

M.C.C.A.

Peter Baldacci, President
Penobscot County Commissioner

Thomas Coward, Vice President
Cumberland County Commissioner

Michael Cote, Secretary-Treasurer
York County Commissioner

Rosemary Kulow
Executive Director

Lauren Haven
Office Manager



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

MCCA Board of Directors' Meeting Agenda 10:00 a.m., May 11, 2016

- I. **Call to Order, Introductions, Attendance & Pledge of Allegiance**
- II. **Approval of/Additions to the Agenda**
- III. **Approval of April 13, 2016 Board of Directors' Meeting Minutes**
- IV. **Old Business**
 - A. Host County for 2017 MCCA Conference
 - B. Legislation Development Committee: Membership, Charge, & Meeting Schedule
- V. **New Business**
 - A. Consideration of NACo's Sample Code of Ethics for County Officials
 - B. Consideration of Nominations for NACo Steering Committees
- VI. **Reports**
 - A. Executive Director's & Financial Reports
 - B. Legislative Report
 - C. Association Reports
 - D. Corrections Report
 - E. Annual Convention Report
 - F. NACo Report
- VII. **Other Business**
- VIII. **Adjournment**

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MAINE COUNTY COMMISSIONERS ASSOCIATION

MCCA Board of Directors' Meeting Minutes 10:00 a.m., April 13, 2016

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

President Peter Baldacci called the meeting to order at 10:02 a.m. The attendees recited the Pledge of Allegiance and all present introduced themselves. Carrie Kipfer was welcomed as the new Administrator for Lincoln County.

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

OTHERS PRESENT: *Cumberland* – Comm. Steve Gordon, Manager Peter Crichton; *Kennebec* – Administrator Bob Devlin; *Lincoln* – Administrator Carrie Kipfer; *MACCAM* – Bill Collins; *MACT* – David Parkman; and *MECCA* – Owen Smith.

DIRECTORS ABSENT: *Hancock* – Comm. Steven Joy; *Oxford* – Comm. Steven Merrill; *Sagadahoc* – Comm. Charles Crosby III; and *Washington* – Comm. Chris Gardner.

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

II. Approval of/Additions to the Agenda

Comm. Moody moved and Comm. Fournier seconded approving the agenda with as written. The motion was approved unanimously.

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

Comm. Blodgett moved and Comm. Fowler seconded approving the minutes from the Board of Directors' meeting on March 9, 2016. The motion was passed unanimously.

IV. Old Business

No old business was brought before the Board.

V. New Business

A. NACo's-FSC Retiree Health Program

Executive Director Rosemary Kulow explained the email from David Thompson regarding the Retiree Health Program from NACo's Financial Services Center. The initial offering is a private exchange to provide medical and prescription drug coverage to retirees of member counties. The group reviewed the outline of the *Retiree Private Health Care Exchange Services* program included in the agenda packet.

Comm. Fournier suggested inviting a NACo representative to make a presentation at the convention on this topic and be available to answer questions. Administrator Bill Collins remarked that each county could gather information prior to the presentation in order to compare with other options.

B. NACo's *FirstNet* Nationwide Wireless Broadband Network for Public Safety's Data Traffic Needs

Ms. Kulow explained the Governor has 90 days to decide to accept the *FistNet* State Plan or create an alternative plan to pay for, build, and deploy a radio access network within 180 days. This could be another presentation at the convention to educate county employees on the program.

Communications Director Owen Smith commented that a surprising percentage of Maine has little or no access to high speed broad band. This network will greatly improve communications between emergency and law enforcement agencies. All agreed MCCA should be in contact with someone at Governor's office to keep us apprised of the progress and the Governor's final decision.

C. Adoption of *National County Government Month* Proclamation

Comm. McGrane made a motion, seconded by Comm. Coward to adopt the proclamation of National County Government Month. The motion was unanimously approved.

D. Schedule First Meeting of the *Professionalism in Management Committee*

Comm. Cote suggested the members of the Professionalism in Management Committee meet after the Board of Directors' meeting. The charge for the committee will be to develop the following:

- A manual for Commissioners with county statutes.
- A training syllabus for newly elected commissioners. (See agenda item V. F.)
There isn't enough time at the convention for this important training, as it only scratches the surface. It would be better to organize a full-day class early in the year, perhaps the day before or after the annual meeting.
- A list of ways to improve organization management.
- Centralized policies and procedures.
- Information sharing about best practices.
- Ideas about what counties can do better.
- Information about county charters.

Candidates and legislators need to be educated about county issues. Comm. Baldacci stated a Candidates' Forum ad hoc committee could develop a legislative candidates' forum, send out questionnaires to candidates in the summer, and meet in the fall to share the results. Anyone interested in serving on the ad hoc committee should contact Rosemary Kulow. Comm. Fournier suggested getting information from the Maine Teachers Association.

E. Identify Host County for 2017 Annual MCCA Convention

President Baldacci said commissioners should consider hosting the next convention in their county. Ms. Kulow mentioned MCCA staff is able to contribute much of the organizational work for the event. Commissioner McGrane mentioned Franklin County as a potential host. Comm. Bell offered to look into Androscoggin County being the host for 2017. This matter will be on next month's Board of Directors' meeting agenda.

F. Establish an ad hoc Committee to Develop Training Syllabus for Newly Elected Commissioners

(Please see notes from agenda item V. D.)

G. Consideration of Approving NACo Research Training for MCCA Office Manager

Executive Director Rosemary Kulow explained the benefits of the free training being provided by NACo's Emilia Istrate, Director of Research and Outreach in Washington, DC. One of the directives in MCCA's strategic plan is to be an information clearinghouse for the counties. This training would educate MCCA's Office Manager about data collection, analysis and tracking being done at the national level and by county associations in other states. County Manager Peter Crichton encouraged the Board to support the training as it would be worth the investment. Comm. Fournier made a motion, seconded by Comm. Coward, to approve the training using budgeted money as long as money is available in the budget to cover expenses.

VI. Reports

A. Executive Director's Report

B. Financial Report

Executive Director Rosemary Kulow presented her reports. *(See attached.)* Comm. Annis thanked Ms. Kulow for the many legislative updates that kept county officials informed during the session. Comm. Blodgett made a **motion** to approve the Executive Director's Report and the Financial Report as written. Comm. Moody seconded the **motion** which was **passed** unanimously.

C. Legislative Report

LD 1614, *Resolve to Provide Funding for the County Jail Operations Fund*, if passed, provides supplemental funding for one year only. Cumberland County Manager Peter Crichton proposed that everyone immediately begin talking to legislators. Ms. Kulow said Maine Municipal Association's Garrett Corbin voiced his concern over the possibility of raising the tax cap and his interest in working with MCCA on a solution that would be good for towns and counties. The group agreed that meeting with MMA is a good idea. Comm. Fowler questioned how the current formula was determined and how the numbers should be changed to reflect realistic income and expenses in county jail budgets. The LPC will start working on new legislation to be introduced in the next session.

D. Association Reports

EMAD: Sean Goodwin – No report was given.

MACCAM: Bill Collins reported the group met on March 24th at the Kennebec County offices to recognize Lincoln County Administrator John O'Connell, Androscoggin County Pat Fournier and Hancock Administrator Gene Conlogue who have moved on.

Hancock County has hired Scott Adkins as its new Administrator.

MACT: David Parkman reports restitution payment changes are working. Comm. Baldacci confirms Penobscot's no cash policy is working for them too.

MARP: Kathy Ayers – No report was given.

MECCA: Owen Smith – No report was given.

E. Corrections Report - Mark Westrum - No Report was given.

F. Annual Convention Report

The Convention Planning Committee met on March 18th at the Penobscot Commissioners' Office in Bangor. Penobscot County Administrator Bill Collins encouraged commissioners and other county officials to bring their personnel to the conference. The convention schedule is not complete, but it will be packed full of interesting educational sessions and entertainment. Attendance is crucial to make the event a success.

The group will meet next on April 22nd at the Hilton Garden Inn in Bangor.

G. NACo Report

NACo's Annual Conference will be in Long Beach, CA in July. Comm. McGrane will be accepted as Maine's second NACo Board member at the meeting in the Western Division.

VII. Other Business

Cumberland County Manager Peter Crichton announced the retirement of Assistant County Manager Bill Whitten. He has made a significant contribution to Cumberland County and he deserves to enjoy a long and happy retirement.

VIII. Adjournment

Comm. McGrane made a **motion** to adjourn at 11:30 a.m.; Comm. Fowler seconded the **motion**, which was unanimously **approved**. The group adjourned to lunch.

Respectfully submitted,

MCCA Office Manager, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Michael Cote

MCCA Annual Convention Host Counties

2002 - Hosted by Cumberland

2003 - Hosted by York

2004 - Hosted by Franklin and Somerset

2005 - Hosted by Androscoggin

2006 - Hosted by Oxford

2007 - Hosted by Knox

2008 - Hosted by Aroostook

2009 - Hosted by Waldo

2010 - Hosted by Cumberland

2011 - Hosted by Penobscot

2012 - Hosted by Lincoln

2013 - Hosted by Franklin

2014 - Hosted by York

2015 - Hosted by Hancock

2016 – Hosted by Penobscot

Counties that have not hosted in the recent past:

- Kennebec
- Piscataquis
- Sagadahoc
- Washington



Code of Ethics for County Officials

Preamble

The National Association of Counties (NACo) is committed to the highest standards of conduct by and among county officials in the performance of their public duties. Individual and collective adherence to high ethical standards by public officials is central to the maintenance of public trust and confidence in government.

While county officials agree on the need for proper conduct, they may experience personal conflict or differing views of values or loyalties.

In such cases the principles contained in the Code of Ethics provide valuable guidance in reaching decisions which are governed, ultimately, by the dictates of the individual conscience of the public official and his or her commitment to the public good.

Certain of these ethical principles are best expressed as positive statements: actions which should be taken; courses which should be followed; goals which should permeate both public and private conduct. Other principles are expressed as negative statements: actions to be avoided and conduct to be condemned.

The Code of Ethics for County Officials has been created by and for elected county officials. However, these principles apply to the day to day conduct of both elected and appointed officials and employees of county government.

NACo recognizes that this Code of Ethics should serve as a valuable reference guide for all those in whom the public has placed its trust.

Ethical Principles

The ethical county official should:

- Properly administer the affairs of the county.
- Promote decisions which only benefit the public interest.
- Actively promote public confidence in county government.
- Keep safe all funds and other properties of the county.
- Conduct and perform the duties of the office diligently and promptly dispose of the business of the county.
- Maintain a positive image to pass constant public scrutiny.
- Evaluate all decisions so that the best service or product is obtained at a minimal cost without sacrificing quality and fiscal responsibility.
- Inject the prestige of the office into everyday dealings with the public employees and associates.
- Effectively and efficiently work with governmental agencies, political subdivisions and other organizations in order to further the interest of the county.
- Faithfully comply with all laws and regulations applicable to the county and impartially apply them to everyone.

The ethical county official should not:

- Engage in outside interests that are not compatible with the impartial and objective performance of his or her duties.
- Improperly influence or attempt to influence other officials to act in his or her own benefit.
- Accept anything of value from any source which is offered to influence his or her action as a public official.

The ethical county official accepts the responsibility that his or her mission is that of servant and steward to the public.

Published by the National Association of Counties (NACo) 2008



NACo Steering Committee Nomination Form

This steering committee nomination form should be completed and sent to the executive director of your state association of counties. Appointments are made after the NACo Annual Conference. You may serve on only ONE steering committee and must be from a NACo member county. Only eight individuals from any state (including up to two from any one county) can serve on a particular committee. Please indicate your first choice with #1 and second with #2. NACo will notify you of your appointment in September.

NACo Steering Committees

- | | |
|--|--|
| <input checked="" type="checkbox"/> Agriculture & Rural Affairs | <input type="checkbox"/> Human Services & Education |
| <input type="checkbox"/> Community, Economic & Workforce Development | <input type="checkbox"/> Justice & Public Safety |
| <input type="checkbox"/> Environment, Energy & Land Use | <input type="checkbox"/> Public Lands |
| <input type="checkbox"/> Finance & Intergovernmental Affairs | <input type="checkbox"/> Telecommunications & Technology |
| <input type="checkbox"/> Health | <input type="checkbox"/> Transportation |

Name: Rosemary Kulow
first name last name suffix

Job Title: Executive Director

County: Maine County Commissioners Association (Resident of Cumberland Co)

Address: 4 Gabriel Dr., Ste. 2

City: Augusta State: ME Zip: 04033

Phone: 207-623-4697 Fax: 207-512-2124

Email: rkulow@mainecounties.org

If you are an elected official, please enter date your county term expires: ____/____ (mm/yyyy)

How long have you held this office? 3 (years)

Political Affiliation: Democrat Republican Non Partisan Independent Other

Are you reasonably free to travel? Yes No

Have you ever served on a NACo steering committee? Yes No

You will not be appointed to serve on a steering committee until you complete and return this form to your state association of counties.

TO BE COMPLETED BY STATE ASSOCIATION

The State Association President and NACo Board Members from the state concur with this nomination

Signature

Date

M.C.C.A.

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Executive Director's Report May 6, 2016

Activities:

- Did final outreach to legislators about approving supplemental funding for county jails and concluded lobbying activities at Legislature with the close of the session April 29th. Distributed legislative summary of results to county officials and thanked legislators for their service and support for county jails.
- Handled outreach from State of Maine Purchasing Director to distribute information to County Governments about sharing purchasing opportunities with the State.
- Attempted to set up meeting with MMA to discuss jail funding as requested by an MMA lobbyist; however, MMA officials now suggest they can't meet until after their LPC has met and determined positions on proposed legislation.
- Analyzed NACo Convention revenue and estimated expenses; made reservations for NACo conferences.
- Reached out to counties to determine preferred means of distributing supplemental jail funding.
- Met with DOC to discuss distribution of supplemental jail funding.
- Submitted monthly lobbying report to the Commission on Governmental Ethics and Election Practices.
- Attended NENA Conference in Portland to hear Gordon Graham speak about Risk Management. MCCA Risk Management sponsored Mr. Graham's attendance at the conference.

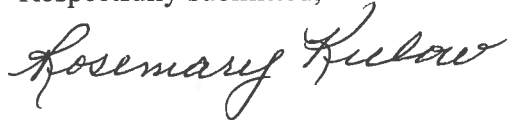
Meetings/Events since the April 13, 2016 Board of Directors' Meeting

April 14	Lobbying at Legislature all afternoon
April 19	Legislature in the morning
April 22	Convention Planning Committee meeting in Bangor
April 27	County Government Day – Hall of Flags, State House
April 28	Celebrated Administrative Professionals Day at Lunch with Lauren
May 3	Maine NENA Conference in Portland – Gordon Graham, Risk Management
May 5	NACo Conference Call about Fines & Fees with the Dept. of Justice
May 6	Maine Medical Association Opioid Task Force at Maple Hill Farm, Hallowell
May 6	Meeting with DOC about Distribution of Supplemental Jail Funds
May 11	MCCA Board of Directors' Meetings

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

May 12 NACo Agriculture & Rural Affairs Committee Conference Call
May 19 MACCAM Meeting in Augusta
May 20 Convention planning Committee Meeting in Bangor

Respectfully submitted,

A handwritten signature in cursive script that reads "Rosemary Kulow". The signature is written in black ink and is positioned above the printed name.

Rosemary Kulow, Executive Director

MAINE COUNTY COMMISSIONERS ASSOCIATION
April 2016 Financial Report

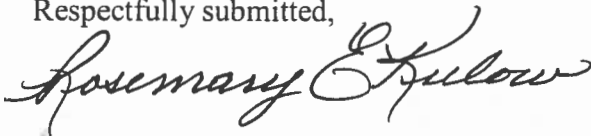
Attached please find the monthly financial reports for the month of April 2016. The Balance Sheet shows total assets and liabilities at \$249,795.33. Debits to the bank account in April totaled \$15,057.36, and \$508.33 income from the NACo roster was deposited in the checking account. The bank balance on April 30th was \$188,305.19, as an expenditure of \$2,435.17 had not yet cleared the bank by the end of the month.

With 33% of the year complete, \$166,022 (66%) of the \$252,150 budgeted revenue had been received by April 30th.

On the expenditure side, \$17,758 (7% of the total budget) was expended in April, and a total of \$67,711 (27%) had been expended year-to-date. See the *Profit & Loss Budget vs. Actual Month Only* report for details of revenue and expenditures for April 2016.

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

Respectfully submitted,



Rosemary E. Kulow
Executive Director

Accepted by:

Date:

Peter Baldacci, President

Thomas Coward, Vice-President

Michael Cote, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of April 30, 2016

	<u>April 2016</u>
ASSETS	
Current Assets	
Checking/Savings	
MCCA Checking-Savings Bank	185,870.02
Money Market Account	38,750.31
Petty Cash Account	200.00
Total Checking/Savings	<u>224,820.33</u>
Accounts Receivable	
Receivables	24,975.00
Total Accounts Receivable	<u>24,975.00</u>
Total Current Assets	<u>249,795.33</u>
TOTAL ASSETS	<u><u>249,795.33</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-682.49
Total Accounts Payable	<u>-682.49</u>
Other Current Liabilities	
1000-00 · Employee Health Insurance Contr	-559.36
1001-00 · MainePERS Employee Contribution	306.90
Total Other Current Liabilities	<u>-252.46</u>
Total Current Liabilities	<u>-934.95</u>
Total Liabilities	-934.95
Equity	
3200-00 · Fund Balance to Current Yr Inc	-59,216.00
3900-00 · Earnings	211,634.23
Net Income	98,312.05
Total Equity	<u>250,730.28</u>
TOTAL LIABILITIES & EQUITY	<u><u>249,795.33</u></u>

Maine County Commissioners Association
Reconciliation Summary
MCCA Checking-Savings Bank, Period Ending 04/30/2016

	April 2016
Beginning Balance	<u>202,854.22</u>
Cleared Transactions	
Checks and Payments - 13 items	-15,057.36
Deposits and Credits - 2 items	<u>508.33</u>
Total Cleared Transactions	<u>-14,549.03</u>
Cleared Balance	<u><u>188,305.19</u></u>
Uncleared Transactions	
Checks and Payments - 3 items	<u>-2,435.17</u>
Total Uncleared Transactions	<u>-2,435.17</u>
Register Balance as of 04/30/2016	<u><u>185,870.02</u></u>
Ending Balance	185,870.02

Maine County Commissioners Association
Reconciliation Detail
MCCA Checking-Savings Bank, Period Ending 04/30/2016

	Date	Num	Name	Amount	Balance
Beginning Balance					202,854.22
Cleared Transactions					
Checks and Payments - 13 items					
	3/22	3652	Maine Farm Bureau	-1,497.17	-1,497.17
	4/4	3656	MainePERS	-479.42	-1,976.59
	4/4	3655	Capitol Computers/Main Security	-125.00	-2,101.59
	4/8	EFT	Bangor Payroll	-1,862.53	-3,964.12
	4/14	3660	Camden National Bank	-409.66	-4,373.78
	4/14	3657	Country Cafe Catering	-270.00	-4,643.78
	4/14	3658	Kulow, Rosemary	-218.96	-4,862.74
	4/14	3659	Haven, Lauren	-105.45	-4,968.19
	4/15	EFT	Bangor Payroll	-1,862.53	-6,830.72
	4/19	3661	US Bank	-275.00	-7,105.72
	4/19	3663	ICMA	-200.00	-7,305.72
	4/22	EFT	Bangor Payroll	-1,862.53	-9,168.25
	4/29	EFT	Bangor Payroll	-5,889.11	-15,057.36
Total Checks and Payments				-15,057.36	-15,057.36
Deposits and Credits - 2 items					
	4/14		National Association of Counties	500.00	500.00
	4/30			8.33	508.33
Total Deposits and Credits				508.33	508.33
Total Cleared Transactions				-14,549.03	-14,549.03
Cleared Balance				-14,549.03	188,305.19
Uncleared Transactions					
Checks and Payments - 3 items					
	11/24	3607	State of Maine-Hall of Flags	-100.00	-100.00
	4/19	3662	Macomber Farr & Whitten	-838.00	-938.00
	4/26	3664	Maine Farm Bureau	-1,497.17	-2,435.17
Total Checks and Payments				-2,435.17	-2,435.17
Total Uncleared Transactions				-2,435.17	-2,435.17
Register Balance as of 04/30/2016				-16,984.20	185,870.02
Ending Balance				-16,984.20	185,870.02

**Maine County Commissioners Association
 Profit & Loss Budget vs. Actual
 January through April 2016**

	Budget	April 2016	Jan-April 2016	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4120-00 · Registration	28,000			-28,000	
4130-00 · Sponsorship	8,000			-8,000	
4140-00 · Vendor	11,500			-11,500	
Total 4100-00 · Convention Income	47,500			-47,500	
4300-00 · Dues	140,240		140,240		100%
4400-00 · Other Income	1,100		237	-863	22%
4500-00 · NACo Roster	500	500	500		100%
4600-00 · MCCA Risk Pool Assessment	25,000		25,000		100%
4800-00 · MainePERS Surplus Funds	6,500			-6,500	
4810-00 · Interest Earned	45	8	45	0	100%
4920-00 · Transfer in from Fund Balance	31,265			-31,265	
Total Income	252,150	508	166,022	-86,128	66%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	1,850	168	580	-1,270	31%
5030-00 · FICA	7,800	730	2,512	-5,288	32%
5040-00 · MainePERS Contributions	6,500	479	2,038	-4,462	31%
5050-00 · Salary-Office Manager	38,000	3,640	12,375	-25,625	33%
5060-00 · Salary-Executive Director	74,500	7,062	24,009	-50,491	32%
Total 5000-00 · Payroll Expenses	128,650	12,079	41,514	-87,136	32%
5100-00 · Insurance					
5110-00 · Health Insurance	21,000	1,740	6,961	-14,039	33%
5120-00 · Commercial, Crime, D&O Ins	2,100	838	1,202	-898	57%
5130-00 · Workers Comp	650			-650	
5140-00 · Unemployment Comp Ins	500		102	-398	20%
Total 5100-00 · Insurance	24,250	2,578	8,265	-15,985	34%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500			-500	
6013-00 · Financial Audit	4,800			-4,800	
Total 6010-00 · Prof. Services	5,300			-5,300	
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
Total 6030-00 · Lobbying	200		200		100%

**Maine County Commissioners Association
 Profit & Loss Budget vs. Actual
 January through April 2016**

	Budget	April 2016	Jan-April 2016	\$ Over Budget	% of Budget
6040-00 · NACO Expenses					
6041-00 · Conferences	8,500		3,415	-5,085	40%
Total 6040-00 · NACO Expenses	8,500		3,415	-5,085	40%
6050-00 · Education and Training	500		75	-425	15%
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	6,500			-6,500	
6114-00 · MCCA Staff Registration Expense	1,000			-1,000	
6118-00 · Meeting Exp.	25,000		200	-24,800	1%
6121-00 · Supplies	2,500			-2,500	
6124-00 · Commissioner Retirement Plaques	500			-500	
Total 6110-00 · Convention Expense	35,500		200	-35,300	1%
6140-00 · Copies-Printing					
6142-00 · Directory	825		69	-756	8%
6143-00 · Other Copying or Printing	150			-150	
Total 6140-00 · Copies-Printing	975		69	-906	7%
6145-00 · Dues Expense	1,400	200	1,300	-100	93%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	1,500	105	254	-1,246	17%
6152-00 · IT Services	2,800	125	500	-2,300	18%
6153-00 · Photocopier Lease	2,000	275	1,031	-969	52%
6154-00 · Printer & Supplies	1,200	66	193	-1,007	16%
6155-00 · Telephone System	200			-200	
6156-00 · Other	500		304	-196	61%
Total 6150-00 · Equipment - Office	8,200	571	2,282	-5,918	28%
6160-00 · Fees	100	35	35	-65	35%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	1,500		1,325	-175	88%
6172-00 · County Officials' Workshop	250			-250	
6173-00 · Monthly	3,250	309	897	-2,353	28%
6174-00 · Retreat Meeting	800			-800	
6175-00 · Meetings - Other	800			-800	
Total 6170-00 · Meeting Expense	6,600	309	2,222	-4,378	34%
6180-00 · Mileage & Travel Expense	5,200	151	829	-4,371	16%
6195-00 · Office Space Rental	18,375	1,497	5,989	-12,386	33%

**Maine County Commissioners Association
 Profit & Loss Budget vs. Actual
 January through April 2016**

	Budget	April 2016	Jan-April 2016	\$ Over Budget	% of Budget
6215-00 · Postage-Shipping	250		66	-184	26%
6230-00 · Advertising	750			-750	
6235-00 · Supplies	2,500	53	260	-2,240	10%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,600	117	490	-1,110	31%
6243-00 · Phone, Fax & Internet	2,000	168	500	-1,500	25%
Total 6240-00 · Telephone, Fax & Internet	3,600	285	990	-2,610	28%
6250-00 · Website	250			-250	
6260-00 · Contingency	1,000			-1,000	
Total Expense	252,150	17,758	67,711	-184,439	27%

**Maine County Commissioners Association
Transaction Detail by Account
April 2016**

MCCA Checking-Savings Bank

Date	Num	Name	Memo	Amount
4/4	3655	Capitol Computers/Main Security		-125.00
4/4	3656	MainePERS		-479.42
4/8	EFT	Bangor Payroll	Payroll for week 3/28 to 4/3/16	-1,862.53
4/14	3657	Country Cafe Catering	BOD Meeting Lunch	-270.00
4/14	3658	Kulow, Rosemary	Executive Director Expenses	-218.96
4/14	3659	Haven, Lauren		-105.45
4/14	3660	Camden National Bank		-409.66
4/14		National Association of Counties		500.00
4/15	EFT	Bangor Payroll	Payroll for week 4/4 to 4/10/16	-1,862.53
4/19	3661	US Bank	Invoice 298044918	-275.00
4/19	3662	Macomber Farr & Whitten		-838.00
4/19	3663	ICMA		-200.00
4/22	EFT	Bangor Payroll	Payroll for week 4/11 to 4/17/16	-1,862.53
4/26	3664	Maine Farm Bureau	Office Rent	-1,497.17
4/29	EFT	Bangor Payroll	Payroll for week 4/18 to 4/24/16	-5,889.11
4/30			Interest	8.33
				<u>-15,387.03</u>

Total MCCA Checking-Savings Bank

Receivables

4/14	1991	National Association of Counties		500.00
4/14		National Association of Counties		-500.00
				<u>0.00</u>

Total Receivables

Accounts Payable

4/1	2016-14	Bangor Payroll	Payroll for week 3/21 to 3/27/16	-1,862.65
4/4		Capitol Computers/Main Security		-125.00
4/4	3655	Capitol Computers/Main Security		125.00
4/4		MainePERS		-479.42
4/4	3656	MainePERS		479.42
4/8	2016-15	Bangor Payroll	Payroll for week 3/28 to 4/3/16	-1,862.53
4/8	EFT	Bangor Payroll	Payroll for week 3/28 to 4/3/16	1,862.53
4/14		Country Cafe Catering	BOD Meeting Lunch	-270.00

Maine County Commissioners Association
Transaction Detail by Account
April 2016

Date	Num	Name	Memo	Amount
4/14	3657	Country Cafe Catering	BOD Meeting Lunch	270.00
4/14		Kulow, Rosemary	Executive Director Expenses	-218.96
4/14	3658	Kulow, Rosemary	Executive Director Expenses	218.96
4/14		Haven, Lauren		-105.45
4/14	3659	Haven, Lauren		105.45
4/14		Camden National Bank		-409.66
4/14	3660	Camden National Bank		409.66
4/15	2016-16	Bangor Payroll	Payroll for week 4/4 to 4/10/16	-1,862.53
4/15	EFT	Bangor Payroll	Payroll for week 4/4 to 4/10/16	1,862.53
4/19		US Bank	Invoice 298044918	-275.00
4/19	3661	US Bank	Invoice 298044918	275.00
4/19		Macomber Farr & Whitten		-838.00
4/19	3662	Macomber Farr & Whitten		838.00
4/19		ICMA		-200.00
4/19	3663	ICMA		200.00
4/22	2016-17	Bangor Payroll	Payroll for week 4/11 to 4/17/16	-1,862.53
4/22	EFT	Bangor Payroll	Payroll for week 4/11 to 4/17/16	1,862.53
4/26		Maine Farm Bureau	Office Rent	-1,497.17
4/26	3664	Maine Farm Bureau	Office Rent	1,497.17
4/29	2016-18	Bangor Payroll	Payroll for week 4/18 to 4/24/16	-5,889.11
4/29	EFT	Bangor Payroll	Payroll for week 4/18 to 4/24/16	5,889.11
				<u>-1,862.65</u>
Total Accounts Payable				
1000-00 - Employee Health Insurance Contr				
4/1	2016-14	Bangor Payroll	EE Health Insurance Contributions	-290.68
4/8	2016-15	Bangor Payroll	EE Health Insurance Contributions	-290.68
4/15	2016-16	Bangor Payroll	EE Health Insurance Contributions	-290.68
4/22	2016-17	Bangor Payroll	EE Health Insurance Contributions	-290.68
4/29	2016-18	Bangor Payroll	EE Health Insurance Contributions	1,323.16
4/29	2016-18	Bangor Payroll	EE Health Insurance Contributions	0.07
				<u>160.51</u>
Total 1000-00 - Employee Health Insurance Contr				

**Maine County Commissioners Association
Transaction Detail by Account
April 2016**

	Date	Num	Name	Memo	Amount
1001-00 - MainePERS Employee Contribution					
	4/1	2016-14	Bangor Payroll	Employee Contribution	-160.51
	4/8	2016-15	Bangor Payroll	Employee Contribution	-160.51
	4/15	2016-16	Bangor Payroll	Employee Contribution	-160.51
	4/22	2016-17	Bangor Payroll	Employee Contribution	-160.51
	4/29	2016-18	Bangor Payroll	Employee Contribution	-160.51
	4/29	2016-18	Bangor Payroll	EE MEPEERS Retirement Contributions	642.04
					<u>-160.51</u>
Total 1001-00 - MainePERS Employee Contribution					
4500-00 - NACo Roster					
	4/14	1991	National Association of Counties	NACo Roster Update	-500.00
Total 4500-00 - NACo Roster					<u>-500.00</u>
4810-00 - Interest Earned					
	4/30			Interest	-8.33
Total 4810-00 - Interest Earned					<u>-8.33</u>
5000-00 - Payroll Expenses					
5020-00 - Payroll Fees					
	4/1	2016-14	Bangor Payroll	Processing fee	32.00
	4/8	2016-15	Bangor Payroll	Processing fee	32.00
	4/15	2016-16	Bangor Payroll	Processing fee	32.00
	4/22	2016-17	Bangor Payroll	Processing fee	32.00
	4/29	2016-18	Bangor Payroll	Processing fee	40.00
Total 5020-00 - Payroll Fees					<u>168.00</u>
5030-00 - FICA					
	4/1	2016-14	Bangor Payroll	Taxes	141.60
	4/8	2016-15	Bangor Payroll	Taxes	141.48
	4/15	2016-16	Bangor Payroll	Taxes	141.48
	4/22	2016-17	Bangor Payroll	Taxes	141.48

**Maine County Commissioners Association
Transaction Detail by Account
April 2016**

	Date	Num	Name	Memo	Amount
Total 5030-00 · FICA	4/29	2016-18	Bangor Payroll	Taxes	163.74
					729.78
5040-00 · MainePERS Contributions					
Total 5040-00 · MainePERS Contributions	4/4		MainePERS	EmployER Retirement Contribution	479.42
					479.42
5050-00 · Salary-Office Manager					
Total 5050-00 · Salary-Office Manager	4/1	2016-14	Bangor Payroll	Administrative Assistant Salary	727.93
	4/8	2016-15	Bangor Payroll	Administrative Assistant Salary	727.93
	4/15	2016-16	Bangor Payroll	Administrative Assistant Salary	727.93
	4/22	2016-17	Bangor Payroll	Administrative Assistant Salary	727.93
	4/29	2016-18	Bangor Payroll	Office Managers Salary	727.93
					3,639.65
5060-00 · Salary-Executive Director					
Total 5060-00 · Salary-Executive Director	4/1	2016-14	Bangor Payroll	Executive Directors Salary	1,412.31
	4/8	2016-15	Bangor Payroll	Executive Directors Salary	1,412.31
	4/15	2016-16	Bangor Payroll	Executive Directors Salary	1,412.31
	4/22	2016-17	Bangor Payroll	Executive Directors Salary	1,412.31
	4/29	2016-18	Bangor Payroll	Executive Directors Salary	1,412.31
					7,061.55
Total 5000-00 · Payroll Expenses					12,078.40
5100-00 · Insurance					
5110-00 · Health Insurance	4/29	2016-18	Bangor Payroll	ER Health Insurance Contributions	1,740.37
Total 5110-00 · Health Insurance					1,740.37
5120-00 · Commercial, Crime, D&O Ins					
Total 5120-00 · Commercial, Crime, D&O Ins	4/19		Macomber Farr & Whitten	D&O/Employ Prac Liability	838.00
					838.00

**Maine County Commissioners Association
Transaction Detail by Account
April 2016**

	Date	Num	Name	Memo	Amount
Total 5100-00 · Insurance					2,578.37
6145-00 · Dues Expense					
Total 6145-00 · Dues Expense	4/19		ICMA	ICMA membership Dues	<u>200.00</u> 200.00
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software					
Total 6151-00 · Computer Hardware & Software	4/14		Camden National Bank		<u>105.49</u> 105.49
6152-00 · IT Services					
Total 6152-00 · IT Services	4/4		Capitol Computers/Main Security		<u>125.00</u> 125.00
6153-00 · Photocopier Lease					
Total 6153-00 · Photocopier Lease	4/19		US Bank	Invoice 298044918	<u>275.00</u> 275.00
6154-00 · Printer & Supplies					
Total 6154-00 · Printer & Supplies	4/14		Camden National Bank		<u>66.00</u> 66.00
Total 6150-00 · Equipment - Office					571.49
6160-00 · Fees					
Total 6160-00 · Fees	4/14		Camden National Bank		<u>35.00</u> 35.00
6170-00 · Meeting Expense					
6173-00 · Monthly					
	4/14		Country Cafe Catering	BOD Meeting Lunch	270.00

Maine County Commissioners Association
Transaction Detail by Account
 April 2016

	Date	Num	Name	Memo	Amount
Total 6173-00 · Monthly	4/14		Haven, Lauren		39.13
					<u>309.13</u>
Total 6170-00 · Meeting Expense					309.13
6180-00 · Mileage & Travel Expense					
Total 6180-00 · Mileage & Travel Expense	4/14		Kulow, Rosemary	Executive Director Mileage	151.20
					<u>151.20</u>
Total 6180-00 · Mileage & Travel Expense					151.20
6195-00 · Office Space Rental					
Total 6195-00 · Office Space Rental	4/26		Maine Farm Bureau	Rent	1,497.17
					<u>1,497.17</u>
Total 6195-00 · Office Space Rental					1,497.17
6235-00 · Supplies					
Total 6235-00 · Supplies	4/14		Haven, Lauren		17.09
	4/14		Camden National Bank		35.54
					<u>52.63</u>
Total 6235-00 · Supplies					52.63
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone					
Total 6241-00 · Cell Phone	4/14		Kulow, Rosemary	Cell Phone Reimbursement	67.76
	4/14		Haven, Lauren	Cell Phone Reimbursement	49.23
					<u>116.99</u>
Total 6241-00 · Cell Phone					116.99
6243-00 · Phone, Fax & Internet					
Total 6243-00 · Phone, Fax & Internet	4/14		Camden National Bank		167.63
					<u>167.63</u>
Total 6243-00 · Phone, Fax & Internet					167.63
6240-00 · Telephone, Fax & Internet					
Total 6240-00 · Telephone, Fax & Internet					284.62

**Maine County Commissioners Association
Expenses by Vendor Detail
April 2016**

Type	Date	Memo	Account	Amount
Bangor Payroll				
Bill	4/1	Administrative Assistant Salary	5050-00 · Salary-Office Manager	727.93
Bill	4/1	Taxes	5030-00 · FICA	141.60
Bill	4/1	Processing fee	5020-00 · Payroll Fees	32.00
Bill	4/1	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31
Bill	4/8	Administrative Assistant Salary	5050-00 · Salary-Office Manager	727.93
Bill	4/8	Taxes	5030-00 · FICA	141.48
Bill	4/8	Processing fee	5020-00 · Payroll Fees	32.00
Bill	4/8	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31
Bill	4/15	Administrative Assistant Salary	5050-00 · Salary-Office Manager	727.93
Bill	4/15	Taxes	5030-00 · FICA	141.48
Bill	4/15	Processing fee	5020-00 · Payroll Fees	32.00
Bill	4/15	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31
Bill	4/22	Administrative Assistant Salary	5050-00 · Salary-Office Manager	727.93
Bill	4/22	Taxes	5030-00 · FICA	141.48
Bill	4/22	Processing fee	5020-00 · Payroll Fees	32.00
Bill	4/22	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31
Bill	4/29	Office Managers Salary	5050-00 · Salary-Office Manager	727.93
Bill	4/29	Taxes	5030-00 · FICA	163.74
Bill	4/29	Processing fee	5020-00 · Payroll Fees	40.00
Bill	4/29	Executive Directors Salary	5060-00 · Salary-Executive Director	1,412.31
Bill	4/29	ER Health Insurance Contributions	5110-00 · Health Insurance	1,740.37
Total Bangor Payroll				<u>13,339.35</u>
Camden National Bank				
Bill	4/14		6235-00 · Supplies	35.54
Bill	4/14		6243-00 · Phone, Fax & Internet	167.63
Bill	4/14		6151-00 · Computer Hardware & Software	105.49
Bill	4/14		6160-00 · Fees	35.00
Bill	4/14		6154-00 · Printer & Supplies	66.00
Total Camden National Bank				<u>409.66</u>

**Maine County Commissioners Association
Expenses by Vendor Detail
April 2016**

	Type	Date	Memo	Account	Amount
Capitol Computers/Main Security					
Total Capitol Computers/Main Security	Bill	4/4		6152-00 · IT Services	125.00
					<u>125.00</u>
Country Cafe Catering					
Total Country Cafe Catering	Bill	4/14	BOD Meeting Lunch	6173-00 · Monthly	270.00
					<u>270.00</u>
Haven, Lauren					
Total Haven, Lauren	Bill	4/14	Cell Phone Reimbursement	6241-00 · Cell Phone	49.23
	Bill	4/14		6173-00 · Monthly	39.13
	Bill	4/14		6235-00 · Supplies	17.09
					<u>105.45</u>
ICMA					
Total ICMA	Bill	4/19	ICMA membership Dues	6145-00 · Dues Expense	200.00
					<u>200.00</u>
Kulow, Rosemary					
Total Kulow, Rosemary	Bill	4/14	Executive Director Mileage	6180-00 · Mileage & Travel Expense	151.20
	Bill	4/14	Cell Phone Reimbursement	6241-00 · Cell Phone	67.76
					<u>218.96</u>
Macomber Farr & Whitten					
Total Macomber Farr & Whitten	Bill	4/19	D&O/Employ Prac Liability	5120-00 · Commercial, Crime, D&O Ins	838.00
					<u>838.00</u>

**Maine County Commissioners Association
 Expenses by Vendor Detail
 April 2016**

Type	Date	Memo	Account	Amount
Maine Farm Bureau				
Bill	4/26	Rent	6195-00 · Office Space Rental	1,497.17
				<u>1,497.17</u>
Total Maine Farm Bureau				
MainePERS				
Bill	4/4	EmployER Retirement Contribution	5040-00 · MainePERS Contributions	479.42
				<u>479.42</u>
Total MainePERS				
US Bank				
Bill	4/19	Invoice 298044918	6153-00 · Photocopier Lease	275.00
				<u>275.00</u>
Total US Bank				
TOTAL				<u><u>17,758.01</u></u>

