

M.C.C.A.

Peter Baldacci, President
Penobscot County Commissioner

Thomas Coward, Vice President
Cumberland County Commissioner

Michael Cote, Secretary-Treasurer
York 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 Annual General Membership Meeting Agenda **10:00 a.m., January 11, 2017** **Senator Inn, Augusta**

- I. Call to Order, Introductions, Attendance & Pledge of Allegiance**
- II. Approval of or Changes to the Agenda**
- III. Approval of December 14, 2016 Board of Directors' Meeting Minutes**
- IV. Presentation of 2014-2015 Audit Report from Ron L. Beaulieu**
- V. President's Report**
- VI. Approval of 2017 MCCA Directors**
- VII. Nomination & Election of MCCA Officers**
- VIII. Appointment of MCCA Legislative Policy Committee Members**
- IX. Nomination of 2 Representatives to the National Association of Counties Board of Directors**
- X. Nomination of Androscoggin County Commissioner, Zachary Maher, to the NACo Community, Economic & Workforce Development Steering Committee**
- XI. Approval of MCCA 2016 Budget Line Item Transfers**
- XII. Approval of MCCA 2017 Budget**
- XIII. Reports**
 - A. Executive Director's Report**
 - B. Financial Report**
 - C. Legislative Report**
 - D. Professionalism in Management Committee Report**
 - E. Association Reports**
 - F. Corrections Report**
 - G. Annual Convention Report**
 - H. NACo Report**
- XIV. Other Business**
- XV. Adjourn**

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MAINE COUNTY COMMISSIONERS ASSOCIATION

MCCA Board of Directors' Meeting Minutes *Draft* 10:00 a.m., December 14, 2016

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

President Peter Baldacci called the meeting to order at 10:13 a.m. The attendees recited the Pledge of Allegiance and all present introduced themselves.

DIRECTORS PRESENT: *Androscoggin* – Comm. Beth Bell; *Aroostook* – Comm. Norman Fournier; *Cumberland* – Comm. Thomas Coward; *Franklin* – Comm. Gary McGrane; *Kennebec* – Admin. Bob Devlin proxy for Comm. George Jabar, II; *Hancock* – Comm. Steven Joy; *Knox* – Comm. Roger Moody; *Lincoln* – Comm. William Blodgett; *Oxford* – Admin. Scott Cole proxy for Comm. Steven Merrill; *Penobscot* – Comm. Peter Baldacci; *Piscataquis* – Comm. Jim Annis; *Sagadahoc* – Admin. Pamela Hile proxy for Comm. Charles Crosby III; *Somerset* – Comm. Newell Graf; *Waldo* – Comm. Amy Fowler; and *York* – Comm. Michael Cote.

OTHERS PRESENT: *Cumberland* – Comm. Steve Gorden, Manager Peter Crichton and Assistant Manager Jim Gailey; *Franklin* – Comm. Charles Webster; *Hancock* – Comm. Joe Brown; *Knox* – Comm. Carol Maines and Admin. Andrew Hart; *Lincoln* – Admin. Carrie Kipfer; *Somerset* – Admin. Dawn DiBlasi; *EMAD* – Sean Goodwin; *MACCAM* – Bill Collins; *MACT* – David Parkman; *MECCA* – Owen Smith; and *MSA* – Sheriff Troy Morton.

DIRECTORS ABSENT: *Kennebec* – Comm. George Jabar II; *Oxford* – Comm. Steven Merrill; *Sagadahoc* – Comm. Charles Crosby III; and *Washington* – Comm. Chris Gardner.

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

II. Approval of/Additions to the Agenda

Comm. Blodgett moved and Comm. Joy seconded approving the agenda. The motion was approved unanimously.

III. Approval of November 9, 2016 Board of Directors' Meeting Minutes

Comm. Moody **moved** and Comm. McGrane **seconded** approving the minutes from the Board of Directors' meeting on November 9, 2016. The **motion** was **passed** unanimously.

IV. Old Business

A. Approve Signatory for NACo public Employee Benefits LLC Subscription

Comm. Fowler **moved** to approve the acting president as the signatory. Comm. Cote **seconded** the **motion** and it was **passed** unanimously.

B. Discussion & Clarification of Medicaid/Medicare Suspension or Termination while Jail Inmates are Incarcerated

The group discussed the confusion around the number of days before benefits are suspended or terminated. Locally it's thirty days for food stamps and MaineCare. The goal is to ensure that benefits are not terminated for non-convicted inmates. States can control suspension rather than termination of benefits to lower recidivism rates due to eradicating the lapse in coverage. Sheriff Troy Morton mentioned that studies show that few inmates qualify for these benefits.

C. Consideration of Venue for 2017 Annual Convention

Office Manager Lauren Haven reported the Convention Planning Committee worked with Point Lookout to lower the cost of the venue. The revised estimate was lower, but still high. As there were no other appropriate meeting facilities in Waldo County, the committee looked at several venues outside of Waldo County and ultimately received proposals from Sebasco, Sunday River and Sugarloaf. After careful review, the committee agreed to recommend Sunday River.

Comm. Fowler stated that Waldo County would love to host the convention, but would graciously step aside under the circumstances.

Oxford County has been approached with the request to accept the Sunday River proposal. Administrator Scott Cole said the commissioners would make a decision at their next meeting. Comm. Fowler made a **motion** to move the 2017 convention to Oxford County and accept the Sunday River proposal subject to the commissioners' approval. The **motion** was **seconded** by Comm. Moody and the **motion** was unanimously passed.

D. News about the USDOL Overtime Exemption Rule

Executive Director Rosemary Kulow reported that a federal judge in Texas has issued an injunction against the implementation of the Department of Labor's overtime exemption ruling scheduled to go into effect on December 1st. For now the regulation is on hold. Comm. McGrane stated that it would be unfair to waiver back and forth on the subject of the salary of the Office Manager. Comm. Fowler made a **motion** to leave the decision in place which raised the annual salary of the Office Manager to \$47,476. The **motion** was **seconded** by Administrator Bob Devlin and the **motion** was unanimously approved.

V. New Business

A. Presentation of Proposed 2017 MCCA Budget (Budget & Finance Committee)

The group reviewed the proposed budget. Comm. Fournier stated there was a slight but reasonable increase. Comm. Fournier made a motion to recommend the proposed budget with no changes to be passed at the annual general membership meeting. The motion was seconded by Comm. Fowler and the motion was unanimously approved.

B. Choose Venue for January 11, 2017 Annual MCCA General Membership Meeting

Office Manager Lauren Haven recommended having the meeting at the Senator Inn. The estimated cost was lower than Governor Hill Mansion and The Elks Lodge, and the food was good last year. There were a couple of issues at the Senator. There was construction going on in the area of the meeting room, and the room was difficult to find. Lauren was assured there would be no construction if the meeting takes place there on January 11. Comm. Coward objected to the Senator Inn as a meeting venue. Administrator Bob Devlin recommended the Governor Hill Mansion if the price was negotiable. Comm. Fowler made a motion to accept the Senator Inn, provided that the room be upstairs, larger and easily accessible. If not, the Governor Hill Mansion would be the better choice. Comm. Fournier seconded the motion, and it was passed with one opposing vote.

VI. Reports

A. Executive Director's Report

Executive Director Rosemary Kulow presented her report and invited questions. She was continuing to obtain sponsors for legislation supported by MCCA.

Ms. Kulow inquired about the appointment of a nominating committee. Comm. Baldacci said he would appoint a committee prior to the annual meeting to allow time for discussion.

Ms. Kulow reminded members to notify MCCA staff of the 2017 representative for each county by December 28th. Several counties had not yet reported their nomination.

B. Executive Director's Financial Report

Executive Director Rosemary Kulow presented her report. As there were no questions, Comm. Joy moved and Comm. Moody seconded approving the report. The motion was unanimously passed.

C. Legislative Report

Sheriff Troy Morton suggested that MCCA lead, and MSA support legislation. Comm. Cote said MSA should contribute language for legislation that directly affects Sheriff's and jails. For instance, video arraignments should be used whenever possible, but is not the best option in all cases. It should not be made mandatory, only encouraged as a cost savings. Comm. Graf said a Somerset senator will sponsor legislation for boarding rates. He is meeting with MMA's Geoff Herman today to discuss legislation.

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

County Manager Peter Crichton would like to see a coordinated approach going forward. MSA and MCCA should meet with MMA together. Ms. Kulow requested if county's get legislative sponsors, the pertinent facts should be shared with MCCA to keep everyone informed.

D. Professionalism in Management Committee (PMC) Report

Comm. Cote reported the Newly Elected Official Training Day was a success. There were only a couple of new commissioners not able to attend. He suggested the handouts be made available upon request. Lauren Haven offered to add them to the MCCA website. She will also compile the submitted evaluations. Comm. Cote recommended continuing the PMC for future projects. Comm. Coward said the attendees actively participated in the workshop and the discussions were very worthwhile.

E. Association Reports

No report was given for the following associations:

- EMAD
- MARP
- MRDA
- MSA

MACCAM: Administrator Bill Collins reported that Greg Zinser was elected as the new president with Administrator Pam Hile as second in command.

MACT: Treasurer David Parkman reported that Vickie Braley of Franklin County will be the 2017 president of the association. He thanked MCCA board members for their support of County Treasurers.

MECCA: Communications Director Owen Smith reported the association would be watching legislation concerning funding, especially regarding the communication system computer interface being incorporated and a potential surcharge increase.

F. Corrections Report

No report was given.

G. Annual Convention Report

(The convention was discussed in item IV. C.)

H. NACo Report

Comm. McGrane said he has been attending committee meetings via conference. A winter conference for NACo is scheduled that will not be attended by Maine representatives. The next meeting will be the legislative conference in February. As Comm. McGrane will no longer be a NACo board member, a new representative should be nominated to get the paperwork to NACo

as soon as possible. The group discussed who might be a willing candidate. Comm. Webster of Franklin County said their commissioners were not committed to renewing their NACo membership. President Baldacci encouraged Franklin County to continue their membership as one of the many advantages to full state membership is the second representative from Maine on the NACo board. Comm. McGrane moved to nominate Comm. Fowler as his replacement seconded by Comm. Moody and the motion was passed. The nomination of Comm. Fowler will to the annual general membership meeting for a final vote.

VII. Other Business

Comm. Bell reported that this would be her last MCCA meeting. She thanked board members for helping her develop a stronger appreciation of county government.

VIII. Adjournment

Comm. Fowler made a motion to adjourn at approximately 11:52 a.m.; Comm. Joy seconded the motion, which was unanimously approved. The group adjourned to lunch.

Respectfully submitted,

MCCA Office Manager, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Michael Cote

Maine County Commissioners Association 2017 Directors

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

2016
Year-End Line Item Transfers

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

**MCCA Executive Director's
2017 Budget Message**

XII.

On behalf of the MCCA Budget and Finance Committee, it is my privilege to present for consideration a 2017 budget proposal for the Maine County Commissioners Association that shows a \$6,171 (2.4%) increase in the bottom line over the 2016 budget. The difference is made up by an appropriation from the undesignated fund balance, a 5% increase in the Risk Pool assessment, and a 2.1% increase of \$2,960 in membership dues. (See the Budget Narrative for more detail.) Revenue and expenditure totals are projected at \$258,321 in this budget that is recommended by the Committee.

2017 revenues are comprised mainly of county membership dues at \$143,200, or \$8,950 per county. An assessment of \$26,250 to the Risk Management Pool adds to MCCA revenue, as does the use of up to \$32,621 from the undesignated fund balance. Other miscellaneous revenue rounds out the total, and more detail can be found on the budget spreadsheet and narratives.

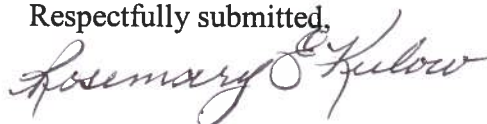
About \$47,000 in Convention revenue is estimated for 2017. This is less than was budgeted for 2016 and 2015 and reflects less than anticipated received in 2016. Expenditures for the 2017 convention are estimated at \$34,500. If these numbers are achieved, MCCA would realize about \$12,500 more income than expenses from the 2017 convention.

Employee salaries and benefits are based on projected salaries and actual benefit factors. The salary budget for the Executive Director decreases because her current salary is used in the budget, with no increase offered. The Office Manager's salary increases by 25% in order to meet minimum salary requirements for employees who are categorized as overtime exempt. Health insurance premiums for the POS C plan increase by 9.25% in 2017 and 11.25% for the POS 200 plan. These are the two plans in which MCCA employees are currently participating. As a result, the health insurance budget is projected to increase by \$1,900.

NACo conference funding in account 6041-00 is recommended at \$11,030 to pay for two conferences each for two County Commissioners and one conference for the Executive Director. This account has been underfunded in the past, and to ensure adequate funding for an additional attendee, the amount had to be increased. All *transportation* expenses, whether reimbursements for mileage for use of personal vehicles, tolls, cab fare, or airfare are paid from account 6180-00, Mileage & Conference Travel Expense.

Additional detail about the budget is found in the budget and account narratives; and as always, we welcome your questions and suggestions.

Respectfully submitted,



Rosemary E. Kulow, Executive Director

MCCA
PROPOSED 2017 BUDGET

INCOME ACCT. NO.	INCOME ACCOUNT	2016 BUDGET	INCOME as of 10-31-16	BALANCE REMAINING	% Rcvd To Date	PROPOSED 2017 BUDGET	Amount Difference	Percent Change
4100-00	Convention Income							
4110-00	Non-Commissioner Plaque Rev	\$ -	\$ -	\$ -	#DIV/0!	-	\$ -	#DIV/0!
4120-00	Registration	\$ 28,000	\$ 17,587	\$ 10,413	63%	22,000	\$ (6,000)	-21.4%
4130-00	Sponsors	\$ 8,000	\$ 3,800	\$ 4,200	48%	8,000	\$ -	0.0%
4140-00	Vendors/Exhibitors	\$ 11,500	\$ 17,552	\$ (6,052)	153%	17,000	\$ 5,500	47.8%
	<i>Subtotal Convention Income</i>	\$ 47,500	\$ 38,939	\$ 8,561.00	82%	\$ 47,000	\$ (500)	-1.1%
4300-00	Dues	\$ 140,240	\$ 140,240	\$ -	100%	\$ 143,200	\$ 2,960	2.1%
4400-00	Other Income	\$ 1,100	\$ 487	\$ 613	44%	\$ 750	\$ (350)	-31.8%
4500-00	NACo Roster	\$ 500	\$ 500	\$ -	100%	\$ 500	\$ -	0.0%
4600-00	MCCA Risk Pool Asmt	\$ 25,000	\$ 25,000	\$ -	100%	\$ 26,250	\$ 1,250	5.0%
4800-00	From MainePERS PDL Fund	\$ 6,500		\$ 6,500	0%	\$ 7,900	\$ 1,400	21.5%
4810-00	Interest Income	\$ 45	\$ 109	\$ (64)	242%	\$ 100	\$ 55	122.2%
4920-00	Use of Und. Fund Balance	\$ 31,265		\$ 31,265	0%	\$ 32,621	\$ 1,356	4.3%
	TOTAL INCOME	\$ 252,150	\$ 205,275	\$ 46,875	81%	\$ 258,321	\$ 6,171	2.4%
EXPENSE ACCT. NO.	EXPENSE ACCOUNT	2016 BUDGET	EXPENSES as of 10-31-16	BALANCE REMAINING	% Exp To Date	PROPOSED 2017 BUDGET	Amount Difference	Percent Change
5000-00	Payroll Expenses							
5020	Payroll Fees	\$ 1,850	\$ 1,468	\$ 382	79%	\$ 2,000	\$ 150	8.1%
5030	FICA (Soc Sec & Medicare)	\$ 7,800	\$ 6,235	\$ 1,565	80%	\$ 8,300	\$ 500	6.4%
5040	Maine PERS (Retirement)	\$ 6,500	\$ 5,543	\$ 957		\$ 7,900	\$ 1,400	21.5%
5050	Salary - Office Manager	\$ 38,000	\$ 31,301	\$ 6,699	82%	\$ 47,476	\$ 9,476	24.9%
5060	Salary - Executive Director	\$ 74,500	\$ 60,729	\$ 13,771	82%	\$ 73,440	\$ (1,060)	-1.4%
	<i>Subtotal Payroll Expense</i>	\$ 128,650	\$ 105,276	\$ 23,374	82%	\$ 139,116	\$ 10,466	8.1%
5100-00	Insurance							
5110	Health Insurance	\$ 21,000	\$ 17,404	\$ 3,596	83%	\$ 22,900	\$ 1,900	9.0%
5120	Commercial, Crime, D & O Ins	\$ 2,100	\$ 1,911	\$ 189	91%	\$ 2,150	\$ 50	2.4%
5130	Workers Compensation Ins	\$ 650	\$ 334	\$ 316	51%	\$ 600	\$ (50)	-7.7%
5140	Unemployment Comp Ins	\$ 500	\$ 409	\$ 91	82%	\$ 450	\$ (50)	-10.0%
	<i>Subtotal Insurance</i>	\$ 24,250	\$ 20,058	\$ 4,192	83%	\$ 26,100	\$ 1,850	7.6%
6010-00	Professional Services							
6012	Legal Services	\$ 500		\$ 500	0%	\$ 500	\$ -	0.0%
6013	Audit	\$ 4,800		\$ 4,800	0%	\$ -	\$ (4,800)	-100.0%
	<i>Subtotal Professional Service</i>	\$ 5,300	\$ -	\$ 5,300	0%	\$ 500	\$ (4,800)	-90.6%
6030-00	Lobbying Expense							
6031	Lobbying Registration	\$ 200	\$ 200	\$ -	100%	\$ 200	\$ -	0.0%
	<i>Subtotal Lobbying Expense</i>	\$ 200	\$ 200	\$ -	100%	\$ 200	\$ -	0.0%

MCCA
PROPOSED 2017 BUDGET

EXPENSE ACCT. NO.	EXPENSE ACCOUNT	2016 BUDGET	EXPENSES as of 10-31-16	BALANCE REMAINING	% Exp To Date	PROPOSED 2017 BUDGET	Amount Difference	Percent Change
040-00	NACo Conferences							
6041	Conferences	\$ 8,500	\$ 8,445	\$ 55	99%	\$ 11,030	\$ 2,530	29.8%
	<i>Subtotal NACo Conferences</i>	\$ 8,500	\$ 8,445	\$ 55	99%	\$ 11,030	\$ 2,530	29.8%
050-00	Education & Training	\$ 500	\$ 386	\$ 114	77%	\$ 500	\$ -	0.0%
100-00	Bank Charges	\$ 50		\$ 50	0%	\$ 50	\$ -	0.0%
110-00	MCCA Convention Expense							
6113	Entertainment/Speakers	\$ 6,500	\$ 900	\$ 5,600	14%	2,500	\$ (4,000)	-61.5%
6114	MCCA Staff Expense	\$ 1,000	\$ 983	\$ 17	98%	1,000	\$ -	0.0%
6118	Meeting Expense	\$ 25,000	\$ 16,980	\$ 8,020	68%	30,000	\$ 5,000	20.0%
6121	Supplies	\$ 2,500	\$ 389	\$ 2,111	16%	500	\$ (2,000)	-80.0%
6135	Commissioner Retrmt. Plaques	\$ 500	\$ 250	\$ 250	50%	500	\$ -	0.0%
	<i>Subtotal MCCA Convention Exp</i>	\$ 35,500	\$ 19,502	\$ 15,998	55%	\$ 34,500	\$ (1,000)	-2.8%
140-00	Copies & Printing							
6142	Directory	\$ 825	\$ 69	\$ 756	8%	\$ 100	\$ (725)	-87.9%
6143	Other Copying or Printing	\$ 150		\$ 150	0%	\$ 100	\$ (50)	-33.3%
	<i>Subtotal Copies & Printing</i>	\$ 975	\$ 69	\$ 906	7%	\$ 200	\$ (775)	-79.5%
145-00	Dues Expense	\$ 1,400	\$ 1,423	\$ (23)	102%	\$ 1,225	\$ (175)	-12.5%
150-00	Office Equipment							
6151	Computer Hrdwr & Sftwr	\$ 1,500	\$ 339	\$ 1,161	23%	\$ 1,000	\$ (500)	-33.3%
6152	IT Services	\$ 2,800	\$ 1,271	\$ 1,529	45%	\$ 1,700	\$ (1,100)	-39.3%
6153	Photocopier Lease	\$ 2,000	\$ 2,681	\$ (681)	134%	\$ 3,300	\$ 1,300	65.0%
6154	Printer & Supplies	\$ 1,200	\$ 447	\$ 753	37%	\$ 1,000	\$ (200)	-16.7%
6155	Telephone System	\$ 200		\$ 200	0%		\$ (200)	-100.0%
6156	Other Office Equipment	\$ 500	\$ 304	\$ 196	61%	\$ 500	\$ -	0.0%
	<i>Subtotal Office Equipment</i>	\$ 8,200	\$ 5,042	\$ 3,158	61%	\$ 7,500	\$ (700)	-8.5%
160-00	Fees	\$ 100	\$ 36	\$ 64	36%	\$ 100	\$ -	0.0%
170-00	Meeting Expense							
6171	Annual/Full Membership Mtgs	\$ 1,500	\$ 1,325	\$ 175	88%	\$ 1,500	\$ -	0.0%
6172	County Officials Workshop	\$ 250		\$ 250	0%	\$ 250	\$ -	0.0%
6173	Monthly Meetings	\$ 3,250	\$ 2,446	\$ 804	75%	\$ 3,500	\$ 250	7.7%
6174	Retreat Meeting	\$ 800		\$ 800	0%	\$ 800	\$ -	0.0%
6175	Other Meetings	\$ 800	\$ 337	\$ 463	42%	\$ 800	\$ -	0.0%
	<i>Subtotal Meeting Expense</i>	\$ 6,600	\$ 4,108	\$ 2,492	62%	\$ 6,850	\$ 250	3.8%
180-00	Mileage & Conference Travel Exp.	\$ 5,200	\$ 5,672	\$ (472)	109%	\$ 4,750	\$ (450)	-8.7%
195-00	Office Space Rental	\$ 18,375	\$ 14,972	\$ 3,403	81%	\$ 18,000	\$ (375)	-2.0%

MCCA
PROPOSED 2017 BUDGET

EXPENSE ACCT. NO.	EXPENSE ACCOUNT	2016 BUDGET	EXPENSES as of 10-31-16	BALANCE REMAINING	% Exp To Date	PROPOSED 2017 BUDGET	Amount Difference	Percent Change
6215-00	Postage & Shipping	\$ 250	\$ 130	\$ 120	52%	\$ 250	\$ -	0.0%
6230-00	Advertising	\$ 750		\$ 750	0%	\$ 500	\$ (250)	-33.3%
6235-00	Supplies	\$ 2,500	\$ 935	\$ 1,565	37%	\$ 2,000	\$ (500)	-20.0%
6240-00	Telephone, Fax & Internet							
6241	Cell Phone	\$ 1,600	\$ 1,235	\$ 365	77%	\$ 1,600	\$ -	0.0%
6243	Phone, Fax, & Internet	\$ 2,000	\$ 1,673	\$ 327	84%	\$ 2,250	\$ 250	12.5%
	<i>Subtotal Phone, Fax & Inter</i>	\$ 3,600	\$ 2,908	\$ 692	81%	\$ 3,850	\$ 250	6.9%
6250-00	Website	\$ 250	\$ 12	\$ 238	5%	\$ 100	\$ (150)	-60.0%
6260-00	Contingency	\$ 1,000	\$ -	\$ 1,000	0%	\$ 1,000	\$ -	0.0%
TOTAL		\$ 252,150	\$ 189,174	\$ 62,976	75%	\$ 258,321	\$ 6,171	2.4%
	Percent Change	2.4%					\$ 6,171	

Maine County Commissioners Association

2017 PROJECTED REVENUE

4100-00 CONVENTION INCOME - \$47,000

The average net income from the convention over the past four years has been \$17,313; and the lower 2017 estimated net income is a result of projected higher venue costs and lower estimated revenue from registrations.

4110-00 Plaques - \$ 0

This is a new account to show revenue collected from counties that ask MCCA to get plaques for county employees who are not commissioners. We are not showing a dollar amount because non-commissioner plaque revenue is not guaranteed.

4120-00 Registrations - \$22,000

This account collects all registration payments for convention registration, meals, and participation in activities. Reduced from 2016 budget because less revenue than anticipated was received for 2016 convention. We need more Commissioners to attend their annual conference.

4130-00 Sponsorships - \$8,000

This account shows revenue from contributions paid by organizations or individuals who donate to or sponsor an event. The budget projection for 2016 was not reached, but more sponsors should be acquired to help MCCA pay conference expenses.

4140-00 Vendors/Exhibitors - \$17,000

This income is received from vendors, exhibitors, and advertisers at the convention who are there to market their goods and services. The increased amount reflects more revenue received than anticipated in this category in 2016.

4300-00 COUNTY MEMBERSHIP DUES - \$143,200

This is the income received from member counties' annual dues. A 2.1% increase is proposed for 2017. This changes a county's annual dues from \$8,765 to \$8,950.

4400-00 OTHER INCOME - \$750

Any other miscellaneous income that MCCA receives during the year that does not fit within listed budgetary categories is shown in this line. This includes payments from NACo for MCCA's marketing of programs sponsored by NACo, such as the discount health prescription drug and dental programs and the U.S. Communities joint purchasing program. The reduced amount more accurately reflects actual collected in 2016.

4500-00 NACO ROSTER - \$500

Funds received from the National Association of Counties for MCCA's contribution to preparing the roster are posted to this account.

4600-00 MCCA RISK POOL ASSESSMENT - \$26,250

Funds received from the MCCA Risk Pool are posted to this account. The assessment is calculated according to a cost allocation plan that considers the amount of time and space the Risk Pool utilizes of MCCA resources. The budgeted amount increases from \$25,000 to \$26,250 for next year due to increased costs projected for MCCA. This year upon request of the Budget & Financial Committee, I collected data from other states about how their risk management pools contribute to their associations. The Budget and Finance Committee reviewed and considered that information, as well as cost allocation data in determining its budget recommendation of a 5% increase in the Risk Pool assessment.

4800-00 From MainePERS PDL Fund - \$7,900

Funds from the MainePERS surplus PDL fund which are kept in a separate money market account, are used for the employer's contribution toward employee retirement in MainePERS. The increased budget for 2017 is caused by a mandated higher percentage employer contribution of 6.5% and a higher salary for the Office Manager. These funds are taken directly from the money market account to pay MainePERS. The money market account had a September 30, 2016 balance of \$38,772.66, and at the current employee salaries would last about five years.

4810-00 INTEREST INCOME - \$100

Income earned on savings investments is shown in this budget line.

4920-00 TRANSFER FROM FUND BALANCE - \$32,621

Surplus funds to be used from the undesignated fund balance to offset budget expenditures are shown in this account. The amount recommended is within the parameters established by the *Financial Management & Investment Policy*. MCCA projects approximately \$99,785 as the general fund balance at the end of 2016, and Section 4. Fund Balance of the *Financial Management & Investment Policy* states, "The MCCA hereby establishes a policy that requires the MCCA to maintain a minimum undesignated fund balance equal to approximately **two months expenditures**."

MCCA's average monthly expenditure is about \$19,253, and the highest level was \$42,620 last October after the convention. The average monthly expenditure added to the highest level totals \$61,873, which might be considered the lowest level of acceptable undesignated fund balance for MCCA. Subtracting the amount of surplus recommended for use in the 2017 budget (\$32,621) from the projected surplus fund balance of \$99,785 leaves a fund balance of \$67,164 – slightly more fund balance than the policy requires.

TOTAL REVENUE PROJECTED FOR 2017 - \$258,321

Maine County Commissioners Association

PROJECTED 2017 EXPENSES

5000-00 PAYROLL EXPENSES - \$139,116

5020-00 Payroll Fees - \$2,000

MCCA pays this to Bangor Payroll for preparing MCCA's payroll and reports for employees, the IRS, Maine Dept. of Revenue, MMEHT, and MainePERS. An increase of \$150 is proposed for 2017.

5030-00 Social Security & Medicare (FICA) - \$8,300

This account funds payments for Social Security and Medicare. The contribution for FICA is 7.5% of employee salaries after contributions toward health insurance are deducted from employees' gross salaries. The contribution is 7.5% for both the employer and the employee. The line increases by 700 for 2017.

5040-00 Maine PERS - \$7,900

Since MainePERS turned over MCCA's surplus PLD funds to MCCA, MCCA now pays the employer contribution directly. The funds are kept in an interest-earning money market account, which had a 10/31/16 balance of \$38,772.66. At the current level of employee salaries, the fund would last about five years. This year MCCA's contribution for this non-COLA-adjusted retirement program increases from 5.6% to 6.5% of the employees' gross salary, and the employee's contribution increased from 7.5% to 8%.

5050-00 Office Manager's Salary - \$47,476

The budget for the Office Manager's salary increases to comply with the USDOL's minimum salary for overtime exempt salaried employees.

5060-00 Executive Director's Salary - \$73,440

The budget shows a slight decrease from the 2016 budget, as the Executive Director's actual salary is used, with no projected change.

5100-00 INSURANCE - \$26,100

5110-00 Health Insurance - \$22,900

Amounts MCCA pays for employee health insurance are posted to this line. MCCA utilizes the health insurance services offered by the Maine Municipal Employees Health Trust (MMEHT). Employees are allowed to choose one of three plans offered, and MCCA pays 90% of the single employee premium for the employee's chosen plan. In 2014 the board voted to apply an additional \$2,000 per year toward the additional cost of the Husband & Wife plan along with 90% of the cost of the single employee plan for the Executive Director.

This budget proposal notes that premiums for the POS C plan will increase by 9.25%, and the POS 200 plan increases by 11.25%. These are the two types of health insurance plans currently used by MCCA employees.

5120-00 Commercial, Crime Protection, & Officers' & Directors' Insurance - \$2,150

This is the account to which payments for premiums for MCCA's commercial policy, crime protection, and directors and officers insurance are posted. The commercial policy covers property and casualty/liability insurance for the MCCA. We also obtained crime protection insurance to insure against employee dishonesty and directors and officers insurance.

Current annual premiums are as follows, and a bit more is added to the budget to allow for unforeseen premium increases:

- **Commercial - \$728** – Liberty Mutual via Macomber, Farr & Whitten; effective 8/23/16 – 8/23/17
- **Crime Protection - \$492** – Ohio Casualty Group via Macomber, Farr & Whitten, effective 6/19/16 – 6/19/17
- **Directors & Officers - \$873** – Twin City Fire Insurance Co., via Macomber, Farr & Whitten; effective 4/22/16 – 4/22/17

5130-00 Workers Compensation Insurance - \$600

Amounts paid for workers compensation insurance for employees are posted to this line. The policy is effective 7/2/16-7/2/17. The annual premium quoted to us was \$589, so the budget is reduced by \$50.

5140-00 Unemployment Compensation Insurance - \$450

MCCA participates with the MMA Unemployment Compensation Insurance program in an effort to control potential unemployment compensation insurance costs as a member of a large pool. The budget is reduced by \$50 to \$450 to more accurately reflect the actual expenditure.

6010-00 PROFESSIONAL SERVICES - \$500

6012-00 Legal Services - \$500

This line contains an appropriation at no change from last year's allocation for legal services.

6013-00 Financial Audit - \$0

An audit of MCCA's finances is required at least every two years, and this is the year that an audit does not need to be done. Therefore, there is no appropriation for an audit in 2017.

6030-00 LOBBYING - \$200

6030-00 Contractual Lobbying - \$0

There is no need to contract for lobbying, as the MCCA Executive Director and other members of the MCCA perform the required lobbying functions for the MCCA.

6031-00 Lobbying Registration - \$200

Those who engage in lobbying activities at the Maine Legislature are required to pay a registration fee to the Maine Ethics Commission and file a monthly report. The fee for a lobbyist registration is \$200, so the fee for the Executive Director is in the budget.

6040-00 NACo CONFERENCES - \$11,030

This funding pays for conference registration, hotel, and meal expenses for two conferences each for two county commissioners and one conference for the Executive Director. Travel reimbursements for conferences are paid from the Mileage & Travel Expenditure account 6180-00. In 2016 there was not enough money in this account for everyone to attend all conferences, but the difference was made up by the President's not attending the annual conference in Long Beach, CA and registration fees for the Executive Director and new NACo board member, Commissioner McGrane that were waived. We cannot count on registration fees being waived in the future, however.

6050-00 EDUCATION & TRAINING - \$500

Payments for staff to attend necessary and beneficial work-related educational sessions are posted to this account.

6100-00 BANK CHARGES - \$50

Bank charges and fees are posted to this account.

6110-00 ANNUAL CONVENTION EXPENSES - \$34,500

6113-00 Entertainment/Speakers - \$2,500

Based on a lower expenditure for entertainment and speakers at the 2016 convention, it is estimated that up to about \$2,500 may be needed to compensate speakers and entertainment for the 2017 convention.

6114-00 MCCA Staff Registration Expense - \$1,000

The MCCA Executive Director's and Office Manager's registration, meals and hotel costs are posted to this account.

6118-00 Meeting Venue Expense - \$30,000

It is estimated that about \$30,000 will be needed for the venue, including meals, etc. if we can negotiate in our favor.

6121-00 Supplies - \$500

Supplies purchased for the convention are paid for from this account. This includes beverages and snacks, decorations, signs, paper, equipment, and other supplies.

6135-00 Commissioner Retirement Plaques - \$500

The cost of recognition plaques for retiring county commissioners is posted here. If plaques are also purchased for counties to present to certain employees, counties reimburse the cost of those plaques to MCCA.

6140-00 COPYING & PRINTING - \$200

6142-00 Directory - \$100

The cost of printing the annual county directory is posted to this account.

6143-00 Other Copying or Printing Charges - \$100

Any miscellaneous printing or photocopying charges for documents or books would be posted to this account.

6145-00 DUES EXPENSE - \$1,225

Dues for memberships are posted to this account. MCCA pays dues to the following organizations: NACo/NCCAE – \$500; MMA – \$600; and MTCMA - \$125. The ICMA membership dues of \$200 have been removed for 2017.

6150-00 OFFICE EQUIPMENT - \$7,500

6151-00 Computer Hardware & Software - \$1,000

Purchases of computer hardware or software are paid from this line.

6152-00 IT Services - \$1,700

In order to maintain the MCCA computer system and keep its auxiliary hardware operating at maximum performance, we contract with an IT company for routine maintenance and administration, as well as on-call service for problem solving that can't be done in-house.

6153-00 Photocopier Lease - \$3,300

The Xerox photocopier is leased through Gorham Leasing Group at a cost of \$275 per month. Included in the leasing fee is regular service, charge-per-copy, reduced cost for supplies, and same-day service for problem resolution.

6154-00 Printers & Printer Supplies - \$1,000

The cost of printers and supplies such as toner, ink cartridges, and paper is charged to this account. The increased funding level is a reflection of the high cost of toner.

6155-00 Telephone System - \$0

This funding would pay for upgrades or repairs to the phone system. Although none are anticipated at this time, it would be safe to have a small allocation here in case it's needed.

6156-00 Other Office Equipment - \$500

The cost of any other office equipment, such as desks, chairs, printer stands, headphones, projectors, paper shredders, safes, etc. is charged to this account.

6160-00 FEES - \$100

Fees charged for filings to the Secretary of State's office and others are posted to this account.

6170-00 MEETING EXPENSE - \$6,850

6171-00 Annual & Other Membership Meetings - \$1,500

Costs for the venue and food for the annual meeting and other full membership meetings are posted to this account.

6172-00 County Officials' Workshop - \$250

The associated costs of special workshops for county officials are shown in this line.

6173-00 Monthly Meetings - \$3,500

This account shows the costs for the Board of Directors' regular monthly meetings, including food and other supplies.

6174-00 Retreat Meeting Expense - \$800

This line funds a Commissioners' retreat for planning or other meeting purposes.

6175-00 Other Meeting Expenses - \$800

Any other meeting expenses that do not appropriately fit within any of the categories above are posted here. The cost of facility rental and refreshments for special meetings are charged to this account.

6180-00 MILEAGE & CONFERENCE TRAVEL EXPENSE - \$4,750

Funds in this account reimburse staff for mileage associated with use of personal vehicles for work-related travel, as well as airfare and other transportation costs associated with conferences and continuing education for Commissioners and staff.

This line has been adjusted this year to provide enough to pay for conference travel, but recognizes a reduction in travel to county commissioners' meetings around the state.

6195-00 OFFICE RENTAL - \$18,000

This account is used to pay the Maine Farm Bureau for leasing office space at 4 Gabriel Drive, Augusta. A monthly lease amount is \$1,497 became effective April 1, 2015.

6215-00 POSTAGE - \$250

Amounts paid for postage and shipping are posted here; the amount is same as last year.

6230-00 ADVERTISING - \$500

Advertising costs for marketing programs, providing notice to the public, advertising requests for proposals, and employee hiring processes are shown in this account.

6235-00 SUPPLIES - \$2,000

Supplies for the office that do not more appropriately belong within other accounts are posted to this account. This includes regular office supplies, meeting food and related supplies, office décor, paper and file folders, pens, staples, paper clips, calendars, chair mats, etc.

6240-00 TELEPHONE, FAX & INTERNET - \$3,850

6241-00 Cell Phone - \$1,600

Reimbursements to the Executive Director and Office Manager for using their cell phones for work are posted to this account. The current maximum reimbursement rate is \$75 per month for each employee.

6242-00 Conference Call Set-up - \$0

This funding is not necessary, as no specific charge has ever been assessed for MCCA to have the ability to host conference calls.

6243-00 Other Telephone, Fax & Internet - \$2,250

Monthly charges from TWC for telephone, fax, and Internet services are posted to this account. This is a reduction from the previous company's charges.

6250-00 WEBSITE - \$100

Payments for web-hosting service and other website expenses are paid from this account.

6260-00 CONTINGENCY ACCOUNT - \$1,000

With approval from the Executive Committee, this account funds emergency expenditures not otherwise identified in the budget. Money remaining at year's end reverts to fund balance.

TOTAL EXPENDITURES PROJECTED FOR 2017 - \$258,321

2017 RISK POOL ASSESSMENT

ACCT NO.	ACCOUNT NAME or SUBACCOUNT NUMBER	SUBACCOUNT NAME	PROJECTED 2016 EXPENSE	RISK POOL ALLOCATION 10%	PROPOSED 2017 BUDGET	RISK POOL ALLOCATION 10%
5000-00	Payroll Expenses					
	5020-00	Payroll Fees	\$ 1,850	\$ 185	\$ 2,000	\$ 200
	5030-00	Payroll Taxes	\$ 7,800	\$ 780	\$ 8,300	\$ 830
	5040-00	Retirement	\$ 6,500	\$ 650	\$ 7,900	\$ 790
	5050-00	OM Salary	\$ 38,000	\$ 3,800	\$ 47,476	\$ 4,748
	5060-00	ED Salary	\$ 73,440	\$ 7,344	\$ 73,440	\$ 7,344
	Subtotal Payroll Expenses		\$ 127,590	\$ 12,759	\$ 139,116	\$ 13,912
5100-00	Insurance					
	5110-00	Health Insurance	\$ 21,000	\$ 2,100	\$ 22,900	\$ 2,290
	5120-00	Commercial/Crime	\$ 2,100	\$ 210	\$ 2,150	\$ 215
	5130-00	Workers Comp	\$ 580	\$ 58	\$ 600	\$ 60
	5140-00	Unemployment Comp	\$ 500	\$ 50	\$ 450	\$ 45
	Subtotal Insurance		\$ 24,180	\$ 2,418	\$ 26,100	\$ 2,610
6010-00	Professional Services					
	6012-00	Legal Services	\$ 500	\$ 50	\$ 500	\$ 50
	6013-00	Financial Audit	\$ 4,800	\$ 480	\$ -	\$ -
	Subtotal Professional Services		\$ 5,300	\$ 530	\$ 500	\$ 50
6030-00	Lobbying		\$ 200	\$ 20	\$ 200	\$ 20
6050-00	Education & Training		\$ 500	\$ 50	\$ 500	\$ 50
6140-00	Copying & Printing		\$ 69	\$ 7	\$ 200	\$ 20
6145-00	Dues Expense		\$ 1,424	\$ 142	\$ 1,225	\$ 123
6150-00	Office Equipment		\$ 7,182	\$ 718	\$ 7,500	\$ 750
6170-00	Meeting Expense		\$ 6,275	\$ 628	\$ 6,850	\$ 685
6180-00	Mileage & Travel Expense		\$ 5,800	\$ 580	\$ 4,750	\$ 475
6195-00	Office Rental @ 34% of total		\$ 17,966	\$ 6,108	\$ 18,000	\$ 6,120
9215-00	Postage & Shipping		\$ 250	\$ 25	\$ 250	\$ 25
6230-00	Advertising		\$ -	\$ -	\$ 500	\$ 50
6235-00	Supplies		\$ 1,500	\$ 150	\$ 2,000	\$ 200
6240-00	Telephone Fax Internet		\$ 3,500	\$ 350	\$ 3,850	\$ 385
6250-00	Web Site		\$ 50	\$ 5	\$ 100	\$ 10
GRAND TOTAL			\$ 201,786	\$ 24,490	\$ 211,641	\$ 25,484

* The Executive Director recommends that 2017 budget figures, rather than projected 2016 expenditures, be used to calculate the Risk Pool assessment because the Risk Pool appropriation is needed to fund the 2017 BUDGET. The 2016 assessment was based on 2016 budget numbers, not 2015 actuals.

MCCA ANNUAL CONVENTION REVENUE and EXPENSES

2013-2016

CONVENTION INCOME	BUDGET	ACTUAL	BALANCE	CONVENTION EXPENSES	BUDGET	ACTUAL	BALANCE	NET INCOME
Franklin Co. 2013				2013				
Plaques				Entertain./Speakers		\$ 2,300	\$ (2,300)	
Registration		39,845	(39,845)	Staff Registration		\$ 961	\$ (961)	
Sponsorship		9,256	(9,256)	Meeting Expense		\$ 23,314	\$ (23,314)	
Vendor			-	Supplies		\$ 3,059	\$ (3,059)	
TOTAL 2013 INCOME	\$ 43,000	\$ 49,101	\$ (6,101)	Plaques		\$ 204	\$ (204)	
	Excess Revenue Received		\$ 6,101	TOTAL 2013 EXPENSE	\$ 34,360	\$ 29,838	\$ 4,522	\$ 19,263
CONVENTION INCOME								
York Co. 2014				2014				
Plaques		456	(456)	Entertain./Speakers	\$ 5,000	\$ 5,993	\$ (993)	
Registration	40,000	31,170	8,830	Staff Registration	\$ 1,000	\$ 1,602	\$ (602)	
Sponsorship	9,000	12,480	(3,480)	Meeting Expense	\$ 25,500	\$ 28,635	\$ (3,135)	
Vendor		12,492	(12,492)	Supplies	\$ 3,000	\$ 2,309	\$ 691	
TOTAL 2014 INCOME	\$ 49,000	\$ 56,598	\$ (7,598.00)	Plaques		\$ 35	\$ (35)	
	Excess Revenue Received		\$ 7,598.00	TOTAL 2014 EXPENSE	\$ 34,500	\$ 38,574	\$ (4,074)	\$ 18,024
CONVENTION INCOME								
Hancock Co. 2015				2015				
Plaques		66	(66)	Entertain./Speakers	\$ 6,443	\$ 6,443	\$ -	
Registration	30,000	27,753	2,247	Staff Registration	\$ 1,000	\$ 809	\$ 191	
Sponsorship	12,500	6,511	5,989	Meeting Expense	\$ 26,000	\$ 24,761	\$ 1,239	
Vendor	12,500	11,585	915	Supplies	\$ 1,807	\$ 1,115	\$ 692	
TOTAL 2015 INCOME	\$ 55,000	\$ 45,915	\$ 9,085.00	Plaques	\$ 600	\$ 260	\$ 340	
	Excess Revenue Received		\$ (9,085.00)	TOTAL 2015 EXPENSE	\$ 35,850	\$ 33,388	\$ 2,462	\$ 12,527
CONVENTION INCOME								
Penobscot Co. 2016				2016				
Plaques			-	Entertain./Speakers	\$ 6,500	\$ 900	\$ 5,600	
Registration	28,000	17,587	10,413	Staff Registration	\$ 1,000	\$ 983	\$ 17	
Sponsorship	8,000	3,800	4,200	Meeting Expense	\$ 25,000	\$ 16,980	\$ 8,020	*
Vendor	11,500	17,552	(6,052)	Supplies	\$ 2,500	\$ 389	\$ 2,111	
TOTAL 2016 INCOME	\$ 47,500	\$ 38,939	\$ 8,560.92	Plaques	\$ 500	\$ 250	\$ 250	
	Excess Revenue Received		\$ (8,560.92)	TOTAL 2016 EXPENSE	\$ 35,500	\$ 19,502	\$ 15,998	\$ 19,437

* Expenses have not all been posted yet.

2017 NACo CONFERENCE BUDGET

Regis Fee			Hotel		Meals		TOTAL CONF.		Airfare		Bag Fee		Transport		Mileage		TOTAL TRANS.		GRAND TOTAL		
NACo Legislative Conference																					
Peter	\$	515	\$	1,325	\$	375	\$	2,215	\$	300	\$	50	\$	100	\$	50	\$	500	\$	2,715	
Gary	\$	515	\$	1,325	\$	375	\$	2,215	\$	300	\$	50	\$	100	\$	50	\$	500	\$	2,715	
Rosi	\$	515	\$	1,250	\$	375	\$	2,140	\$	300	\$	50	\$	100	\$	50	\$	500	\$	2,640	
Total Leg Conference			\$	1,545	\$	3,900	\$	6,570	\$	900	\$	150	\$	300	\$	150	\$	1,500	\$	8,070	
NACo Annual Conference																			\$	8,070	
Peter	\$	530	\$	1,325	\$	375	\$	2,230	\$	450	\$	50	\$	100	\$	50	\$	650	\$	2,880	
Gary	\$	530	\$	1,325	\$	375	\$	2,230	\$	450	\$	50	\$	100	\$	50	\$	650	\$	2,880	
Rosi							\$	-									\$	-	\$	-	
Total Annual Conference			\$	1,060	\$	2,650	\$	4,460	\$	900	\$	100	\$	200	\$	100	\$	1,300	\$	5,760	
NCCAE Annual Conference																			\$	5,760	
Rosi																			\$	-	
Total NCCAE Annual			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
NACo Training Event																					
Lauren																			\$	-	
Total for Office Manager			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
TOTAL			\$	2,605	\$	6,550	\$	11,030	\$	1,800	\$	250	\$	500	\$	250	\$	2,800	\$	13,830	
							\$	11,030										\$	2,800	\$	13,830

**MCCA EMPLOYEE COMPOSITION BREAKDOWN
2017 BUDGET**

Position	Employee	2017 Estimated Annual Salary	Health Insurance			MEPERS		Social Security & Medicare		TOTAL MCCA BENEFIT CONTRIB	Vision Insurance		Income Protection		Dental Insurance		Dep Life Ins		TOTAL EMPLOYEE BENEFIT CONTRIB
			Estimated Monthly Premium	Annual Premium	Employee Annually	MCCA Annually	Employee 8.0%	MCCA 6.5%	Employee 7.65%	MCCA 7.65%	Employee-Paid Monthly Annual	Monthly Annual	Employee-Paid Monthly Annual	Monthly Annual	Employee-Paid Monthly Annual	Monthly Annual	Employee-Paid Monthly Annual	Monthly Annual	
Executive Director	Rosemary Kulow	73,440.00	2,025.08	24,300.96	12,550.83	11,750.13	5,875.20	4,773.60	4,658.02	4,658.02	0.00	0.00	0.00	0.00	72.67	872.04	3.20	38.40	23,984.49
Office Manager	Lauren Haven	47,476.00	1,023.73	12,284.76	1,228.48	11,056.28	3,798.08	3,085.94	3,537.94	3,537.94	5.31	63.72	32.28	387.40	42.10	505.20	0.00	0.00	9,520.81
TOTAL		120,916.00	3,048.81	36,585.72	13,779.30	22,806.42	9,673.28	7,859.54	8,195.96	8,195.96	5.31	63.72	32.28	387.40	114.77	1,377.24	3.20	38.40	33,515.30

Budget for Executive Director's salary is at the 2015 and 2016 salary of \$73,440.12

Office Manager's salary is brought into compliance with the minimum salary for overtime exemption. (A \$9,500 or 25% increase over 2016)

POS 200 increase for 2017 is 11.25% (Rosemary Kulow), single employee premium is \$902.79.

POS C increase for 2017 is 9.25% (Lauren Haven).

MainePERS employee contributions increased to 8%, and employer contribution changed to 6.5%.

Social Security and Medicare contributions are calculated as 7.65% of employees' net salary after payments made for health insurance are deducted from their gross salaries.

**2016 MCCA BUDGET
YEAR-END PROJECTIONS**

INCOME Acct No.	INCOME Account	2016 BUDGET	Income as of 10/31/2016	Percent Received	Income Over/ (Under) Budget	Total Projected at Year-End
4100-00	Convention Income				\$ -	
4120	Registration	\$ 28,000	\$ 17,587	63%	\$ (10,413)	\$ 17,587
4130	Sponsors	\$ 8,000	\$ 3,800	48%	\$ (4,200)	\$ 3,800
4140	Vendors/Exhibitors	\$ 11,500	\$ 17,552	153%	\$ 6,052	\$ 17,552
	<i>Total Convention Income</i>	\$ 47,500	\$ 38,939	82%	\$ (8,561)	\$ 38,939
4300-00	Dues	\$ 140,240	\$ 140,240	100%	\$ -	\$ 140,240
4400-00	Other Income	\$ 1,100	\$ 487	44%	\$ (613)	\$ 650
4500-00	NACo Roster	\$ 500	\$ 500	100%	\$ -	\$ 500
4600-00	MCCA Risk Pool Asmt	\$ 25,000	\$ 25,000	100%	\$ -	\$ 25,000
4800-00	MainePERS PLD Fund	\$ 6,500		0%	\$ (6,500)	\$ 6,500
4810-00	Interest Income	\$ 45	\$ 109	242%	\$ 64	\$ 120
4920-00	Fund Balance Transfer	\$ 31,265		0%	\$ (31,265)	\$ 18,371
TOTAL INCOME		\$ 252,150	\$ 205,275	81%	\$ (46,875)	\$ 230,320
EXPENSE Acct No.	EXPENSE Account	2016 BUDGET	Expense as of 10/31/2016	Percent Expended	Balance Remaining	Total Projected at Year-End
5000-00	Payroll Expenses					
5020	Payroll Fees	\$ 1,850	\$ 1,468	79%	\$ 382	\$ 1,850
5030	FICA (Soc Sec & Medicare)	\$ 7,800	\$ 6,235	80%	\$ 1,565	\$ 7,800
5040	Maine PERS (Retirement)	\$ 6,500	\$ 5,543	85%	\$ 957	\$ 6,500
5050	Salary - Office Manager	\$ 38,000	\$ 31,301	82%	\$ 6,699	\$ 38,000
5060	Salary - Executive Director	\$ 74,500	\$ 60,729	82%	\$ 13,771	\$ 73,440
	<i>Total Payroll Expenses</i>	\$ 128,650	\$ 105,276	82%	\$ 23,374	\$ 127,590
5100-00	Insurance					
5110	Health Insurance	\$ 21,000	\$ 17,404	83%	\$ 3,596	\$ 21,000
5120	Commercial, Crime, D & O	\$ 2,100	\$ 1,911	91%	\$ 189	\$ 2,100
5130	Workers Comp	\$ 650	\$ 334	51%	\$ 316	\$ 580
5140	Unemployment Comp Ins	\$ 500	\$ 409	82%	\$ 91	\$ 500
	<i>Total Insurance</i>	\$ 24,250	\$ 20,058	83%	\$ 4,192	\$ 24,180
6010-00	Professional Services					
6012	Legal Counsel	\$ 500		0%	\$ 500	\$ -
6013	Audit	\$ 4,800		0%	\$ 4,800	\$ 4,800
	<i>Total Professional Serv.</i>	\$ 5,300	\$ -	0%	\$ 5,300	\$ 4,800
6030-00	Lobbying Expense					
6031	Lobbying Registration	\$ 200	\$ 200	100%	\$ -	\$ 200
	<i>Total Lobbying Expense</i>	\$ 200	\$ 200	100%	\$ -	\$ 200
6040-00	NACo Expense					
6041	NACo Conferences	\$ 8,500	\$ 8,445	99%	\$ 55	\$ 8,445
	<i>Total NACo Expense</i>	\$ 8,500	\$ 8,445	99%	\$ 55	\$ 8,445

**2016 MCCA BUDGET
YEAR-END PROJECTIONS**

EXPENSE Acct No.	EXPENSE Account	2016 BUDGET	Expense as of 10/31/2016	Percent Expended	Balance Remaining	Total Projected at Year-End
6050-00	Education & Training	\$ 500	\$ 386	77%	\$ 114	\$ 500
6100-00	Bank Charges	\$ 50		0%	\$ 50	\$ -
6110-00	Convention Expense					
6113	Entertainment/Speakers	\$ 6,500	\$ 900	14%	\$ 5,600	\$ 900
6114	MCCA Staff Expenses	\$ 1,000	\$ 983	98%	\$ 17	\$ 1,000
6118	Meeting Expense	\$ 25,000	\$ 16,980	68%	\$ 8,020	\$ 17,000
6121	Supplies	\$ 2,500	\$ 389	16%	\$ 2,111	\$ 389
6135	Comm. Retire. Plaques	\$ 500	\$ 250	50%	\$ 250	\$ 250
	<i>Total Convention Expense</i>	\$ 35,500	\$ 19,502	55%	\$ 15,998	\$ 19,539
6140-00	Copies & Printing					
6142	Directory	\$ 825	\$ 69	8%	\$ 756	\$ 69
6143	Other Copying & Printing	\$ 150	\$ -	0%	\$ 150	
	<i>Total Copies & Printing</i>	\$ 975	\$ 69	7%	\$ 906	\$ 69
6145-00	Dues Expense	\$ 1,400	\$ 1,423	102%	\$ (23)	\$ 1,424
6150-00	Office Equipment					
6151	Computer Hrdwr & Sftwr	\$ 1,500	\$ 339	23%	\$ 1,161	\$ 1,000
6152	IT Services	\$ 2,800	\$ 1,271	45%	\$ 1,529	\$ 1,550
6153	Photocopier Lease	\$ 2,000	\$ 2,681	134%	\$ (681)	\$ 3,232
6154	Printer & Supplies	\$ 1,200	\$ 447	37%	\$ 753	\$ 1,000
6155	Telephone System	\$ 200		0%	\$ 200	\$ -
6156	Other	\$ 500	\$ 304	61%	\$ 196	\$ 400
	<i>Total Office Equipment</i>	\$ 8,200	\$ 5,042	61%	\$ 3,158	\$ 7,182
6160-00	Fees	\$ 100	\$ 36	36%	\$ 64	\$ 50
6170-00	Meeting Expense					
6171	Annual Meeting	\$ 1,500	\$ 1,325	88%	\$ 175	\$ 1,325
6172	County Off. Workshop	\$ 250		0%	\$ 250	\$ 250
6173	Monthly Meetings	\$ 3,250	\$ 2,446	75%	\$ 804	\$ 3,100
6174	Retreat Meeting	\$ 800		0%	\$ 800	\$ 800
6175	Meetings - Other	\$ 800	\$ 337	42%	\$ 463	\$ 800
	<i>Total Meeting Expense</i>	\$ 6,600	\$ 4,108	62%	\$ 2,492	\$ 6,275
6180-00	Mileage & Travel Expense	\$ 5,200	\$ 5,672	109%	\$ (472)	\$ 5,800
6195-00	Office Space Rental	\$ 18,375	\$ 14,972	81%	\$ 3,403	\$ 17,966
6215-00	Postage & Shipping	\$ 250	\$ 130	52%	\$ 120	\$ 250
6230-00	Advertising	\$ 750		0%	\$ 750	
6235-00	Supplies	\$ 2,500	\$ 935	37%	\$ 1,565	\$ 1,500
6240-00	Telephone, Fax & Internet					
6241	Cell Phone	\$ 1,600	\$ 1,235	77%	\$ 365	\$ 1,500
6240	Phone, Fax, & Internet	\$ 2,000	\$ 1,673	84%	\$ 327	\$ 2,000
	<i>Total Phone Fax Internet</i>	\$ 3,600	\$ 2,908	81%	\$ 692	\$ 3,500
6250-00	Website	\$ 250	\$ 12	5%	\$ 238	\$ 50
6260-00	Contingency	\$ 1,000		0%	\$ 1,000	\$ 1,000
TOTAL EXPENSE		\$ 252,150	\$ 189,174	75%	\$ 62,976	\$ 230,320
					\$ 62,976	

12/6/2016

**2016 MCCA BUDGET
YEAR-END PROJECTIONS**

10-31-16 Bank Balance	\$ 127,165				
Minus Estimated Nov-Dec expenses	\$ 34,000				
Plus Estimated Nov-Dec revenue	\$ 6,620				
Estimated 12-31-16 Fund Balance	\$ 99,785	<i>(Fund Balance)</i>			

M.C.C.A.

Peter Baldacci, President
Penobscot County

Thomas Coward, Vice President
Cumberland County

Michael Cote, Secretary-Treasurer
York County

Rosemary Kulow
Executive Director

Lauren Haven
Office Manager



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

Executive Director's Report January 11, 2017

Legislative Lobbying

- Spoke with Rep. Danny Martin, Sen. Justin Chenette, Rep. Charlotte Warren, Sen. Kimberly Rosen, Rep. John Spear, Sen. Geoff Gratwick, Sen. Bill Diamond, Rep. Maggie O'Neil, Rep. Patricia Hymanson, Sen. Eric Brakey, Rep. Ellie Espling, Rep. Pinny Beebe-Center. Also contacted by email Rep. Karen Gerrish, Sen. Tom Saviello, Rep. Aaron Frye, and Rep. Cathy Nadeau. Sen. Rosen and Rep. Warren are the co-chairs of the Criminal Justice & Public Safety Committee this session, and Rep. Martin is the House Chair of the State & Local Government Committee.
- Shared information with MSA Executive Director, Mary-Anne LaMarre and Sheriff Troy Morton.
- Filed two county bills with the Revisor's Office on behalf of Rep. Danny Martin.
- Identified appointments to Joint Committees of the 128th Legislature.
- Acquired legislation requests by state agencies and departments and identified those that might be of interest to county government.
- Followed up with sponsors of MCCA's legislation to make sure the bill titles had been submitted before cloture.
- Researched phlebotomy issue with CJPS analyst and determined no additional legislation would be needed at this time.
- Established conference call meeting time for the LPC, which will be most Friday mornings at 10:00 a.m. and communicated same to county officials.
- Regularly checked status of bills on Maine Legislature's web site to identify county-related bills.
- Coordinated bill sponsorship and shared information among legislators who indicated interest in sponsoring MCCA's legislation.

Other Tasks

- Followed up on commissioners' requests for information.
- Filed monthly lobbying report.
- Oversaw management of finances.
- Prepared for annual meeting.

Meetings/Events since the December 14, 2016 Board of Directors' Meeting

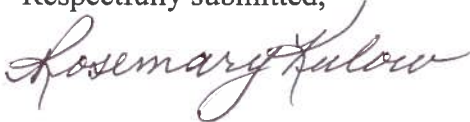
Dec. 15 Meeting with Commissioner Coward in Portland
Jan. 3 NACo Conference Call about the ACA and Medicaid
Jan. 5 Joint Appropriations & Financial Affairs/Health & Human Services Committee Meeting
on a Proposed Forensic Facility at State House
Jan. 6 Cumberland County Legislative Meeting in Portland
Lauren attended Convention Planning Committee Meeting at Sunday River

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

Jan. 13 LPC Conference Call Meeting at 10:00 a.m.
Jan. 20 Vacation Day
Jan. 27 LPC Conference Call Meeting at 10:00 a.m.
Feb. 3 LPC Conference Call Meeting at 10:00 a.m.
Feb. 8 MCCA Board of Directors' Meetings at 9:00 a.m.

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

Respectfully submitted,



Rosemary Kulow
Executive Director

MAINE COUNTY COMMISSIONERS ASSOCIATION

December 2016 Financial Report

Attached please find the monthly financial reports for the month December 2016. The Balance Sheet shows total assets and liabilities at \$130,149.22. The total includes the \$38,779.33 money market account for MainePERS contributions. Total assets *excluding* money market funds equal \$91,369.89. Debits to the bank account in December totaled \$21,007.00, and receipts of \$666.42 were credited to the account. The general fund checking account balance as of December 31st was \$92,678.62, as some transactions had not yet been processed.

Regarding the annual convention, we have received receipts totaling \$39,501, which is 83% of the \$47,500 expected revenue for the year. Expenses for the convention were also less than anticipated this year, however, at \$20,094. This is about 57% of the \$35,500 estimated for the budget. At the end of the year, net income from the convention appeared to be \$19,407.

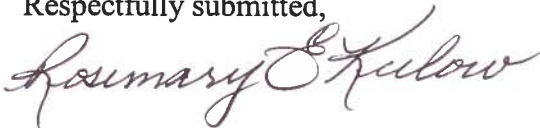
With 100% of the year complete, \$206,430 (82%) of the \$252,150 budgeted revenue had been received by December 31st. On the expenditure side, \$20,530 (9% of the total budget) was expended in December; and a total of \$227,299 (90% of the budget) had been expended for the year. Using \$20,869 (about 2/3) of the \$31,265 fund balance budgeted in account 4920-00 will equalize 2016 revenue and expenditures at \$227,299.

There are a few line items which have been over-expended for which I am offering line transfer solutions. The line item year-end transfers appear on a separate agenda item for the annual general membership meeting, and a copy of the list is attached to this report.

Additional details of financial transactions appear in the *Profit & Loss Budget vs. Actual* report. Finances are within budget for the year; in fact almost \$25,000 of the budget was not expended in 2016.

Please don't hesitate to let me know if you have any questions or would like to see anything presented differently in the financial reports.

Respectfully submitted,



Rosemary E. Kulow
Executive Director

Accepted by:

Date: _____

Peter Baldacci, President

Thomas Coward, Vice-President

Michael Cote, Secretary-Treasurer

2016
Year-End Line Item Transfers

Amount To Transfer		Transfer <i>from</i> Account	Transfer <i>to</i> Account	
\$ 64.00		5030-00 FICA	5020-00 Payroll Fees	
\$ 162.00		5060-00 Salary-Executive Director	5040-00 MainePERS Contributions	
\$ 865.00		5060-00 Salary-Executive Director	5050-00 Salary-Office Manager	
\$ 23.00		6160-00 Fees	6145-00 Dues Expense	
\$ 756.00		6142-00 Directory	6153-00 Photocopier Lease	
\$ 475.00		6154-00 Printer & Supplies	6153-00 Photocopier Lease	
\$ 25.00		6172-00 County Officials' Workshop	6171-00 Annual Meeting	
\$ 637.00		6230-00 Advertising	6180-00 Mileage & Travel Expense	
				12/31/201
\$ 3,007.00				Account
				Balance
	Total from 5030-00 FICA	\$	64.00	\$ 203.0
	Total from 5060-00 Salary-Executive Director	\$	1,027.00	\$ 1,060.0
	Total from 6142-00 Directory	\$	756.00	\$ 756.0
	Total from 6154-00 Printer & Supplies	\$	475.00	\$ 753.0
	Total from 6160-00 Fees	\$	23.00	\$ 59.0
	Total from 6172-00 County Officials' Workshop	\$	25.00	\$ 182.0
	Total from 6230-00 Advertising	\$	637.00	\$ 750.0
	TOTAL	\$	3,007.00	

Maine County Commissioners Association
Reconciliation Summary
Money Market Account, Period Ending 12/19/2016

	December 2016
Beginning Balance	38,776.26
Cleared Transactions	
Deposits and Credits - 1 item	3.07
Total Cleared Transactions	3.07
Cleared Balance	<u>38,779.33</u>
Register Balance as of 12/19/2016	38,779.33
Ending Balance	38,779.33

1/5/2017

Maine County Commissioners Association
Reconciliation Summary
As of December 31, 2016

	December 2016
Beginning Balance	113,019.20
Cleared Transactions	
Checks and Payments - 20 items	-21,007.00
Deposits and Credits - 5 items	666.42
Total Cleared Transactions	-20,340.58
Cleared Balance	92,678.62
Uncleared Transactions	
Checks and Payments - 6 items	-2,838.73
Total Uncleared Transactions	-2,838.73
Register Balance as of 12/31/2016	89,839.89
Ending Balance	89,839.89

1/5/2017

Maine County Commissioners Association
Reconciliation Detail
As of December 31, 2016

	Date	Num	Name	Amount	Balance
Beginning Balance					113,019.20
Cleared Transactions					
Checks and Payments - 20 items					
	11/16/16	3745	Maine Farm Bureau	-1,497.17	-1,497.17
	11/30/16	3749	MainePERS	-562.14	-2,059.31
	12/2/16	EFT	Bangor Payroll	-1,998.28	-4,057.59
	12/8/16	EFT	Time Warner Cable	-167.71	-4,225.30
	12/8/16	3750	Capitol Computers	-125.00	-4,350.30
	12/8/16	3751	Staples Credit Plan	-22.67	-4,372.97
	12/9/16	EFT	Bangor Payroll	-1,998.28	-6,371.25
	12/15/16	3754	Kulow, Rosemary	-182.23	-6,553.48
	12/15/16	3755	Haven, Lauren	-156.08	-6,709.56
	12/15/16	3753	Great Falls Insurance Company	-139.00	-6,848.56
	12/15/16	EFT	Camden National Bank	-131.11	-6,979.67
	12/15/16	3752	Kulow, Rosemary	-34.95	-7,014.62
	12/16/16	EFT	Bangor Payroll	-1,998.28	-9,012.90
	12/16/16	EFT	Camden National Bank	-527.67	-9,540.57
	12/20/16	3757	Maine Farm Bureau	-1,497.17	-11,037.74
	12/20/16	3761	City of Augusta Treasurer	-867.80	-11,905.54
	12/20/16	3759	Country Cafe Catering	-270.00	-12,175.54
	12/20/16	3760	Senator Inn	-200.00	-12,375.54
	12/23/16	EFT	Bangor Payroll	-2,040.78	-14,416.32
	12/30/16	EFT	Bangor Payroll	-6,590.68	-21,007.00
Total Checks and Payments				-21,007.00	-21,007.00
Deposits and Credits - 5 items					
	12/8/16	EFT	Square	24.98	24.98
	12/20/16	1559	Renata Moise	36.00	60.98
	12/20/16	93643	Hancock County	526.00	586.98
	12/27/16			75.00	661.98
	12/31/16			4.44	666.42
Total Deposits and Credits				666.42	666.42
Total Cleared Transactions				-20,340.58	-20,340.58
Cleared Balance				-20,340.58	92,678.62
Uncleared Transactions					
Checks and Payments - 6 items					
	11/16/16	3748	State of Maine-Hall of Flags	-100.00	-100.00
	11/16/16	3747	NACo Public Employee Benefits LLC	-5.00	-105.00
	12/20/16	3758	Libby O'Brien Kingsley & Champion, L	-1,000.00	-1,105.00
	12/20/16	3756	US Bank	-275.00	-1,380.00
	12/28/16	3762	Capitol Computers	-1,290.00	-2,670.00
	12/28/16	3763	Staples Credit Plan	-168.73	-2,838.73
Total Checks and Payments				-2,838.73	-2,838.73

1/5/2017

Maine County Commissioners Association

Total Uncleared Transactions	Reconciliation Detail	
Register Balance as of 12/31/2016	As of December 31, 2016	
	-2,838.73	-2,838.73
	-23,179.31	89,839.89
Ending Balance	-23,179.31	89,839.89

1/5/2017

Maine County Commissioners Association
Balance Sheet (accrual)
As of December 31, 2016

	December 2016
ASSETS	
Current Assets	
Checking/Savings	
MCCA Checking-Savings Bank	89,839.89
Money Market Account	38,779.33
Petty Cash Account	200.00
Total Checking/Savings	<u>128,819.22</u>
Accounts Receivable	
Receivables	1,330.00
Total Accounts Receivable	<u>1,330.00</u>
Total Current Assets	<u>130,149.22</u>
TOTAL ASSETS	<u><u>130,149.22</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-725.28
Total Accounts Payable	<u>-725.28</u>
Other Current Liabilities	
1000-00 · Employee Health Insurance Contr	-730.57
1001-00 · MainePERS Employee Contribution	478.11
Total Other Current Liabilities	<u>-252.46</u>
Total Current Liabilities	<u>-977.74</u>
Total Liabilities	-977.74
Equity	
3200-00 · Fund Balance to Current Yr Inc	-59,216.00
3900-00 · Earnings	211,209.23
Net Income	-20,866.27
Total Equity	<u>131,126.96</u>
TOTAL LIABILITIES & EQUITY	<u><u>130,149.22</u></u>

1/5/2017

Maine County Commissioners Association
Profit Loss Budget vs. Actual
As of December 31, 2016

	Budget	Dec 2016	Jan-Dec 2016	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4120-00 · Registration	28,000		18,149	-9,851	65%
4130-00 · Sponsorship	8,000		3,800	-4,200	48%
4140-00 · Vendor	11,500		17,552	6,052	153%
Total 4100-00 · Convention Income	47,500		39,501	-7,999	83%
4300-00 · Dues	140,240		140,240		100%
4400-00 · Other Income	1,100	450	1,064	-36	97%
4500-00 · NACo Roster	500		500		100%
4600-00 · MCCA Risk Pool Assessment	25,000		25,000		100%
4800-00 · MainePERS Surplus Funds	6,500			-6,500	
4810-00 · Interest Earned	45	8	125	80	278%
4920-00 · Transfer in from Fund Balance	31,265			-31,265	
Total Income	252,150	458	206,430	-45,720	82%
Gross Profit	252,150	458	206,430	-45,720	82%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	1,850	310	1,914	64	103%
5030-00 · FICA	7,800	790	7,597	-203	97%
5040-00 · MainePERS Contributions	6,500		6,662	162	102%
5050-00 · Salary-Office Manager	38,000	4,565	38,865	865	102%
5060-00 · Salary-Executive Director	74,500	7,062	73,440	-1,060	99%
Total 5000-00 · Payroll Expenses	128,650	12,727	128,478	-172	100%
5100-00 · Insurance					
5110-00 · Health Insurance	21,000	1,901	21,045	45	100%
5120-00 · Commercial, Crime, D&O Ins	2,100		2,093	-7	100%
5130-00 · Workers Comp	650	139	473	-177	73%
5140-00 · Unemployment Comp Ins	500		409	-91	82%
Total 5100-00 · Insurance	24,250	2,040	24,020	-230	99%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500			-500	
6013-00 · Financial Audit	4,800		750	-4,050	16%
Total 6010-00 · Prof. Services	5,300		750	-4,550	14%
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
Total 6030-00 · Lobbying	200		200		100%
6040-00 · NACO Expenses					
6041-00 · Conferences	8,500		8,445	-55	99%
Total 6040-00 · NACO Expenses	8,500		8,445	-55	99%
6050-00 · Education and Training	500		386	-114	77%
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					

Maine County Commissioners Association
Profit Loss Budget vs. Actual
As of December 31, 2016

6113-00 · Entertainment/Speakers	6,500		900	-5,600	14%
6114-00 · MCCA Staff Registration Expense	1,000		983	-17	98%
6118-00 · Meeting Exp.	25,000		17,572	-7,428	70%
6121-00 · Supplies	2,500		389	-2,111	16%
6124-00 · Commissioner Retirement Plaques	500		250	-250	50%
Total 6110-00 · Convention Expense	35,500		20,094	-15,406	57%
6140-00 · Copies-Printing					
6142-00 · Directory	825		69	-756	8%
6143-00 · Other Copying or Printing	150		36	-114	24%
Total 6140-00 · Copies-Printing	975		105	-870	11%
6145-00 · Dues Expense	1,400		1,423	23	102%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	1,500	975	1,314	-186	88%
6152-00 · IT Services	2,800	440	1,836	-964	66%
6153-00 · Photocopier Lease	2,000	275	3,231	1,231	162%
6154-00 · Printer & Supplies	1,200		447	-753	37%
6155-00 · Telephone System	200			-200	
6156-00 · Other	500		304	-196	61%
Total 6150-00 · Equipment - Office	8,200	1,690	7,132	-1,068	87%
6160-00 · Fees	100		41	-59	41%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	1,500	200	1,525	25	102%
6172-00 · County Officials' Workshop	250	68	68	-182	27%
6173-00 · Monthly	3,250	306	3,066	-184	94%
6174-00 · Retreat Meeting	800	800	800		100%
6175-00 · Meetings - Other	800		470	-330	59%
Total 6170-00 · Meeting Expense	6,600	1,374	5,929	-671	90%
6180-00 · Mileage & Travel Expense	5,200	107	5,837	637	112%
6195-00 · Office Space Rental	18,375	1,497	17,966	-409	98%
6215-00 · Postage-Shipping	250	47	177	-73	71%
6230-00 · Advertising	750			-750	
6235-00 · Supplies	2,500	364	1,768	-732	71%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,600	142	1,527	-73	95%
6243-00 · Phone, Fax & Internet	2,000		2,009	9	100%
Total 6240-00 · Telephone, Fax & Internet	3,600	142	3,536	-64	98%
6250-00 · Website	250		12	-238	5%
6260-00 · Contingency	1,000	1,000	1,000		100%
Total Expense	252,150	20,988	227,299	-24,851	90%
Net Income			-20,530	-20,869	100%

Maine County Commissioners Association
 Transaction by Account
 As of December 31, 2016

MCCA Checking-Savings Bank					
Date	Num	Name	Memo	Amount	Balance
12/2	EFT	Bangor Payroll	Payroll for week 11/21 to 11/27/16	-1,998.28	-1,998.28
12/8	EFT	Time Warner Cable		-167.71	-2,165.99
12/8	3750	Capitol Computers		-125.00	-2,290.99
12/8	3751	Staples Credit Plan		-22.67	-2,313.66
12/8	EFT	Square	Deposit	24.98	-2,288.68
12/9	EFT	Bangor Payroll	Payroll for week 11/28 to 12/04/16	-1,998.28	-4,286.96
12/15	3752	Kulow, Rosemary	Executive Director Expenses	-34.95	-4,321.91
12/15	3753	Great Falls Insurance Company		-139.00	-4,460.91
12/15	3754	Kulow, Rosemary	Executive Director Expenses	-182.23	-4,643.14
12/15	3755	Haven, Lauren		-156.08	-4,799.22
12/15	EFT	Camden National Bank		-131.11	-4,930.33
12/16	EFT	Bangor Payroll	Payroll for week 12/5 to 12/11/16	-1,998.28	-6,928.61
12/16	EFT	Camden National Bank		-527.67	-7,456.28
12/20	3756	US Bank		-275.00	-7,731.28
12/20	3757	Maine Farm Bureau	Office Rent	-1,497.17	-9,228.45
12/20	3758	Libby O'Brien Kingsley & Champion, LLC		-1,000.00	-10,228.45
12/20	3759	Country Cafe Catering	BOD Meeting Lunch	-270.00	-10,498.45
12/20	3760	Senator Inn	MCCA Annual Meeting 1/20/16	-200.00	-10,698.45
12/20	3761	City of Augusta Treasurer		-867.80	-11,566.25
12/20	93643	Hancock County	MCCA Convention 2016	526.00	-11,040.25
12/20	1559	Renata Moise	MCCA Convention 2016	36.00	-11,004.25
12/23	EFT	Bangor Payroll	Payroll for week 12/12 to 12/18/16	-2,040.78	-13,045.03
12/27			Deposit	75.00	-12,970.03
12/28	3762	Capitol Computers		-1,290.00	-14,260.03
12/28	3763	Staples Credit Plan		-168.73	-14,428.76
12/30	EFT	Bangor Payroll	Payroll for week 12/19 to 12/25/16	-6,590.68	-21,019.44
12/31			Interest	4.44	-21,015.00
Total MCCA Checking-Savings Bank				-21,015.00	-21,015.00
Money Market Account					
12/19			Interest	3.07	3.07
Total Money Market Account				3.07	3.07
Receivables					

Maine County Commissioners Association
Transaction by Account
As of December 31, 2016

12/20	93643	Hancock County	MCCA Convention 2016	-526.00	-526.00
12/20	1559	Renata Moise	MCCA Convention 2016	-36.00	-562.00
12/27	1998	Androscoggin County		125.00	-437.00
12/27	1999	Aroostook County		25.00	-412.00
12/27	2000	Franklin County	Terry Brann	25.00	-387.00
12/27	2001	Kennebec County		25.00	-362.00
12/27	2002	Knox County		25.00	-337.00
12/27	2003	Lincoln County		50.00	-287.00
12/27	2004	Somerset County		25.00	-262.00
12/27	2005	York County		50.00	-212.00
				-212.00	-212.00
Total Receivables					
12/2	2016-49	Bangor Payroll	Payroll for week 11/21 to 11/27/16	-1,998.28	-1,998.28
12/2	EFT	Bangor Payroll	Payroll for week 11/21 to 11/27/16	1,998.28	0.00
12/8	EFT	Time Warner Cable		167.71	167.71
12/8		Capitol Computers		-125.00	42.71
12/8	3750	Capitol Computers		125.00	167.71
12/8		Staples Credit Plan		-22.67	145.04
12/8	3751	Staples Credit Plan		22.67	167.71
12/9	2016-50	Bangor Payroll	Payroll for week 11/28 to 12/04/16	-1,998.28	-1,830.57
12/9	EFT	Bangor Payroll	Payroll for week 11/28 to 12/04/16	1,998.28	167.71
12/15		Kulow, Rosemary	Executive Director Expenses	-34.95	132.76
12/15	3752	Kulow, Rosemary	Executive Director Expenses	34.95	167.71
12/15		Great Falls Insurance Company		-139.00	28.71
12/15	3753	Great Falls Insurance Company		139.00	167.71
12/15		Kulow, Rosemary	Executive Director Expenses	-182.23	-14.52
12/15	3754	Kulow, Rosemary	Executive Director Expenses	182.23	167.71
12/15		Haven, Lauren		-156.08	11.63
12/15	3755	Haven, Lauren		156.08	167.71
12/15		Camden National Bank		-131.11	36.60
12/15	EFT	Camden National Bank		131.11	167.71
12/16	2016-51	Bangor Payroll	Payroll for week 12/5 to 12/11/16	-1,998.28	-1,830.57
12/16	EFT	Bangor Payroll	Payroll for week 12/5 to 12/11/16	1,998.28	167.71
12/16	EFT	Camden National Bank		527.67	695.38

Accounts Payable

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Maine County Commissioners Association
Transaction by Account
As of December 31, 2016

12/20	US Bank			-275.00	420.38
12/20	Maine Farm Bureau		Office Rent	-1,497.17	-1,076.79
12/20	Libby O'Brien Kingsley & Champion, LLC			-1,000.00	-2,076.79
12/20	Country Cafe Catering		BOD Meeting Lunch	-270.00	-2,346.79
12/20	Senator Inn		MCCA Annual Meeting 1/20/16	-200.00	-2,546.79
12/20	City of Augusta Treasurer			-867.80	-3,414.59
12/20 3756	US Bank			275.00	-3,139.59
12/20 3757	Maine Farm Bureau		Office Rent	1,497.17	-1,642.42
12/20 3758	Libby O'Brien Kingsley & Champion, LLC			1,000.00	-642.42
12/20 3759	Country Cafe Catering		BOD Meeting Lunch	270.00	-372.42
12/20 3760	Senator Inn		MCCA Annual Meeting 1/20/16	200.00	-172.42
12/20 3761	City of Augusta Treasurer			867.80	695.38
12/23 2016-52	Bangor Payroll		Payroll for week 12/12 to 12/18/16	-2,040.78	-1,345.40
12/23 EFT	Bangor Payroll		Payroll for week 12/12 to 12/18/16	2,040.78	695.38
12/28	Capitol Computers			-1,290.00	-594.62
12/28	Staples Credit Plan			-168.73	-763.35
12/28 3762	Capitol Computers			1,290.00	526.65
12/28 3763	Staples Credit Plan			168.73	695.38
12/30 2016-53	Bangor Payroll		Payroll for week 12/19 to 12/25/16	-6,590.68	-5,895.30
12/30 EFT	Bangor Payroll		Payroll for week 12/19 to 12/25/16	6,590.68	695.38
Total Accounts Payable					695.38
1000-00 - Employee Health Insurance Contr					
12/2 2016-49	Bangor Payroll		EE Health Insurance Contributions	-325.96	-325.96
12/9 2016-50	Bangor Payroll		EE Health Insurance Contributions	-325.96	-651.92
12/16 2016-51	Bangor Payroll		EE Health Insurance Contributions	-325.96	-977.88
12/23 2016-52	Bangor Payroll		EE Health Insurance Contributions	-325.96	-1,303.84
12/30 2016-53	Bangor Payroll		EE Health Insurance Contributions	1,303.84	0.00
12/30 2016-53	Bangor Payroll		EE Health Insurance Contributions	0.00	0.00
Total 1000-00 - Employee Health Insurance Contr					0.00
1001-00 - MainePERS Employee Contribution					
12/2 2016-49	Bangor Payroll		Employee Contribution	-186.02	-186.02
12/9 2016-50	Bangor Payroll		Employee Contribution	-186.02	-372.04
12/16 2016-51	Bangor Payroll		Employee Contribution	-186.02	-558.06
12/23 2016-52	Bangor Payroll		Employee Contribution	-186.02	-744.08

Maine County Commissioners Association
Transaction by Account
As of December 31, 2016

12/30 2016-53	Bangor Payroll	Employee Contribution	-186.02	-930.10
12/30 2016-53	Bangor Payroll	EE MEPRS Retirement Contributions	930.10	0.00
Total 1001-00 - MainePERS Employee Contribution			0.00	0.00
4400-00 - Other Income				
12/8 EFT	Square	Deposit	-24.98	-24.98
12/27 1998	Androscoggin County	This is a small fee to help offset the cost of	-125.00	-149.98
12/27 1999	Aroostook County	This is a small fee to help offset the cost of	-25.00	-174.98
12/27 2000	Franklin County	This is a small fee to help offset the cost of	-25.00	-199.98
12/27 2001	Kennebec County	This is a small fee to help offset the cost of	-25.00	-224.98
12/27 2002	Knox County	This is a small fee to help offset the cost of	-25.00	-249.98
12/27 2003	Lincoln County	This is a small fee to help offset the cost of	-50.00	-299.98
12/27 2004	Somerset County	This is a small fee to help offset the cost of	-25.00	-324.98
12/27 2005	York County	This is a small fee to help offset the cost of	-50.00	-374.98
12/27 227942	York County	Elected Official Training	-50.00	-424.98
12/27 18120	Sagadahoc County	Elected Official Training	-25.00	-449.98
Total 4400-00 - Other Income			-449.98	-449.98
4810-00 - Interest Earned				
12/19		Interest	-3.07	-3.07
12/31		Interest	-4.44	-7.51
Total 4810-00 - Interest Earned			-7.51	-7.51
5000-00 - Payroll Expenses				
5020-00 - Payroll Fees				
12/2 2016-49	Bangor Payroll	Processing fee	32.00	32.00
12/9 2016-50	Bangor Payroll	Processing fee	32.00	64.00
12/16 2016-51	Bangor Payroll	Processing fee	32.00	96.00
12/23 2016-52	Bangor Payroll	Processing fee	74.50	170.50
12/30 2016-53	Bangor Payroll	Processing fee	139.00	309.50
Total 5020-00 - Payroll Fees			309.50	309.50
5030-00 - FICA				
12/2 2016-49	Bangor Payroll	Taxes	152.95	152.95
12/9 2016-50	Bangor Payroll	Taxes	152.95	305.90
12/16 2016-51	Bangor Payroll	Taxes	152.95	458.85
12/23 2016-52	Bangor Payroll	Taxes	152.95	611.80
12/30 2016-53	Bangor Payroll	Taxes	177.89	789.69

Maine County Commissioners Association
 Transaction by Account
 As of December 31, 2016

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Total 6153-00 · Photocopier Lease		275.00	275.00
Total 6150-00 · Equipment - Office		1,690.00	1,690.00
6170-00 · Meeting Expense			
6171-00 · Annual Meeting		12/20	
Total 6171-00 · Annual Meeting			200.00
6172-00 · County Officials' Workshop			200.00
Total 6172-00 · County Officials' Workshop		12/20	
6173-00 · Monthly			67.80
Total 6173-00 · Monthly		12/15	67.80
6174-00 · Retreat Meeting		12/20	
Total 6174-00 · Retreat Meeting			35.96
Total 6170-00 · Meeting Expense		12/20	270.00
6180-00 · Mileage & Travel Expense			305.96
Total 6180-00 · Mileage & Travel Expense			305.96
Total 6170-00 · Meeting Expense			800.00
6180-00 · Mileage & Travel Expense			800.00
Total 6180-00 · Mileage & Travel Expense		12/15	1,373.76
6195-00 · Office Space Rental			107.23
Total 6195-00 · Office Space Rental		12/20	107.23
6215-00 · Postage-Shipping			1,497.17
Total 6215-00 · Postage-Shipping		12/15	1,497.17
6235-00 · Supplies			47.00
Total 6235-00 · Supplies		12/8	47.00
6240-00 · Telephone, Fax & Internet		12/15	22.67
Total 6240-00 · Telephone, Fax & Internet		12/15	34.95
6240-00 · Telephone, Fax & Internet		12/15	53.11
Total 6240-00 · Telephone, Fax & Internet		12/15	110.73
6240-00 · Telephone, Fax & Internet		12/28	84.11
Total 6240-00 · Telephone, Fax & Internet		12/28	194.84
6240-00 · Telephone, Fax & Internet			168.73
Total 6240-00 · Telephone, Fax & Internet			363.57

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Maine County Commissioners Association
Transaction by Account
As of December 31, 2016

6241-00 · Cell Phone				
	12/15	Kulow, Rosemary	Executive Director Expenses	75.00
	12/15	Haven, Lauren	Cell Phone Reimbursement	67.01
Total 6241-00 · Cell Phone				<u>142.01</u>
Total 6240-00 · Telephone, Fax & Internet				<u>142.01</u>
6260-00 · Contingency				<u>142.01</u>
	12/20	Libby O'Brien Kingsley & Champion, LLC	Elected Official Training	1,000.00
Total 6260-00 · Contingency				<u>1,000.00</u>
TOTAL				<u><u>0.00</u></u>
				<u><u>0.00</u></u>

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Maine County Commissioners Association

Expenses by Vendor Detail

December 2016

Date	Memo	Account	Amount	Balance
Bangor Payroll				
12/2	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	913.00
12/2	Taxes	5030-00 · FICA	152.95	1,065.95
12/2	Processing fee	5020-00 · Payroll Fees	32.00	1,097.95
12/2	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31	2,510.26
12/9	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	3,423.26
12/9	Taxes	5030-00 · FICA	152.95	3,576.21
12/9	Processing fee	5020-00 · Payroll Fees	32.00	3,608.21
12/9	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31	5,020.52
12/16	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	5,933.52
12/16	Taxes	5030-00 · FICA	152.95	6,086.47
12/16	Processing fee	5020-00 · Payroll Fees	32.00	6,118.47
12/16	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31	7,530.78
12/23	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	8,443.78
12/23	Taxes	5030-00 · FICA	152.95	8,596.73
12/23	Processing fee	5020-00 · Payroll Fees	74.50	8,671.23
12/23	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31	10,083.54
12/30	Office Managers Salary	5050-00 · Salary-Office Manager	913.00	10,996.54
12/30	Taxes	5030-00 · FICA	177.89	11,174.43
12/30	Processing fee	5020-00 · Payroll Fees	139.00	11,313.43
12/30	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31	12,725.74
12/30	ER Health Insurance Contributions	5110-00 · Health Insurance	1,900.56	14,626.30
Total Bangor Payroll			14,626.30	14,626.30
Camden National Bank				
12/15	Office Supplies	6235-00 · Supplies	84.11	84.11
12/15	Stamps	6215-00 · Postage-Shipping	47.00	131.11
Total Camden National Bank			131.11	131.11
Capitol Computers				
12/8		6152-00 · IT Services	125.00	125.00
12/28		6152-00 · IT Services	315.00	440.00
12/28		6151-00 · Computer Hardware & Software	975.00	1,415.00
Total Capitol Computers			1,415.00	1,415.00
City of Augusta Treasurer				
12/20	Elected Official Training	6174-00 · Retreat Meeting	800.00	800.00
12/20	Elected Official Training	6172-00 · County Officials' Workshop	67.80	867.80

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Maine County Commissioners Association
Expenses by Vendor Detail
December 2016

Total City of Augusta Treasurer			867.80	867.80
Country Cafe Catering				
	12/20 BOD Meeting Lunch	6173-00 · Monthly	270.00	270.00
Total Country Cafe Catering			270.00	270.00
Great Falls Insurance Company				
	12/15 Workers Comp	5130-00 · Workers Comp	139.00	139.00
Total Great Falls Insurance Company			139.00	139.00
Haven, Lauren				
	12/15 Cell Phone Reimbursement	6241-00 · Cell Phone	67.01	67.01
	12/15 Meeting Supplies	6173-00 · Monthly	35.96	102.97
	12/15 Office Supplies	6235-00 · Supplies	53.11	156.08
Total Haven, Lauren			156.08	156.08
Kulow, Rosemary				
	12/15 Executive Director Expenses	6235-00 · Supplies	34.95	34.95
	12/15 Executive Director Expenses	6180-00 · Mileage & Travel Expense	107.23	142.18
	12/15 Executive Director Expenses	6241-00 · Cell Phone	75.00	217.18
Total Kulow, Rosemary			217.18	217.18
Libby O'Brien Kingsley & Champion, LLC				
	12/20 Elected Official Training	6260-00 · Contingency	1,000.00	1,000.00
Total Libby O'Brien Kingsley & Champion, LLC			1,000.00	1,000.00
Maine Farm Bureau				
	12/20 Rent	6195-00 · Office Space Rental	1,497.17	1,497.17
Total Maine Farm Bureau			1,497.17	1,497.17
Senator Inn				
	12/20 Room Deposit	6171-00 · Annual Meeting	200.00	200.00
Total Senator Inn			200.00	200.00
Staples Credit Plan				
	12/8 Office Supplies	6235-00 · Supplies	22.67	22.67
	12/28 Office Supplies	6235-00 · Supplies	168.73	191.40
Total Staples Credit Plan			191.40	191.40
US Bank				
	12/20	6153-00 · Photocopier Lease	275.00	275.00
Total US Bank			275.00	275.00
TOTAL			20,986.04	20,986.04