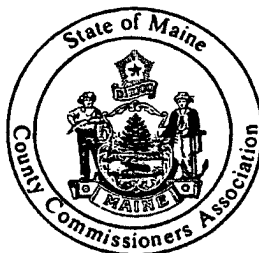


M.C.C.A.

William Blodgett, President
Lincoln County

Peter Baldacci, Vice-President
Penobscot County

Thomas Coward, Secretary-Treasurer
Cumberland County



Rosemary Kulow
Executive Director

Lauren Haven
Administrative Assistant

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

MCCA Board of Directors' Meeting Agenda 10:00 a.m., April 9, 2014

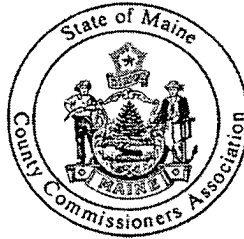
- I. **Call to Order, Introductions and Attendance**
- II. **Pledge of Allegiance**
- III. **Approval of/Additions to the Agenda**
- IV. **Approval of March 12, 2014 Annual Meeting Minutes**
- V. **Old Business**
 - A. MCCA Logo Decision
- VI. **New Business**
 - A. Statewide Meeting RE: Implementation of New Corrections System per LD 1824
 - B. Nominate Betsy Fitzgerald as the MCCA Representative to the Maine Library of Geographic Information
- VII. **Reports**
 - A. Executive Director's & Financial Reports – *Rosemary Kulow*
 - B. Legislative Report – *Rosemary Kulow, et al*
 - C. Association Reports
 - D. Corrections Report – *Mark Westrum*
 - E. Annual Convention Report – *York County*
 - F. NACo Report – *Peter Baldacci*
- VIII. **Other Business**
- IX. **Communications**
- X. **Adjournment**

M.C.C.A.

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Board of Directors' Meeting Minutes March 12, 2014

I. Call to Order, Introductions and Attendance

President William Blodgett called the meeting to order at 10:05 a.m.

DIRECTORS PRESENT: *Androscoggin* – Commissioner Beth Bell; *Cumberland* – Commissioner Thomas Coward; *Franklin* – Commissioner Gary McGrane; *Hancock* – Commissioner Steven Joy; *Kennebec* – Administrator Robert Devlin for Commissioner George Jabar II; *Knox* – Commissioner Roger Moody; *Lincoln* – Commissioner William Blodgett; *Oxford* – County Administrator Scott Cole for Commissioner Steve Merrill; *Penobscot* – Commissioner Peter Baldacci; *Piscataquis* – County Manager Marilyn Tourtelotte for Commissioner James Annis; *Sagadahoc* – County Administrator Pam Hile for Commissioner Charles Crosby; *Somerset* – Commissioner Robin Frost; *Waldo* – Commissioner Amy Fowler; *York* – Commissioner Sallie Chandler; *MACCAM* – County Administrator Bill Collins; *MRDA* – Linda Smith; *MARP* – Kathleen Ayers; *MSA* – Sheriff Todd Brackett; and *MCAA* – Mark Westrum

OTHERS PRESENT: *Cumberland* – County Manager Peter Crichton; *Knox* – County Administrator Andrew Hart; *Lincoln* – County Administrator John O'Connell; and *Somerset* – County Administrator Dawn DiBlasi

STAFF PRESENT: Executive Director, Rosemary Kulow; Risk Pool Manager, Malcolm Ulmer; and Administrative Assistant, Lauren Haven

II. Pledge of Allegiance

All present recited the Pledge of Allegiance.

III. Approval of/Additions to the Agenda

The agenda was approved as presented.

IV. **Approval of February 12, 2014 Board of Directors' Meeting Minutes**

*Comm. McGrane **moved** and Comm. Fowler **seconded** the approval of the February 12, 2014 minutes. The motion was approved unanimously.*

V. **Old Business**

Eight potential logo designs for MCCA were reviewed. After some discussion, it was agreed that variations on two of the designs would be considered at the next meeting.

VI. **New Business**

No new business was brought before the Board.

VII. **Reports**

A. **Executive Director's & Financial Reports**

The Commissioners reviewed the reports. Executive Director Rosemary Kulow touched on the completion of all MCCA dues for 2014, the anniversary of her first year as Executive Director, the State legislative update and the NACo conference. *Comm. Amy Fowler **moved** to accept the reports as submitted, seconded by Comm. McGrane. The reports were **approved** unanimously.*

B. **Legislative Report**

Executive Director Rosemary Kulow explained the list of current bills involving counties. The LPC meeting on Friday will be moved for those who would like to attend the 10:00 am work session that day. Some discussion took place on MCCA's position on whether or not the tax cap on Corrections should be raised. President Blodgett asked who was in favor of increasing the cap, and there was no support for increasing the tax cap at this time. Administrator Dawn DiBlasi followed the progress at the Legislature yesterday and believes a tax cap increase is no longer being considered.

The Board agreed that MCCA should continue to strengthen its relationship with the Maine Municipal Association as a partner and a resource. The information provided in the *Legislative Bulletin* each week is informative for county folks, as well.

It was agreed it would be beneficial to resolve the issue between the Board of Corrections and Somerset County. Discussion followed regarding how this could be accomplished. *Comm. Baldacci **moved** that MCCA should ask the Board of Corrections to reconsider its decision to appeal Supreme Court Justice Alexander's ruling on the Somerset County case; and the motion was **seconded** by President Blodgett. The vote was **in favor**, with one voting in opposition.*

County Administrator, Scott Cole, talked about LD 1177 An Act to Implement the Recommendations from the Discontinued and Abandoned Roads Stakeholder Group. Amendment language is being crafted and will be available soon. Some think the extra work required by this bill would cause an unfunded mandate and unfairly burden municipalities, while others think it's their job to maintain appropriate road records

and would also provide more revenue to County Registers of Deeds with the filing requirement.

C. Association Reports – No association reports were given.

D. Corrections Report – Col. Mark Westrum asked for guidance in how to proceed in fourth quarter with Appropriations. He explained three options and requested MCCA to take a position. After some deliberation, Comm. Peter Baldacci emphasized the growth rate formula needed to be set and applied to last year's budget. President Bill Blodgett took a poll and it was agreed that the growth rate should be set at 2%.

E. Annual Convention Report (York County) – Comm. Sallie Chandler reported that classes were now being selected for the convention. Next week participants should be able to book rooms at the Cliff House in Ogunquit.

F. NACo Report – Vice President, Peter Baldacci, reported on the 2014 NACo Legislative Conference he attended with County Manager, Peter Crichton and Executive Director, Rosemary Kulow. Comm. Baldacci, who is a member of the Public Safety Steering Committee, heard from speaker Karol Mason, Assistant U.S. Attorney General, who said her department was focusing on more community integration, better bail decisions and reduced recidivism. FEMA's Dep. Admin., Tim Manning, spoke about FEMA's becoming more survivor-centric and mentioned that county workers utilized for disaster work could do so at "straight time" pay. Flood insurance was another hot topic, as they are redeveloping flood zone assessment guidelines. Comm. Baldacci urged all counties to become members of NACo and take advantage of the services it offers. Currently, three of Maine's sixteen counties are not NACo members: Aroostook, Franklin, and Piscataquis.

VIII. Other Business

Mark Westrum asked for guidance on a position for FY15 corrections budgets. Two-thirds of those present indicated they support budgets using a growth factor, rather than flat-funding them.

IX. Adjournment

Motion for adjournment was made by Comm. Amy Fowler, seconded by Comm. Steven Joy and approved unanimously at 11:55 a.m. The group adjourned to lunch.

Respectfully submitted,

Lauren Haven, Administrative Assistant

Date: _____

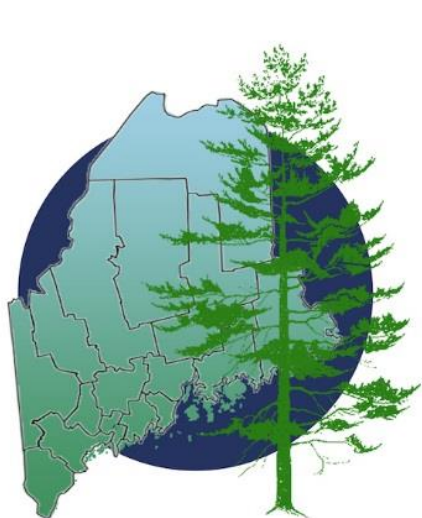
Attested:

Thomas Coward, Secretary/Treasurer

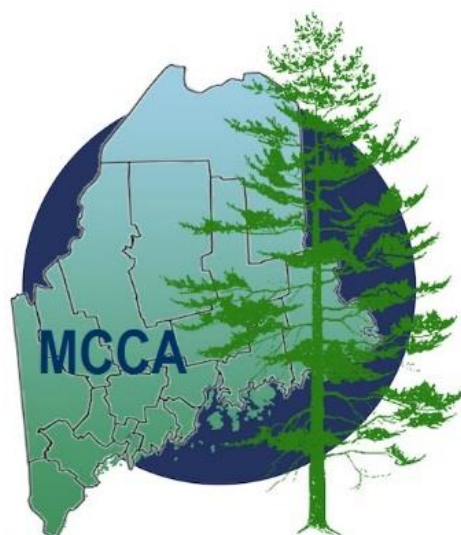
Date: _____

1. _____

2. _____

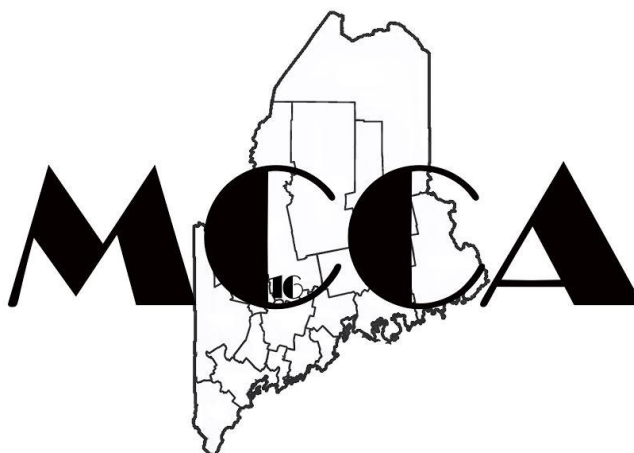


MAINE COUNTY COMMISSIONERS ASSOCIATION



Maine County Commissioners Association

3. _____



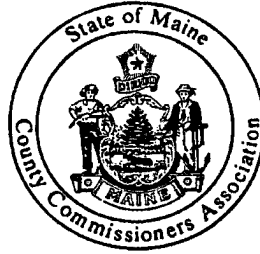
Maine County Commissioners Association

M.C.C.A.

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TO: State of Maine Legislators
FROM: Rosemary Kulow, MCCA Executive Director
DATE: April 3, 2014
RE: LD 1824 – An Act To Provide Additional Authority to the State Board of Corrections

Recently the Criminal Justice and Public Safety Committee concluded its deliberations on LD 1824 and voted that it “ought to pass.” The legislation is the culmination of several months’ work by a commission established by the Maine Legislature to evaluate the State Board of Corrections and county jail system. The commission presented a report to the Criminal Justice and Public Safety Committee; and from that report and input from stakeholders, LD 1824 was born. Many county-affiliated stakeholders, including County Commissioners, Managers/Administrators, Sheriffs, and Jail Administrators met together several times to reach consensus on a policy position regarding the proposed legislation.

We are delighted to report that this process has been very inclusive and collaborative in the best sense of the words, and Maine counties extend their heartfelt appreciation to all those who have worked so hard on this effort. We especially thank the members of the Commission to Study the Board of Corrections and the Criminal Justice & Public Safety Committee for carefully and comprehensively evaluating the county corrections system and developing workable legislation that will improve the system and its operations.

Listed below are highlights from the legislation that provide reasons to support LD 1824:

- It establishes a budget growth factor in accordance with Title 30-A, section 706-A (LD 1 limit) that enables jail budgets to grow to a limited degree, without removing the tax cap on jail expenditures for counties and municipalities.
- It clarifies the purpose of the Board to promote public safety and establish and implement a unified and efficient jail system.
- It provides benchmarks for performance that include increased standardization, economies of scales, a long-term capital improvement budget, consideration of mental health and substance abuse issues, and use of best practices.
- It provides authority to the Board of Corrections to manage inmate bed space and inmate transfers throughout the system.
- It changes board membership from nine members to five, yet it maintains one seat each for a county commissioner and a county sheriff or their designees.
- It ensures that mental health professionals and drug abuse experts will be consulted by the Board.

- It directs the Board to develop a plan to achieve systemic cost savings via standardization, cooperative purchasing, and use of efficiency standards.
- It allows for a county jail's personnel costs to increase at a higher rate than the growth rate as long as other budget categories make up the difference and the corrections budget as a whole does not exceed the established growth rate.
- It clarifies the role and responsibilities of the executive director and his staff.
- It provides for the development of financial policies and procedures for the system and establishes a state Operations Support Fund.
- It establishes the development of a ten-year capital investment plan and a capital reserve account to fund capital improvements.
- It requires a county jail holding jail debt on or before July 1, 2008 to submit to the County Corrections Capital Improvement Fund 25% of any revenues exceeding the budgeted costs of housing inmates with the remainder revenues being applied to the jail debt until the full discharge of that debt. A county jail without any jail debt must transfer 75% of any revenues exceeding the budgeted cost of housing inmates to the County Corrections Capital Improvement Fund.
- It standardizes budget and financial reporting formats and allows the Board to accept funds and apply for grants.
- It provides enforcement authority to the Board to address violations by counties and due process rules for the management of disputes.
- It prohibits counties from withdrawing from the system.
- It encourages the use of program incentives via use of electronic technology, standardization of programs and services, and joint purchasing.

Maine counties would greatly appreciate your support of LD 1824, as it will greatly enhance the management and proper funding of the county corrections system. Please vote **YES** on LD 1824!
Thank you!

VI. B. Nominate Betsy Fitzgerald as the MCCA Representative to the Maine Library of Geographic Information

Maine Library of Geographic Information

In 2003 the Legislature created the GeoLibrary as an advisory board to reduce redundant and wasteful expenses in the course of purchasing geospatial mapping data used by state, federal and local governments. It was initially funded with a \$2.3 million dollar bond which attracted more than \$2.3 million in matching funds from other federal and local sources. The Board works continually through creative partnerships with a wide range of public and non-profit organizations to maximize the initial investments.

As part of this effort, the GeoLibrary initiated a five-year program to acquire fresh imagery of the State of Maine - orthoimagery. Orthoimagery is geometrically corrected aerial imagery that provides a comprehensive view of the earth's landscape and features. An ordinary image cannot be used to accurately measure distances between two objects because lenses can distort distance and size. A long lens will produce a very short perceived distance between two objects in an image, while in reality, they are very far apart. A wide-angle lens will distort images near the edges, making objects look wider or shorter than they truly are. Orthoimagery "flattens" the images specifically for mapping purposes. The first imagery was acquired in the spring of 2012. The program has taken advantage of the economy of scale from a statewide contract designed to acquire 24" base resolution imagery, or 1-meter resolution in the unorganized communities. The benefits of the statewide orthoimagery program are many; the most important being Forestry, Stormwater, and Transportation.

Light detection and ranging (LiDAR) is an optical remote sensing technology that can measure the properties of a target by illuminating it with pulses of light from a laser. The laser captures information in point clouds, which can then be used to determine the size, shape and distance of a target. Technicians can then use these point clouds to create contours, digital terrain models, and digital elevation models. These point clouds can then be used to provide a wealth of information to assist with tax assessment, determine ground cover or create maps that outline the best placement of solar panels. Other benefits of LiDAR include the value-added products such as: building footprints, impervious surfaces, vegetation classifications, transmission and utility maps and emergency response plans.

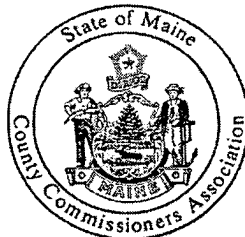
The Maine Library of Geographic Information's Advisory Board consists of: "One appointment of a statewide association of counties, appointed by the Governor from nominations made by the association's governing body".

M.C.C.A.

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Executive Director's Report April 4, 2014

- Met with Kate Dufour of MMA to discuss working together on proposed legislation.
- Requested of two BOC members that they reconsider their position to appeal legal decision on BOC/Somerset County case. Was not successful in that regard.
- Recorded meeting minutes & prepared position statements on LD 1824 based on meeting participation and input. Prepared testimony and testified before CJPS. Staff kept LD list up-to-date and notified MCCA folks about legislative positions and activities.
- Currently collecting data and preparing an analysis of county plans for salaries/wages and sick and vacation leave for exempt employees.
- Arranged for audit and assisted with audit preparation.
- Assisted with recruitment for NACo membership.
- Wrote letters via email to U.S. Senators and Congressmen requesting their support for PILT funding for FY2015.
- Monitored and reported on financial activity.
- Prepared for and participated in meetings.

Meetings/Events since March 12, 2014 BOD Meeting

March 14	LPC conference call
March 17	At Legislature – CJPS
March 18	Attended BOC meeting at Marquardt Building
March 19	At Legislature – Taxation
March 21	At Legislature – CJPS
March 24	LPC conference call Joint meeting at Gov. Hill Mansion to develop position on LD 1824
March 25	Meeting at MCCA office & conference call to finalize LD 1824 position to CJPS
March 26	At Legislature – CJPS
March 28	At Legislature – CJPS
March 31	MACCAM meeting morning at MCCA At Legislature afternoon – CJPS
April 1	At Legislature afternoon – CJPS
April 2	At Legislature afternoon – AFA
April 4	LPC conference call meeting at 9:00 a.m.

Upcoming Planned Meetings/Events:

April	Follow-up on LD 1824 with Legislators, especially Appropriations & Financial Affairs Committee.
April 9	MCCA Risk Management Pool & Board of Directors' meetings
April 10-11	Audit
April 11	LPC conference call at 9:00 am, if needed
April 14	Patriots Day Holiday – MCCA office closed
April 15	Board of Corrections meeting at 1:00 pm

Respectfully submitted,

Rosemary E. Kulow
Executive Director

MAINE COUNTY COMMISSIONERS ASSOCIATION

March 2014 Financial Report

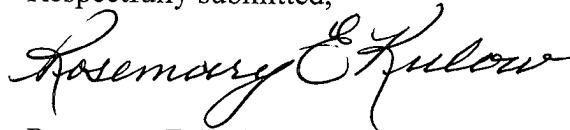
Attached please find the monthly financial reports for the month of March 2014. The Balance Sheet shows total assets equaling \$245,738.61, with a bank balance of \$220,792.21 and \$24,746.40 in accounts receivable.

With about 25% of the year complete, the report shows that \$140,523 (56%) of the \$252,650 budgeted revenue has been received. This is 55.6% of total 2014 budgeted revenue. All counties have paid their membership dues, and the Risk Pool has been billed for the 2014 assessment of \$25,000. The 2013 Risk Pool assessment payment of \$25,000 was received in December when I was on vacation, so it was deposited the first week of January 2014.

Of the \$252,650 budgeted for 2014 expenditures, \$43,378 (17%) was expended through March 31st. A total of \$14,643, or 5.8% was expended in March. You will see that expenditures in account 6175 – Other Meetings, exceed the 25% level where they should be for this time of the year. That is due to the special joint meetings we've had at the Governor Hill Mansion to discuss the corrections bill, LD 1824. All other financial activity to-date is within budget, and there are no areas of concern at this time.

Please do not hesitate to let me know if you have any questions.

Respectfully submitted,



Rosemary E. Kulow
Executive Director

Maine County Commissioners Association
Balance Sheet
As of March 31, 2014

	<u>Mar 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
MCCA Checking-Savings Bank	220,792.21
Petty Cash Account	<u>200.00</u>
Total Checking/Savings	220,992.21
Accounts Receivable	
Receivables	<u>24,746.40</u>
Total Accounts Receivable	<u>24,746.40</u>
Total Current Assets	<u>245,738.61</u>
TOTAL ASSETS	<u><u>245,738.61</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>-432.49</u>
Total Accounts Payable	<u>-432.49</u>
Total Current Liabilities	<u>-432.49</u>
Total Liabilities	-432.49
Equity	
3200-00 · Fund Balance to Current Yr Inc	-59,216.00
3900-00 · Earnings	183,240.87
Net Income	<u>122,146.23</u>
Total Equity	<u>246,171.10</u>
TOTAL LIABILITIES & EQUITY	<u><u>245,738.61</u></u>

11:58 AM

04/02/14

Maine County Commissioners Association
Reconciliation Summary
MCCA Checking-Savings Bank, Period Ending 03/31/2014

	<u>Mar 31, 14</u>
Beginning Balance	237,378.51
Cleared Transactions	
Checks and Payments - 16 items	-14,680.09
Deposits and Credits - 2 items	224.19
Total Cleared Transactions	<u>-14,455.90</u>
Cleared Balance	<u>222,922.61</u>
Uncleared Transactions	
Checks and Payments - 3 items	<u>-2,130.40</u>
Total Uncleared Transactions	<u>-2,130.40</u>
Register Balance as of 03/31/2014	<u>220,792.21</u>
New Transactions	
Checks and Payments - 3 items	<u>-267.62</u>
Total New Transactions	<u>-267.62</u>
Ending Balance	<u>220,524.59</u>

Maine County Commissioners Association
Reconciliation Detail
MCCA Checking-Savings Bank, Period Ending 03/31/2014

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						237,378.51
Cleared Transactions						
Checks and Payments - 16 items						
Bill Pmt -Check	2/27/2014	3322	Maine Farm Bureau...	X	-1,382.00	-1,382.00
Bill Pmt -Check	2/27/2014	3325	Bank of Maine	X	-439.10	-1,821.10
Bill Pmt -Check	2/27/2014	3324	Haven, Lauren	X	-345.30	-2,166.40
Bill Pmt -Check	3/7/2014		Bangor Payroll	X	-1,786.29	-3,952.69
Bill Pmt -Check	3/14/2014		Bangor Payroll	X	-1,786.29	-5,738.98
Bill Pmt -Check	3/14/2014	3326	Capitol Computers	X	-275.00	-6,013.98
Bill Pmt -Check	3/14/2014	3327	BCN Telecom	X	-254.74	-6,268.72
Bill Pmt -Check	3/14/2014	3328	Gorham Leasing Gr...	X	-164.35	-6,433.07
Bill Pmt -Check	3/20/2014	3330	Bank of Maine	X	-728.45	-7,161.52
Bill Pmt -Check	3/20/2014	3332	Governor Hill Mansi...	X	-441.75	-7,603.27
Bill Pmt -Check	3/20/2014	3329	Kulow, Rosemary	X	-168.38	-7,771.65
Bill Pmt -Check	3/21/2014		Bangor Payroll	X	-1,783.69	-9,555.34
Bill Pmt -Check	3/26/2014	3335	Governor Hill Mansi...	X	-200.00	-9,755.34
Bill Pmt -Check	3/26/2014	3334	Staples Credit Plan	X	-66.45	-9,821.79
Bill Pmt -Check	3/28/2014		Bangor Payroll	X	-4,858.22	-14,680.01
Check	3/31/2014			X	-0.08	-14,680.09
Total Checks and Payments					-14,680.09	-14,680.09
Deposits and Credits - 2 items						
Payment	3/21/2014		National Associatio...	X	219.60	219.60
Deposit	3/31/2014			X	4.59	224.19
Total Deposits and Credits					224.19	224.19
Total Cleared Transactions					-14,455.90	-14,455.90
Cleared Balance					-14,455.90	222,922.61
Uncleared Transactions						
Checks and Payments - 3 items						
Bill Pmt -Check	3/20/2014	3331	Country Cafe Cateri...		-248.40	-248.40
Bill Pmt -Check	3/26/2014	3333	Maine Farm Bureau...		-1,382.00	-1,630.40
Bill Pmt -Check	3/26/2014	3336	National Council of ...		-500.00	-2,130.40
Total Checks and Payments					-2,130.40	-2,130.40
Total Uncleared Transactions					-2,130.40	-2,130.40
Register Balance as of 03/31/2014					-16,586.30	220,792.21
New Transactions						
Checks and Payments - 3 items						
Bill Pmt -Check	4/1/2014	3339	Gorham Leasing Gr...		-164.35	-164.35
Bill Pmt -Check	4/1/2014	3338	Haven, Lauren		-79.31	-243.66
Bill Pmt -Check	4/1/2014	3337	Kulow, Rosemary		-23.96	-267.62
Total Checks and Payments					-267.62	-267.62
Total New Transactions					-267.62	-267.62
Ending Balance					-16,853.92	220,524.59

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January through March 2014

	2014 Budget	March 2014	Jan-Mar 2014	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4120-00 · Registration	40,000			-40,000	
4130-00 · Sponsorship	9,000			-9,000	
Total 4100-00 · Convention Income	49,000			-49,000	
4300-00 · Dues	140,240		140,240		100%
4400-00 · Other Income	250	220	272	22	109%
4500-00 · NACo Roster	750			-750	
4600-00 · MCCA Risk Pool Assesssment	25,000		25,000		100%
4810-00 · Interest Earned	30	5	11	-19	37%
4920-00 · Transfer in from Fund Balance	37,380			-37,380	
Total Income	252,650	225	165,523	-87,127	66%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	1,700	132	387	-1,313	23%
5030-00 · Payroll Taxes	8,000	544	1,694	-6,306	21%
5040-00 · MainePERS-EE Contributions	3,750		130	-3,620	3%
5050-00 · Salary - Administrative Asst	35,000	2,615	7,846	-27,154	22%
5060-00 · Salary - Executive Director	72,000	5,385	16,154	-55,846	22%
Total 5000-00 · Payroll Expenses	120,450	8,676	26,211	-94,239	22%
5100-00 · Insurance					
5110-00 · Health Insurance	19,000	1,539	4,910	-14,090	26%
5120-00 · Commercial, Crime, D&O Ins	2,000		174	-1,826	9%
5130-00 · Workers Comp	850			-850	
5140-00 · Unemployment Comp Ins	500			-500	
Total 5100-00 · Insurance	22,350	1,539	5,084	-17,266	23%
6010-00 · Prof. Services					
6011-00 · Prof Services-Bookkeeping	500			-500	
6012-00 · Prof Services - Legal Services	1,000			-1,000	
6013-00 · Financial Audit	1,500			-1,500	
Total 6010-00 · Prof. Services	3,000			-3,000	
6030-00 · Lobbying					
6031-00 · Lobbying Reg	400			-400	
6030-00 · Lobbying - Other	4,500			-4,500	
Total 6030-00 · Lobbying	4,900			-4,900	

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January through March 2014

	2014 Budget	March 2014	Jan-Mar 2014	\$ Over Budget	% of Budget
6040-00 · NACO Expenses					
6041-00 · NACo Conference	12,500	271	1,048	-11,452	8%
6042-00 · NACo Database work	250			-250	
Total 6040-00 · NACO Expenses	12,750	271	1,048	-11,702	8%
 6050-00 · Education and Training	 1,500		78	-1,422	5%
6100-00 · Bank Charges	100		0	-100	0%
6110-00 · Convention Exp.					
6113-00 · Entertainment/Speakers	5,000			-5,000	
6114-00 · Executive Director - Conv Reg	1,000			-1,000	
6118-00 · Meeting Exp.	25,500			-25,500	
6121-00 · Supplies	3,000			-3,000	
Total 6110-00 · Convention Exp.	34,500			-34,500	
 6135-00 · Commissioner Retirement Plaques	 500			-500	
6140-00 · Copies-Printing					
6142-00 · Directory	1,000			-1,000	
6143-00 · Other Copying or Printing	250			-250	
Total 6140-00 · Copies-Printing	1,250			-1,250	
 6145-00 · Dues Expense	 1,500	500	1,075	-425	72%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	2,000		567	-1,433	28%
6152-00 · IT Services	3,000	275	785	-2,215	26%
6153-00 · Photocopier Lease	1,800	164	329	-1,471	18%
6154-00 · Printer & Supplies	1,500	305	305	-1,195	20%
6155-00 · Telephone System	500			-500	
6150-00 · Equipment - Office - Other	2,000			-2,000	
Total 6150-00 · Equipment - Office	10,800	744	1,986	-8,814	18%
 6160-00 · Fees	 150	74	74	-76	49%
6170-00 · Meeting exp.					
6171-00 · Annual Meeting	1,500		907	-593	60%
6172-00 · County Officials' Workshop	250			-250	
6173-00 · Monthly	3,000	248	497	-2,503	17%
6175-00 · Meetings - Other	300	685	695	395	232%
6170-00 · Meeting exp. - Other		45	45		
Total 6170-00 · Meeting exp.	5,050	978	2,144	-2,906	42%

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January through March 2014

	2014 Budget	March 2014	Jan-Mar 2014	\$ Over Budget	% of Budget
6180-00 · Mileage & Travel Expense	5,000	50	177	-4,823	4%
6195-00 · Office Space Rental	17,100	1,382	4,146	-12,954	24%
6215-00 · Postage-Shpping	500		86	-414	17%
6230-00 · Advertising	2,000			-2,000	
6235-00 · Supplies	4,300	99	292	-4,008	7%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,000	75	225	-775	23%
6242-00 · Conference Call Line	100			-100	
6243-00 · Phone, Fax & Internet	3,600	255	752	-2,848	21%
Total 6240-00 · Telephone, Fax & Internet	4,700	330	977	-3,723	21%
6250-00 · Website	250			-250	
Total Expense	252,650	14,643	43,378	-209,272	17%

Maine County Commissioners Association
Transactions by Account
As of March 31, 2014

	Type	Date	Num	Name
MCCA Checking-Savings Bank				
	Bill Pmt -Check	03/07/2014		Bangor Payroll
	Bill Pmt -Check	03/14/2014	3326	Capitol Computers
	Bill Pmt -Check	03/14/2014	3327	BCN Telecom
	Bill Pmt -Check	03/14/2014	3328	Gorham Leasing Group
	Bill Pmt -Check	03/14/2014		Bangor Payroll
	Bill Pmt -Check	03/20/2014	3329	Kulow, Rosemary
	Bill Pmt -Check	03/20/2014	3330	Bank of Maine
	Bill Pmt -Check	03/20/2014	3331	Country Cafe Catering
	Bill Pmt -Check	03/20/2014	3332	Governor Hill Mansion
	Bill Pmt -Check	03/21/2014		Bangor Payroll
	Payment	03/21/2014		National Association of Counties
	Bill Pmt -Check	03/26/2014	3333	Maine Farm Bureau Building Association
	Bill Pmt -Check	03/26/2014	3334	Staples Credit Plan
	Bill Pmt -Check	03/26/2014	3335	Governor Hill Mansion
	Bill Pmt -Check	03/26/2014	3336	National Council of County Assoc Exec
	Bill Pmt -Check	03/28/2014		Bangor Payroll
	Check	03/31/2014		
	Deposit	03/31/2014		
Total MCCA Checking-Savings Bank				
Petty Cash Account				
Total Petty Cash Account				
Receivables				
	Invoice	03/20/2014	1937	MCCA Risk Management Pool
	Payment	03/21/2014		National Association of Counties
Total Receivables				
Pass Through				
Total Pass Through				
1499-00 · Undeposited Funds				
Total 1499-00 · Undeposited Funds				
TOTAL				

Maine County Commissioners Association
Transactions by Account
As of March 31, 2014

	Memo	Class	Clr
MCCA Checking-Savings Bank			
	Payroll for week 2/24/14-3/2/14		✓
	Pro-Care Monthly Payment & Cloud Backup		✓
	Invoice 21530249		✓
	Lease #ME1827		✓
	Payroll for week 3/3 to 3/9/14		✓
	Executive Director Expenses		✓
	Visa Payment		✓
	BOD Meeting		
			✓
	Payroll for week 3/10 to 3/16/14		✓
	Advertising		✓
	Rent for April		
	Ink for OfficeJet		✓
	Jail Legislation Meeting 3-24-14		✓
	NCCAE Dues 500		
	Payroll for week 3/17 to 3/23/14		✓
	Service Charge		✓
	Interest		✓
Total MCCA Checking-Savings Bank			
Petty Cash Account			
Total Petty Cash Account			
Receivables			
	Advertising		
Total Receivables			
Pass Through			
Total Pass Through			
1499-00 · Undeposited Funds			
Total 1499-00 · Undeposited Funds			
TOTAL			

Maine County Commissioners Association
Transactions by Account
As of March 31, 2014

	Split	Amount	Balance
MCCA Checking-Savings Bank			235,212.11
Accounts Payable		-1,786.29	233,425.82
Accounts Payable		-275.00	233,150.82
Accounts Payable		-254.74	232,896.08
Accounts Payable		-164.35	232,731.73
Accounts Payable		-1,786.29	230,945.44
Accounts Payable		-168.38	230,777.06
Accounts Payable		-728.45	230,048.61
Accounts Payable		-248.40	229,800.21
Accounts Payable		-441.75	229,358.46
Accounts Payable		-1,783.69	227,574.77
Receivables		219.60	227,794.37
Accounts Payable		-1,382.00	226,412.37
Accounts Payable		-66.45	226,345.92
Accounts Payable		-200.00	226,145.92
Accounts Payable		-500.00	225,645.92
Accounts Payable		-4,858.22	220,787.70
6100-00 · Bank Charges		-0.08	220,787.62
4810-00 · Interest Earned		4.59	220,792.21
Total MCCA Checking-Savings Bank		-14,419.90	220,792.21
Petty Cash Account			200.00
Total Petty Cash Account			200.00
Receivables			-34.00
4600-00 · MCCA Risk Pool Assessment		25,000.00	24,966.00
MCCA Checking-Savings Bank		-219.60	24,746.40
Total Receivables		24,780.40	24,746.40
Pass Through			0.00
Total Pass Through			0.00
1499-00 · Undeposited Funds			0.00
Total 1499-00 · Undeposited Funds			0.00
TOTAL		10,360.50	245,738.61

Maine County Commissioners Association
Transaction Detail by Account
March 2014

	Type	Date	Num	Name	Memo	Amount	Balance
MCCA Checking-Savings Bank							
	Bill Pmt -Check	3/7/14		Bangor Payroll	Payroll for week 2/24/14-3/2/14	-1,786.29	-1,786.29
	Bill Pmt -Check	3/14/14	3326	Capitol Computers	Pro-Care Monthly Payment & Cloud Backu	-275.00	-2,061.29
	Bill Pmt -Check	3/14/14	3327	BCN Telecom	Invoice 21530249	-254.74	-2,316.03
	Bill Pmt -Check	3/14/14	3328	Gorham Leasing Group	Lease #ME1827	-164.35	-2,480.38
	Bill Pmt -Check	3/14/14		Bangor Payroll	Payroll for week 3/3 to 3/9/14	-1,786.29	-4,266.67
	Bill Pmt -Check	3/20/14	3329	Kulow, Rosemary	Executive Director Expenses	-168.38	-4,435.05
	Bill Pmt -Check	3/20/14	3330	Bank of Maine	Visa Payment	-728.45	-5,163.50
	Bill Pmt -Check	3/20/14	3331	Country Cafe Catering	BOD Meeting	-248.40	-5,411.90
	Bill Pmt -Check	3/20/14	3332	Governor Hill Mansion		-441.75	-5,853.65
	Bill Pmt -Check	3/21/14		Bangor Payroll	Payroll for week 3/10 to 3/16/14	-1,783.69	-7,637.34
	Payment	3/21/14		National Association of Counties	Advertising	219.60	-7,417.74
	Bill Pmt -Check	3/26/14	3333	Maine Farm Bureau Building Association	Rent for April	-1,382.00	-8,799.74
	Bill Pmt -Check	3/26/14	3334	Staples Credit Plan	Ink for OfficeJet	-66.45	-8,866.19
	Bill Pmt -Check	3/26/14	3335	Governor Hill Mansion	Jail Legislation Meeting 3-24-14	-200.00	-9,066.19
	Bill Pmt -Check	3/26/14	3336	National Council of County Assoc Exec	NCCAE Dues 500	-500.00	-9,566.19
	Bill Pmt -Check	3/28/14		Bangor Payroll	Payroll for week 3/17 to 3/23/14	-4,858.22	-14,424.41
	Check	3/31/14			Service Charge	-0.08	-14,424.49
	Deposit	3/31/14			Interest	4.59	-14,419.90
Total MCCA Checking-Savings Bank						-14,419.90	-14,419.90
Receivables							
	Invoice	3/1/14	1939	National Association of Counties		219.60	219.60
	Invoice	3/20/14	1937	MCCA Risk Management Pool		25,000.00	25,219.60
	Payment	3/21/14		National Association of Counties	Advertising	-219.60	25,000.00
Total Receivables						25,000.00	25,000.00
Accounts Payable							
	Bill	3/7/14	Week 10	Bangor Payroll	Payroll for week 2/24/14-3/2/14	-1,786.29	-1,786.29
	Bill Pmt -Check	3/7/14		Bangor Payroll	Payroll for week 2/24/14-3/2/14	1,786.29	0.00
	Bill	3/14/14		Capitol Computers	Pro-Care Monthly Payment & Cloud Backu	-275.00	-275.00
	Bill	3/14/14		BCN Telecom	Invoice 21530249	-254.74	-529.74
	Bill	3/14/14		Gorham Leasing Group	Lease #ME1827	-164.35	-694.09
	Bill Pmt -Check	3/14/14	3326	Capitol Computers	Pro-Care Monthly Payment & Cloud Backu	275.00	-419.09
	Bill Pmt -Check	3/14/14	3327	BCN Telecom	Invoice 21530249	254.74	-164.35
	Bill Pmt -Check	3/14/14	3328	Gorham Leasing Group	Lease #ME1827	164.35	0.00
	Bill	3/14/14	Week 11	Bangor Payroll	Payroll for week 3/3 to 3/9/14	-1,786.29	-1,786.29
	Bill Pmt -Check	3/14/14		Bangor Payroll	Payroll for week 3/3 to 3/9/14	1,786.29	0.00

Maine County Commissioners Association
Transaction Detail by Account
March 2014

Type	Date	Num	Name	Memo	Amount	Balance
Bill	3/20/14		Kulow, Rosemary	Executive Director Expenses	-168.38	-168.38
Bill	3/20/14		Bank of Maine	Visa Payment	-728.45	-896.83
Bill	3/20/14		Country Cafe Catering	BOD Meeting	-248.40	-1,145.23
Bill	3/20/14		Governor Hill Mansion		-441.75	-1,586.98
Bill Pmt -Check	3/20/14	3329	Kulow, Rosemary	Executive Director Expenses	168.38	-1,418.60
Bill Pmt -Check	3/20/14	3330	Bank of Maine	Visa Payment	728.45	-690.15
Bill Pmt -Check	3/20/14	3331	Country Cafe Catering	BOD Meeting	248.40	-441.75
Bill Pmt -Check	3/20/14	3332	Governor Hill Mansion		441.75	0.00
Bill	3/21/14	Week 12	Bangor Payroll	Payroll for week 3/10 to 3/16/14	-1,783.69	-1,783.69
Bill Pmt -Check	3/21/14		Bangor Payroll	Payroll for week 3/10 to 3/16/14	1,783.69	0.00
Bill	3/26/14		Maine Farm Bureau Building Association	Rent for April	-1,382.00	-1,382.00
Bill	3/26/14		Staples Credit Plan	Ink for OfficeJet	-66.45	-1,448.45
Bill	3/26/14		Governor Hill Mansion	Jail Legislation Meeting 3-24-14	-200.00	-1,648.45
Bill	3/26/14		National Council of County Assoc Exec	NCCAE Dues 500	-500.00	-2,148.45
Bill Pmt -Check	3/26/14	3333	Maine Farm Bureau Building Association	Rent for April	1,382.00	-766.45
Bill Pmt -Check	3/26/14	3334	Staples Credit Plan	Ink for OfficeJet	66.45	-700.00
Bill Pmt -Check	3/26/14	3335	Governor Hill Mansion	Jail Legislation Meeting 3-24-14	200.00	-500.00
Bill Pmt -Check	3/26/14	3336	National Council of County Assoc Exec	NCCAE Dues 500	500.00	0.00
Bill	3/28/14	Week 13	Bangor Payroll	Payroll for week 3/17 to 3/23/14	-4,858.22	-4,858.22
Bill Pmt -Check	3/28/14		Bangor Payroll	Payroll for week 3/17 to 3/23/14	4,858.22	0.00
Total Accounts Payable					0.00	0.00
4400-00 · Other Income						
Invoice	3/1/14	1939	National Association of Counties	Income from any advertising performed by	-219.60	-219.60
Total 4400-00 · Other Income					-219.60	-219.60
4600-00 · MCCA Risk Pool Assessment						
Invoice	3/20/14	1937	MCCA Risk Management Pool	Risk Pool Assessment for 2014	-25,000.00	-25,000.00
Total 4600-00 · MCCA Risk Pool Assessment					-25,000.00	-25,000.00
4810-00 · Interest Earned						
Deposit	3/31/14			Interest	-4.59	-4.59
Total 4810-00 · Interest Earned					-4.59	-4.59
5000-00 · Payroll Expenses						
5020-00 · Payroll Fees						
Bill	3/7/14	Week 10	Bangor Payroll	Processing fee	29.95	29.95
Bill	3/14/14	Week 11	Bangor Payroll	Processing fee	29.95	59.90

Maine County Commissioners Association
Transaction Detail by Account
March 2014

	Type	Date	Num	Name	Memo	Amount	Balance
	Bill	3/21/14	Week 12	Bangor Payroll	Processing fee	29.95	89.85
	Bill	3/28/14	Week 13	Bangor Payroll	Processing fee	41.95	131.80
Total 5020-00 · Payroll Fees						131.80	131.80
5030-00 · Payroll Taxes							
	Bill	3/7/14	Week 10	Bangor Payroll	Taxes	137.49	137.49
	Bill	3/14/14	Week 11	Bangor Payroll	Taxes	137.49	274.98
	Bill	3/21/14	Week 12	Bangor Payroll	Taxes	134.89	409.87
	Bill	3/28/14	Week 13	Bangor Payroll	Taxes	133.79	543.66
Total 5030-00 · Payroll Taxes						543.66	543.66
5040-00 · MainePERS-EE Contributions							
	Bill	3/7/14	Week 10	Bangor Payroll	Payroll deductions for Retirement	-130.00	-130.00
	Bill	3/7/14	Week 10	Bangor Payroll	Employee Contributions to MainePERS for	0.00	-130.00
	Bill	3/14/14	Week 11	Bangor Payroll	Payroll deductions for Retirement	-130.00	-260.00
	Bill	3/14/14	Week 11	Bangor Payroll	Employee Contributions to MainePERS for	0.00	-260.00
	Bill	3/21/14	Week 12	Bangor Payroll	Payroll deductions for Retirement	-130.00	-390.00
	Bill	3/21/14	Week 12	Bangor Payroll	Employee Contributions to MainePERS for	0.00	-390.00
	Bill	3/28/14	Week 13	Bangor Payroll	Payroll deductions for Retirement	-130.00	-520.00
	Bill	3/28/14	Week 13	Bangor Payroll	Employee Contributions to MainePERS for	520.00	0.00
Total 5040-00 · MainePERS-EE Contributions						0.00	0.00
5050-00 · Salary - Administrative Asst							
	Bill	3/7/14	Week 10	Bangor Payroll	Administrative Assistant Salary	653.85	653.85
	Bill	3/14/14	Week 11	Bangor Payroll	Administrative Assistant Salary	653.85	1,307.70
	Bill	3/21/14	Week 12	Bangor Payroll	Administrative Assistant Salary	653.85	1,961.55
	Bill	3/28/14	Week 13	Bangor Payroll	Administrative Assistant Salary	653.85	2,615.40
Total 5050-00 · Salary - Administrative Asst						2,615.40	2,615.40
5060-00 · Salary - Executive Director							
	Bill	3/7/14	Week 10	Bangor Payroll	Executive Directors Salary	1,346.15	1,346.15
	Bill	3/14/14	Week 11	Bangor Payroll	Executive Directors Salary	1,346.15	2,692.30
	Bill	3/21/14	Week 12	Bangor Payroll	Executive Directors Salary	1,346.15	4,038.45
	Bill	3/28/14	Week 13	Bangor Payroll	Executive Directors Salary	1,346.15	5,384.60
Total 5060-00 · Salary - Executive Director						5,384.60	5,384.60
Total 5000-00 · Payroll Expenses						8,675.46	8,675.46

Maine County Commissioners Association
Transaction Detail by Account
March 2014

	Type	Date	Num	Name	Memo	Amount	Balance
5100-00 · Insurance							
5110-00 · Health Insurance							
	Bill	3/7/14	Week 10	Bangor Payroll	Monthly Payment for Health Insurance	0.00	0.00
	Bill	3/7/14	Week 10	Bangor Payroll	Payroll deductions for Health Insurance	-251.15	-251.15
	Bill	3/14/14	Week 11	Bangor Payroll	Monthly Payment for Health Insurance	0.00	-251.15
	Bill	3/14/14	Week 11	Bangor Payroll	Payroll deductions for Health Insurance	-251.15	-502.30
	Bill	3/21/14	Week 12	Bangor Payroll	Monthly Payment for Health Insurance	0.00	-502.30
	Bill	3/21/14	Week 12	Bangor Payroll	Payroll deductions for Health Insurance	-251.15	-753.45
	Bill	3/28/14	Week 13	Bangor Payroll	Monthly Payment for Health Insurance	2,543.63	1,790.18
	Bill	3/28/14	Week 13	Bangor Payroll	Payroll deductions for Health Insurance	-251.15	1,539.03
						<u>1,539.03</u>	<u>1,539.03</u>
Total 5110-00 · Health Insurance							
						1,539.03	1,539.03
Total 5100-00 · Insurance							
6040-00 · NACO Expenses							
6041-00 · NACo Conference							
	Bill	3/20/14		Bank of Maine	NACo Conference	271.45	271.45
						<u>271.45</u>	<u>271.45</u>
Total 6041-00 · NACo Conference							
Total 6040-00 · NACO Expenses						271.45	271.45
6100-00 · Bank Charges							
	Check	3/31/14			Service Charge	0.08	0.08
						<u>0.08</u>	<u>0.08</u>
Total 6100-00 · Bank Charges							
6145-00 · Dues Expense							
	Bill	3/26/14		National Council of County Assoc Exec	NCCAE Dues 500	500.00	500.00
						<u>500.00</u>	<u>500.00</u>
Total 6145-00 · Dues Expense							
6150-00 · Equipment - Office							
6152-00 · IT Services							
	Bill	3/14/14		Capitol Computers	IT Service Contract	275.00	275.00
						<u>275.00</u>	<u>275.00</u>
Total 6152-00 · IT Services							
6153-00 · Photocopier Lease							
	Bill	3/14/14		Gorham Leasing Group	Photocopier Lease - Monthly	164.35	164.35
						<u>164.35</u>	<u>164.35</u>
Total 6153-00 · Photocopier Lease							

Maine County Commissioners Association
Transaction Detail by Account
March 2014

	Type	Date	Num	Name	Memo	Amount	Balance
6154-00 · Printer & Supplies							
	Bill	3/20/14		Bank of Maine	WB Masons Printer Toner	84.01	84.01
	Bill	3/20/14		Bank of Maine	WB Mason Paper	154.82	238.83
	Bill	3/26/14		Staples Credit Plan	Ink for OfficeJet	66.45	305.28
Total 6154-00 · Printer & Supplies						305.28	305.28
Total 6150-00 · Equipment - Office							
						744.63	744.63
6160-00 · Fees							
	Bill	3/20/14		Bank of Maine	Online State Filing Fee	35.00	35.00
	Bill	3/20/14		Bank of Maine	Visa Bank Card Service Charge	39.00	74.00
Total 6160-00 · Fees						74.00	74.00
6170-00 · Meeting exp.							
6171-00 · Annual Meeting							
	Bill	3/20/14		Governor Hill Mansion	coffee/scones	0.00	0.00
	Bill	3/20/14		Governor Hill Mansion	hot buffet lunch	0.00	0.00
	Bill	3/20/14		Governor Hill Mansion	services	0.00	0.00
	Bill	3/26/14		Governor Hill Mansion	coffee/scones	0.00	0.00
	Bill	3/26/14		Governor Hill Mansion	hot buffet lunch	0.00	0.00
	Bill	3/26/14		Governor Hill Mansion	services	0.00	0.00
Total 6171-00 · Annual Meeting						0.00	0.00
6173-00 · Monthly							
	Bill	3/20/14		Country Cafe Catering	December Maine Corrections Commission	248.40	248.40
Total 6173-00 · Monthly						248.40	248.40
6175-00 · Meetings - Other							
	Bill	3/20/14		Kulow, Rosemary	Other Meeting Supplies	43.67	43.67
	Bill	3/20/14		Governor Hill Mansion	Jails Legislation Meeting 2/28/14 Commiss	441.75	485.42
	Bill	3/26/14		Governor Hill Mansion	Jails Legislation Meeting 2/28/14 Commiss	200.00	685.42
Total 6175-00 · Meetings - Other						685.42	685.42
6170-00 · Meeting exp. - Other							
	Bill	3/20/14		Bank of Maine	Damon's for MACCAM Meeting	45.05	45.05
Total 6170-00 · Meeting exp. - Other						45.05	45.05

Maine County Commissioners Association
Transaction Detail by Account
March 2014

	Type	Date	Num	Name	Memo	Amount	Balance
Total 6170-00 · Meeting exp.						978.87	978.87
6180-00 · Mileage & Travel Expense							
	Bill	3/20/14		Kulow, Rosemary	Executive Director Mileage	49.71	49.71
Total 6180-00 · Mileage & Travel Expense						49.71	49.71
6195-00 · Office Space Rental							
	Bill	3/26/14		Maine Farm Bureau Building Association	Rent	1,382.00	1,382.00
Total 6195-00 · Office Space Rental						1,382.00	1,382.00
6235-00 · Supplies							
	Bill	3/20/14		Kulow, Rosemary	Office Supplies	0.00	0.00
	Bill	3/20/14		Bank of Maine	Walmart - Case for Laptop	25.32	25.32
	Bill	3/20/14		Bank of Maine	Checksforless.com Check Envelopes	73.80	99.12
Total 6235-00 · Supplies						99.12	99.12
6240-00 · Telephone, Fax & Internet							
6241-00 · Cell Phone							
	Bill	3/20/14		Kulow, Rosemary	ED's cell phone	75.00	75.00
Total 6241-00 · Cell Phone						75.00	75.00
6243-00 · Phone, Fax & Internet							
	Bill	3/14/14		BCN Telecom	Monthly Telephone & Internet charges	254.74	254.74
Total 6243-00 · Phone, Fax & Internet						254.74	254.74
Total 6240-00 · Telephone, Fax & Internet						329.74	329.74
						<u>0.00</u>	<u>0.00</u>

Current Bills Related to Counties

As of Thursday, April 03, 2014
(Newest Updates in Blue)

BILL	TITLE	Committee	MCCA LPC Position	STATUS
LD 196	An Act Regarding the Implementation of the Quality Assurance Program for Public Safety Answering Points	EUT		DEAD
LD 211	An Act To Amend the Laws Governing the Limitation on County Assessments	SLG		DEAD
LD 222	An Act Designating the Chief of the State Police as the Only Issuing Authority if a Permit to Carry a Concealed Handgun	CJPS	Sheriffs are included as issuing agents.	Passed 4/1 to be enacted
LD 273	An Act Authorizing a General Fund Bond Issue to Fund the Dredging of Casco Bay and the Expansion of the Portland Fish Exchange	AFA	Supports economic development	In Approps
LD 275	Resolve, To Require the Emergency Services Communication Bureau to Expand the Existing Quality Assurance System	EUT	Oppose	ONTP
LD 360	An Act to Authorize a General Fund Bond Issue To Improve Rail Lines in Western Maine	AFA	Supports economic development	In Approps
LD 378	An Act to Authorize a General Fund Bond Issue to Complete Renovation of a Pier at the Gulf of Maine Research Institute	AFA	Supports economic development	In Approps
LD 502	An Act To Allow County Jails To Apply Savings to Debt Service without a Reduction in State Payments	CJPS	Oppose	DEAD
LD 513	An Act To Authorize a General Fund Bond Issue To Invest in Transportation, Broadband Infrastructure, Downtown Revitalization, Land for Maine's Future Board and Training Facilities for Tourism-related Training in Labor Market Areas with Higher-than average Unemployment	AFA	Supports economic development	In Approps
LD 566	Resolve, To Enhance and Encourage Economic Development of the Lower Penobscot River Basin by Improving Rail Transportation	Transportation	Supports economic development	DEAD
LD 940	An Act To Reestablish State-municipal Revenue-sharing as a Compact between the State and Municipal Governments	AFA	Support	DEAD
LD 951	An Act To Repeal the 2-year Limit on Methadone and Suboxone Treatments under MaineCare	HHS	Not actively supporting; more information is needed.	Referred to Health & Human Services 3/12/14

BILL	TITLE	Committee	MCCA Position	STATUS
LD 1043	An Act To Authorize a General Fund Bond Issue and To Assist in the Creation of Jobs through Regional Economic Development	AFA	Supports economic development	In Approps
LD 1101	An Act To Authorize a General Fund Bond Issue To Support Waterfront Development	AFA	Supports economic development	In Approps
LD 1142	An Act Regarding Correctional Officers' Retirement	AFA	Oppose	DEAD
LD 1177	An Act To Implement the Recommendations from the Discontinued and Abandoned Roads Stakeholder Group	SLG	May support as amended.	OTP/AM Unfinished Business 4/2
LD 1252	An Act To Improve Maine's Economy and Energy Security with Solar and Wind Energy (<i>Reinstates rebate for solar energy projects installed in homes and businesses.</i>)	EUT	No position; simply provides funding to install solar systems.	Passed as Amended
LD 1323	An Act Regarding Wind Power Siting in the Unorganized Territory	ENR	Oppose	In Senate House voted Min Report OTP-AM Unfinished Business 4/2
LD 1424	An Act To Increase Mileage Reimbursement and Compensation for Jurors	Judiciary	Monitor <i>How funded?</i>	<u>In Approps Amendment Is available</u>
LD 1492	An Act To Authorize a General Fund Bond Issue To Strengthen Maine's Economy and Communities	AFA	No Position	In Approps
LD 1520	An Act to Allow the Passamaquoddy Tribe To Operate Slot Machines in Washington County in Conjunction with High-stakes Beano	VLA	No Position	DEAD
LD 1580	An Act to Use the Dorothea Dix Psychiatric Center to Provide Inpatient Mental Health Services for Forensic Patients	HHS	MSA opposed	DEAD
LD 1601	An Act To Increase the Amount of Funds Available to Counties for Witness Fees, Extradition Expenses and Prosecution Costs	Judiciary	Support	Passed to be enacted
LD 1633	An Act To Extend the Date for a Business in a Tier 2 Location To qualify for Pine Tree Development Zone Benefits	LCRED	Support	DEAD
LD 1656	An Act To Increase Safety for Victims of Domestic Violence	CJPS	Support, but don't spend time on it.	Passed 3/12/14 to be enacted

BILL	TITLE	Committee	MCCA Position	STATUS
LD 1672	An Act To Amend Maine's Emergency Management Laws <i>(Technical language changes/updates only. Will most likely pass.)</i>	CJPS	No position	Passed
LD 1713	An Act To Permit the Sharing of Revenue from the Sale of Alcoholic Beverages at Sporting Events	VLA	Support	Passed to be enacted
LD 1714	Resolve, To Study the Feasibility of Allowing Dispatchers To Transfer E-9-1-1 Calls to Emergency Responders in Other States	EUT	Monitor	DEAD
LD 1730	An Act to Assist Victims of Human Trafficking	Judiciary		Passed to be enacted 4/2
LD 1753	An Act to Redistrict the Knox County Budget Committee Districts	SLG	Support	Passed
LD 1803	An Act to Establish Municipal Cost Components for Unorganized Territory Services To Be Rendered in Fiscal Year 2014-15	Taxation	Support	Passed to be enacted
LD 1814	An Act To Create a Secure, Therapeutic Mental Health Unit	CJPS	To be determined	DEAD
LD 1824	An Act To Provide Additional Authority to the State Board of Corrections	CJPS	To be determined	Divided Report 3/28
LR 2721	An Act Related to the Report of the Tax Expenditure Review Task Force	AFA	Support MMA's position to reinstate funding for Revenue Sharing	House & Senate voted to reinstate \$40 mil Rev. Sharing.

April 1, 2014

Dear Board of Commissioners
Maine County Commissioners Association

The Governmental Accounting Standards Board (GASB) is issuing new standards that change the way pension plan expense and liabilities will be reported in governmental financial statements starting with fiscal years beginning on or after June 15, 2014 (FY2015 for most governmental employers). These new standards apply *only* to how you report your pension liabilities. They do not change your pension contributions or your pension liability.

These new accounting standards apply to your organization because you are a member of the MainePERS Participating Local District (PLD) Consolidated Plan.

MainePERS stays in regular contact with your staff to support your organization through the implementation of these changes. At the same time, we are hoping to provide you with a brief overview of these significant upcoming changes in retirement plan financial statement reporting.

GASB is enacting these changes through Statement Number 68, which establishes financial reporting standards for governmental employers who provide pensions to their employees through plans administered as trusts such as MainePERS. The most significant change this statement requires is that employers who were not previously required to include unfunded pension liabilities on their financial statements must do so beginning in FY2015.

Other significant changes include the way pension expense is reported and the extent of new notes to your financial statements. The following table briefly describes each new reporting element required by GASB 68. It also provides you with an approximation of the changes you will see in your financial reporting based on these new requirements. We created this approximation using your plan's FY2013 data. The actual numbers you will report in FY2015 will be determined at the end of the current fiscal year, or FY2014. Your FY2013 information as an employer in the Participating Local District (PLD) Consolidated Plan is as follows:

Employer: Maine County Commissioners Association

Net Pension Liability*	Pension Expense*	IUUAL Liability/(Surplus)*
The difference between the total liability for past service of all employees and the Plan's net position at a point in time.	The difference between the beginning net pension liability and the ending net pension liability for the period.	The balance of your initial unpooled, unfunded actuarial liability upon joining the consolidated plan, if applicable. This amount is not included in the Net Pension Liability.
\$1,203 (for approximation purposes only)	\$314 (for approximation purposes only)	(\$45,971)

**Please note that these are approximations of amounts that will be required to be reported in your financial statements starting in FY2015. They are not new costs, and do not affect the way MainePERS calculates your annual contributions. There is no change in how your annual contributions are calculated.*

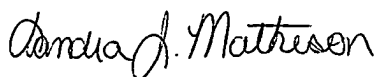
MainePERS and our actuary will calculate and provide the necessary information for you and other employers in the PLD Consolidated Plan. We are also seeking ways to minimize the time, effort, and cost you need to expend to audit these numbers as they will now be part of your financial statement audit as well.

Finally, we want to clarify that the information contained in this letter applies only to your PLD Plan. Some employers in this Plan now pay for a portion of the pension expense of employees that are members of the State Employee and Teacher Retirement Program sponsored by the State of Maine. This letter does not apply to that expense, nor do the Net Pension Liability or Pension Expense estimates include this cost.

We understand these changes are complex and hope this information helps you understand the change you will see in your financial statements when GASB 68 takes effect. We will continue working with your staff to assist in this transition.

Please feel free to contact us with additional questions about the new reporting requirements through your staff or directly through Stephanie Fecteau, PLD Plan Administrator, at 800-451-9800 or by e-mail at stephanie.fecteau@mainepers.org.

Sincerely,



Sandy Matheson
Executive Director