$ 609,388	\$ 666,000	\$ 587,105	\$494,341
Victims paid	974	482	453	832	577	554	618		757	574
<u>Deferment Program</u>										
Number of participants	1015	746	536	650	574	937	1574	680	691	614
Community service hours completed	2,580	3,480	1,639	8,407	5,573	11,090	11,040	9,620	9,454	11,348
Supervision fees collected	\$ 178,826	\$ 132,817	\$ 110,570	\$ 165,543	\$ 177,080	\$183,432	\$144,119	\$135,205	\$115,264	\$112,709
* Criteria changed in 2016, showing all participants during the year, not just as of December 31										
Sheriff's Department:										
Calls for service	33746	32545	32352	30943	32458	N/A	N/A	N/A	N/A	N/A
Dive team rescues	0	1	2	2	1	2	1	2	1	2
K-9 responses	250	154	114	99	173	199	199	206	173	167
ESU team deployments	8	2	10	4	6	5	9	14	21	19
Accident reconstruction	16	10	8	16	16	14	17	17	23	20
Sex registry offenders	71	72	72	67	75	76	70	71	85	88
Evidence articles cataloged	184	185	189	161	195	416	746	1,241	1,847	2,329
Civil service processing	3,734	4,224	4,757	8,094	7,767	7,482	6,251	7,833	7,777	8,437
Detective cases assigned	1,185	1,416	1,094	1,205	1,369	1,378	1,267	1,394	1,435	1,318

COUNTY OF CUMBERLAND, MAINE

OPERATING INDICATORS BY FUNCTION/PROGRAM (CONTINUED)
LAST TEN FISCAL YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<u>Jail</u>										
Average inmates	238	306	306	378	387	388	438	451	452	449
Total jail meals served	240,711	377,298	377,298	462,294	473,301	474,524	535,674	551,573	552,796	549,165
Cumberland County Regional Communication Center										
# of PSAP Communities	21	19	19	19	19	19	19	19	19	19
<u>Calls for service</u>										
American Red Cross	N/A	N/A	N/A	N/A	N/A	N/A	-	-	113	153
Baldwin Fire Department	138	111	127	112	115	122	86	64	115	86
Bridgton Police Department	6,050	5,514	5,728	5,496	5,933	5,496	5,243	4,916	4,999	7,402
Bridgton Fire Department	562	390	388	374	403	420	389	357	340	347
Casco Fire Department	865	776	700	810	738	698	691	592	539	630
Chebeague Island	106	85	95	79	103	102	118	111	112	108
County Sheriff's Office	33,105	32,106	31,956	31,178	32,451	31,849	30,011	28,808	30,983	34,373
Cumberland Fire & Rescue	1,271	1,049	857	961	964	1,096	1,330	1,239	1,215	807
Cumberland Police Department	8,812	7,031	8,673	9,527	9,105	8,666	8,224	6,829	6,532	9,981
Cundy's Harbor	262	202	214	255	197	249	202	195	195	173
Frye Island Fire Department	44	46	46	40	40	49	38	64	30	27
Frye Island Police	N/A	N/A	N/A	N/A	N/A	N/A	566	525	420	288
Gray Fire Department	1,577	1,517	1,334	1,209	1,129	1,507	1,317	1,309	1,194	1,077
Gorham Police Department	13,405	13,307	12,002	13,795	14,905	14,785	15,042	12,990	13,697	17,411
Gorham Fire Department	3,204	3,003	2,778	2,771	2,779	3,069	2,905	2,920	2,664	2,589
Harrison Fire & Rescue	392	364	367	325	327	309	360	317	285	268
Harpswell Fire Department	377	321	331	331	325	286	248	257	242	224
Long Island Fire Department	55	45	49	58	53	64	94	94	59	85
Naples Fire & Rescue	865	876	780	812	879	838	761	787	713	745
New Gloucester Fire Department	683	666	618	562	559	230	597	576	581	467
North Yarmouth (six mos. in 2017)	487	429	383	352	358	616	-	-	-	-
Orr's/Bailey's Island	337	311	279	321	281	247	310	234	203	206
Pownal Fire Department	202	160	196	-	-	-	-	-	-	-
Raymond Fire & Rescue	1,003	918	890	774	816	906	831	772	736	767
Sebago Fire Department	454	406	321	290	176	-	-	-	-	-
Standish Fire Department	2,374	2,237	2,105	1,798	1,019	-	-	-	-	-
Windham Fire Department	3,749	3,416	3,297	3,180	3,114	3,111	2,789	2,745	2,568	2,508
Windham Police Department	15,150	14,277	15,634	16,848	16,467	17,683	18,116	18,737	18,251	21,755
Total	95,529	89,563	90,148	92,258	93,236	92,398	90,268	85,438	86,786	102,477
Block Grant Funding	\$1,732,043	\$2,584,976	\$2,584,976	\$1,142,316	\$1,143,608	\$1,105,864	\$ 926,514	\$2,083,889	\$1,360,102	\$2,010,657

Sources: District Attorney's office, Sheriff's Department, CCRCC and finance department records

COUNTY OF CUMBERLAND, MAINE

MISCELLANEOUS STATISTICS
JUNE 30, 2023

Date of Incorporation	1760
Area	835
Persons per Square Mile	365.5
White persons	92.0%
African-American persons	3.2%
American Indian and Alaska Native persons	0.4%
Asian persons	2.4%
Persons reporting two or more races	2.0%
Persons of Hispanic or Latino origin	2.2%
Living in same house in 2016 and 2020, 1 yr and older	87.0%
Foreign born persons	6.0%
Language other than English spoken at home, 5 yrs and older	7.1%
High School graduates, age 25 and older	95.3%
Bachelor's degree or higher, age 25 and older	48.1%
Veterans, 2016-2020	17,194
Average travel time to work (minutes), age 16 and older	23.3
Housing units	151,443
Home-ownership rate	70.0%
Median gross rent, 2016-2020	\$1,193
Building permits, 2021	1,944
Households	123,384
Persons per household	2.32
Persons with a disability, under age 65 years, 2016-2020	7.5%
Persons without health insurance, under age 65 years	7.8%