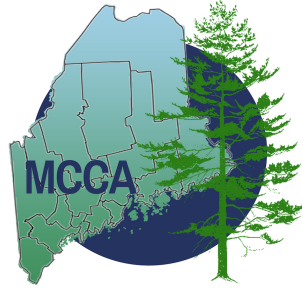


M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

Carol Maines, Secretary-Treasurer
Knox County



Maine County Commissioners Association

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697

www.mainecounties.org

Charles Pray
Executive Director

Lauren Haven
Office Manager

MAINE COUNTY COMMISSIONERS ASSOCIATION MCCA Annual General Membership Meeting Agenda

10:00 a.m., January 9, 2019

Senator Inn, Western Avenue, Augusta

- I. Call to Order, Introductions, Attendance & Pledge of Allegiance
- II. Approval of or Changes to the Agenda
- III. Approval of December 12, 2018 Board of Directors' Meeting Minutes
- IV. President's Report
- V. Approval of 2019 MCCA Directors
- VI. Nomination & Election of MCCA Officers
- VII. Appointment of MCCA Legislative Policy Committee Members
- VIII. Nomination of Two NACo Representatives
- IX. Approval of MCCA 2018 Budget Line Item Transfers
- X. Approval of MCCA 2019 Budget
- XI. Reports
 - A. Executive Director and Legislative Report
 - B. Financial Reports
 - C. Professionalism in Management Committee Report
 - D. Association Reports
 - E. Annual Convention Report
 - F. NACo Report
- XII. Other Business
- XIII. Adjourn

M.C.C.A.

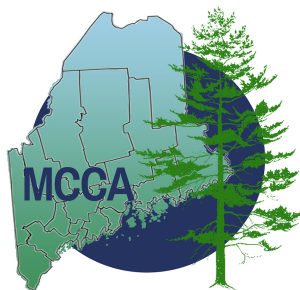
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MAINE COUNTY COMMISSIONERS ASSOCIATION MCCA Board of Directors' Meeting Minutes MCCA Offices Augusta, December 12, 2018

I. Call to Order, Introductions, Attendance and Pledge of Allegiance

President Thomas Coward called the meeting to order at approximately 10:02 a.m. following the MCCA Risk Pool meeting. Attendees recited the Pledge of Allegiance and all present introduced themselves.

DIRECTORS PRESENT: *Androscoggin* – Comm. Noel Madore; *Aroostook* – Comm. Norman Fournier; *Cumberland* – Comm. Thomas Coward; *Kennebec* – Admin. Bob Devlin proxy for Comm. George Jabar; *Knox* – Comm. Carol Maines; *Lincoln* – Comm. William Blodgett; *Penobscot* – Admin. Bill Collins proxy for Comm. Peter Baldacci; *Piscataquis* – Comm. James Annis; *Sagadahoc* – Admin. Pamela Hile proxy for Comm. Charles Crosby III; *Somerset* – Admin. Dawn DiBlasi proxy for Comm. Newell Graf; *Waldo* – Comm. Amy Fowler; *Washington* – Manager Betsy Fitzgerald proxy for Comm. Chris Gardner; and *York* – Comm. Michael Cote.

OTHERS PRESENT: *Androscoggin* – Admin. Larry Post; *Cumberland* – Comm. Steve Gorden; *Knox* – Admin. Andy Hart; *Lincoln* – Admin. Carrie Kipfer; *MARP* – Registrar Kathleen Ayers; and *MSA* – Sheriff Todd Brackett.

DIRECTORS ABSENT: *Kennebec* – Comm. George Jabar; *Hancock* – Comm. Percy Brown; *Oxford* – Comm. Steven Merrill; *Penobscot* – Comm. Peter Baldacci; *Sagadahoc* – Comm. Charles Crosby III; *Somerset* – Comm. Newell Graf; and *Washington* – Comm. Chris Gardner.

STAFF PRESENT: Executive Director Charles Pray, Risk Pool Manager Malcolm Ulmer and Office Manager Lauren Haven.

II. Approval of/Additions to the Agenda

Comm. Fowler moved and Comm. Gorden seconded approving the agenda with no additions. The motion was approved unanimously.

III. Approval of November 11, 2018 Board of Directors' Meeting Minutes

Comm. Cote moved to approve the minutes from the Board of Directors' meeting on November 14, 2018 with no revisions. Comm. Fowler seconded the motion and it passed unanimously.

IV. Old Business

A. Newly Elected Official Training Update

Office Manager Lauren Haven reported approximately thirty people were expected to participate in the full day of training on Friday, December 14th at the Senator Inn. All instructors were still on board to give their presentations. President Tom Coward would be emceeding the event.

B. Consideration of the 2020 Convention Host County

Office Manager Lauren Haven reported Point Lookout was willing to extend the contract for a second year with the same pricing as 2019 if we're willing to commit. No mention was made of another deposit for the second year. The dates would be the same week in 2020 as 2019, which would be Thursday September 24th through Sunday September 27th. The group discussed the option of another county hosting or co-hosting at Point Lookout. This topic could be revisited at a future meeting. Commissioner Fowler was surprised Point Lookout was willing to offer the same discounts and said it would be a great advantage to MCCA. Then the Convention Planning Committee could continue to work on narrowing down the venues for the rotating schedule. Comm. Fournier moved to accept the extended Point Lookout contract for the 2020 Convention. Comm. Blodgett seconded the motion and it passed unanimously.

V. New Business

A. MSA Update by Lincoln County Sheriff Todd Brackett

Sheriff Brackett talked about a stakeholder meeting discussing the impact of courts on county jails, adequate funding and legislative initiatives. Todd identified three key issues a proposed bill should address:

1. State Funding Formula
2. Flexible Cap
3. Standards including pre-trial, and best practices

The group discussed the proposed cap exemption bill from Franklin County. All agreed it is important for MSA and MCCA to work together. Admin Bill Collins stressed the importance of including data provided by MACCAM and county finance managers who have concrete numbers to drive the bill. President Coward said we did make progress last year. Now we need to build on that and move forward. Attendees thanked Sheriff Brackett for coming to the meeting.

B. Choose Venue for the Annual General Membership Meeting

The group reviewed the estimates from the Senator Inn and Spa, The Elks Lodge and Governor Hill Mansion. Comm. Fournier moved to host the 2019 Annual Meeting at the Senator Inn and Spa. Comm. Blodgett seconded the motion and it passed unanimously.

C. Presentation of the Proposed 2019 Budget by the Budget & Finance Committee

Comm. Norm Fournier spoke for the Budget & Finance Committee explaining the highlights of the changes from the 2018 budget noting the 3% increase of the Risk Pool Assessment had been approved by the Risk Pool Board of Directors prior to this meeting. He then proceeded through each line item answering questions posed. Admin Bill Collins proposed raising the dues instead of \$273 per county to \$500 per county, however there was not enough support to make this change in the draft. They also talked about changing the formula for the dues. Bill said commissioners could raise more revenue for MCCA by supporting the convention. Comm. Fournier stated the MainePERS account would soon be depleted and all agreed there would be a need to decrease expenses or increase revenue in the future. Comm. Blodgett

moved to have the Budget & Finance Committee work on a long term plan. Comm. Cote seconded the motion and it passed. Comm. Fournier made a motion to move the proposed 2019 budget forward to the annual general membership meeting for consideration. Manager Betsy Fitzgerald seconded the motion and it passed with no opposition.

D. Nominations for the County and Municipal Detention Facility Advisory Committee

Comm. Cote reported on the valuable work the committee accomplished cutting nearly half of the jail standards. Comm. Fowler moved to re-nominate Comm. Cote to serve again on the County and Municipal Detention Facility Advisory Committee. Comm. Fournier seconded the motion and it passed unanimously. The group thanked Comm. Cote for his willingness to serve on the Committee.

VI. Reports

A. Executive Director and Legislative Report

The group discussed the items on Executive Director report by Charles Pray particularly in reference to new legislation and placeholder bills. Mr. Pray agreed to send out a list of the placeholders. Comm. Fowler brought up the issue of blood draws and the cooperation of area hospitals. Admin. Bob Devlin said there needs to be language requiring the patients to remain the responsibility of the hospital and not be transferred to the jail. Admin. Pam Hile suggested the LPC start meeting on a regular basis. Mr. Pray said he would come up with a schedule for conference calls. Also mentioned was the NAMI workshop to address mental illness issues in county jails. Lauren reminded attendees about the free NACo webinar about reducing recidivism for people with mental illnesses in jails occurring that afternoon.

B. Financial Reports

Office Manager Lauren Haven presented the November financial reports. She reiterated the tightness of the 2018 budget. The December expenses might exceed the estimated projections for some line items. The Budget and Finance Committee planned to leave room in the 2019 budget for minor fluctuations as they look for long-term solutions for funding. Ms. Haven invited questions about the reports. Hearing none, Manager Betsy Fitzgerald moved and Comm. Cote seconded approving the financial reports. The motion was passed with no opposition.

C. Association Reports

MACCAM: Admin. Bill Collins reported the association planned to meet in January. MCCA members would be needed to support the request for jail funding based on current deficits. A report from Criminal Justice is anticipated. Admin. Bob Devlin said MACCAM members as well as the county finance managers were ready to work with counties and commissioners on the numbers for supporting documentation to prove the need for funding. This topic will be revisited when the report is available.

MARP: During the 127th Legislature, LD 123 *An Act to Recodify and Revise the Maine Probate Code*, was signed into law. Register Kathy Ayers reported on the implementation of the many intricate and involved changes in the probate code. The extent of the impact has yet to be determined, however, an immediate concern would be a fee shift and new expenditures necessary to comply with the law. These are being considered an unfunded mandate. Another concern is the anticipation of lengthy, and labor-intensive trials as the details of the code are interpreted and current guardianships are challenged. Ms. Ayers stressed the importance of involving probate representatives in future discussions about mental health in the county jails. The association planned to meet with the probate judges on January 25th to work together to achieve uniformity as they proceed with these changes.

President Tom Coward requested the MCCA Board of Directors take a position on the state's movement to take over areas of responsibility and revenue from the counties. Comm. Blodgett moved to actively

oppose any and all attempts from the state to take over the current jurisdiction and revenue streams from the Probate Court. Manager Betsy Fitzgerald seconded the motion and it passed unanimously.

D. Annual Convention Report

Office Manager Lauren Haven reported the Convention Planning Committee met on Friday, December 7th to work on the details for the 2019 event. The next meeting was scheduled for Friday, January 11th at the MCCA offices. The meeting minutes for the November meeting were included in the agenda packet. The minutes from the December meeting will be included for review at the January board meeting.

E. NACo Report

The upcoming NACo Legislative Conference will bring together over 1,500 elected and appointed county officials to focus on federal policy issues that impact counties and residents. Maine representatives will have an opportunity to participate in educational sessions, interact with federal officials and attend congressional briefings and meetings. This event is scheduled for March 2 through March 6, 2019.

F. Strategic Plan Review Committee

Office Manager Lauren Haven reported committee members were still laboring over the wording of the draft. It might take one more meeting of the group before the updated document will be ready for consideration by the Board of Directors.

XIII. Other Business

No other business was brought before the Board.

XIV. Adjournment

President Thomas Coward invited a motion to adjourn at approximately 12:05 p.m. Comm. Cote made the motion seconded by Comm. Fowler, and the motion was unanimously approved. The group adjourned to lunch.

Respectfully submitted,

MCCA Office Manager, Lauren Haven

Attested:

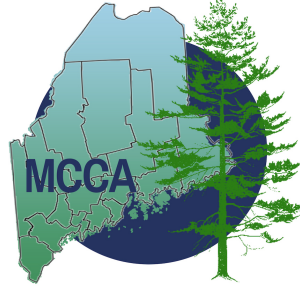
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Charles Pray
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Lauren Haven
Office Manager

MAINE COUNTY COMMISSIONERS ASSOCIATION

2019 MCCA Board of Director Nominees:

Androscoggin	Commissioner John Butler; proxy Admin. Larry Post
Aroostook	Commissioner Norman Fournier; proxy Comm. Paul Underwood
Cumberland	Commissioner Thomas Coward; proxy Comm. Stephen Gorden
Hancock	Commissioner William Clark; proxy Scott Adkins
Kennebec	Commissioner George Jabar; proxy Bob Devlin
Knox	Commissioner Sharyn Pohlman; proxy Andrew Hart
Lincoln	Commissioner William Blodgett; proxy Carrie Kipfer
Oxford	Commissioner Steven Merrill; proxy Tom Winsor
Penobscot	Commissioner Peter Baldacci; proxy Bill Collins
Piscataquis	Commissioner James Annis; proxy Tom Lizotte
Sagadahoc	Commissioner Brian Hobart; proxy Pam Hile
Somerset	Commissioner Newell Graf; proxy Dawn DiBlasi
Waldo	Commissioner Amy Fowler; proxy Comm. Betty Johnson
Washington	Commissioner Christopher Gardner; proxy Betsy Fitzgerald
York	Commissioner Michael Cote; proxy Gregory Zinser

Maine County Commissioners Association
Year-End Line Item Transfers
2018

	Jan-Dec 2018	Budget	\$ Over Budget	% of Budget	From Acct	To Acct	Amount	Revised Total	Revised % of Budget
Income									
4100-00 · Convention Income									
4110-00 · Plaques	464	400	64	116%					
4120-00 · Registration	24,542	22,000	2,542	112%		4130	2,542	22,000	100%
4130-00 · Sponsorship	7,050	9,000	-1,950	78%	4120		2,542	9,592	107%
4140-00 · Vendor	8,102	11,500	-3,398	70%	4400		4,292	12,394	108%
Total 4100-00 · Convention Income	40,158	42,900	-2,742	94%					
4300-00 · Dues	136,935	136,935		100%					
4400-00 · Other Income	8,792	4,500	4,292	195%		4140	4,292	4,500	100%
4500-00 · NACo Roster	500	500		100%					
4600-00 · MCCA Risk Pool Assessment	26,250	26,250		100%					
4800-00 · MainePERS Surplus Funds	9,431	9,431		100%					
4810-00 · Interest Earned	100	100	0	100%					
4920-00 · Transfer in from Fund Balance	29,830	29,830		100%					
Total Income	251,996	250,446	1,550	101%					
Gross Profit	251,996	250,446	1,550	101%					
Expense									
5000-00 · Payroll Expenses									
5020-00 · Payroll Fees	1,990	2,000	-10	100%					
5030-00 · FICA	9,550	9,620	-70	99%		5130	25	9,620	100%
5040-00 · MainePERS Contributions	9,331	9,431	-100	99%		5140	34	9,431	100%
5050-00 · Salary-Office Manager	48,033	47,951	82	100%					
5060-00 · Salary-Executive Director	79,040	79,040		100%					
Total 5000-00 · Payroll Expenses	147,944	148,042	-98	100%					
5100-00 · Insurance									
5110-00 · Health Insurance	11,315	11,300	15	100%					
5120-00 · Commercial, Crime, D&O Ins	2,033	2,054	-21	99%					
5130-00 · Workers Comp	575	550	25	105%	5030		25	550	100%
5140-00 · Unemployment Comp Ins	484	450	34	108%	5040		34	450	100%
Total 5100-00 · Insurance	14,407	14,354	53	100%					
6010-00 · Prof. Services									
6012-00 · Prof Services - Legal Services		500	-500			6118	500		100%
6013-00 · Financial Audit		3,000	-3,000			6118	3,000		100%
Total 6010-00 · Prof. Services		3,500	-3,500						
6030-00 · Lobbying									
6031-00 · Lobbying Reg	200	200		100%					
Total 6030-00 · Lobbying	200	200		100%					
6040-00 · NACO Expenses									
6041-00 · Conferences	4,955	6,470	-1,515	77%		6118	1,279	6,234	96%
Total 6040-00 · NACO Expenses	4,955	6,470	-1,515	77%					

	Jan-Dec 2018	Budget	\$ Over Budget	% of Budget	From Acct	To Acct	Amount	Revised Total	Revised % of Budget
6050-00 · Education and Training	397	600	-203	66%					
6100-00 · Bank Charges		50	-50						
6110-00 · Convention Expense									
6113-00 · Entertainment/Speakers	2,500	2,500		100%					
6114-00 · MCCA Staff Registr Expense	574	1,340	-766	43%					
6118-00 · Meeting Exp.	34,539	29,760	4,779	116%	Multiple		4,779	29,760	100%
6121-00 · Supplies	387	500	-113	77%					
6124-00 · Retirement Plaques	348	400	-52	87%					
Total 6110-00 · Convention Expense	38,348	34,500	3,848						
6118-00 · Meeting Exp.	5,000								
6140-00 · Copies-Printing									
6142-00 · Directory	100	100		100%					
Total 6140-00 · Copies-Printing	100	100		100%					
6145-00 · Dues Expense	1,350	1,100	250	123%	6156		250	1,100	100%
6150-00 · Equipment - Office									
6151-00 · Computer Hardw & Softw	250	250	0	100%					
6152-00 · IT Services	1,651	1,700	-49	97%					
6153-00 · Photocopier Lease	3,466	3,400	66	102%	6154		66	3,400	100%
6154-00 · Printer & Supplies	511	1,000	-489	51%		6153	66	577	58%
6156-00 · Other		400	-400			6145	250	150	38%
Total 6150-00 · Equipment - Office	5,878	6,750	-872	87%					
6160-00 · Fees	65	100	-35	65%					
6170-00 · Meeting Expense									
6171-00 · Annual Meeting	1,525	2,000	-475	76%					
6172-00 · County Officials' Workshop		250	-250						
6173-00 · Monthly	3,149	2,800	349	112%	6235		349	2,800	100%
6175-00 · Meetings - Other	820	750	70	109%	6230		70	750	100%
Total 6170-00 · Meeting Expense	5,494	5,800	-306	95%					
6180-00 · Mileage & Travel Expense	2,155	2,750	-595	78%					
6195-00 · Office Space Rental	17,966	19,000	-1,034	95%					
6215-00 · Postage-Shipping	154	250	-96	62%					
6230-00 · Advertising		250	-250			6175	70	70	28%
6235-00 · Supplies	1,527	2,000	-473	76%		6173	349	1,876	94%
6240-00 · Telephone, Fax & Internet									
6241-00 · Cell Phone	1,800	1,830	-30	98%					
6243-00 · Phone, Fax & Internet	2,021	2,200	-179	92%					
Total 6240-00 · Telephone, Fax & Internet	3,821	4,030	-209	95%					
6250-00 · Website	40	100	-60	40%					
6260-00 · Contingency		500	-500						
Total Expense	249,801	250,446	-645	100%					

Maine County Commissioners Association 2019 Budget Proposal Draft

Last Update 11-20-2018

	2018 Budget	As of 10-31-18	Balance Remaining	% of 2018 Budget	2019 Proposed Budget	Change	Percent of Change	2019 Lauren's Notes
Income								
4100-00 · Convention Income								
4110-00 · Plaques	400	265	135	66%	400	0.00	0.00%	Same as 2018
4120-00 · Registration	22,000	24,542	-2,542	112%	22,000	0.00	0.00%	Same as 2018
4130-00 · Sponsorship	9,000	7,050	1,950	78%	9,000	0.00	0.00%	Same as 2018
4140-00 · Vendor	11,500	9,102	2,398	70%	11,500	0.00	0.00%	Same as 2018
Total 4100-00 · Convention Income	42,900	39,959	2,941	93%	42,900	0.00	0.00%	Same as 2018
4300-00 · Dues	136,935	136,935	0	100%	141,043	4108.05	3.00%	3% Increase
4400-00 · Other Income	4,500	8,257	-3,757	183%	7,500	3000.00	66.67%	Directory Ads \$3,000
4500-00 · NACo Roster	500		500	100%	500	0.00	0.00%	Same as 2018
4600-00 · MCCA Risk Pool Assessment	26,250		26,250		27,038	787.50	3.00%	3% Increase
4800-00 · MainePERS Surplus Funds	9,431	9,431	0	100%	9,997	565.62	6.00%	Jan-June 7.3% Jul-Dec rate TBD, estimating 8%
4810-00 · Interest Earned	100	93	7	93%	100	0.00	0.00%	Same as 2018
4920-00 · Transfer in from Fund Balance	29,830	29,830	-0	100%	27,985	-1844.92	-6.18%	Set to balance
Total Income	250,446	224,505	25,941	90%	257,062	6616.25	2.64%	
Expense								
5000-00 · Payroll Expenses								
5020-00 · Payroll Fees	2,000	1,554	446	78%	2,000	0.00	0.00%	Emailed David Nevers not aware of any increase
5030-00 · FICA	9,620	7,898	1,722	82%	9,897	276.85	2.88%	7.65% of Taxable Wages
5040-00 · MainePERS Contributions	9,431	7,727	1,704	82%	9,997	565.62	6.00%	2019-6months@7.3% & 6months@8% estimate
5050-00 · Salary-Office Manager	47,951	39,734	8,217	83%	49,574	1623.62	3.39%	2.9% Increase
5060-00 · Salary-Executive Director	79,040	65,360	13,680	83%	81,332	2292.16	2.90%	2.9% Increase
Total 5000-00 · Payroll Expenses	148,042	122,273	25,769	83%	152,800	4758.25	3.21%	
5100-00 · Insurance								
5110-00 · Health Insurance	11,300	9,398	1,902	83%	11,752	452.00	4.00%	2019 Monthly Rate 1,085.97 up 4%
5120-00 · Commercial, Crime, D&O Ins	2,054	1,919	135	93%	2,050	-4.00	-0.19%	Comm \$690, Crime \$492, D&O \$868
5130-00 · Workers Comp	550	464	86	84%	564	14.00	2.55%	Per Great Falls Insurance Estimate \$564
5140-00 · Unemployment Comp Ins	450	484	-34	108%	450	0.00	0.00%	\$24,000x1.51% = \$405.60 Estim Contribution
Total 5100-00 · Insurance	14,354	12,265	2,089	85%	14,816	462.00	3.22%	
6010-00 · Prof. Services								
6012-00 · Prof Services-Legal Services	500		500		500	0.00	0.00%	Leave Same.
6013-00 · Financial Audit	3,000		3,000		3,000	0.00	0.00%	Depends on when we get the bill for current audit
Total 6010-00 · Prof. Services	3,500		3,500		3,500	0.00	0.00%	

Draft 1

	2018 Budget	As of 10-31-18	Balance Remaining	% of 2018 Budget	2019 Proposed Budget	Change	Percent of Change	
6030-00 · Lobbying								
6031-00 · Lobbying Reg	200	200	0	100%	200	0.00	0.00%	Leave Same.
6032-00 · Lobbying - Contractual								
Total 6030-00 · Lobbying	200	200	0	100%	200	0.00	0.00%	
6040-00 · NACO Expenses								
6041-00 · Conferences	6,470	3,661	2,809	57%	8,620	2150.00	33.23%	Combined NACO Expenses - 4 trips @ \$2,155
Total 6040-00 · NACO Expenses	6,470	3,661	2,809	57%	8,620	2150.00	33.23%	
6050-00 · Education and Training	600	397	203	66%	600	0.00	0.00%	Leave Same.
6100-00 · Bank Charges	50		50		50	0.00	0.00%	Leave Same.
6110-00 · Convention Expense								
6113-00 · Entertainment/Speakers	2,500	2,500	0	100%	2,500	0.00	0.00%	Leave Same.
6114-00 · MCCA Staff Registration	1,340	574	766	43%	1,100	-240.00	-17.91%	Subtract \$240 negotiated compliment staff cabin
6118-00 · Meeting Exp.	29,760	34,539	-4,779	116%	30,000	240.00	0.81%	Added the \$240 to this line from 6114-00
6121-00 · Supplies	500	387	113	77%	500	0.00	0.00%	Leave Same.
6124-00 · Comm Retirement Plaques	400	348	52	87%	400	0.00	0.00%	Leave Same.
Total 6110-00 · Convention Expense	34,500	38,348	-3,848	111%	34,500	0.00	0.00%	
6140-00 · Copies-Printing								
6142-00 · Directory	100	100	0	100%	150	50.00	50.00%	Additional supplies for copies for 186 Legislators
6143-00 · Other Copying or Printing	0	0	0		0	0.00		
Total 6140-00 · Copies-Printing	100	100	0	100%	100	0.00	0.00%	
6145-00 · Dues Expense	1,100	1,350	-250	123%	1,400	300.00	27.27%	2018 NCCAE increased to \$750, MMA \$600
6150-00 · Equipment - Office								
6151-00 · Computer Hard/Software	250	250	0	100%	250	0.00	0.00%	Leave Same.
6152-00 · IT Services	1,700	1,401	299	82%	1,700	0.00	0.00%	Leave Same.
6153-00 · Photocopier Lease	3,400	2,888	512	85%	3,696	296.00	8.71%	2017=\$275, 2018=\$288, est 2019=\$308
6154-00 · Printer & Supplies	1,000	511	489	51%	1,000	0.00	0.00%	Leave same for potential overage due to projects
6156-00 · Other	400		400		400	0.00	0.00%	Leave Same.
Total 6150-00 · Equipment - Office	6,750	5,050	1,700	75%	7,046	296.00	4.39%	Leave Same.
6160-00 · Fees	100	65	35	65%	100	0.00	0.00%	Leave Same.
6170-00 · Meeting Expense								
6171-00 · Annual Meeting	2,000	1,495	505	75%	2,000	0.00	0.00%	Leave Same.
6172-00 · County Officials' Workshop	250		250			-250.00	-100.00%	No NEO Training for 2019 add to Other Mtgs
6173-00 · Monthly	2,800	2,528	272	90%	3,000	200.00	7.14%	Calc \$300X10 mtgs-Excludes Annual & Conv
6175-00 · Meetings - Other	750	720	30	96%	1,500	750.00	100.00%	Leave room for one extra unexpected meeting
Total 6170-00 · Meeting Expense	5,800	4,743	1,057	82%	6,500	700.00	12.07%	
6180-00 · Mileage & Travel Expense	2,750	1,409	1,341	51%	600	-2150.00	-78.18%	Extracting NACO Travel & Adding to 6041-00
6195-00 · Office Space Rental	19,000	14,972	4,028	79%	19,000	0.00	0.00%	Leave Same. Factoring in potential increase.

Last Update 11-20-2018

	2018 Budget	As of 10-31-18	Balance Remaining	% of 2018 Budget	2019 Proposed Budget	Change	Percent of Change	2019 Lauren's Notes
6215-00 · Postage-Shipping	250	134	116	54%	250	0.00	0.00%	Leave Same.
6230-00 · Advertising	250		250		250	0.00	0.00%	Leave Same.
6235-00 · Supplies	2,000	1,446	554	72%	2,000	0.00	0.00%	Leave Same.
6240-00 · Telephone, Fax & Internet								
6241-00 · Cell Phone	1,830	750	1,080	41%	1,830	0.00	0.00%	Leave same \$75 monthly per employee
6243-00 · Phone, Fax & Internet	2,200	1,683	517	77%	2,200	0.00	0.00%	Leave Same.
Total 6240-00 · Telephone/Fax/Internet	4,030	2,433	1,597	60%	4,030	0.00	0.00%	
6250-00 · Website	100	40	60	40%	200	100.00	100.00%	June 2019 renew hosting 2 yrs \$160 Domain \$20
6260-00 · Contingency	500		500		500	0.00	0.00%	Leave Same.
Total Expense	250,446	208,886	41,560	83%	257,062	6616.25	2.64%	

Maine County Commissioners Association

2019 PROJECTED REVENUE

4100-00 CONVENTION INCOME - \$42,900

Representatives from the 2019 host county recommend keeping the same estimated numbers as 2018. Point Lookout is likely to be a popular destination for both vendors and attendees, and the venue has made several concessions which are likely to reduce the overall cost of the conference.

4110-00 Plaques - \$400

This account will collect income from counties to pay for plaques for commissioners and other retiring county officials. The corresponding expense line is 6124-00.

4120-00 Registrations - \$22,000

This account collects all registration payments for convention registration, meals, and participation in activities. Reduced from 2017 budget because less revenue than anticipated was received for 2017 convention. We need more Commissioners to attend their annual conference.

4130-00 Sponsorships - \$9,000

This account shows revenue from contributions paid by organizations or individuals who donate to or sponsor an event. The budget projections for 2017 and 2018 were not quite reached, but more sponsors should be acquired to help MCCA pay conference expenses.

4140-00 Vendors/Exhibitors - \$11,500

This income is received from vendors, exhibitors, and advertisers at the convention who are there to market their goods and services. The decreased amount reflects less revenue received than anticipated in this category in 2017 and 2018.

4300-00 COUNTY MEMBERSHIP DUES - \$141,043

This is the income received from member counties' annual dues. There was a 2.1% increase in 2017, and a 2% increase for 2018. The Budget and Finance Committee recommends a 3% increase for 2019 which is an additional \$273 per county, changing each county's dues amount from \$9,129 to \$9,402.

4400-00 OTHER INCOME - \$7,500

Any other miscellaneous income that MCCA receives during the year that does not fit within listed budgetary categories is shown in this line. This includes payments from NACo for MCCA's marketing of programs sponsored by NACo, such as the discount health prescription drug and dental programs, and the U.S. Communities joint purchasing program. The increased amount reflects \$3,000 expected from advertisements in the 2019 Directory of Maine Counties.

4500-00 NACO ROSTER - \$500

Funds received from the National Association of Counties for MCCA's contribution to the roster containing county contact information are posted to this account.

4600-00 MCCA RISK POOL ASSESSMENT - \$27,037.50

Funds received from the MCCA Risk Pool are posted to this account. The assessment is calculated according to a cost allocation plan that considers the amount of time and space the Risk Pool utilizes of MCCA resources. The 2017 budgeted amount increased from \$25,000 to \$26,250 due to increased costs projected for MCCA. The 2018 amount remained the same as 2017. The Budget & Finance Committee recommends a 3% increase (\$787.50) in the Risk Pool assessment.

4800-00 From MainePERS Fund - \$9,997

Funds from the MainePERS surplus fund which are kept in a separate money market account, are used for the employer's contribution toward employee retirement in MainePERS. The increased amount reflects an estimate of 8% from July to December 2019, as recent increases have been 6.5% to 7% to 7.3%. These funds will be transferred from the money market account to the checking account to pay MainePERS monthly. The money market account balance was \$22,428 in November 2018 which will last approximately two more years at the current rate.

4810-00 INTEREST INCOME - \$100

Income earned on savings investments is shown in this budget line.

4920-00 TRANSFER FROM FUND BALANCE - \$27,985

Surplus funds to be used from the undesignated fund balance to offset budget expenditures are shown in this account. *The Financial Management & Investment Policy* states, "The MCCA hereby establishes a policy that requires the MCCA to maintain a minimum undesignated fund balance equal to approximately **two months expenditures.**"

MCCA's average monthly expenditure is about \$20,000, indicating \$40,000 would be considered the lowest level of acceptable undesignated fund balance for MCCA. Subtracting the amount of surplus recommended for use in the 2019 budget (\$27,985) and the MainePERS (\$9,997) from the projected fund balance of \$61,170 (checking \$38,541, money market \$22,428, and petty cash \$200) would leave the fund balance at \$23,188 which is below the policy requirement.

TOTAL REVENUE PROJECTED FOR 2019 - \$257,062

Maine County Commissioners Association

PROJECTED 2019 EXPENSES

5000-00 PAYROLL EXPENSES - \$152,800

5020-00 Payroll Fees - \$2,000

MCCA pays this to Bangor Payroll for preparing MCCA's payroll and reports for employees, the IRS, Maine Dept. of Revenue, MMEHT, and MainePERS.

5030-00 Social Security & Medicare (FICA) - \$9,897

This account funds payments for Social Security and Medicare. The contribution for FICA is 7.65% of employee taxable wages. Social Security is calculated by multiplying an employee's taxable wages by 6.2%. Medicare is calculated by multiplying taxable wages by 1.45%. Taxable wages are calculated by gross salary minus health insurance deductions. The contribution is the same for both the employer and the employee. The line increases by \$276.85 for 2019.

5040-00 MainePERS - \$9,997

Funds to pay the employer share of retirement contributions are kept in an interest-earning money market account, which had an account balance of \$22,428 in November 2018 which will last approximately two more years at the current rate.

5050-00 Office Manager's Salary - \$49,574

The budget reflects a 2.9% increase as determined by the Budget and Finance Committee based on a favorable annual performance evaluation for 2018 by Executive Director, Charles Pray.

5060-00 Executive Director's Salary - \$81,332

The budget shows an increase of 2.9% above the contractual amount initially agreed upon by MCCA and Executive Director Charles Pray. The two-year contract will expire on July 17, 2019.

5100-00 INSURANCE - \$14,816

5110-00 Health Insurance - \$11,752

Amounts MCCA pays for employee health insurance are posted to this line. MCCA utilizes the health insurance services offered by the Maine Municipal Employees Health Trust (MMEHT). Employees may choose one of three plans offered, and MCCA pays 90% of the single employee premium for the employee's chosen plan. Executive Director Charles Pray has opted out of MCCA offered health insurance.

This budget proposal notes that premiums for the POS C plan used by Office Manager Lauren Haven will increase by 4%.

5120-00 Commercial, Crime Protection, & Officers' & Directors' Insurance - \$2,050

This is the account to which payments for premiums for MCCA's commercial policy, crime protection, and directors' and officers' insurance are posted. The commercial policy covers property and casualty/liability insurance for the MCCA. We also obtained crime protection insurance to insure against employee dishonesty and directors' and officers' insurance.

- **Commercial - \$690** – Liberty Mutual via Macomber, Farr & Whitten; effective 8/23/18 – 8/23/19
- **Crime Protection - \$492** – Ohio Casualty Group via Macomber, Farr & Whitten, effective 6/19/18 – 6/19/19
- **Directors & Officers - \$868** – Twin City Fire Insurance Co., via Macomber, Farr & Whitten; effective 4/22/18 – 4/22/19

5130-00 Workers Compensation Insurance - \$564

Annual premiums paid for workers compensation insurance for employees are posted to this line. The policy is effective from 7/2/18 to 7/2/19.

5140-00 Unemployment Compensation Insurance - \$450

MCCA participates in the MMA Unemployment Compensation Insurance program to control potential unemployment compensation insurance costs as a member of a large pool. The estimate is calculated at 1.69% of \$24,000 in taxable wages as Maine law stipulates insurance for only the first \$12,000 per employee making the estimate \$405 and leaving a small margin.

6010-00 PROFESSIONAL SERVICES - \$3,500

6012-00 Legal Services - \$500

This line contains an appropriation at no change from last year's allocation for legal services.

6013-00 Financial Audit - \$3,000

An audit of MCCA's finances is required at least every two years. On February 22, 2017 the MCCA Board of Directors voted to accept a proposal submitted by Ron L. Beaulieu which included an option of an additional two-year period ending December 31, 2017 for \$3,000. The same company performed the last audit for 2014 and 2015. This audit has not yet been completed and the payment may fall into the year 2019.

6030-00 LOBBYING - \$200

6031-00 Lobbying Registration - \$200

Those who engage in lobbying activities at the Maine Legislature are required to pay a registration fee to the Maine Ethics Commission and file a monthly report.

The charge for lobbyist registration is \$200; therefore, this fee is paid on behalf of the MCCA Executive Director Charles Pray who serves as the lobbyist for the organization.

6041-00 NACo CONFERENCES - \$8,620

These funds pay for conference registration, hotel, and meal expenses for two conferences for one county commissioner, one conference for a second commissioner, and one conference for the Executive Director. The estimated amount is based on the average cost per person (\$2,155) which includes a small buffer to absorb any unforeseen expenses related to the conferences.

Travel reimbursements for conferences such as airfare and taxis have been combined into this line from the *Mileage & Travel Expense* account 6180-00 justifying the overall increase.

6050-00 EDUCATION & TRAINING - \$600

Payments for staff to attend necessary and beneficial work-related educational sessions are posted to this account.

6100-00 BANK CHARGES - \$50

Bank charges and fees are posted to this account.

6110-00 ANNUAL CONVENTION EXPENSES - \$34,500

6113-00 Entertainment/Speakers - \$2,500

The amount is based on a lower expenditure for entertainment and speakers at recent conventions. Speakers are offered a meal and mileage unless alternatively sponsored.

6114-00 MCCA Staff Registration Expense - \$1,100

The MCCA Executive Director's and Office Manager's registration, meals and hotel costs are posted to this account. In 2019, the staff accommodations will be complimentary as part of the negotiated contract. The amount of \$240 has been moved to general meeting expenses 6118-00.

6118-00 Meeting Expenses - \$30,000

All expenses related to the convention venue, including meeting space, meals, A/V rentals, activities, etc. are charged to this line. Often negotiations lower this amount.

6121-00 Supplies - \$500

Supplies purchased for the convention are paid for from this account. This includes beverages and snacks, decorations, signs, paper, equipment, and other supplies.

6124-00 Commissioner Retirement Plaques - \$400

The cost of recognition plaques for retiring county commissioners and other county employees is posted here. Each county will reimburse MCCA for the cost of the plaque(s) for their retiring employee(s).

6140-00 COPYING & PRINTING - \$150

6142-00 Directory - \$150

The cost of materials used to print the annual county directory is posted to this account. An increase of \$50 allows for 186 more copies to be printed to distribute to legislators.

6145-00 DUES EXPENSE - \$1,400

Dues for memberships are posted to this account. Currently, MCCA pays dues to the National Council of County Association Executives \$750, and the Maine Municipal Association \$600.

6150-00 OFFICE EQUIPMENT - \$7,046

6151-00 Computer Hardware & Software - \$250

Purchases of computer hardware or software are paid from this line.

6152-00 IT Services - \$1,700

Capitol Computers provides routine computer system maintenance and administration, on-call service for problem solving, and off-site back up of MCCA and Risk Pool financial records.

6153-00 Photocopier Lease - \$3,696

The Xerox photocopier is leased through US Bank at a cost of \$288 per month. Included in the leasing fee is regular service, charge-per-copy, reduced cost for supplies, and same-day service for problem resolution. Overage fees due to large or unexpected printing projects are also paid through this account.

6154-00 Printers & Printer Supplies - \$1,000

The cost of printers and supplies such as toner, ink cartridges, and paper is charged to this account.

6156-00 Other Office Equipment - \$400

The cost of any other office equipment, such as desks, chairs, printer stands, headphones, projectors, paper shredders, safes, etc. is charged to this account.

6160-00 FEES - \$100

Fees charged for filings to the Secretary of State's office and others are posted to this account.

6170-00 MEETING EXPENSE - \$6,500

6171-00 Annual & Other Membership Meetings - \$2,000

Costs for the venue and food for the annual meeting and other full membership meetings are posted to this account.

6172-00 County Officials' Workshop - \$0

The Newly Elected Official training will not be offered in 2019. The \$250 set in the 2018 has been added to 6175-00 *Other Meetings*.

6173-00 Monthly Meetings - \$3,000

This account shows the costs for the Board of Directors' regular monthly meetings, including food and related supplies. This line item was reduced from \$3,500 in 2017.

The annual general membership meeting and the convention have other line items from which to draw, so the calculation is based on ten meetings at \$300 per meeting in 2019.

6174-00 Retreat Meeting Expense - \$0

This line funds a Commissioners' retreat for planning or other meeting purposes. The Budget & Finance Committee proposes a cost-per-person will be charged if such an event is arranged.

6175-00 Other Meeting Expenses - \$1,500

Any other meeting expenses that do not appropriately fit within any of the categories above are posted here. The cost of facility rental and refreshments for special meetings are charged to this account. This leaves room for one additional unexpected meeting.

6180-00 MILEAGE & CONFERENCE TRAVEL EXPENSE - \$600

Funds in this account reimburse staff for mileage associated with use of personal vehicles for work-related travel. The decreased amount reflects the extraction NACo travel which has been added to 6041-00 *NACo Conferences*.

6195-00 OFFICE RENTAL - \$19,000

This account is used to pay the Maine Farm Bureau for leasing office space at 4 Gabriel Drive, Suite 2 in Augusta. The current lease with a monthly payment of \$1,497.17 expired on 3/31/2018 and has not been re-negotiated. Based on the last renewal increase of \$100 per month, the new amount may be \$19,166 as of April 2019. The budget allows for this potential increase, but until further notice will remain the amount from the last signed contract.

6215-00 POSTAGE - \$250

Amounts paid for postage and shipping are posted here; the amount is same as last year.

6230-00 ADVERTISING - \$250

Advertising costs for marketing programs, providing notice to the public, advertising requests for proposals, and employee hiring processes are shown in this account.

6235-00 SUPPLIES - \$2,000

Supplies for the office that do not more appropriately belong within other accounts are posted to this account. This includes all regular office supplies such as office décor, paper and file folders, pens, staples, paper clips, calendars, chair mats, etc.

6240-00 TELEPHONE, FAX & INTERNET - \$4,030

6241-00 Cell Phone - \$1,830

Reimbursements to the Executive Director and Office Manager for using their personal cell phones for work related communications are posted to this account. The current reimbursement rate is \$75 per month for each employee.

6243-00 Other Telephone, Fax & Internet - \$2,200

Monthly charges from Spectrum Business for telephone, fax, and internet services are posted to this account.

6250-00 WEBSITE - \$200

Payments for web hosting services and other website expenses are paid from this account. In June of 2019, the hosting contract will be renewed for \$160. Similarly, domain renewal is paid with this account with a variable rate depending on options for multi-year bundling promotions which may be available and would save money over time.

6260-00 CONTINGENCY ACCOUNT - \$500

With approval from the Executive Committee, this account funds emergency expenditures not otherwise identified in the budget. This line item was reduced from \$1,000 in 2017 and remained the same in 2018 and now 2019.

TOTAL EXPENDITURES PROJECTED FOR 2019 - \$257,062

M.C.C.A.

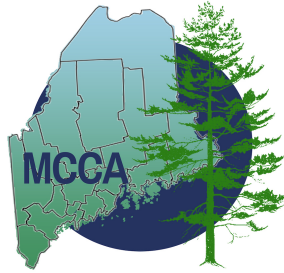
Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

Carol Maines, Secretary-Treasurer
Knox County

Charles Pray
Executive Director

Lauren Haven
Office Manager



Maine County Commissioners Association

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
www.maine counties.org

MAINE COUNTY COMMISSIONERS ASSOCIATION

Executive Director's Report

January 9, 2019

Director's Report

The Mills' Administration

Janet Trafton Mills became Maine's 75th governor a week ago today. She had already named her nominees for her Administration including former Kennebec County Sheriff and Warden of the Maine State Prison, Randall Liberty as her pick to head the Maine Department of Corrections.

In a call to the Department last week they were already answering, "Commissioner Liberty's Office."

Confirmations are expected to be quick and individuals so named are expected to take office immediately.

Once Mr. Liberty is confirmed we should request an opportunity to meet with him and his team, to provide an open dialog with the counties directly, with the MCCA and MSA, as cohorts, in providing safe and sound facilities in protecting the public and holding individuals until the judicial process addresses the adjudication of these same individuals to either release back into the general populace or for extended terms of incarceration in our penal system and in hope we can continue in providing effective and efficient services in the greater State's corrections process.

In such, to extend to Commissioner Liberty the biennium request directly, as a curtesy in advance of appearance to any of the legislative committees. I would also suggest we share other topics such as legislative objectives we are seeking (to be discussed in a moment).

FY2019-20, 2020-21 Budgets

As previously noted we've submitted a budget line request of \$36.6 million for the biennium, \$18.3 million for each year, as a holding figure until Counties can provide more accurately hard figures through MACCAM, which Kennebec County Administrator Bob Delvin has been spear heading.

The gathering of and presentation of the County Jail budgets data MACCAM presented last year was extremely helpful in showing Legislators not only the larger State-wide impact but how their own Counties figured into the overall mix benefited us, MCCA, MACCAM and the MSA in conversations in the State House. It will be helpful if we remain consistent in our format for Legislators to better see and understand the information we provide them in presenting our case for the State's partnership in covering the services the Counties provide both the State and our citizens therein.

Individual counties have already been holding legislative delegation meetings, Cumberland just last Friday and non-member Franklin a few weeks ago. I do need to say, the Franklin County meeting, at least as reported, if accurate, did have some misrepresentation of part of the problems of jail funding being a bit of a skirmish between counties (the article is attached).

The 129th Maine Legislature:

Legislative Leadership

HOUSE

Speaker: Rep. Sara Gideon, Freeport (Cumberland)
Majority Leader: Matt Moonen, Portland (Cumberland)
Asst. Majority Leader: Ryan Fecteau, Biddeford (York)
Minority Leader: Kathleen Dillingham, Oxford (Oxford)
Asst. Minority Leader: Trey Stewart, Presque Isle (Aroostook)

SENATE

President: Senator Troy Jackson, (Aroostook)
Majority Leader: Senator Nate Libby (Androscoggin)
Asst. Majority Leader: Eloise Vitelli, (Sagadahoc)
Minority Leader: Senator Dana Dow, Waldoboro (Sagadahoc)
Asst. Minority Leader Jeff Timberlake

Criminal Justice & Public Safety Committee

Rep. Charlotte Warren, Hallowell, (Kennebec) < Chairs > Senator Susan Deschambault, (York)
Rep. Pinny Beebe-Center, Rockland, (Knox) Senator Michael Carpenter, (Aroostook)
Rep. Janice Cooper, Yarmouth, (Cumberland) Senator Kimberley Rosen, (Hancock)
Rep. Patrick Corey, Windham, (Cumberland)
Rep. Danny Costain, Plymouth, (Penobscot)
Rep. Lois Galgay Reckitt, South Portland, (Cumberland)
Rep. Chris Johansen, Monticello, (Aroostook)
Rep. Victoria Morales, South Portland, (Cumberland)
Rep. Richard Pickett, Dixfield, (Oxford)
Rep. Braden Sharpe, Durham, (Androscoggin)

Judiciary

Rep. Donna Bailey, Saco, (York) < Chairs > Senator Michael Carpenter, (Aroostook)
Rep. Christopher Babbidge, Kennebunk, (York) Senator Shenna Bellows, (Kennebec)
Rep. Richard Bradstreet, Vassalboro, (Kennebec) Senator Lisa Keim, (Oxford)
Rep. Barbara Cardone, Bangor, (Penobscot)
Rep. John DeVeau, Caribou, (Aroostook)
Rep. Jeffrey Evangelos, Friendship, (Knox)
Rep. Lois Galgay Reckitt, South Portland, (Cumberland)
Rep. David Haggan, Hampden, (Penobscot)
Rep. Thom Harnett, Gardner, (Kennebec)
Rep. Rachel Talbot Ross, Portland (Cumberland)

Appropriations & Financial Affairs

Rep. Drew Gattine, Westbrook, (Cumberland) < Chairs > Senator Cathy Breen, Chair, (Cumberland)
Rep. Amy Arata, New Gloucester, (Cumberland) Senator James Hamper, (Oxford)
Rep. Michelle Dunphy, Old Town, (Penobscot) Senator Linda Sanborn, (Cumberland)
Rep. Brian Hubbell, Bar Harbor, (Hancock)
Rep. Erik Jorgensen, Portland, (Cumberland)
Rep. Dennis Keschl, Belgrade, (Kennebec)
Rep. John Martin, Eagle Lake, (Aroostook)
Rep. Sawin Millett, Waterford, (Oxford)
Rep. Teresa Pierce, Falmouth, (Cumberland)
Rep. Nathan Wadsworth, Hiram, (Oxford)

I have had direct conversation with Criminal Justice & Public Safety Committee chair, Rep. Warren, of Hallowell, (Kennebec) and received an email back from Senator Deschambault, of York, of having the

Committee scheduling a day/ an afternoon where we, Counties, would be afforded an opportunity to present an overview of operating our jails and the process of meeting the funding requirements and options in covering those demands. These were loose conversations, talks continue to how large of a scope, how it (or they) may occur, as well as when is ongoing, a work in progress. *

Senator Breen attended the MSA Roundtable discussion last month with the Chief Justice and the Court system which we participated in as well, and Rep. Gattine, Senator Breen's Appropriations Committee co-chair, has been receptive anytime I have had conversations with him last year, which have continued after the session last fall and into the start of the current session.

I am seeking a new champion on the Appropriations Committee. With former Bangor Representative Aaron Frey being elected Maine's Attorney General we lost not only an individual who understood and appreciated the whole complexity of jail operations, having served on the Board of Correction and of courses, being on Appropriations, understood the roll of funding the breath of programs government needs to fund as well as the ones individuals want to fund.

Legislative Submitted Proposals

An Act to Properly Fund County Facilities Incarcerating Individuals Pending State Court Action

An Act Requiring the State to Fund 20.25 Percent County Jails and Holding Facilities

An Act to Amend Funding Limitation on Incarcerating Facilities Operated by Counties (LD1, Tax Cap)

An Act Requiring the State to Reimburse Counties for All Costs Exceeding the Jail Tax Cap

An Act to Provide the Office of Substance Abuse and Mental Health Services Funds to Provide Services to Maine County Correctional Facilities: (This act would establish AMHS responsibility of all treatment for Drug Treatment and Rehabilitation and treatment of individuals with mental illness being held in all public Correctional facilities)

An Act to Expand Medicaid Coverage for Individuals Incarcerated in Maine Facilities (Talbot-Ross

An Act Requiring the State of Maine Department of Correction to fully fund County Jails for all individuals sentenced to County Jails for all Sentencing exceeding Six months and Individual Held for Parole Violations

A Resolve to Establish a Bond to Establish the Maine County Correctional Facilities Revolving Construction and Improvement Fund: This resolve would establish a Bond Fund, Counties, if they so choose, could draw from to construct, repair or upgrade correctional facilities. The Debt will be the obligation of the County utilizing the Funds. There would be a Board establish to approve access which would include the State Treasurer or a representative, the Commissioner of DAFS or a representative, two County Commissioners named by the Maine County Commissioner Association or their representative, Two Maine Sheriffs named by the Mainer Sheriffs Association and (?)

Maine Sheriffs Association

The Maine Sheriffs Association's Roundtable follow-up: Nothing to report as of this time.

The MSA is hosting their Legislative Breakfast January 17th.

Maine National Alliance on Mental Illness

Executive Director Jenna Mehnert is still seeking a workshop focusing on mental health and hopes the MSA and MCCA would participate. NAMAI is working with individual jails on a program, Stepping Up: Reducing Recidivism for People with Mental Illness, across the State.

Maine Municipal Association: Kate Dufour emailed noting MMA officials are traveling to DC to meet with the Maines delegation to discuss issues of municipal interest. For those discussions, MMA does a Federal Issues Paper featuring federal issues of the year. MMA wanted to know if MCCA had any county issues we would like them to consider throwing into the mix. (Workforce Development Boards)

MAINE COUNTY COMMISSIONERS ASSOCIATION

December 2018 Financial Report

Attached please find the financial reports for the month of December 2018. The Balance Sheet shows total assets and liabilities at \$77,877.88. This amount includes \$22,429 from the money market account for MainePERS employer contributions.

Debits to the bank account in December totaled \$15,063.28, and receipts of \$27,212.21 were credited to the account. The debits were from normal operating expenses during the month and a reimbursement to Penobscot County for NACo expenses. The deposits were \$26,250 from the Risk Pool Assessment, \$500 from the National Association of Counties for MCCA's contribution to the NACo Roster, and a few payments for the Elected Official Training. The general fund checking account balance as of December 31 was \$48,499.53 as some transactions had not yet cleared. With 100% of the year elapsed, 101% of the \$250,446 budgeted revenue has been received. On the expenditure side, \$249,801 or just under 100% had been expended year-to-date.

Please refer to the *Profit & Loss Budget vs. Actual* report to review the variances addressed by the proposed Year-End Line Item Transfer list. It was fortuitous some of the accounts were not expended, however, there are a few bills which will be paid in January which should have been under the 2018 budget.

Please don't hesitate to let me know if you have any questions or would like to see anything presented differently in the financial reports.

Respectfully submitted,



Lauren Haven
Office Manager

Accepted by:

Date: January 9, 2019

Charles Pray, Executive Director

Thomas Coward, President

Amy Fowler, Vice-President

Secretary-Treasurer

Maine County Commissioners Association **Balance Sheet (accrual)**

As of December 31, 2018

	<u>December 2018</u>
ASSETS	
Current Assets	
Checking/Savings	
MCCA Checking-Savings Bank	48,499.53
Money Market Account	22,429.47
Petty Cash Account	<u>200.00</u>
Total Checking/Savings	<u>71,129.00</u>
Accounts Receivable	
Receivables	<u>1,336.88</u>
Total Accounts Receivable	<u>1,336.88</u>
Total Current Assets	<u>72,465.88</u>
Fixed Assets	
RLB0019 · Accumulated Depreciation	-2,912.00
RLB0028 · Equipment	6,660.00
RLB0030 · Depreciation	<u>1,664.00</u>
Total Fixed Assets	<u>5,412.00</u>
TOTAL ASSETS	<u><u>77,877.88</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>-725.28</u>
Total Accounts Payable	<u>-725.28</u>
Other Current Liabilities	
1000-00 · Employee Health Insurance Contr	1,043.11
1010-00 · MainePERS Employee Contribution	111.79
RLB0032 · Accrued Vacation	<u>820.90</u>
Total Other Current Liabilities	<u>1,975.80</u>
Total Current Liabilities	<u>1,250.52</u>
Total Liabilities	<u>1,250.52</u>
Equity	
3020-00 · Fund Balance to Current Yr Inc	-141,282.00
3030-00 · Earnings	225,146.11
Net Income	<u>-7,236.75</u>
Total Equity	<u>76,627.36</u>
TOTAL LIABILITIES & EQUITY	<u><u>77,877.88</u></u>

Maine County Commissioners Association
Reconciliation Summary
Money Market Account, Period Ending 12/18/1

	December 2018
Beginning Balance	22,428.58
Cleared Transactions	
Deposits and Credits - 1 item	0.89
Total Cleared Transactions	0.89
Cleared Balance	22,429.47
Register Balance as of 12/18/18	22,429.47
Ending Balance	22,429.47

Maine County Commissioners Association
Reconciliation Detail
MCCA Checking-Savings Bank, Period Ending 12/31/18

	Type	Date	Name	Amount	Balance
Beginning Balance					43,035.38
Cleared Transactions					
Checks and Payments - 14 items					
	Bill Pmt -Check	11/20	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	12/7	Bangor Payroll	-2,416.49	-3,913.66
	Bill Pmt -Check	12/7	MainePERS	-891.38	-4,805.04
	Bill Pmt -Check	12/7	Country Cafe Catering	-275.00	-5,080.04
	Bill Pmt -Check	12/7	Spectrum Business/TWC	-169.58	-5,249.62
	Bill Pmt -Check	12/7	Capitol Computers	-125.00	-5,374.62
	Bill Pmt -Check	12/7	Staples Credit Plan	-56.06	-5,430.68
	Bill Pmt -Check	12/14	Bangor Payroll	-2,416.49	-7,847.17
	Bill Pmt -Check	12/21	Bangor Payroll	-2,416.49	-10,263.66
	Bill Pmt -Check	12/21	Haven, Lauren	-114.61	-10,378.27
	Bill Pmt -Check	12/21	Eastern Alliance	-111.00	-10,489.27
	Bill Pmt -Check	12/21	Liberty Mutual Insurance	-56.83	-10,546.10
	Bill Pmt -Check	12/21	Senator Inn	-30.00	-10,576.10
	Bill Pmt -Check	12/28	Bangor Payroll	-4,487.18	-15,063.28
Total Checks and Payments				-15,063.28	-15,063.28
Deposits and Credits - 6 items					
	Deposit	12/3	Square	75.23	75.23
	Deposit	12/4	Square	50.25	125.48
	Deposit	12/7	Square	74.94	200.42
	Deposit	12/12		26,509.66	26,710.08
	Deposit	12/17		500.00	27,210.08
	Deposit	12/31		2.13	27,212.21
Total Deposits and Credits				27,212.21	27,212.21
Total Cleared Transactions				12,148.93	12,148.93
Cleared Balance				12,148.93	55,184.31
Uncleared Transactions					
Checks and Payments - 6 items					
	Bill Pmt -Check	3/27	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	4/25	Maine Farm Bureau	-1,497.17	-2,994.34
	Bill Pmt -Check	12/7	State of Maine-Hall of Flags	-100.00	-3,094.34
	Bill Pmt -Check	12/21	Penobscot County Treasurer	-1,804.47	-4,898.81
	Bill Pmt -Check	12/21	Maine Farm Bureau	-1,497.17	-6,395.98
	Bill Pmt -Check	12/21	US Bank	-288.80	-6,684.78
Total Checks and Payments				-6,684.78	-6,684.78
Total Uncleared Transactions				-6,684.78	-6,684.78
Register Balance as of 12/31/18				5,464.15	48,499.53

	Type	Date	Name	Amount	Balance
New Transactions					
Deposits and Credits - 2 items					
	Deposit	1/2		1,440.80	1,440.80
	Deposit	1/3		175.00	1,615.80
Total Deposits and Credits				1,615.80	1,615.80
Total New Transactions				1,615.80	1,615.80
Ending Balance				7,079.95	50,115.33

Maine County Commissioners Association
Reconciliation Summary
MCCA Checking-Savings Bank, Period Ending 12/31/18

	December 2018
Beginning Balance	43,035.38
Cleared Transactions	
Checks and Payments - 14 items	-15,063.28
Deposits and Credits - 6 items	27,212.21
Total Cleared Transactions	12,148.93
Cleared Balance	55,184.31
Uncleared Transactions	
Checks and Payments - 6 items	-6,684.78
Total Uncleared Transactions	-6,684.78
Register Balance as of 12/31/18	48,499.53
New Transactions	
Deposits and Credits - 2 items	1,615.80
Total New Transactions	1,615.80
Ending Balance	50,115.33

	2018 Budget	Dec 2018	Jan-Dec 2018	\$ Over Budget	% of Budget
6050-00 · Education and Training	600		397	-203	66%
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	2,500		2,500		100%
6114-00 · MCCA Staff Registration Expense	1,340		574	-766	43%
6118-00 · Meeting Exp.	29,760		34,539	4,779	116%
6121-00 · Supplies	500		387	-113	77%
6124-00 · Commissioner Retirement Plaques	400		348	-52	87%
Total 6110-00 · Convention Expense	34,500		38,348	3,848	111%
6118-00 · Meeting Exp Point Lookout Deposit	5,000				
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
Total 6140-00 · Copies-Printing	100		100		100%
6145-00 · Dues Expense	1,100		1,350	250	123%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	250		250	0	100%
6152-00 · IT Services	1,700	125	1,651	-49	97%
6153-00 · Photocopier Lease	3,400	289	3,466	66	102%
6154-00 · Printer & Supplies	1,000		511	-489	51%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	6,750	414	5,878	-872	87%
6160-00 · Fees	100		65	-35	65%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	2,000	30	1,525	-475	76%
6172-00 · County Officials' Workshop	250			-250	
6173-00 · Monthly	2,800	309	3,149	349	112%
6175-00 · Meetings - Other	750	100	820	70	109%
Total 6170-00 · Meeting Expense	5,800	439	5,494	-306	95%
6180-00 · Mileage & Travel Expense	2,750	511	2,155	-595	78%
6195-00 · Office Space Rental	19,000	1,497	17,966	-1,034	95%
6215-00 · Postage-Shipping	250		154	-96	62%
6230-00 · Advertising	250			-250	
6235-00 · Supplies	2,000	61	1,527	-473	76%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,830	75	1,800	-30	98%
6243-00 · Phone, Fax & Internet	2,200	170	2,021	-179	92%
Total 6240-00 · Telephone, Fax & Internet	4,030	245	3,821	-209	95%
6250-00 · Website	100		40	-60	40%
6260-00 · Contingency	500			-500	
Total Expense	250,446	17,257	249,801	-645	100%

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January through December 2018

	2018 Budget	Dec 2018	Jan-Dec 2018	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400		464	64	116%
4120-00 · Registration	22,000		24,542	2,542	112%
4130-00 · Sponsorship	9,000		7,050	-1,950	78%
4140-00 · Vendor	11,500		8,102	-3,398	70%
Total 4100-00 · Convention Income	42,900		40,158	-2,742	94%
4300-00 · Dues	136,935		136,935		100%
4400-00 · Other Income	4,500	460	8,792	4,292	195%
4500-00 · NACo Roster	500	500	500		100%
4600-00 · MCCA Risk Pool Assessment	26,250	26,250	26,250		100%
4800-00 · MainePERS Surplus Funds	9,431		9,431		100%
4810-00 · Interest Earned	100	5	100	0	100%
4920-00 · Transfer in from Fund Balance	29,830		29,830		100%
Total Income	250,446	27,215	251,996	1,550	101%
Gross Profit	250,446	27,215	251,996	1,550	101%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	258	1,990	-10	100%
5030-00 · FICA	9,620	733	9,550	-70	99%
5040-00 · MainePERS Contributions	9,431	891	9,331	-100	99%
5050-00 · Salary-Office Manager	47,951	3,689	48,033	82	100%
5060-00 · Salary-Executive Director	79,040	6,080	79,040		100%
Total 5000-00 · Payroll Expenses	148,042	11,651	147,944	-98	100%
5100-00 · Insurance					
5110-00 · Health Insurance	11,300	977	11,315	15	100%
5120-00 · Commercial, Crime, D&O Ins	2,054	57	2,033	-21	99%
5130-00 · Workers Comp	550	111	575	-231	105%
5140-00 · Unemployment Comp Ins	450		484	290	108%
Total 5100-00 · Insurance	14,354	1,145	14,407	53	100%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500			-500	
6013-00 · Financial Audit	3,000			-3,000	
Total 6010-00 · Prof. Services	3,500			-3,500	
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
Total 6030-00 · Lobbying	200		200		100%
6040-00 · NACO Expenses					
6041-00 · Conferences	6,470	1,294	4,955	-1,515	77%
Total 6040-00 · NACO Expenses	6,470	1,294	4,955	-1,515	77%

Maine County Commissioners Association
Transaction Detail by Account
December 2018

MCCA Checking-Savings Bank

				Accrual Basis	
Type	Date	Name	Memo	Amount	Balance
Deposit	12/2		Interest	2.27	2.27
Deposit	12/3	Square	Deposit	75.23	77.50
Deposit	12/4	Square	Deposit	50.25	127.75
Bill Pmt -Check	12/7	MainePERS		-891.38	-763.63
Bill Pmt -Check	12/7	Capitol Computers		-125.00	-888.63
Bill Pmt -Check	12/7	Country Cafe Catering		-275.00	-1,163.63
Bill Pmt -Check	12/7	State of Maine-Hall of Flags		-100.00	-1,263.63
Bill Pmt -Check	12/7	Spectrum Business/TWC		-169.58	-1,433.21
Bill Pmt -Check	12/7	Staples Credit Plan		-56.06	-1,489.27
Bill Pmt -Check	12/7	Bangor Payroll	Payroll for week 11/26 to 12/2/18	-2,416.49	-3,905.76
Deposit	12/7	Square	Deposit	74.94	-3,830.82
Deposit	12/12		Deposit	26,509.66	22,678.84
Bill Pmt -Check	12/14	Bangor Payroll	Payroll for week 12/3 to 12/9/18	-2,416.49	20,262.35
Deposit	12/17		Deposit	500.00	20,762.35
Bill Pmt -Check	12/21	Liberty Mutual Insurance		-56.83	20,705.52
Bill Pmt -Check	12/21	Eastern Alliance		-111.00	20,594.52
Bill Pmt -Check	12/21	Penobscot County Treasurer		-1,804.47	18,790.05
Bill Pmt -Check	12/21	US Bank		-288.80	18,501.25
Bill Pmt -Check	12/21	Senator Inn		-30.00	18,471.25
Bill Pmt -Check	12/21	Maine Farm Bureau	Printed by MCCA	-1,497.17	16,974.08
Bill Pmt -Check	12/21	Haven, Lauren		-114.61	16,859.47
Bill Pmt -Check	12/21	Bangor Payroll	Payroll for week 12/10 to 12/16/18	-2,416.49	14,442.98
Bill Pmt -Check	12/28	Bangor Payroll	Payroll for week 12/17 to 12/23/18	-4,487.18	9,955.80
Deposit	12/31		Interest	2.13	9,957.93
Total MCCA Checking-Savings Bank				9,957.93	9,957.93
Money Market Account					
Total Money Market Account				0.89	0.89
Accounts Payable					
Bill	12/7	MainePERS		-891.38	-891.38
Bill Pmt -Check	12/7	MainePERS		891.38	0.00
Bill	12/7	Capitol Computers		-125.00	-125.00

Type	Date	Name	Memo	Amount	Balance
Bill Pmt -Check	12/7	Capitol Computers		125.00	0.00
Bill	12/7	Country Cafe Catering		-275.00	-275.00
Bill Pmt -Check	12/7	Country Cafe Catering		275.00	0.00
Bill	12/7	State of Maine-Hall of Flags		-100.00	-100.00
Bill Pmt -Check	12/7	State of Maine-Hall of Flags		100.00	0.00
Bill	12/7	Spectrum Business/TWC		-169.58	-169.58
Bill Pmt -Check	12/7	Spectrum Business/TWC		169.58	0.00
Bill	12/7	Staples Credit Plan		-56.06	-56.06
Bill Pmt -Check	12/7	Staples Credit Plan		56.06	0.00
Bill	12/7	Bangor Payroll	Payroll for week 11/26 to 12/2/18	-2,416.49	-2,416.49
Bill Pmt -Check	12/7	Bangor Payroll	Payroll for week 11/26 to 12/2/18	2,416.49	0.00
Bill	12/14	Bangor Payroll	Payroll for week 12/3 to 12/9/18	-2,416.49	-2,416.49
Bill Pmt -Check	12/14	Bangor Payroll	Payroll for week 12/3 to 12/9/18	2,416.49	0.00
Bill	12/21	Liberty Mutual Insurance		-56.83	-56.83
Bill Pmt -Check	12/21	Liberty Mutual Insurance		56.83	0.00
Bill	12/21	Eastern Alliance		-111.00	-111.00
Bill Pmt -Check	12/21	Eastern Alliance		111.00	0.00
Bill	12/21	Penobscot County Treasurer		-1,804.47	-1,804.47
Bill Pmt -Check	12/21	Penobscot County Treasurer		1,804.47	0.00
Bill	12/21	US Bank		-288.80	-288.80
Bill Pmt -Check	12/21	US Bank		288.80	0.00
Bill	12/21	Senator Inn		-30.00	-30.00
Bill Pmt -Check	12/21	Senator Inn		30.00	0.00
Bill	12/21	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,497.17
Bill Pmt -Check	12/21	Maine Farm Bureau	Printed by MCCA	1,497.17	0.00
Bill	12/21	Haven, Lauren		-114.61	-114.61
Bill Pmt -Check	12/21	Haven, Lauren		114.61	0.00
Bill	12/21	Bangor Payroll	Payroll for week 12/10 to 12/16/18	-2,416.49	-2,416.49
Bill Pmt -Check	12/21	Bangor Payroll	Payroll for week 12/10 to 12/16/18	2,416.49	0.00
Bill	12/26	Bangor Payroll	Payroll for week 12/17 to 12/23/18	-4,487.18	-4,487.18
Bill Pmt -Check	12/28	Bangor Payroll	Payroll for week 12/17 to 12/23/18	4,487.18	0.00
Total Accounts Payable				0.00	0.00
1000-00 - Employee Health Insurance Contr				-47.46	-47.46
Bill	12/7	Bangor Payroll	EE Health Insurance contrs	-47.46	-47.46
Bill	12/14	Bangor Payroll	EE Health Insurance contrs	-94.92	-94.92
Bill	12/21	Bangor Payroll	EE Health Insurance contrs	-47.46	-142.38
Bill	12/26	Bangor Payroll	EE Health Insurance contrs	189.81	47.43

	Type	Date	Name	Memo	Amount	Balance
Total 1000-00 · Employee Health Insurance Contr						
1010-00 · MainePERS Employee contr	Bill	12/26	Bangor Payroll	EE Health Ins Contrib	-47.43	0.00
					0.00	0.00
	Bill	12/7	Bangor Payroll	Employee contr	-195.37	-195.37
	Bill	12/14	Bangor Payroll	Employee contr	-195.37	-390.74
	Bill	12/21	Bangor Payroll	Employee contr	-195.37	-586.11
	Bill	12/26	Bangor Payroll	Employee contr	-195.37	-781.48
	Bill	12/26	Bangor Payroll	EE MEPERS Retirement contrs	781.48	0.00
					0.00	0.00
Total 1010-00 · MainePERS Employee contr						
4400-00 · Other Income						
	Deposit	12/3	Square	Deposit	-75.23	-75.23
	Deposit	12/4	Square	Deposit	-50.25	-125.48
	Deposit	12/7	Square	Deposit	-74.94	-200.42
	Deposit	12/12	Knox County	NEO Training	-25.00	-225.42
	Deposit	12/12	Androscoggin County	NEO Training	-25.00	-250.42
	Deposit	12/12	York County	NEO Training	-75.00	-325.42
	Deposit	12/12	US Communities	Endorsement	-134.66	-460.08
					-460.08	-460.08
Total 4400-00 · Other Income						
4500-00 · NACo Roster						
	Deposit	12/17	NACo	Deposit	-500.00	-500.00
					-500.00	-500.00
Total 4500-00 · NACo Roster						
4600-00 · MCCA Risk Pool Assessment						
	Deposit	12/12	MCCA Risk Management Pool	Deposit	-26,250.00	-26,250.00
					-26,250.00	-26,250.00
Total 4600-00 · MCCA Risk Pool Assessment						
4810-00 · Interest Earned						
	Deposit	12/2		Interest	-2.27	-2.27
	Deposit	12/18		Interest	-0.89	-3.16
	Deposit	12/31		Interest	-2.13	-5.29
					-5.29	-5.29
Total 4810-00 · Interest Earned						
5000-00 · Payroll Expenses						
5020-00 · Payroll Fees						
	Bill	12/7	Bangor Payroll	Processing fee	34.00	34.00
	Bill	12/14	Bangor Payroll	Processing fee	34.00	68.00
	Bill	12/21	Bangor Payroll	Processing fee	34.00	102.00
	Bill	12/26	Bangor Payroll	Processing fee	156.00	258.00
					258.00	258.00
Total 5020-00 · Payroll Fees						

5030-00 - FICA

Total 5030-00 - FICA

5040-00 - MainePERS contrs

Total 5040-00 - MainePERS contrs

5050-00 - Salary-Office Manager

Total 5050-00 - Salary-Office Manager

5060-00 - Salary-Executive Director

Total 5060-00 - Salary-Executive Director

Total 5000-00 - Payroll Expenses

5100-00 - Insurance

5110-00 - Health Insurance

Total 5110-00 - Health Insurance

5120-00 - Commercial, Crime, D&O Ins

Total 5120-00 - Commercial, Crime, D&O Ins

5130-00 - Workers Comp

Total 5130-00 - Workers Comp

Total 5100-00 - Insurance

6040-00 - NACO Expenses

6041-00 - Conferences

Type	Date	Name	Memo	Amount	Balance
Bill	12/7	Bangor Payroll	Taxes	183.19	183.19
Bill	12/14	Bangor Payroll	Taxes	183.19	366.38
Bill	12/21	Bangor Payroll	Taxes	183.19	549.57
Bill	12/26	Bangor Payroll	Taxes	183.19	732.76
				732.76	732.76
Bill	12/7	MainePERS		891.38	891.38
				891.38	891.38
Bill	12/7	Bangor Payroll	Office Managers Salary	922.13	922.13
Bill	12/14	Bangor Payroll	Office Managers Salary	922.13	1,844.26
Bill	12/21	Bangor Payroll	Office Managers Salary	922.13	2,766.39
Bill	12/26	Bangor Payroll	Office Managers Salary	922.13	3,688.52
				3,688.52	3,688.52
Bill	12/7	Bangor Payroll	ED Salary	1,520.00	1,520.00
Bill	12/14	Bangor Payroll	ED Salary	1,520.00	3,040.00
Bill	12/21	Bangor Payroll	ED Salary	1,520.00	4,560.00
Bill	12/26	Bangor Payroll	Payroll for week 12/17 to 12/23/18	1,520.00	6,080.00
				6,080.00	6,080.00
				11,650.66	11,650.66
Bill	12/26	Bangor Payroll	ER Health Insurance contrs	977.37	977.37
				977.37	977.37
Bill	12/21	Liberty Mutual Insurance		56.83	56.83
				56.83	56.83
Bill	12/21	Eastern Alliance		111.00	111.00
				111.00	111.00
				1,145.20	1,145.20
Bill	12/21	Penobscot County Treasurer	Conference Expenses	1,293.51	1,293.51

	Type	Date	Name	Memo	Amount	Balance
Total 6041-00 · Conferences					1,293.51	1,293.51
Total 6040-00 · NACO Expenses					1,293.51	1,293.51
6150-00 · Equipment - Office						
6152-00 · IT Services						
Total 6152-00 · IT Services	Bill	12/7	Capitol Computers		125.00	125.00
6153-00 · Photocopier Lease					125.00	125.00
Total 6153-00 · Photocopier Lease	Bill	12/21	US Bank		288.80	288.80
Total 6150-00 · Equipment - Office					288.80	288.80
6170-00 · Meeting Expense					413.80	413.80
6171-00 · Annual Meeting						
Total 6171-00 · Annual Meeting	Bill	12/21	Senator Inn		30.00	30.00
6173-00 · Monthly					30.00	30.00
Total 6173-00 · Monthly	Bill	12/7	Country Cafe Catering		275.00	275.00
6175-00 · Meetings - Other	Bill	12/21	Haven, Lauren		34.37	309.37
Total 6175-00 · Meetings - Other	Bill	12/7	State of Maine-Hall of Flags		309.37	309.37
Total 6175-00 · Meetings - Other					100.00	100.00
Total 6170-00 · Meeting Expense					100.00	100.00
6180-00 · Mileage & Travel Expense					439.37	439.37
Total 6180-00 · Mileage & Travel Expense	Bill	12/21	Penobscot County Treasurer	Conference Travel	510.96	510.96
6195-00 · Office Space Rental					510.96	510.96
Total 6195-00 · Office Space Rental	Bill	12/21	Maine Farm Bureau	Printed by MCCA	1,497.17	1,497.17
6235-00 · Supplies					1,497.17	1,497.17
Total 6235-00 · Supplies	Bill	12/7	Staples Credit Plan		56.06	56.06
6240-00 · Telephone, Fax & Internet	Bill	12/21	Haven, Lauren		5.24	61.30
6241-00 · Cell Phone					61.30	61.30
Total 6241-00 · Cell Phone	Bill	12/21	Haven, Lauren		75.00	75.00

6243-00 · Phone, Fax & Internet

Total 6243-00 · Phone, Fax & Internet

Total 6240-00 · Telephone, Fax & Internet

Type	Date	Name	Memo	Amount	Balance
Bill	12/7	Spectrum Business/TWC		169.58	169.58
				169.58	169.58
				244.58	244.58

Maine County Commissioners Association
Expenses by Vendor Detail
December 2018

Bangor Payroll

				Accrual Basis	
Type	Date	Memo	Account	Amount	Balance
Bill	12/7	Office Managers Salary	5050-00 · Salary-Office Manager	922.13	922.13
Bill	12/7	Taxes	5030-00 · FICA	183.19	1,105.32
Bill	12/7	Processing fee	5020-00 · Payroll Fees	34.00	1,139.32
Bill	12/7	ED Salary	5060-00 · Salary-Executive Director	1,520.00	2,659.32
Bill	12/14	Office Managers Salary	5050-00 · Salary-Office Manager	922.13	3,581.45
Bill	12/14	Taxes	5030-00 · FICA	183.19	3,764.64
Bill	12/14	Processing fee	5020-00 · Payroll Fees	34.00	3,798.64
Bill	12/14	ED Salary	5060-00 · Salary-Executive Director	1,520.00	5,318.64
Bill	12/21	Office Managers Salary	5050-00 · Salary-Office Manager	922.13	6,240.77
Bill	12/21	Taxes	5030-00 · FICA	183.19	6,423.96
Bill	12/21	Processing fee	5020-00 · Payroll Fees	34.00	6,457.96
Bill	12/21	ED Salary	5060-00 · Salary-Executive Director	1,520.00	7,977.96
Bill	12/26	Office Managers Salary	5050-00 · Salary-Office Manager	922.13	8,900.09
Bill	12/26	Taxes	5030-00 · FICA	183.19	9,083.28
Bill	12/26	Processing fee	5020-00 · Payroll Fees	156.00	9,239.28
Bill	12/26	ER Health Insurance Contributions	5110-00 · Health Insurance	977.37	10,216.65
Bill	12/26	Payroll for week 12/17 to 12/23/18	5060-00 · Salary-Executive Director	1,520.00	11,736.65
Total Bangor Payroll				11,736.65	11,736.65
Capitol Computers					
Bill	12/7		6152-00 · IT Services	125.00	125.00
Total Capitol Computers				125.00	125.00
Country Cafe Catering					
Bill	12/7		6173-00 · Monthly	275.00	275.00
Total Country Cafe Catering				275.00	275.00
Eastern Alliance					
Bill	12/21		5130-00 · Workers Comp	111.00	111.00
Total Eastern Alliance				111.00	111.00
Haven, Lauren					
Bill	12/21		6173-00 · Monthly	34.37	34.37
Bill	12/21		6235-00 · Supplies	5.24	39.61
Bill	12/21		6241-00 · Cell Phone	75.00	114.61

	Type	Date	Memo	Account	Amount	Balance
Total Haven, Lauren Liberty Mutual Insurance	Bill	12/21			114.61	114.61
Total Liberty Mutual Insurance Maine Farm Bureau				5120-00 · Commercial, Crime, D&O Ins	56.83	56.83
					56.83	56.83
Total Maine Farm Bureau MainePERS	Bill	12/21	Printed by MCCA	6195-00 · Office Space Rental	1,497.17	1,497.17
					1,497.17	1,497.17
Total MainePERS NACo	Bill	12/7		5040-00 · MainePERS Contributions	891.38	891.38
					891.38	891.38
Total NACo Penobscot County Treasurer	Deposit	12/17	Deposit	4500-00 · NACo Roster	-500.00	-500.00
					-500.00	-500.00
Total Penobscot County Treasurer Senator Inn	Bill	12/21	Conference Expenses	6041-00 · Conferences	1,293.51	1,293.51
	Bill	12/21	Conference Travel	6180-00 · Mileage & Travel Expense	510.96	1,804.47
					1,804.47	1,804.47
Total Senator Inn Spectrum Business/TWC	Bill	12/21		6171-00 · Annual Meeting	30.00	30.00
					30.00	30.00
Total Spectrum Business/TWC Staples Credit Plan	Bill	12/7		6243-00 · Phone, Fax & Internet	169.58	169.58
					169.58	169.58
Total Staples Credit Plan State of Maine-Hall of Flags	Bill	12/7		6235-00 · Supplies	56.06	56.06
					56.06	56.06
Total State of Maine-Hall of Flags US Bank	Bill	12/7		6175-00 · Meetings - Other	100.00	100.00
					100.00	100.00
Total US Bank TOTAL	Bill	12/21		6153-00 · Photocopier Lease	288.80	288.80
					288.80	288.80
					16,756.55	16,756.55

Maine County Commissioners Association
Profit & Loss Prev Year Comparison
December 2018

	Dec 18	Dec 17	\$ Change	% Change
Income				
4400-00 · Other Income	460.08	65.20	394.88	605.64%
4500-00 · NACo Roster	500.00	0.00	500.00	100.0%
4600-00 · MCCA Risk Pool Assessment	26,250.00	0.00	26,250.00	100.0%
4810-00 · Interest Earned	5.29	6.06	-0.77	-12.71%
Total Income	27,215.37	71.26	27,144.11	38,091.65%
Gross Profit	27,215.37	71.26	27,144.11	38,091.65%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	258.00	260.60	-2.60	-1.0%
5030-00 · FICA	732.76	733.83	-1.07	-0.15%
5040-00 · MainePERS Contributions	891.38	1,456.44	-565.06	-38.8%
5050-00 · Salary-Office Manager	3,688.52	3,652.00	36.52	1.0%
5060-00 · Salary-Executive Director	6,080.00	6,080.00	0.00	0.0%
Total 5000-00 · Payroll Expenses	11,650.66	12,182.87	-532.21	-4.37%
5100-00 · Insurance				
5110-00 · Health Insurance	977.37	939.79	37.58	4.0%
5120-00 · Commercial, Crime, D&O Ins	56.83	57.50	-0.67	-1.17%
5130-00 · Workers Comp	111.00	132.00	-21.00	-15.91%
Total 5100-00 · Insurance	1,145.20	1,129.29	15.91	1.41%
6040-00 · NACO Expenses				
6041-00 · Conferences	1,293.51	0.00	1,293.51	100.0%
Total 6040-00 · NACO Expenses	1,293.51	0.00	1,293.51	100.0%
6150-00 · Equipment - Office				
6152-00 · IT Services	125.00	125.00	0.00	0.0%
6153-00 · Photocopier Lease	288.80	281.57	7.23	2.57%
Total 6150-00 · Equipment - Office	413.80	406.57	7.23	1.78%
6170-00 · Meeting Expense				
6171-00 · Annual Meeting	30.00	0.00	30.00	100.0%
6173-00 · Monthly	309.37	306.35	3.02	0.99%
6175-00 · Meetings - Other	100.00	0.00	100.00	100.0%
Total 6170-00 · Meeting Expense	439.37	306.35	133.02	43.42%
6180-00 · Mileage & Travel Expense	510.96	369.34	141.62	38.34%
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6215-00 · Postage-Shipping	0.00	49.00	-49.00	-100.0%
6235-00 · Supplies	61.30	164.06	-102.76	-62.64%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	487.50	-412.50	-84.62%
6243-00 · Phone, Fax & Internet	169.58	168.09	1.49	0.89%
Total 6240-00 · Telephone, Fax & Internet	244.58	655.59	-411.01	-62.69%
Total Expense	17,256.55	16,760.24	496.31	2.96%

M.C.C.A.

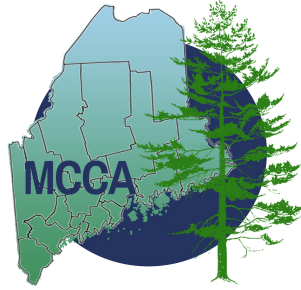
Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

Carol Maines, Secretary-Treasurer
Knox County

Charles Pray
Executive Director

Lauren Haven
Office Manager



Maine County Commissioners Association

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
www.maine counties.org

MAINE COUNTY COMMISSIONERS ASSOCIATION

Convention Planning Committee Meeting Minutes

MCCA Offices in Augusta

10:00 am Friday, December 7, 2018

Attendance: Barbara Arseneau, Lynn Patten, Michelle Wadsworth, Owen Smith, Linda Corliss, Abby Shanor, Charles Pray, Lauren Haven

1. Educational Sessions

The group continued to develop the idea of having a financial planning and retirement option panel with representatives from some of the following: Social Security, MainePERS, Maine Association of Retirees, the Camden Agency, Allen Health Plan, NACo Public Retirement, and ICMA. Tentatively, this could be scheduled on Saturday morning from 10:00 to 12:00. Several committee members offered to look for representatives for the panel.

2. Entertainment

Local Comedian Luke Hanberry is available for Friday night. He and his friends can do a one-hour show for \$1,500 which includes travel. We would offer them dinner before the show. Lauren will create an online voting survey to determine approval by the members of the CPC.

Saturday night, in following with the game activities in the afternoon we will have three games in separate rooms for folks to enjoy: Team Charades, Family Feud and Name that Tune. Lynn offered to organize one of the games. We can ask Todd Charles to do one – everyone had a great time in the past. Then we need one more person for the third game. After games we will roast smores and perhaps have a fireworks display.

3. Activities – We discussed a scavenger hunt around the property. We'd need to find someone to organize and be responsible for managing this activity.

4. Keynote Speaker

Charlie offered to look into a speaker from the Maine Development Foundation to give a talk on Economics in Maine. This could be scheduled for Friday afternoon.

5. Menu

The group went through all the options for meals and made choices for the entire event. Lauren will put the meal plan together and the committee can take another look at it at the next meeting.

6. Other Updates

Commissioner Fowler arranged for a color guard presentation Friday night. Lynn is looking into disabled veteran Travis Mills as a potential speaker.

7. Next Steps

Several committee members left the meeting with tasks assigned to them. The 2020 convention venue would be discussed at the Board of Directors' meeting on December 12th.

8. Schedule January Meeting

The next meeting was set for Friday, January 11th at 10:00 am at the MCCA offices.