

M.C.C.A.

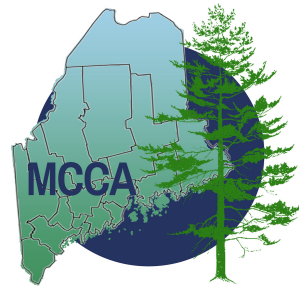
Stephen Gorden, President
Cumberland County

Michael Cote, Vice President
York County

William Blodgett, Secretary-Treasurer
Lincoln County

Lauren Haven
Administrator

Charles Pray
Lobbyist



Maine County Commissioners Association

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

MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors' Meeting

September 9th, 2020 10:00 am via Zoom

- I. Call to Order
- II. Roll Call Attendance: Phone attendees will be requested to introduce themselves.
- III. Approval of the Agenda
- IV. Approval of the Minutes
- V. Officer Reports:
 - a. Finance
 - i. Financial Report - Lauren Haven
 - ii. Treasurer: Bill Blodgett - Comments about the state of MCCA finances
 - b. NACo: Peter Baldacci – Updates on Federal legislation, national programs and resources
 - c. President:
 - i. Request that those serving on committees or external organizations representing the MCCA indicate such to Lauren (i.e. internal committees and external appointments: Legislative, Risk Pool, Professional / Jail Standards Committee). That way we may assign people to those areas in which the MCCA needs assistance.
 - ii. Appoint the finance committee:
Norm Fournier, Chr; Bill Blodgett, Amy Fowler, Mike Cote, Pam Hile
 - iii. Consideration of the Procurement of Lobbying Services for the period of October 2020 through December 2021. – Norm Fournier, on behalf of the Executive Committee, will describe the selection process and final recommendation. (If requested, an executive session may follow.)
- VI. Committee Reports
 - a. Standing Committees:
 - i. Legislative Policy Committee - Amy Fowler, Chr
 - 1. Legislative Activity - Charles Pray
 - 2. Do we have any legislation we wish to propose?
 - ii. Professional Committee - Mike Cote
 - 1. Volunteers for updating MCCA governing Docs?
 - 2. Discussion on Jail COVID-19 protocols
 - iii. Risk Pool Agency - Norm Fournier and Malcolm Ulmer
 - iv. Affiliate Organization Committee: Do any of our Affiliated Associations have reports?
 - v. Other?
 - b. Ad Hoc Committees - none at this time
 - c. MCCA Staff Reporting – Lauren, Resource Guide Update
- VII. New Business
- VIII. Adjournment

M.C.C.A.

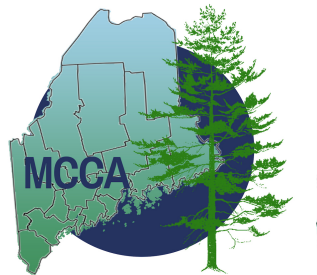
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MAINE COUNTY COMMISSIONERS ASSOCIATION Board of Directors' Meeting Minutes MCCA Zoom Conference, August 12th, 2020

I., II., III., IV. Call to Order, Roll Call, Approval of the Agenda, and Approval of the Minutes

MCCA President Steve Gorden called the meeting to order at approximately 10:00 am. Attendees announced themselves. He stated the group would be discussing the items in the agenda packet such as the RFP draft and the proposed org chart. Comm. Cote moved to accept the June meeting minutes, seconded by Comm. Blodgett and the motion passed unanimously.

DIRECTORS PRESENT:

Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Kennebec – Admin. Bob Devlin proxy for Comm. George Jabar
Knox – Comm. Sharyn Pohlman
Lincoln – Comm. William Blodgett
Oxford – Admin. Tom Winsor proxy for Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Piscataquis – Comm. Wayne Erkkinen
Sagadahoc – Comm. Brian Hobart
Somerset – Admin. Dawn DiBlasi proxy for Comm. Newell Graf
Waldo – Comm. Amy Fowler
Washington – Comm. Chris Gardner
York – Comm. Richard Dutremble proxy for Comm. Michael Cote

OTHERS PRESENT:

Lincoln – Admin. Carrie Kipfer
Penobscot – HR Manager Erika Honey
Piscataquis – Admin. Mike Williams
Sagadahoc – Admin. Pam Hile
MACCAM – Admin. Bill Collins
MSA – Sheriff Troy Morton

DIRECTORS ABSENT:

Androscoggin – Comm. Noel Madore
Hancock – Comm. William Clark
Kennebec – Comm. George Jabar
Oxford – Comm. Steven Merrill
Somerset – Comm. Newell Graf
York – Comm. Mike Cote

STAFF PRESENT:

Risk Pool Manager – Malcolm Ulmer
Administrator – Lauren Haven
Lobbyist – Charles Pray

III. Approval of the Agenda

Comm. Baldacci moved to approve the meeting agenda seconded by Comm. Fournier and the motion passed unanimously.

IV. Approval of the Minutes

Comm. Fournier moved to approve the minutes from the Board of Directors' meeting on July 8th. The motion was seconded by Comm. Gardner and the motion passed with no opposition.

V. Officer Reports

a. Treasurer/Financial Report

- i. Lauren Haven presented the July Financial Reports. \$3,000 has been received for the Resource Guide Grant through RALI. There were no surprises in the financial reports aside from a glitch with the bank in which two partial month bank statements were issued. This was not an issue as Lauren was able to process two reconciliations for the dates of each of the two bank statements.

Comm. Blodgett moved to approve the financial reports seconded by Comm. Fournier and the motion passed with no opposition.

- ii. Projected Status of year-end Budget
Budget and Finance Chair Norm Fournier commented the 2020 budget looks good although the cost for the new Lobbyist is still unknown. We expect the PPP Loan of approximately \$27,000 forgiven. Lauren is awaiting further instructions from the bank.

b. NACo: National Legislation, Peter Baldacci

Comm. Baldacci provided a brief update on NACo activities. Among others, there is currently a project underway to try to estimate the amount of lost revenue counties across the country have experienced due to COVID-19. This will be ongoing as the repercussions have not been fully realized.

VI. Committee Reports

a. Standing Committees:

- i. *Legislative Committee* - Amy Fowler, Chr
 1. w/ Norm Fournier: Status of the Lobbyist RFP

Comm. Fournier stated the deadline for lobbyist proposals was scheduled for noon tomorrow, August 13th. The RFP had been sent to 18 firms or individuals and questions were only returned by one, Pierce Atwood. The response was shared with all RFP recipients. Lauren followed up last week and expected at least four proposals to be submitted. The Executive Committee planned to meet on Friday, August 21st to discuss the proposals received by the deadline and weigh their qualifications, value, price and other pros and cons. An interview process would likely take place followed by the development of a recommendation to be presented to the Board of Directors at the September 9th meeting. This would keep the project on schedule for hiring a lobbyist/firm before the October start date.

2. Legislative Activity - Charles Pray, Lobbyist
3. Carrie Kipfer - comments on LD 973 (See Addendum)

Admin. Carrie Kipfer reported LD 973 OTP as amended with the creation of a county coordinating council including three MCCA members and three MSA members. Although updates

had been made to the draft, MSA voted not to support it because the Coordinating Council seemed to be a reinvention of the BOC. However, ten of eleven MACCAM meeting participants voted to support the bill with the amendment.

The discussion continued; some comments included the bill provides some certainty of funding which we lack currently. We delude ourselves if we deny MMA's voice in the legislature, therefore we should continue to explain and justify our position. We should be united with MSA. Comm. Fowler moved to support 973 as amended. Comm. Baldacci seconded the motion and it passed with seven in favor and six against.

The group felt the vote was too close on such an important matter and the discussion continued.

Comm. Baldacci moved to reconsider the vote to support LD 973, seconded by Comm. Fournier and the motion passed allowing for a revote.

Comm. Fournier moved to support LD 973 as amended if section 7 with the Coordinating Council is omitted. The motion was seconded by Comm. Baldacci. The motion passed with a roll call vote recording eleven for and two against the motion. President Steve Gorden thanked everyone for actively participating in the discussion.

The group then discussed the Fiscal note for LD 2085, "An Act To Ensure Access to Sexual and Reproductive Health Care and Education in All Maine's Jails and State Correctional and Detention Facilities". Jails currently provide minimal care and emergency medical services. As the bill had passed, only hope was to come up with fiscal analysis, made some assumptions based on potential costs but it could not be accurate. Admin. Pam Hile submitted a draft of the fiscal analysis developed by MACCAM, Sheriffs and Jail Administrators. During the review of the document participants showed concern the limitations of the extent of the medical services needed to be determined before the cost could be realistic. What would be covered? Ms. Hile stated the numbers presented were designed to get across the point the financial impact would be substantial. This would be a place to start arguing our complaint about being forced to provide non-critical medical services. The bill is also unclear on the point of pretrial vs. sentenced detainees.

President Steve Gorden requested a motion to attach the fiscal note to LD 2085 with the understanding it was not an endorsement of the bill, just a vote to attach the fiscal note. The motion was made by Comm. Fournier, seconded by Comm. Gardner and passed with no opposition. Comm. Gorden suggested MACCAM President Greg Zinser submit the fiscal note.

The next topic was Jail funding and the distribution of 1.7 million. Admin. Carrie Kipfer explained the details of the formula devised for divvying the monies based on the budget shortfall numbers collected. Comm. Blodgett moved to accept the recommendation seconded by Comm. Fowler and it passed.

4. Do we have any legislation you wish to propose/present? (None was brought before the Board.)
- ii. Professional Committee - Mike Cote - (Excused for Education)
 1. Volunteers for updating MCCA governing Docs?
President Gorden reminded the group there was an opportunity to work on revising the MCCA by-laws and to please contact either Mike Cote 793-2497 or Lauren 623-4697 if interested.

iii. Risk Pool Agency - Norm Fournier w/ Malcolm - announcements - LD 492

Comm. Fournier said the topic of LD 492, "An Act To Extend from 6 Months to One Year the Notice Period Required under the Maine Tort Claims Act", had come up in the Risk Pool meeting and the Board decided the subject should be discussed during the MCCA BOD meeting instead. Comm. Gardner explained the issue around national politics around policing – police differently – and putting in place community liaisons rather than officers. We should be out in front of this issue.

Comm. Fournier stated the next Risk Pool meeting would be in person, likely with a small group.

iv. Affiliate Organization Committee: Do any of our Affiliated Associations have reports?

- (No reports were given.)
v. *Other?*

Admin. Bill Collins remarked it was the two-year anniversary of the passing of former Penobscot Comm. and personal mentor, Tom Davis.

- b. Ad Hoc Committees - none at this time
c. MCCA Staff Reporting –

Lauren reported on the status of the Sunday River 2021 Convention. The contract has been negotiated, signed and returned. The dates were set for September 24, 25, and 26 2021.

The product of the grant applied for through RALI and with the help of NAMI was a community resource guide customized by county. A draft of the guide had been included in the agenda packet. Lauren asked for feedback via email if a county did not want printed copies of the guide. She was looking for the best printing pricing to make the most of the \$3,000 acquired the grant.

VII. Special Orders

VIII. Unfinished Business - The September meeting venue.

The group decided to continue Zoom meetings.

IX. New Business

There was no new business brought before the Board.

X. Remarks for Good of the Association

President Steve Gorden strongly encouraged Board members to join a committee stating there were only 15 members six of those having leadership responsibilities. They would need help from the other nine. He jokingly implied members might be “volunteered” for a committee should they not choose one.

XI. Adjournment

MCCA President Steve Gorden invited a motion to adjourn at approximately 12:05 a.m. Comm. Fournier made the motion seconded by Comm. Fowler, and the motion was approved.

Respectfully submitted,

MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Comm. William Blodgett

MAINE COUNTY COMMISSIONERS ASSOCIATION

August 2020 Financial Report

Attached please find the financial reports for the month of August 2020. The Balance Sheet shows total assets and liabilities at \$141,307.31. This amount includes \$12,447 from the money market account for MainePERS employer contributions.

Debits to the bank account in August totaled \$6,587 and receipts of \$3,005 were credited to the account. The debits were from normal operating expenses during the month and the credit was from interest on the MCCA checking account and the \$3,000 from the RALI grant for a drug abuse education project we've been expecting.

Additional details of financial transactions appear in the *Profit & Loss Budget vs. Actual, Transaction Detail, Expenses by Vendor*, and *Profit & Loss Previous Year Comparison* reports. Please don't hesitate to contact me with any questions and please let me know if you would like to see anything presented differently in the financial reports.

Respectfully submitted,



Lauren Haven
Administrator

Accepted by:

Date: September 9, 2020

Michael Cote, Vice-President

William Blodgett, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of August 31, 2020

	August 2020
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	128,659.86
1020-00 · Money Market Account	12,447.45
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	141,307.31
Total Checking/Savings	141,307.31
Accounts Receivable	
1300-00 · Receivables	-483.00
Total Accounts Receivable	-483.00
Total Current Assets	140,824.31
Fixed Assets	
1200-00 · Fixed Assets	
1210-00 · Accumulated Depreciation	-6,074.00
1220-00 · Equipment	6,660.00
Total 1200-00 · Fixed Assets	586.00
Total Fixed Assets	586.00
TOTAL ASSETS	141,410.31
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	111.79
2130-00 · Employee Health Insurance Contr	1,043.11
2140-00 · Accrued Vacation	820.90
Total 2100-00 · Other Current Liabilities	1,975.80
Total Other Current Liabilities	1,975.80
Total Current Liabilities	1,975.80
Total Liabilities	1,975.80
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-89,430.00
Total 3000-00 · Equity Accounts	-89,430.00
3100-00 · Earnings	148,926.82
Net Income	79,937.69
Total Equity	139,434.51
TOTAL LIABILITIES & EQUITY	141,410.31

Maine County Commissioners Association
Reconciliation Summary
1020-00 · Money Market Account, Period Ending 08/18/20

	August 2020
Beginning Balance	12,447.06
Cleared Transactions	
Deposits and Credits - 1 item	0.39
Total Cleared Transactions	0.39
Cleared Balance	12,447.45
Register Balance as of 08/18/20	12,447.45
Ending Balance	12,447.45

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 08/31/20

	<u>August 2020</u>
Beginning Balance	136,046.40
Cleared Transactions	
Checks and Payments - 11 items	-6,587.01
Deposits and Credits - 2 items	3,005.40
Total Cleared Transactions	<u>-3,581.61</u>
Cleared Balance	<u>132,464.79</u>
Uncleared Transactions	
Checks and Payments - 5 items	-3,798.53
Total Uncleared Transactions	<u>-3,798.53</u>
Register Balance as of 08/31/20	<u>128,666.26</u>
Ending Balance	128,666.26

Maine County Commissioners Association**Reconciliation Detail**

1010-00 · MCCA Checking-Savings Bank, Period Ending 08/31/20

	Type	Date	Name	Amount	Balance
Beginning Balance					136,046.40
Cleared Transactions					
Checks and Payments - 11 items					
	Bill Pmt -Check	7/28	Unlimited Technology	-125.00	-125.00
	Bill Pmt -Check	7/28	Haven, Lauren	-77.80	-202.80
	Bill Pmt -Check	8/7	Bangor Payroll	-962.46	-1,165.26
	Bill Pmt -Check	8/14	Bangor Payroll	-964.43	-2,129.69
	Bill Pmt -Check	8/14	US Bank	-377.99	-2,507.68
	Bill Pmt -Check	8/14	MainePERS	-373.87	-2,881.55
	Bill Pmt -Check	8/14	Spectrum Business/TWC	-179.60	-3,061.15
	Bill Pmt -Check	8/14	Liberty Mutual Insurance	-68.25	-3,129.40
	Bill Pmt -Check	8/21	Bangor Payroll	-964.43	-4,093.83
	Bill Pmt -Check	8/28	Bangor Payroll	-2,481.18	-6,575.01
	Bill Pmt -Check	8/28	Camden National Bank	-12.00	-6,587.01
Total Checks and Payments				-6,587.01	-6,587.01
Deposits and Credits - 2 items					
	Deposit	8/4		3,000.00	3,000.00
	Deposit	8/31		5.40	3,005.40
Total Deposits and Credits				3,005.40	3,005.40
Total Cleared Transactions				-3,581.61	-3,581.61
Cleared Balance				-3,581.61	132,464.79
Uncleared Transactions					
Checks and Payments - 5 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	8/14	Penobscot County Treasurer	-1,980.46	-2,080.46
	Bill Pmt -Check	8/28	Maine Farm Bureau	-1,497.17	-3,577.63
	Bill Pmt -Check	8/28	Unlimited Technology	-142.50	-3,720.13
	Bill Pmt -Check	8/28	Haven, Lauren	-78.40	-3,798.53
Total Checks and Payments				-3,798.53	-3,798.53
Total Uncleared Transactions				-3,798.53	-3,798.53
Register Balance as of 08/31/20				-7,380.14	128,666.26
Ending Balance				-7,380.14	128,666.26

Maine County Commissioners Association

Profit & Loss Budget vs. Actual

January through August 2020

Accrual Basis

	2020 Budget	August 2020	Jan-Aug 2020	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400			-400	
4120-00 · Registration	26,000		353	-25,647	1%
4130-00 · Sponsorship	10,000			-10,000	
4140-00 · Vendor	9,000			-9,000	
Total 4100-00 · Convention Income	45,400		353	-45,047	1%
4300-00 · Dues	166,690		166,689	-1	100%
4400-00 · Other Income	10,000		34,717	24,717	347%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	27,038			-27,038	
4810-00 · Interest Earned	100	6	42	-58	42%
Total Income	249,728	6	201,801	-47,927	81%
Gross Profit	249,728	6	201,801	-47,927	81%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	144	1,262	-738	63%
5030-00 · FICA	8,574	286	5,345	-3,229	62%
5040-00 · MainePERS Contributions	8,445	374	5,756	-2,689	68%
5050-00 · Salary-Office Manager	51,161	3,935	34,715	-16,446	68%
5060-00 · Salary-Executive Director	70,861		36,693	-34,168	52%
Total 5000-00 · Payroll Expenses	141,041	4,739	83,771	-57,270	59%
5100-00 · Insurance					
5110-00 · Health Insurance	12,105	1,007	8,054	-4,051	67%
5120-00 · Commercial, Crime, D&O Ins	2,070	68	1,831	-239	88%
5130-00 · Workers Comp	550		156	-394	28%
5140-00 · Unemployment Comp Ins	450		268	-182	60%
Total 5100-00 · Insurance	15,175	1,075	10,309	-4,866	68%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500			-500	
6013-00 · Financial Audit	3,000			-3,000	
Total 6010-00 · Prof. Services	3,500			-3,500	
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
Total 6030-00 · Lobbying	200		200		100%
6040-00 · NACO Expenses					
6041-00 · Conferences	6,465	1,980	1,980	-4,485	31%
Total 6040-00 · NACO Expenses	6,465	1,980	1,980	-4,485	31%
6050-00 · Education and Training	600			-600	
6100-00 · Bank Charges	50			-50	

Accrual Basis

	2020 Budget	August 2020	Jan-Aug 2020	\$ Over Budget	% of Budget
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	2,500		1,200	-1,300	48%
6114-00 · MCCA Staff Registration Expense	1,000			-1,000	
6118-00 · Meeting Exp.	32,500			-32,500	
6121-00 · Supplies	300			-300	
6124-00 · Commissioner Retirement Plaques	400			-400	
Total 6110-00 · Convention Expense	36,700		1,200	-35,500	3%
6140-00 · Copies-Printing					
6142-00 · Directory	100		96	-4	96%
Total 6140-00 · Copies-Printing	100		96	-4	96%
6145-00 · Dues Expense	1,400		600	-800	43%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	300		105	-195	35%
6152-00 · IT Services	1,700	155	1,137	-563	67%
6153-00 · Photocopier Lease	4,092	378	3,024	-1,068	74%
6154-00 · Printer & Supplies	1,000		202	-798	20%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,492		4,468	-3,024	60%
6160-00 · Fees	100		35	-65	35%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	2,000		1,062	-938	53%
6172-00 · County Officials' Workshop	3,000			-3,000	
6173-00 · Monthly	3,600		812	-2,788	23%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	10,600		1,874	-8,726	18%
6180-00 · Mileage & Travel Expense	600		131	-469	22%
6195-00 · Office Space Rental	19,000	1,497	13,475	-5,525	71%
6215-00 · Postage-Shipping	250	6	59	-191	24%
6230-00 · Advertising	250			-250	
6235-00 · Supplies	2,000		330	-1,670	17%
6240-00 · Telephone, Fax & Internet					
6243-00 · Phone, Fax & Internet	2,200	180	1,421	-779	65%
6240-00 · Telephone, Fax & Internet - Other	1,305		600	-705	46%
Total 6240-00 · Telephone, Fax & Internet	3,505	180	2,021	-1,484	58%
6250-00 · Website	200		40	-160	20%
6260-00 · Contingency	500			-500	
Total Expense	249,728	10,010	120,589	-129,139	48%

Maine County Commissioners Association Expenses by Vendor Detail

August 2020

Accrual Basis

Bangor Payroll

Type	Date	Memo	Account	Amount	Balance
Bill	8/7	Office Managers Salary	5050-00 · Salary-Office Manager	983.87	983.87
Bill	8/7	Taxes	5030-00 · FICA	71.58	1,055.45
Bill	8/7	Processing fee	5020-00 · Payroll Fees	34.00	1,089.45
Bill	8/14	Office Managers Salary	5050-00 · Salary-Office Manager	983.87	2,073.32
Bill	8/14	Taxes	5030-00 · FICA	71.58	2,144.90
Bill	8/14	Processing fee	5020-00 · Payroll Fees	34.00	2,178.90
Bill	8/21	Office Managers Salary	5050-00 · Salary-Office Manager	983.87	3,162.77
Bill	8/21	Taxes	5030-00 · FICA	71.58	3,234.35
Bill	8/21	Processing fee	5020-00 · Payroll Fees	34.00	3,268.35
Bill	8/28	Office Managers Salary	5050-00 · Salary-Office Manager	983.87	4,252.22
Bill	8/28	Taxes	5030-00 · FICA	71.58	4,323.80
Bill	8/28	Processing fee	5020-00 · Payroll Fees	42.00	4,365.80
Bill	8/28	ER Health Insurance Contributions	5110-00 · Health Insurance	1,006.70	5,372.50
Total Bangor Payroll				5,372.50	5,372.50
Camden National Bank					
Total Camden National Bank					
Haven, Lauren				12.00	12.00
Bill	8/28	Email Backup	6152-00 · IT Services	12.00	12.00
Total Haven, Lauren					
Liberty Mutual Insurance					
Total Liberty Mutual Insurance					
Maine Farm Bureau					
Total Maine Farm Bureau					
Bill	8/6		6241-00 · Cell Phone	75.00	75.00
Bill	8/6		6215-00 · Postage-Shipping	2.80	77.80
Bill	8/28		6241-00 · Cell Phone	75.00	152.80
Bill	8/28		6215-00 · Postage-Shipping	3.40	156.20
Total Haven, Lauren				156.20	156.20
Liberty Mutual Insurance					
Total Liberty Mutual Insurance					
Maine Farm Bureau					
Total Maine Farm Bureau					
Bill	8/14		5120-00 · Commercial, Crime, D&O Ins	68.25	68.25
Total Liberty Mutual Insurance				68.25	68.25
Maine Farm Bureau					
Total Maine Farm Bureau					
Bill	8/28	Printed by MCCA	6195-00 · Office Space Rental	1,497.17	1,497.17
Total Maine Farm Bureau				1,497.17	1,497.17

Accrual Basis	Type	Date	Memo	Account	Amount	Balance
MainePERS						
Total MainePERS	Bill	8/14		5040-00 · MainePERS Contributions	373.87	373.87
Penobscot County Treasurer						
Total Penobscot County Treasurer	Bill	8/14	Conference Expenses	6041-00 · Conferences	1,980.46	1,980.46
Spectrum Business/TWC						
Total Spectrum Business/TWC	Bill	8/14		6243-00 · Phone, Fax & Internet	179.60	179.60
Unlimited Technology						
Total Unlimited Technology	Bill	8/28		6152-00 · IT Services	142.50	142.50
US Bank						
Total US Bank	Bill	8/14		6153-00 · Photocopier Lease	377.99	377.99
TOTAL					10,160.54	10,160.54

Maine County Commissioners Association Transaction Detail by Account

August 2020

Accrual Basis

1000-00 · Bank and Cash Accounts

1010-00 · MCCA Checking-Savings Bank

Date	Name	Memo	Amount	Balance
8/4		Deposit	3,000.00	3,000.00
8/7	Bangor Payroll	Payroll for week 7/27 to 8/2/20	-962.46	2,037.54
8/14	MainePERS		-373.87	1,663.67
8/14	Liberty Mutual Insurance		-68.25	1,595.42
8/14	Penobscot County Treasurer		-1,980.46	-385.04
8/14	US Bank		-377.99	-763.03
8/14	Spectrum Business/TWC		-179.60	-942.63
8/14	Bangor Payroll	Payroll for week 8/3 to 8/9/20	-964.43	-1,907.06
8/21	Bangor Payroll	Payroll for week 8/10 to 8/16/20	-964.43	-2,871.49
8/28	Unlimited Technology		-142.50	-3,013.99
8/28	Maine Farm Bureau	Printed by MCCA	-1,497.17	-4,511.16
8/28	Haven, Lauren		-78.40	-4,589.56
8/28	Camden National Bank		-12.00	-4,601.56
8/28	Bangor Payroll	Payroll for week 8/17 to 8/23/20	-2,481.18	-7,082.74
8/31		Interest	5.40	-7,077.34
			-7,077.34	-7,077.34

Total 1010-00 · MCCA Checking-Savings Bank

1020-00 · Money Market Account

8/18		Interest	0.39	0.39
			0.39	0.39
			-7,076.95	-7,076.95

Total 1020-00 · Money Market Account

Total 1000-00 · Bank and Cash Accounts

1300-00 · Receivables

8/4	RALI		-3,000.00	-3,000.00
			-3,000.00	-3,000.00

Total 1300-00 · Receivables

1110-00 · Undeposited Funds

8/4	RALI		3,000.00	3,000.00
8/4	RALI	Deposit	-3,000.00	0.00
			0.00	0.00

Total 1110-00 · Undeposited Funds

2000-00 · Accounts Payable

8/6	Haven, Lauren		-77.80	-77.80
8/7	Bangor Payroll	Payroll for week 7/27 to 8/2/20	-962.46	-1,040.26
8/7	Bangor Payroll	Payroll for week 7/27 to 8/2/20	962.46	-77.80

Accrual Basis

Date	Name	Memo	Amount	Balance
8/14	MainePERS		-373.87	-451.67
8/14	MainePERS		373.87	-77.80
8/14	Liberty Mutual Insurance		-68.25	-146.05
8/14	Liberty Mutual Insurance		68.25	-77.80
8/14	Penobscot County Treasurer		-1,980.46	-2,058.26
8/14	Penobscot County Treasurer		1,980.46	-77.80
8/14	US Bank		-377.99	-455.79
8/14	US Bank		377.99	-77.80
8/14	Spectrum Business/TWC		-179.60	-257.40
8/14	Spectrum Business/TWC		179.60	-77.80
8/14	Bangor Payroll	Payroll for week 8/3 to 8/9/20	-964.43	-1,042.23
8/14	Bangor Payroll	Payroll for week 8/3 to 8/9/20	964.43	-77.80
8/21	Bangor Payroll	Payroll for week 8/10 to 8/16/20	-964.43	-1,042.23
8/21	Bangor Payroll	Payroll for week 8/10 to 8/16/20	964.43	-77.80
8/28	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,574.97
8/28	Unlimited Technology		-142.50	-1,717.47
8/28	Haven, Lauren		-78.40	-1,795.87
8/28	Camden National Bank		-12.00	-1,807.87
8/28	Unlimited Technology		142.50	-1,665.37
8/28	Maine Farm Bureau	Printed by MCCA	1,497.17	-168.20
8/28	Haven, Lauren		78.40	-89.80
8/28	Camden National Bank		12.00	-77.80
8/28	Bangor Payroll	Payroll for week 8/17 to 8/23/20	-2,481.18	-2,558.98
8/28	Bangor Payroll	Payroll for week 8/17 to 8/23/20	2,481.18	-77.80
			-77.80	-77.80
8/7	Bangor Payroll	Employee Contribution	-78.71	-78.71
8/14	Bangor Payroll	Employee Contribution	-76.74	-155.45
8/21	Bangor Payroll	Employee Contribution	-76.74	-232.19
8/28	Bangor Payroll	Employee Contribution	-76.74	-308.93
8/28	Bangor Payroll	EE MEPEERS Retirement Contributions	308.93	0.00
			0.00	0.00
8/7	Bangor Payroll	EE Health Insurance Contributions	-48.28	-48.28
8/14	Bangor Payroll	EE Health Insurance Contributions	-48.28	-96.56

Total 2000-00 - Accounts Payable

2100-00 - Other Current Liabilities

2120-00 - MainePERS Employee Contribution

Total 2120-00 - MainePERS Employee Contribution

2130-00 - Employee Health Insurance Contr

Accrual Basis

Total 2130-00 · Employee Health Insurance Contr

Total 2100-00 · Other Current Liabilities

4810-00 · Interest Earned

Total 4810-00 · Interest Earned

5000-00 · Payroll Expenses

5020-00 · Payroll Fees

Total 5020-00 · Payroll Fees

5030-00 · FICA

Total 5030-00 · FICA

5040-00 · MainePERS Contributions

Total 5040-00 · MainePERS Contributions

5050-00 · Salary-Office Manager

Total 5050-00 · Salary-Office Manager

Total 5000-00 · Payroll Expenses

5100-00 · Insurance

5110-00 · Health Insurance

Total 5110-00 · Health Insurance

Date	Name	Memo	Amount	Balance
8/21	Bangor Payroll	EE Health Insurance Contributions	-48.28	-144.84
8/28	Bangor Payroll	EE Health Insurance Contributions	193.06	48.22
8/28	Bangor Payroll	EE Health Insurance Contributions	-48.22	0.00
			0.00	0.00
			0.00	0.00
8/18		Interest	-0.39	-0.39
8/31		Interest	-5.40	-5.79
			-5.79	-5.79
8/7	Bangor Payroll	Processing fee	34.00	34.00
8/14	Bangor Payroll	Processing fee	34.00	68.00
8/21	Bangor Payroll	Processing fee	34.00	102.00
8/28	Bangor Payroll	Processing fee	42.00	144.00
			144.00	144.00
8/7	Bangor Payroll	Taxes	71.58	71.58
8/14	Bangor Payroll	Taxes	71.58	143.16
8/21	Bangor Payroll	Taxes	71.58	214.74
8/28	Bangor Payroll	Taxes	71.58	286.32
			286.32	286.32
8/14	MainePERS		373.87	373.87
			373.87	373.87
8/7	Bangor Payroll	Office Managers Salary	983.87	983.87
8/14	Bangor Payroll	Office Managers Salary	983.87	1,967.74
8/21	Bangor Payroll	Office Managers Salary	983.87	2,951.61
8/28	Bangor Payroll	Office Managers Salary	983.87	3,935.48
			3,935.48	3,935.48
			4,739.67	4,739.67
8/28	Bangor Payroll	ER Health Insurance Contributions	1,006.70	1,006.70
			1,006.70	1,006.70

Accrual Basis	Date	Name	Memo	Amount	Balance
5120-00 · Commercial, Crime, D&O Ins					
Total 5120-00 · Commercial, Crime, D&O Ins	8/14	Liberty Mutual Insurance		68.25	68.25
Total 5100-00 · Insurance				68.25	68.25
6040-00 · NACO Expenses					
6041-00 · Conferences				1,074.95	1,074.95
Total 6041-00 · Conferences					
Total 6040-00 · NACO Expenses	8/14	Penobscot County Treasurer	Conference Expenses	1,980.46	1,980.46
6150-00 · Equipment - Office				1,980.46	1,980.46
6152-00 · IT Services				1,980.46	1,980.46
Total 6152-00 · IT Services					
6153-00 · Photocopier Lease					
Total 6153-00 · Photocopier Lease	8/28	Unlimited Technology		142.50	142.50
Total 6150-00 · Equipment - Office	8/28	Camden National Bank	Email Backup	12.00	154.50
6195-00 · Office Space Rental				154.50	154.50
Total 6195-00 · Office Space Rental	8/14	US Bank		377.99	377.99
Total 6195-00 · Office Space Rental				377.99	377.99
6215-00 · Postage-Shipping				532.49	532.49
Total 6215-00 · Postage-Shipping	8/28	Maine Farm Bureau	Printed by MCCA	1,497.17	1,497.17
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone					
Total 6241-00 · Cell Phone	8/6	Haven, Lauren		2.80	2.80
6243-00 · Phone, Fax & Internet				3.40	6.20
Total 6243-00 · Phone, Fax & Internet	8/28	Haven, Lauren		6.20	6.20
Total 6241-00 · Cell Phone	8/6	Haven, Lauren		75.00	75.00
6243-00 · Phone, Fax & Internet				75.00	150.00
Total 6243-00 · Phone, Fax & Internet	8/28	Haven, Lauren		150.00	150.00
Total 6240-00 · Telephone, Fax & Internet	8/14	Spectrum Business/TWC		179.60	179.60
				179.60	179.60
				329.60	329.60

Maine County Commissioners Association Profit & Loss Prev Year Comparison

August 2020

Accrual Basis

	Aug 20	Aug 19	\$ Change	% Change
Income				
4100-00 · Convention Income				
4120-00 · Registration	0.00	9,530.80	-9,530.80	-100.0%
4130-00 · Sponsorship	0.00	1,000.00	-1,000.00	-100.0%
4140-00 · Vendor	0.00	1,350.00	-1,350.00	-100.0%
Total 4100-00 · Convention Income	0.00	11,880.80	-11,880.80	-100.0%
4400-00 · Other Income	0.00	440.95	-440.95	-100.0%
4810-00 · Interest Earned	5.79	0.98	4.81	490.82%
Total Income	5.79	12,322.73	-12,316.94	-99.95%
Gross Profit	5.79	12,322.73	-12,316.94	-99.95%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	144.00	178.00	-34.00	-19.1%
5030-00 · FICA	286.32	929.83	-643.51	-69.21%
5040-00 · MainePERS Contributions	373.87	730.79	-356.92	-48.84%
5050-00 · Salary-Office Manager	3,935.48	4,744.40	-808.92	-17.05%
5060-00 · Salary-Executive Director	0.00	7,600.00	-7,600.00	-100.0%
Total 5000-00 · Payroll Expenses	4,739.67	14,183.02	-9,443.35	-66.58%
5100-00 · Insurance				
5110-00 · Health Insurance	1,006.70	977.37	29.33	3.0%
5120-00 · Commercial, Crime, D&O Ins	68.25	57.12	11.13	19.49%
5130-00 · Workers Comp	0.00	45.00	-45.00	-100.0%
Total 5100-00 · Insurance	1,074.95	1,079.49	-4.54	-0.42%
6040-00 · NACO Expenses				
6041-00 · Conferences	1,980.46	0.00	1,980.46	100.0%
Total 6040-00 · NACO Expenses	1,980.46	0.00	1,980.46	100.0%
6110-00 · Convention Expense				
6114-00 · MCCA Staff Registration Expense	0.00	485.00	-485.00	-100.0%
6118-00 · Meeting Exp.	0.00	500.00	-500.00	-100.0%
Total 6110-00 · Convention Expense	0.00	985.00	-985.00	-100.0%
6150-00 · Equipment - Office				
6152-00 · IT Services	154.50	137.00	17.50	12.77%
6153-00 · Photocopier Lease	377.99	296.75	81.24	27.38%
Total 6150-00 · Equipment - Office	532.49	433.75	98.74	22.76%
6170-00 · Meeting Expense				
6173-00 · Monthly	0.00	351.00	-351.00	-100.0%
Total 6170-00 · Meeting Expense	0.00	351.00	-351.00	-100.0%
6180-00 · Mileage & Travel Expense	0.00	39.57	-39.57	-100.0%
6195-00 · Office Space Rental	1,497.17	2,994.34	-1,497.17	-50.0%
6215-00 · Postage-Shipping	6.20	0.00	6.20	100.0%
6240-00 · Telephone, Fax & Internet				

Accrual Basis

	Aug 20	Aug 19	\$ Change	% Change
6241-00 · Cell Phone	150.00	675.00	-525.00	-77.78%
6243-00 · Phone, Fax & Internet	179.60	179.69	-0.09	-0.05%
Total 6240-00 · Telephone, Fax & Internet	329.60	854.69	-525.09	-61.44%
6250-00 · Website	0.00	159.00	-159.00	-100.0%
Total Expense	10,160.54	21,079.86	-10,919.32	-51.8%