

M.C.C.A.

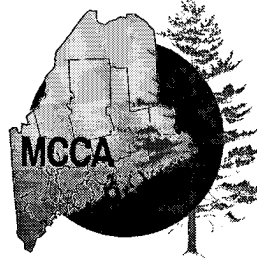
William Blodgett, President
Lincoln County Commissioner

Peter Baldacci, Vice President
Penobscot County Commissioner

Thomas Coward, Secretary-Treasurer
Cumberland County Commissioner

Rosemary Kulow
Executive Director

Lauren Haven
Office Manager



Maine County Commissioners Association

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

MCCA Board of Directors' Meeting Agenda 10:00 a.m., September 9, 2015

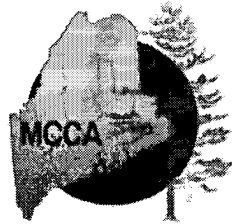
- I. Call to Order, Introductions, Attendance, & Pledge of Allegiance
- II. Approval of/Additions to the Agenda
- III. Approval of Minutes
 - A. August 12, 2015 Board of Directors' Meeting Minutes
- IV. Old Business
 - A. Updates on Jail Funding and/or the Implementation of PL Chapter 335
- V. New Business
 - A. Nomination of an Additional Representative to the NACo Board of Directors
 - B. Adoption of a Position Regarding a Proposed U.S. Dept. of Labor Rule Change that Would Increase the Salary Threshold for Employee Overtime Exemption
 - C. Consideration of Hearing from Dr. Steve Kassels about His Novel, "Addiction on Trial – Tragedy in Downeast Maine"
- 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

M.C.C.A.

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MAINE COUNTY COMMISSIONERS ASSOCIATION

MCCA Board of Directors' Meeting Minutes 10:00 a.m., August 12, 2015

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

President William Blodgett called the meeting to order at 10:02 a.m. The attendees recited the Pledge of Allegiance.

DIRECTORS PRESENT: *Androscoggin* – Comm. Beth Bell; *Aroostook* – Comm. Norman Fournier; *Cumberland* – Comm. Tom Coward; *Franklin* – Comm. Gary McGrane; *Hancock* – Administrator Eugene Conlogue proxy for Comm. Steve Joy; *Knox* – Comm. Roger Moody; *Lincoln* – Comm. William Blodgett; *Oxford* – Admin. Scott Cole proxy for Comm. Steven Merrill; *Penobscot* – Comm. Peter Baldacci; *Piscataquis* – Interim County Manager Tom Lizotte proxy for Comm. James Annis; *Sagadahoc* – Admin. Pamela Hile proxy for Comm. Charles Crosby III; *Somerset* – Comm. Newell Graf; *Waldo* – Comm. Amy Fowler; *York* – Comm. Michael Cote; *MACCAM* – Bill Collins; *MACT* – David Parkman; and *MECCA* – Owen Smith.

OTHERS PRESENT: *Androscoggin* – Comm. Sally Christner, *Cumberland* – Assistant County Manager Bill Whitten; Commissioner Stephen Gorden; *Knox* – Admin. Andrew Hart; *Lincoln* – Administrator John O'Connell; *Somerset* – Admin. Dawn DiBlasi.

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

II. Approval of/Additions to the Agenda

Comm. Moody moved and Administrator Bill Collins seconded approving the agenda as presented. The motion was approved unanimously.

III. Approval of Meeting Minutes

Comm. Baldacci **moved** and Comm. Cote **seconded** approving the minutes from the Board of Directors' meeting on July 8, 2015 as written. The **motion** was approved unanimously.

IV. Old Business

A. Discussion of Public Law Chapter 335 (LD 186)

The group discussed the expected delay in the disbursement of funds to county jails. Bill Whitten shared a letter to this effect from County Manager Peter Crichton to the Department of Corrections. Board members agreed cash flow would be severely challenged for most counties. The group talked about devising a plan of action going forward. It would be too late to present a new bill; however, a bill could be used that has been held over. Treasurer David Parkman made a **motion** to use LD 195, An Act Regarding County Jails and word it to propose a solution to the lack of adequate funding. Bill Collins seconded the **motion**. More discussion ensued regarding possible elements of the bill. Comm. Blodgett eventually brought the **motion** to a vote, and it passed with one exception.

V. New Business

A. Consideration of a Statewide Policy for the Financial Management of Inmate Funds

Ms. Rosemary Kulow explained that these policies and standards are established in state statute and at the DOC. It's important to ensure the policies are being followed, moreover Comm. Baldacci said the Sheriffs should report on the spending as a method of check and balance.

B. Review of Responses to the Strategic Plan Questionnaire

Rosemary Kulow explained the results from the submitted questionnaires that were compiled. The general opinion is that counties support the current services provided by MCCA staff and are more or less content with the status quo with little increase in programs and services at this time.

VI. Reports

A. Executive Director's Report (See attached report.)

B. Financial Report

Executive Director Rosemary Kulow presented her report. She explained the return of the retirement surplus funds previously invested by MainePERS dating back to Bob Howe's management. A money market account is being established with a better interest rate than a checking account. Going forward the employer portion of MCCA retirement contributions will be paid from this account. Comm. Joy made a **motion** to approve the reports as written. Comm. Fowler seconded the **motion**, which was unanimously approved.

C. Legislative Report

There was nothing additional to report.

D. Association Reports

MACCAM: Bill Collins reported the group met in July and worked to provide information that could be used in the jail budget formula.

MACT: David Parkman stated the treasurers met in Dover-Foxcroft in Piscataquis County, noting that in the past twelve years the group had met in all counties.

MECCA: Owen Smith reported that the association plans to meet at the convention in September. MECCA is co-sponsoring a day of training on Oct 8th. The morning training is "Active Shooter" and the afternoon is "Ground Control for Fire Scenes."

E. Corrections Report

Comm. Cote reported on a July meeting with Ryan Anderson and the Standards Board. The group strategized goals for the committee. They plan to recommend changes that will reduce the number of standards to approximately half. Currently there are 265 standards and the goal will be 129.

F. Annual Convention Report

Office Manager Lauren Haven reported that the Convention Planning Committee met on July 23rd in Ellsworth. The group worked on ideas for more convention sponsors, designs for the program cover and creating a mobile app for convention participants. At this time there were 50 registered attendees, 12 exhibitors, four advertisements for the program and nine sponsors. The only area of concern was the low number of sponsors and participants. The committee will meet again on August 19th in Ellsworth.

G. NACo Report

Comm. Baldacci reported that he attended NACo's annual conference in July with Executive Director Rosemary Kulow. The theme was, "Stronger Counties, Stronger America." Keynote speaker Anthony Foxx, U.S. Secretary of Transportation, urged conference participants to continue efforts on Capitol Hill to pass a multi-year surface transportation reauthorization. U.S. Secretary of Defense Ashton Carter discussed the role counties play in supporting the armed forces and their families and in building the "force of the future." In an effort to strengthen the intergovernmental partnership at all levels, NACo has developed the "Counties Connect America" initiative. The initiative will use the 2016 U.S. Presidential Election cycle as a platform for engaging candidates as they discuss ways to move this country forward together. There is a shortcut on the MCCA homepage for more information.

Comm. Baldacci met with Dr. Natalie Ortiz. Some issues discussed were mental illness in jails, rates of recidivism, and the length of pretrial time.

Comm. Baldacci met with the Piscataquis commissioners to expound on the benefits of membership and was happy to report the county agreed to join NACo which will bring Maine's membership to 100%.

VII. Other Business

No other business was brought before the Board.

VIII. Adjournment

Comm. Baldacci made a ***motion*** to adjourn at 11:35 a.m.; Comm. Moody seconded the ***motion***, which was unanimously approved. The group adjourned to lunch.

Respectfully submitted,

MCCA Office Manager, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Thomas S. Coward



Rosemary Kulow <rkulow@mainecounties.org>

ME 100% membership state1 message

Jamie Richards <jrichards@naco.org>

Mon, Aug 31, 2015 at 2:35 PM

To: "rkulow@mainecounties.org" <rkulow@mainecounties.org>

Good Afternoon Rosemary,

Congratulations on becoming a 100% membership state! This is the first time in NACo history that all 16 counties in Maine have belonged to NACo at the same time.

Being a 100% membership state, Maine will now receive an additional seat on the NACo Board of Directors. If your association would like to nominate someone to fill that position, he or she would be elected by the Board at the Fall Board meeting in Colorado Springs Dec. 4-5th.

Please let me know if you need any more information, and once again congrats!

Sincerely,

Jamie

Jamie Richards

Executive Assistant

Executive Office

National Association of Counties

jrichards@naco.org

(202) 942-4258



Rosemary Kulow <rkulow@mainecounties.org>

Proposed Department of Labor changes to overtime

1 message

David Connor TCSA <tcsa.connor@tncounties.org>

Mon, Aug 24, 2015 at 12:37 PM

Reply-To: saes <saes@lists.naco.org>

To: saes <saes@lists.naco.org>

The U.S. Department of Labor has proposed a rule change to the definition of those employees who are exempt from minimum wage and overtime regulations. The most significant change is a large increase in the salary threshold to be considered "exempt." The proposal would increase that from \$23,660 per year to \$47,892 per year and establish a mechanism for automatically updating the amount. So a lot more people (those making between \$23,660 and \$47,892) could be eligible for overtime pay who might currently be classified as exempt.

I've been asking to consider commenting on the proposed rule. Our counties probably have some positions (like a chief deputy clerk for example) that are currently exempt, but wouldn't meet the proposed threshold. This could result in counties having to pay significantly more overtime.

Have any other state associations looked at this? If so, are you planning to comment?

—

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or send a blank email to leave-2599-30.34173cb38f07f89ddbcb2ac9128303f@lists.naco.org



Rosemary Kulow <rkulow@mainecounties.org>

Info/draft comments on DOL proposal on overtime pay

1 message

Deborah Cox <dcox@naco.org>
Reply-To: saes <saes@lists.naco.org>
To: saes <saes@lists.naco.org>

Mon, Aug 31, 2015 at 5:34 PM

To: State Execs

From: Deborah Cox, NACo Legislative Director

INFORMATION/DRAFT COMMENTS ON U.S. DOL PROPOSED RULE ON OVERTIME PAY REGULATIONS

Good afternoon,

Know that several of you are working on draft comments (or helping individual counties draft comments) on the U.S. Department of Labor's proposed rule to change the definition of those employees who are exempt from overtime pay regulations. Specifically, the salary threshold to be considered "exempt" would increase that from \$23,660 per year to \$50,440 per year and establish a mechanism for automatically updating the amount annually. This means more county employees could be eligible for overtime pay that are currently classified as "exempt."

While NACo does not have specific policy on this issue, we are concerned that DOL has not provided sufficient to time for counties to examine and calculate the potential impact on their budgets and administration. We are submitting comments to express these concerns and ask DOL to extend the comment period.

RESOURCES FOR YOU

- PDF of NACo's comments (attached)
- Draft word document that you and individual counties can use to file comments (attached)
- NACo blog post on the proposed rule

The comment period closes this Friday, September 4th. To submit official comments go to <http://www.regulations.gov/#!submitComment;D=WHD-2015-0001-0001>. Please contact me or Associate Legislative Director, Daria Daniel (ddaniel@naco.org or 202.942.4212) if you have any questions or feedback.

Deborah Cox

Legislative Director

NACo

202.942.4286

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or send a blank email to leave-2619-30.34173cb38f07f89ddbcb2ac9128303f@lists.naco.org

2 attachments



NACo Overtime Pay Comments 8.31.15 f.pdf

221K



Overtime Pay Sample Comments 8.31.15.docx

22K



August 31, 2015

Mary Zeigler
Director of the Division of Regulations, Legislation, and
Interpretation, Wage and Hour Division
U.S. Department of Labor
Room S-3502
200 Constitution Avenue, NW
Washington, DC 20210

**Re: Defining and Delimiting the Exemptions for Executive, Administrative, and Professional Employees;
Proposed Rule; Regulatory Information Number (RIN) 1235-AA11**

Dear Director Zeigler:

On behalf of the nation's 3,069 counties, the National Association of Counties (NACo) respectfully submits the following comments on the proposed rule to amend regulations under the Fair Labor Standards Act governing the "white collar" exemption from overtime pay for executive, administrative and professional employees. In the proposed rule, the U.S. Department of Labor (DOL) would change the salary threshold for employees who are eligible for overtime pay from \$23,660 to \$50,440. This salary threshold would also be updated annually in the Federal Register.

Founded in 1935, NACo is the only national organization that represents county governments in the United States and assists them in pursuing excellence in public service to produce healthy, vibrant, safe and resilient communities and provide their residents with essential services such as education, law enforcement, search and rescue, road maintenance and public health.

County governments are a major employer and economic engine for workers across the U.S. Today, America's 3,069 county governments employ more than 3.3 million people, providing service to over 305 million county residents. Counties provide health benefits to nearly 2.5 million employees and nearly 2.4 million of their dependents. For health insurance premiums alone, counties spend an estimated \$20 to \$24 billion annually.

Because counties are responsible for everything from transportation and infrastructure, to justice and public safety, to public health, to search and emergency rescue, 911 operations, fire prevention, and much more, this proposed rule could have a major impact on county operations—and the ability of county governments to provide these critical services to the people we serve—especially during crisis events or even disasters.

NACo's comments reflect our concerns about the proposed rule to increase the threshold amount for "white collar" employee exemption from overtime pay—and the potential impact that the proposed rule could have on county government budgets and administration. The proposed rule could also potentially have a substantial impact on the nation's rural counties (almost 70 percent of counties are considered rural

and have less than 50,000 residents).

Because counties need additional time to examine and calculate the potential economic or administrative impact on their county, NACo respectfully urges DOL to extend the comment period provided in the proposed rule. We also urge DOL to perform further analysis on the potential impact of the proposed rule on county and local governments prior to its finalization.

Concerns with Changing the Overtime Pay Exemption Threshold

Under the proposed rule, DOL would require employers to more than double the minimum salary level for an employee to qualify as “exempt” from overtime pay. DOL would change the salary threshold for “white collar” employees who are eligible for overtime pay, from \$23,660 to \$50,440. This is a substantial increase over a one-year period.

This increase could have harmful consequences on county governments—and ultimately on county employees—particularly when many are still recovering from the U.S. recession. According to NACo’s 2014 County Economic Tracker report, only 65 county economies had recovered (based on four indicators—job growth, unemployment rates, economic input (GDP) and median home prices) to their pre-recession levels.¹ As employers, county governments provide both wages and benefits to their employees. The proposed overtime pay exemption threshold increase could negatively impact county employees’ wages and benefits at a time when county economies are still in a fragile state.

Some counties have calculated that the overtime pay change could increase their payroll costs dramatically in the first year of implementation and beyond. For example, according to Berks County, Pennsylvania, 97 of the current 419 exempt employees would be eligible for overtime pay. Under the proposed rule, Berks County has estimated that the additional financial burden could cost the county as much as \$1.5 million in the first year alone. ***Most counties must operate on a balanced budget and many do not have the financial resources to make major pay increases without increasing taxes, reducing employee fringe benefits and/or reducing their county employee work hours or staff.***

In fact, 43 states have some type of limitation on the property taxes collected by counties, including 38 states that impose statutory limitations on property tax rate, property tax assessments or both. Only 12 states authorize counties to collect their own local gas taxes, which are limited to a maximum rate in most cases and often involve additional approvals for implementation.

In many counties, the overtime salary change could reduce the number of exempt employees and change their classifications. The change from exempt to non-exempt status could reduce these county employees’ fringe benefits and incentive compensation. For instance, in Columbia County, Pennsylvania the proposed overtime pay guidelines would make an additional 43 currently exempt employees eligible for overtime pay. For this rural county, the proposed rule would have a major financial impact.

NACo urges DOL to allow for an extended comment period and to perform additional analysis on the impact of the proposed rule on county government. The proposed changes are substantial, and thus would result in the need of county governments to increase both administrative time and expenses to ensure that they are in compliance.

Concerns with Automatic Annual Adjustments/Increases

The proposed rule would also annually adjust the overtime pay threshold—potentially increasing the exempt threshold each year. **This change would create uncertainty for county governments and would**

¹ Istrate, Emilia, Nicholas Lyell. County Economic Tracker 2014: Progress through Adversity, Washington D.C.: National Association of Counties. Available at http://www.naco.org/sites/default/files/documents/County_Economic_Tracker2014-FINAL.pdf

place an undue administrative and monetary burden on county governments, as it would become difficult to plan for and implement salary increases due to these annual undefined overtime pay changes. ***NACo urges DOL to provide additional clarity into the potential annual increase and to strongly consider the increased administrative and financial burdens it could place on county governments on an annual basis.***

Requesting Separate Comment Period for Changes to Duties Test

In the proposed rule, DOL is considering whether there should be changes made to the “duties” test under this proposed rule. A duties test examines employees’ functions to determine whether they are exempt or non-exempt. The Department modernized the duties test in 2004. ***NACo urges DOL to not make any changes to the “duties” test at this time, but instead publish a separate proposed rule and give adequate time for comments on potential changes to the “duties” test.***

Additional Time Needed for Public Comment

Many counties have expressed concerns about the length of the comment period provided in the proposed rule. The 60 day timeframe has not been sufficient for many counties to calculate the economic or administrative impact on their county and provide comments. ***NACo urges DOL to consider extending the public comment period for at least an additional 90 days.***

We thank you for the opportunity to comment. If you have any questions, please feel free to contact Daria Daniel, NACo’s Associate Legislative Director at ddaniel@naco.org or 202.942.4212.

Sincerely,



Matthew D. Chase
Executive Director
National Association of Counties

DRAFT COMMENTS ON “OVERTIME PAY”

[USE YOUR COUNTY’S LETTERHEAD]

[Date]

Mary Zeigler
Director of the Division of Regulations, Legislation, and
Interpretation, Wage and Hour Division
U.S. Department of Labor
Room S-3502
200 Constitution Avenue, NW
Washington, DC 20210

**Re: Defining and Delimiting the Exemptions for Executive, Administrative, and Professional Employees;
Proposed Rule; Regulatory Information Number (RIN) 1235-AA11**

Dear Director Zeigler:

I am a county [official/staff/title] and I am writing on the proposed rule which amends the regulations under the Fair Labor Standards Act governing “white collar” exemption from overtime pay for executive, administrative and professional employees. In the proposed rule released on July 6, the U.S. Department of Labor (DOL) would change the salary threshold for employees who are eligible for overtime pay, from \$23,660 to \$50,440. This salary threshold would also be updated every year in the Federal Register.

Counties are tasked with the heavy responsibility to protect the health, welfare, and safety of their citizens, as well as maintain and improve their quality of life. County governments are a major employer and economic engine for workers across the U.S. **Today, America’s 3,069 county governments employ more than 3.3 million people, providing service to over 305 million county residents.** County governments provide health benefits to nearly 2.5 million employees and nearly 2.4 million of their dependents. For health insurance premiums alone, counties spend an estimated \$20 to \$24 billion annually.

[Give a brief description of your county]

(County name) is concerned that DOL’s proposed rule would more than double the overtime pay minimum salary level for an employee to qualify as “exempt” from overtime pay. This is a substantial increase over a one-year period.

[Give an example of how your county would be impacted by the proposed rule changes]

In (county name), (number) of the current (number) exempt employees would be eligible for overtime pay. (County name) has estimated that the additional financial burden would cost the as much as (dollar amount) in the first year alone.

(County name) like most counties must operate on a balanced budget and does not have the financial resources to cover these pay increases without increasing taxes, reducing employee fringe benefits and/or

reducing county employees work hours or staff. The classification change from exempt to non-exempt may also reduce incentive compensation opportunities and delay future management promotions for these county employees.

(County name) urges DOL to reconsider doubling the threshold pay and/or delay implementation until further analysis is done on the financial and administrative impact on more county governments.

(County name) is also concerned that DOL's proposed rule would annually adjust the overtime pay threshold.

This change would create uncertainty for (county name) and would place an undue administrative and monetary burden, as it would become problematic to plan for and implement salary increases due to these annual undefined overtime pay changes.

(County name) urges DOL to provide additional clarity into the potential annual increase and to strongly consider the increased administrative and financial burdens it would place on county governments on an annual basis. The proposed rule changes are substantial, and thus would require (county name) to increase both administrative time and expenses to ensure compliance.

In conclusion, (county name) urges DOL to extend the comment period provided in the proposed rule to double the overtime pay threshold from \$23,660 to \$50,440, to allow more time for other counties to examine and calculate the potential economic and administrative impact on their county and to provide comments. We also urge DOL to perform further analysis on the potential impact of the proposed rule on county and local governments prior to finalizing the rule.

If you have any questions, please do not hesitate to contact me.

Sincerely,

(sig)

(Name)

(Title, County, State)

cc: Member of Congress
NACo

M.C.C.A.

William Blodgett, President
Lincoln County

Peter Baldacci, Vice President
Penobscot County

Thomas Coward, Secretary-Treasurer
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MAINE COUNTY COMMISSIONERS ASSOCIATION

Executive Director's Report September 4, 2015

Ethics Policy

The MCCA Ethics Committee has determined that a sufficient ethics policy already exists for the entire MCCA organization, and it is included in the adopted MCCA Personnel Policy. Copies of the Personnel Policy will once again be distributed to all board members and their proxies.

PL Chapter 335 – Jails Law

The MCCA Executive Committee held a conference call with Bill Whitten Friday, August 28th, at which time Mr. Whitten updated the Executive Committee about his progress in talking to legislators about the jails legislation and the jails funding situation. Mr. Whitten submitted the attached notes of his activities and the conference call. The bottom line is that the officers agreed that no new overall legislation will be developed and introduced for the next legislative session; but rather, the MCCA will focus on introducing a supplemental funding request in 2016. In the meantime, counties will work together to develop more appropriate legislation for the 2017 legislative session that will address the shortcomings of the current law.

NACo Membership

Congratulation, Maine! We now have 100% county membership in the National Association of Counties – the first time in history. 100% membership grants Maine an additional member on the NACo Board of Director, which ensures greater representation for our region and enhances Maine's clout in national policy-making. An additional perk from 100% membership is reduced conference registration costs for the new board member.

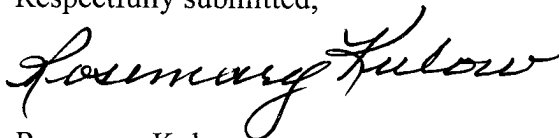
Meetings/Events since August 12, 2015 Board of Directors' Meeting

Aug. 13	Waldo County Commissioners' meeting in Belfast
Aug. 14	MainePERS Training at St. Joseph's College in Standish
Aug. 18	Kennebec County Commissioners' meeting in Augusta
Aug. 19	Convention Planning Committee meeting in Ellsworth
Aug. 28	Executive Committee conference call regarding corrections legislation
Sept. 1	Piscataquis County Commissioners' meeting in Dover-Foxcroft
Sept. 2	Convention Planning Committee conference call meeting

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

Sept. 9-11	<i>MCCA Annual Convention in Bar Harbor, Hancock County</i>
Sept. 15	Franklin County Commissioners' meeting in Farmington
Sept. 17-21	Visiting family in Wisconsin & Minnesota
Sept. 29	Penobscot County Commissioners' meeting in Bangor
Oct. 7	Aroostook County Commissioners' meeting in Houlton
Oct. 7-8	MMA Annual Convention
Oct. 13	Sagadahoc County Commissioners' meeting in Bath
Oct. 14	MCCA Board meetings in Augusta

Respectfully submitted,



Rosemary Kulow
Executive Director

Bill Whitten's

MEETING NOTES

CONFERENCE CALL

8/28/15

Attendees: Tom Coward, Bill Blodgett, Peter Baldacci, Bill Whitten, Rosemary Kulow, Lauren Haven.

Bill W updated group on conversations: Had not been able to contact Ricky Long of CJPS

Catherine Nadeau of CJPS and one of the "authors" of current bill, felt she owes us the money up to 14.6 million and will do all she can to get it.

Senator Hamper of Approps. Agreed with Nadeau's assessment and said there is a surplus in revenue and this would be a top priority for him also.

All agreed to work on finding a method to get the supplemental funding.

Comm. Fitzpatrick of DOC trying to get the funding out in the next two weeks, question is what is that based on? 12.1, or plus surcharge funding, if so, less the \$225,000 for admin. Costs?

All agreed to NOT attempt any legislation in the next session and try to get 195 and Thibideau bill (carried over from last year) killed in committee, with no changes to current legislation. Let the counties work it out over the next year from now.

SINCE THIS CALL:

Peter Crichton has spoken with Comm. Fitzpatrick and found:

He reversed his understanding of the interpretation of who gets credit for the inmate, to the SENDING jail, this amounts to about \$20 per inmate.

This has caused Cumberland (and likely others) to review our policy and likely send back all inmates not paying a daily fee. In fact, it has been suggested we send OUT our own inmates to get credit and just close down.....

We just now received an explanation of inmate counting from Scott Ferguson, which I will forward also.

He did say however, that he expects us to make agreements between counties for inmate boarding....

So, I will continue to seek more understanding and go from there.

BW

MAINE COUNTY COMMISSIONERS ASSOCIATION

August 2015 Financial Report

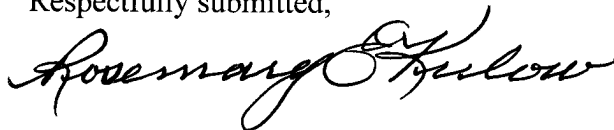
Attached please find the monthly financial reports for the month of August 2015. The Balance Sheet shows total Assets/Liabilities & Equity at \$236,057.02. Debits to the bank account in August totaled \$15,633.48. The ending bank balance on August 31st showed \$238,199.99. This month the bank made a \$1.00 error in totaling one of the deposits, so they will credit \$1.00 to the checking account next month.

With about 67% of the budget year completed, we had collected \$207,128, or 84% of *budgeted* revenue by August 31st. In addition, last month we received the surplus distribution of \$47,845.72 from MainePERS, which was not forecast as budgeted revenue. Because we now subtract employer contributions from that pot of money, the August 31 balance remaining in that line was \$46,778. Through August 31st we had received \$40,174, or 73% of what is budgeted for Convention Income.

On the expenditure side, \$15,069 (6% of the total budget) was expended in August, for a total of \$133,507 (54%) expended year-to-date. We show that \$6,878, (20%) had been spent for convention expenditures as of August 31, 2015. See the *Profit & Loss Budget vs. Actual* report for additional revenue and expenditure details for the year.

MCCA finances are within budget, and there are no problems in any line item at this time. Please don't hesitate to let me know if you have any questions or would like to see anything different in the financial reports.

Respectfully submitted,



Rosemary E. Kulow
Executive Director

Accepted by:

Date: _____

William Blodgett, President

Peter Baldacci, Vice-President

Thomas Coward, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of August 31, 2015

	<u>August 2015</u>
ASSETS	
Current Assets	
Checking/Savings	
MCCA Checking-Savings Bank	235,882.02
Petty Cash Account	200.00
Total Checking/Savings	<u>236,082.02</u>
Accounts Receivable	
Receivables	-25.00
Total Accounts Receivable	<u>-25.00</u>
Total Current Assets	<u>236,057.02</u>
TOTAL ASSETS	<u><u>236,057.02</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-717.42
Total Accounts Payable	<u>-717.42</u>
Other Current Liabilities	
1000-00 · Employee Health Insurance Contr	-398.85
1001-00 · MainePERS Employee Contribution	146.39
Total Other Current Liabilities	<u>-252.46</u>
Total Current Liabilities	<u>-969.88</u>
Total Liabilities	-969.88
Equity	
3200-00 · Fund Balance to Current Yr Inc	-59,216.00
3900-00 · Earnings	175,841.44
Net Income	120,401.46
Total Equity	<u>237,026.90</u>
TOTAL LIABILITIES & EQUITY	<u><u>236,057.02</u></u>

Maine County Commissioners Association
Reconciliation Summary
MCCA Checking-Savings Bank, Period Ending 08/31/2015

	August 2015
Beginning Balance	<u>200,590.05</u>
Cleared Transactions	
Checks and Payments - 19 items	-15,634.48
Deposits and Credits - 15 items	<u>53,244.42</u>
Total Cleared Transactions	<u>37,609.94</u>
 Cleared Balance	 <u><u>238,199.99</u></u>
 Uncleared Transactions	
Checks and Payments - 4 items	<u>-2,317.97</u>
Total Uncleared Transactions	<u>-2,317.97</u>
 Register Balance as of 08/31/2015	 <u><u>235,882.02</u></u>
 New Transactions	
Deposits and Credits - 1 item	<u>1,613.00</u>
Total New Transactions	<u>1,613.00</u>
 Ending Balance	 <u><u>237,495.02</u></u>

Maine County Commissioners Association
Reconciliation Detail
MCCA Checking-Savings Bank, Period Ending 08/31/2015

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>	<u>Balance</u>
Beginning Balance					200,590.05
Cleared Transactions					
Checks and Payments - 19 items					
	7/17	3550	Spotlight Solutions	-750.00	-750.00
	7/17	3549	Bank of Maine	-641.55	-1,391.55
	7/17	3551	Maine Municipal Association	-111.75	-1,503.30
	7/28	3553	Dana Lavertu DJ Entertainment	-125.00	-1,628.30
	8/6	3555	Gorham Leasing Group	-164.35	-1,792.65
	8/6	3556	Capitol Computers/Main Security	-125.00	-1,917.65
	8/6	3557	Tower Publishing	-92.00	-2,009.65
	8/13	3558	Kulow, Rosemary	-189.75	-2,199.40
	8/13	3560	Macomber Farr & Whitten	-185.00	-2,384.40
	8/13	3559	Haven, Lauren	-132.14	-2,516.54
	8/14	EFT	Bangor Payroll	-1,865.37	-4,381.91
	8/17	EFT	Bangor Payroll	-1,865.37	-6,247.28
	8/20	EFT	Collins, Bill	-186.72	-6,434.00
	8/21	EFT	Bangor Payroll	-1,865.37	-8,299.37
	8/21	3562	Bank of Maine	-1,520.46	-9,819.83
	8/21	3561	MainePERS	-593.33	-10,413.16
	8/28	EFT	Bangor Payroll	-5,217.44	-15,630.60
	8/31			-2.88	-15,633.48
	8/31	2015	Bank Error \$1 will be credited in Sept	-1.00	-15,634.48
Total Checks and Payments				-15,634.48	-15,634.48
Deposits and Credits - 15 items					
	8/3			3,223.00	3,223.00
	8/5		Oxford County Treasurer	129.00	3,352.00
	8/5	3294	MCCA Risk Management Pool	25,000.00	28,352.00
	8/7			1,251.00	29,603.00
	8/11			1,264.00	30,867.00
	8/12			1,877.00	32,744.00
	8/18			4,265.00	37,009.00
	8/20			2,548.00	39,557.00
	8/21			1,629.00	41,186.00
	8/26			1,496.00	42,682.00
	8/26			1,989.27	44,671.27
	8/28			511.00	45,182.27
	8/31			4.58	45,186.85
	8/31			475.00	45,661.85
	8/31			7,582.57	53,244.42
Total Deposits and Credits				53,244.42	53,244.42
Total Cleared Transactions				37,609.94	37,609.94

Maine County Commissioners Association
Reconciliation Detail
MCCA Checking-Savings Bank, Period Ending 08/31/2015

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Amount</u>	<u>Balance</u>
Cleared Balance				37,609.94	238,199.99
Uncleared Transactions					
Checks and Payments - 4 items					
	8/28	3563	Maine Farm Bureau Building Associatio	-1,497.17	-1,497.17
	8/28	3566	MainePERS	-474.67	-1,971.84
	8/28	3565	Country Cafe Catering	-250.00	-2,221.84
	8/28	3564	Staples Credit Plan	-96.13	-2,317.97
Total Checks and Payments				<u>-2,317.97</u>	<u>-2,317.97</u>
Total Uncleared Transactions				<u>-2,317.97</u>	<u>-2,317.97</u>
Register Balance as of 08/31/2015				35,291.97	235,882.02
New Transactions					
Deposits and Credits - 1 item					
	9/1			1,613.00	1,613.00
Total Deposits and Credits				<u>1,613.00</u>	<u>1,613.00</u>
Total New Transactions				<u>1,613.00</u>	<u>1,613.00</u>
Ending Balance				<u><u>36,904.97</u></u>	<u><u>237,495.02</u></u>

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January through August 2015

	Budget	August 2015	2015 YTD	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4120-00 · Registration	30,000	19,651	25,753	-4,247	86%
4130-00 · Sponsorship	12,500	2,261	3,761	-8,739	30%
4140-00 · Vendor	12,500	6,099	10,660	-1,840	85%
Total 4100-00 · Convention Income	55,000	28,011	40,174	-14,826	73%
4300-00 · Dues	140,240		140,240		100%
4400-00 · Other Income	500	42	1,184	684	237%
4500-00 · NACo Roster	500		500		100%
4600-00 · MCCA Risk Pool Assessment	25,000	25,000	25,000		100%
4800-00 · MainePERS Surplus Funds		-1,068	46,778		
4810-00 · Interest Earned	50	5	30	-20	60%
4920-00 · Transfer in from Fund Balance	25,260			-25,260	
Total Income	246,550	51,990	253,906	7,356	103%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	1,850	136	1,160	-690	63%
5030-00 · FICA	7,750	566	4,915	-2,835	63%
5050-00 · Salary - Administrative Asst	37,000	2,827	24,029	-12,971	65%
5060-00 · Salary - Executive Director	74,000	5,649	47,659	-26,341	64%
Total 5000-00 · Payroll Expenses	120,600	9,178	77,763	-42,837	64%
5100-00 · Insurance					
5110-00 · Health Insurance	20,000	1,635	13,177	-6,823	66%
5120-00 · Commercial, Crime, D&O Ins	2,000	185	1,872	-128	94%
5130-00 · Workers Comp	600		514	-86	86%
5140-00 · Unemployment Comp Ins	500		335	-165	67%
Total 5100-00 · Insurance	23,100	1,820	15,898	-7,202	69%
6010-00 · Prof. Services					
6011-00 · Prof Services-Bookkeeping	250			-250	
6012-00 · Prof Services - Legal Services	500			-500	
6013-00 · Financial Audit	1,800			-1,800	
Total 6010-00 · Prof. Services	2,550			-2,550	
6030-00 · Lobbying					
6031-00 · Lobbying Reg	300		200	-100	67%
6032-00 · Lobbying - Contractual	2,000			-2,000	
Total 6030-00 · Lobbying	2,300		200	-2,100	9%

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January through August 2015

	Budget	August 2015	2015 YTD	\$ Over Budget	% of Budget
6040-00 · NACO Expenses					
6041-00 · Conferences	8,400	768	4,787	-3,613	57%
Total 6040-00 · NACO Expenses	8,400	768	4,787	-3,613	57%
6050-00 · Education and Training	500		145	-355	29%
6100-00 · Bank Charges	50	3	4	-46	8%
6110-00 · Convention Exp.					
6113-00 · Entertainment/Speakers	5,000		1,350	-3,650	27%
6114-00 · MCCA Staff Registration Expense	1,000	162	322	-678	32%
6118-00 · Meeting Exp.	26,000	64	5,197	-20,803	20%
6121-00 · Supplies	3,250	9	9	-3,241	0%
Total 6110-00 · Convention Exp.	35,250	234	6,878	-28,372	20%
6135-00 · Commissioner Retirement Plaques	600			-600	
6140-00 · Copies-Printing					
6142-00 · Directory	825		788	-37	96%
6143-00 · Other Copying or Printing	150			-150	
Total 6140-00 · Copies-Printing	975		788	-187	81%
6145-00 · Dues Expense	1,500		1,300	-200	87%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	1,500	159	856	-644	57%
6152-00 · IT Services	3,250	125	1,775	-1,475	55%
6153-00 · Photocopier Lease	2,000	164	1,315	-685	66%
6154-00 · Printer & Supplies	1,700		592	-1,108	35%
6155-00 · Telephone System	200			-200	
6156-00 · Other	500			-500	
Total 6150-00 · Equipment - Office	9,150	448	4,538	-4,612	50%
6160-00 · Fees	150		43	-107	29%
6170-00 · Meeting exp.					
6171-00 · Annual Meeting	1,500		1,272	-228	85%
6172-00 · County Officials' Workshop	250			-250	
6173-00 · Monthly	3,000	282	2,127	-873	71%
6174-00 · Retreat Meeting	1,500			-1,500	
6175-00 · Meetings - Other	800		159	-641	20%
Total 6170-00 · Meeting exp.	7,050	282	3,558	-3,492	50%
6180-00 · Mileage & Travel Expense	4,000	321	2,183	-1,817	55%
6195-00 · Office Space Rental	18,375	1,497	11,747	-6,628	64%

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January through August 2015

	Budget	August 2015	2015 YTD	\$ Over Budget	% of Budget
6215-00 · Postage-Shpping	350		71	-279	20%
6230-00 · Advertising	1,000			-1,000	
6235-00 · Supplies	2,500	300	1,629	-871	65%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,800	49	951	-849	53%
6242-00 · Conference Call Line	100			-100	
6243-00 · Phone, Fax & Internet	3,000	168	1,005	-1,995	34%
Total 6240-00 · Telephone, Fax & Internet	4,900	217	1,956	-2,944	40%
6250-00 · Website	250		18	-232	7%
6260-00 · Contingency	3,000			-3,000	
66900 · Reconciliation Discrepancies		1	1		
Total Expense	246,550	15,069	133,507	-113,043	54%

Maine County Commissioners Association Transaction Detail by Account August 2015

MCCA Checking-Savings Bank

Date	Num	Name	Memo	Amount
8/3			Deposit	3,223.00
8/5	3294	MCCA Risk Management Pool		25,000.00
8/5		Oxford County Treasurer	Deposit	129.00
8/6	3555	Gorham Leasing Group	Lease #ME1827	-164.35
8/6	3556	Capitol Computers/Main Security		-125.00
8/6	3557	Tower Publishing	2015 Edition Maine Register	-92.00
8/7			Deposit	1,251.00
8/11			Deposit	1,264.00
8/12			Deposit	1,877.00
8/13	3558	Kulow, Rosemary	Executive Director Expenses	-189.75
8/13	3559	Haven, Lauren		-132.14
8/13	3560	Macomber Farr & Whitten	Property and Terrorism Risk Insur	-185.00
8/14	EFT	Bangor Payroll	Payroll for week 8/3 to 8/9/15	-1,865.37
8/17	EFT	Bangor Payroll	Payroll for week 7/27 to 8/2/15	-1,865.37
8/18			Deposit	4,265.00
8/20			Deposit	2,548.00
8/20	EFT	Collins, Bill	Partial Refund for order Ams5	-186.72
8/21	3561	MainePERS	transaction number 2345261	-593.33
8/21	3562	Bank of Maine	Visa Payment	-1,520.46
8/21			Deposit	1,629.00
8/21	EFT	Bangor Payroll	Payroll for week 8/10 to 8/16/15	-1,865.37
8/26			Deposit	1,989.27
8/26			Deposit	1,496.00
8/28			Deposit	511.00
8/28	3563	Maine Farm Bureau Build Assoc	Office Rent	-1,497.17
8/28	3564	Staples Credit Plan		-96.13
8/28	3565	Country Cafe Catering	BOD Meeting Lunch	-250.00
8/28	3566	MainePERS		-474.67
8/28	EFT	Bangor Payroll	Payroll for week 8/17 to 8/23/15	-5,217.44

Maine County Commissioners Association Transaction Detail by Account August 2015

8/31	Deposit	475.00
8/31	Deposit	7,582.57
8/31 2015	Balance Adjustment	-1.00
8/31	Service Charge	-2.88
8/31	Interest	4.58
		<u>36,920.27</u>

Total MCCA Checking-Savings Bank

Receivables

8/5	1966	Browntech, Inc.	525.00
8/5	3294	MCCA Risk Management Pool	-25,000.00
8/20	1967	Collins, Bill	-186.72
8/20	EFT	Collins, Bill	186.72
		Partial Refund for order Ams5	-24,475.00

Total Receivables

Accounts Payable

8/5	156811A	Tower Publishing	2015 Edition Maine Register	-92.00
8/5		Gorham Leasing Group	Lease #ME1827	-164.35
8/5	02-5617	Capitol Computers/Main Security		-125.00
8/6	3555	Gorham Leasing Group	Lease #ME1827	164.35
8/6	3556	Capitol Computers/Main Security		125.00
8/6	3557	Tower Publishing	2015 Edition Maine Register	92.00
8/7	2015-32	Bangor Payroll	Payroll for week 7/27 to 8/2/15	-1,865.37
8/12		Macomber Farr & Whitten	Property and Terrorism Risk Insurance	-185.00
8/12		Kulow, Rosemary	Executive Director Expenses	-189.75
8/12		Haven, Lauren		-132.14
8/13	3558	Kulow, Rosemary	Executive Director Expenses	189.75
8/13	3559	Haven, Lauren		132.14
8/13	3560	Macomber Farr & Whitten	Property and Terrorism Risk Insurance	185.00
8/14	2015-33	Bangor Payroll	Payroll for week 8/3 to 8/9/15	-1,865.37
8/14	EFT	Bangor Payroll	Payroll for week 8/3 to 8/9/15	1,865.37
8/17	EFT	Bangor Payroll	Payroll for week 7/27 to 8/2/15	1,865.37
8/21		Bank of Maine	Visa Payment	-1,520.46

Maine County Commissioners Association Transaction Detail by Account August 2015

8/21	2015-34	Bangor Payroll	EE Health Insurance Contributions	-268.34
8/3	21080	Waldo County	D.Parkman,M.Saucier,B.Shorey,A.Fowl	-1,181.00
8/3	1719	Shorey, Jean	Jean Shorey, Guest	-192.00
8/3	92699	Hancock County	J.Eldridge,S.Joy,A.Biasi,R.Atwater	-458.00
8/3	54591	Washington County	J.Alexander	-173.00
8/3	BSBGF17075	MMEHT	Meals	-102.00
8/3	3152	Arseneau, Barbara L.	Guest - James Arseneau	-192.00
8/5	61187	Oxford County	Debra Martin	-129.00
8/7	14698	Franklin County	P.Prodan,C.Heeschen,G.McGrane	-401.00
8/11	73300	Kennebec County	K.Ayers, B.Devlin, G.Jabar, N.Rines	-1,052.00
8/11	75184	Somerset County	Laura Price	-139.00
8/11	54628	Washington County	Jill Holmes	-73.00
8/12	21129	Waldo County	Owen Smith, Stacy Grant	-434.00
8/12	7379	Stacy Grant	Guest Mel Grant	-125.00
8/12	5988	Smith, Owen	Guest Karagan Stone	-192.00
8/12	25736919	Aramark Correctional Services	Vendor Meals	-151.00
8/18	223228	York County	15 Convention Participants	-4,247.00
8/18	15807	Sagadahoc County	Pam Hile Add Thurs Breakfast	-18.00
8/20	1263	Hancock County	Register of Deeds Julie Curtis	-145.00
8/20	54658	Washington County	Betsy Fitzgerald	-132.00
8/20	9967	Lincoln County	10 Attendees	-1,821.00
8/20	1967	Collins, Bill	Convention registration-Ams5 online c	186.72
8/21	75291	Somerset County	R.Dunphy,D.DiBlasi,N.Graf,D.Cray	-763.00
8/21	1264	Hancock County	Bonnie Cousins	-211.00
8/21	89580	Knox County	Lisa Simmons	-205.00
8/26	175100	Cumberland County	Registrations minus two guest fees	-1,947.00
8/26	061871	Androscoggin County	Bell, Fournier, Poulin, Boucher, Samso	-1,207.00
8/26	1461	Haven, Lauren	Kalina Kaminski	-187.00
8/26	688	Marilyn Saucier	Guest Fees	-102.00

4100-00 · Convention Income
4120-00 · Registration

Maine County Commissioners Association Transaction Detail by Account August 2015

8/21	2015-34	Bangor Payroll	EE Health Insurance Contributions	-268.34
8/28	1239	Linda Smith	Linda Smith	-70.00
8/28	2729	Peterson, Donna	Donna Peterson	-142.00
8/28	3124	O'Brien, Jack	Jack OBrien	-192.00
8/28	160154	Thomas Coward	Thomas Coward Guest Fees	-107.00
8/31	18251	Kofile Preservation	Vendor Meals	-225.00
8/31		MCCA	Lauren Haven	-162.41
8/31		Trask, Frederick	Deposit	-189.64
8/31		Richardson, Tim	Tim Richardson, Frank Shepard, Amy S	-212.98
		Walls, Dennis	Dennis and Kimberly Walls	
		Collins, Bill	Susan & Chris Almy	
		Collins, Bill	Chad LaBree	
		IIS Financial Services, LLC	Lunch	
		Info Quick Solutions, Inc.	Meals	
		Moore, Lynn	Sagadahoc Register of Deeds	
		Collins, Bill	Laura Sanborn	
		Collins, Bill	Dan Tremble	
		Collins, Bill	Tom Davis	
		Collins, Bill	Bill Collins	
		Collins, Bill	Susan Bulay	
		Browntech, Inc.	meals	
10960		Browntech, Inc.	Sponsoring DJ Dana Laverdu	
70888		The Bank of Maine	Sponsor	-250.00
8/31		Noyes, Karon J.	Sponsorship	-486.25
8/31		Info Quick Solutions, Inc.	Sponsor	-1,000.00
Total 4130-00 · Sponsorship				-1,736.25
8/3	706361	Securus Technologies	Exhibitor Fee	-450.00
8/3	BSBGF17075: MMEHT		Exhibitor Fee	-475.00
4140-00 · Vendor				

Maine County Commissioners Association Transaction Detail by Account August 2015

						Bangor Payroll	EE Health Insurance Contributions	-268.33
						Keefe Commissary Network	\$450 Table \$400 Ad	-850.00
						Aramark Correctional Services	6' Exhibit Table	-450.00
						ING Financial Advisors, LLC	Karon Noyes Voya Exhibitor	-450.00
						Satellite Tracking of People	Exhibitor	-450.00
						Aflac	Exhibitor Table	-461.94
						IIS Financial Services, LLC	Exhibitor Table	-450.00
						Info Quick Solutions, Inc.	Exhibitor Table & Advertising	-1,150.00
						Reiff, Scott	Exhibitor Table	-461.94
						Brownitech, Inc.	Exhibitor Table	-450.00
Total 4140-00 · Vendor								<u>-6,098.88</u>
Total 4100-00 · Convention Income								-7,835.13
4410-00 · Miscellaneous Income								
Total 4410-00 · Miscellaneous Income							Advertising income	<u>-42.27</u>
								-42.27
4800-00 · MainePERS Surplus Funds								
Total 4800-00 · MainePERS Surplus Funds						MainePERS	EmployER Portion July 2015	593.33
						MainePERS	EmployER Portion July 2015	474.67
								<u>1,068.00</u>
4810-00 · Interest Earned								
Total 4810-00 · Interest Earned							Interest	<u>-4.58</u>
								-4.58
5000-00 · Payroll Expenses								
5020-00 · Payroll Fees								
						Bangor Payroll	Processing fee	32.00
						Bangor Payroll	Processing fee	32.00
						Bangor Payroll	Processing fee	32.00

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Accrual Basis

Maine County Commissioners Association Transaction Detail by Account

August 2015

Total 5020-00 · Payroll Fees		8/21 2015-34	Bangor Payroll	EE Health Insurance Contributions	-268.34
		8/28 2015-35	Bangor Payroll	Processing fee	40.00
					<u>136.00</u>
5030-00 · FICA					
		8/7 2015-32	Bangor Payroll	Taxes	141.59
		8/14 2015-33	Bangor Payroll	Taxes	141.59
		8/21 2015-34	Bangor Payroll	Taxes	141.59
		8/28 2015-35	Bangor Payroll	Taxes	141.53
					<u>566.30</u>
Total 5030-00 · FICA					
5050-00 · Salary - Administrative Asst					
		8/7 2015-32	Bangor Payroll	Administrative Assistant Salary	706.73
		8/14 2015-33	Bangor Payroll	Administrative Assistant Salary	706.73
		8/21 2015-34	Bangor Payroll	Administrative Assistant Salary	706.73
		8/28 2015-35	Bangor Payroll	Administrative Assistant Salary	706.73
					<u>2,826.92</u>
Total 5050-00 · Salary - Administrative Asst					
5060-00 · Salary - Executive Director					
		8/7 2015-32	Bangor Payroll	Executive Directors Salary	1,412.31
		8/14 2015-33	Bangor Payroll	Executive Directors Salary	1,412.31
		8/21 2015-34	Bangor Payroll	Executive Directors Salary	1,412.31
		8/28 2015-35	Bangor Payroll	Executive Directors Salary	1,412.31
					<u>5,649.24</u>
Total 5060-00 · Salary - Executive Director					
Total 5000-00 · Payroll Expenses					9,178.46
5100-00 · Insurance					
5110-00 · Health Insurance					
		8/28 2015-35	Bangor Payroll	ER Health Insurance Contributions	1,635.09
Total 5110-00 · Health Insurance					<u>1,635.09</u>

Maine County Commissioners Association
Transaction Detail by Account
August 2015

5120-00 · Commercial, Crime, D&O Ins	8/21	2015-34	Bangor Payroll	EE Health Insurance Contributions	-268.34
	8/12		Macomber Farr & Whitten	Terrorism Risk & Property Insurance	<u>185.00</u> <u>185.00</u>
Total 5120-00 · Commercial, Crime, D&O Ins					1,820.09
6040-00 · NACO Expenses					
	8/21		Bank of Maine	NACo Conference	<u>767.61</u> <u>767.61</u>
Total 6040-00 · NACO Expenses					767.61
6100-00 · Bank Charges	8/31			Service Charge	<u>2.88</u> <u>2.88</u>
Total 6100-00 · Bank Charges					
6110-00 · Convention Exp.					
	8/5	1966	Browntech, Inc.	DJ for Convention Entertainment	<u>-525.00</u> <u>-525.00</u>
Total 6110-00 · Entertainment/Speakers					
6114-00 · MCCA Staff Registration Expense	8/21		Bank of Maine	Convention Registration	<u>162.00</u> <u>162.00</u>
Total 6114-00 · MCCA Staff Registration Expense					
6118-00 · Meeting Exp.	8/21		Bank of Maine	Convention Expenses	<u>63.68</u> <u>63.68</u>
Total 6118-00 · Meeting Exp.					

Maine County Commissioners Association Transaction Detail by Account August 2015

6121-00 · Supplies					
Total 6121-00 · Supplies	8/21	2015-34	Bangor Payroll	EE Health Insurance Contributions	-268.34
	8/21		Bank of Maine	Convention Supplies	8.53
					<u>8.53</u>
Total 6110-00 · Convention Exp.					-290.79
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software					
Total 6151-00 · Computer Hardware & Software	8/21		Bank of Maine	Website Hosting	159.00
					<u>159.00</u>
6152-00 · IT Services					
Total 6152-00 · IT Services	8/5	02-5617	Capitol Computers/Main Security	Cloud Backup and IT Services	125.00
					<u>125.00</u>
6153-00 · Photocopier Lease					
Total 6153-00 · Photocopier Lease	8/5		Gorham Leasing Group	Photocopier Lease - Monthly	164.35
					<u>164.35</u>
Total 6150-00 · Equipment - Office					448.35
6170-00 · Meeting exp.					
6173-00 · Monthly					
Total 6173-00 · Monthly	8/12		Haven, Lauren	BOD Meeting	32.29
	8/28		Country Cafe Catering	BOD Meeting Lunch	250.00
					<u>282.29</u>
Total 6170-00 · Meeting exp.					282.29

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Maine County Commissioners Association Transaction Detail by Account August 2015

6180-00 · Mileage & Travel Expense		8/21	2015-34	Bangor Payroll	EE Health Insurance Contributions	-268.34
Total 6180-00 · Mileage & Travel Expense						
6195-00 · Office Space Rental		8/12		Kulow, Rosemary	Executive Director Mileage	189.75
		8/21		Bank of Maine	Travel Expenses	131.00
						<u>320.75</u>
Total 6195-00 · Office Space Rental						
6235-00 · Supplies		8/28		Maine Farm Bureau Build Assoc	Rent	1,497.17
						<u>1,497.17</u>
Total 6235-00 · Supplies						
6240-00 · Telephone, Fax & Internet		8/5	156811A	Tower Publishing	2015 Edition Maine Register	92.00
		8/12		Haven, Lauren	Misc Supplies	50.62
		8/21		Bank of Maine	Supplies	61.02
		8/28		Staples Credit Plan	Office Supplies	96.13
						<u>299.77</u>
Total 6240-00 · Telephone, Fax & Internet						
6241-00 · Cell Phone		8/12		Haven, Lauren	Cell Phone Reimbursement	49.23
						<u>49.23</u>
Total 6241-00 · Cell Phone						
6243-00 · Phone, Fax & Internet		8/21		Bank of Maine	TWC	167.62
						<u>167.62</u>
Total 6243-00 · Phone, Fax & Internet						
6240-00 · Telephone, Fax & Internet						216.85
Total 6240-00 · Telephone, Fax & Internet						
66900 · Reconciliation Discrepancies		8/31	2015		Balance Adjustment	1.00
						<u>1.00</u>
						<u>20,175.72</u>
Total 66900 · Reconciliation Discrepancies						
TOTAL						

Maine County Commissioners Association Expenses by Vendor Detail August 2015

Date	Memo	Account	Amount	Balance
Bangor Payroll				
8/7	Administrative Assistant Salary	5050-00 · Salary - Administrative Asst	706.73	706.73
8/7	Taxes	5030-00 · FICA	141.59	848.32
8/7	Processing fee	5020-00 · Payroll Fees	32.00	880.32
8/7	Executive Directors Salary	5060-00 · Salary - Executive Director	1,412.31	2,292.63
8/14	Administrative Assistant Salary	5050-00 · Salary - Administrative Asst	706.73	2,999.36
8/14	Taxes	5030-00 · FICA	141.59	3,140.95
8/14	Processing fee	5020-00 · Payroll Fees	32.00	3,172.95
8/14	Executive Directors Salary	5060-00 · Salary - Executive Director	1,412.31	4,585.26
8/21	Administrative Assistant Salary	5050-00 · Salary - Administrative Asst	706.73	5,291.99
8/21	Taxes	5030-00 · FICA	141.59	5,433.58
8/21	Processing fee	5020-00 · Payroll Fees	32.00	5,465.58
8/21	Executive Directors Salary	5060-00 · Salary - Executive Director	1,412.31	6,877.89
8/28	Administrative Assistant Salary	5050-00 · Salary - Administrative Asst	706.73	7,584.62
8/28	Taxes	5030-00 · FICA	141.53	7,726.15
8/28	Processing fee	5020-00 · Payroll Fees	40.00	7,766.15
8/28	Executive Directors Salary	5060-00 · Salary - Executive Director	1,412.31	9,178.46
8/28	ER Health Insurance Contributions	5110-00 · Health Insurance	1,635.09	10,813.55
Total Bangor Payroll			10,813.55	10,813.55
Bank of Maine				
8/21	Website Hosting	6151-00 · Computer Hardware & Software	159.00	159.00
8/21	Supplies	6235-00 · Supplies	61.02	220.02
8/21	TWC	6243-00 · Phone, Fax & Internet	167.62	387.64
8/21	Convention Registration	6114-00 · MCCA Staff Registration Expens	162.00	549.64
8/21	Travel Expenses	6180-00 · Mileage & Travel Expense	131.00	680.64
8/21	NACo Conference	6041-00 · Conferences	767.61	1,448.25
8/21	Convention Expenses	6118-00 · Meeting Exp.	63.68	1,511.93
8/21	Convention Supplies	6121-00 · Supplies	8.53	1,520.46
Total Bank of Maine			1,520.46	1,520.46

Maine County Commissioners Association Expenses by Vendor Detail August 2015

	Date	Memo	Account	Amount	Balance
Capitol Computers/Main Security					
Total Capitol Computers/Main Security	8/5	Cloud Backup and IT Services	6152-00 · IT Services	125.00	125.00
				125.00	125.00
Country Cafe Catering					
Total Country Cafe Catering	8/28	BOD Meeting Lunch	6173-00 · Monthly	250.00	250.00
				250.00	250.00
Cumberland County					
Total Cumberland County	8/26	Registrations minus two guest fees	4120-00 · Registration	-1,947.00	-1,947.00
				-1,947.00	-1,947.00
Gorham Leasing Group					
Total Gorham Leasing Group	8/5	Photocopier Lease - Monthly	6153-00 · Photocopier Lease	164.35	164.35
				164.35	164.35
Haven, Lauren					
Total Haven, Lauren	8/12	Cell Phone Reimbursement	6241-00 · Cell Phone	49.23	49.23
	8/12	BOD Meeting	6173-00 · Monthly	32.29	81.52
	8/12	Misc Supplies	6235-00 · Supplies	50.62	132.14
	8/26	Kalina Kaminski	4120-00 · Registration	-187.00	-54.86
				-54.86	-54.86
Kulow, Rosemary					
Total Kulow, Rosemary	8/12	Executive Director Mileage	6180-00 · Mileage & Travel Expense	189.75	189.75
				189.75	189.75
Macomber Farr & Whitten					
	8/12	Terrorism Risk & Property Insurance	5120-00 · Commercial, Crime, D&O Ins	185.00	185.00

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Accrual Basis

Maine County Commissioners Association Expenses by Vendor Detail

August 2015

	Date	Memo	Account	Amount	Balance
Total Macomber Farr & Whitten				185.00	185.00
Maine Farm Bureau Building Association					
Total Maine Farm Bureau Building Association	8/28	Rent	6195-00 · Office Space Rental	1,497.17	1,497.17
				1,497.17	1,497.17
MainePERS					
Total MainePERS	8/21	EmployER Portion July 2015	4800-00 · MainePERS Surplus Funds	593.33	593.33
	8/28	EmployER Portion July 2015	4800-00 · MainePERS Surplus Funds	474.67	1,068.00
				1,068.00	1,068.00
Oxford County Treasurer					
Total Oxford County Treasurer	8/5	Debra Martin	4120-00 · Registration	-129.00	-129.00
				-129.00	-129.00
Staples Credit Plan					
Total Staples Credit Plan	8/28	Office Supplies	6235-00 · Supplies	96.13	96.13
				96.13	96.13
Tower Publishing					
Total Tower Publishing	8/5	2015 Edition Maine Register	6235-00 · Supplies	92.00	92.00
				92.00	92.00
TOTAL				13,870.55	13,870.55

