

M.C.C.A.

Peter Baldacci, President
Penobscot County Commissioner

Thomas Coward, Vice President
Cumberland County Commissioner

Michael Cote, Secretary-Treasurer
York County Commissioner



Maine County Commissioners Association

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

Rosemary Kulow
Executive Director

Lauren Haven
Office Manager

MCCA Board of Directors' Meeting Agenda **10:00 a.m., February 22, 2017** *(Weather permitting)*

- I. Call to Order, Introductions, Attendance & Pledge of Allegiance**
- II. Approval of/Additions to the Agenda**
- III. Approval of January 11, 2017 Annual General Membership Meeting Minutes**
- IV. Old Business**
 - A. Legislative Issues/Positions**
- V. New Business**
 - A. Award 2016-2017 Audit Contract**
 - B. Consider Nominating Betsy Fitzgerald as MCCA's Representative to the Maine Library of Geographic Information Board**
 - C. Determine Process to Hire an Executive Director**
 - D. Designate Person Authorized to Use MCCA Visa Credit Card for Business Purposes**
 - E. Designate Person(s) Authorized to Sign Checks and Access MCCA Bank Account**
- VI. Reports**
 - A. Executive Director's Report**
 - B. Financial Report**
 - C. Legislative Report**
 - D. Association Reports**
 - E. Corrections Report**
 - F. Annual Convention Report**
 - G. NACo Report**
- VII. Other Business**
- VIII. Adjournment**

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MAINE COUNTY COMMISSIONERS ASSOCIATION

MCCA Annual General Membership Meeting Minutes *Draft* **Senator Inn, 10:00 a.m., January 11, 2017**

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

President Peter Baldacci called the meeting to order at 10:01 a.m. The attendees recited the Pledge of Allegiance and all present introduced themselves.

DIRECTORS PRESENT: *Androscoggin* – Comm. Alfreda Fournier proxy for Comm. Sally Christner; *Aroostook* – Comm. Norman Fournier; *Cumberland* – Comm. Steve Gorden proxy for Comm. Thomas Coward; *Kennebec* – Comm. George Jabar, II; *Hancock* – Comm. Percy Brown; *Knox* – Comm. Carol Maines; *Lincoln* – Comm. William Blodgett; *Oxford* – Admin. Scott Cole proxy for Comm. Steven Merrill; *Penobscot* – Comm. Peter Baldacci; *Piscataquis* – Comm. Jim Annis; *Sagadahoc* – Comm. Charles Crosby III; *Somerset* – Comm. Newell Graf; *Washington* – Comm. Chris Gardner; *Waldo* – Comm. Amy Fowler; and *York* – Comm. Michael Cote.

OTHERS PRESENT: *Cumberland* – Manager Peter Crichton; *Kennebec* – Comm. Nancy Rines, Comm. Patsy Crockett and Admin. Bob Devlin; *Knox* – Admin. Andrew Hart; *Lincoln* – Admin. Carrie Kipfer; *Sagadahoc* – Admin. Pamela Hile; *Somerset* – Comm. Robert Sezak and Admin. Dawn DiBlasi; *Washington* – Comm. Vinton Cassidy; *York* – Comm. Richard Clark; *EMAD* – Sean Goodwin; *MACCAM* – Bill Collins; *MACT* – David Parkman and Vickie Braley; *MECCA* – Owen Smith; *MSA* – Sheriff Troy Morton; and Auditor Ron Beaulieu.

DIRECTORS ABSENT: *Androscoggin* – Comm. Sally Christner; *Cumberland* – Comm. Thomas Coward; *Franklin* – Comm. Charles Webster; *Oxford* – Comm. Steven Merrill.

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

II. Approval of/Additions to the Agenda

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

III. Approval of December 14, 2016 Board of Directors' Meeting Minutes

Comm. Fournier moved and Comm. Fowler seconded approving the minutes from the Board of Directors' meeting on December 14, 2016 with no changes. The motion was passed unanimously.

IV. Presentation of 2014-2015 Audit Report from Ron L. Beaulieu

Attendees listened to the presentation of audit findings by Ron Beaulieu. He reported that all requested information had been provided and his team encountered no difficulties in working with MCCA staff during the audit process. Corrected misstatements included asset depreciation and accrued compensated absences. Mr. Beaulieu recommended adopting a policy that would require reconciliation of the general ledger with accompanying supportive documentation, and the completion of the numbering system in the QuickBooks chart of accounts as is considered a best practice. Mr. Beaulieu offered to assist in making the recommended changes the MCCA's policies and procedures. Comm. Cote moved and Comm. Fowler seconded following the auditor's recommendations. The topic will be revisited when a draft of the policy is brought before the board. The motion was passed with no opposing votes.

V. President's Report

President Baldacci reported on the activities, progress and accomplishments of 2016. He encouraged commissioners to work together to find common ground and become a united force in advocating for counties during this legislative session.

VI. Approval of 2017 MCCA Directors

The group reviewed the proposed list. Comm. Cote made a motion to approve the nominations as submitted. The motion was seconded by Comm. Fournier and it was approved unanimously. Therefore the 2017 Board of Directors is as follows:

- | | |
|-----------------|---|
| 1. Androscoggin | Commissioner Sally Christner |
| 2. Aroostook | Commissioner Norman Fournier; proxy Comm. Paul Underwood |
| 3. Cumberland | Commissioner Thomas Coward; proxy Comm. Steve Gorden |
| 4. Franklin | Commissioner Charles Webster |
| 5. Hancock | Commissioner Percy Brown |
| 6. Kennebec | Commissioner George Jabar; proxy Comm. Nancy Rines, Comm. Patsy Crockett, or Bob Devlin |
| 7. Knox | Commissioner Carol Maines; proxy Andrew Hart |
| 8. Lincoln | Commissioner William Blodgett; proxy Carrie Kipfer |
| 9. Oxford | Commissioner Steven Merrill; proxy Scott Cole |
| 10. Penobscot | Commissioner Peter Baldacci; proxy Bill Collins |
| 11. Piscataquis | Commissioner James Annis |
| 12. Sagadahoc | Commissioner Charles Crosby; proxy Pam Hile |
| 13. Somerset | Commissioner Newell Graf; proxy Dawn DiBlasi |
| 14. Waldo | Commissioner Amy Fowler |
| 15. Washington | Commissioner Christopher Gardner; proxy Betsy Fitzgerald |
| 16. York | Commissioner Michael Cote |

VII. Nomination & Election of MCCA Officers

Comm. Fowler made a motion to nominate and elect the 2016 slate of executive officers: President Peter Baldacci, Vice President Thomas Coward and Secretary-Treasurer Michael Cote. Comm. Gardner seconded the motion and it passed with a unanimous vote.

VIII. Appointment of MCCA Legislative Policy Committee Members

The group reaffirmed that all MCCA board members are voting members of the Legislative Policy Committee (LPC) and that all county commissioners may participate in LPC meetings. In addition to commissioners, association representatives were encouraged to be involved in the discussions to offer their perspective and knowledge of the subject matter. For the near future, LPC conference call meetings have been scheduled for Friday mornings at 10:00 am.

IX. Nomination of Two Representatives to the NACo Board of Directors

During the December board of directors' meeting, board members voted to nominate Comm. Baldacci who is currently a NACo board member and Comm. Fowler to replace Comm. McGrane who is no longer a county commissioner. This recommendation was brought to the general membership for a vote. Comm. Fournier made a motion to nominate Comm. Baldacci and Comm. Fowler as the two representatives to the NACo Board of Directors. Comm. Gardner seconded the motion and it passed with no opposing votes.

X. Nomination of Androscoggin County Commissioner, Zachary Maher, to the NACo Community, Economic & Workforce Development Steering Committee

Executive Director Rosemary Kulow reminded the group that any commissioner from a NACo member county, is eligible to request to be nominated for a position on one of NACo's various committees. Little or no travel is required as most meetings are held via conference call.

Comm. Alfreda Fournier stated that Comm. Maher was excited to join the committee. She expects he will do an outstanding job. Comm. Alfreda Fournier made a motion to nominate Comm. Maher to said committee, seconded by Comm. Fowler and the motion and passed with a unanimous vote.

XI. Approval of MCCA 2016 Budget Line Item Transfers

Executive Director Rosemary Kulow presented the recommended budget line item transfers for 2016 based on actual expenses incurred during the year. (Please see below.) In addition, the actual amount to transfer in from fund balance will be \$20,869, not the full budget of \$31,265. Communications Director Owen Smith stated that the Executive Director should have authority to move funds from one line item to another within the budget as necessary and be responsible to the Board of Directors for the bottom line. Comm. Fowler made a motion to approve the 2016 budget line item transfers as recommended seconded by Comm. Fournier and the motion was passed.

Amount To Transfer	Transfer <i>from</i> Account	Transfer <i>to</i> Account	
\$ 64.00	5030-00 FICA	5020-00 Payroll Fees	
\$ 162.00	5060-00 Salary-Executive Director	5040-00 MainePERS Contributions	
\$ 865.00	5060-00 Salary-Executive Director	5050-00 Salary-Office Manager	
\$ 23.00	6160-00 Fees	6145-00 Dues Expense	
\$ 756.00	6142-00 Directory	6153-00 Photocopier Lease	
\$ 475.00	6154-00 Printer & Supplies	6153-00 Photocopier Lease	
\$ 25.00	6172-00 County Officials' Workshop	6171-00 Annual Meeting	
\$ 637.00	6230-00 Advertising	6180-00 Mileage & Travel Expense	
			12/31/2016
			Account
			Balance
\$ 3,007.00			
	Total from 5030-00 FICA	\$ 64.00	\$ 203.00
	Total from 5060-00 Salary-Executive Director	\$ 1,027.00	\$ 1,060.00
	Total from 6142-00 Directory	\$ 756.00	\$ 756.00
	Total from 6154-00 Printer & Supplies	\$ 475.00	\$ 753.00
	Total from 6160-00 Fees	\$ 23.00	\$ 59.00
	Total from 6172-00 County Officials' Workshop	\$ 25.00	\$ 182.00
	Total from 6230-00 Advertising	\$ 637.00	\$ 750.00
	TOTAL	\$ 3,007.00	

Troy Morton reported that many inmates are not eligible, but it is still an issue that needs further clarification.

The Governor's budget includes only the \$12.2 million annual appropriation for county jail funding with no amount designated in a supplemental proposal. County representatives should start lobbying for supplemental funding as soon as possible.

County Manager Peter Crichton thanked Rosemary Kulow for obtaining bill sponsors. Cumberland County will lobby for oversight of the civic center, and for Sheriffs to have the authority to issue summonses rather than make an arrest at their discretion.

Administrator Bill Collins reported that Penobscot County hosted a breakfast with legislators. Although the weather was not ideal, they met with ten legislators in an effort to educate them on current topics and areas of concern.

Comm. Graf inquired about the marijuana tax amount of 1%. Ms. Kulow responded that based on other states, 1% of the total revenue was recommended.

The group discussed the issue of phlebotomy as it pertains to county law enforcement. Some medical facilities refuse to perform the draw. One issue is that medical personnel could be subpoenaed. A solution would be to accept medical records or a certificate of sufficient evidence in court rather than require medical personnel to testify in court.

D. Professionalism in Management Committee (PMC) Report

No report was given.

E. Association Reports

MACCAM: Administrator Bill Collins reported that Greg Zinser was elected as the new president with Administrator Pam Hile as second in command. There is a MTCMA meeting on Friday. Three local government services county government could offer are tax assessment, animal control and code enforcement.

MACT: Treasurer David Parkman introduced Vickie Braley of Franklin County as the 2017 president of the association.

MECCA: Communications Director Owen Smith reported the association would be watching legislation for two areas of concern: funding, especially regarding the communication system computer interface being incorporated and a potential surcharge increase. Mr. Smith also expects to oppose a system in which mobile emergency calls would have to be transferred causing an unnecessary step before the caller gets help.

MSA: Sheriff Morton reported that an MCCA representative has not been chosen for 2017. Comm. Fournier made a motion to request Sheriff Morton as the MSA liaison seconded by Comm. Fowler and the motion was passed with a unanimous vote.

F. Corrections Report

Sheriff Morton reported that statistics show 70% of inmates are pre-trial and that the number of female inmates is increasing. These are some of the challenges that need to be overcome.

G. Annual Convention Report

Office Manager Lauren Haven reported that there was a tour of Sunday River and a food tasting on January 6th. Oxford County Commissioner Tim Turner, Admin. Scott Cole, and Clerk Abby Shanor, Waldo County Communications Director Owen Smith, and Lauren met with the Sunday River's Conference Sales Managers Mike Look and Steve Dacko. Lauren said the venue seems ideal for MCCA's needs with plenty of room to accommodate all guests and plenty of meeting space for any arrangement of breakout sessions. Mr. Smith reiterated that the convention needs strong participation and the support of the commissioners to be successful.

H. NACo Report

The Legislative conference will February 25th through March 1st. Comm. Baldacci and Comm. Fowler will plan to attend. MCCA Staff will facilitate the change of representatives from Gary McGrane to Comm. Fowler.

XIV. Other Business

No other business was brought before the board.

XV. Adjournment

Comm. Fowler made a motion to adjourn at approximately 11:40 a.m.; Comm. Gardner seconded the motion, which was unanimously approved. The group adjourned to lunch.

Respectfully submitted,

MCCA Office Manager, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Michael Cote

L.D. Status Chart of County-Related Bills

BILL	TITLE	COMMITTEE	MCCA LPC POSITION	STATUS
LD 24	An Act To Change the Name of Township 17, Range 4, WELS, in the Unorganized Territory to Sinclair	SLG	SUPPORT	SLG voted OTP as amended as an Emergency bill Feb. 6th
LD 54	An Act To Provide Compensation to a Corrections Officer Injured by a Patient or Prisoner	CJPS	No Position	Feb. 13 WS postponed
LD 66	An Act To Prohibit Public Employers from Acting as Collection Agents for Labor Unions	LCRED	OPPOSE	
LD 93	An Act To Reduce Fuel Costs to State & Local Government	SLG	OPPOSE	SLG voted ONTP Feb. 6th
LD 101	An Act Regarding the Transportation of Prisoners to County Jails	CJPS	WATCH, but oppose if bill moves forward	Committee voted ONTP Feb. 6th
LD 111	An Act To Establish a Veterans' Treatment Court in Androscoggin County	JUD	SUPPORT	
LD 121	An Act To Require Photographic Identification to Vote	VLA	OPPOSE	PH testimony presented to VLA Feb 15
LD 146	An Act To Protect the Confidentiality of Local Government Employees' Private Information	JUD	WATCH to see if it expands to cover county employees	
LD 217	An Act Regarding the Place of Imprisonment of Certain Prisoners	CJPS	SUPPORT	
LD 218	An Act To Reduce Criminal Justice System Costs by Allowing Arraignments and Hearings in the Unified Criminal Docket To Be Held by Means of Audiovisual Telecommunications	JUD	SUPPORT	
LD 302	An Act To Make Supplemental Appropriations & Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Year Ending June 30, 2017	AFA & CJPS	SUPPORT for \$2.9 million Supplemental Jail Funding	
LD 324	An Act To Allow Corrections Officers To Administer Nalozone	HHS	SUPPORT	
LD 366	An Act To Ensure Compliance with Federal Immigration Law by State & Local Govt Entities	JUD	NO POSITION - waiting to hear MSA's position.	
LD 377	An Act To Create a County Jail Drug Rehabilitation and Treatment Grant Program	CJPS	SUPPORT w/amended language to allow jails & other entities to manage	
LD 390	An Act Making Unified Appropriations & Allocations for the Expenditures of State Government, General Fund, etc., etc. (Governor's Biennial Budget FY 18 & 19)	AFA & others	OPPOSE as is; propose & support \$15.2 million per year for county jails	PH testimony presented to AFA & CJPS Feb 15

L.D. Status Chart of County-Related Bills

[illegible]



128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 597

H.P. 413

House of Representatives, February 16, 2017

**An Act To Make the Reimbursement Rate for Transfers of Inmates
from County Jails Equal to the Federal Reimbursement Rate**

Reference to the Committee on Criminal Justice and Public Safety suggested and ordered printed.

Robert B. Hunt

ROBERT B. HUNT
Clerk

Presented by Representative FARRIN of Norridgewock.
Cosponsored by Senator WHITTEMORE of Somerset and
Representatives: ALLEY of Beals, AUSTIN of Skowhegan, FOLEY of Wells, GRIGNON of
Athens, STETKIS of Canaan, STROM of Pittsfield, Senators: CYRWAY of Kennebec,
DAVIS of Piscataquis.

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 30-A MRSA §1557-B, sub-§3, as enacted by PL 2015, c. 335, §16, is amended to read:

3. Reimbursement. Reimbursement for the support of a prisoner who is transferred by a sending jail to a receiving jail or the Department of Corrections is subject to the provisions of this subsection.

~~A. During a state fiscal year in which at least \$12,202,104 has been appropriated to the County Jail Operations Fund and disbursements have been made equal to that amount to the counties as required by Title 34 A, section 1210 D, the receiving jail or the department may not charge the sending jail a per diem rate for the transferred prisoner.~~

~~B. During a state fiscal year in which less than \$12,202,104 has been appropriated to the County Jail Operations Fund or disbursements have not been made equal to that amount to the counties as required by Title 34 A, section 1210 D, the following provisions apply:~~

~~(1) The receiving jail may charge the sending jail a per diem rate for the transferred prisoner;~~

~~(2) The rate charged by the receiving jail must equal the per diem per prisoner amount calculated by the department in making the disbursement to the counties under Title 34 A, section 1210 D, subsection 4; and~~

~~(3) The department may charge the sending jail an amount that has been negotiated between the department and the jail that does not exceed \$108 per diem per prisoner.~~

B-1. The sending jail shall reimburse the receiving jail or the department a fee equal to the amount of the federal reimbursement fee for housing prisoners, but no less than \$90 per diem per prisoner.

C. The sending jail shall reimburse the receiving jail or the department for any costs incurred in the provision of extraordinary medical or surgical treatment for conditions of the prisoner that existed prior to transfer.

D. Payment amounts provided for in this subsection may be adjusted or dispensed with upon terms mutually agreeable to the sheriff of the sending jail and the sheriff of the receiving jail or the department.

SUMMARY

This bill makes the reimbursement rate for transfers of inmates from a county jail to another county jail or to the Department of Corrections equal to the federal reimbursement rate for housing prisoners, but no less than \$90 per diem per prisoner.

PROPOSAL FOR
PROFESSIONAL SERVICES
TO THE
MAINE COUNTY
COMMISSIONERS ASSOCIATION

SUBMITTED BY
RON L. BEAULIEU & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
41 BATES STREET
PORTLAND, MAINE 04103

(207) 775-1717

CONTACT: RON L. BEAULIEU, CPA

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

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Ron L. Beaulieu & Company

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November 18, 2015

Ms. Rosemary Kulow, Executive Director
Maine County Commissioners Association
4 Gabriel Drive, Suite 2
Augusta, ME 04330

Dear Ms. Kulow:

In response to your recent request, we are pleased to submit this proposal for professional services to the Maine County Commissioners Association for the two-year period ending December 31, 2015 with the option of the additional two-year period ending December 31, 2017. This proposal has been prepared utilizing the background information provided in the Request for Proposals for Biennial Independent Financial Auditing Services.

Ron L. Beaulieu & Company has an unparalleled commitment to the nonprofit sector. Since 1986, we have had the privilege of providing professional auditing and accounting services to a great multitude of nonprofit clients. A list of prior clients may be found within this proposal.

Our commitment to local nonprofits is further exemplified by our competitive fees. Our discounted hourly rate is offered to the Maine County Commissioners Association to aid in reducing cost and to allow the most effective use of limited resources.

Additionally, Ron L. Beaulieu, CPA, President of Ron L. Beaulieu & Company, holds the globally recognized professional designation of Chartered Global Management Accountant (CGMA). Created through a joint venture between the AICPA and the Chartered Institute of Management Accountants (CIMA), the CGMA designation acknowledges CPAs who demonstrates a high level of management accounting expertise. This designation is evidence that Mr. Beaulieu can provide added value resources to the Maine County Commissioners Association.

We believe that the firm of Ron L. Beaulieu & Company is best suited to serve as an Independent Auditor to the Maine County Commissioners Association because of our nonprofit and governmental auditing/accounting experience, faultless quality control system, and desire to perform in the highest professional manner.

We are enthusiastic about the prospect of serving as auditors for the Maine County Commissioners Association. If I can provide additional information or answer any questions, please call me.

Sincerely,



Ron L. Beaulieu, CPA, CGMA



Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

FIRM PROFILE

History

The firm of Ron L. Beaulieu & Company, Certified Public Accountants was formed by Ron L. Beaulieu in 1986. It is a local firm licensed in Maine. Ron L. Beaulieu, CPA has been providing professional accounting and auditing services since 1978.

Organization Structure

The firm operates as a professional corporation. Audit opinions are prepared and issued by Ron L. Beaulieu, CPA. Professional accounting and auditing experience is provided by our professional staff. Office support is provided by our support staff.

Location

The firm is located in Portland, Maine and is licensed or granted authority to practice in each of the six New England states.

Quality Control

The firm is enrolled in the American Institute of Certified Public Accountants Peer Review Program. Under this program, our firm allows itself to be "Audited" by another firm of Certified Public Accountants, to determine the quality of our work. Firms are awarded a rating of *pass*, *pass with deficiency(ies)*, or *fail*.

We have completed our Quality Review for the year ended May 31, 2012. We received a rating of *pass*, on October 19, 2012. The Quality Control Review included a review of nonprofit and government engagements.

Our next Peer Review is scheduled to be completed in November of 2015.

A copy of our Review Report is included in this proposal on page 22.

Memberships

- American Institute of Certified Public Accountants (AICPA)
- AICPA Private Companies Practice Section (PCPS)
- AICPA Governmental Audit Quality Center (GAQC)

Equal Opportunity Statement

Ron L. Beaulieu & Company does not discriminate against any employee or applicant for employment due to race, color, gender, age, national origin, religion, disability, or sexual orientation. Ron L. Beaulieu & Company takes affirmative action to ensure that applicants are employed and employees are treated during employment, without regard to race, color, gender, age, national origin, religion, disability, or sexual orientation. Such action includes, but is not limited to, the following: employment, promotion, or demotion; recruitment or recruitment advertising; layoff or termination, rates of pay or other forms of compensation; and selection for training opportunities.

Small Business

Ron L. Beaulieu & Company qualifies as a small business under the guidelines of the U.S. Small Business Administration.

Ron L. Beaulieu & Company
CERTIFIED PUBLIC ACCOUNTANTS

FIRM PROFILE

Service Capabilities

The firm is capable of providing the following services.

Assurance Services

- Audit of Financial Statements
- Review of Financial Statements
- Agreed Upon Procedures
- Audit of Internal Control System Design
- Audit of Internal Control System Effectiveness
- Audit of Federal Compliance
- Audit of State Compliance
- Audit of Other Compliance

Accounting Services

- Compilation of Financial Statements
- Preparation of Historical Financial Statements
- Preparation of Pro-Forma Financial Statements
- Preparation of Forecasted Financial Statements
- Assistance in Budgeting and Cash Flow Analysis
- Preparation of GFOA Comprehensive Annual Financial Reports (CAFR)
- Preparation of REAC Financial Data Schedules (FDS)
- Preparation of Massachusetts Uniform Financial Reports (UFR)
- Preparation of Medicare Cost Report
- Preparation of Medicaid Cost Report

Bookkeeping Services

- Process Cash Transactions
- Maintain a General Ledger

Tax Services

- Assistance with Rehabilitation Credit
- Assistance with Low Income Housing Credit
- Income Tax Reporting

Consulting Services

- Business Formation
- Accounting System Design
- Internal Control System Design
- Electronic Data Processing System Study and Implementation
- Performance Measurement
- Outsourced Internal Control Services
- Outsourced Controller Services
- Risk Assessment
- Audit Committee Participation

Valuation Services

- Business Valuation
- Damage Valuation

Ron L. Beaulieu & Company
CERTIFIED PUBLIC ACCOUNTANTS

AUDITING/ACCOUNTING EXPERIENCE

Nonprofit Auditing/Accounting Experience:

1. Amistad
2. Andrews, Harold T. Post
3. Androscoggin Asset Group
4. Aroostook County Action Program, Inc.
5. Aroostook Valley Health Center
6. Avignon Apartments
7. Bangor Area Coordination Council
8. Big Brothers Big Sisters of Midcoast Maine
9. Big Brothers Big Sisters of Southern Maine
10. Brunswick Church of the Nazarene
11. Capital Coastal Council of Governments
12. Care Development
13. Care Development of Maine
14. Caribou Development Corporation
15. Center for Cultural Exchange
16. Central Aroostook Assoc. Retarded Citizen
17. Central Maine Indian Association, Inc.
18. Children's Center, Inc.
19. Children's Museum of Maine, Inc.
20. Coastal Childcare, Inc.
21. Community Concepts, Inc.
22. Consumer Credit Council Services of Maine, Inc.
23. Community Mediation Services
24. Creative Housing Alternatives for Maine People
25. Credit Counseling Centers, Inc.
26. Cumberland County Dual Diagnosis Collaborative
27. Cumberland County Training Resource
28. Cyr Plantation Home
29. Eunice Frye Home
30. FCP, Inc., MA
31. FCP Inc., Florida
32. FCP, Inc. 401 (K) Plan
33. Falmouth Youth Soccer Association
34. Franklin County Community Action Corporation
35. Franklin County Community Action Council Property Trust
36. Grand Ocean View Condominium Association
37. Home Counselors, Inc.
38. Island Community Medical Services, Inc.
39. Kennebec Valley Community Action Program
40. Kennebec Valley Council of Governments
41. KidsPeace New England
42. Knox County Child Abuse & Neglect Council
43. Lewiston Housing Authority
44. Lighthouse School and Childcare Center
45. Maine AFL - CIO

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

AUDITING/ACCOUNTING EXPERIENCE

Nonprofit Auditing/Accounting Experience Continued:

46. Maine Advocacy Services, Inc.
47. Maine Pretrial Services, Inc.
48. Maine Council for Adolescent Health
49. Maine Council of Churches
50. Maine District Church of the Nazarene
51. Massachusetts Career Development Institute
52. ME Caps
53. ME High Risk Insurance Organization
54. Mid-Coast Human Resources Council
55. Mid-Coast Property Corp.
56. Mission at the Eastward
57. Neighborhood Action Coalition
58. New Hampshire Community Development Finance Authority
59. Northern Aroostook Alternatives, Inc.
60. Northern Kennebec Regional Planning Community
61. Park View Apartments
62. Pharmacy Group of New England
63. Portland Fish Exchange
64. Portland Lodge No. 188
65. Portland Performing Arts
66. Portland Pirates Booster Club
67. Portland Stage Company
68. Portland West Neighborhood Planning Council
69. Port Resources
70. Pottle Hill, Inc.
71. Rangeley Housing Development Corporation
72. Retirement Plan of Community Action Partnership of Strafford County
73. River Valley Property Corporation
74. Rockingham Community Action
75. Rockingham Community Action 403(b) plan
76. Rosa True School
77. Rural Health Centers of Maine
78. Rural Housing for the Elderly II, Inc. (Landing I)
79. Rural Housing for the Elderly II, Inc. (Landing II)
80. Scleroderma Federation, Inc. - MA
81. SCS Housing, Inc. - NH
82. SCS Management Corporation - NH
83. Southern Kennebec Planning & Development Council
84. Southern Maine Christian Daycare Schools
85. Southern Maine Regional Planning Commission, Inc.
86. Southern New Hampshire Services, Inc.
87. SNHS Ashland Elderly Housing, Inc.
88. SNHS Elderly Housing II, Inc., Chasse, NH
89. SNHS Elderly Housing II, Inc., Rochester, NH
90. SNHS Elderly Housing III, Inc.

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

AUDITING/ACCOUNTING EXPERIENCE

Nonprofit Auditing/Accounting Experience Continued:

91. SNHS Elderly Housing IV, Inc.
92. SNHS Elderly Housing V, Inc.
93. SNHS Elderly Housing VI, Inc.
94. SNHS Elderly Housing VII, Inc. (OLPH I)
95. SNHS Elderly Housing VII, Inc. (OLPH II)
96. SNHS Elderly Housing VIII, Inc.
97. SNHS Elderly Housing IX, Inc.
98. SNHS Elderly Housing X, Inc.
99. SNHS Farmington Elderly Housing, Inc.
100. SNHS Greenfield Elderly Housing, Inc.
101. SNHS North Berwick Elderly Housing, Inc.
102. SNHS Northwood Elderly Housing, Inc.
103. SNHS Pittsburg Elderly Housing, Inc.
104. SNHS Raymond Elderly Housing, Inc.
105. Sundial Elderly Housing, Inc.
106. SNHS Raymond Elderly Housing, Inc.
107. South Portland Church of the Nazarene
108. Southwestern Community Action, Inc. – NH
109. St. Croix Regional Family Health Center
110. Stillwater Montessori School
111. Tri-County Mental Health Services, Inc.
112. Trustees of the First Parish Church – Portland
113. United Way of Androscoggin
114. Waban Association for Retarded Citizens, Inc.
115. Waban Projects, Inc.
116. Washington Academy
117. Washington-Hancock Community Action
118. Wells Emergency Medical Service
119. Westerly Housing Authority, RI
120. Western Maine Community Action
121. York County Community Financing
122. York County Community Health Center
123. 403(b) Thrift Plan of Southwestern Community Services

Ron L. Beaulieu & Company
CERTIFIED PUBLIC ACCOUNTANTS

AUDITING/ACCOUNTING EXPERIENCE

Government Auditing/Accounting Experience:

1. Alton School District, NH
2. Auburn Housing Authority
3. Berwick Water Department
4. Bethlehem School District, NH
5. Biddeford Housing Authority
6. City of Old Town, ME
7. City of Pawtucket, RI
8. City of Presque Isle, ME
9. City of Torrington, CT
10. City of Waterville, ME
11. County of Aroostook, ME
12. County of Carroll, NH
13. County of Coos, NH
14. County of Cumberland, ME
15. County of Norfolk, MA
16. County of Penobscot, ME
17. County of Strafford, NH
18. County of Washington, ME
19. County of Washington – Unorganized Territories
20. County of York, ME
21. Cumberland County Civic Center
22. Cumberland County District Attorneys
23. Department of Transportation
24. East Millinocket School Department
25. Exeter Housing Authority, NH
26. Franklin County Regional Housing, MA
27. Greater Portland Transit District
28. Hadley Public Schools, MA
29. Hampshire County Retirement System, MA
30. Kennebunk Light & Power
31. Kittery School Department
32. Kittery Sewer Department
33. Lafayette Regional School District, NH
34. Ledge Light Health District, CT
35. Lewiston Auburn Area Development Corporation
36. Lewiston Housing Authority
37. Lisbon Regional School District, NH
38. Littleton School District, NH
39. Maine School Administrative District No. 59
40. Maine School Administrative District No. 61
41. Maine School Administrative District No. 72
42. Maine School Administrative District No. 74
43. Manchester Transit Authority, NH
44. Medway School Department
45. Milton Water District

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

AUDITING/ACCOUNTING EXPERIENCE

Government Auditing/Accounting Experience:

46. Nashua Housing Authority, NH
47. Newfound Area School District, NH
48. NH/VT Solid Waste Project
49. NH Community Development Finance Authority
50. Pawtucket Public Building Authority, RI
51. Presque Isle Industrial Council
52. Profile School District, NH
53. School Administrative Unit #35 – NH
54. School Administrative Unit #51 – NH
55. Southeast Area Transit District, CT
56. Town of Acton, ME
57. Town of Alfred, ME
58. Town of Andover, ME
59. Town of Arundel, ME
60. Town of Ashford, CT
61. Town of Bedford, NH
62. Town of Berwick, ME
63. Town of Buxton, ME
64. Town of Damariscotta, ME
65. Town of East Millinocket, ME
66. Town of Fort Fairfield, ME
67. Town of Freeport, ME
68. Town of Glenburn, ME
69. Town of Hadley, MA
70. Town of Hopkinton, RI
71. Town of Kennebunk, ME
72. Town of Kennebunkport, ME
73. Town of Kittery, ME
74. Town of Lebanon, CT
75. Town of Limington, ME
76. Town of Lowell, VT
77. Town of Machiasport, ME
78. Town of Madison, NH
79. Town of Mars Hill, ME
80. Town of Milton, NH
81. Town of Newport, ME
82. Town of Ogunquit, ME
83. Town of Oxford, ME
84. Town of Paris, ME
85. Town of Phippsburg, ME
86. Town of Raymond, ME
87. Town of Richmond, RI
88. Town of Salisbury, CT
89. Town of Sanbornton, NH
90. Town of St. Albans, ME

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

AUDITING/ACCOUNTING EXPERIENCE

Government Auditing/Accounting Experience:

91. Town of Topsham, ME
92. Town of Washburn, ME
93. Town of Wells, ME
94. United States Coast Guard Exchange
95. Van Buren Water District
96. Washburn Water Department
97. Waterville Housing Authority
98. Waterville School Department
99. Wells-Ogunquit, C.S.D.
100. Westerly Housing Authority, RI
101. Willimantic Housing Authority, CT
102. Woodville School Department, Maine School Union 113
103. York County Cafeteria Plan

Ron L. Beaulieu & Company
CERTIFIED PUBLIC ACCOUNTANTS

THE ENGAGEMENTS PLAN

Scope

The engagements will include the following:

1. We propose to draft the Maine County Commissioners Association's financial statements from the Maine County Commissioners Association's trial balance, as well as prepare notes to these financial statements.
2. We propose to perform the financial statement audits of the Maine County Commissioners Association for the two-year period ending December 31, 2015 with the option for the two-year period ending December 31, 2017. The audits will be in accordance with generally accepted auditing standards.

Procedures

The detailed procedures necessary to accomplish the above engagements segments are as follows:

1. **Drafting of Financial Statements:**

Financial statements will be drafted from the Maine County Commissioners Association's trial balance as of December 31, 2015. The financial statements will be presented in accordance with generally accepted accounting principles. All required notes disclosures will be included.

2. **Audit of Financial Statements**

The financial statements will be audited in accordance with generally accepted auditing standards.

The audit will employ techniques to provide evidence to substantiate the financial statement assertions. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and banks. We may request written representations from your attorney as part of the engagement. At the conclusion of our audit, we will also request written representations from you about the financial statements and related matters.

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

THE ENGAGEMENTS PLAN

The following is a broad summary of the audit procedures which will be performed during the financial statement audit engagement.

- Acceptance/continuation procedures
- Risk assessment procedures
- Understand/evaluate internal control system
- Identify risks
- Assess the risk of material misstatement
- Further audit procedures
- Evaluate audit findings and evidence
- Prepare required reports

The firm utilizes practice aids which have been peer reviewed and obtained a rating of pass and such report is accepted by the Nation Peer Review Committee of the AICPA.

The firm utilizes audit programs dictated by these practice aids to direct and document the audit. These programs are very extensive, as shown by the number of pages referred to by each. The following programs will be used:

	Number of Pages
General Procedures	46
Minutes, Contracts, and Funding Source Agreements	3
Cash	11
Investments	17
Support, Receivables, and Receipts	23
Program Service Fees, Revenue, and Receivables	21
Donated Materials, Facilities, and Services	6
Expenses for Program and Supporting Services and	
Accounts Payable	23
Payroll and Related Liabilities	12
Inventories	9
Property and Equipment	15
Debt and Other Liabilities	12
Net Assets	3
Grants and Similar Programs	<u>6</u>
	<u>207</u>

The firm will also prepare:

AICPA Quality Review Checklist for Not-for-Profit Audit Engagements	<u>45</u>
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Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

STAFFING

Staffing Plan

The engagements will be directed by Ron L. Beaulieu, CPA, CGMA. Mr. Beaulieu is a shareholder of Ron L. Beaulieu & Company, Certified Public Accountants.

The engagements will be supervised by Jesse Stewart, CPA.

The engagements will be staffed by professionals within our accounting and auditing departments.

Biographical Information

Biographies of key engagement team members are attached.

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

RON L. BEAULIEU CERTIFIED PUBLIC ACCOUNTANT

SUMMARY

Thirty-five years of public accounting experience with specific expertise in managing and participating in the auditing of nonprofit and governmental units.

PROFESSIONAL HISTORY

1986 – Formed Ron L. Beaulieu & Company, Certified Public Accountants in Portland, Maine.

1980 to 1986 – Audit and Accounting Manager with a regional CPA firm in Portland, Maine.

1978 to 1980 – Audit and Accounting Senior with a regional CPA firm in Presque Isle, Maine

EDUCATION

University of Maine – B.S. in Business Administration with concentration in accounting 1978.

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office.

ADVANCED EDUCATION

- Governmental Accounting and Auditing Certificate of Educational Achievement

LICENSE

Certified Public Accountant – State of Maine. License Number CP691.

PROFESSIONAL ASSOCIATIONS

- Member of the American Institute of Certified Public Accountants.
- Member of the Maine Society of Certified Public Accountants.
- Member of National Association for Fiscal and Administrative Excellence.
- Member of the Maine Association of Nonprofits.

OTHER

- Past Board member and Treasurer of Falmouth Little League.
- Past Board member and Treasurer of Greater Portland Regional Chamber of Commerce.
- Speaker on nonprofit accounting under FAS No. 116 and No. 117.
- Speaker on nonprofit/governmental accounting and auditing, and on the OMB Circular A-133 and A-128.
- Appointed to the Special Review Committee of the Government Finance Officers Association.
- Approved Quality Control Reviewer under the American Institute of Certified Public Accountants Peer Review Division.

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

JESSE STEWART
CERTIFIED PUBLIC ACCOUNTANT

SUMMARY

Specific expertise in participating in the auditing of nonprofit and governmental units.

PROFESSIONAL HISTORY

Auditing Staff with Ron L. Beaulieu & Company, Certified Public Accountants, Portland, Maine.

EDUCATION

University of Southern Maine – B.S. in Accounting and Finance

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office.

LICENSE

Certified Public Accountant – State of Maine. License Number CP8907.

PROFESSIONAL ASSOCIATIONS

Member of the Maine Society of Certified Accountants

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

**MITCH BEAULIEU
STAFF AUDITOR**

SUMMARY

Specific expertise in participating in the accounting and auditing of nonprofit and governmental units.

PROFESSIONAL HISTORY

Auditing Staff with Ron L. Beaulieu & Company, Certified Public Accountants, Portland, Maine.

EDUCATION

- Northeastern University – Masters in Accounting
- Stonehill College – B.S. in Business Administration with a concentration in Accounting

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office.

LICENSE

Certified Public Accountant License to be received upon fulfilling all requirements.

PROFESSIONAL ASSOCIATIONS

Member of the Maine Society of Certified Accountants

Ron L. Beaulieu & Company
CERTIFIED PUBLIC ACCOUNTANTS

DELIVERABLES

The following bound package will be mailed via USPS to the Board of Directors upon completion:

Audit of Financial Statements:

- 1) Independent auditors' report attached to management's financial statements

Twenty-six (26) bound packages per board member provided at no charge. Extra packages are billed at \$1.00 per page.

One electronic copy will be e-mailed to management as a PDF document upon completion.

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

NON-AUDITING SERVICES SCHEDULE

WORK TO BE PERFORMED	DATE
NON-AUDITING SERVICES	
PLANNING	
Firm Receives Written Acceptance of Proposal	December 14, 2015
Engagement Letter Sent	December 15, 2015
Engagement Letter Received	December 21, 2015
Engagement Planning	December 22, 2015
ACCOUNTING PROCEDURES	
Receive Individual Funds Trial Balances from Management	February 1, 2016
Preparation of Draft Financial Statement Begins	February 1, 2016
ENGAGEMENT REPORTING	
Draft Financial Statement Sent Via E-Mail	March 1, 2016

The firm anticipates that the Maine County Commissioners Association will provide individual funds trial balances presented in accordance with generally accepted accounting principles prior to the beginning of drafting. Ron L. Beaulieu & Company will provide a "To Do List" which will need to be completed prior to drafting. Positive performance in these two areas, along with a signed engagement letter by the above specified date, will allow us to guarantee our financial statement draft delivery date as listed above.

This is a working schedule, and not a guarantee that each event will be started or completed by the projected date.

Ron L. Beaulieu & Company**CERTIFIED PUBLIC ACCOUNTANTS****AUDIT OF FINANCIAL STATEMENTS SERVICES SCHEDULE**

WORK TO BE PERFORMED	DATE
AUDIT OF FINANCIAL STATEMENTS SERVICES	
PLANNING	
Firm Receives Written Acceptance of Proposal	December 14, 2015
Engagement Letter Sent	December 15, 2015
Engagement Letter Received	December 21, 2015
Engagement Planning	December 22, 2015
Acceptance/Continuation Procedures	December 29, 2015
Risk Assessment Procedure	January 4, 2016
Understand/Evaluate Internal Control System	Late January, 2016
Identify Risks	Early February, 2016
Assess the Risk of Material Misstatement	Mid-February, 2016
Receive Financial Statements From Management	March 2, 2016
SUBSTANTIVE	
Further Audit Procedures	March, 2016
Evaluate Audit Findings and Evidence	April, 2016
ENGAGEMENT REPORTING	
Prepare Required Auditors' Reports	April 29, 2016
Draft Auditors' Reports Sent Via E-Mail	May 6, 2016
Final Auditors' Reports and Financial Statements Sent Via US Mail	May 16, 2016

The firm anticipates that the Maine County Commissioners Association will provide its financial statements presented in accordance with generally accepted accounting principles prior to the beginning of substantive test work. Ron L. Beaulieu & Company will provide a "To Do List" which will need to be completed prior to substantive test work. Positive performance in these two areas, along with a signed engagement letter by the above specified date, will allow us to guarantee our final report delivery date as listed above.

This is a working schedule, and not a guarantee that each event will be started or completed by the projected date.

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS

SPECIAL EXPERIENCE

Advanced Professional Education

Ron L. Beaulieu, CPA, has completed the intensive Governmental Accounting and Auditing Certificate of Educational Achievement (CEA) Program prepared by the Continuing Professional Education Division of the American Institute of Certified Public Accountants (AICPA).

This program indicates Mr. Beaulieu's commitment to a higher level of competency in the specialized area of Governmental Accounting and Auditing.

We understand that only 2,500 Certified Public Accountants have obtained this certificate nationwide.

Government Finance Officers Association

Ron L. Beaulieu, CPA has been appointed to the Special Review Committee of the Government Finance Officers Association. Committee members review financial reports and award Certificates of Achievement for Excellence in Financial Reporting.

Ron L. Beaulieu & Company
CERTIFIED PUBLIC ACCOUNTANTS

	State of Maine
DEPARTMENT OF PROFESSIONAL & FINANCIAL REGULATION	
BOARD OF ACCOUNTANCY	
License # FM10000058	
Be it known that: RON L. BEAULIEU & COMPANY	
has qualified as required by 32 MRSA Chapter 113 and is licensed as an	
ACCOUNTANCY FIRM	
ISSUE DATE Jan 07, 2015	EXPIRATION DATE Dec 31, 2015
<i>Anne L. Heade</i> Director, Office of Professional & Occupational Regulation	

Ron L. Beaulieu & Company

CERTIFIED PUBLIC ACCOUNTANTS



CERTIFICATE OF LIABILITY INSURANCE

OP ID: JS

DATE (MM/DD/YYYY)
12/31/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Noyes Hall & Allen Insurance PO Box 2403 176 Ocean Street South Portland, ME 04116-2403	CONTACT NAME: _____ PHONE: _____ (A/C No. Ext): _____ FAX: _____ ADDRESS: _____ PRODUCER CUSTOMER ID # RONBE-1														
INSURED Ron L. Beaulieu & Co 41 Bates Street Portland, ME 04103	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A: Philadelphia Insurance Co</td> <td></td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Philadelphia Insurance Co		INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: Philadelphia Insurance Co															
INSURER B:															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

TYPE	TYPE OF INSURANCE	POL. NO.	SUB. NO.	POLICY NUMBER	POLICY EFF. DATE (MM/DD/YYYY)	POLICY EXP. DATE (MM/DD/YYYY)	LIMITS
<input type="checkbox"/>	GENERAL LIABILITY						EACH OCCURRENCE \$
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (See endorsement) \$
	<input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR						MED EXP (Any one person) \$
							PERSONAL & ADV INJURY \$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE \$
	<input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC						PRODUCTS - COMP/OP AGG \$
							\$
<input type="checkbox"/>	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Per accident) \$
	<input type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS						BODILY INJURY (Per accident) \$
	<input type="checkbox"/> SCHEDULED AUTOS						PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS						\$
	<input type="checkbox"/> NON-OWNED AUTOS						\$
<input type="checkbox"/>	UMBRELLA LIAB						EACH OCCURRENCE \$
	<input type="checkbox"/> EXCESS LIAB						AGGREGATE \$
	<input type="checkbox"/> DEDUCTIBLE						\$
	<input type="checkbox"/> RETENTION \$						\$
<input type="checkbox"/>	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY						WC STAT. TOGETHER LIMIT \$
	<input type="checkbox"/> ANY PROFESSIONAL PARTNER/EXECUTIVE OFFICER/OWNER EXCLUDED (Mandatory in ME)	<input type="checkbox"/> Y/N	<input type="checkbox"/> N/A				EL EACH ACCIDENT \$
	<input type="checkbox"/> If yes, describe under DESCRIPTION OF OPERATIONS below						EL DISEASE - SA EMPLOYEE \$
							EL DISEASE - POLICY LIMIT \$
A	Accountants Prof'l Liability Ins.			PHSD1065582	01/01/2015	01/01/2016	Ea Claim 1,000,000 Aggregate 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)
 Evidence of Accountant Professional Liability Coverage.

CERTIFICATE HOLDER Ron L. Beaulieu & Company 41 Bates Street Portland, ME 04103-5339	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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ACORD 25 (2003/09)

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Ron L. Beaulieu & Company
CERTIFIED PUBLIC ACCOUNTANTS

Telling & Associates, CPA, PC

Certified Public Accountants
5 Park Street – Middlebury, VT 05753

System Review Report

October 19, 2012

To Ron L. Beaulieu and Company
and the AICPA Peer Review Program

We have reviewed the system of quality control for the accounting and auditing practice of Ron L. Beaulieu and Company (the firm) in effect for the year ending May 31, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Ron L. Beaulieu and Company in effect for the year ended May 31, 2012 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Ron L. Beaulieu and Company has received a peer review rating of *pass*.

Telling & Associates, CPA P.C.

Telling & Associates, CPA P.C.

Phone: (802) 388-3311

Fax: (802) 419-3739
Web: www.telling.info

**Maine County Commissioners Association
Request for Proposals
Annual Independent Financial Auditing Services**

Bid Form

Pricing

Audit firms may choose to bid on either the 2014-2015 audit or both two-year audits (2014-2015 and 2016-2017). The MCCA Board of Directors reserves the right to choose either a proposal for one biennial audit for 2014-2015, two biennial audits that cover a period of four years (2014-2015 and 2016-2017), or none at all.

Price for 1 Biennial Audit (1/1/14-12/31/15): \$ 3,000

Price for 2 Biennial Audits (1/1/14 -12/31/15 & 1/1/16-12/31/17): \$ 6,000

Firm Information

Signature of Firm's Authorized Agent:



Printed/Typed Name and Title of Firm's Authorized Agent:

Ron L. Beaulieu, CPA President

Firm Name: Ron L. Beaulieu & Company

Mailing Address: 41 Bates Street

Portland, ME 04103

Phone: (207) 775-1717

Email: accting@rlbco.com

Fax: (207) 775-1703

M.C.C.A.

Peter Baldacci, President
Penobscot County

Thomas Coward, Vice President
Cumberland County

Michael Cote, Secretary-Treasurer
York County

Rosemary Kulow
Executive Director

Lauren Haven
Office Manager



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

Executive Director's Report February 3, 2017

Legislative Lobbying

- Checked for new bills daily and updated list of county-related bills.
- Monitored weekly legislative committee schedules and daily schedules for public hearings and work sessions.
- Sent updated information about bills to the LPC at least weekly.
- Participated in LPC meetings.
- Wrote and presented public hearing testimony for legislative committees.
- Communicated with legislators and legislative analysts about proposed bills; proofread and commented on bill language for MCCA's bills.
- Attended state legislative committee meetings to introduce myself and MCCA.
- Reached out to counties asking for their 2017 supplemental funding needs for jails; compiled, wrote and submitted a supplemental appropriation request for the AFA; and prepared for AFA work sessions, which were ultimately cancelled.

Other Work

- Informed NACo of nominees to NACo board and steering committees.
- Oversaw financial management.
- Filed MCCA's annual report with the Secretary of State's office.
- Prepared for BOD meeting.

Meetings/Events since the January 11, 2017 Board of Directors' Meeting

Jan. 13	LPC conference call meeting
Jan. 19-23	Vacation for son's family's visit
Jan. 27	LPC conference call meeting
Jan. 30	Attended CJPS meeting at State House to introduce myself and MCCA.

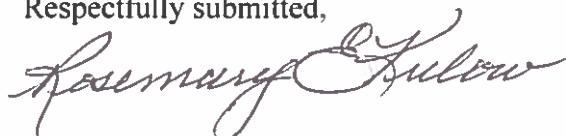
- Feb. 1 Public hearing on LD 24 & 93 in SLG Committee at Cross Building; work session on supplemental budget in AFA at State House postponed, then rescheduled for next day. Thursday's work session was also cancelled.
- Feb. 3 LPC conference call meeting

Upcoming Planned Meetings/Events (as of this writing):

- Feb. 6 PH in CJPS on LD 54 & 101 – State House 436 @ 9:00 a.m.
WS in SLG on LD 24 & 93 – Cross Building 214 @ 1:00 p.m.
- Feb. 7 PH in HHS on LD 83 – Cross Building 209 @ 1:00 p.m.
- Feb. 8 MCCA Board of Directors and Risk Pool meeting, weather permitting
- Feb. 10 LPC conference call meeting at 10:00 a.m.
MACCAM meeting at 12:00 p.m. at MCCA office board room
- Feb. 15 AFA public hearing on County Jails section of Governor's Biennial Budget
- Feb. 17 LPC conference call meeting at 10:00 a.m.
Convention Planning Committee meeting at 11:00 a.m.
- Feb. 24 LPC conference call meeting at 10:00 a.m.
- Mar. 3 LPC conference call meeting at 10:00 a.m.
- Mar. 8 MCCA Board of Directors' meeting at 10:00 a.m., Risk Pool at 9:00 a.m.

As always, if you have any questions or comments about my activities or reports, please don't hesitate to let me know. Thank you for your attention and service.

Respectfully submitted,



Rosemary Kulow
Executive Director

Definitions of Acronyms:

AFA = Appropriations & Financial Affairs Committee
BOD = Board of Directors
CJPS = Criminal Justice & Public Safety Committee
HHS = Health & Human Services Committee
LD = Legislation Document
LPC = Legislative Policy Committee
MACCAM = Maine Association of County Clerks, Administrators, & Managers
MCCA = Maine County Commissioners Association
NACo = National Association of Counties
PH = Public Hearing
SLG = State & Local Government Committee
WS = Work Session

MAINE COUNTY COMMISSIONERS ASSOCIATION

January 2017 Financial Report

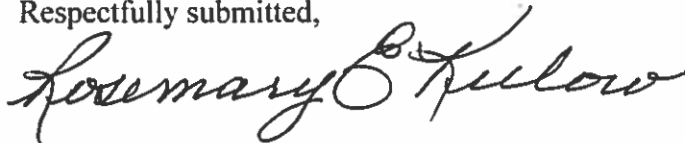
Attached please find the monthly financial reports for the month of January 2017. The Balance Sheet shows total assets and liabilities at \$259,787.20. The total includes the \$38,782.52 money market account for MainePERS employer contributions. Total assets *excluding* money market funds equal \$221,004.68. Debits to the bank account in January totaled \$21,783.40, and receipts of \$53,897.46 were credited to the account. The general fund checking account balance as of January 31st was \$124,792.68, as some transactions had not yet been processed.

With about 9% of the year complete, \$53,901 or 21% of the \$258,321 budgeted revenue had been received by January 31st. \$53,700 of receipts was for county membership dues. On the expenditure side, \$19,051 (7% of the total budget) was expended in January and year-to-date.

Additional details of financial transactions appear in the *Profit & Loss Budget vs. Actual* report. Finances are within budget for the year, and there are no problem areas at this time.

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,



Rosemary E. Kulow
Executive Director

Accepted by:

Date: _____

Peter Baldacci, President

Thomas Coward, Vice-President

Michael Cote, Secretary-Treasurer

Maine County Commissioners Association
Reconciliation Summary
Money Market Account, Period Ending 01/18/2017

3:04 PM
02/06/2017

	January 2017
Beginning Balance	<u>38,779.33</u>
Cleared Transactions	
Deposits and Credits - 1 item	<u>3.19</u>
Total Cleared Transactions	<u>3.19</u>
Cleared Balance	<u>38,782.52</u>
Register Balance as of 01/18/2017	<u>38,782.52</u>
Ending Balance	38,782.52

**Maine County Commissioners Association
Reconciliation Summary
01/31/2017**

3:26 PM
02/06/2017

	<u>January 2017</u>
Beginning Balance	92,678.62
Cleared Transactions	
Checks and Payments - 20 items	-21,783.40
Deposits and Credits - 12 items	53,897.46
Total Cleared Transactions	<u>32,114.06</u>
Cleared Balance	<u>124,792.68</u>
Uncleared Transactions	
Checks and Payments - 2 items	-105.00
Total Uncleared Transactions	<u>-105.00</u>
Register Balance as of 01/31/2017	<u>124,687.68</u>
New Transactions	
Deposits and Credits - 2 items	17,900.00
Total New Transactions	<u>17,900.00</u>
Ending Balance	<u>142,587.68</u>

Maine County Commissioners Association

3:25 PM

Reconciliation Detail

02/06/2017

MCCA Checking-Savings Bank, Period Ending 01/31/2017

	Date	Num	Name	Amount	Balance
Beginning Balance					92,678.62
Cleared Transactions					
Checks and Payments - 20 items					
	12/20	3758	Libby O'Brien Kingsley & Champion, LI	-1,000.00	-1,000.00
	12/20	3756	US Bank	-275.00	-1,275.00
	12/28	3762	Capitol Computers	-1,290.00	-2,565.00
	12/28	3763	Staples Credit Plan	-168.73	-2,733.73
	1/6	EFT	Bangor Payroll	-1,998.28	-4,732.01
	1/10	3764	Ron Beaulieu & Co.	-2,250.00	-6,982.01
	1/11	3765	Senator Inn	-1,018.50	-8,000.51
	1/11	3769	MainePERS	-755.73	-8,756.24
	1/11	3768	Maine Municipal Association	-600.00	-9,356.24
	1/11	EFT	Time Warner Cable	-167.71	-9,523.95
	1/11	3767	Haven, Lauren	-152.20	-9,676.15
	1/11	3766	Kulow, Rosemary	-131.64	-9,807.79
	1/11	3770	Capitol Computers	-125.00	-9,932.79
	1/13	EFT	Bangor Payroll	-1,998.28	-11,931.07
	1/17	3771	Maine Farm Bureau	-1,497.17	-13,428.24
	1/17	EFT	US Bank	-281.57	-13,709.81
	1/17	EFT	Camden National Bank	-60.54	-13,770.35
	1/17	3772	Maine Municipal Association	-60.00	-13,830.35
	1/20	EFT	Bangor Payroll	-1,998.28	-15,828.63
	1/27	EFT	Bangor Payroll	-5,954.77	-21,783.40
Total Checks and Payments				-21,783.40	-21,783.40
Deposits and Credits - 12 items					
	1/9	91950	Knox County	25.00	25.00
	1/9	33606	Aroostook County	25.00	50.00
	1/11	EFT	National Association of Counties	68.80	118.80
	1/13	27820	Lincoln County	50.00	168.80
	1/25	78306	Kennebec County	25.00	193.80
	1/30	93804	Hancock County	8,950.00	9,143.80
	1/30	57043	Washington County	8,950.00	18,093.80
	1/30	68572	Penobscot County	8,950.00	27,043.80
	1/30	185844	Cumberland County Maine	8,950.00	35,993.80
	1/30	65475	Androscoggin County	8,950.00	44,943.80
	1/30	27948	Lincoln County	8,950.00	53,893.80
	1/31			3.66	53,897.46
Total Deposits and Credits				53,897.46	53,897.46
Total Cleared Transactions				32,114.06	32,114.06
Cleared Balance				32,114.06	124,792.68
Uncleared Transactions					
Checks and Payments - 2 items					
	11/16	3748	State of Maine-Hall of Flags	-100.00	-100.00
	11/16	3747	NACo Public Employee Benefits LLC	-5.00	-105.00
Total Checks and Payments				-105.00	-105.00
Total Uncleared Transactions				-105.00	-105.00
Register Balance as of 01/31/2017				32,009.06	124,687.68
New Transactions					
Deposits and Credits - 2 items					
	2/2	23483	Waldo County	8,950.00	8,950.00
	2/2	228232	York County	8,950.00	17,900.00
Total Deposits and Credits				17,900.00	17,900.00
Total New Transactions				17,900.00	17,900.00
Ending Balance				49,909.06	142,587.68

2/6/17

Maine County Commissioners Association

Balance Sheet (accrual)

As of January 31, 2017

	January 2017
ASSETS	
Current Assets	
Checking/Savings	
MCCA Checking-Savings Bank	124,687.68
Money Market Account	38,782.52
Petty Cash Account	200.00
Total Checking/Savings	<u>163,670.20</u>
Accounts Receivable	
Receivables	90,705.00
Total Accounts Receivable	<u>90,705.00</u>
Total Current Assets	<u>254,375.20</u>
Fixed Assets	
RLB0019 · Accumulated Depreciation	-2,912.00
RLB0028 · Equipment	6,660.00
RLB0030 · Depreciation	1,664.00
Total Fixed Assets	<u>5,412.00</u>
TOTAL ASSETS	<u><u>259,787.20</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-725.28
Total Accounts Payable	<u>-725.28</u>
Other Current Liabilities	
1000-00 · Employee Health Insurance Contr	-730.57
1001-00 · MainePERS Employee Contribution	478.11
RLB0032 · Accrued Vacation	820.90
Total Other Current Liabilities	<u>568.44</u>
Total Current Liabilities	<u>-156.84</u>
Total Liabilities	<u>-156.84</u>
Equity	
3200-00 · Fund Balance to Current Yr Inc	-78,831.00
3900-00 · Earnings	214,549.06
Net Income	124,225.98
Total Equity	<u>259,944.04</u>
TOTAL LIABILITIES & EQUITY	<u><u>259,787.20</u></u>

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January 2017

02/07/2017

Cash Basis	2017 Budget	Jan 2017	\$ Over Budget	% of Budget
Income				
4100-00 · Convention Income				
4120-00 · Registration	22,000		-22,000	
4130-00 · Sponsorship	8,000		-8,000	
4140-00 · Vendor	17,000		-17,000	
Total 4100-00 · Convention Income	47,000		-47,000	
4300-00 · Dues	143,200	53,700	-89,500	38%
4400-00 · Other Income	750	194	-556	26%
4500-00 · NACo Roster	500		-500	
4600-00 · MCCA Risk Pool Assessment	26,250		-26,250	
4800-00 · MainePERS Surplus Funds	7,900		-7,900	
4810-00 · Interest Earned	100	7	-93	7%
4920-00 · Transfer in from Fund Balance	32,621		-32,621	
Total Income	258,321	53,901	-204,420	21%
Gross Profit	258,321	53,901	-204,420	21%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	2,000	136	-1,864	7%
5030-00 · FICA	8,300	612	-7,688	7%
5040-00 · MainePERS Contributions	7,900	756	-7,144	10%
5050-00 · Salary-Office Manager	47,476	3,652	-43,824	8%
5060-00 · Salary-Executive Director	73,440	5,649	-67,791	8%
Total 5000-00 · Payroll Expenses	139,116	10,805	-128,311	8%
5100-00 · Insurance				
5110-00 · Health Insurance	22,900	1,901	-20,999	8%
5120-00 · Commercial, Crime, D&O Ins	2,150		-2,150	
5130-00 · Workers Comp	600		-600	
5140-00 · Unemployment Comp Ins	450		-450	
Total 5100-00 · Insurance	26,100	1,901	-24,199	7%
6010-00 · Prof. Services				
6012-00 · Prof Services - Legal Services	500		-500	
6013-00 · Financial Audit		2,250		
Total 6010-00 · Prof. Services	500	2,250	1,750	450%
6030-00 · Lobbying				
6031-00 · Lobbying Reg	200		-200	
Total 6030-00 · Lobbying	200		-200	
6040-00 · NACO Expenses				
6041-00 · Conferences	11,030		-11,030	
Total 6040-00 · NACO Expenses	11,030		-11,030	

02/07/2017

Cash Basis	2017 Budget	Jan 2017	\$ Over Budget	% of Budget
6050-00 · Education and Training	500	60	-440	12%
6100-00 · Bank Charges	50		-50	
6110-00 · Convention Expense				
6113-00 · Entertainment/Speakers	2,500		-2,500	
6114-00 · MCCA Staff Registration Expense	1,000		-1,000	
6118-00 · Meeting Exp.	30,000		-30,000	
6121-00 · Supplies	500		-500	
6124-00 · Commissioner Retirement Plaques	500		-500	
Total 6110-00 · Convention Expense	34,500		-34,500	
6140-00 · Copies-Printing				
6142-00 · Directory	100		-100	
6143-00 · Other Copying or Printing	100		-100	
Total 6140-00 · Copies-Printing	200		-200	
6145-00 · Dues Expense	1,225	600	-625	49%
6150-00 · Equipment - Office				
6151-00 · Computer Hardware & Software	1,000		-1,000	
6152-00 · IT Services	1,700	125	-1,575	7%
6153-00 · Photocopier Lease	3,300	282	-3,018	9%
6154-00 · Printer & Supplies	1,000		-1,000	
6156-00 · Other	500		-500	
Total 6150-00 · Equipment - Office	7,500	407	-7,093	5%
6160-00 · Fees	100		-100	
6170-00 · Meeting Expense				
6171-00 · Annual Meeting	1,500	1,019	-481	68%
6172-00 · County Officials' Workshop	250		-250	
6173-00 · Monthly	3,500		-3,500	
6174-00 · Retreat Meeting	800		-800	
6175-00 · Meetings - Other	800		-800	
Total 6170-00 · Meeting Expense	6,850	1,019	-5,831	15%
6180-00 · Mileage & Travel Expense	4,750	132	-4,618	3%
6195-00 · Office Space Rental	18,000	1,497	-16,503	8%
6215-00 · Postage-Shipping	250		-250	
6230-00 · Advertising	500		-500	
6235-00 · Supplies	2,000	91	-1,909	5%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	1,600	121	-1,479	8%
6243-00 · Phone, Fax & Internet	2,250	168	-2,082	7%
Total 6240-00 · Telephone, Fax & Internet	3,850	289	-3,561	8%
6250-00 · Website	100		-100	
6260-00 · Contingency	1,000		-1,000	
Total Expense	258,321	19,051	-239,270	7%
Net Income		34,850	34,850	100%

Maine County Commissioners Association
Transaction Detail by Account
January 2017

MCCA Checking-Savings Bank					Date	Num	Name	Memo	Amount	Balance
					1/6	EFT	Bangor Payroll		-1,998.28	-1,998.28
					1/9	33606	Aroostook County	Payroll for week 12/26/16 to 1/1/17	25.00	-1,973.28
					1/9	91950	Knox County	Newly Elected Official Training	25.00	-1,948.28
					1/10	3764	Ron Beaulieu & Co.		-2,250.00	-4,198.28
					1/11	3765	Senator Inn	MCCA Annual Meeting 1/11/17	-1,018.50	-5,216.78
					1/11	EFT	Time Warner Cable		-167.71	-5,384.49
					1/11	3766	Kulow, Rosemary	Executive Director Expenses	-131.64	-5,516.13
					1/11	3767	Haven, Lauren		-152.20	-5,668.33
					1/11	3768	Maine Municipal Association		-600.00	-6,268.33
					1/11	3769	MainePERS		-755.73	-7,024.06
					1/11	3770	Capitol Computers		-125.00	-7,149.06
					1/11	EFT	National Association of Counties	Deposit	68.80	-7,080.26
					1/13	27820	Lincoln County	Newly Elected Official Training	50.00	-7,030.26
					1/13	EFT	Bangor Payroll	Payroll for week 1/2 to 1/8/17	-1,998.28	-9,028.54
					1/17	3771	Maine Farm Bureau	Office Rent	-1,497.17	-10,525.71
					1/17	3772	Maine Municipal Association		-60.00	-10,585.71
					1/17	EFT	US Bank		-281.57	-10,867.28
					1/17	EFT	Camden National Bank		-60.54	-10,927.82
					1/20	EFT	Bangor Payroll	Payroll for week 1/9 to 1/15/17	-1,998.28	-12,926.10
					1/25	78306	Kennebec County	Training	25.00	-12,901.10
					1/27	EFT	Bangor Payroll	Payroll for week 1/16 to 1/22/17	-5,954.77	-18,855.87
					1/30	65475	Androscoggin County		8,950.00	-9,905.87
					1/30	185844	Cumberland County Maine		8,950.00	-955.87
					1/30	68572	Penobscot County		8,950.00	7,994.13
					1/30	57043	Washington County		8,950.00	16,944.13
					1/30	93804	Hancock County		8,950.00	25,894.13
					1/30	27948	Lincoln County		8,950.00	34,844.13
					1/31			Interest	3.66	34,847.79
Total MCCA Checking-Savings Bank									34,847.79	34,847.79
Money Market Account										
					1/18			Interest	3.19	3.19
Total Money Market Account									3.19	3.19
Receivables										
					1/9	33606	Aroostook County	Newly Elected Official Training	-25.00	-25.00
					1/9	91950	Knox County	Newly Elected Official Training	-25.00	-50.00
					1/13	27820	Lincoln County	Newly Elected Official Training	-50.00	-100.00
					1/17	2006	Androscoggin County		8,950.00	8,850.00
					1/17	2007	Aroostook County		8,950.00	17,800.00
					1/17	2008	Cumberland County Maine		8,950.00	26,750.00
					1/17	2009	Franklin County		8,950.00	35,700.00

Date	Num	Name	Memo	Amount	Balance
1/17	2010	Hancock County		8,950.00	44,650.00
1/17	2011	Kennebec County		8,950.00	53,600.00
1/17	2012	Knox County		8,950.00	62,550.00
1/17	2013	Lincoln County		8,950.00	71,500.00
1/17	2 140	Oxford County		8,950.00	80,450.00
1/17	2023	Penobscot County		8,950.00	89,400.00
1/17	2024	Piscataquis County		8,950.00	98,350.00
1/17	2025	Sagadahoc County		8,950.00	107,300.00
1/17	2026	Somerset County		8,950.00	116,250.00
1/17	2027	Waldo County		8,950.00	125,200.00
1/17	2028	Washington County		8,950.00	134,150.00
1/17	2029	York County		8,950.00	143,100.00
1/25	78306	Kennebec County	Training	25.00	143,075.00
1/30	65475	Androscoggin County		-8,950.00	134,125.00
1/30	185844	Cumberland County Maine		-8,950.00	125,175.00
1/30	68572	Penobscot County		-8,950.00	116,225.00
1/30	57043	Washington County		-8,950.00	107,275.00
1/30	93804	Hancock County		-8,950.00	98,325.00
1/30	27948	Lincoln County		-8,950.00	89,375.00
Total Receivables				89,375.00	89,375.00
Accounts Payable					
1/6	2017-01	Bangor Payroll	Payroll for week 12/26/16 to 1/1/17	1,998.28	1,998.28
1/6	EFT	Bangor Payroll	Payroll for week 12/26/16 to 1/1/17	1,998.28	0.00
1/10		Ron Beaulieu & Co		-2,250.00	-2,250.00
1/10	3764	Ron Beaulieu & Co.		2,250.00	0.00
1/11		Senator Inn	MCCA Annual Meeting 1/11/17	1,018.50	1,018.50
1/11	3765	Senator Inn	MCCA Annual Meeting 1/11/17	1,018.50	0.00
1/11		Time Warner Cable		-167.71	167.71
1/11	EFT	Time Warner Cable		167.71	0.00
1/11		Kulow, Rosemary	Executive Director Expenses	-131.64	131.64
1/11	3766	Kulow, Rosemary	Executive Director Expenses	131.64	0.00
1/11		Haven, Lauren		152.20	152.20
1/11	3767	Haven, Lauren		152.20	0.00
1/11		Maine Municipal Association		-600.00	600.00
1/11	3768	Maine Municipal Association		600.00	0.00
1/11		MainePERS		755.73	-755.73
1/11	3769	MainePERS		755.73	0.00
1/11		Capitol Computers		125.00	125.00
1/11	3770	Capitol Computers		125.00	0.00
1/13	2017-02	Bangor Payroll	Payroll for week 1/2 to 1/8/17	-1,998.28	-1,998.28
1/13	EFT	Bangor Payroll	Payroll for week 1/2 to 1/8/17	1,998.28	0.00
1/17		Maine Farm Bureau	Office Rent	1,497.17	1,497.17
1/17	3771	Maine Farm Bureau	Office Rent	1,497.17	0.00
1/17		Maine Municipal Association		-60.00	-60.00
1/17	3772	Maine Municipal Association		60.00	0.00

Date	Num	Name	Memo	Amount	Balance
1/17		US Bank		-281.57	-281.57
1/17	EFT	US Bank		281.57	0.00
1/17		Camden National Bank		-60.54	-60.54
1/17	EFT	Camden National Bank		60.54	0.00
1/20	2017-03	Bangor Payroll	Payroll for week 1/9 to 1/15/17	-1,998.28	-1,998.28
1/20	EFT	Bangor Payroll	Payroll for week 1/9 to 1/15/17	1,998.28	0.00
1/27	2017-04	Bangor Payroll	Payroll for week 1/16 to 1/22/17	-5,954.77	-5,954.77
1/27	EFT	Bangor Payroll	Payroll for week 1/16 to 1/22/17	5,954.77	0.00
				0.00	0.00
1/6	2017-01	Bangor Payroll	EE Health Insurance Contributions	-325.96	-325.96
1/13	2017-02	Bangor Payroll	EE Health Insurance Contributions	-325.96	-651.92
1/20	2017-03	Bangor Payroll	EE Health Insurance Contributions	-325.96	-977.88
1/27	2017-04	Bangor Payroll	EE Health Insurance Contributions	1,303.80	325.92
1/27	2017-04	Bangor Payroll	EE Health Insurance Contributions	-325.92	0.00
				0.00	0.00
1/6	2017-01	Bangor Payroll	Employee Contribution	-186.02	-186.02
1/13	2017-02	Bangor Payroll	Employee Contribution	-186.02	-372.04
1/20	2017-03	Bangor Payroll	Employee Contribution	-186.02	-558.06
1/27	2017-04	Bangor Payroll	Employee Contribution	-186.02	-744.08
1/27	2017-04	Bangor Payroll	EE MEPRS Retirement Contributions	744.08	0.00
				0.00	0.00
1/17	2006	Androscoggin County	MCCA Annual Dues	-8,950.00	-8,950.00
1/17	2007	Aroostook County	MCCA Annual Dues	-8,950.00	-17,900.00
1/17	2008	Cumberland County Maine	MCCA Annual Dues	-8,950.00	-26,850.00
1/17	2009	Franklin County	MCCA Annual Dues	-8,950.00	-35,800.00
1/17	2010	Hancock County	MCCA Annual Dues	-8,950.00	-44,750.00
1/17	2011	Kennebec County	MCCA Annual Dues	-8,950.00	-53,700.00
1/17	2012	Knox County	MCCA Annual Dues	-8,950.00	-62,650.00
1/17	2013	Lincoln County	MCCA Annual Dues	-8,950.00	-71,600.00
1/17	2014	Oxford County	MCCA Annual Dues	-8,950.00	-80,550.00
1/17	2023	Penobscot County	MCCA Annual Dues	-8,950.00	-89,500.00
1/17	2024	Piscataquis County	MCCA Annual Dues	-8,950.00	-98,450.00
1/17	2025	Sagadahoc County	MCCA Annual Dues	-8,950.00	-107,400.00
1/17	2026	Somerset County	MCCA Annual Dues	-8,950.00	-116,350.00
1/17	2027	Waldo County	MCCA Annual Dues	-8,950.00	-125,300.00
1/17	2028	Washington County	MCCA Annual Dues	-8,950.00	-134,250.00
1/17	2029	York County	MCCA Annual Dues	-8,950.00	-143,200.00
				-143,200.00	-143,200.00
1/11	EFT	National Association of Counties	Deposit	-68.80	-68.80
				-68.80	-68.80

	Date	Num	Name	Memo	Amount	Balance
Total 4810-00 · Interest Earned	1/18			Interest	-3.19	-3.19
	1/31			Interest	-3.66	-6.85
					-6.85	-6.85
5000-00 · Payroll Expenses						
5020-00 · Payroll Fees						
Total 5020-00 · Payroll Fees	1/6	2017-01	Bangor Payroll	Processing fee	32.00	32.00
	1/13	2017-02	Bangor Payroll	Processing fee	32.00	64.00
	1/20	2017-03	Bangor Payroll	Processing fee	32.00	96.00
	1/27	2017-04	Bangor Payroll	Processing fee	40.00	136.00
5030-00 · FICA					136.00	136.00
Total 5030-00 · FICA						
5040-00 · MainePERS Contributions	1/6	2017-01	Bangor Payroll	Taxes	152.95	152.95
	1/13	2017-02	Bangor Payroll	Taxes	152.95	305.90
	1/20	2017-03	Bangor Payroll	Taxes	152.95	458.85
	1/27	2017-04	Bangor Payroll	Taxes	152.96	611.81
5050-00 · MainePERS Contributions					611.81	611.81
Total 5040-00 · MainePERS Contributions	1/11		MainePERS	EmployER Retirement Contribution	755.73	755.73
					755.73	755.73
5050-00 · Salary-Office Manager						
Total 5050-00 · Salary-Office Manager	1/6	2017-01	Bangor Payroll	Office Managers Salary	913.00	913.00
	1/13	2017-02	Bangor Payroll	Office Managers Salary	913.00	1,826.00
	1/20	2017-03	Bangor Payroll	Office Managers Salary	913.00	2,739.00
	1/27	2017-04	Bangor Payroll	Office Managers Salary	913.00	3,652.00
5060-00 · Salary-Executive Director					3,652.00	3,652.00
Total 5060-00 · Salary-Executive Director	1/6	2017-01	Bangor Payroll	Executive Directors Salary	1,412.31	1,412.31
	1/13	2017-02	Bangor Payroll	Executive Directors Salary	1,412.31	2,824.62
	1/20	2017-03	Bangor Payroll	Executive Directors Salary	1,412.31	4,236.93
	1/27	2017-04	Bangor Payroll	Executive Directors Salary	1,412.31	5,649.24
5100-00 · Insurance					5,649.24	5,649.24
5110-00 · Health Insurance						
Total 5110-00 · Health Insurance	1/27	2017-04	Bangor Payroll	ER Health Insurance Contributions	1,900.56	1,900.56
					1,900.56	1,900.56
					1,900.56	1,900.56
5110-00 · Health Insurance						
Total 5110-00 · Health Insurance						
6010-00 · Prof. Services						
6013-00 · Financial Audit						
Total 6013-00 · Financial Audit	1/10		Ron Beaulieu & Co.	Final Bill 2014/2015 Audit	2,250.00	2,250.00
					2,250.00	2,250.00
					2,250.00	2,250.00
6050-00 · Education and Training						
Total 6010-00 · Prof. Services	1/17		Maine Municipal Association	MMA Membership	60.00	60.00

	Date	Num	Name	Memo	Amount	Balance
Total 6050-00 · Education and Training						
6145-00 · Dues Expense					60.00	60.00
Total 6145-00 · Dues Expense					600.00	600.00
6150-00 · Equipment - Office					600.00	600.00
6152-00 · IT Services						
Total 6152-00 · IT Services					125.00	125.00
6153-00 · Photocopier Lease					125.00	125.00
Total 6153-00 · Photocopier Lease					281.57	281.57
Total 6150-00 · Equipment - Office					281.57	281.57
6170-00 · Meeting Expense					406.57	406.57
6171-00 · Annual Meeting						
Total 6171-00 · Annual Meeting					1,018.50	1,018.50
Total 6170-00 · Meeting Expense					1,018.50	1,018.50
6180-00 · Mileage & Travel Expense					1,018.50	1,018.50
Total 6180-00 · Mileage & Travel Expense					56.64	56.64
6195-00 · Office Space Rental					75.82	132.46
Total 6195-00 · Office Space Rental					132.46	132.46
6235-00 · Supplies					1,497.17	1,497.17
Total 6235-00 · Supplies					1,497.17	1,497.17
6240-00 · Telephone, Fax & Internet					30.37	30.37
6241-00 · Cell Phone					60.54	90.91
Total 6241-00 · Cell Phone					90.91	90.91
6243-00 · Phone, Fax & Internet					75.00	75.00
Total 6243-00 · Phone, Fax & Internet					46.01	121.01
6240-00 · Telephone, Fax & Internet					121.01	121.01
TOTAL					167.71	167.71
					167.71	167.71
					288.72	288.72
					0.00	0.00

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02/06/2017

Accrual Basis

Maine County Commissioners Association
Expenses by Vendor Detail
January 2017

	Date	Memo	Account	Amount	Balance
Bangor Payroll					
	01/06/2017	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	913.00
	01/06/2017	Taxes	5030-00 · FICA	152.95	1,065.95
	01/06/2017	Processing fee	5020-00 · Payroll Fees	32.00	1,097.95
	01/06/2017	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31	2,510.26
	01/13/2017	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	3,423.26
	01/13/2017	Taxes	5030-00 · FICA	152.95	3,576.21
	01/13/2017	Processing fee	5020-00 · Payroll Fees	32.00	3,608.21
	01/13/2017	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31	5,020.52
	01/20/2017	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	5,933.52
	01/20/2017	Taxes	5030-00 · FICA	152.95	6,086.47
	01/20/2017	Processing fee	5020-00 · Payroll Fees	32.00	6,118.47
	01/20/2017	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31	7,530.78
	01/27/2017	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	8,443.78
	01/27/2017	Taxes	5030-00 · FICA	152.96	8,596.74
	01/27/2017	Processing fee	5020-00 · Payroll Fees	40.00	8,636.74
	01/27/2017	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31	10,049.05
	01/27/2017	ER Health Insurance Contributions	5110-00 · Health Insurance	1,900.56	11,949.61
Total Bangor Payroll				11,949.61	11,949.61
Camden National Bank					
	01/17/2017	Office Supplies	6235-00 · Supplies	60.54	60.54
Total Camden National Bank				60.54	60.54
Capitol Computers					
	01/11/2017	IT & Cloud Backup	6152-00 · IT Services	125.00	125.00
Total Capitol Computers				125.00	125.00
Haven, Lauren					
	01/11/2017	Cell Phone Reimbursement	6241-00 · Cell Phone	46.01	46.01
	01/11/2017	Travel Expense	6180-00 · Mileage & Travel Expense	75.82	121.83
	01/11/2017	Office Supplies	6235-00 · Supplies	30.37	152.20
Total Haven, Lauren				152.20	152.20

	Date	Memo	Account	Amount	Balance
Kulow, Rosemary					
	01/11/2017	Executive Director Expenses	6180-00 · Mileage & Travel Expense	56.64	56.64
Total Kulow, Rosemary	01/11/2017	Executive Director Expenses	6241-00 · Cell Phone	75.00	131.64
Maine Farm Bureau				131.64	131.64
Total Maine Farm Bureau	01/17/2017	Rent	6195-00 · Office Space Rental	1,497.17	1,497.17
Maine Municipal Association				1,497.17	1,497.17
	01/11/2017	MMA Membership	6145-00 · Dues Expense	600.00	600.00
	01/17/2017	MMA Membership	6050-00 · Education and Training	60.00	660.00
Total Maine Municipal Association				660.00	660.00
MainePERS					
Total MainePERS	01/11/2017	Employ ER Retirement Contribution	5040-00 · MainePERS Contributions	755.73	755.73
Ron Beaulieu & Co.				755.73	755.73
Total Ron Beaulieu & Co	01/10/2017	Final Bill 2014/2015 Audit	6013-00 · Financial Audit	2,250.00	2,250.00
Senator Inn				2,250.00	2,250.00
Total Senator Inn	01/11/2017	MCCA Annual Meeting 1/11/17	6171-00 · Annual Meeting	1,018.50	1,018.50
Time Warner Cable				1,018.50	1,018.50
Total Time Warner Cable	01/11/2017	Phone Fax & Internet	6243-00 · Phone, Fax & Internet	167.71	167.71
US Bank				167.71	167.71
Total US Bank	01/17/2017	Photocopier Lease	6153-00 · Photocopier Lease	281.57	281.57
TOTAL				281.57	281.57
				19,049.67	19,049.67

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LD 24 – An Act To Change the Name of Township 17, Range 4, WELS, in the Unorganized Territory to Sinclair – Sponsor: Rep. Martin of Sinclair. **SLG**

This bill authorizes the Aroostook County Board of Commissioners to seek approval from the residents of Township 17, Range 4, WELS, to rename the township to Sinclair.

SUPPORT

Public hearing held Feb. 1st; work session scheduled for 1:00 p.m., Feb. 6th in Room 214 Cross Bldg.

LD 54 – An Act To Provide Compensation to a Corrections Officer Injured by a Patient or Prisoner – Sponsor: Rep. Tucker of Brunswick. **Criminal Justice & Public Safety (CJPS)**

This bill provides for a supplemental benefit paid to a corrections officer who is injured by the acts of a patient or prisoner of the jail, prison or state correctional facility where the corrections officer works if the injury qualifies the corrections officer for workers' compensation benefits. The amount of the supplemental benefit is the difference between the corrections officer's workers' compensation benefits and the corrections officer's regular salary. In addition, the work time the corrections officer misses is not chargeable against available sick leave credits.

NO POSITION – Get more information.

Public Hearing 9:00 a.m., Mon., Feb. 6; Work Session 9:00 a.m., Mon. Feb. 13 both in Room 436 State House

LD 66 – An Act To Prohibit Public Employers from Acting as Collection Agents for Labor Unions – Sponsor Rep. Lockman of Amherst. **Labor, Commerce, Research & Economic Development (LCRED)**

Current law allows a public employer to deduct service fees owed by an employee to a collective bargaining agent pursuant to a lawful collective bargaining agreement. This bill prohibits a public employer from collecting those fees or collecting member dues. This bill also eliminates language from the election statutes allowing a public employer to deduct dues or other funds from an employee's pay and remit those funds to the employee's collective bargaining agent.

OPPOSE

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LD 74 – An Act To Realign the State-Municipal Revenue Sharing Distribution – Sponsor Rep. Mastraccio of Sanford. **Taxation (TAX)**

This bill is a concept draft and proposes to realign the percentage of revenue from the sales and use taxes, the service provider tax and the income taxes that is transferred monthly from the General Fund to the Local Government Fund under state-municipal revenue sharing.

WATCH

LD 83 – An Act Regarding Changing the Designation of a Parent on the Birth Certificate of an Adult – Sponsor Sen. Miramant of Knox **Health & Human Services Committee (HHS)**

This bill is relevant for Probate Court and repeals the current law governing amendment of the birth certificate of an adult and creates a process for amending an adult's birth certificate when genetic testing identifies a parent who was not known or listed at the time of the adult's birth and the genetic parent to be named on the amended birth certificate either consents in writing to the amendment or is deceased. The bill provides that amendment of a birth certificate without the consent of the genetic parent to be named on the amended birth certificate does not affect the rights of inheritance or descent.

Public Hearing 1:00 p.m., Tues., Feb. 7 in Room 209 Cross Bldg. Kathy Ayers reports that the Probate Association has no position on this bill; therefore, MCCA will have **NO POSITION** either.

LD 93 – An Act To Reduce Fuel Costs to State and Local Government – Sponsor Sen. Miramant of Knox. **SLG**

This bill amends the law regarding state government purchases of cars and light duty trucks with respect to fuel efficiency requirements. The bill removes the current exception from the fuel efficiency requirement for vehicles purchased for law enforcement and other special use purposes. The bill also establishes fuel efficiency requirements, at the same level as the state requirements, for county and municipal government purchases of cars and light duty trucks.

OPPOSE – Unfunded mandate that takes away county's ability to make overall cost-saving decisions

Public Hearing held Feb. 1st; work session scheduled for 1:00 p.m., Monday, Feb. 6th in Room 214 Cross Bldg.

LD101 – An Act Regarding the Transportation of Prisoners to County Jails – Presented by Rep. Stewart of Presque Isle. **CJPS**

This bill authorizes a municipal law enforcement agency with custody over a person pursuant to an arrest to request that the sheriff of the county jail which the person is to be

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transported assume custody over the person and transport the person to the county jail. Upon receipt of such request, the sheriff is required to assume custody over the person and ensure that the person is transported to the county jail in a timely manner. The costs of transporting a person under this provision are to be paid by the county, which may seek reimbursement for such costs from the person transported under certain circumstances or apply for reimbursement from the County Jail Transportation Reimbursement Fund, which is established in this bill. The County Jail Transportation Reimbursement Fund is funded from a percentage of the total fines, forfeitures, and penalties received monthly for deposit into the Government Operations Surcharge Fund.

NO POSITION at this time, as bill may be pulled. If bill stands, however, counties would most likely oppose. **WATCH**

Public hearing 9:00 a.m., Mon., Feb. 6; Work Session 9:00 a.m., Mon., Feb. 13, both in State House Room 436

LD 105 – An Act To Create a Centralized Authority to Combat Opiate Addiction in Maine

– Sponsor Rep. Hymanson of York. **HHS**

This bill establishes an office within the Department of Health and Human Services to coordinate efforts in the State to combat addiction to opiates.

NO POSITION, BUT WATCH

LD 107 – An Act To Increase the Effectiveness of Opioid Addiction Therapy – Sponsor Rep.

Hymanson of York. **HHS**

This bill repeals the 24-month limit on MaineCare coverage or reimbursement for buprenorphine and naloxone combination drugs, also known as Suboxone, for the treatment of addiction to opioids.

NO POSITION, BUT WATCH

LD 108 – An Act To Allow a Law Enforcement Agency that Treats a Person with Naloxone Hydrochloride to Bill that Person for that Treatment – Sponsor Rep. Stewart of Presque Isle.

HHS

This bill provides that, when a member of a law enforcement agency or a municipal fire department administers naloxone hydrochloride, the law enforcement agency or municipal fire department may seek and receive reimbursement for the cost of that treatment from the person to whom the treatment was provided.

NO POSITION, BUT WATCH

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LD 111 – An Act To Establish a Veterans Treatment Court in Androscoggin County – Sponsor Rep. Sheats of Auburn. **Judiciary Committee (JUD)**

This bill directs the Chief Justice of the Supreme Judicial Court to establish a veteran's treatment court in Androscoggin County.

SUPPORT

LD 119 – An Act Regarding the Display and Content of Political Signs – Sponsor Rep. Espling of New Gloucester. **Transportation Committee (TRAN)**

Current law allows a temporary sign, including, but not limited to, a sign bearing a political message relating to an election, primary or referendum, to be placed in the public right-of-way for a maximum of 6 weeks per calendar year. This bill allows a temporary sign to be placed in the public right-of-way for a maximum of 12 weeks per calendar year, as long as that sign is not displayed for more than 6 weeks before the event to which the sign relates. This bill also removes the requirement that temporary signs be labeled with the name and address of the entity that placed the sign within the public way and the time period for which the sign will be maintained.

NO POSITION, BUT WATCH

LD 121 – An Act To Require Photographic Identification to Vote – Sponsor Rep. Farrin of Norridgewock. **Veterans and Legal Affairs Committee (VLA)**

This bill requires that a voter provide proof of identity with photographic identification for the purpose of voting. The bill specifies the types of photographic identification that may be used to verify the identity of a voter. It provides that a person who does not present photographic identification may cast a provisional ballot and establishes the process for provisional voting. Under this process, if the person can verify the person's identity to the municipal clerk, deputy clerk or warden or an election clerk within 5 business days of the election by presenting acceptable photographic identification, the ballot will be cast as a regular ballot. Through the general election of 2018, a person who does not present acceptable photographic identification but is known to a municipal clerk, registrar or election official at the voting place may cast a regular ballot upon submission of an affidavit by the municipal clerk, registrar or election official attesting to the person's identity. Finally, the bill requires the Secretary of State to provide, at no fee, non-driver identification cards to eligible persons who do not have another form of acceptable photographic identification to verify identity for the purpose of voting.

OPPOSE – It inhibits access to voting and makes it more difficult on seniors and people who are disadvantaged or disabled. One more step that makes it more difficult to vote. Cost of free IDs; burden on wardens and ballot clerks.

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LD 123 – An Act To Recodify and Revise the Maine Probate Code – Sponsor Rep. Moonen of Portland. **JUD**

This bill, which is being submitted pursuant to Resolve 2015, chapter 73, section 1, recodifies and revises the MRS, Title 18-A and amends other laws affected by this recodification and revision accordingly. Resolve 2013, chapters 5 and 82 directed the Probate and Trust Law Advisory Commission to review the existing Probate Code and the latest version of the Uniform Probate Code and develop legislative recommendations based on the review. The Probate and Trust Law Advisory Commission submitted legislative recommendations in a report to the Joint Standing Committee on Judiciary of the 127th Legislature on Dec. 6, 2014 and included revisions to the recommendations in a subsequent report submitted November 20, 2015. The purpose of this bill is to adopt the Uniform Probate Code as the Maine Uniform Probate Code, incorporating the changes recommended by the Probate and Trust Law Advisory Commission, and to reorganize the Probate Code to be more logical, while bringing the language into conformity with current drafting standards, clarifying current law and eliminating inconsistencies within Title 18-A.

PROBATE helped draft this clean-up bill, so they support it. Kathy Ayers reports that they are “all set.”

LD 146 – An Act To Protect the Confidentiality of Local Government Employees’ Private Information – Sponsor Rep. McCreight of Harpswell. **JUD**

This bill clarifies that certain personal information of municipal employees is confidential and the record or the portion of the record containing that information in the possession of a municipal government is not a public record. The types of information protected include that which pertains to age, ancestry, ethnicity, genetics, national origin, race, skin color, marital status, mental or physical disabilities, personal contact information, religion, sex, sexual orientation, social security and personal employment choices pertaining to elected payroll deductions, deferred compensation, savings plans, pension plans, health insurance and life insurance.

WATCH to see if its application expands to county government employees as well as municipal employees.

LD 217 – An Act Regarding the Place of Imprisonment of Certain Prisoners – Sponsor Sen. Eric Brakey of Androscoggin **CJPS**

This bill requires that the Commissioner of Corrections determine whether to transfer to a correctional facility or retain at a county jail a person who is imprisoned at a county jail for longer than 9 months. If the person is retained at the county jail, the bill requires the commissioner to reimburse the county jail on a per diem basis for the cost of imprisonment

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beyond 9 months. The bill requires that when a previously suspended sentence of imprisonment for a Class A, Class B or Class C crime is vacated, in whole or in part, as the result of a probation revocation, the court must respecify as the place of imprisonment the place in which the person was imprisoned prior to release on probation.

SUPPORT (This is an MCCA bill.)

LD 218 – An Act To Reduce Criminal Justice System Costs by Allowing Arraignments and Hearings in the Unified Criminal Docket To Be Held by Means of Audiovisual Telecommunications – Sponsor Sen. Eric Brakey of Androscoggin **JUD**

This bill provides that in any criminal action in the Unified Criminal Docket, as determined by the court to be appropriate to the defendant and to make sound fiscal sense, an arraignment or hearing may be held by means of audiovisual telecommunications. The bill provides that when an arraignment or hearing is held by means of audiovisual telecommunications, the court is required to ensure that a recording of the arraignment or hearing is made and retained as part of the case file.

SUPPORT (This is an MCCA bill.) * Clarify in public hearing testimony that the court, not counties, is responsible for making the recordings.

LD 302 – An Act To Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Year Ending June 30, 2017 – Presented by Sen. Hamper of Oxford **AFA**

This bill makes supplemental appropriations and allocations in the Governor's proposed biennial budget, transfers funds, and carries forward unexpended balances.

SUPPORT and propose \$2.9 million supplemental appropriation for county jails and follow through the process.

LD 324 – An Act To Allow Corrections Officers To Administer Naloxone – Presented by Rep. Tipping of Orono. **HHS**

This bill adds corrections officers to the list of persons authorized to administer naloxone hydrochloride.

NO POSITION AT THIS TIME – Find out MSA's position and ask Risk Pool Manager for his opinion.

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LD 366 – An Act To Ensure Compliance with Federal Immigration Law by State and Local Government Entities – Presented by Rep. Lockman of Amherst. **JUD**

This bill establishes prohibitions concerning restricting the sharing and use of immigration and citizenship information. It prohibits restricting the enforcement of federal immigration law. It authorizes law enforcement agencies to transport aliens who are unlawfully present in the United States to a federal facility. It establishes a complaint process, a private right of action, and a duty to report.

NO POSITION AT THIS TIME – Find out MSA’s position.

LD 377 – An Act To Create a County Jail Drug Rehabilitation and Treatment Grant Program – Presented by Senator Chenette of York. **CJPS**

This bill establishes the County Jail Drug Rehabilitation and Treatment Grant Program to provide state funding in the form of grants to partially fund the creation of drug rehabilitation and treatment facilities and programs attached to or affiliated with county jails or regional jails. The bill requires the Department of Corrections to seek the advice of a statewide association of county commissioners and a statewide association of sheriffs in designing, adopting standards for and periodically reviewing effectiveness of the grant program. The bill specifies that the grant program provides partial funding to counties that are planning to affiliate with or build or convert a portion of county or regional jails or jail facilities for use as short-term or long-term residential drug rehabilitation and treatment facilities or programs. The bill requires the department to adopt grading standards for awarding grants that require county funding contributions to the drug rehabilitation and treatment facility or program of at least 50% of the cost, that take into consideration the level of county support and county funding and that take into consideration county need. The department is directed to compile a priority list that reflects priorities derived from the grading standards. The bill allows the department to accept funding from private and public sources and provides for funding from the County Jail Drug Rehabilitation and Treatment Grant Program Dedicated Fund, which is established in the bill as a non-lapsing, dedicated fund. The bill provides that department funds remaining and unencumbered at the end of a state fiscal year lapse to the County Jail Drug Rehabilitation and Treatment Grant Program Dedicated Fund.

SUPPORT with amended language that provides flexibility for either a jail or another entity to manage the program *after and if* we determine that MSA supports.

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LD 390 – An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2018 and June 30, 2019 (The 2018-2019 Biennial Budget) – Presented by Rep. Gattine of Westbrook; cosponsored by Sen. Hamper of Oxford. **AFA w/others**

This bill is a concept draft pursuant to Joint Rule 208. This bill as emergency legislation proposes to make unified appropriations and allocations for the expenditures of State Government, General Fund and other funds and change certain provisions of the law necessary to the proper operations of State Government for the fiscal years ending June 30, 2018 and June 30, 2019, as submitted by the Governor pursuant to the Maine Revised Statutes, Title 5.

The documents submitted by the Governor may be found here:

<http://legislature.maine.gov/documents/ros?aiv%5Bdocuments.title%5D=2018&tt=documents>.

OPPOSE as is; PROPOSE & SUPPORT \$15.2 million annual funding appropriation for county jails, which adds the supplemental amount needed every year.

Public hearing on County Jail Operations Fund is scheduled for 1:00 p.m., Wed., Feb. 15th w/AFA and CJPS in State House Room 228.

