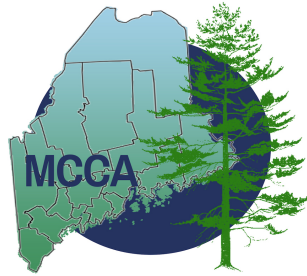


M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

Carol Maines, Secretary-Treasurer
Knox County



Maine County Commissioners Association

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

www.mainecounties.org

Charles Pray
Executive Director

Lauren Haven
Office Manager

MAINE COUNTY COMMISSIONERS ASSOCIATION

MCCA Board of Directors' Meeting

November 14, 2018 at 10:00 am

MCCA Offices in Augusta

Agenda

- I. Call to Order, Introductions, Attendance & Pledge of Allegiance
- II. Approval of/Additions to the Agenda
- III. Approval of October 10, 2018 Meeting Minutes
- IV. Old Business
 - A. Newly Elected Official Training Update
- V. New Business
 - A. Consideration of the 2020 Convention Host County
- VI. Reports
 - A. Executive Director Report and New Legislation Discussion
 - B. Financial Reports
 - C. Association Reports
 - D. Annual Convention Report
 - E. NACo Report
 - F. Strategic Plan Review Committee
- VII. Other Business
- VIII. Adjournment

M.C.C.A.

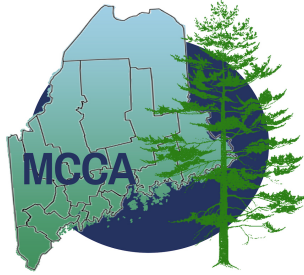
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MAINE COUNTY COMMISSIONERS ASSOCIATION MCCA Board of Directors' Meeting Minutes MCCA Offices Augusta, October 10, 2018

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

President Thomas Coward called the meeting to order at approximately 10:30 a.m. following the MCCA Risk Pool meeting. Attendees recited the Pledge of Allegiance and all present introduced themselves.

DIRECTORS PRESENT: *Androscoggin* – Comm. Noel Madore; *Aroostook* – Comm. Norman Fournier; *Cumberland* – Comm. Thomas Coward; *Hancock* – Admin Scott Adkins proxy for Comm. Percy Brown; *Knox* – Comm. Carol Maines; *Lincoln* – Comm. William Blodgett; *Oxford* – Interim Admin. Tom Winsor proxy for Comm. Steven Merrill; *Penobscot* – Admin. Bill Collins proxy for Comm. Peter Baldacci; *Piscataquis* – Comm. James Annis; *Somerset* – Admin. Dawn DiBlasi proxy for Comm. Newell Graf; *Waldo* – Comm. Amy Fowler; and *York* – Comm. Michael Cote.

OTHERS PRESENT: *Cumberland* – Comm. Steve Gorden; *Knox* – Admin. Andy Hart; *Lincoln* – Admin. Carrie Kipfer; and *MACT* – David Parkman.

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

STAFF PRESENT: Risk Pool Manager Malcolm Ulmer and Office Manager Lauren Haven.

II. Approval of/Additions to the Agenda

Comm. Gorden moved and Comm. Fournier seconded adding the topic of new legislation to section VII. Other Business. The motion was approved.

Comm. Fowler moved and Comm. Blodgett seconded approving the aforementioned addition. The motion was approved unanimously.

III. Approval of September 14, 2018 Board of Directors' Meeting Minutes

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

IV. Old Business

A. Bicentennial Project Proposal Update

Dave Cheever, State Archivist from the office of the Secretary of State emailed a brief update on the sailing project idea for the Bicentennial celebration in the Summer of 2020. The gist of the update indicated plans are being solidified and progress is being made to bring Class A ships and Class B boats to Maine's coast in July 2020. This needs to happen before proceeding further. Once an agreement has been established, a proposal can be sketched out in more detail with the logistics and costs.

V. New Business

A. Consideration of a Newly Elected Official Training

The favorable feedback from the 2016 Newly Elected Official Training strongly supported making this workshop a standard offering on election years. The group discussed charging a fee to cover speakers, event space and food. Last time MCCA charged \$25 which did not cover the cost of the event. On behalf of the Professionalism in Management Committee, Comm. Cote asked Office Manager Lauren Haven if she would make the necessary arrangements. She agreed and will update the Board of Directors at the next meeting.

B. County Government Day in 2019

Office Manager Lauren Haven reported the date for the celebration of County Government Day had been reserved for the Hall of Flags on Thursday, April 11th, 2019 from noon to 4:00 pm. The Spirit of America Foundation (SOA) ceremony will immediately follow the event which will honor award recipients for their dedication to volunteerism. In 2018 this arrangement worked well to encourage cross over between audiences as some award recipients arrived in time to view county exhibits, and some county employees stayed to attend the SOA ceremony. Lauren urged members to commit to the date early and plan to participate.

C. Budget and Finance Committee Members

President Tom Coward asked who would like to continue to serve on the Budget and Finance Committee, and who was interested in joining the Committee. Comm. Norm Fournier, Comm. Amy Fowler, and Admin. Bill Collins agreed to serve on the Committee to work on the 2019 budget with the help of President Tom Coward and MCCA staff. Comm. Maines was invited to join as the Treasurer of the Association. Lauren will confirm the availability of Admin. Pamela Hile who is presently on the Committee but was absent at this meeting. The group talked about scheduling an initial meeting in preparation for first budget draft. Lauren will send out a survey to find the best date for everyone.

VI. Reports

A. Executive Director and Legislative Report

The group discussed the items on Executive Director Charles Pray's report, particularly elections and budgets. President Coward asked about the MMA Convention attended by Charles Pray and Lauren Haven. Lauren reported she participated in several informative educational sessions at the conference and had brought back materials from vendors who would be invited to the MCCA convention. She referred to a table with handouts to share with the group. She also mentioned there were a few books still available from Kevin Hancock's talk at the convention.

B. Financial Reports

Office Manager Lauren Haven presented the September financial reports. She mentioned most transactions for the month were payments and income from conference vendors and attendees. More payments are expected after the conclusion of the event. The only concerns were related to the convention. The amount of revenue from vendors and sponsors was less than projected in the 2018 budget. Also, the activities and entertainment were a bit more expensive in comparison to some other years. Comm. Gorden inquired about the net income projected in the 2018 budget which was \$8,400. She said we didn't lose money, but we might be left with only a thousand or two in net income. The accounting would be further complicated by the substantial deposit of \$5,000 required by Point Lookout for the 2019 event which would be reflected in 2018. Ms. Haven invited questions about the reports. Hearing none, *Comm. Fournier moved and Comm. Fowler seconded approving the financial reports. The motion was passed with no opposition.*

C. Association Reports

MACCAM: Penobscot Admin. Bill Collins stated the association met at the convention with participation from 14 out of 16 counties. Jail funding and finances were discussed at the meeting. Counties anticipated receiving the allocated funds. He stated there was \$200,000 not allocated to any one county, and he would be requesting Penobscot be the recipient due to their substantial budget shortfall. The group talked about the MSA meeting at the convention in which they proposed hiring an outside vendor to develop a report to present to the legislature. Comm. Fowler mentioned having a contact at the Muskie School who would be interested in working on such a report. Admin. Collins said it was crucial to have the county finance people involved. Admin. Bob Devlin planned to continue to pursue accurate numbers for jail operating expenses with the help of county finance managers and treasurers. Comm. Fowler will look into it and report back to the Board of Directors.

MACT: Treasurer David Parkman reported their association also met at the convention with participation from 12 out of 16 counties. It was a very good meeting good information shared. Cumberland folks attended the meeting and Mr. Parkman hoped they could persuade them to continue to come to future meetings for everyone's benefit.

D. Annual Convention Report

Office Manager Lauren Haven reported bills were being processed for the convention, "thank you" notes had been mailed to vendors and speakers, and evaluation forms had been compiled with the results included in the agenda packet. Lauren had given vendors cards for next year's event, but also included the information in the "thank you" notes so they could include it in their budgets. There were over 200 participants at the convention including speakers, vendors, attendees and guests. We had 20 exhibits, nine sponsors and two more advertisers. Lauren had asked speakers if we could share their PowerPoint presentations and would post them on the MCCA website and/or send them to anyone interested once she has permission to do so.

The group discussed the 2019 event at Point Lookout in Waldo County. Comm. Fowler from the host county said their board of commissioners would like county departments to come up with ideas for educational sessions. There was some debate over the preference of weekend dates versus week days to hold the event. In the past, the Board of Directors' voted to hold the conference over the weekend. President Tom Coward mentioned he had a suggestion for an excellent speaker who couldn't make it to this year's convention and would check on the availability for next year. Lauren said the Convention Planning Committee was scheduled to meet tomorrow, Thursday, October 11th at the venue.

E. NACo Report

Comm. Amy Fowler said there was nothing new to report. Office Manager Lauren Haven said the PowerPoint presentation given by NACo Membership Manager John Losh had been posted on the MCCA website on the NACo page for anyone who missed his talk.

F. Strategic Plan Review Committee

The Strategic Plan update is still in progress. The committee members hope to present a draft document for consideration at the November Board of Directors' meeting.

XIII. Other Business

Added Agenda Item: New Legislation

Comm. Gorden suggested the MCCA should start working on drafting legislation now to be introduced in the next session. The group discussed topics for bills such as terms of probation, mental health issues, a county tax added for alcohol and/or marijuana sales, authority for a sheriff to post bail, a 911 surcharge fee, etc. Comm. Fournier recommended everyone create a list of priorities for a side-by-side comparison. Then a decision could be made on which topics to develop first. Executive Director Charles Pray will be back from vacation next week and will pick a meeting date and send out an invitation to the group.

President Thomas Coward presented a retirement plaque to MCCA Secretary/Treasurer and Knox County Commissioner Carol Maines. On behalf of the Board of Directors he thanked her for her dedication and service to MCCA and the citizens of Knox County. All present applauded and wished her well.

XIV. Adjournment

President Thomas Coward invited a motion to adjourn at approximately 11:50 a.m. Comm. Fournier made the motion seconded by Comm. Fowler, and the motion was unanimously approved. The group adjourned to lunch.

Respectfully submitted,

MCCA Office Manager, Lauren Haven

Attested:

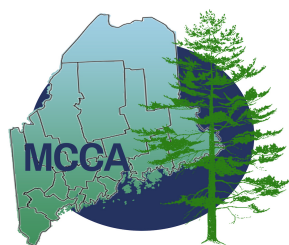
MCCA Secretary-Treasurer, Carol Maines

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Newly Elected Official Training Day

Senator Inn, Friday December 14, 2018

Schedule

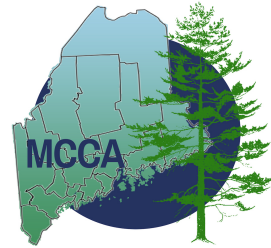
Time	Speaker
8:30	Welcome and Introductions
	MCCA Overview
	Tom Coward, MCCA President
	NACo Overview
	Charles Pray, MCCA Executive Director
	Risk Pool Overview
	Malcolm Ulmer, Risk Pool Manager
9:00	Statutory Duties of County Commissioners
	Gene Libby & Tim O'Brien, LOKC
10:00	Break
10:15	Statutory Duties - Continued
	Gene Libby & Tim O'Brien, LOKC
12:15	Lunch
1:00	Jail Standards & Inspections
	Ryan Andersen, State of Maine DOC
2:00	FOA: Public Records & Public Meetings
	Brenda Kielty, ME State Public Access
3:00	Break
3:15	Tax Abatement and Appeals
	Nichole Philbrick, ME Revenue Service
4:30	Adjourn

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MAINE COUNTY COMMISSIONERS ASSOCIATION

History of Convention Host Counties

2002 – Hosted by Cumberland County

2003 - Hosted by York County

2004 - Franklin and Somerset Counties

2005 - Hosted by Androscoggin County

2006 - Hosted by Oxford County

2007 - Hosted by Knox County

2008 - Hosted by Aroostook County

2009 - Hosted by Waldo County

2010 - Hosted by Cumberland County

2011 - Hosted by Penobscot County

2012 - Hosted by Lincoln County

2013 - Hosted by Franklin County

2014 - Hosted by York County

2015 - Hosted by Hancock County

2016 – Hosted by Penobscot County

2017 – Hosted by Oxford County

2018 – Hosted by Cumberland County

2019 - Hosted by Waldo County

M.C.C.A.

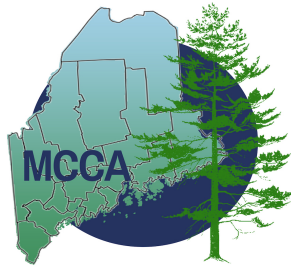
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MAINE COUNTY COMMISSIONERS ASSOCIATION

Executive Director's Report *November 14, 2018*

Director's Report

Reminder: Pursuant to Maine's Constitution, Article IV, Part Third, Section 16, the general effective date for nonemergency laws passed in the 2nd Special Session of the 128th Legislature will be December 13, 2018, the second Thursday.

Election Report:

See Attachment, Secretary of State Election Report

FY2019-20, 2020-21 Budgets democracy

As previously reported Kennebec County Administrator Bob Devlin submitted to the Administration a budget line request of \$18.3 million per year for the next biennium as a holding figure until Counties can provide more accurately hard figures. The gathering of and presentation of the County Jail budgets data MACCAM presented last year was extremely helpful in showing Legislators not only the larger State-wide impact but how their own Counties figured into the overall mix benefited us, MCCA, MACCAM and the MSA in conversations in the State House. It will be helpful if we remain consistent in our format for Legislators to better see and understand the information we provide them in presenting our case for the State's partnership in covering the services the Counties provide both the State and our citizens.

A New Legislature:

Legislative Activities

Speaker Gideon put out the following dates for organizational purposes:

Thursday, November 15, 9 am to 1 pm - orientation for **New Legislators**

Friday, November 16, 10 am - **Democratic** Organizational Caucus (**House**)

Monday, Dec 3, 9 am to 4 pm - Pre-Legislative Caucus at State House - **New Legislators** only

Tuesday, Dec 4, 9 am to 8 pm - Pre-Legislative Caucus at State House - **All Legislators**

Wednesday, Dec 5, 10:00 am - Swearing-in Ceremony - **All Legislators**

Thursday, Dec 6, 9 am - MDF Policy Briefing, - **Democrats**

Senate Democrats are Caucusing for electing **Have reached out to House R's and Senate D's & R's but no schedules have been public released as of yet**

Legislative Leadership Races:

House Speaker:

House Majority Leader:

House Asst. Majority Leader:

House Minority Leader

House Asst. Minority Leader:

Senate President:

Senate Majority Leader:

Senate Asst. Majority Leader:

Senate Minority Leader:

Senate Asst. Minority Leader

Republican control: Senator Hamper, Oxford, Senate candidate Timberlake, Androscoggin, are rumored to be considering running for Senate Presidency though neither confirm their candidacies. Asst. Maj. Leader, Senator Volk, Cumberland, has not yet announced if she will run for a position.

Democrats: both Senate Democratic leaders are returning assuming re-elections. Senator Jackson, Aroostook would become Senate President. Unsure if Senator Libby, Androscoggin, runs for Maj. Leader or remain the Asst.* Understand Senator Vitelli, Sagadahoc, would be either Maj. Or Asst.

Maine Sheriffs Association

This last session showed if we are in collective agreement we do well, we do very well.

From Sheriff Kevin Joyce: *The Maine Sheriffs' Association is hosting a round table discussion on the current utilization of the county jail system in hopes to better understand the decisions made by partners in the criminal process as inevitably impacting the jails.*

For instance, often heard questions:

- 1. Why do inmates stay in jail for 600, 900 days awaiting trial?*
- 2. Why do inmates held on Probation and Parole violations, remain in jail for such long periods of time?*
- 3. Instead of being sentenced to prison for 24-36 months, why are defendants sentenced to 3-9 month consecutive sentences at a county jail?*
- 4. Why does it take several months between a conviction and sentencing?*

For many of us, these are the questions are not adequately answer when posed by county commissioners or state legislators.

The MSA is committed to working with our partners to explore a better understanding of challenges prior to the next legislative session so the MSA can be more informed on your decision making process and so we can better explain how decisions made by others can impact our jail budget.

Lastly, it is our hope we can possibly make some changes as a system to make our current criminal justice system more efficient. We need your input in order to improve our processes.

I hope you can join us Thursday, November 29, 2018, from 1:30 - 4:00, in the Chamberlain Room at the Augusta Courthouse. We will be inviting representatives from the Maine Chiefs of Police, Maine Association of Criminal Defense Attorneys, Maine District Attorney's Association, the Attorney General's Office, Court Clerks, National Association of Mentally Ill (NAMI), Probation and Parole, Maine County Commissioners Association, Maine Judicial Branch, Maine Pre-trial and select members of the Maine Legislature.

Because space and seating is limited, we are asking you and one other representative from your organization attend. Please RSVP to MSA Executive Director Mary-Anne LaMarre (mlamarre@mainesheriffs.org) no later than November 9, 2018. Please include the number of people attending from your organization, so that we can plan accordingly.

Maine National Alliance on Mental Illness

Below are the outreaches from NAMI Maine and Sheriff Joyce, Cumberland. I just want to keep this on your radar. There has been no further discussion. I had replied we are interested and willing to partake. I have not heard back from either.

The Maine National Alliance on Mental Illness (NAMI) Executive Director Jenna Mehnert, has reached out to Sheriff Joyce and us to discuss organizing a forum on mental illness and incarceration. Mehnert would like to include families, peers, County Commissioners, Sheriffs and Legislators in this forum.

Sheriff Joyce responded he is working through the MSA to do a round table meeting with their Criminal Justice Partners (Courts) in late November (after the election) to discuss how the jails are utilized and if they (the users) could make some changes to be more efficient.

Maine Municipal Association:

Due to no municipal officials filing to serve in the MMA's Legislative Policy Committee from District 7 (Senate) I was drafted to continue as a member.

Along that line I would suggest the MCCA Officers (again) reach out to the Officers of the MMA for a meet and greet to address how we can better work together for common purposes.

MAINE COUNTY COMMISSIONERS ASSOCIATION

October 2018 Financial Report

Attached please find the financial reports for the month of October 2018. The Balance Sheet shows total assets and liabilities at \$94,397. This amount includes \$22,427 from the money market account for MainePERS employer contributions.

Debits to the bank account in October totaled \$54,006, and receipts of \$9,731 were credited to the account. The notable deposit would be the transfer of funds from the Money Market account to the checking account. Other small deposits were straggling payments from the convention. The general fund checking account balance as of October 31 was \$56,927 as some transactions had not yet cleared. Convention transactions are nearly complete, showing less than \$2,000 in net profit. As discussed last month, revenue from the convention was lower than the Budget and Finance Committee anticipated, and expenses were higher than expected. This has not happened in past and it's doubtful it will recur. It looks like this year was an anomaly due largely in part to billing issues with the venue and some over spending on some budget line items. For more detail please see a separate convention report in the section labeled VI. D. *Convention Profit and Loss Budget vs. Actual*. With about 83% of the year elapsed, approximately 90% of the \$250,446 budgeted revenue has been received. On the expenditure side, \$53,240 was expended in October, and \$208,886 or 83% had been expended year-to-date.

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 let me know if you have any questions or would like to see anything presented differently in the financial reports.

Respectfully submitted,



Lauren Haven
Office Manager

Accepted by:

Date: November 14, 2018

Charles Pray, Executive Director

Thomas Coward, President

Amy Fowler, Vice-President

Carol Maines, Secretary-Treasurer

Maine County Commissioners Association
Reconciliation Summary
Money Market Account, Period Ending 10/18/18

	October 2018
Beginning Balance	31,855.95
Cleared Transactions	
Checks and Payments - 1 item	-9,431.00
Deposits and Credits - 1 item	2.65
Total Cleared Transactions	-9,428.35
Cleared Balance	22,427.60
Register Balance as of 10/18/18	22,427.60
Ending Balance	22,427.60

Maine County Commissioners Association
Reconciliation Summary
MCCA Checking-Savings Bank, Period Ending 10/31/18

	October 2018
Beginning Balance	105,693.94
Cleared Transactions	
Checks and Payments - 21 items	-54,006.90
Deposits and Credits - 5 items	9,731.76
Total Cleared Transactions	-44,275.14
Cleared Balance	61,418.80
Uncleared Transactions	
Checks and Payments - 3 items	-4,491.51
Total Uncleared Transactions	-4,491.51
Register Balance as of 10/31/18	56,927.29
Ending Balance	56,927.29

Maine County Commissioners Association
Reconciliation Detail
MCCA Checking-Savings Bank, Period Ending 10/31/18

	Type	Date	Name	Amount	Balance
Beginning Balance					105,693.94
Cleared Transactions					
Checks and Payments - 21 items					
	Bill Pmt -Check	9/25	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	9/25	Sable Oaks Golf Club	-418.00	-1,915.17
	Bill Pmt -Check	9/25	Maine Municipal Association	-121.03	-2,036.20
	Bill Pmt -Check	9/25	Maine Municipal Association	-116.00	-2,152.20
	Bill Pmt -Check	9/25	Eastern Alliance	-112.00	-2,264.20
	Bill Pmt -Check	10/5	Bangor Payroll	-2,417.61	-4,681.81
	Bill Pmt -Check	10/10	DoubleTree by Hilton Portland	-31,171.40	-35,853.21
	Bill Pmt -Check	10/10	Seventh Power Press	-1,000.00	-36,853.21
	Bill Pmt -Check	10/10	MainePERS	-713.12	-37,566.33
	Bill Pmt -Check	10/10	Spectrum Business/TWC	-168.35	-37,734.68
	Bill Pmt -Check	10/10	Liberty Mutual Insurance	-56.83	-37,791.51
	Bill Pmt -Check	10/11	Point Lookout Resort	-5,000.00	-42,791.51
	Bill Pmt -Check	10/12	Bangor Payroll	-2,417.61	-45,209.12
	Bill Pmt -Check	10/19	Bangor Payroll	-2,417.61	-47,626.73
	Bill Pmt -Check	10/19	US Bank	-288.80	-47,915.53
	Bill Pmt -Check	10/19	Country Cafe Catering	-275.00	-48,190.53
	Bill Pmt -Check	10/19	Haven, Lauren	-218.52	-48,409.05
	Bill Pmt -Check	10/19	Great Falls Insurance Company	-76.00	-48,485.05
	Bill Pmt -Check	10/19	Staples Credit Plan	-49.15	-48,534.20
	Bill Pmt -Check	10/25	Camden National Bank	-1,140.13	-49,674.33
	Bill Pmt -Check	10/26	Bangor Payroll	-4,332.57	-54,006.90
Total Checks and Payments				-54,006.90	-54,006.90
Deposits and Credits - 5 items					
	General Journal	10/1	MCCA Money Market Acct	9,431.00	9,431.00
	Payment	10/19	Penobscot County	49.00	9,480.00
	Deposit	10/19		78.00	9,558.00
	Payment	10/19	Knox County	170.00	9,728.00
	Deposit	10/31		3.76	9,731.76
Total Deposits and Credits				9,731.76	9,731.76
Total Cleared Transactions				-44,275.14	-44,275.14
Cleared Balance				-44,275.14	61,418.80
Uncleared Transactions					
Checks and Payments - 3 items					
	Bill Pmt -Check	3/27	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	4/25	Maine Farm Bureau	-1,497.17	-2,994.34
	Bill Pmt -Check	10/25	Maine Farm Bureau	-1,497.17	-4,491.51
Total Checks and Payments				-4,491.51	-4,491.51
Total Uncleared Transactions				-4,491.51	-4,491.51
Register Balance as of 10/31/18				-48,766.65	56,927.29
Ending Balance				-48,766.65	56,927.29

Maine County Commissioners Association
Balance Sheet
As of October 31, 2018

	October 2018
ASSETS	
Current Assets	
Checking/Savings	
MCCA Checking-Savings Bank	56,927.29
Money Market Account	22,427.60
Petty Cash Account	200.00
Total Checking/Savings	<u>79,554.89</u>
Other Current Assets	
Pass Through	9,431.00
Total Other Current Assets	<u>9,431.00</u>
Total Current Assets	<u>88,985.89</u>
Fixed Assets	
RLB0019 - Accumulated Depreciation	-2,912.00
RLB0028 - Equipment	6,660.00
RLB0030 - Depreciation	1,664.00
Total Fixed Assets	<u>5,412.00</u>
TOTAL ASSETS	<u><u>94,397.89</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-42.79
Total Accounts Payable	<u>-42.79</u>
Other Current Liabilities	
1000-00 - Employee Health Insurance Contr	1,043.11
1010-00 - MainePERS Employee Contribution	111.79
RLB0032 - Accrued Vacation	820.90
Total Other Current Liabilities	<u>1,975.80</u>
Total Current Liabilities	<u>1,933.01</u>
Total Liabilities	1,933.01
Equity	
3020-00 - Fund Balance to Current Yr Inc	-141,282.00
3030-00 - Earnings	223,391.62
Net Income	10,355.26
Total Equity	<u>92,464.88</u>
TOTAL LIABILITIES & EQUITY	<u><u>94,397.89</u></u>

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

	2018 Budget	October 2018	Jan-Dec 2018	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400	265	265	-135	66%
4120-00 · Registration	22,000	297	24,542	2,542	112%
4130-00 · Sponsorship	9,000		7,050	-1,950	78%
4140-00 · Vendor	11,500		8,102	-3,398	70%
Total 4100-00 · Convention Income	42,900	562	39,959	-2,941	93%
4300-00 · Dues	136,935		136,935		100%
4400-00 · Other Income	4,500		8,257	3,757	183%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	26,250			-26,250	
4800-00 · MainePERS Surplus Funds	9,431	9,431	9,431		100%
4810-00 · Interest Earned	100	6	93	-7	93%
4920-00 · Transfer in from Fund Balance	29,830	29,830	29,830		100%
Total Income	250,446	39,829	224,505	-25,941	90%
Gross Profit	250,446	39,829	224,505	-25,941	90%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	144	1,554	-446	78%
5030-00 · FICA	9,620	733	7,898	-1,722	82%
5040-00 · MainePERS Contributions	9,431	713	7,727	-1,704	82%
5050-00 · Salary-Office Manager	47,951	3,689	39,734	-8,217	83%
5060-00 · Salary-Executive Director	79,040	6,080	65,360	-13,680	83%
Total 5000-00 · Payroll Expenses	148,042	11,359	122,273	-25,769	83%
5100-00 · Insurance					
5110-00 · Health Insurance	11,300	940	9,398	-1,902	83%
5120-00 · Commercial, Crime, D&O Ins	2,054	57	1,919	-135	93%
5130-00 · Workers Comp	550	76	208	-342	38%
5140-00 · Unemployment Comp Ins	450		740	290	164%
Total 5100-00 · Insurance	14,354	1,073	12,265	-2,089	85%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500			-500	
6013-00 · Financial Audit	3,000			-3,000	
Total 6010-00 · Prof. Services	3,500			-3,500	
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
Total 6030-00 · Lobbying	200		200		100%
6040-00 · NACO Expenses					
6041-00 · Conferences	6,470		3,661	-2,809	57%
Total 6040-00 · NACO Expenses	6,470		3,661	-2,809	57%

	2018 Budget	October 2018	Jan-Dec 2018	\$ Over Budget	% of Budget
6050-00 · Education and Training	600	281	397	-203	66%
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	2,500		2,500		100%
6114-00 · MCCA Staff Registration Expense	1,340		574	-766	43%
6118-00 · Meeting Exp.	29,760	32,171	34,539	4,779	116%
6121-00 · Supplies	500		387	-113	77%
6124-00 · Commissioner Retirement Plaques	400	348	348	-52	87%
Total 6110-00 · Convention Expense	34,500	32,519	38,348	3,848	111%
Point Lookout Resort - Deposit for 2019					
6118-00 · Meeting Exp.		5,000	5,000		
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
Total 6140-00 · Copies-Printing	100		100		100%
6145-00 · Dues Expense	1,100		1,350	250	123%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	250		250	0	100%
6152-00 · IT Services	1,700		1,401	-299	82%
6153-00 · Photocopier Lease	3,400	289	2,888	-512	85%
6154-00 · Printer & Supplies	1,000		511	-489	51%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	6,750	289	5,050	-1,700	75%
6160-00 · Fees	100		65	-35	65%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	2,000		1,495	-505	75%
6172-00 · County Officials' Workshop	250			-250	
6173-00 · Monthly	2,800	311	2,528	-272	90%
6175-00 · Meetings - Other	750	258	720	-30	96%
Total 6170-00 · Meeting Expense	5,800	569	4,743	-1,057	82%
6180-00 · Mileage & Travel Expense	2,750	59	1,409	-1,341	51%
6195-00 · Office Space Rental	19,000	1,497	14,972	-4,028	79%
6215-00 · Postage-Shipping	250	18	134	-116	54%
6230-00 · Advertising	250			-250	
6235-00 · Supplies	2,000	333	1,446	-554	72%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,830	75	750	-1,080	41%
6243-00 · Phone, Fax & Internet	2,200	169	1,683	-517	77%
Total 6240-00 · Telephone, Fax & Internet	4,030	243	2,433	-1,597	60%
6250-00 · Website	100		40	-60	40%
6260-00 · Contingency	500			-500	
Total Expense	250,446	53,240	208,886	-41,560	83%

Maine County Commissioners Association
Expenses by Vendor Detail
October 2018

Bangor Payroll

Date	Memo	Account	Amount	Balance
10/5	Office Managers Salary	5050-00 · Salary-Office Manager	922.13	922.13
10/5	Taxes	5030-00 · FICA	183.27	1,105.40
10/5	Processing fee	5020-00 · Payroll Fees	34.00	1,139.40
10/5	ED Salary	5060-00 · Salary-Executive Director	1,520.00	2,659.40
10/12	Office Managers Salary	5050-00 · Salary-Office Manager	922.13	3,581.53
10/12	Taxes	5030-00 · FICA	183.27	3,764.80
10/12	Processing fee	5020-00 · Payroll Fees	34.00	3,798.80
10/12	ED Salary	5060-00 · Salary-Executive Director	1,520.00	5,318.80
10/19	Office Managers Salary	5050-00 · Salary-Office Manager	922.13	6,240.93
10/19	Taxes	5030-00 · FICA	183.27	6,424.20
10/19	Processing fee	5020-00 · Payroll Fees	34.00	6,458.20
10/19	ED Salary	5060-00 · Salary-Executive Director	1,520.00	7,978.20
10/26	Office Managers Salary	5050-00 · Salary-Office Manager	922.13	8,900.33
10/26	Taxes	5030-00 · FICA	183.28	9,083.61
10/26	Processing fee	5020-00 · Payroll Fees	42.00	9,125.61
10/26	ER Health Insurance Contributions	5110-00 · Health Insurance	939.79	10,065.40
10/26	Payroll for week 10/5 to 10/21/18	5060-00 · Salary-Executive Director	1,520.00	11,585.40
			11,585.40	11,585.40
Total Bangor Payroll				
Camden National Bank				
10/25	Spread over various accounts	6124-00 · Commissioner Retirement Plaqu	348.10	348.10
10/25	Spread over various accounts	6235-00 · Supplies	253.00	601.10
10/25	Spread over various accounts	6175-00 · Meetings - Other	257.81	858.91
10/25	Spread over various accounts	6050-00 · Education and Training	281.22	1,140.13
			1,140.13	1,140.13
Total Camden National Bank				
Country Cafe Catering				
10/19		6173-00 · Monthly	275.00	275.00
			275.00	275.00
Total Country Cafe Catering				
DoubleTree by Hilton Portland				
10/10	All Event Charges	6118-00 · Meeting Exp.	31,171.40	31,171.40
			31,171.40	31,171.40
Total DoubleTree by Hilton Portland				
Great Falls Insurance Company				
10/19		5130-00 · Workers Comp	76.00	76.00
			76.00	76.00

	Date	Memo	Account	Amount	Balance
Total Great Falls Insurance Company Haven, Lauren				76.00	76.00
	10/19		6173-00 · Monthly	36.27	36.27
	10/19		6180-00 · Mileage & Travel Expense	58.53	94.80
	10/19		6235-00 · Supplies	31.12	125.92
	10/19	RP Audit	6215-00 · Postage-Shipping	17.60	143.52
	10/19		6241-00 · Cell Phone	75.00	218.52
Total Haven, Lauren Liberty Mutual Insurance				218.52	218.52
	10/10		5120-00 · Commercial, Crime, D&O Ins	56.83	56.83
Total Liberty Mutual Insurance Maine Farm Bureau				56.83	56.83
Total Maine Farm Bureau MainePERS				1,497.17	1,497.17
	10/25	Printed by MCCA	6195-00 · Office Space Rental	1,497.17	1,497.17
Total MainePERS Point Lookout Resort & Conference Center				1,497.17	1,497.17
	10/10		5040-00 · MainePERS Contributions	713.12	713.12
Total Point Lookout Resort Seventh Power Press				713.12	713.12
	10/10	2019 Deposit	6118-00 · Meeting Exp.	5,000.00	5,000.00
Total Seventh Power Press Spectrum Business/TWC				5,000.00	5,000.00
	10/10	Speaker	6118-00 · Meeting Exp.	1,000.00	1,000.00
Total Spectrum Business/TWC Staples Credit Plan				1,000.00	1,000.00
	10/10		6243-00 · Phone, Fax & Internet	168.35	168.35
Total Staples Credit Plan US Bank				168.35	168.35
	10/19		6235-00 · Supplies	49.15	49.15
Total US Bank TOTAL				49.15	49.15
	10/19		6153-00 · Photocopier Lease	288.80	288.80
				288.80	288.80
				53,239.87	53,239.87

Maine County Commissioners Association
Transaction Detail by Account
October 2018

MCCA Checking-Savings Bank

Type	Date	Name	Memo	Amount	Balance
Deposit	10/1		Deposit	9,431.00	9,431.00
Bill Pmt -Check	10/5	Bangor Payroll	Payroll for week 9/24 to 9/30/18	-2,417.61	7,013.39
Bill Pmt -Check	10/10	MainePERS		-713.12	6,300.27
Bill Pmt -Check	10/10	Liberty Mutual Insurance		-56.83	6,243.44
Bill Pmt -Check	10/10	Seventh Power Press	Kevin Hancock	-1,000.00	5,243.44
Bill Pmt -Check	10/10	DoubleTree by Hilton Portland		-31,171.40	-25,927.96
Bill Pmt -Check	10/10	Spectrum Business/TWC		-168.35	-26,096.31
Bill Pmt -Check	10/11	Point Lookout Resort & Conference Center		-5,000.00	-31,096.31
Bill Pmt -Check	10/12	Bangor Payroll	Payroll for week 10/1 to 10/7/18	-2,417.61	-33,513.92
Bill Pmt -Check	10/19	Great Falls Insurance Company		-76.00	-33,589.92
Bill Pmt -Check	10/19	Country Cafe Catering		-275.00	-33,864.92
Bill Pmt -Check	10/19	Haven, Lauren		-218.52	-34,083.44
Bill Pmt -Check	10/19	Staples Credit Plan		-49.15	-34,132.59
Bill Pmt -Check	10/19	US Bank		-288.80	-34,421.39
Payment	10/19	Penobscot County		49.00	-34,372.39
Payment	10/19	Knox County		170.00	-34,202.39
Deposit	10/19		Deposit	78.00	-34,124.39
Bill Pmt -Check	10/19	Bangor Payroll	Payroll for week 10/8 to 10/14/18	-2,417.61	-36,542.00
Bill Pmt -Check	10/25	Maine Farm Bureau	Printed by MCCA	-1,497.17	-38,039.17
Bill Pmt -Check	10/25	Camden National Bank	Spread over various accounts	-1,140.13	-39,179.30
Bill Pmt -Check	10/26	Bangor Payroll	Payroll for week 10/5 to 10/21/18	-4,332.57	-43,511.87
Deposit	10/31		Interest	3.76	-43,508.11
				-43,508.11	-43,508.11
Check	10/1	MCCA Money Market Acct		-9,431.00	-9,431.00
Deposit	10/18		Interest	2.65	-9,428.35
				-9,428.35	-9,428.35
Invoice	10/2	Knox County		170.00	170.00
Invoice	10/2	Penobscot County		49.00	219.00
Payment	10/19	Penobscot County		-49.00	170.00
Payment	10/19	Knox County		-170.00	0.00
Invoice	10/22	York County		99.33	99.33
Invoice	10/22	Knox County		66.22	165.55
Invoice	10/22	Penobscot County		33.11	198.66
Invoice	10/22	Cumberland County Maine		66.22	264.88

Total MCCA Checking-Savings Bank
Money Market Account

Total Money Market Account
Receivables

Total Receivables
Pass Through

Total Pass Through
Accounts Payable

Type	Date	Name	Memo	Amount	Balance
Check	10/1	MCCA Money Market Acct		264.88	264.88
				9,431.00	9,431.00
				9,431.00	9,431.00
Bill	10/5	Bangor Payroll	Payroll for week 9/24 to 9/30/18	-2,417.61	-2,417.61
Bill Pmt -Check	10/5	Bangor Payroll	Payroll for week 9/24 to 9/30/18	2,417.61	0.00
Bill	10/10	MainePERS		-713.12	-713.12
Bill Pmt -Check	10/10	MainePERS		713.12	0.00
Bill	10/10	Liberty Mutual Insurance		-56.83	-56.83
Bill Pmt -Check	10/10	Liberty Mutual Insurance		56.83	0.00
Bill	10/10	Seventh Power Press	Kevin Hancock	-1,000.00	-1,000.00
Bill Pmt -Check	10/10	Seventh Power Press	Kevin Hancock	1,000.00	0.00
Bill	10/10	Point Lookout Resort & Conference Center		-5,000.00	-5,000.00
Bill	10/10	DoubleTree by Hilton Portland		-31,171.40	-36,171.40
Bill Pmt -Check	10/10	DoubleTree by Hilton Portland		31,171.40	-5,000.00
Bill	10/10	Spectrum Business/TWC		-168.35	-5,168.35
Bill Pmt -Check	10/10	Spectrum Business/TWC		168.35	-5,000.00
Bill Pmt -Check	10/11	Point Lookout Resort & Conference Center		5,000.00	0.00
Bill	10/12	Bangor Payroll	Payroll for week 10/1 to 10/7/18	-2,417.61	-2,417.61
Bill Pmt -Check	10/12	Bangor Payroll	Payroll for week 10/1 to 10/7/18	2,417.61	0.00
Bill	10/19	Great Falls Insurance Company		-76.00	-76.00
Bill Pmt -Check	10/19	Great Falls Insurance Company		76.00	0.00
Bill	10/19	Country Cafe Catering		-275.00	-275.00
Bill Pmt -Check	10/19	Country Cafe Catering		275.00	0.00
Bill	10/19	Haven, Lauren		-218.52	-218.52
Bill Pmt -Check	10/19	Haven, Lauren		218.52	0.00
Bill	10/19	Staples Credit Plan		-49.15	-49.15
Bill Pmt -Check	10/19	Staples Credit Plan		49.15	0.00
Bill	10/19	US Bank		-288.80	-288.80
Bill Pmt -Check	10/19	US Bank		288.80	0.00
Bill	10/19	Bangor Payroll	Payroll for week 10/8 to 10/14/18	-2,417.61	-2,417.61
Bill Pmt -Check	10/19	Bangor Payroll	Payroll for week 10/8 to 10/14/18	2,417.61	0.00
Bill	10/25	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,497.17
Bill Pmt -Check	10/25	Maine Farm Bureau	Printed by MCCA	1,497.17	0.00
Bill	10/25	Camden National Bank	Spread over various accounts	-1,140.13	-1,140.13
Bill Pmt -Check	10/25	Camden National Bank	Spread over various accounts	1,140.13	0.00
Bill	10/26	Bangor Payroll	Payroll for week 10/5 to 10/21/18	-4,332.57	-4,332.57
Bill Pmt -Check	10/26	Bangor Payroll	Payroll for week 10/5 to 10/21/18	4,332.57	0.00
				0.00	0.00

Total Accounts Payable

1000-00 - Employee Health Insurance Contr

Type	Date	Name	Memo	Amount	Balance
Bill	10/5	Bangor Payroll	EE Health Insurance Contributions	-46.42	-46.42
Bill	10/12	Bangor Payroll	EE Health Insurance Contributions	-46.42	-92.84
Bill	10/19	Bangor Payroll	EE Health Insurance Contributions	-46.42	-139.26
Bill	10/26	Bangor Payroll	EE Health Insurance Contributions	185.62	46.36
Bill	10/26	Bangor Payroll	Payroll for week 10/5 to 10/21/18	-46.36	0.00

Total 1000-00 - Employee Health Insurance Contr

1010-00 - MainePERS Employee Contribution

Bill	10/5	Bangor Payroll	Employee Contribution	-195.37	-195.37
Bill	10/12	Bangor Payroll	Employee Contribution	-195.37	-390.74
Bill	10/19	Bangor Payroll	Employee Contribution	-195.37	-586.11
Bill	10/26	Bangor Payroll	Employee Contribution	-195.37	-781.48
Bill	10/26	Bangor Payroll	EE MEPRS Retirement Contributions	781.48	0.00

Total 1010-00 - MainePERS Employee Contr

3020-00 - Fund Balance to Current Yr Inc

General Journal	10/1		Per 2018 Budget	29,830.00	29,830.00
				29,830.00	29,830.00

Total 3020-00 - Fund Balance to Current Yr Inc

4100-00 - Convention Income

4110-00 - Plaques

Invoice	10/22	York County	Convention Plaque	-99.33	-99.33
Invoice	10/22	Knox County	Convention Plaque	-66.22	-165.55
Invoice	10/22	Penobscot County	Convention Plaque	-33.11	-198.66
Invoice	10/22	Cumberland County Maine	Convention Plaque	-66.22	-264.88
				-264.88	-264.88

Total 4110-00 - Plaques

4120-00 - Registration

Invoice	10/2	Knox County	Convention registration	-110.00	-110.00
Invoice	10/2	Knox County	Convention registration	-60.00	-170.00
Invoice	10/2	Penobscot County	Convention registration - Dinner Andre Cu	-49.00	-219.00
Deposit	10/19	MLU Inc.	Deposit	-78.00	-297.00
				-297.00	-297.00
				-561.88	-561.88

Total 4120-00 - Registration

Total 4100-00 - Convention Income

4800-00 - MainePERS Surplus Funds

Deposit	10/1	MCCA Money Market Acct	Deposit	-9,431.00	-9,431.00
				-9,431.00	-9,431.00

Total 4800-00 - MainePERS Surplus Funds

4810-00 - Interest Earned

Deposit	10/18		Interest	-2.65	-2.65
Deposit	10/31		Interest	-3.76	-6.41
				-6.41	-6.41

Total 4810-00 - Interest Earned

4920-00 - Transfer in from Fund Balance

General Journal	10/1		Per 2018 Budget	-29,830.00	-29,830.00
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				Type	Date	Name	Memo	Amount	Balance
Total 4920-00 · Transfer in from Fund Balance								-29,830.00	-29,830.00
5000-00 · Payroll Expenses									
5020-00 · Payroll Fees									
	Bill			10/5	Bangor Payroll	Processing fee		34.00	34.00
	Bill			10/12	Bangor Payroll	Processing fee		34.00	68.00
	Bill			10/19	Bangor Payroll	Processing fee		34.00	102.00
	Bill			10/26	Bangor Payroll	Processing fee		42.00	144.00
Total 5020-00 · Payroll Fees								144.00	144.00
5030-00 · FICA									
	Bill			10/5	Bangor Payroll	Taxes		183.27	183.27
	Bill			10/12	Bangor Payroll	Taxes		183.27	366.54
	Bill			10/19	Bangor Payroll	Taxes		183.27	549.81
	Bill			10/26	Bangor Payroll	Taxes		183.28	733.09
Total 5030-00 · FICA								733.09	733.09
5040-00 · MainePERS Contributions									
Total 5040-00 · MainePERS Contributions				Bill	10/10	MainePERS		713.12	713.12
5050-00 · Salary-Office Manager									
	Bill			10/5	Bangor Payroll	Office Managers Salary		922.13	922.13
	Bill			10/12	Bangor Payroll	Office Managers Salary		922.13	1,844.26
	Bill			10/19	Bangor Payroll	Office Managers Salary		922.13	2,766.39
	Bill			10/26	Bangor Payroll	Office Managers Salary		922.13	3,688.52
Total 5050-00 · Salary-Office Manager								3,688.52	3,688.52
5060-00 · Salary-Executive Director									
	Bill			10/5	Bangor Payroll	ED Salary		1,520.00	1,520.00
	Bill			10/12	Bangor Payroll	ED Salary		1,520.00	3,040.00
	Bill			10/19	Bangor Payroll	ED Salary		1,520.00	4,560.00
	Bill			10/26	Bangor Payroll	Payroll for week 10/5 to 10/21/18		1,520.00	6,080.00
Total 5060-00 · Salary-Executive Director								6,080.00	6,080.00
5000-00 · Payroll Expenses								11,358.73	11,358.73
5100-00 · Insurance									
5110-00 · Health Insurance									
	Bill			10/26	Bangor Payroll	ER Health Insurance Contributions		939.79	939.79
Total 5110-00 · Health Insurance								939.79	939.79
5120-00 · Commercial, Crime, D&O Ins									
	Bill			10/10	Liberty Mutual Insurance			56.83	56.83
Total 5120-00 · Commercial, Crime, D&O Ins								56.83	56.83
5130-00 · Workers Comp									
	Bill			10/19	Great Falls Insurance Company			76.00	76.00
Total 5130-00 · Workers Comp								76.00	76.00

	Type	Date	Name	Memo	Amount	Balance
Total 5100-00 · Insurance					1,072.62	1,072.62
6050-00 · Education and Training						
Total 6050-00 · Education and Training						
6110-00 · Convention Expense	Bill	10/25	Camden National Bank	Spread over various accounts	281.22	281.22
6118-00 · Meeting Exp.					281.22	281.22
Total 6118-00 · Meeting Exp.						
6124-00 · Commissioner Retirement Plaques						
Total 6124-00 · Commiss Retirement Plaques						
6150-00 · Equipment - Office	Bill	10/10	Seventh Power Press	Speaker	1,000.00	1,000.00
6153-00 · Photocopier Lease	Bill	10/10	Point Lookout Resort & Conference Cente 2019 Deposit		5,000.00	6,000.00
Total 6153-00 · Photocopier Lease				All Event Charges	31,171.40	37,171.40
Total 6153-00 · Photocopier Lease					37,171.40	37,171.40
6170-00 · Meeting Expense	Bill	10/25	Camden National Bank	Spread over various accounts	348.10	348.10
6173-00 · Monthly					348.10	348.10
Total 6173-00 · Monthly					37,519.50	37,519.50
6175-00 · Meetings - Other	Bill	10/19	US Bank		288.80	288.80
Total 6175-00 · Meetings - Other					288.80	288.80
6180-00 · Mileage & Travel Expense	Bill	10/19	Country Cafe Catering		275.00	275.00
Total 6180-00 · Mileage & Travel Expense					36.27	311.27
6195-00 · Office Space Rental	Bill	10/25	Camden National Bank	Spread over various accounts	257.81	257.81
Total 6195-00 · Office Space Rental					257.81	257.81
6215-00 · Postage-Shipping	Bill	10/19	Haven, Lauren		569.08	569.08
Total 6215-00 · Postage-Shipping					58.53	58.53
6235-00 · Supplies	Bill	10/25	Maine Farm Bureau	Printed by MCCA	1,497.17	1,497.17
Total 6235-00 · Supplies					1,497.17	1,497.17
6235-00 · Supplies	Bill	10/19	Haven, Lauren	RP Audit	17.60	17.60
Total 6235-00 · Supplies					17.60	17.60
6235-00 · Supplies	Bill	10/19	Haven, Lauren		31.12	31.12
Total 6235-00 · Supplies					49.15	80.27

	Type	Date	Name	Memo	Amount	Balance
Total 6235-00 · Supplies						
6240-00 · Telephone, Fax & Internet	Bill	10/25	Camden National Bank	Spread over various accounts	253.00	333.27
6241-00 · Cell Phone					333.27	333.27
Total 6241-00 · Cell Phone						
6243-00 · Phone, Fax & Internet	Bill	10/19	Haven, Lauren		75.00	75.00
Total 6243-00 · Phone, Fax & Internet						
6243-00 · Phone, Fax & Internet	Bill	10/10	Spectrum Business/TWC		168.35	168.35
Total 6243-00 · Phone, Fax & Internet						
6240-00 · Telephone, Fax & Internet					168.35	168.35
Total 6240-00 · Telephone, Fax & Internet					243.35	243.35

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

	Oct 18	Oct 17	\$ Change	% Change
Income				
4100-00 · Convention Income				
4110-00 · Plaques	264.88	0.00	264.88	100.0%
4120-00 · Registration	297.00	513.27	-216.27	-42.14%
Total 4100-00 · Convention Income	561.88	513.27	48.61	9.47%
4800-00 · MainePERS Surplus Funds	9,431.00	0.00	9,431.00	100.0%
4810-00 · Interest Earned	6.41	7.16	-0.75	-10.48%
4920-00 · Transfer in from Fund Balance	29,830.00	0.00	29,830.00	100.0%
Total Income	39,829.29	520.43	39,308.86	7,553.15%
Gross Profit	39,829.29	520.43	39,308.86	7,553.15%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	144.00	146.60	-2.60	-1.77%
5030-00 · FICA	733.09	730.57	2.52	0.35%
5040-00 · MainePERS Contributions	713.12	851.55	-138.43	-16.26%
5050-00 · Salary-Office Manager	3,688.52	3,652.00	36.52	1.0%
5060-00 · Salary-Executive Director	6,080.00	6,080.00	0.00	0.0%
Total 5000-00 · Payroll Expenses	11,358.73	11,460.72	-101.99	-0.89%
5100-00 · Insurance				
5110-00 · Health Insurance	939.79	921.36	18.43	2.0%
5120-00 · Commercial, Crime, D&O Ins	56.83	57.50	-0.67	-1.17%
5130-00 · Workers Comp	76.00	13.00	63.00	484.62%
Total 5100-00 · Insurance	1,072.62	991.86	80.76	8.14%
6040-00 · NACO Expenses				
6041-00 · Conferences	0.00	2,599.64	-2,599.64	-100.0%
Total 6040-00 · NACO Expenses	0.00	2,599.64	-2,599.64	-100.0%
6050-00 · Education and Training	281.22	116.00	165.22	142.43%
6110-00 · Convention Expense				
6118-00 · Meeting Exp.	32,171.40	20,601.18	11,570.22	56.16%
6121-00 · Supplies	0.00	184.57	-184.57	-100.0%
6124-00 · Commissioner Retirement Plaques	348.10	0.00	348.10	100.0%
Total 6110-00 · Convention Expense	32,519.50	20,785.75	11,733.75	56.45%
6150-00 · Equipment - Office				
6152-00 · IT Services	0.00	125.00	-125.00	-100.0%
6153-00 · Photocopier Lease	288.80	281.57	7.23	2.57%
Total 6150-00 · Equipment - Office	288.80	406.57	-117.77	-28.97%
6170-00 · Meeting Expense				
6173-00 · Monthly	311.27	309.02	2.25	0.73%
6175-00 · Meetings - Other	257.81	26.14	231.67	886.27%
Total 6170-00 · Meeting Expense	569.08	335.16	233.92	69.79%

	Oct 18	Oct 17	\$ Change	% Change
6180-00 · Mileage & Travel Expense	58.53	1,199.36	-1,140.83	-95.12%
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6215-00 · Postage-Shipping	17.60	14.45	3.15	21.8%
6235-00 · Supplies	333.27	79.53	253.74	319.05%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	60.03	14.97	24.94%
6243-00 · Phone, Fax & Internet	168.35	167.15	1.20	0.72%
Total 6240-00 · Telephone, Fax & Internet	243.35	227.18	16.17	7.12%
Total Expense	48,239.87	39,713.39	8,526.48	21.47%
Net Income	-8,410.58	-39,192.96	30,782.38	78.54%

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

2018	Jan-Dec 2018	2018 Budget	\$ Over Budget	% of Budget
Income				
4100-00 · Convention Income				
4110-00 · Plaques	264.88	400.00	-135.12	66.22%
4120-00 · Registration	24,542.29	22,000.00	2,542.29	111.56%
4130-00 · Sponsorship	7,050.00	9,000.00	-1,950.00	78.33%
4140-00 · Vendor	8,102.11	11,500.00	-3,397.89	70.45%
Total 4100-00 · Convention Income	39,959.28	42,900.00	-2,940.72	93.15%
Total Income	39,959.28	42,900.00	-2,940.72	93.15%
Gross Profit	39,959.28	42,900.00	-2,940.72	93.15%
Expense				
6110-00 · Convention Expense				
6113-00 · Entertainment/Speakers	2,500.00	2,500.00	0.00	100.0%
6114-00 · MCCA Staff Registration Expense	574.00	1,340.00	-766.00	42.84%
6118-00 · Meeting Exp.	34,539.40	29,760.00	4,779.40	116.06%
6121-00 · Supplies	386.88	500.00	-113.12	77.38%
6124-00 · Commissioner Retirement Plaques	348.10	400.00	-51.90	87.03%
Total 6110-00 · Convention Expense	38,348.38	34,500.00	3,848.38	111.16%
Total Expense	38,348.38	34,500.00	3,848.38	111.16%
Net Income	1,610.90	8,400.00	-6,789.10	19.18%

2019

Expense

2019

Point Lookout Resort - Deposit for 2019

6118-00 · Meeting Exp.

5,000

