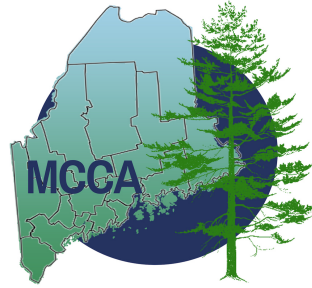


M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County



Maine County Commissioners Association

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

Charles Pray
Executive Director

Lauren Haven
Office Manager

MAINE COUNTY COMMISSIONERS ASSOCIATION

MCCA Annual General Membership Meeting Agenda

10:00 a.m., January 8, 2020
Senator Inn, Western Avenue, Augusta

- I. Call to Order, Introductions, and Pledge of Allegiance
- II. Approval and/or Additions to the Agenda
- III. Approval of December 11, 2019 Board of Directors' Meeting Minutes
- IV. President's Report
- V. Approval of 2020 MCCA Directors
- VI. Nomination & Election of MCCA Officers
- VII. Nomination of Two NACo Representatives
- VIII. Approval of MCCA 2019 Budget Line Item Transfers
- IX. Approval of MCCA 2020 Budget
- X. Reports
 - A. Executive Director and Legislative Report
 - B. Financial Reports
 - C. Association Reports
 - D. Annual Convention Report
 - E. NACo Report
- XI. Other Business
- XII. Adjourn

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors' Meeting Minutes

MCCA Offices, December 11, 2019

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

MCCA President Thomas Coward called the meeting to order at approximately 10:32 a.m. following the MCCA Risk Pool meeting. Attendees recited the Pledge of Allegiance and all present introduced themselves.

DIRECTORS PRESENT: *Androscoggin* – Comm. Noel Madore; *Aroostook* – Comm. Norman Fournier; *Cumberland* – Comm. Tom Coward; *Kennebec* – Admin. Bob Devlin proxy for Comm. George Jabar; *Knox* – Comm. Sharyn Pohlman; *Lincoln* – Comm. William Blodgett; *Oxford* – Manager Tom Winsor proxy for Comm. Steven Merrill; *Penobscot* – Comm. Peter Baldacci; *Piscataquis* – Comm. Wayne Erkinen; *Sagadahoc* – Comm. Brian Hobart; *Somerset* – Admin. Dawn DiBlasi proxy for Comm. Newell Graf; *Waldo* – Comm. Amy Fowler; and *York* – Comm. Richard Dutremble proxy for Comm. Michael Cote.

OTHERS PRESENT: *Cumberland* – Comm. Steve Gorden; *Knox* – Admin. Andy Hart; *Lincoln* – Admin. Carrie Kipfer; *Sagadahoc* – Admin. Pamela Hile; *MACCAM* - Admin. Bill Collins; and *MSA* – Sheriff Ken Mason.

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: Executive Director Charles Pray, Risk Pool Manager Malcolm Ulmer and Office Manager Lauren Haven.

II. Approval of/Additions to the Agenda

President Tom Coward inquired if there were any additions to the agenda. As there were no additions, Comm. Baldacci made a motion to approve the agenda as written. Comm. Fowler seconded the motion and it passed with no opposition.

III. Approval of November 13th Board of Directors' Meeting Minutes

Comm. Fournier moved to approve the minutes from the Board of Directors' meeting on November 13th, 2019. Comm. Fowler seconded the motion and it passed unanimously.

IV. Choose the Venue for the Annual General Membership Meeting

The group reviewed the estimates provided by Office Manager Lauren Haven. The estimated cost to host the meeting at the Senator Inn was \$1,200, The Elks Lodge was \$1,300 and the Governor Hill Mansion estimated \$1,473. These numbers were based on an approximate number of 40 to 45 attendees. Comm. Fournier moved to accept the proposal from the Senator Inn, seconded by Comm. Hobart, and the motion passed unanimously.

V. Presentation of the 2020 Budget Recommendations by the Budget and Finance Committee

Comm. Fournier introduced the 2020 budget recommendations as the Chair of the Budget and Finance Committee which also included Comm. Coward, Comm. Amy Fowler, Comm. William Blodgett and Administrator Pamela Hile. Two versions of the 2020 budget were presented, each based on the approved formula using an 80% base amount, plus 10% valuation and 10% population. In one version the total amount of membership dues would be \$186,690 (#8), the second scenario set the membership dues total at \$166,690 (#8A). The lower budget reduced the Risk Pool assessment by 10%. It also allowed for the completion of the contract at the end of May for the current Executive Director without immediate renewal or rehire. The organizational structure of the Association would be revisited and determined at that time with at least three months lapsing between employees or contractors. This would save money in both salary and benefits. Comm. Hobart moved to present the lower second budget proposal (#8A) for a final vote at the annual general membership meeting in January. Comm. Baldacci requested the group consider not reducing the amount of the Risk Pool assessment and leave it the same as was budgeted in 2019. Comm. Hobart amended his motion as such. Admin. Bob Devlin seconded the motion and President Coward called for a show of hands. Eleven Directors voted for budget #8A with the Risk Pool assessment the same amount as 2019, two were opposed and the motion passed. This budget will be considered at the January 8, 2020 meeting.

VI. Reports

A. Executive Director Report and Legislative Discussion

Executive Director Charles Pray presented his report along with copies of *Requests Accepted by the Legislative Council* in which he highlighted several titles, *Agency and Department Bills* with highlighted titles of legislation likely to impact counties, and a list of *Committee Bills Carried Over*. The group discussed the material with no motions made or actions to be taken between this meeting and the January meeting.

B. Financial Reports

Office Manager Lauren Haven presented the November financial reports. Debits and credits were associated with normal operating expenses. She noted a few items. There should be one more payment made for NACo trip reimbursements. Expected income included the Risk Pool assessment and a quarterly check for NACo endorsements as well as a \$300 refund from the recently upgraded photocopier lease. As there were no questions about the reports, Comm. Fournier moved to accept the financial reports, seconded by Comm. Hobart and it passed unanimously.

C. Association Reports

MACCAM: Administrator Bill Collins said the group met on December 6th with ten counties represented. The group, particularly Admin. Bob Devlin, is working with Marc Cyr, Principal Analyst for the Office of Fiscal and Program Review to help define the term, “unfunded mandate”. The goal is to develop a method by which to estimate costs for fiscal notes to make it clear how much the passing of a bill would cost those impacted. Currently there is no standardized method. This is particularly important as it pertains to new probate laws. Also, there will be a Criminal Justice workshop on LD 973. MACCAM is

working with MSA to “keep an eye” on where the county jail funds are being allocated, the concern being the percentage of money going to programs versus the percentage going to operations.

MSA: Sheriff Ken Mason said Sheriff Kevin Joyce on behalf of MSA was very grateful for the partnership with MCCA working shoulder to shoulder and providing a good format to work on current issues. The Association hopes it will continue in this direction.

D. Annual Convention Report

Office Manager Lauren Haven reported the Convention Planning Committee met on November 15th and planned to meet again on December 20th to begin outlining the activities, food and educational sessions for the 2020 convention taking place at Sunday River.

E. NACo Report

Comm. Baldacci reported the National Association of Counties continued to work on the priorities the group set for 2019 including addressing the opioid crisis, mental health issues, grants for diversion programs, and more. The NACo Legislative Conference will take place in Washington DC on February 29th through March 4th.

VI. Other Business

Office Manager Lauren Haven stated the *Perks Connect Program* MCCA staff was working to set up for the benefit of county employees and their families had been quashed as the company recently reorganized the program to include costs for the organization offering the program.

Some good news, ConnectME agreed to present a training on fiber optics after the conclusion of the annual meeting on January 8th. Other ideas for future trainings were welcome. Lauren said she would be happy to organize a training after every Board meeting.

VII. Adjournment

President Tom Coward invited a ***motion*** to adjourn at approximately 12:02 p.m. Comm. Hobart made the ***motion*** seconded by Comm. Fournier, and the ***motion*** was unanimously ***approved***. The group adjourned to lunch.

Respectfully submitted,

MCCA Office Manager, Lauren Haven

Attested:

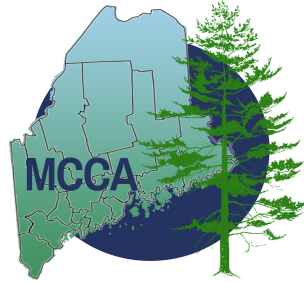
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MAINE COUNTY COMMISSIONERS ASSOCIATION

Nominations for the MCCA 2020 Board of Directors:

Androscoggin	Commissioner Noel Madore; proxy Manager Larry Post
Aroostook	Commissioner Norman Fournier; proxy Commissioner Paul Underwood
Cumberland	Commissioner Stephen Gorden; proxy Commissioner Thomas Coward
Hancock	Commissioner William Clark; proxy Administrator Scott Adkins
Kennebec	Comm. George Jabar; proxy Comm. Patsy Crockett, Comm. Nancy Rines or Admin. Bob Devlin
Knox	Commissioner Sharyn Pohlman; proxy Administrator Andrew Hart
Lincoln	Commissioner William Blodgett; proxy Administrator Carrie Kipfer
Oxford	Commissioner Steven Merrill; proxy Administrator Tom Winsor
Penobscot	Commissioner Peter Baldacci; proxy Administrator Bill Collins
Piscataquis	Commissioner Wayne Erkkinen; proxy Manager Michael Williams
Sagadahoc	Commissioner Brian Hobart; proxy Administrator Pam Hile
Somerset	Commissioner Newell Graf; proxy Administrator Dawn DiBlasi
Waldo	Commissioner Amy Fowler; proxy Commissioners Betty Johnson or William Shorey
Washington	Commissioner Christopher Gardner; proxy Manager Betsy Fitzgerald
York	Commissioner Michael Cote; proxy Manager Gregory Zinser

Maine County Commissioners Association 2019 Line Item Transfers

	2019 Budget	Jan-Dec 2019	\$ Over Budget	% of Budget	Amount to Add to Acct	Amount to Transfer From Acct
Income						
4100-00 · Convention Income						
4110-00 · Plaques	400	195	-205	49%		
4120-00 · Registration	22,000	29,184	7,184	133%		
4130-00 · Sponsorship	9,000	12,270	3,270	136%		
4140-00 · Vendor	11,500	9,199	-2,301	80%		
Total 4100-00 · Convention Income	42,900	50,848	7,948	119%		7948
4300-00 · Dues	141,043	141,043		100%		
4400-00 · Other Income	7,500	13,841	6,341	185%		6341
4500-00 · NACo Roster	500	500		100%		
4600-00 · MCCA Risk Pool Assessment	27,038	27,038		100%		
4800-00 · MainePERS Surplus Funds	9,997		-9,997			
4810-00 · Interest Earned	100	57	-43	57%		
4920-00 · Transfer in from Fund Balance	27,985		-27,985		14289	
Total Income	257,063	233,327	-23,736	91%		
Gross Profit	257,063	233,327	-23,736	91%		
Expense						
5000-00 · Payroll Expenses						
5020-00 · Payroll Fees	2,000	1,995	-5	100%		
5030-00 · FICA	9,897	9,790	-107	99%		
5040-00 · MainePERS Contributions	9,997	9,534	-463	95%		
5050-00 · Salary-Office Manager	49,574	49,556	-18	100%		
5060-00 · Salary-Executive Director	81,332	80,698	-634	99%		
Total 5000-00 · Payroll Expenses	152,800	151,573	-1,227	99%		
5100-00 · Insurance						
5110-00 · Health Insurance	11,752	11,761	9	100%	9	
5120-00 · Commercial, Crime, D&O Ins	2,050	2,038	-12	99%		9
5130-00 · Workers Comp	564	701	137	124%		137
5140-00 · Unemployment Comp Ins	450	290	-160	64%	137	
Total 5100-00 · Insurance	14,816	14,790	-26	100%		
6010-00 · Prof. Services						
6012-00 · Prof Services - Legal Services	500	500		100%		
6013-00 · Financial Audit	3,000	3,000		100%		
Total 6010-00 · Prof. Services	3,500	3,500		100%		
6030-00 · Lobbying						
6031-00 · Lobbying Reg	200	200		100%		
Total 6030-00 · Lobbying	200	200		100%		
6040-00 · NACO Expenses						
6041-00 · Conferences	8,620	8,144	-476	94%		
Total 6040-00 · NACO Expenses	8,620	8,144	-476	94%		
6050-00 · Education and Training	600	150	-450	25%		
6100-00 · Bank Charges	50		-50			

	2019 Budget	Jan-Dec 2019	\$ Over Budget	% of Budget	Amount to Add to Acct	Amount to Transfer From Acct
6110-00 · Convention Expense						
6113-00 · Entertainment/Speakers	2,500	1,870	-630	75%		
6114-00 · MCCA Staff Regist Expense	1,100	758	-342	69%		
6118-00 · Meeting Exp.	30,000	28,370	-1,630	95%		
6121-00 · Supplies	500	202	-298	40%		
6124-00 · Comm. Retirement Plaques	400	250	-150	63%		
Total 6110-00 · Convention Expense	34,500	31,450	-3,050	91%		
6140-00 · Copies-Printing						
6142-00 · Directory	100	100		100%		
Total 6140-00 · Copies-Printing	100	100		100%		
6145-00 · Dues Expense	1,400	1,100	-300	79%		
6150-00 · Equipment - Office						
6151-00 · Computer Hardware/Software	250	259	9	104%	9	
6152-00 · IT Services	1,700	1,612	-88	95%		9
6153-00 · Photocopier Lease	3,696	3,489	-207	94%		128
6154-00 · Printer & Supplies	1,000	1,128	128	113%	128	
6156-00 · Other	400		-400			
Total 6150-00 · Equipment - Office	7,046	6,488	-558	92%		
6160-00 · Fees	100	60	-40	60%		
6170-00 · Meeting Expense						
6171-00 · Annual Meeting	1,100	1,015	-85	92%		
6173-00 · Monthly	3,900	3,179	-721	82%	300	
6175-00 · Meetings - Other	1,500	1,800	300	120%		300
Total 6170-00 · Meeting Expense	6,500	5,994	-506	92%		
6180-00 · Mileage & Travel Expense	600	179	-421	30%		
6195-00 · Office Space Rental	19,000	16,469	-2,531	87%		
6215-00 · Postage-Shipping	250	105	-145	42%		
6230-00 · Advertising	250	100	-150	40%		
6235-00 · Supplies	2,000	791	-1,209	40%		
6240-00 · Telephone, Fax & Internet						
6241-00 · Cell Phone	1,830	1,500	-330	82%		
6243-00 · Phone, Fax & Internet	2,200	2,114	-86	96%		
Total 6240-00 · Telephone, Fax & Internet	4,030	3,614	-416	90%		
6250-00 · Website	200	159	-41	80%		
6260-00 · Contingency	500		-500			
Total Expense	257,062	244,966	-12,096	95%		

Maine County Commissioners Association

2020 Budget Proposal

Last Update 12-27-19

	2019 Budget	2020 Budget Proposal	Change	Percent of Change	Notes
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400	400	0.00	0.00%	Same as 2019
4120-00 · Registration	22,000	26,000	4000.00	18.18%	
4130-00 · Sponsorship	9,000	10,000	1000.00	11.11%	
4140-00 · Vendor	11,500	9,000	-2500.00	-21.74%	
Total 4100-00 · Convention Income	42,900	45,400	2500.00	5.83%	Slightly Elevated Estimated Profit \$8,700
4300-00 · Dues	141,043	166,690	25646.95	18.18%	Base \$8,890 (80%) + 10% Value & 10% Population
4400-00 · Other Income	7,500	10,000	2500.00	33.33%	Endorsements and Advertising
4500-00 · NACo Roster	500	500	0.00	0.00%	Payment for updating NACo's Maine Contacts
4600-00 · MCCA Risk Pool Assessment	27,038	27,038	0.00	0.00%	Same as 2019
4800-00 · MainePERS Surplus Funds	9,997	0	-9996.62	-100.00%	Compensated by membership dues
4810-00 · Interest Earned	100	100	0.00	0.00%	Same as 2019
4920-00 · Transfer in from Fund Balance	27,985	0	-27984.84	-100.00%	Compensated by membership dues
Total Income	257,062	249,728	-7334.51	-2.85%	
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	2,000	0.00	0.00%	Payroll Representative not aware of any increase
5030-00 · FICA	9,897	8,574	-1322.85	-13.37%	7.65% of Taxable Wages (ED thru May 2020)
5040-00 · MainePERS Contributions	9,997	8,445	-1551.62	-15.52%	7.4% through 6/20 and Oct -Dec 7.5%
5050-00 · Salary-Office Manager	49,574	51,161	1586.38	3.20%	3.2% = \$1,586.38 + 49574.38=51,160.76
5060-00 · Salary-Executive Director	81,332	62,220	-19112.16	-23.50%	Pursuant to Contract Term 5-31-20, Reassess Oct-Dec
Total 5000-00 · Payroll Expenses	152,800	132,400	-20400.25	-13.35%	
5100-00 · Insurance					
5110-00 · Health Insurance	11,752	12,105	353.00	3.00%	MMEHT will implement a 3% increase for 2020 (+\$353).
5120-00 · Commercial, Crime, D&O Ins	2,050	2,070	20.00	0.98%	Estimates from insurance broker representative
5130-00 · Workers Comp	564	550	-14.00	-2.48%	Workers Compensation estimate

Last Update 12-27-19

	2019 Budget	2020 Budget Proposal	Change	Percent of Change	Notes
5140-00 · Unemployment Comp Ins	450	450	0.00	0.00%	Same number of employees thus same calculation
Total 5100-00 · Insurance	14,816	15,175	359.00	2.42%	
6010-00 · Prof. Services					
6012-00 · Prof Services-Legal Services	500	500	0.00	0.00%	Same as 2019
6013-00 · Financial Audit	3,000	3,000	0.00	0.00%	Same as 2019
Total 6010-00 · Prof. Services	3,500	3,500	0.00	0.00%	Same as 2019
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200	200	0.00	0.00%	Same as 2019
6032-00 · Lobbying - Contractual					
Total 6030-00 · Lobbying	200	200	0.00	0.00%	Same as 2019
6040-00 · NACO Expenses					
6041-00 · Conferences	8,620	6,465	-2155.00	-25.00%	Combined NACo Expenses - 3 trips estimate \$2,155 ea
Total 6040-00 · NACO Expenses	8,620	6,465	-2155.00	-25.00%	
6050-00 · Education and Training	600	600	0.00	0.00%	
6100-00 · Bank Charges	50	50	0.00	0.00%	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	2,500	2,500	0.00	0.00%	Same as 2019
6114-00 · MCCA Staff Registration	1,100	1,000	-100.00	-9.09%	Expecting one complimentary room
6118-00 · Meeting Exp.	30,000	32,500	2500.00	8.33%	Increase in convention costs is expected annually.
6121-00 · Supplies	500	300	-200.00	-40.00%	
6124-00 · Comm Retirement Plaques	400	400	0.00	0.00%	
Total 6110-00 · Convention Expense	34,500	36,700	2200.00	6.38%	
6140-00 · Copies-Printing					
6142-00 · Directory	150	100	-50.00	-33.33%	
Total 6140-00 · Copies-Printing	100	100	0.00	0.00%	
6145-00 · Dues Expense	1,400	1,400	0.00	0.00%	
6150-00 · Equipment - Office					
6151-00 · Computer Hard/Software	250	300	50.00	20.00%	2021 we should budget for a computer.
6152-00 · IT Services	1,700	1,700	0.00	0.00%	
6153-00 · Photocopier Lease	3,696	4,092	396.00	10.71%	Includes estimated overage coverage
6154-00 · Printer & Supplies	1,000	1,000	0.00	0.00%	
6156-00 · Other	400	400	0.00	0.00%	
Total 6150-00 · Equipment - Office	7,046	7,492	446.00	6.33%	

Last Update 12-27-19

	2019 Budget	2020 Budget Proposal	Change	Percent of Change	Notes
6160-00 · Fees	100	100	0.00	0.00%	
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	2,000	2,000	0.00	0.00%	Same as 2019
6172-00 · County Officials' Workshop	0	3,000	3000.00	100.00%	Includes venue, food, and stipend for presenters
6173-00 · Monthly	3,000	3,600	600.00	20.00%	\$450 Break \$310+2% \$6 = \$315/\$3,150 Tot \$3,600
6175-00 · Meetings - Other	1,500	2,000	500.00	33.33%	One extra unexpected meeting & County Gov Day
Total 6170-00 · Meeting Expense	6,500	10,600	4100.00	63.08%	
6180-00 · Mileage & Travel Expense	600	600	0.00	0.00%	Same as 2019
6195-00 · Office Space Rental	19,000	19,000	0.00	0.00%	No Lease paying \$1,500/mo or \$18,000 now
6215-00 · Postage-Shipping	250	250	0.00	0.00%	Same as 2019
6230-00 · Advertising	250	250	0.00	0.00%	Same as 2019
6235-00 · Supplies	2,000	2,000	0.00	0.00%	Same as 2019
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,830	1,305	-525.00	-28.69%	Executive Director term 5-31-20
6243-00 · Phone, Fax & Internet	2,200	2,200	0.00	0.00%	Same as 2019
Total 6240-00 · Telephone/Fax/Internet	4,030	3,505	-525.00	-13.03%	Same as 2019
6250-00 · Website	200	200	0.00	0.00%	Same as 2019
6260-00 · Contingency	500	500	0.00	0.00%	Same as 2019
Total Expense	257,062	241,087	-15975.25	-6.21%	

Maine County Commissioners Association

2020 PROJECTED REVENUE

4100-00 CONVENTION INCOME - \$45,400

Representatives from the 2020 host county recommend keeping the same estimated numbers as 2019. Sunday River is likely to be a popular destination for both vendors and attendees, and the venue has made several concessions which are likely to reduce the overall cost of the conference.

4110-00 Plaques - \$400

This account will collect income from counties to pay for plaques for commissioners and other retiring county officials. The corresponding expense line is 6124-00.

4120-00 Registrations - \$26,000

This account collects all registration payments for convention registration, meals, and participation in activities. Increased from 2019 budget because more revenue than anticipated was received for 2019 convention.

4130-00 Sponsorships - \$10,000

This account shows revenue from contributions paid by organizations or individuals who donate to or sponsor an event. The budget projections for 2017 and 2018 were not quite reached, but more sponsors were acquired to help MCCA pay conference expenses in 2019 allowing for this \$1,000 increase.

4140-00 Vendors/Exhibitors - \$9,000

This income is received from vendors, exhibitors, and advertisers at the convention who are there to market their goods and services. The decreased amount reflects less revenue received than anticipated in this category in the last few years.

4300-00 COUNTY MEMBERSHIP DUES - \$166,690

This is the income received from member counties' annual dues. There was a 2.1% increase in 2017, and a 2% increase for 2018 and a 3% increase for 2019. As the surplus fund balance in the checking account and the Money Market account dwindle, these member contributions will greatly support the budget. The total amount is calculated from the Long-Term Funding Committee's recommended formula of an 80% base, plus 10% valuation and 10% population. Please see the attachment for the breakdown by county.

4400-00 OTHER INCOME - \$10,000

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 Omnia Partners joint purchasing program. The increased amount reflects expected advertisement income for the 2020 Directory of Maine Counties.

4500-00 NACO ROSTER - \$500

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

4600-00 MCCA RISK POOL ASSESSMENT - \$27,037.50

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. In 2019, The Budget & Finance Committee recommended a 3% increase (\$787.50) in the Risk Pool assessment. The 2020 amount was recommended by a vote of the Board of Directors on December 11, 2019 to remain the same as 2019.

4800-00 From MainePERS Fund - \$0

Funds from the MainePERS surplus fund have been kept in a separate money market account, and were used for the employer's contribution toward employee retirement in MainePERS. The money market account balance was \$12,443 in December 2019. The 2020 budget will not use the Money Market account for funding.

4810-00 INTEREST INCOME - \$100

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

4920-00 TRANSFER FROM FUND BALANCE - \$0

Surplus funds have been used from the undesignated fund balance to offset budget expenditures. This practice will be discontinued in 2020.

TOTAL REVENUE PROJECTED FOR 2019 - \$249,728

Maine County Commissioners Association

PROJECTED 2020 EXPENSES

5000-00 PAYROLL EXPENSES - \$132,400

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.

5030-00 Social Security & Medicare (FICA) - \$8,574

This account funds payments for Social Security and Medicare. The contribution for FICA is 7.65% of employee taxable wages. Social Security is calculated by multiplying an employee's taxable wages by 6.2%. Medicare is calculated by multiplying taxable wages by 1.45%. Taxable wages are calculated by gross salary minus health insurance deductions. The contribution is the same for both the employer and the employee. The line decreases for 2020 as there will be an interim between the current executive director and another employee or contractor.

5040-00 MainePERS - \$8,445

This account pays the employer share of retirement contributions. The amount is decreased for 2020 as there will only be one employee for part of the year.

5050-00 Office Manager's Salary - \$51,161

The budget reflects a 3.2% increase as determined by the Budget and Finance Committee based on a favorable annual performance evaluation for 2019 by Executive Director Charles Pray, and published national budget projections which show salaries expected to rise by an average of 3.3 percent in 2020.

5060-00 Executive Director's Salary - \$62,220

The budget shows a decrease due to the completion of the contract for the current executive director on May 31, 2020. The position may be filled later, or the funds in this account may be used to hire a lobbyist pending further discussion regarding future goals for the organization.

5100-00 INSURANCE - \$15,816

5110-00 Health Insurance - \$12,105

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 may choose one of three plans offered, and MCCA pays 90% of the single employee premium for the employee's chosen plan. Executive Director Charles Pray has opted out of MCCA offered health insurance.

This budget proposal notes that premiums for the POS C plan used by Office Manager Lauren Haven will increase by 3%.

5120-00 Commercial, Crime Protection, & Officers' & Directors' Insurance - \$2,070

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.

- **Commercial** - \$700 – Liberty Mutual via Macomber, Farr & Whitten; effective 8/23/19 – 8/23/20
- **Crime Protection** - \$500 – Ohio Casualty Group via Macomber, Farr & Whitten, effective 6/19/19 – 6/19/20
- **Directors & Officers** - \$870 – Twin City Fire Insurance Co., via Macomber, Farr & Whitten; effective 4/22/19 – 4/22/20

5130-00 Workers Compensation Insurance - \$550

Annual premiums paid for workers compensation insurance for employees are posted to this line. The policy is effective from 7/2/19 to 7/2/20.

5140-00 Unemployment Compensation Insurance - \$450

MCCA participates in the MMA Unemployment Compensation Insurance program to control potential unemployment compensation insurance costs as a member of a large pool. The estimate is calculated at 1.69% of \$24,000 in taxable wages as Maine law stipulates insurance for only the first \$12,000 per employee. The estimate leaving a small margin.

6010-00 PROFESSIONAL SERVICES - \$3,500

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 - \$3,000

An audit of MCCA's finances is required at least every two years. The 2017 audit has been concluded by Ron L. Beaulieu who will attend a future Board of Directors' meeting to explain the results and answer any questions. This has not been scheduled.

6030-00 LOBBYING - \$200

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 charge for lobbyist registration is \$200; therefore, this fee is paid on behalf of the MCCA Executive Director Charles Pray who serves as the lobbyist for the organization.

6041-00 NACo CONFERENCES - \$6,465

These funds pay for conference registration, hotel, and meal expenses for three trips by county commissioners chosen to represent MCCA to attend the two largest NACo conferences in 2020, the Legislative Conference and NACo's Annual Conference. The estimated amount is based on the average cost per person (\$2,155) which includes a small buffer to absorb any unforeseen expenses related to the conferences.

6050-00 EDUCATION & TRAINING - \$600

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 - \$36,700

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

The amount is based on a lower expenditure for entertainment and speakers at recent conventions. Speakers are offered a meal and mileage unless alternatively sponsored.

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

Expenses for MCCA staff registration, meals and hotel charges are posted to this account. In 2020, one room will be complimentary for every 50 rooms reserved as part of the negotiated contract. This will provide a cost savings.

6118-00 Meeting Expenses - \$32,500

All expenses related to the convention venue, including meeting space, meals, A/V rentals, activities, etc. are charged to this line. Often negotiations lower this amount. The amount is increased by \$2,500 from 2019 although the Convention Planning Committee is dedicated to keep the cost as low as possible.

6121-00 Supplies - \$300

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

6124-00 Commissioner Retirement Plaques - \$400

The cost of recognition plaques for retiring county commissioners and other county employees is posted here. Each county will reimburse MCCA for the cost of the plaque(s) for their retiring employee(s).

6140-00 COPYING & PRINTING - \$100

6142-00 Directory - \$100

The cost of materials used to print the annual county directory is posted to this account. In 2019 the amount was increased to allow for more copies to be printed to distribute to legislators. The amount will remain the same for 2020.

6145-00 DUES EXPENSE - \$1,400

Dues for memberships are posted to this account. Currently, MCCA pays dues to the National Council of County Association Executives \$750, and the Maine Municipal Association \$600.

6150-00 OFFICE EQUIPMENT - \$7,494

6151-00 Computer Hardware & Software - \$300

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

6152-00 IT Services - \$1,700

Unlimited Technologies provides routine computer system maintenance and administration, on-call service for problem solving, and off-site back up of MCCA and Risk Pool financial records. Email backup is budgeted at \$12 per month.

6153-00 Photocopier Lease - \$4,092

The Xerox photocopier is leased through US Bank. Included in the leasing fee is regular service, charge-per-copy, reduced cost for supplies, and same-day service for problem resolution. Overage fees due to large or unexpected printing projects are also paid through this account.

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.

6156-00 Other Office Equipment - \$400

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 - \$10,600

6171-00 Annual & Other Membership Meetings - \$2,000

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 - \$3,000

The Newly Elected Official training will be offered in 2020. These funds will be used for the cost of the event space, refreshments, and necessary supplies. The Board of Directors may consider offering a stipend for some of the presenters.

6173-00 Monthly Meetings - \$3,600

This account shows the costs for the Board of Directors' regular monthly meetings, including food and related supplies. This line item has been increased due to inflation.

6174-00 Retreat Meeting Expense - \$0

This line funds a Commissioners' retreat for planning or other meeting purposes. The Budget & Finance Committee proposes a cost-per-person will be charged if such an event is arranged. A retreat is not planned for 2020.

6175-00 Other Meeting Expenses - \$2,000

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. This leaves room for one additional unexpected meeting.

6180-00 MILEAGE & CONFERENCE TRAVEL EXPENSE - \$600

Funds in this account reimburse staff for mileage associated with use of personal vehicles for work-related travel. The amount remains the same as the 2019 budget.

6195-00 OFFICE RENTAL - \$19,000

This account is used to pay the Maine Farm Bureau for leasing office space at 4 Gabriel Drive, Suite 2 in Augusta. The current lease with a monthly payment of \$1,497.17 expired on 3/31/2018 and has not been re-negotiated. The budget allows for a potential increase of \$100 per month. Until a new contract is signed the same monthly amount will be paid.

6215-00 POSTAGE - \$250

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

6230-00 ADVERTISING - \$250

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 all regular office supplies such as office décor, paper and file folders, pens, staples, paper clips, calendars, chair mats, etc.

6240-00 TELEPHONE, FAX & INTERNET - \$3,505

6241-00 Cell Phone - \$1,305

Reimbursements to the Executive Director and Office Manager for using their personal cell phones for work related communications are posted to this account. The current reimbursement rate is \$75 per month for each employee. This amount has been reduced as there will be some months in 2020 with only one employee.

6243-00 Other Telephone, Fax & Internet - \$2,200

Monthly charges from Spectrum Business for telephone, fax, and internet services are posted to this account.

6250-00 WEBSITE - \$200

Payments for web hosting services and other website expenses are paid from this account. In June of 2020, the hosting contract will be renewed for \$160. Similarly, domain renewal is paid with this account with a variable rate depending on options for multi-year bundling promotions which may be available and would save money over time.

6260-00 CONTINGENCY ACCOUNT - \$500

With approval from the Executive Committee, this account funds emergency expenditures not otherwise identified in the budget. This line item was reduced from \$1,000 in 2017 and has remained the same through 2020.

TOTAL EXPENDITURES PROJECTED FOR 2019 - \$241,087

MCCA Dues Formula

Based on \$166,690 as the Total Amount of Membership Dues
Plus the Percentage of **Valuation** and **Population** for Each County
and a Baseline of 80% which is \$8,890

COUNTY	MUNICIPALITY VALUE	UNORGANIZED VALUE	TOTAL	% of Total Value	Pop	% of Total Pop	Cost Per Person	Total Dues			
								\$166,690	VALUE	POP	Dues Amount
								80%	10%	10%	100.00%
								\$133,352	\$16,669.00	\$16,669.00	\$166,690
ANDROSCOGGIN	\$8,191,950,000		\$8,191,950,000	4.77%	107,679	8.23%	\$ 0.103	\$8,890	\$794.72	\$1,372	\$11,057
AROOSTOOK	\$4,503,600,000	\$776,300,000	\$5,279,900,000	3.07%	67,111	5.13%	\$ 0.153	\$8,890	\$512.22	\$855	\$10,257
CUMBERLAND	\$46,892,350,000		\$46,892,350,000	27.29%	293,557	22.43%	\$ 0.059	\$8,890	\$4,549.15	\$3,740	\$17,179
HANCOCK	\$13,093,000,000	\$246,200,000	\$13,339,200,000	7.76%	54,811	4.19%	\$ 0.199	\$8,890	\$1,294.07	\$698	\$10,882
KENNEBEC	\$10,636,100,000	\$7,100,000	\$10,643,200,000	6.19%	122,083	9.33%	\$ 0.094	\$8,890	\$1,032.52	\$1,555	\$11,478
KNOX	\$7,450,400,000	\$19,800,000	\$7,470,200,000	4.35%	39,771	3.04%	\$ 0.254	\$8,890	\$724.70	\$507	\$10,121
LINCOLN	\$7,534,750,000	\$15,450,000	\$7,550,200,000	4.39%	34,342	2.62%	\$ 0.293	\$8,890	\$732.46	\$437	\$10,060
OXFORD	\$6,888,850,000	\$290,450,000	\$7,179,300,000	4.18%	57,618	4.40%	\$ 0.179	\$8,890	\$696.48	\$734	\$10,321
PENOBSCOT	\$10,779,450,000	\$355,100,000	\$11,134,550,000	6.48%	151,096	11.55%	\$ 0.079	\$8,890	\$1,080.19	\$1,925	\$11,895
PISCATAQUIS	\$1,750,000,000	\$870,350,000	\$2,620,350,000	1.53%	16,800	1.28%	\$ 0.557	\$8,890	\$254.21	\$214	\$9,358
SAGADAHOC	\$4,671,500,000		\$4,671,500,000	2.72%	35,634	2.72%	\$ 0.275	\$8,890	\$453.19	\$454	\$9,797
SOMERSET	\$4,418,200,000	\$897,050,000	\$5,315,250,000	3.09%	50,592	3.87%	\$ 0.199	\$8,890	\$515.65	\$644	\$10,050
WALDO	\$4,417,750,000	\$2,100,000	\$4,419,850,000	2.57%	39,694	3.03%	\$ 0.248	\$8,890	\$428.78	\$506	\$9,825
WASHINGTON	\$3,247,200,000	\$377,300,000	\$3,624,500,000	2.11%	31,490	2.41%	\$ 0.306	\$8,890	\$351.62	\$401	\$9,643
YORK	\$33,490,850,000		\$33,490,850,000	19.49%	206,229	15.76%	\$ 0.072	\$8,890	\$3,249.03	\$2,627	\$14,766
Totals	\$167,965,950,000	\$3,857,200,000	\$171,823,150,000	100%	1,308,507	100%	\$ 0.20	\$133,352	\$16,669	\$16,669	\$166,690

MAINE COUNTY COMMISSIONERS ASSOCIATION

December 2019 Financial Report

Attached please find the financial reports for the month of December 2019. The Balance Sheet shows total assets and liabilities at \$59,726.78. This amount includes \$12,443.30 from the money market account for MainePERS employer contributions.

Debits to the bank account in December totaled \$17,244.37 and receipts of \$28,662.20 were credited to the account. The debits were from normal operating expenses during the month and reimbursements paid for one NACo conference trip. The deposits included the Risk Pool assessment payment of \$27,334.25 and NACo quarterly endorsements.

The general fund checking account balance as of December 31st was \$45,764.56 as some transactions had not yet cleared. With 100% of the year completed, 91% of the \$257,063 budgeted revenue has been received. Please note, as directed by our auditors, the transaction for the transfer in from Fund Balance was not completed. On the expenditure side, \$16,679 was spent in December, and \$244,966 or approximately 95% of budgeted funds had been expended.

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

Respectfully submitted,



Lauren Haven
Office Manager

Accepted by:

Date: January 8, 2020

Charles Pray, Executive Director

MCCA President

MCCA Vice-President

MCCA Secretary-Treasurer

Maine County Commissioners Association

Reconciliation Summary

1020-00 · Money Market Account, Period Ending 12/18/19

	December 2019
Beginning Balance	12,442.79
Cleared Transactions	
Deposits and Credits - 1 item	0.51
Total Cleared Transactions	0.51
Cleared Balance	12,443.30
Register Balance as of 12/18/19	12,443.30
Ending Balance	12,443.30

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 12/31/19

	December 2019
Beginning Balance	40,173.29
Cleared Transactions	
Checks and Payments - 11 items	-17,244.37
Deposits and Credits - 5 items	28,662.20
Total Cleared Transactions	11,417.83
Cleared Balance	51,591.12
Uncleared Transactions	
Checks and Payments - 5 items	-5,826.56
Total Uncleared Transactions	-5,826.56
Register Balance as of 12/31/19	45,764.56
Ending Balance	45,764.56

Maine County Commissioners Association**Reconciliation Detail**

1010-00 - MCCA Checking-Savings Bank, Period Ending 12/31/19

	Type	Date	Name	Amount	Balance
Beginning Balance					40,173.29
Cleared Transactions					
Checks and Payments - 11 items					
	Bill Pmt -Check	10/24	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	11/26	Maine Farm Bureau	-1,497.17	-2,994.34
	Bill Pmt -Check	11/26	Staples Credit Plan	-38.91	-3,033.25
	Bill Pmt -Check	12/12	MainePERS	-941.37	-3,974.62
	Bill Pmt -Check	12/12	Transco Business Technologies	-504.56	-4,479.18
	Bill Pmt -Check	12/12	Spectrum Business/TWC	-179.71	-4,658.89
	Bill Pmt -Check	12/12	Haven, Lauren	-132.11	-4,791.00
	Bill Pmt -Check	12/12	Unlimited Technology	-125.00	-4,916.00
	Bill Pmt -Check	12/12	Maine Municipal Association	-90.00	-5,006.00
	Bill Pmt -Check	12/12	Liberty Mutual Insurance	-57.08	-5,063.08
	Bill Pmt -Check	12/27	Bangor Payroll	-12,181.29	-17,244.37
Total Checks and Payments				-17,244.37	-17,244.37
Deposits and Credits - 5 items					
	Deposit	12/6	Omnia Partners	39.60	39.60
	Deposit	12/6		42.87	82.47
	Deposit	12/12		27,334.25	27,416.72
	Deposit	12/17		1,243.43	28,660.15
	Deposit	12/31		2.05	28,662.20
Total Deposits and Credits				28,662.20	28,662.20
Total Cleared Transactions				11,417.83	11,417.83
Cleared Balance				11,417.83	51,591.12
Uncleared Transactions					
Checks and Payments - 5 items					
	Bill Pmt -Check	3/27	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	4/25	Maine Farm Bureau	-1,497.17	-2,994.34
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-3,094.34
	Bill Pmt -Check	12/12	Penobscot County Treasurer	-2,354.23	-5,448.57
	Bill Pmt -Check	12/12	US Bank	-377.99	-5,826.56
Total Checks and Payments				-5,826.56	-5,826.56
Total Uncleared Transactions				-5,826.56	-5,826.56
Register Balance as of 12/31/19				5,591.27	45,764.56
Ending Balance				5,591.27	45,764.56

Maine County Commissioners Association
Balance Sheet (accrual)
As of December 31, 2019

	<u>December 2019</u>
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	45,764.56
1020-00 · Money Market Account	12,443.30
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	<u>58,407.86</u>
Total Checking/Savings	58,407.86
Accounts Receivable	
1300-00 · Receivables	732.92
Total Accounts Receivable	<u>732.92</u>
Total Current Assets	59,140.78
Fixed Assets	
1200-00 · Fixed Assets	
1210-00 · Accumulated Depreciation	-6,074.00
1220-00 · Equipment	6,660.00
Total 1200-00 · Fixed Assets	<u>586.00</u>
Total Fixed Assets	586.00
TOTAL ASSETS	<u><u>59,726.78</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	32.58
Total Accounts Payable	<u>32.58</u>
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	-78.02
2130-00 · Employee Health Insurance Contr	1,232.92
2140-00 · Accrued Vacation	820.90
Total 2100-00 · Other Current Liabilities	<u>1,975.80</u>
Total Other Current Liabilities	<u>1,975.80</u>
Total Current Liabilities	<u>2,008.38</u>
Total Liabilities	2,008.38
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-89,430.00
Total 3000-00 · Equity Accounts	<u>-89,430.00</u>
3100-00 · Earnings	158,786.20
Net Income	<u>-11,637.80</u>
Total Equity	<u>57,718.40</u>
TOTAL LIABILITIES & EQUITY	<u>59,726.78</u>

Maine County Commissioners Association

Profit & Loss Budget vs. Actual

January through December 2019

Accrual Basis

	2019 Budget	Dec 2019	Jan-Dec 2019	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400		195	-205	49%
4120-00 · Registration	22,000		29,184	7,184	133%
4130-00 · Sponsorship	9,000		12,270	3,270	136%
4140-00 · Vendor	11,500		9,199	-2,301	80%
Total 4100-00 · Convention Income	42,900		50,848	7,948	119%
4300-00 · Dues	141,043		141,043		100%
4400-00 · Other Income	7,500	1,326	13,841	6,341	185%
4500-00 · NACo Roster	500		500		100%
4600-00 · MCCA Risk Pool Assessment	27,038		27,038		100%
4800-00 · MainePERS Surplus Funds	9,997			-9,997	
4810-00 · Interest Earned	100	3	57	-43	57%
4920-00 · Transfer in from Fund Balance	27,985			-27,985	
Total Income	257,063	1,329	233,327	-23,736	91%
Gross Profit	257,063	1,329	233,327	-23,736	91%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	263	1,995	-5	100%
5030-00 · FICA	9,897	764	9,790	-107	99%
5040-00 · MainePERS Contributions	9,997	941	9,534	-463	95%
5050-00 · Salary-Office Manager	49,574	3,796	49,556	-18	100%
5060-00 · Salary-Executive Director	81,332	6,381	80,698	-634	99%
Total 5000-00 · Payroll Expenses	152,800	12,145	151,573	-1,227	99%
5100-00 · Insurance					
5110-00 · Health Insurance	11,752	1,010	11,761	9	100%
5120-00 · Commercial, Crime, D&O Ins	2,050	57	2,038	-12	99%
5130-00 · Workers Comp	564		701	137	124%
5140-00 · Unemployment Comp Ins	450		290	-160	64%
Total 5100-00 · Insurance	14,816	1,067	14,790	-26	100%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		500		100%
6013-00 · Financial Audit	3,000		3,000		100%
Total 6010-00 · Prof. Services	3,500		3,500		100%
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
Total 6030-00 · Lobbying	200		200		100%
6040-00 · NACO Expenses					
6041-00 · Conferences	8,620	2,354	8,144	-476	94%
Total 6040-00 · NACO Expenses	8,620	2,354	8,144	-476	94%

Accrual Basis

	2019 Budget	Dec 2019	Jan-Dec 2019	\$ Over Budget	% of Budget
6050-00 · Education and Training	600	90	150	-450	25%
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	2,500		1,870	-630	75%
6114-00 · MCCA Staff Registration Expense	1,100		758	-342	69%
6118-00 · Meeting Exp.	30,000		28,370	-1,630	95%
6121-00 · Supplies	500		202	-298	40%
6124-00 · Commissioner Retirement Plaques	400		250	-150	63%
Total 6110-00 · Convention Expense	34,500		31,450	-3,050	91%
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
Total 6140-00 · Copies-Printing	100		100		100%
6145-00 · Dues Expense	1,400		1,100	-300	79%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	250		259	9	104%
6152-00 · IT Services	1,700	125	1,612	-88	95%
6153-00 · Photocopier Lease	3,696	81	3,489	-207	94%
6154-00 · Printer & Supplies	1,000	505	1,128	128	113%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,046	711	6,488	-558	92%
6160-00 · Fees	100		60	-40	60%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	1,100		1,015	-85	92%
6173-00 · Monthly	3,900	35	3,179	-721	82%
6175-00 · Meetings - Other	1,500		1,800	300	120%
Total 6170-00 · Meeting Expense	6,500	35	5,994	-506	92%
6180-00 · Mileage & Travel Expense	600		179	-421	30%
6195-00 · Office Space Rental	19,000		16,469	-2,531	87%
6215-00 · Postage-Shipping	250		105	-145	42%
6230-00 · Advertising	250		100	-150	40%
6235-00 · Supplies	2,000	22	791	-1,209	40%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,830	75	1,500	-330	82%
6243-00 · Phone, Fax & Internet	2,200	180	2,114	-86	96%
Total 6240-00 · Telephone, Fax & Internet	4,030	225	3,614	-416	90%
6250-00 · Website	200		159	-41	80%
6260-00 · Contingency	500			-500	
Total Expense	257,062	16,679	244,966	-12,096	95%

Maine County Commissioners Association
Expenses by Vendor Detail
December 2019

Accrual Basis	Date	Memo	Account	Amount	Balance
Bangor Payroll					
	12/6	Office Managers Salary	5050-00 · Salary-Office Manager	948.88	948.88
	12/6	Taxes	5030-00 · FICA	191.00	1,139.88
	12/6	Processing fee	5020-00 · Payroll Fees	34.00	1,173.88
	12/6	ED Salary	5060-00 · Salary-Executive Director	1,595.35	2,769.23
	12/13	Office Managers Salary	5050-00 · Salary-Office Manager	948.88	3,718.11
	12/13	Taxes	5030-00 · FICA	191.00	3,909.11
	12/13	Processing fee	5020-00 · Payroll Fees	34.00	3,943.11
	12/13	ED Salary	5060-00 · Salary-Executive Director	1,595.35	5,538.46
	12/20	Office Managers Salary	5050-00 · Salary-Office Manager	948.88	6,487.34
	12/20	Taxes	5030-00 · FICA	191.00	6,678.34
	12/20	Processing fee	5020-00 · Payroll Fees	34.00	6,712.34
	12/20	ED Salary	5060-00 · Salary-Executive Director	1,595.35	8,307.69
	12/27	Office Managers Salary	5050-00 · Salary-Office Manager	948.88	9,256.57
	12/27	Taxes	5030-00 · FICA	191.00	9,447.57
	12/27	Processing fee	5020-00 · Payroll Fees	161.00	9,608.57
	12/27	ER Health Insurance Contributions	5110-00 · Health Insurance	977.37	10,585.94
	12/27	Executive Director Salary	5060-00 · Salary-Executive Director	1,595.35	12,181.29
				12,181.29	12,181.29
Total Bangor Payroll					
Haven, Lauren					
	12/12		6241-00 · Cell Phone	75.00	75.00
	12/12		6235-00 · Supplies	22.10	97.10
	12/12		6180-00 · Mileage & Travel Expense	0.00	97.10
	12/12		6215-00 · Postage-Shipping	0.00	97.10
	12/12		6173-00 · Monthly	35.01	132.11
				132.11	132.11
Total Haven, Lauren					
Liberty Mutual Insurance					
	12/12		5120-00 · Commercial, Crime, D&O Ins	57.08	57.08
				57.08	57.08
Total Liberty Mutual Insurance					

Accrual Basis	Date	Memo	Account	Amount	Balance
Maine Municipal Association					
Total Maine Municipal Association	12/12	MMA Conference	6050-00 · Education and Training	90.00	90.00
MainePERS					
Total MainePERS	12/12		5040-00 · MainePERS Contributions	941.37	941.37
MMEHT					
Total MMEHT	12/27	Balance due to 3% Increase	5110-00 · Health Insurance	32.58	32.58
NACo Public Employee Benefits LLC					
Total NACo Public Employee Benefits LLC	12/17	Endorsement	4400-00 · Other Income	-1,243.43	-1,243.43
Penobscot County Treasurer					
Total Penobscot County Treasurer	12/12	Conference Expenses	6041-00 · Conferences	2,354.23	2,354.23
Spectrum Business/TWC					
Total Spectrum Business/TWC	12/12		6243-00 · Phone, Fax & Internet	179.71	179.71
Transco Business Technologies					
Total Transco Business Technologies	12/12		6154-00 · Printer & Supplies	504.56	504.56
Unlimited Technology					
Total Unlimited Technology	12/12		6152-00 · IT Services	125.00	125.00
US Bank					
Total US Bank	12/12	Deposit	6153-00 · Photocopier Lease	-296.75	-296.75
	12/12		6153-00 · Photocopier Lease	377.99	81.24
				81.24	81.24
TOTAL				15,435.74	15,435.74

Maine County Commissioners Association Transaction Detail by Account

December 2019

Accrual Basis

1000-00 · Bank and Cash Accounts
1010-00 · MCCA Checking-Savings Bank

Type	Date	Name	Memo	Amount	Balance
Deposit	12/6		Deposit	42.87	42.87
Deposit	12/6	Omnia Partners	Deposit	39.60	82.47
Deposit	12/12		Deposit	27,334.25	27,416.72
Bill Pmt -C	12/12	MainePERS		-941.37	26,475.35
Bill Pmt -C	12/12	Liberty Mutual Insurance		-57.08	26,418.27
Bill Pmt -C	12/12	Penobscot County Treasurer		-2,354.23	24,064.04
Bill Pmt -C	12/12	Maine Municipal Association		-90.00	23,974.04
Bill Pmt -C	12/12	Unlimited Technology		-125.00	23,849.04
Bill Pmt -C	12/12	US Bank		-377.99	23,471.05
Bill Pmt -C	12/12	Transco Business Technologies		-504.56	22,966.49
Bill Pmt -C	12/12	Spectrum Business/TWC		-179.71	22,786.78
Bill Pmt -C	12/12	Haven, Lauren		-132.11	22,654.67
Deposit	12/17		Deposit	1,243.43	23,898.10
Bill Pmt -C	12/27	Bangor Payroll		-12,181.29	11,716.81
Deposit	12/31		Interest	2.05	11,718.86
				11,718.86	11,718.86
Deposit	12/18		Interest	0.51	0.51
				0.51	0.51
				11,719.37	11,719.37
Payment	12/12	MCCA Risk Management Pool		-27,037.50	-27,037.50
				-27,037.50	-27,037.50
Payment	12/12	MCCA Risk Management Pool		27,037.50	27,037.50
Deposit	12/12	MCCA Risk Management Pool	Deposit	-27,037.50	0.00
				0.00	0.00
Bill	12/6	Bangor Payroll	Payroll for week 11/25 to 12/1/19	-2,518.23	-2,518.23
Bill	12/12	MainePERS		-941.37	-3,459.60
Bill Pmt -C	12/12	MainePERS		941.37	-2,518.23
Bill	12/12	Liberty Mutual Insurance		-57.08	-2,575.31
Bill Pmt -C	12/12	Liberty Mutual Insurance		57.08	-2,518.23
Bill	12/12	Penobscot County Treasurer		-2,354.23	-4,872.46
Bill Pmt -C	12/12	Penobscot County Treasurer		2,354.23	-2,518.23
Bill	12/12	Maine Municipal Association		-90.00	-2,608.23

Total 1010-00 · MCCA Checking-Savings Bank
1020-00 · Money Market Account

Total 1020-00 · Money Market Account
Total 1000-00 · Bank and Cash Accounts
1300-00 · Receivables

Total 1300-00 · Receivables
1110-00 · Undeposited Funds

Total 1110-00 · Undeposited Funds
2000-00 · Accounts Payable

	Type	Date	Name	Memo	Amount	Balance
Total 2000-00 • Accounts Payable 2100-00 • Other Current Liabilities 2120-00 • MainePERS Employee Contribution	Bill	Pmt -C 12/12	Maine Municipal Association		90.00	-2,518.23
	Bill	12/12	Unlimited Technology		-125.00	-2,643.23
	Bill	Pmt -C 12/12	Unlimited Technology		125.00	-2,518.23
	Bill	12/12	US Bank		-377.99	-2,896.22
	Bill	Pmt -C 12/12	US Bank		377.99	-2,518.23
	Bill	12/12	Transco Business Technologies		-504.56	-3,022.79
	Bill	Pmt -C 12/12	Transco Business Technologies		504.56	-2,518.23
	Bill	12/12	Spectrum Business/TWC		-179.71	-2,697.94
	Bill	Pmt -C 12/12	Spectrum Business/TWC		179.71	-2,518.23
	Bill	12/12	Haven, Lauren		-132.11	-2,650.34
	Bill	Pmt -C 12/12	Haven, Lauren		132.11	-2,518.23
	Bill	12/13	Bangor Payroll	Payroll for week 12/2 to 12/8/19	-2,518.23	-5,036.46
	Bill	12/20	Bangor Payroll	Payroll for week 12/9 to 12/15/19	-2,518.23	-7,554.69
	Bill	12/27	MMEHT	Balance for health insurance payment	-32.58	-7,587.27
	Bill	12/27	Bangor Payroll	Payroll for week 12/6 to 12/22/19	-4,626.60	-12,213.87
	Bill	Pmt -C 12/27	Bangor Payroll		12,181.29	-32.58
Total 2120-00 • MainePERS Employee Contribution 2130-00 • Employee Health Insurance Contr	Bill	12/6	Bangor Payroll	Employee Contribution	-203.54	-203.54
	Bill	12/13	Bangor Payroll	Employee Contribution	-203.54	-407.08
	Bill	12/20	Bangor Payroll	Employee Contribution	-203.54	-610.62
	Bill	12/27	Bangor Payroll	Employee Contribution	-203.54	-814.16
	Bill	12/27	Bangor Payroll	EE MEPRS Retirement Contributions	814.16	0.00
					0.00	0.00
	Bill	12/6	Bangor Payroll	EE Health Insurance Contributions	-47.46	-47.46
	Bill	12/13	Bangor Payroll	EE Health Insurance Contributions	-47.46	-94.92
	Bill	12/20	Bangor Payroll	EE Health Insurance Contributions	-47.46	-142.38
	Bill	12/27	Bangor Payroll	EE Health Insurance Contributions	189.81	47.43
	Bill	12/27	Bangor Payroll	EE Health Ins Contrib	-47.43	0.00
					0.00	0.00
					0.00	0.00
	Deposit	12/6	Omnia Partners	Quarter 3	-42.87	-42.87
	Deposit	12/6	Omnia Partners	Deposit	-39.60	-82.47
	Deposit	12/17	NACo Public Employee Benefits LLC	Endorsement	-1,243.43	-1,325.90
					-1,325.90	-1,325.90
Total 2130-00 • Employee Health Insurance Contr Total 2100-00 • Other Current Liabilities 4400-00 • Other Income	Deposit	12/18		Interest	-0.51	-0.51
	Deposit	12/31		Interest	-2.05	-2.56
Total 4400-00 • Other Income 4810-00 • Interest Earned						

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
Total 4810-00 · Interest Earned					-2.56	-2.56
5000-00 · Payroll Expenses						
5020-00 · Payroll Fees						
	Bill	12/6	Bangor Payroll	Processing fee	34.00	34.00
	Bill	12/13	Bangor Payroll	Processing fee	34.00	68.00
	Bill	12/20	Bangor Payroll	Processing fee	34.00	102.00
	Bill	12/27	Bangor Payroll	Processing fee	161.00	263.00
Total 5020-00 · Payroll Fees					263.00	263.00
5030-00 · FICA						
	Bill	12/6	Bangor Payroll	Taxes	191.00	191.00
	Bill	12/13	Bangor Payroll	Taxes	191.00	382.00
	Bill	12/20	Bangor Payroll	Taxes	191.00	573.00
	Bill	12/27	Bangor Payroll	Taxes	191.00	764.00
Total 5030-00 · FICA					764.00	764.00
5040-00 · MainePERS Contributions						
Total 5040-00 · MainePERS Contributions	Bill	12/12	MainePERS		941.37	941.37
5050-00 · Salary-Office Manager						
	Bill	12/6	Bangor Payroll	Office Managers Salary	948.88	948.88
	Bill	12/13	Bangor Payroll	Office Managers Salary	948.88	1,897.76
	Bill	12/20	Bangor Payroll	Office Managers Salary	948.88	2,846.64
	Bill	12/27	Bangor Payroll	Office Managers Salary	948.88	3,795.52
Total 5050-00 · Salary-Office Manager					3,795.52	3,795.52
5060-00 · Salary-Executive Director						
	Bill	12/6	Bangor Payroll	ED Salary	1,595.35	1,595.35
	Bill	12/13	Bangor Payroll	ED Salary	1,595.35	3,190.70
	Bill	12/20	Bangor Payroll	ED Salary	1,595.35	4,786.05
	Bill	12/27	Bangor Payroll	Executive Director Salary	1,595.35	6,381.40
Total 5060-00 · Salary-Executive Director					6,381.40	6,381.40
Total 5000-00 · Payroll Expenses					12,145.29	12,145.29
5100-00 · Insurance						
5110-00 · Health Insurance						
	Bill	12/27	MMEHT	Balance due to 3% Increase	32.58	32.58
	Bill	12/27	Bangor Payroll	ER Health Insurance Contributions	977.37	1,009.95
Total 5110-00 · Health Insurance					1,009.95	1,009.95
5120-00 · Commercial, Crime, D&O Ins						
	Bill	12/12	Liberty Mutual Insurance		57.08	57.08
Total 5120-00 · Commercial, Crime, D&O Ins					57.08	57.08
Total 5100-00 · Insurance					1,067.03	1,067.03
6040-00 · NACO Expenses						
6041-00 · Conferences						

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
Total 6041-00 - Conferences	Bill	12/12	Penobscot County Treasurer	Conference Expenses	2,354.23	2,354.23
Total 6040-00 - NACO Expenses					2,354.23	2,354.23
6050-00 - Education and Training					2,354.23	2,354.23
Total 6050-00 - Education and Training	Bill	12/12	Maine Municipal Association	MMA Conference	90.00	90.00
6150-00 - Equipment - Office					90.00	90.00
6152-00 - IT Services						
Total 6152-00 - IT Services	Bill	12/12	Unlimited Technology		125.00	125.00
6153-00 - Photocopier Lease					125.00	125.00
Total 6153-00 - Photocopier Lease	Deposit	12/12	US Bank	Deposit	-296.75	-296.75
6154-00 - Printer & Supplies	Bill	12/12	US Bank		377.99	81.24
Total 6154-00 - Printer & Supplies	Bill	12/12	Transco Business Technologies		81.24	81.24
Total 6154-00 - Printer & Supplies					504.56	504.56
Total 6150-00 - Equipment - Office					504.56	504.56
6170-00 - Meeting Expense					710.80	710.80
6173-00 - Monthly						
Total 6173-00 - Monthly	Bill	12/12	Haven, Lauren		35.01	35.01
Total 6170-00 - Meeting Expense					35.01	35.01
6180-00 - Mileage & Travel Expense					35.01	35.01
Total 6180-00 - Mileage & Travel Expense	Bill	12/12	Haven, Lauren		0.00	0.00
6215-00 - Postage-Shipping					0.00	0.00
Total 6215-00 - Postage-Shipping	Bill	12/12	Haven, Lauren		0.00	0.00
6235-00 - Supplies					0.00	0.00
Total 6235-00 - Supplies	Bill	12/12	Haven, Lauren		22.10	22.10
6240-00 - Telephone, Fax & Internet					22.10	22.10
6241-00 - Cell Phone						
Total 6241-00 - Cell Phone	Bill	12/12	Haven, Lauren		75.00	75.00
6243-00 - Phone, Fax & Internet					75.00	75.00
Total 6243-00 - Phone, Fax & Internet	Bill	12/12	Spectrum Business/TWC		179.71	179.71
Total 6240-00 - Telephone, Fax & Internet					179.71	179.71
Total 6240-00 - Telephone, Fax & Internet					254.71	254.71

Maine County Commissioners Association Profit & Loss Prev Year Comparison

December 2019

Accrual Basis

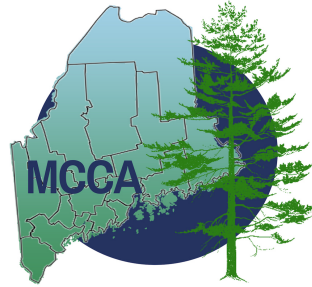
	Dec 19	Dec 18	\$ Change	% Change
Income				
4400-00 · Other Income	1,325.90	460.08	865.82	188.19%
4500-00 · NACo Roster	0.00	500.00	-500.00	-100.0%
4600-00 · MCCA Risk Pool Assessment	0.00	26,250.00	-26,250.00	-100.0%
4810-00 · Interest Earned	2.56	5.29	-2.73	-51.61%
Total Income	1,328.46	27,215.37	-25,886.91	-95.12%
Gross Profit	1,328.46	27,215.37	-25,886.91	-95.12%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	263.00	258.00	5.00	1.94%
5030-00 · FICA	764.00	732.76	31.24	4.26%
5040-00 · MainePERS Contributions	941.37	891.38	49.99	5.61%
5050-00 · Salary-Office Manager	3,795.52	3,688.52	107.00	2.9%
5060-00 · Salary-Executive Director	6,381.40	6,080.00	301.40	4.96%
Total 5000-00 · Payroll Expenses	12,145.29	11,650.66	494.63	4.25%
5100-00 · Insurance				
5110-00 · Health Insurance	1,009.95	977.37	32.58	3.33%
5120-00 · Commercial, Crime, D&O Ins	57.08	56.83	0.25	0.44%
5130-00 · Workers Comp	0.00	111.00	-111.00	-100.0%
Total 5100-00 · Insurance	1,067.03	1,145.20	-78.17	-6.83%
6040-00 · NACO Expenses				
6041-00 · Conferences	2,354.23	1,293.51	1,060.72	82.0%
Total 6040-00 · NACO Expenses	2,354.23	1,293.51	1,060.72	82.0%
6050-00 · Education and Training	90.00	0.00	90.00	100.0%
6150-00 · Equipment - Office				
6152-00 · IT Services	125.00	125.00	0.00	0.0%
6153-00 · Photocopier Lease	81.24	288.80	-207.56	-71.87%
6154-00 · Printer & Supplies	504.56	0.00	504.56	100.0%
Total 6150-00 · Equipment - Office	710.80	413.80	297.00	71.77%
6170-00 · Meeting Expense				
6171-00 · Annual Meeting	0.00	30.00	-30.00	-100.0%
6173-00 · Monthly	35.01	309.37	-274.36	-88.68%
Total 6170-00 · Meeting Expense	35.01	339.37	-304.36	-89.68%
6180-00 · Mileage & Travel Expense	0.00	510.96	-510.96	-100.0%
6195-00 · Office Space Rental	0.00	1,497.17	-1,497.17	-100.0%
6215-00 · Postage-Shipping	0.00	0.00	0.00	0.0%
6235-00 · Supplies	22.10	61.30	-39.20	-63.95%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	179.71	169.58	10.13	5.97%
Total 6240-00 · Telephone, Fax & Internet	254.71	244.58	10.13	4.14%
Total Expense	16,679.17	17,156.55	-477.38	-2.78%

M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County



Maine County Commissioners Association

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Charles Pray
Executive Director

Lauren Haven
Office Manager

MAINE COUNTY COMMISSIONERS ASSOCIATION

Convention Planning Committee Meeting Minutes

MCCA Offices in Augusta
10:00 am Friday, December 20, 2019

Welcome Meeting Attendees:

Mariah Casanguay, Diana Messina, Abby Shanor, and Lauren Haven

The 2021 Venue

The group discussed past venues and locations of conventions. Attendees will try to determine which venues were the particularly popular. Then the Committee will get estimates and bring a recommendation to the MCCA Board of Directors for consideration. The suggestion of raising the registration fee from \$55 to \$60 per person was discussed, but no decision was made.

2020 Convention Brainstorming

The group discussed ideas for Sunday River including group activities and educational sessions based on attendance from this and prior years. There is a potential opportunity to organize an outing at a local rock museum which has received world-wide acclaim for some of its exhibits. There are plenty of on-site activities, and we need to provide options for different levels of physical capability. A bus tour might be fun as the leaves should be in peak color at the end of October.

Entertainment ideas include a soft jazz band which could play after dinner while attendees are visiting. Other ideas were to have popcorn and a movie.

The Committee set the next meeting for January 24th at 10:00 am at the MCCA offices.

