

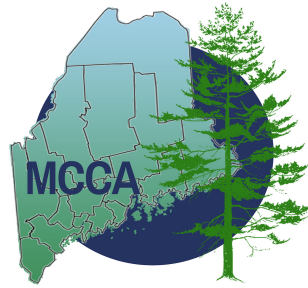
M.C.C.A.

Stephen Gorden, President
Cumberland County

Michael Cote, Vice President
York County

William Blodgett, Secretary-Treasurer
Lincoln County

Lauren Haven
Administrator



Maine County Commissioners Association

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

MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors' Meeting Agenda

November 13th, 2020 10:00 am via Zoom

- I. Call to Order
- II. Roll Call Attendance: Phone attendees will be requested to introduce themselves.
- III. Approval of the Agenda
- IV. Approval of the Minutes
- V. Officer Reports:
 - a. Finance
 - i. Financial Report - Lauren Haven
 - ii. Treasurer: Bill Blodgett - Comments about the state of MCCA finances
 - b. NACo: Peter Baldacci – Updates on Federal legislation, national programs and resources
 - c. President: Updates
- VI. Committee Reports
 - a. Standing Committees:
 - i. Budget and Finance Committee – Norm Fournier, Chair
 - ii. Legislative Policy Committee - Amy Fowler, Chair
 - 1. **Legislative Activity**
 - a. New Jail Standards Interim Report
 - i. Hearing Scheduled
 - 1. Monday, November 23, 2020 at 1:00 p.m. Zoom Hearing
TBA
 - 2. Need to have a representative from each county attend the hearing
 - b. James Cohen, Verrill Dana
 - 2. **New Legislation:** Motion: *"The Executive Committee may submit Legislation to the Legislature and adjust language as appropriate to the solve the developing issues:"*
 - a. **Fee Adjustments:** Any additional funding Counties may acquire through fees reduces the pressure on property taxes
 - i. Serving Civil Papers

- ii. Performing State Functions
 - iii. Probate
 - iv. 911 Call Centers and Emergency Communication
 - v. Others
- b. Create **Options** to hold Virtual Public Meetings
- c. **Capital Maintenance Bonding** - Allow minor annual maintenance bonding wo/ citizen vote
- d. **County Jails:**
 - i. Adjust and define the Tax Cap Funding Amount
 - ii. Determine and Fix-in-Statue Annual Allotment
 - iii. Define County Jails
- e. **Reinstate** Employee Files Confidentiality

iii. Professional Committee - Mike Cote

iv. Risk Pool Agency - Norm Fournier and Malcolm Ulmer

v. Affiliate Organization Committee Reports?

MACCAM

MACT

MARP

MECCA

MRDA

MSA

vi. Other?

b. Ad Hoc Committees - none at this time

c. MCCA Staff Reporting – Admin. Lauren Haven

VII. New Business

VIII. Adjournment

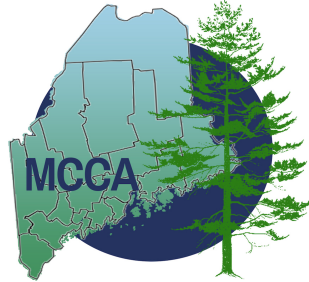
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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors' Meeting Minutes

MCCA Zoom Conference, October 14th, 2020

I., II. Call to Order and Roll Call Attendance

MCCA President Steve Gorden called the meeting to order at approximately 10:00 am. Attendees announced themselves.

DIRECTORS PRESENT:

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

OTHERS PRESENT:

Androscoggin – Comm. Mark Roy
Hancock – Comm. Antonio Blasi
Lincoln – Admin. Carrie Kipfer
Penobscot – Admin. Bill Collins and Sheriff Troy Morton
Piscataquis – Admin. Mike Williams
MECCA – Comm. Dir. Owen Smith
MSA – Mary-Anne LaMarre

DIRECTORS ABSENT:

Hancock – Comm. William Clark
Kennebec – Comm. George Jabar
Oxford – Comm. Steven Merrill
Somerset – Comm. Newell Graf
Washington – Comm. Chris Gardner
York – Comm. Michael Cote

STAFF PRESENT:

Risk Pool Manager – Malcolm Ulmer
Administrator – Lauren Haven
Lobbyist – James Cohen, Verrill Dana

III. Approval of the Agenda

*Comm. Fowler **moved** to approve the meeting agenda **seconded** by Comm. Blodgett and the motion **passed**.*

IV. Approval of the Minutes

*Comm. Baldacci **moved** to approve the minutes from the Board of Directors' meeting on September 9th. The motion was **seconded** by Comm. Erkkinen and the motion **passed** with no opposition.*

V. Officer Reports

a. Treasurer/Financial Report

- i. Lauren Haven presented the August Financial Reports. There were no surprises in the financial reports. Lauren mentioned work had begun on the budget for 2021 and an RFP was being prepared for a financial audit. She added she was waiting for further directions from Camden National Bank about the PPP loan forgiveness process. *Comm. Blodgett **moved** to approve the financial reports **seconded** by Comm. Baldacci and the motion **passed** with no opposition.*
- ii. Treasurer: Bill Blodgett: Comm. Blodgett stated the 2020 finances for the organization were in good shape.

- b. NACo: National Legislation, Peter Baldacci - Comm. Baldacci said he did not expect to see much activity until after the election.

c. President:

- i. The MCCA is developing an ambitious legislative program. It will require each Board member to drive the political efforts within their county as the introduced bills come forth, may I receive a vote of support for this legislative effort?
President Gorden said MCCA needs folks to step up if they want the organization to move forward.
- ii. Need board members to work on developing the legislative language, may I have your agreement that you will assist?

The group discussed their willingness to be active with the Legislative Policy Committee, to review new and existing legislation, and participate in upcoming hearings involving bills which would impact counties.

VI. Committee Reports

- a. Ad Hoc Committees - none at this time
- b. MCCA Staff Reporting – Lauren Haven – Admin. Lauren Haven briefly reported on projects beyond the usual office activities such as the printing and distribution of the Resource Guides from the acquired RALI grant, line item cost research for the 2021 budget, and preparation for the audit RFP.
- c. Standing Committees:
 - i. Professional Committee - Mike Cote – No report was given.
 - ii. Risk Pool Agency - Norm Fournier and Malcolm Ulmer
There was nothing to bring before the MCCA Board at that time.
 - iii. Affiliate Organization Committee: Affiliated Associations Reports:
 - MSA – Executive Director Mary-Anne LaMarre stated work had shifted dramatically. The MDOC created a 3rd package of personal protective equipment. Inmates at Department of Corrections facilities across the state are manufacturing masks, shields and gowns for state agencies and non-profits. In a recent MSA meeting the legislative agenda weighted survey identified priorities. At the top was the jail funding mechanism. She thanked MCCA for working to facilitate the distribution of the supplemental funds. She said it was critical to know what's going on around the state. When Governor Mills prohibited the transfer of inmates to state facilities a number of issues were created and even as things are shifted back to normal, overcrowding is a big issue. She asked the group to keep up good communications and let other counties know if their jail has room.

- **MACCAM – Admin.** Carrie Kipfer reported the association had a meeting on October 13th. She said there was a consensus to meet directly on different issues effecting jail funding. She mentioned binding arbitration and labor unions wanting to have a voice. The Standards Advisory Board was discussing reproductive health and sexual education. A white paper was being developed addressing concerns. Comm. Gorden said MACCAM should be working with Jim Cohen and the LPC. Admin. Dawn DiBlasi said the MACCAM letter could go to MCCA for approval once they organize their thoughts. Admin. Bill Collins said Sheriff Morton may join the meeting to talk about severe jail overcrowding and burdens to the system.
- **MECCA – Communications Dir.** Owen Smith reported on dispatch/911 and how COVID shutdown impacted communication centers. He believed they made it through the worst of it. Education classes would pick up again next year. There was an ongoing challenge to employ staff. Mr. Smith thought Aroostook Sheriff might have expressed an interest in a piece app to Waldo County's Sheriff Trafton. Comm. Norm Fournier said no, they were not interested in a piece app and were very satisfied with the present agreement Aroostook has right now. Any rumor about that, had not come from the Commissioners.

Comm. Fowler asked if Mr. Smith expected legislation to be successful legislation in increasing the 911 surcharge. Owen said it would be a tough uphill battle. All believed the surcharge needed to be increased. Upgrades were in progress right now. Comm. Gorden asked if they had thought about broadening the coverage being provided to assist fire and police departments. Comm. Fowler was the Chair of the Council and said we would have to fight for it and members of NINA would have to support it as well.

iv. Other?

v. Legislative Policy Committee - Amy Fowler, Chr

- **Legislative Activity – Lobbyist Jim Cohen** was introduced by President Gorden. Jim said it will be a pleasure to work with county representatives. He had past experience and understanding of counties and appreciated the challenges. He said this conversation illustrated some of the issues and he was in learning mode. He thanked the group for giving him more insight. As the Legislature was not in session and there was no chance of it going back into session, carry-over bills would die. Elections would soon be held, likely resulting in a Democratic House and Senate in Maine, but anything was possible. The leadership would be the same, however, there would be quite a bit of turnover, so education would be important about jails and other county issues. County representatives should help educate legislators, establish or re-establish relationships with all players effecting the legislative process. This will help us going forward.
- **Developing 2021 - 2022 Legislation: The Strawman Discussion for 2021 - 2022**
Legislation: Flexibility in legislation: Because we are individual counties with differing needs, should we try to build into legislation a flexibility whereby a county may adopt a process or procedure by vote of their Commission (i.e. item 2)?)

1. **Fee adjustments:** Why are these important? Any additional funding Counties may acquire through fees reduces the pressure on property taxes. One of our future goals might be developing another funding source versus property taxes for Counties.
 - 1.1. Serving Civil Papers
 - 1.2. Performing State functions
 - 1.3. Probate Forms
 - 1.4. 911 Call and Dispatch centers. Cell phone calls have grown exponentially without any assistance from user on a per phone basis; Property Tax is subsidizing the operation.

1.4.1. Fees and usage requirements - subsidize some operational costs

1.4.2. Ref: 129th - LD 674 & LD 1479

During the discussion it was said the cost should be shifted to users. Comm. Bill Blodgett stated the money should go directly to the call centers. Comm. Baldacci said the money goes through the PUC and will continue to be the collector. Comm. Fowler said some county was charging exorbitant rates for serving civil papers. Comm. Baldacci said the statutory fees could be raised. The Sheriff's Offices were not charging the same rates. Comm. Dir. Owen Smith said the Registry of Deeds sends bulk of the money to the state, and that is what needs to be changed.

2. **Virtual Meeting Options:** Develop an authorized procedure whereby County Commissions might meet publicly utilizing electronics (i.e. Zoom)

Meeting participants talked about whether it was a good idea to develop legislation to make it more acceptable to conduct official business remotely. This needed to be addressed to provide more permanent options as there was no way to predict the future of in-person meetings. Certainly, the video judicial process cuts down on transportation costs. Comm. Fowler interjected that judges want to see people in person. Comm. Gorden responded, they may need to become more flexible and adopt practices better suited for current times. Jim Cohen said it was partly legislation but also the opinion of the judicial system that needed to be changed. It was a good conversation to have.

3. **Capital Maintenance Bonding:** Develop language and a formula whereby County Commissions could bond capital maintenance projects yearly without requiring voter approval; it would be yearly, highly limited, cumulative and based upon some percentage of the total property value of the County (i.e. 1/10th of 1 %). Presently, it costs more to obtain voter permission than the projects are worth; yet they are time dependent, must be done and should be capitalized (i.e. roof replacements, rewiring buildings, upgrading jail electronics, etc.) rather than an operational budget item; it would smooth out tax rates for the citizenry. I suspect there's a surfeit of maintenance issue in this category for many counties, especially with jails.

During the discussion Comm. Gorden mentioned the Cumberland County charter. Should maintenance be capitalized? Comm. Fournier said projects exceeding \$10,000 had to go out to referendum. Comm. Fowler said counties can go to the bond bank.

4. **County Jails:**

4.1. Funding:

4.1.1. County Property Tax Relief, an annual allotment

4.1.2. Request legislation to create a process whereby Counties would transfer and accumulate all jail expenses under the aegis of their jail funding account (i.e. All capital and operational items), adjust each County's Jail total funding requirement (true up) and re-establish the 4% cap based upon the true up - Taxation Committee?

- 4.2. Develop a definition of a County Jail: Presently, County Jails are becoming the State's "public service of last resort." Currently, the definition is being created incrementally by each of the laws that places requirements on County Jail functions. This is a way of placing JAILs on the table for full exposure and development so that our property taxpayers may understand what the State requirements are costing them.

Comm. Fowler said the DOC had established the definition of a county jail on page eight of the standards. Comm. Baldacci said we need to push back on what is being pushed on us. Sheriff Troy Moton said he would agree. There is no way county jails can provide programming for inmates pertaining to housing, medical health, and mental health. It's as if being a jail is a side note instead of the main function and purpose for existing.

Comm. Gorden talked about the Human Resources confidentiality issue. Jim Cohen asked if mandate requirements for municipal effected the legislature's ability to pass legislation regarding counties. Comm. Gorden said municipalities have more latitude. They call it, "home rule". Mr. Cohen said property tax is the source of 80% of the revenue. Comm. Fournier said we need to rely on MACCAM members who are the eyes and ears on the ground, and crucial to the operations of every county. We need to prioritize in collaboration with MSA and MACCAM.

Comm. Fournier announced the next Risk Management Pool and MCCA Board of Directors' meeting would occur on Friday, November 13th due to the Veteran's Day holiday on Wednesday November 11th.

Admin. Pam Hile offered a clarification on the white paper from MACCAM. It was only being developed to present to MCCA and no action would be taken separately. Everyone thanked MACCAM members for working on this project.

5. **Other Legislation:** Does anyone have new legislation to propose, or ideas for new bills we should develop?

VII. New Business

VIII. Adjournment

MCCA President Steve Gorden invited a **motion** to adjourn at approximately 12:10 a.m. Comm. Fowler made the **motion** seconded by Comm. Blodgett, and the **motion** was **approved**.

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Comm. William Blodgett

MAINE COUNTY COMMISSIONERS ASSOCIATION

October 2020 Financial Report

Attached please find the financial reports for the month of October 2020. The Balance Sheet shows total assets and liabilities at \$124,769. This amount includes \$12,448 from the money market account MCCA established for MainePERS employer contributions.

Debits to the bank account in October totaled \$12,269.90, and \$1,477.90 was credited to the checking account. The debits were from normal operating expenses during the month with one NACo trip reimbursement and an additional workers' compensation payment to Eastern Alliance assessed during their annual audit. The credits included a quarterly payment for NACo's retirement program endorsement, NACo's annual roster update and a small quarterly endorsement payment for CVS Healthy Living (formerly US Communities).

In other news, the Budget and Finance Committee is waiting to review proposals for the next audit of MCCA's finances, and the 2021 budget draft is in progress. The proposed budget will be included in the agenda packet for the December meeting.

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

Respectfully submitted,



Lauren Haven
Administrator

Accepted by:

Date: November 13, 2020

William Blodgett, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of November 1, 2020

	October 2020
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	111,663.87
1020-00 · Money Market Account	12,448.51
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	124,312.38
Total Checking/Savings	124,312.38
Accounts Receivable	
1300-00 · Receivables	-129.00
Total Accounts Receivable	-129.00
Total Current Assets	124,183.38
Fixed Assets	
1200-00 · Fixed Assets	
1210-00 · Accumulated Depreciation	-6,074.00
1220-00 · Equipment	6,660.00
Total 1200-00 · Fixed Assets	586.00
Total Fixed Assets	586.00
TOTAL ASSETS	124,769.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	495.49
2130-00 · Employee Health Insurance Contr	1,043.11
2140-00 · Accrued Vacation	820.90
Total 2100-00 · Other Current Liabilities	2,359.50
Total Other Current Liabilities	2,359.50
Total Current Liabilities	2,359.50
Total Liabilities	2,359.50
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-89,430.00
Total 3000-00 · Equity Accounts	-89,430.00
3100-00 · Earnings	148,926.82
Net Income	62,913.06
Total Equity	122,409.88
TOTAL LIABILITIES & EQUITY	124,769.38

Maine County Commissioners Association
Reconciliation Summary
1020-00 · Money Market Account, Period Ending 10/19/20

	October 2020
Beginning Balance	12,448.01
Cleared Transactions	
Deposits and Credits - 1 item	0.50
Total Cleared Transactions	0.50
Cleared Balance	12,448.51
Register Balance as of 10/19/20	12,448.51
Ending Balance	12,448.51

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 11/01/20

	October 2020
Beginning Balance	122,643.89
Cleared Transactions	
Checks and Payments - 15 items	-12,269.63
Deposits and Credits - 4 items	1,476.90
Total Cleared Transactions	-10,792.73
Cleared Balance	111,851.16
Uncleared Transactions	
Checks and Payments - 2 items	-187.29
Total Uncleared Transactions	-187.29
Register Balance as of 11/01/20	111,663.87
Ending Balance	111,663.87

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 11/01/20

	Type	Date	Name	Amount	Balance
Beginning Balance					122,643.89
Cleared Transactions					
Checks and Payments - 15 items					
	Bill Pmt -Check	8/14	Penobscot County Treasurer	-1,980.46	-1,980.46
	Bill Pmt -Check	9/29	Haven, Lauren	-104.12	-2,084.58
	Bill Pmt -Check	10/2	Bangor Payroll	-964.43	-3,049.01
	Bill Pmt -Check	10/9	Bangor Payroll	-964.43	-4,013.44
	Bill Pmt -Check	10/14	Eastern Alliance	-1,068.00	-5,081.44
	Bill Pmt -Check	10/14	MainePERS	-606.06	-5,687.50
	Bill Pmt -Check	10/14	Spectrum Business/TWC	-180.00	-5,867.50
	Bill Pmt -Check	10/14	Unlimited Technology	-143.75	-6,011.25
	Bill Pmt -Check	10/14	Liberty Mutual Insurance	-60.16	-6,071.41
	Bill Pmt -Check	10/16	Bangor Payroll	-964.43	-7,035.84
	Bill Pmt -Check	10/22	Maine Farm Bureau	-1,497.17	-8,533.01
	Bill Pmt -Check	10/22	US Bank	-377.99	-8,911.00
	Bill Pmt -Check	10/22	Camden National Bank	-174.04	-9,085.04
	Bill Pmt -Check	10/23	Bangor Payroll	-964.43	-10,049.47
	Bill Pmt -Check	10/30	Bangor Payroll	-2,220.16	-12,269.63
Total Checks and Payments				-12,269.63	-12,269.63
Deposits and Credits - 4 items					
	Deposit	9/29		37.80	37.80
	Deposit	10/7		935.99	973.79
	Deposit	10/13		500.00	1,473.79
	Deposit	11/1		3.11	1,476.90
Total Deposits and Credits				1,476.90	1,476.90
Total Cleared Transactions				-10,792.73	-10,792.73
Cleared Balance				-10,792.73	111,851.16
Uncleared Transactions					
Checks and Payments - 2 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	10/22	Haven, Lauren	-87.29	-187.29
Total Checks and Payments				-187.29	-187.29
Total Uncleared Transactions				-187.29	-187.29
Register Balance as of 11/01/20				-10,980.02	111,663.87
Ending Balance				-10,980.02	111,663.87

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January through October 2020

	Budget 2020	Oct 2020	Jan-Oct 2020	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400			-400	
4120-00 · Registration	26,000		353	-25,647	1%
4130-00 · Sponsorship	10,000			-10,000	
4140-00 · Vendor	9,000			-9,000	
Total 4100-00 · Convention Income	45,400		353	-45,047	1%
4300-00 · Dues	166,690		166,689	-1	100%
4400-00 · Other Income	10,000	936	36,045	26,045	360%
4500-00 · NACo Roster	500	500	500		100%
4600-00 · MCCA Risk Pool Assesssment	27,038			-27,038	
4810-00 · Interest Earned	100	1	55	-45	55%
Total Income	249,728	1,437	203,642	-46,086	82%
Gross Profit	249,728	1,437	203,642	-46,086	82%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	174	1,580	-420	79%
5030-00 · FICA	8,574	362	5,992	-2,582	70%
5040-00 · MainePERS Contributions	8,445	299	6,352	-2,093	75%
5050-00 · Salary-Office Manager	51,161	4,919	43,570	-7,591	85%
5060-00 · Salary-Executive Director	70,861		36,693	-34,168	52%
Total 5000-00 · Payroll Expenses	141,041	5,754	94,187	-46,854	67%
5100-00 · Insurance					
5110-00 · Health Insurance	12,105	1,007	10,067	-2,038	83%
5120-00 · Commercial, Crime, D&O Ins	2,070	60	1,951	-119	94%
5130-00 · Workers Comp	550	1,068	1,345	795	245%
5140-00 · Unemployment Comp Ins	450		268	-182	60%
Total 5100-00 · Insurance	15,175	2,135	13,631	-1,544	90%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500			-500	
6013-00 · Financial Audit	3,000			-3,000	
Total 6010-00 · Prof. Services	3,500			-3,500	
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
Total 6030-00 · Lobbying	200		200		100%
6040-00 · NACO Expenses					
6041-00 · Conferences	6,465		1,980	-4,485	31%
Total 6040-00 · NACO Expenses	6,465		1,980	-4,485	31%
6050-00 · Education and Training	600			-600	
6100-00 · Bank Charges	50			-50	

	Budget 2020	Oct 2020	Jan-Oct 2020	\$ Over Budget	% of Budget
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	2,500		1,200	-1,300	48%
6114-00 · MCCA Staff Registration Expense	1,000			-1,000	
6118-00 · Meeting Exp.	32,500			-32,500	
6121-00 · Supplies	300			-300	
6124-00 · Commissioner Retirement Plaques	400			-400	
Total 6110-00 · Convention Expense	36,700		1,200	-35,500	3%
6140-00 · Copies-Printing					
6142-00 · Directory	100		96	-4	96%
Total 6140-00 · Copies-Printing	100		96	-4	96%
6145-00 · Dues Expense	1,400		600	-800	43%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	300		105	-195	35%
6152-00 · IT Services	1,700	168	1,448	-252	85%
6153-00 · Photocopier Lease	4,092	378	3,780	-312	92%
6154-00 · Printer & Supplies	1,000	162	364	-636	36%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,492	708	5,697	-1,795	76%
6160-00 · Fees	100		35	-65	35%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	2,000		1,062	-938	53%
6172-00 · County Officials' Workshop	3,000			-3,000	
6173-00 · Monthly	3,600	354	1,166	-2,434	32%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	10,600	354	2,228	-8,372	21%
6180-00 · Mileage & Travel Expense	600		131	-469	22%
6195-00 · Office Space Rental	19,000	1,497	16,469	-2,531	87%
6215-00 · Postage-Shipping	250	6	72	-178	29%
6230-00 · Advertising	250			-250	
6235-00 · Supplies	2,000	6	358	-1,642	18%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,305	75	1,425	120	109%
6243-00 · Phone, Fax & Internet	2,200	180	2,380	180	108%
Total 6240-00 · Telephone, Fax & Internet	3,505	255	3,805	300	109%
6250-00 · Website	200		40	-160	20%
6260-00 · Contingency	500			-500	
Total Expense	249,728	10,715	140,729	-108,999	56%

Maine County Commissioners Association
Transaction Detail by Account

October 2020

Accrual Basis

1000-00 · Bank and Cash Accounts

1010-00 · MCCA Checking-Savings Bank

Date	Name	Memo	Amount	Balance
10/2	Bangor Payroll	Payroll for week 9/21 to 9/27	-964.43	-964.43
10/7		Deposit	935.99	-28.44
10/9	Bangor Payroll	Payroll for week 9/28 to 10/4	-964.43	-992.87
10/13		Deposit	500.00	-492.87
10/14	MainePERS		-606.06	-1,098.93
10/14	Liberty Mutual Insurance		-60.16	-1,159.09
10/14	Spectrum Business/TWC		-180.00	-1,339.09
10/14	Eastern Alliance		-1,068.00	-2,407.09
10/14	Unlimited Technology		-143.75	-2,550.84
10/16	Bangor Payroll	Payroll for week 10/5 to 10/11	-964.43	-3,515.27
10/22	Maine Farm Bureau	Printed by MCCA	-1,497.17	-5,012.44
10/22	Haven, Lauren		-87.29	-5,099.73
10/22	Camden National Bank		-174.04	-5,273.77
10/22	US Bank		-377.99	-5,651.76
10/23	Bangor Payroll	Payroll for week 10/12 to 10/18	-964.43	-6,616.19
10/30	Bangor Payroll	Payroll for week 10/19 to 10/25/20	-2,220.16	-8,836.35
			-8,836.35	-8,836.35

Total 1010-00 · MCCA Checking-Savings Bank

1020-00 · Money Market Account

10/19	Interest		0.50	0.50
			0.50	0.50
			-8,835.85	-8,835.85

Total 1020-00 · Money Market Account

Total 1000-00 · Bank and Cash Accounts

2000-00 · Accounts Payable

10/2	Bangor Payroll	Payroll for week 9/21 to 9/27	-964.43	-964.43
10/2	Bangor Payroll	Payroll for week 9/21 to 9/27	964.43	0.00
10/8	Camden National Bank		-366.00	-366.00
10/9	Bangor Payroll	Payroll for week 9/28 to 10/4	-964.43	-1,330.43
10/9	Bangor Payroll	Payroll for week 9/28 to 10/4	964.43	-366.00
10/14	MainePERS		-606.06	-972.06
10/14	Liberty Mutual Insurance		-60.16	-1,032.22
10/14	Eastern Alliance		-1,068.00	-2,100.22
10/14	Unlimited Technology		-143.75	-2,243.97

Accrual Basis

Date	Name	Memo	Amount	Balance
10/14	MainePERS		606.06	-1,637.91
10/14	Liberty Mutual Insurance		60.16	-1,577.75
10/14	Spectrum Business/TWC		180.00	-1,397.75
10/14	Eastern Alliance		1,068.00	-329.75
10/14	Unlimited Technology		143.75	-186.00
10/16	Spectrum Business/TWC		-180.00	-366.00
10/16	Bangor Payroll	Payroll for week 10/5 to 10/11	-964.43	-1,330.43
10/16	Bangor Payroll	Payroll for week 10/5 to 10/11	964.43	-366.00
10/22	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,863.17
10/22	Maine Farm Bureau	Printed by MCCA	1,497.17	-366.00
10/22	Haven, Lauren		-87.29	-453.29
10/22	Haven, Lauren		87.29	-366.00
10/22	Camden National Bank		-174.04	-540.04
10/22	Camden National Bank		174.04	-366.00
10/22	US Bank		-377.99	-743.99
10/22	US Bank		377.99	-366.00
10/23	Bangor Payroll	Payroll for week 10/12 to 10/18	-964.43	-1,330.43
10/23	Bangor Payroll	Payroll for week 10/12 to 10/18	964.43	-366.00
10/30	Bangor Payroll	Payroll for week 10/19 to 10/25/20	-2,220.16	-2,586.16
10/30	Bangor Payroll	Payroll for week 10/19 to 10/25/20	2,220.16	-366.00
			-366.00	-366.00

Total 2000-00 · Accounts Payable

2100-00 · Other Current Liabilities

2120-00 · MainePERS Employee Contribution

10/2	Bangor Payroll	Employee Contribution	-76.74	-76.74
10/9	Bangor Payroll	Employee Contribution	-76.74	-153.48
10/14	MainePERS		306.96	153.48
10/16	Bangor Payroll	Employee Contribution	-76.74	76.74
10/23	Bangor Payroll	Employee Contribution	-76.74	0.00
10/30	Bangor Payroll	Employee Contribution	-76.74	-76.74
10/30	Bangor Payroll	EE MEPRS Retirement Contributions	0.00	-76.74
			-76.74	-76.74

Total 2120-00 · MainePERS Employee Contribution

2130-00 · Employee Health Insurance Contr

10/2	Bangor Payroll	EE Health Insurance Contributions	-48.28	-48.28
10/9	Bangor Payroll	EE Health Insurance Contributions	-48.28	-96.56
10/16	Bangor Payroll	EE Health Insurance Contributions	-48.28	-144.84
10/23	Bangor Payroll	EE Health Insurance Contributions	-48.28	-193.12

Accrual Basis

Total 2130-00 · Employee Health Insurance Contr

Total 2100-00 · Other Current Liabilities

4400-00 · Other Income

Total 4400-00 · Other Income

4500-00 · NACo Roster

Total 4500-00 · NACo Roster

4810-00 · Interest Earned

Total 4810-00 · Interest Earned

5000-00 · Payroll Expenses

5020-00 · Payroll Fees

Total 5020-00 · Payroll Fees

5030-00 · FICA

Total 5030-00 · FICA

5040-00 · MainePERS Contributions

Total 5040-00 · MainePERS Contributions

5050-00 · Salary-Office Manager

Date	Name	Memo	Amount	Balance
10/30	Bangor Payroll	EE Health Insurance Contributions	193.06	-0.06
10/30	Bangor Payroll	EE Health Insurance Contributions	0.06	0.00
			0.00	0.00
			-76.74	-76.74
10/7	NACo Public Employee Benefits	Deposit	-935.99	-935.99
			-935.99	-935.99
10/13	NACo	Deposit	-500.00	-500.00
			-500.00	-500.00
10/19		Interest	-0.50	-0.50
			-0.50	-0.50
10/2	Bangor Payroll	Processing fee	34.00	34.00
10/9	Bangor Payroll	Processing fee	34.00	68.00
10/16	Bangor Payroll	Processing fee	34.00	102.00
10/23	Bangor Payroll	Processing fee	34.00	136.00
10/30	Bangor Payroll	Processing fee	38.00	174.00
			174.00	174.00
10/2	Bangor Payroll	Taxes	71.58	71.58
10/9	Bangor Payroll	Taxes	71.58	143.16
10/16	Bangor Payroll	Taxes	71.58	214.74
10/23	Bangor Payroll	Taxes	71.58	286.32
10/30	Bangor Payroll	Taxes	75.21	361.53
			361.53	361.53
10/14	MainePERS		299.10	299.10
			299.10	299.10
10/2	Bangor Payroll	Office Managers Salary	983.87	983.87
10/9	Bangor Payroll	Office Managers Salary	983.87	1,967.74
10/16	Bangor Payroll	Office Managers Salary	983.87	2,951.61
10/23	Bangor Payroll	Office Managers Salary	983.87	3,935.48

Accrual Basis	Date	Name	Memo	Amount	Balance
Total 5050-00 · Salary-Office Manager	10/30	Bangor Payroll	Office Managers Salary	983.87	4,919.35
Total 5000-00 · Payroll Expenses				4,919.35	4,919.35
5100-00 · Insurance				5,753.98	5,753.98
5110-00 · Health Insurance					
Total 5110-00 · Health Insurance	10/30	Bangor Payroll	ER Health Insurance Contributions	1,006.70	1,006.70
5120-00 · Commercial, Crime, D&O Ins				1,006.70	1,006.70
Total 5120-00 · Commercial, Crime, D&O Ins				60.16	60.16
5130-00 · Workers Comp				60.16	60.16
Total 5130-00 · Workers Comp	10/14	Liberty Mutual Insurance			
Total 5100-00 · Insurance	10/14	Eastern Alliance		1,068.00	1,068.00
6150-00 · Equipment - Office				1,068.00	1,068.00
6152-00 · IT Services				2,134.86	2,134.86
Total 6152-00 · IT Services					
6153-00 · Photocopier Lease					
Total 6153-00 · Photocopier Lease	10/8	Camden National Bank	Email Backup	12.00	12.00
6154-00 · Printer & Supplies				143.75	155.75
Total 6154-00 · Printer & Supplies	10/14	Unlimited Technology			
Total 6150-00 · Meeting Expense	10/22	Camden National Bank	Email Backup	12.00	167.75
6173-00 · Monthly				167.75	167.75
Total 6152-00 · IT Services	10/22	US Bank		377.99	377.99
6153-00 · Photocopier Lease				377.99	377.99
Total 6153-00 · Photocopier Lease					
6154-00 · Printer & Supplies					
Total 6154-00 · Printer & Supplies	10/22	Camden National Bank		162.04	162.04
Total 6150-00 · Equipment - Office				162.04	162.04
6170-00 · Meeting Expense				707.78	707.78
6173-00 · Monthly					
Total 6173-00 · Monthly	10/8	Camden National Bank		354.00	354.00
Total 6170-00 · Meeting Expense				354.00	354.00
6195-00 · Office Space Rental				354.00	354.00
Total 6195-00 · Office Space Rental	10/22	Maine Farm Bureau	Printed by MCCA	1,497.17	1,497.17
6215-00 · Postage-Shipping				1,497.17	1,497.17

Accrual Basis

Total 6215-00 · Postage-Shipping

6235-00 · Supplies

Total 6235-00 · Supplies

6240-00 · Telephone, Fax & Internet

6241-00 · Cell Phone

Total 6241-00 · Cell Phone

6243-00 · Phone, Fax & Internet

Total 6243-00 · Phone, Fax & Internet

Total 6240-00 · Telephone, Fax & Internet

Date	Name	Memo	Amount	Balance
10/22	Haven, Lauren		6.40	6.40
			6.40	6.40
10/22	Haven, Lauren		5.89	5.89
			5.89	5.89
10/22	Haven, Lauren		75.00	75.00
			75.00	75.00
10/16	Spectrum Business/TWC		180.00	180.00
			180.00	180.00
			255.00	255.00

Maine County Commissioners Association

Expenses by Vendor Detail

October 2020

Accrual Basis

Bangor Payroll

Date	Memo	Account	Amount	Balance
10/2	Office Managers Salary	5050-00 · Salary-Office Manager	983.87	983.87
10/2	Taxes	5030-00 · FICA	71.58	1,055.45
10/2	Processing fee	5020-00 · Payroll Fees	34.00	1,089.45
10/9	Office Managers Salary	5050-00 · Salary-Office Manager	983.87	2,073.32
10/9	Taxes	5030-00 · FICA	71.58	2,144.90
10/9	Processing fee	5020-00 · Payroll Fees	34.00	2,178.90
10/16	Office Managers Salary	5050-00 · Salary-Office Manager	983.87	3,162.77
10/16	Taxes	5030-00 · FICA	71.58	3,234.35
10/16	Processing fee	5020-00 · Payroll Fees	34.00	3,268.35
10/23	Office Managers Salary	5050-00 · Salary-Office Manager	983.87	4,252.22
10/23	Taxes	5030-00 · FICA	71.58	4,323.80
10/23	Processing fee	5020-00 · Payroll Fees	34.00	4,357.80
10/30	Office Managers Salary	5050-00 · Salary-Office Manager	983.87	5,341.67
10/30	Taxes	5030-00 · FICA	75.21	5,416.88
10/30	Processing fee	5020-00 · Payroll Fees	38.00	5,454.88
10/30	ER Health Insurance Contributions	5110-00 · Health Insurance	1,006.70	6,461.58
			6,461.58	6,461.58

Total Bangor Payroll

Camden National Bank

10/8	Email Backup	6152-00 · IT Services	12.00	12.00
10/8		6173-00 · Monthly	354.00	366.00
10/22	Email Backup	6152-00 · IT Services	12.00	378.00
10/22		6154-00 · Printer & Supplies	162.04	540.04
			540.04	540.04

Total Camden National Bank

Eastern Alliance

10/14		5130-00 · Workers Comp	1,068.00	1,068.00
			1,068.00	1,068.00

Total Eastern Alliance

Haven, Lauren

10/22		6241-00 · Cell Phone	75.00	75.00
10/22		6215-00 · Postage-Shipping	6.40	81.40

Accrual Basis	Date	Memo	Account	Amount	Balance
Total Haven, Lauren	10/22		6235-00 · Supplies	5.89	87.29
Liberty Mutual Insurance				87.29	87.29
Total Liberty Mutual Insurance	10/14		5120-00 · Commercial, Crime, D&O Ins	60.16	60.16
Maine Farm Bureau				60.16	60.16
Total Maine Farm Bureau	10/22	Printed by MCCA	6195-00 · Office Space Rental	1,497.17	1,497.17
MainePERS				1,497.17	1,497.17
Total MainePERS	10/14		5040-00 · MainePERS Contributions	299.10	299.10
NACo				299.10	299.10
Total NACo	10/13	Deposit	4500-00 · NACo Roster	-500.00	-500.00
NACo Public Employee Benefits LLC				-500.00	-500.00
Total NACo Public Employee Benefits LLC	10/7	Deposit	4400-00 · Other Income	-935.99	-935.99
Spectrum Business/TWC				-935.99	-935.99
Total Spectrum Business/TWC	10/16		6243-00 · Phone, Fax & Internet	180.00	180.00
Unlimited Technology				180.00	180.00
Total Unlimited Technology	10/14		6152-00 · IT Services	143.75	143.75
US Bank				143.75	143.75
Total US Bank	10/22		6153-00 · Photocopier Lease	377.99	377.99
				377.99	377.99

Maine County Commissioners Association Profit & Loss Prev Year Comparison

October 2020

Accrual Basis

	Oct 20	Oct 19	\$ Change	% Change
Income				
4100-00 · Convention Income				
4110-00 · Plaques	0.00	194.95	-194.95	-100.0%
4120-00 · Registration	0.00	1,891.00	-1,891.00	-100.0%
4130-00 · Sponsorship	0.00	900.00	-900.00	-100.0%
Total 4100-00 · Convention Income	0.00	2,985.95	-2,985.95	-100.0%
4400-00 · Other Income	935.99	0.00	935.99	100.0%
4500-00 · NACo Roster	500.00	0.00	500.00	100.0%
4600-00 · MCCA Risk Pool Assessment	0.00	27,037.50	-27,037.50	-100.0%
4800-00 · MainePERS Surplus Funds	0.00	0.00	0.00	0.0%
4810-00 · Interest Earned	0.50	8.20	-7.70	-93.9%
Total Income	1,436.49	30,031.65	-28,595.16	-95.22%
Gross Profit	1,436.49	30,031.65	-28,595.16	-95.22%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	174.00	144.00	30.00	20.83%
5030-00 · FICA	361.53	815.84	-454.31	-55.69%
5040-00 · MainePERS Contributions	299.10	730.79	-431.69	-59.07%
5050-00 · Salary-Office Manager	4,919.35	3,795.52	1,123.83	29.61%
5060-00 · Salary-Executive Director	0.00	7,059.55	-7,059.55	-100.0%
Total 5000-00 · Payroll Expenses	5,753.98	12,545.70	-6,791.72	-54.14%
5100-00 · Insurance				
5110-00 · Health Insurance	1,006.70	977.37	29.33	3.0%
5120-00 · Commercial, Crime, D&O Ins	60.16	57.08	3.08	5.4%
5130-00 · Workers Comp	1,068.00	380.00	688.00	181.05%
Total 5100-00 · Insurance	2,134.86	1,414.45	720.41	50.93%
6110-00 · Convention Expense				
6113-00 · Entertainment/Speakers	0.00	370.00	-370.00	-100.0%
6114-00 · MCCA Staff Registration Expense	0.00	115.53	-115.53	-100.0%
6118-00 · Meeting Exp.	0.00	27,869.80	-27,869.80	-100.0%
6121-00 · Supplies	0.00	109.21	-109.21	-100.0%
6124-00 · Commissioner Retirement Plaques	0.00	210.80	-210.80	-100.0%
Total 6110-00 · Convention Expense	0.00	28,675.34	-28,675.34	-100.0%
6150-00 · Equipment - Office				
6152-00 · IT Services	167.75	137.00	30.75	22.45%
6153-00 · Photocopier Lease	377.99	296.75	81.24	27.38%
6154-00 · Printer & Supplies	162.04	28.45	133.59	469.56%
Total 6150-00 · Equipment - Office	707.78	462.20	245.58	53.13%
6170-00 · Meeting Expense				
6173-00 · Monthly	354.00	347.62	6.38	1.84%
Total 6170-00 · Meeting Expense	354.00	347.62	6.38	1.84%

Accrual Basis

	Oct 20	Oct 19	\$ Change	% Change
6180-00 · Mileage & Travel Expense	0.00	60.32	-60.32	-100.0%
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6215-00 · Postage-Shipping	6.40	11.00	-4.60	-41.82%
6230-00 · Advertising	0.00	100.00	-100.00	-100.0%
6235-00 · Supplies	5.89	151.93	-146.04	-96.12%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	180.00	179.41	0.59	0.33%
Total 6240-00 · Telephone, Fax & Internet	255.00	254.41	0.59	0.23%
Total Expense	10,715.08	45,520.14	-34,805.06	-76.46%