

# M.C.C.A.

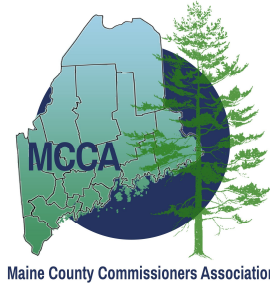
William Blodgett, President  
Lincoln County

Peter Baldacci, Vice President  
Penobscot County

Thomas Coward, Secretary-Treasurer  
Cumberland County

Rosemary Kulow  
Executive Director

Lauren Haven  
Administrative Assistant



4 Gabriel Drive, Suite 2  
Augusta, ME 04330  
207-623-4697  
[www.mainecounties.org](http://www.mainecounties.org)

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## MAINE COUNTY COMMISSIONERS ASSOCIATION

### MCCA Board of Directors' Meeting Agenda 10:00 a.m., June 11, 2014

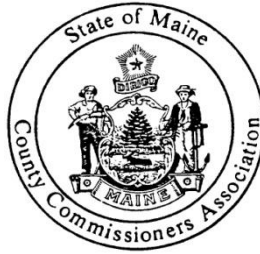
- I. **Call to Order, Pledge of Allegiance, Introductions & Attendance**
- II. **Approval of/Additions to the Agenda**
- III. **Approval of May 14, 2014 Meeting Minutes**
- IV. **Old Business**
- V. **New Business**
  - A. President's Appointments to Corrections Joint Task Force
- VI. **Reports**
  - A. Executive Director's & Financial Reports – *Rosemary Kulow*
  - B. Legislative Report – *Rosemary Kulow*
  - C. Association Reports
  - D. Corrections Report – *Amy Fowler; Ryan Thornell*
  - E. Annual Convention Report – *York County*
  - F. NACo Report – *Peter Baldacci*
- VII. **Other Business**
- VIII. **Adjournment**

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## MCCA Board of Directors' Meeting Minutes 10:00 a.m., May 14, 2014

### I. Call to Order, Pledge of Allegiance, Introductions & Attendance

President William Blodgett called the meeting to order at 10:03 a.m., and the attendees said the Pledge of Allegiance.

DIRECTORS PRESENT: *Androscoggin* – Comm. Beth Bell; *Aroostook* – Comm. Norman Fournier; *Cumberland* – Comm. Tom Coward; *Franklin* – Comm. Gary McGrane; *Hancock* – Comm. Steve Joy; *Kennebec* – Comm. George Jabar; *Knox* – Comm. Roger Moody; *Lincoln* – Comm. William Blodgett; *Oxford* – Comm. Caldwell Jackson; *Penobscot* – Comm. Peter Baldacci; *Piscataquis* – Comm. Jim Annis; *Sagadahoc* – Admin. Pam Hile; *Somerset* – Comm. Robin Frost; *Waldo* – Comm. Amy Fowler; *MACCAM* - Andrew Hart (proxy for Bill Collins); *MACT* – David Parkman; *MARP* – Kathleen Ayers; *MSA* – Sheriff Todd Brackett

OTHER MANAGERS/ADMINISTRATORS PRESENT: *Cumberland* – Manager Peter Crichton and Assistant Manager Bill Whitten; *Somerset* – Administrator Dawn DiBlasi

STAFF PRESENT: Executive Director Rosemary Kulow and Risk Pool Manager Malcolm Ulmer. Administrative Assistant Lauren Haven was absent due to illness.

### II. Approval of/Additions to the Agenda

*Comm. Fowler made a motion to approve the agenda as presented, and Comm. Joy seconded the motion, which was approved unanimously.*

### III. Approval of April 9, 2014 Meeting Minutes

*Comm. Joy made a motion to approve the minutes as presented, and Comm. Fowler seconded the motion, which was approved unanimously.*

#### IV. Old Business

##### A. **MCCA Logo Decision**

Comm. Baldacci made a motion to approve Logo #2 – the state of Maine showing the counties, the name of Maine County Commissioners Association and a pine tree – with the pine tree reduced by ten percent in size and moved slightly to the right to allow all counties to be clearly seen. The motion was seconded by Comm. Moody and approved, with one director voting in opposition.

#### V. New Business

At this time Comm. Baldacci made a motion to go to executive session per M.R.S. Title 1, Ch. 13, Sub. 1, §405. 6. A. to discuss the performance appraisal and compensation of the Executive Director. Comm. Joy seconded the motion, which was approved unanimously. The Executive Director and non-board members were asked to leave the room.

The board returned to open session at 10:30 a.m.

##### A. **Approval of One-Year Anniversary Pay Increase for Rosemary Kulow**

Comm. Fournier made a motion to increase the Executive Director's annual salary to \$72,000 retroactively to March 18, 2014, which is the Executive Director's one-year anniversary date of hire. Comm. McGrane seconded the motion, which was approved unanimously.

##### B. **Approval of Six-Month Anniversary Pay Increase for Lauren Haven**

Comm. Moody made a motion to increase the Administrative Assistant's annual salary to \$35,000 per year effective April 28, 2014 due to the successful completion of her six-month probationary period. Comm. Joy seconded the motion, which was unanimously approved.

##### C. **Approval of Cell Phone Reimbursement Allocation for Administrative Assistant**

The Executive Director explained that she often requires the Administrative Assistant to use her cell phone for work purposes and requested that an appropriation of \$75 per month be approved to reimburse the Administrative Assistant for cell phone costs. If approved, the Administrative Assistant would be eligible to claim cell phone reimbursements April through December in 2014.

Ms. Kulow further explained that there is an unnecessary appropriation in the MainePERS budget account due to a PLD surplus MCCA accumulated at MainePERS, which may be used to pay contributions toward MainePERS. Ms. Kulow requested that \$675 be appropriated for 2014 for cell phone reimbursements for the Administrative Assistant and funded by a transfer of \$675 from the MainePERS budget account #5040-00 to the Cell Phone account #6241-00.

Comm. Baldacci made a motion to approve a \$675 appropriation for 2014 cell phone reimbursements for the Administrative Assistant, with funding as described in the Executive Director's explanation; and Comm. Joy seconded the motion. The motion was approved, with three directors voting in opposition.

**D. Approval of Additional Appropriation for Audit Service**

The Executive Director explained that the auditor's bill for the 2014 financial audit came in \$1,500 more than was budgeted (\$1,500). Only \$900 was billed to MCCA for the prior audit, so the amount appropriated for the 2014 audit was decreased from \$3,000 in 2013 to \$1,500. Comm. Baldacci suggested that MCCA should request proposals for future multi-year audit contracts to try to save money.

*Comm. Baldacci made a motion to approve an additional appropriation of \$1,500 for the financial audit, funded by a transfer of \$1,500 from MainePERS account #5040-00 to Financial Audit account #6013-00. The motion was seconded by Comm. Moody and approved unanimously.*

**E. President's Appointment of the Annual Convention Planning Committee**

President Blodgett announced his appointment of members to the Annual Convention Planning Committee based on a list of volunteers and persons from the host county of York. Past President Steve Joy will also serve on the planning committee, since his county, Hancock, will host the convention in 2015.

Conference Planning Committee members include the following: Amy Fowler (Waldo), Barbara Arseneau (Waldo), Barbara Veilleux (Penobscot), Betsy Fitzgerald (Washington), Bill Collins (Penobscot), Deborah Tibbets (Lincoln), Greg Zinser (York), Hannah Dickinson (Sagadahoc), Jim Ryan (Penobscot), John O'Connell (Lincoln), Kathryn Dumont (York), Lauren Haven (MCCA Adm. Asst.), Linda Kinney (Waldo), Malcolm Ulmer (Risk Pool), Mary Frank (Franklin), Owen Smith (Waldo), Rosemary Kulow (MCCA Exec. Dir.), Steve Joy (Hancock), and William Blodgett (Lincoln).

## **VI. Reports**

**A. Executive Director's & Financial Reports – Rosemary Kulow**

The Executive Director presented her reports (see attached). She also explained that MCCA would be cutting its telephone and Internet costs about in half by switching companies to Time Warner Cable. The change will occur in a few weeks.

Ms. Kulow also reported that via an update from the Board of Corrections Executive Director, Ryan Thornell, the BOC is prepared to move forward with three members if the Governor is unwilling to fill the other two appointments from the Executive Branch. They are working on an implementation plan for LD 1824 and have activated several subcommittees that will work on various areas of the BOC's responsibilities.

**B. Legislative Report – Rosemary Kulow, et al**

Comm. Fowler spoke in support of the Governor and expressed displeasure with LD 1824 in general. She urged MCCA to develop a plan to deal with problems that will continue to plague corrections. Although Comm. Blodgett stated that the BOC needs to implement the provisions of LD 1824 itself, many around the table strongly urged MCCA to take a more proactive approach in developing a vision and plan for how the county jails really should be operated. Comm. Baldacci said that a joint approach

among county commissioners, county sheriffs, county administrators, and jail administrators should be used to evaluate and plan. Sheriff Bracket offered the use of his secretary for clerical assistance at meetings.

Comm. Baldacci stressed that we should be positive and strategic, and figure out what to do to avoid a take-over of the county jails. He said MCCA should take a leading role with the BOC. Comm. Frost said we should show good faith and promised that Somerset County would be involved to contribute.

Comm. Fournier made a motion to establish a Joint Task Force consisting of four (4) representatives from MCCA county commissioners, three (3) sheriffs from the MSA, and three (3) county managers/administrators from MACCAM, with three (3) non-voting representatives from jail administrators. The mission of the task force is to utilize vision to evaluate system needs and develop a plan of action for improvement. The task force will achieve fair, geographic representation in its membership and include as many members who also serve on BOC committees to achieve a greater understanding of the issues and avoid duplication of efforts. The task force will look at the needs of the jails system, compare costs by county, consider appropriate funding, consider the requirements of LD 1824 and how they will be implemented, consider further regionalization of jails, develop future policy, and develop new legislation, if appropriate. Comm. Baldacci seconded the motion, and it was unanimously approved.

It was decided that MACCAM and MSA should present nominations for their three candidates respectively to the MCCA Board of Directors for appointment to the joint task force at the June 11, 2014 Board of Directors' meeting. The following MCCA directors volunteered to serve on the joint task force: Comm. Peter Baldacci (Penobscot), Comm. Tom Coward (Cumberland), Comm. Norman Fournier (Aroostook), and Comm. Robin Frost (Somerset).

### **C. Association Reports**

*Treasurers:* David Parkman said they had a good meeting to discuss payroll service offered by Bangor Payroll.

*Registers of Probate:* Kathy Ayers reported that they are adjusting the electronic filing system.

*MACCAM:* Andrew Hart told the group that he is filling in for Bill Collins today and that MACCAM will meet at MCCA on May 21 and 29. At those meetings MACCAM will choose its representatives to the joint task force.

*MSA* will hold a brief meeting Thursday, May 15, 2014 before or after the National Law Enforcement Day observance at the state capitol. They plan to select their representatives for the task force at that time.

*EMADA:* Owen Smith reported via Ms. Kulow in regard to the Next Generation E-911 communication equipment, that the "cutovers" that have occurred to date have had some serious problems, which as of May 9<sup>th</sup> had not been corrected. Owen said it is more an issue with the hardware than anything. By Wednesday Penobscot, Cumberland, Franklin and Hancock counties had cut over, along with several state and municipal locations. Waldo County cuts on May 15<sup>th</sup>, Somerset County May 20<sup>th</sup>

and Knox County May 22<sup>nd</sup>, and we hope they go better. Peter Crichton reported that the cutover in Cumberland County went very well, as did the cutover in Penobscot County as reported by Comm. Baldacci.

**D. Corrections Report**

No additional Corrections report was given, except that Comm. Fowler advised everyone to look at their corrections' service contracts.

**E. Annual Convention Report – York County**

Ms. Kulow reported that a meeting of the planning committee is being scheduled and will most likely occur Monday, May 19<sup>th</sup> at the Cumberland County Courthouse in Portland.

**F. NACo Report – Peter Baldacci**

Comm. Baldacci reported that the annual NACo conference will be held in mid-July in New Orleans. He said NACo has offered technical and informational assistance in regard to the county jails issue.

**VII. Other Business**

President Blodgett reminded everyone to take as many County Directories as needed for each county because the directories are now available.

Peter Crichton mentioned that he attended a meeting at the Greater Portland Council of Governments (GPCOG) where gubernatorial candidate, Elliot Cutler, made a presentation. Mr. Crichton expressed disappointment that Mr. Cutler gave the impression that he does not consider county government as important as municipal government. Mr. Crichton also strongly urged MCCA to include programs and services in its strategic planning process, as he believes MCCA should be proactive and do more for its members.

**VIII. Adjournment**

Comm. Fowler made a motion to adjourn at 11:27 a.m., and Comm. Joy seconded the motion, which was unanimously approved. Lunch was served.

Respectfully submitted,

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MCCA Executive Director, Rosemary E. Kulow

Attested:

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MCCA Secretary-Treasurer, Thomas S. Coward

# M.C.C.A.

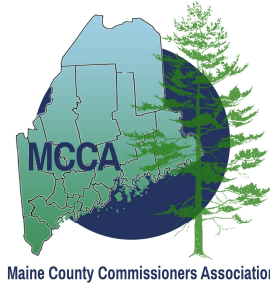
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## MAINE COUNTY COMMISSIONERS ASSOCIATION

### **Executive Director's Report June 6, 2014**

Below is a list of activities I undertook during the month of May:

- Typed minutes from Board of Directors' and Strategic Planning Committee meetings and distributed strategic planning information to committee members.
- Passed along information regarding NACo's voting credentialing process regarding voting at the annual convention to member counties.
- Went through old records from Bob Howe and kept only newer, relevant ones.
- Met with a concerned citizen about counties' role in enforcing environmental laws.
- Contacted NACo about a conference speaker.
- Received and reviewed audit report from RHR Smith & Company.
- Reviewed Board of Corrections Budget Focus Group information.
- Approved warrants and payments for services; signed checks; monitored finances.
- Researched state statutes that concern counties; worked with Administrative Assistant to assemble relevant statutes to make them available to counties.
- Registered for annual NACo Conference.
- Prepared for upcoming directors' and committee meetings.
- Attended meetings listed below.

### **Meetings/Events since May 14, 2014 BOD Meeting**

May 19	Attended MCCA Convention Planning Committee meeting in Portland Toured Two Bridges Regional Jail
May 20	Attended Lincoln County Commissioners' meeting in Wiscasset Attended Board of Corrections meeting in Augusta
May 21	Attended MACCAM meeting in Augusta
May 23	Listened to Board of Corrections' Programs' Subcommittee conference call meeting
May 28	Attended Climate Adaptation Session at EMCC in Bangor Switched over MCCA's phone and Internet system to TWC
May 29	Attended MACCAM meeting in Augusta
June 4	Attended Corrections Work Group meeting at Kennebec County Building Attended Somerset County Commissioners' meeting in Skowhegan
June 5	Attended & participated in Board of Corrections Budget Focus Group meeting in Augusta

### **Upcoming Planned Meetings/Events:**

June 10	Plan to attend the Franklin County Commissioners' meeting in Farmington
June 11	MCCA Risk Pool, Board of Directors, and Strategic Planning Committee meetings
June 17 or 18	Plan to attend another county commissioners' meeting
June 20	Tour Cliff House & meet with Convention Planning Committee
June 23-27	Administrative Assistant's Vacation
July 3	Vacation Day for Anniversary
July 4	Independence Day Holiday – Offices Closed
July 9	MCCA Risk Pool & Board of Directors' Meetings
July 10-15	NACo Conference

Respectfully submitted,

Rosemary E. Kulow  
Executive Director



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## **MAINE COUNTY COMMISSIONERS ASSOCIATION**

### **May 2014 Financial Report**

Attached please find the monthly financial reports for the month of May 2014. The Balance Sheet shows total assets and liabilities equaling \$208,720.38, with a bank balance of \$208,520.38 and \$200 available in petty cash. Total debits to the bank account for the month equaled \$15,914 by May 30<sup>th</sup>.

With nearly 42% of the year complete, the report shows that \$166,318 (66%) of the \$252,650 budgeted revenue has been received, and \$81,095 (32%) has been expended year-to-date. A total of \$15,914 or 6% of the total budget was expended in May. The substantial types of revenue not yet received this year are those for the annual convention and a transfer from the fund balance. A fund balance transfer will occur only if and when needed.

An item of note is that RHR Smith & Company has charged MCCA the additional \$600 of its estimated charge for the 18 month audit. Therefore, we should really transfer another \$600 from an account that does not need that amount of funding to the Audit line. I recommend that the additional \$600 be funded from the MainePERS line, 5040-00.

One other item to note is that the IRS has charged MCCA a late payment penalty and interest in the amount of \$571.64. This was for the tax period ending December 31, 2011 during Howe & Cahill's management of MCCA. I believe it may have gotten lost in the shuffle during the transition from contracted management of MCCA to employee management in 2012, but the tax was eventually paid in early 2012. I had challenged the IRS about the penalty a year ago, but never received a response to my reasoning for a waiver. I decided to simply pay the penalty when the IRS sent a letter saying the amount was due immediately and threatening to seize MCCA's property or rights to property and apply it to the amount levied.

All other budgetary accounts, except for 6175-00 Other Meeting Expense, are well within budget, and there are no areas of concern at this time.

Please do not hesitate to let me know if you have any questions.

Respectfully submitted,

Rosemary E. Kulow  
Executive Director

**Maine County Commissioners Association**  
**Balance Sheet (accrual)**  
As of May 31, 2014

	<u>May 31, 14</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
MCCA Checking-Savings Bank	208,520.38
Petty Cash Account	200.00
Total Checking/Savings	<u>208,720.38</u>
Total Current Assets	<u>208,720.38</u>
<b>TOTAL ASSETS</b>	<u><u>208,720.38</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-682.49
Total Accounts Payable	<u>-682.49</u>
Other Current Liabilities	
1001-00 - MainePERS Employee Contribution	-130.00
Total Other Current Liabilities	<u>-130.00</u>
Total Current Liabilities	<u>-812.49</u>
Total Liabilities	-812.49
Equity	
3200-00 - Fund Balance to Current Yr Inc	-59,216.00
3900-00 - Earnings	183,524.87
Net Income	85,224.00
Total Equity	<u>209,532.87</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>208,720.38</u></u>

**Maine County Commissioners Association**  
**Profit & Loss Budget vs. Actual**  
January through May 2014

	2014 Budget	May 2014	Jan-May 2014	\$ Over Budget	% of Budget
<b>Income</b>					
4100-00 · Convention Income					
4120-00 · Registration	40,000			-40,000	
4130-00 · Sponsorship	9,000			-9,000	
Total 4100-00 · Convention Income	49,000			-49,000	
4200-00 · Meeting Income			65		
4300-00 · Dues	140,240		140,240		100%
4400-00 · Other Income	250		492	242	197%
4500-00 · NACo Roster	750	500	500	-250	67%
4600-00 · MCCA Risk Pool Assessment	25,000		25,000		100%
4810-00 · Interest Earned	30	5	21	-9	70%
4920-00 · Transfer in from Fund Balance	37,380			-37,380	
Total Income	252,650	505	166,318	-86,332	66%
Gross Profit	252,650	505	166,318	-86,332	66%
<b>Expense</b>					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	1,700	158	697	-1,003	41%
5030-00 · FICA	8,000	723	2,953	-5,047	37%
5040-00 · MainePERS-EE Contributions	1,575			-1,575	
5050-00 · Salary - Administrative Asst	35,000	3,346	13,808	-21,192	39%
5060-00 · Salary - Executive Director	72,000	7,115	28,654	-43,346	40%
5070-00 · IRS	0	572	572	572	100%
Total 5000-00 · Payroll Expenses	118,275	11,914	46,684	-71,591	39%
5100-00 · Insurance					
5110-00 · Health Insurance	19,000	1,539	7,988	-11,012	42%
5120-00 · Commercial, Crime, D&O Ins	2,000	174	1,100	-900	55%
5130-00 · Workers Comp	850			-850	
5140-00 · Unemployment Comp Ins	500			-500	
Total 5100-00 · Insurance	22,350	1,713	9,088	-13,262	41%
6010-00 · Prof. Services					
6011-00 · Prof Services-Bookkeeping	500			-500	
6012-00 · Prof Services - Legal Services	1,000			-1,000	
6013-00 · Financial Audit	3,000		3,000		100%
Total 6010-00 · Prof. Services	4,500		3,000	-1,500	67%
6030-00 · Lobbying					
6031-00 · Lobbying Reg	400			-400	
6030-00 · Lobbying - Other	4,500			-4,500	
Total 6030-00 · Lobbying	4,900			-4,900	

**Maine County Commissioners Association**  
**Profit & Loss Budget vs. Actual**  
January through May 2014

	2014 Budget	May 2014	Jan-May 2014	\$ Over Budget	% of Budget
<b>6040-00 · NACO Expenses</b>					
6041-00 · NACo Conference	12,500		4,673	-7,827	37%
6042-00 · NACo Database work	250			-250	
<b>Total 6040-00 · NACO Expenses</b>	<b>12,750</b>		<b>4,673</b>	<b>-8,077</b>	<b>37%</b>
 <b>6050-00 · Education and Training</b>	 1,500		 138	 -1,362	 9%
<b>6100-00 · Bank Charges</b>	100		2	-98	2%
<b>6110-00 · Convention Exp.</b>					
6113-00 · Entertainment/Speakers	5,000			-5,000	
6114-00 · Executive Director - Conv Reg	1,000	200	200	-800	20%
6118-00 · Meeting Exp.	25,500			-25,500	
6121-00 · Supplies	3,000			-3,000	
<b>Total 6110-00 · Convention Exp.</b>	<b>34,500</b>	<b>200</b>	<b>200</b>	<b>-34,300</b>	<b>1%</b>
 <b>6135-00 · Commissioner Retirement Plaques</b>	 500			 -500	
<b>6140-00 · Copies-Printing</b>					
6142-00 · Directory	1,000		739	-261	74%
6143-00 · Other Copying or Printing	250			-250	
<b>Total 6140-00 · Copies-Printing</b>	<b>1,250</b>		<b>739</b>	<b>-511</b>	<b>59%</b>
 <b>6145-00 · Dues Expense</b>	 1,500	 200	 1,275	 -225	 85%
<b>6150-00 · Equipment - Office</b>					
6151-00 · Computer Hardware & Software	2,000		616	-1,384	31%
6152-00 · IT Services	3,000	275	1,335	-1,665	45%
6153-00 · Photocopier Lease	1,800		657	-1,143	37%
6154-00 · Printer & Supplies	1,500	77	706	-794	47%
6155-00 · Telephone System	500		93	-407	19%
6156-00 · Other			40		
6150-00 · Equipment - Office - Other	2,000			-2,000	
<b>Total 6150-00 · Equipment - Office</b>	<b>10,800</b>	<b>352</b>	<b>3,447</b>	<b>-7,353</b>	<b>32%</b>
 <b>6160-00 · Fees</b>	 150		 74	 -76	 49%
<b>6170-00 · Meeting exp.</b>					
6171-00 · Annual Meeting	1,500		907	-593	60%
6172-00 · County Officials' Workshop	250			-250	
6173-00 · Monthly	3,000	249	1,149	-1,851	38%
6175-00 · Meetings - Other	300	29	724	424	241%
6170-00 · Meeting exp. - Other			45		
<b>Total 6170-00 · Meeting exp.</b>	<b>5,050</b>	<b>278</b>	<b>2,825</b>	<b>-2,225</b>	<b>56%</b>

06/03/14  
Accrual Basis

**Maine County Commissioners Association**  
**Profit & Loss Budget vs. Actual**  
January through May 2014

	2014 Budget	May 2014	Jan-May 2014	\$ Over Budget	% of Budget
<b>6180-00 · Mileage &amp; Travel Expense</b>	5,000	211	609	-4,391	12%
<b>6195-00 · Office Space Rental</b>	17,100		5,528	-11,572	32%
<b>6215-00 · Postage-Shpping</b>	500		101	-399	20%
<b>6230-00 · Advertising</b>	2,000	500	500	-1,500	25%
<b>6235-00 · Supplies</b>	4,300	125	469	-3,831	11%
<b>6240-00 · Telephone, Fax &amp; Internet</b>					
<b>6241-00 · Cell Phone</b>	1,675	173	473	-1,202	28%
<b>6242-00 · Conference Call Line</b>	100			-100	
<b>6243-00 · Phone, Fax &amp; Internet</b>	3,600	248	1,270	-2,330	35%
<b>Total 6240-00 · Telephone, Fax &amp; Internet</b>	5,375	421	1,743	-3,632	32%
 <b>6250-00 · Website</b>	 250			 -250	
<b>Total Expense</b>	252,650	15,914	81,095	-171,555	32%

10:50 AM  
06/03/14

**Maine County  
Commissioners Association  
Reconciliation Summary**  
MCCA Checking-Savings Bank, Period Ending 05/31/2014

	<b><u>May 31, 14</u></b>
<b>Beginning Balance</b>	226,325.71
<b>Cleared Transactions</b>	
Checks and Payments - 21 items	-17,694.50
Deposits and Credits - 2 items	504.79
<b>Total Cleared Transactions</b>	<b><u>-17,189.71</u></b>
<b>Cleared Balance</b>	<b><u><u>209,136.00</u></u></b>
<b>Uncleared Transactions</b>	
Checks and Payments - 2 items	-615.62
<b>Total Uncleared Transactions</b>	<b><u>-615.62</u></b>
<b>Register Balance as of 05/31/2014</b>	<b><u><u>208,520.38</u></u></b>
<b>Ending Balance</b>	208,520.38

10:52 AM  
06/03/14

**Maine County Commissioners Association**  
**Reconciliation Detail**  
**MCCA Checking-Savings Bank, Period Ending 05/31/2014**

	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						226,325.71
Cleared Transactions						
Checks and Payments - 21 items						
	4/24/14	3349	Maine Farm Bureau Building Assoc	√	-1,382.00	-1,382.00
	4/30/14	3353	Albison's Printing	√	-738.50	-2,120.50
	4/30/14	3354	Gorham Leasing Group	√	-164.35	-2,284.85
	4/30/14	3355	Kulow, Rosemary	√	-112.18	-2,397.03
	5/2/14		Bangor Payroll	√	-1,782.59	-4,179.62
	5/9/14		Bangor Payroll	√	-1,802.04	-5,981.66
	5/12/14	3356	BCN Telecom	√	-247.54	-6,229.20
	5/12/14	3357	International City/Cty Manag Assn	√	-200.00	-6,429.20
	5/12/14	3358	Haven, Lauren	√	-65.08	-6,494.28
	5/12/14	3359	Capitol Computers	√	-25.00	-6,519.28
	5/16/14		Bangor Payroll	√	-1,802.04	-8,321.32
	5/20/14	3360	Capitol Computers	√	-250.00	-8,571.32
	5/20/14	3361	Country Cafe Catering	√	-248.50	-8,819.82
	5/20/14	3362	Liberty Mutual Insurance	√	-173.75	-8,993.57
	5/21/14	3363	Bank of Maine	√	-339.43	-9,333.00
	5/23/14		Bangor Payroll	√	-2,152.26	-11,485.26
	5/27/14	3364	Burskey, Ashleigh	√	-500.00	-11,985.26
	5/27/14	3366	Kulow, Rosemary	√	-184.96	-12,170.22
	5/27/14	3367	Haven, Lauren	√	-180.93	-12,351.15
	5/30/14		Bangor Payroll	√	-5,342.95	-17,694.10
	5/31/14			√	-0.40	-17,694.50
Total Checks and Payments					-17,694.50	-17,694.50
Deposits and Credits - 2 items						
	5/22/14		National Association of Counties	√	500.00	500.00
	5/31/14			√	4.79	504.79
Total Deposits and Credits					504.79	504.79
Total Cleared Transactions					-17,189.71	-17,189.71
Cleared Balance					-17,189.71	209,136.00
Uncleared Transactions						
Checks and Payments - 2 items						
	5/27/14	3365	Staples Credit Plan		-43.98	-43.98
	5/29/14	3368	Internal Revenue Service		-571.64	-615.62
Total Checks and Payments					-615.62	-615.62
Total Uncleared Transactions					-615.62	-615.62
Ending Balance					-17,805.33	208,520.38

**Maine County Commissioners Association**  
**Expenses by Vendor Detail**  
**May 2014**

Vendor	Date	Account	Amount	Balance
<b>Bangor Payroll</b>				
	5/2/14	5050-00 · Salary - Administrative Asst	653.85	653.85
	5/2/14	5030-00 · FICA	133.79	787.64
	5/2/14	5020-00 · Payroll Fees	29.95	817.59
	5/2/14	5060-00 · Salary - Executive Director	1,346.15	2,163.74
	5/2/14	5110-00 · Health Insurance	0.00	2,163.74
	5/2/14	5110-00 · Health Insurance	-251.15	1,912.59
	5/9/14	5050-00 · Salary - Administrative Asst	673.08	2,585.67
	5/9/14	5030-00 · FICA	135.26	2,720.93
	5/9/14	5020-00 · Payroll Fees	29.95	2,750.88
	5/9/14	5060-00 · Salary - Executive Director	1,346.15	4,097.03
	5/9/14	5110-00 · Health Insurance	0.00	4,097.03
	5/9/14	5110-00 · Health Insurance	-251.15	3,845.88
	5/16/14	5050-00 · Salary - Administrative Asst	673.08	4,518.96
	5/16/14	5030-00 · FICA	135.26	4,654.22
	5/16/14	5020-00 · Payroll Fees	29.95	4,684.17
	5/16/14	5060-00 · Salary - Executive Director	1,346.15	6,030.32
	5/16/14	5110-00 · Health Insurance	0.00	6,030.32
	5/16/14	5110-00 · Health Insurance	-251.15	5,779.17
	5/23/14	5050-00 · Salary - Administrative Asst	673.08	6,452.25
	5/23/14	5030-00 · FICA	161.75	6,614.00
	5/23/14	5020-00 · Payroll Fees	29.95	6,643.95
	5/23/14	5060-00 · Salary - Executive Director	1,692.38	8,336.33
	5/23/14	5110-00 · Health Insurance	0.00	8,336.33
	5/23/14	5110-00 · Health Insurance	-251.15	8,085.18
	5/30/14	5050-00 · Salary - Administrative Asst	673.08	8,758.26
	5/30/14	5030-00 · FICA	157.42	8,915.68
	5/30/14	5020-00 · Payroll Fees	37.95	8,953.63
	5/30/14	5060-00 · Salary - Executive Director	1,384.62	10,338.25
	5/30/14	5110-00 · Health Insurance	2,543.63	12,881.88
	5/30/14	5110-00 · Health Insurance	0.00	12,881.88
Total Bangor Payroll			12,881.88	12,881.88
<b>Bank of Maine</b>				
	5/20/14	6235-00 · Supplies	33.71	33.71
	5/20/14	6175-00 · Meetings - Other	28.72	62.43
	5/20/14	6154-00 · Printer & Supplies	77.00	139.43
	5/20/14	6114-00 · Executive Director - Conv Reg	200.00	339.43
Total Bank of Maine			339.43	339.43
<b>BCN Telecom</b>				
	5/12/14	6243-00 · Phone, Fax & Internet	247.54	247.54
Total BCN Telecom			247.54	247.54



**Maine County Commissioners Association**  
**Expenses by Vendor Detail**  
**May 2014**

<b>Vendor</b>	<b>Date</b>	<b>Account</b>	<b>Amount</b>	<b>Balance</b>
<b>Burskey, Ashleigh</b>				
	5/22/14	6230-00 · Advertising	500.00	500.00
Total Burskey, Ashleigh			500.00	500.00
<b>Capitol Computers</b>				
	5/12/14	6152-00 · IT Services	25.00	25.00
	5/20/14	6152-00 · IT Services	250.00	275.00
Total Capitol Computers			275.00	275.00
<b>Country Cafe Catering</b>				
	5/20/14	6173-00 · Monthly	248.50	248.50
Total Country Cafe Catering			248.50	248.50
<b>Haven, Lauren</b>				
	5/12/14	6235-00 · Supplies	40.07	40.07
	5/12/14	6180-00 · Mileage & Travel Expense	25.01	65.08
	5/27/14	6241-00 · Cell Phone	98.46	163.54
	5/27/14	6180-00 · Mileage & Travel Expense	82.47	246.01
Total Haven, Lauren			246.01	246.01
<b>Internal Revenue Service</b>				
	5/29/14	5070-00 · IRS	571.64	571.64
Total Internal Revenue Service			571.64	571.64
<b>International City/County Management Assn</b>				
	5/12/14	6145-00 · Dues Expense	200.00	200.00
Total International City/County Management Assn			200.00	200.00
<b>Kulow, Rosemary</b>				
	5/27/14	6180-00 · Mileage & Travel Expense	103.11	103.11
	5/27/14	6241-00 · Cell Phone	75.00	178.11
	5/27/14	6235-00 · Supplies	6.85	184.96
Total Kulow, Rosemary			184.96	184.96
<b>Liberty Mutual Insurance</b>				
	5/20/14	5120-00 · Commercial, Crime, D&O Ins	173.75	173.75
Total Liberty Mutual Insurance			173.75	173.75
<b>Staples Credit Plan</b>				
	5/27/14	6235-00 · Supplies	43.98	43.98
Total Staples Credit Plan			43.98	43.98
<b>TOTAL</b>			<b>15,912.69</b>	<b>15,912.69</b>