

M.C.C.A.

Stephen Gorden, President
Cumberland County

Michael Cote, Vice President
York County

William Blodgett, Secretary-Treasurer
Lincoln County

Lauren Haven
Administrator



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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors' Meeting Agenda

October 14th, 2020 10:00 am via Zoom

- I. Call to Order
- II. Roll Call Attendance: Phone attendees will be requested to introduce themselves.
- III. Approval of the Agenda
- IV. Approval of the Minutes
- V. Officer Reports:
 - a. Finance
 - i. Financial Report - Lauren Haven
 - ii. Treasurer: Bill Blodgett - Comments about the state of MCCA finances
 - b. NACo: Peter Baldacci – Updates on Federal legislation, national programs, and resources
 - c. President:
 - i. The MCCA is developing an ambitious legislative program. It will require each Board member to drive the political efforts within their county as the introduced bills come forth, may I receive a vote of support for this legislative effort?
 - ii. Need board members to work on developing the legislative language, may I have your agreement that you will assist?
- VI. Committee Reports
 - a. Ad Hoc Committees - none at this time
 - b. MCCA Staff Reporting – Lauren, Resource Guide Update
 - c. Standing Committees:
 - i. Professional Committee - Mike Cote
 - ii. Risk Pool Agency - Norm Fournier and Malcolm Ulmer
 - iii. Affiliate Organization Committee: Affiliated Associations Reports:
 - MSA
 - MCCAM
 - iv. Other?
 - v. Legislative Policy Committee - Amy Fowler, Chr
 - Legislative Activity – Jim Cohen
 - Developing 2021 - 2022 Legislation:

(Strawman Discussion for 2021 - 2022 Legislation: Flexibility in legislation: Because we are individual counties with differing needs, should we try to build into legislation a flexibility whereby a county may adopt a process or procedure by vote of their Commission (i.e. item 2)?)

1. **Fee adjustments:** Why are these important? Any additional funding Counties may acquire through fees reduces the pressure on property taxes. One of our future goals might be developing another funding source versus property taxes for Counties.
 - 1.1. Serving Civil Papers
 - 1.2. Performing State functions
 - 1.3. Probate Forms
 - 1.4. 911 Call and Dispatch centers. Cell phone calls have grown exponentially without any assistance from user on a per phone basis; Property Tax is subsidizing the operation.
 - 1.4.1. Fees and usage requirements - subsidize some operational costs
 - 1.4.2. Ref: 129th - LD 674 & LD 1479
2. **Virtual Meeting Options:** Develop an authorized procedure whereby County Commissions might meet publicly utilizing electronics (i.e. Zoom)
3. **Capital Maintenance Bonding:** Develop language and a formula whereby County Commissions could bond capital maintenance projects yearly without requiring voter approval; it would be yearly, highly limited, cumulative and based upon some percentage of the total property value of the County (i.e. 1/10th of 1 %). Presently, it costs more to obtain voter permission than the projects are worth; yet they are time dependent, must be done and should be capitalized (i.e. roof replacements, rewiring buildings, upgrading jail electronics, etc.) rather than an operational budget item; it would smooth out tax rates for the citizenry. I suspect there's a surfeit of maintenance issue in this category for many counties, especially with jails.
4. **County Jails:**
 - 4.1. Funding:
 - 4.1.1. County Property Tax Relief, an annual allotment
 - 4.1.2. Request legislation to create a process whereby Counties would transfer and accumulate all jail expenses under the aegis of their jail funding account (i.e. All capital and operational items), adjust each County's Jail total funding requirement (true up) and re-establish the 4% cap based upon the true up - Taxation Committee?
 - 4.2. Develop a definition of a County Jail: Presently, County Jails are becoming the State's "public service of last resort." Currently, the definition is being created incrementally by each of the laws that places requirements on County Jail functions. This is a way of placing JAILS on the table for full exposure and development so that our property taxpayers may understand what the State requirements are costing them.
5. **Other Legislation:** Does anyone have new legislation to propose, or ideas for new bills we should develop?
 - VII. New Business
 - VIII. Adjournment

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Charles Pray
Lobbyist

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MAINE COUNTY COMMISSIONERS ASSOCIATION Board of Directors' Meeting Minutes

MCCA Zoom Conference, September 9th, 2020

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

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

DIRECTORS PRESENT:

Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Hancock – Admin. Scott Adkins proxy for Comm. William Clark
Knox – Comm. Sharyn Pohlman
Lincoln – Comm. William Blodgett
Oxford – Admin. Tom Winsor proxy for Comm. Steven Merrill
Penobscot – Admin. Bill Collins proxy for Comm. Peter Baldacci
Piscataquis – Comm. Wayne Erkkinen
Sagadahoc – Comm. Brian Hobart
Somerset – Admin. Dawn DiBlasi proxy for Comm. Newell Graf
Waldo – Comm. Amy Fowler
Washington – Comm. Chris Gardner
York – Comm. Michael Cote

OTHERS PRESENT:

Androscoggin – Comm. Mark Roy
Hancock – Comm. Antonio Blasi
Lincoln – Admin. Carrie Kipfer
Penobscot – HR Manager Erika Honey
Piscataquis – Admin. Mike Williams
MSA – Sheriff Troy Morton

DIRECTORS ABSENT:

Androscoggin – Comm. Noel Madore
Hancock – Comm. William Clark
Kennebec – Comm. George Jabar
Oxford – Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Somerset – Comm. Newell Graf

STAFF PRESENT:

Risk Pool Manager – Malcolm Ulmer
Administrator – Lauren Haven

III. Approval of the Agenda

Comm. Fournier **moved** to approve the meeting agenda **seconded** by Comm. Erkkinen and the motion **passed**.

IV. Approval of the Minutes

Comm. Cote **moved** to approve the minutes from the Board of Directors' meeting on August 12th. The motion was **seconded** by Comm. Fournier and the motion **passed** with no opposition.

V. Officer Reports

a. Treasurer/Financial Report

- i. Lauren Haven presented the August Financial Reports. There were no surprises in the financial reports. Comm. Cote **moved** to approve the financial reports **seconded** by Comm. Blodgett and the motion **passed** with no opposition.
- ii. Treasurer: Bill Blodgett: There were no further comments about the state of the MCCA finances.

b. NACo: National Legislation, Peter Baldacci - No report was given.

c. President:

- i. Request that those serving on committees or external organizations representing the MCCA indicate such to Lauren (i.e. internal committees and external appointments: Legislative, Risk Pool, Professional / Jail Standards Committee). That way we may assign people to those areas in which the MCCA needs assistance.
Admin. Carrie Kipfer offered to continue with the Legislative Policy Committee.
- ii. Appoint the finance committee: The following appointments to the Finance Committee were announced: Chair Norm Fournier, Comm. Bill Blodgett, Comm. Amy Fowler, Comm. Mike Cote, Admin. Pam Hile
- iii. Consideration of the Procurement of Lobbying Services for the period of October 2020 through December 2021. – Norm Fournier, on behalf of the Executive Committee, described the selection process and final recommendation of James Cohen of Verrill Dana who was determined to best represent the association and came with glowing references. His price was well within the expected cost and the Executive Committee further recommended to offer the firm a 15-month contract.

The discussion commenced with questions and answers about the five proposals MCCA received and the process by which the final recommendation was made. A roll call vote was requested. Comm. Fournier **moved** to accept the recommendation and authorize President Gorden to sign a 15-month contract with Verrill Dana. The **motion** was **seconded** by Comm. Fowler and the motion **passed** unanimously.

VI. Committee Reports

a. Standing Committees:

- i. Legislative Policy Committee - Amy Fowler, Chr
Comm. Fowler as Chair of the LPC will invite Mr. Cohen to the next Board Meeting.
 1. Legislative Activity - Charles Pray
Mr. Pray was absent from the meeting with an injury.
 2. Do we have any legislation we wish to propose?

Admin. Carrie Kipfer brought up LD 973 and the distribution of funds to jails approved by Criminal Justice in accordance with the budget shortfall numbers reported by each county. Comm. Roy suggested the calculation for Oxford county was not correct and should be adjusted. Ms. Kipfer stated the numbers had been requested and supplied by each county. She was submitting the report on behalf of MACCAM and was not prepared to make revisions. After more discussion it was decided MACCAM would revisit the numbers before moving forward. Once completed, the document will go to Lauren to put on MCCA letterhead before being sent to Scott Ferguson.

Comm. Fournier **moved** to request MACCAM meet to revise the spreadsheet and respond by noon Friday to President Gorden. Comm. Fowler **seconded** the motion, and it **passed** with no opposition.

The conversation turned to establishing the County Corrections Coordinating Council and balancing representation from different groups.

- ii. Professional Committee - Mike Cote
 - 1. Volunteers for updating MCCA governing Docs?
Comm. Sharyn Pohlman and Admin. Dawn DiBlasi volunteered to assist with Bylaw revisions. Comm. Fournier and President Gorden offered to assist with the project.
 - 2. Discussion on Jail COVID-19 protocols
The group discussed the outbreak in the York County Jail. There were approximately 74 known cases at this time including staff, inmates and family members infected. Sheriff Morton said all the jails were working on best practices, trying to enforce social distancing, testing new admissions and attempting to keep up with the latest recommendations. Of course, cost is a consideration as well.
- iii. Risk Pool Agency - Norm Fournier and Malcolm Ulmer
Comm. Fournier introduced the subject of community liaisons being a potential liability for counties. The group talked about the bigger picture regarding connecting people with resources rather than doing this through jail programs. This is even more difficult if inmates lose access to benefits. Commissioners should not wait for NACo to work on legislation on this and hope for the trickle-down effect to occur. MCCA needs to be proactive and develop legislation to be considered in the next session.
- iv. Affiliate Organization Committee: Do any of our Affiliated Associations have reports: None were offered.
- v. Other?
- b. Ad Hoc Committees - none at this time
- c. MCCA Staff Reporting – Lauren reported supplies had been procured for the printing of the resource guide which was the product of the grant applied for through RALI and with the help of NAMI customized by county. She hoped to send copies to each county before the next meeting.

VII. New Business

Admin. Bill Collins announced his retirement as of December. All thanked Mr. Collins for his years of service and welcomed Erika Honey who will be moving from HR Director to the Administrator position.

Sheriff Morton mentioned a closed meeting occurring Thursday about the standards for reproductive healthcare and related funding. Comm. Fowler and Comm. Cote planned to attend.

VIII. Adjournment

MCCA President Steve Gorden invited a **motion** to adjourn at approximately 12:30 a.m. Comm. Fowler made the **motion** seconded by Comm. Erkinen, and the **motion** was **approved**.

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Comm. William Blodgett

MAINE COUNTY COMMISSIONERS ASSOCIATION

September 2020 Financial Report

Attached please find the financial reports for the month of September 2020. The Balance Sheet shows total assets and liabilities at \$133,602. This amount includes \$12,448 from the money market account MCCA established for MainePERS employer contributions.

Debits to the bank account in September totaled \$9,826, and \$5 were credited to the account. The debits were from normal operating expenses during the month and the credit was automatically deposited interest on the MCCA checking account. On September 30th, there was a deposit pending for NACo's retirement program endorsement. We're also expecting another check from NACo in the amount of \$500 for contributions to their roster update earlier this year.

There is one change to note. MainePERS is now requiring all payments to be made electronically. In the past, Bangor Payroll has sent the employee contributions, and I have paid the employer portion. I will be making both of these payments online going forward.

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

Respectfully submitted,



Lauren Haven
Administrator

Accepted by:

Date: October 14, 2020

William Blodgett, Secretary-Treasurer

Maine County Commissioners Association

Balance Sheet (accrual)

As of September 30, 2020

	September 2020
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	120,497.11
1020-00 · Money Market Account	12,448.01
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	133,145.12
Total Checking/Savings	133,145.12
Accounts Receivable	
1300-00 · Receivables	-129.00
Total Accounts Receivable	-129.00
Total Current Assets	133,016.12
Fixed Assets	
1200-00 · Fixed Assets	
1210-00 · Accumulated Depreciation	-6,074.00
1220-00 · Equipment	6,660.00
Total 1200-00 · Fixed Assets	586.00
Total Fixed Assets	586.00
TOTAL ASSETS	133,602.12
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	-366.00
Total Accounts Payable	-366.00
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	418.75
2130-00 · Employee Health Insurance Contr	1,043.11
2140-00 · Accrued Vacation	820.90
Total 2100-00 · Other Current Liabilities	2,282.76
Total Other Current Liabilities	2,282.76
Total Current Liabilities	1,916.76
Total Liabilities	1,916.76
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-89,430.00
Total 3000-00 · Equity Accounts	-89,430.00
3100-00 · Earnings	148,926.82
Net Income	72,188.54
Total Equity	131,685.36
TOTAL LIABILITIES & EQUITY	133,602.12

Maine County Commissioners Association

Reconciliation Summary

1020-00 · Money Market Account, Period Ending 09/20/20

	September 2020
Beginning Balance	12,447.45
Cleared Transactions	
Deposits and Credits - 1 item	0.56
Total Cleared Transactions	0.56
Cleared Balance	12,448.01
Register Balance as of 09/20/20	12,448.01
Ending Balance	12,448.01

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 09/30/20

	Sep 30, 20
Beginning Balance	132,464.79
Cleared Transactions	
Checks and Payments - 15 items	-9,826.15
Deposits and Credits - 1 item	5.25
Total Cleared Transactions	-9,820.90
Cleared Balance	122,643.89
Uncleared Transactions	
Checks and Payments - 3 items	-2,184.58
Deposits and Credits - 1 item	37.80
Total Uncleared Transactions	-2,146.78
Register Balance as of 09/30/20	120,497.11
New Transactions	
Deposits and Credits - 1 item	935.99
Total New Transactions	935.99
Ending Balance	121,433.10

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 09/30/20

	Type	Date	Name	Amount	Balance
Beginning Balance					132,464.79
Cleared Transactions					
Checks and Payments - 15 items					
	Bill Pmt -Check	8/28	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	8/28	Unlimited Technology	-142.50	-1,639.67
	Bill Pmt -Check	8/28	Haven, Lauren	-78.40	-1,718.07
	Bill Pmt -Check	9/4	Bangor Payroll	-964.43	-2,682.50
	Bill Pmt -Check	9/11	Bangor Payroll	-964.43	-3,646.93
	Bill Pmt -Check	9/14	MainePERS	-297.14	-3,944.07
	Bill Pmt -Check	9/14	Spectrum Business/TWC	-179.59	-4,123.66
	Bill Pmt -Check	9/14	Unlimited Technology	-143.50	-4,267.16
	Bill Pmt -Check	9/14	Eastern Alliance	-121.00	-4,388.16
	Bill Pmt -Check	9/14	Liberty Mutual Insurance	-60.15	-4,448.31
	Bill Pmt -Check	9/18	Bangor Payroll	-964.43	-5,412.74
	Bill Pmt -Check	9/25	Bangor Payroll	-2,172.25	-7,584.99
	Bill Pmt -Check	9/28	US Bank	-377.99	-7,962.98
	Bill Pmt -Check	9/28	Camden National Bank	-366.00	-8,328.98
	Bill Pmt -Check	9/29	Maine Farm Bureau	-1,497.17	-9,826.15
Total Checks and Payments				-9,826.15	-9,826.15
Deposits and Credits - 1 item					
	Deposit	9/30		5.25	5.25
Total Deposits and Credits				5.25	5.25
Total Cleared Transactions				-9,820.90	-9,820.90
Cleared Balance				-9,820.90	122,643.89
Uncleared Transactions					
Checks and Payments - 3 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	8/14	Penobscot County Treasurer	-1,980.46	-2,080.46
	Bill Pmt -Check	9/29	Haven, Lauren	-104.12	-2,184.58
Total Checks and Payments				-2,184.58	-2,184.58
Deposits and Credits - 1 item					
	Deposit	9/29		37.80	37.80
Total Deposits and Credits				37.80	37.80
Total Uncleared Transactions				-2,146.78	-2,146.78
Register Balance as of 09/30/20				-11,967.68	120,497.11
New Transactions					
Deposits and Credits - 1 item					
	Deposit	10/7		935.99	935.99
Total Deposits and Credits				935.99	935.99
Total New Transactions				935.99	935.99
Ending Balance				-11,031.69	121,433.10

Maine County Commissioners Association

Profit & Loss Budget vs. Actual

January through September 2020

Accrual Basis

	2020 Budget	Sept 2020	Jan - Sep 2020	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400			-400	
4120-00 · Registration	26,000		353	-25,647	1%
4130-00 · Sponsorship	10,000			-10,000	
4140-00 · Vendor	9,000			-9,000	
Total 4100-00 · Convention Income	45,400		353	-45,047	1%
4300-00 · Dues	166,690		166,689	-1	100%
4400-00 · Other Income	10,000	392	35,109	25,109	351%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	27,038			-27,038	
4810-00 · Interest Earned	100	12	54	-46	54%
Total Income	249,728	404	202,205	-47,523	81%
Gross Profit	249,728	404	202,205	-47,523	81%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	144	1,406	-594	70%
5030-00 · FICA	8,574	286	5,631	-2,943	66%
5040-00 · MainePERS Contributions	8,445	297	6,053	-2,392	72%
5050-00 · Salary-Office Manager	51,161	3,935	38,651	-12,510	76%
5060-00 · Salary-Executive Director	70,861		36,693	-34,168	52%
Total 5000-00 · Payroll Expenses	141,041	4,662	88,434	-52,607	63%
5100-00 · Insurance					
5110-00 · Health Insurance	12,105	1,007	9,060	-3,045	75%
5120-00 · Commercial, Crime, D&O Ins	2,070	60	1,891	-179	91%
5130-00 · Workers Comp	550	121	277	-273	50%
5140-00 · Unemployment Comp Ins	450		268	-182	60%
Total 5100-00 · Insurance	15,175	1,188	11,496	-3,679	76%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500			-500	
6013-00 · Financial Audit	3,000			-3,000	
Total 6010-00 · Prof. Services	3,500			-3,500	
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
Total 6030-00 · Lobbying	200		200		100%
6040-00 · NACO Expenses					
6041-00 · Conferences	6,465		1,980	-4,485	31%
Total 6040-00 · NACO Expenses	6,465		1,980	-4,485	31%
6050-00 · Education and Training	600			-600	
6100-00 · Bank Charges	50			-50	

	2020 Budget	Sept 2020	Jan - Sep 2020	\$ Over Budget	% of Budget
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	2,500		1,200	-1,300	48%
6114-00 · MCCA Staff Registration Expense	1,000			-1,000	
6118-00 · Meeting Exp.	32,500			-32,500	
6121-00 · Supplies	300			-300	
6124-00 · Commissioner Retirement Plaques	400			-400	
Total 6110-00 · Convention Expense	36,700		1,200	-35,500	3%
6140-00 · Copies-Printing					
6142-00 · Directory	100		96	-4	96%
Total 6140-00 · Copies-Printing	100		96	-4	96%
6145-00 · Dues Expense	1,400		600	-800	43%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	300		105	-195	35%
6152-00 · IT Services	1,700	144	1,281	-419	75%
6153-00 · Photocopier Lease	4,092	378	3,402	-690	83%
6154-00 · Printer & Supplies	1,000		202	-798	20%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,492	522	4,990	-2,502	67%
6160-00 · Fees	100		35	-65	35%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	2,000		1,062	-938	53%
6172-00 · County Officials' Workshop	3,000			-3,000	
6173-00 · Monthly	3,600		812	-2,788	23%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	10,600		1,874	-8,726	18%
6180-00 · Mileage & Travel Expense	600		131	-469	22%
6195-00 · Office Space Rental	19,000	1,497	14,972	-4,028	79%
6215-00 · Postage-Shipping	250	7	66	-184	26%
6230-00 · Advertising	250			-250	
6235-00 · Supplies	2,000	22	352	-1,648	18%
6240-00 · Telephone, Fax & Internet					
6243-00 · Phone, Fax & Internet	2,200	180	1,600	-600	73%
6240-00 · Telephone, Fax & Internet - Other	1,305		600	-705	46%
Total 6240-00 · Telephone, Fax & Internet	3,505	180	2,200	-1,305	63%
6250-00 · Website	200		40	-160	20%
6260-00 · Contingency	500			-500	
Total Expense	249,728	8,078	128,666	-121,062	52%

Maine County Commissioners Association

Expenses by Vendor Detail

September 2020

10/08/2020

Accrual Basis

	Type	Date	Account	Amount	Balance
Bangor Payroll					
	Bill	9/4	5050-00 · Salary-Office Manager	983.87	983.87
	Bill	9/4	5030-00 · FICA	71.58	1,055.45
	Bill	9/4	5020-00 · Payroll Fees	34.00	1,089.45
	Bill	9/11	5050-00 · Salary-Office Manager	983.87	2,073.32
	Bill	9/11	5030-00 · FICA	71.58	2,144.90
	Bill	9/11	5020-00 · Payroll Fees	34.00	2,178.90
	Bill	9/18	5050-00 · Salary-Office Manager	983.87	3,162.77
	Bill	9/18	5030-00 · FICA	71.58	3,234.35
	Bill	9/18	5020-00 · Payroll Fees	34.00	3,268.35
	Bill	9/25	5050-00 · Salary-Office Manager	983.87	4,252.22
	Bill	9/25	5030-00 · FICA	71.58	4,323.80
	Bill	9/25	5020-00 · Payroll Fees	42.00	4,365.80
	Bill	9/25	5110-00 · Health Insurance	1,006.70	5,372.50
Total Bangor Payroll				5,372.50	5,372.50
Eastern Alliance					
	Bill	9/14	5130-00 · Workers Comp	121.00	121.00
Total Eastern Alliance				121.00	121.00
Haven, Lauren					
	Bill	9/29	6241-00 · Cell Phone	75.00	75.00
	Bill	9/29	6215-00 · Postage-Shipping	7.00	82.00
	Bill	9/29	6235-00 · Supplies	22.12	104.12
Total Haven, Lauren				104.12	104.12
Liberty Mutual Insurance					
	Bill	9/14	5120-00 · Commercial, Crime, D&O Ins	60.15	60.15
Total Liberty Mutual Insurance				60.15	60.15
Maine Farm Bureau					
	Bill	9/28	6195-00 · Office Space Rental	1,497.17	1,497.17
Total Maine Farm Bureau				1,497.17	1,497.17
MainePERS					
	Bill	9/14	5040-00 · MainePERS Contributions	297.14	297.14
Total MainePERS				297.14	297.14
NACo					
	Deposi	9/29	4400-00 · Other Income	-37.80	-37.80
Total NACo				-37.80	-37.80
Spectrum Business/TWC					
	Bill	9/14	6243-00 · Phone, Fax & Internet	179.59	179.59
Total Spectrum Business/TWC				179.59	179.59
Unlimited Technology					
	Bill	9/21	6152-00 · IT Services	143.50	143.50
Total Unlimited Technology				143.50	143.50
US Bank					
	Bill	9/28	6153-00 · Photocopier Lease	377.99	377.99
Total US Bank				377.99	377.99
TOTAL				8,115.36	8,115.36

Maine County Commissioners Association

Transaction Detail by Account

September 2020

Accrual Basis

1000-00 · Bank and Cash Accounts

1010-00 · MCCA Checking-Savings Bank

Date	Name	Memo	Amount	Balance
9/2		Interest	6.40	6.40
9/4	Bangor Payroll	Payroll for week 8/24 to 8/30	-964.43	-958.03
9/11	Bangor Payroll	Payroll for week 8/31 to 9/6	-964.43	-1,922.46
9/14	MainePERS		-297.14	-2,219.60
9/14	Liberty Mutual Insurance		-60.15	-2,279.75
9/14	Eastern Alliance		-121.00	-2,400.75
9/14	Unlimited Technology		-143.50	-2,544.25
9/14	Spectrum Business/TWC		-179.59	-2,723.84
9/18	Bangor Payroll	Payroll for week 9/7 to 9/13	-964.43	-3,688.27
9/25	Bangor Payroll	Payroll for week 9/14 to 9/20/20	-2,172.25	-5,860.52
9/28	Camden National Bank		-366.00	-6,226.52
9/28	US Bank		-377.99	-6,604.51
9/29	Maine Farm Bureau	Printed by MCCA	-1,497.17	-8,101.68
9/29	Haven, Lauren		-104.12	-8,205.80
9/29		Deposit	37.80	-8,168.00
9/30		Interest	5.25	-8,162.75
Total 1010-00 · MCCA Checking-Savings Bank			-8,162.75	-8,162.75

1020-00 · Money Market Account

9/20		Interest	0.56	0.56
Total 1020-00 · Money Market Account			0.56	0.56
Total 1000-00 · Bank and Cash Accounts			-8,162.19	-8,162.19

1300-00 · Receivables

9/15	MCCA Risk Management Pool		354.00	354.00
Total 1300-00 · Receivables			354.00	354.00

2000-00 · Accounts Payable

9/4	Bangor Payroll	Payroll for week 8/24 to 8/30	-964.43	-964.43
9/4	Bangor Payroll	Payroll for week 8/24 to 8/30	964.43	0.00
9/11	Bangor Payroll	Payroll for week 8/31 to 9/6	-964.43	-964.43
9/11	Bangor Payroll	Payroll for week 8/31 to 9/6	964.43	0.00
9/14	MainePERS		-297.14	-297.14
9/14	MainePERS		297.14	0.00

Date	Name	Memo	Amount	Balance
9/14	Liberty Mutual Insurance		-60.15	-60.15
9/14	Liberty Mutual Insurance		60.15	0.00
9/14	Eastern Alliance		-121.00	-121.00
9/14	Eastern Alliance		121.00	0.00
9/14	Unlimited Technology		143.50	143.50
9/14	Spectrum Business/TWC		-179.59	-36.09
9/14	Spectrum Business/TWC		179.59	143.50
9/18	Bangor Payroll	Payroll for week 9/7 to 9/13	-964.43	-820.93
9/18	Bangor Payroll	Payroll for week 9/7 to 9/13	964.43	143.50
9/21	Unlimited Technology		-143.50	0.00
9/25	Bangor Payroll	Payroll for week 9/14 to 9/20/20	-2,172.25	-2,172.25
9/25	Bangor Payroll	Payroll for week 9/14 to 9/20/20	2,172.25	0.00
9/28	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,497.17
9/28	Camden National Bank		366.00	-1,131.17
9/28	US Bank		-377.99	-1,509.16
9/28	US Bank		377.99	-1,131.17
9/29	Maine Farm Bureau	Printed by MCCA	1,497.17	366.00
9/29	Haven, Lauren		-104.12	261.88
9/29	Haven, Lauren		104.12	366.00
Total 2000-00 · Accounts Payable			366.00	366.00
2100-00 · Other Current Liabilities				
2120-00 · MainePERS Employee Contribution				
9/4	Bangor Payroll	Employee Contribution	-76.74	-76.74
9/11	Bangor Payroll	Employee Contribution	-76.74	-153.48
9/18	Bangor Payroll	Employee Contribution	-76.74	-230.22
9/25	Bangor Payroll	Employee Contribution	-76.74	-306.96
9/25	Bangor Payroll	EE MEPERS Retirement Contributions	0.00	-306.96
Total 2120-00 · MainePERS Employee Contribution			-306.96	-306.96
2130-00 · Employee Health Insurance Contr				
9/4	Bangor Payroll	EE Health Insurance Contributions	-48.28	-48.28
9/11	Bangor Payroll	EE Health Insurance Contributions	-48.28	-96.56
9/18	Bangor Payroll	EE Health Insurance Contributions	-48.28	-144.84
9/25	Bangor Payroll	EE Health Insurance Contributions	193.06	48.22
9/25	Bangor Payroll	EE Health Insurance Contributions	-48.22	0.00
Total 2130-00 · Employee Health Insurance Contr			0.00	0.00
Total 2100-00 · Other Current Liabilities			-306.96	-306.96

	Date	Name	Memo	Amount	Balance
4400-00 · Other Income					
	9/15	MCCA Risk Management Pool	Reimbursement for expenses for an event	-354.00	-354.00
	9/29	NACo	Q1 pmt	-37.80	-391.80
Total 4400-00 · Other Income				-391.80	-391.80
4810-00 · Interest Earned					
	9/2		Interest	-6.40	-6.40
	9/20		Interest	-0.56	-6.96
	9/30		Interest	-5.25	-12.21
Total 4810-00 · Interest Earned				-12.21	-12.21
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees					
	9/4	Bangor Payroll	Processing fee	34.00	34.00
	9/11	Bangor Payroll	Processing fee	34.00	68.00
	9/18	Bangor Payroll	Processing fee	34.00	102.00
	9/25	Bangor Payroll	Processing fee	42.00	144.00
Total 5020-00 · Payroll Fees				144.00	144.00
5030-00 · FICA					
	9/4	Bangor Payroll	Taxes	71.58	71.58
	9/11	Bangor Payroll	Taxes	71.58	143.16
	9/18	Bangor Payroll	Taxes	71.58	214.74
	9/25	Bangor Payroll	Taxes	71.58	286.32
Total 5030-00 · FICA				286.32	286.32
5040-00 · MainePERS Contributions					
	9/14	MainePERS		297.14	297.14
Total 5040-00 · MainePERS Contributions				297.14	297.14
5050-00 · Salary-Office Manager					
	9/4	Bangor Payroll	Office Managers Salary	983.87	983.87
	9/11	Bangor Payroll	Office Managers Salary	983.87	1,967.74
	9/18	Bangor Payroll	Office Managers Salary	983.87	2,951.61
	9/25	Bangor Payroll	Office Managers Salary	983.87	3,935.48
Total 5050-00 · Salary-Office Manager				3,935.48	3,935.48
Total 5000-00 · Payroll Expenses				4,662.94	4,662.94
5100-00 · Insurance					
5110-00 · Health Insurance					
	9/25	Bangor Payroll	ER Health Insurance Contributions	1,006.70	1,006.70
Total 5110-00 · Health Insurance				1,006.70	1,006.70

5120-00 · Commercial, Crime, D&O Ins

Total 5120-00 · Commercial, Crime, D&O Ins

5130-00 · Workers Comp

Total 5130-00 · Workers Comp

Total 5100-00 · Insurance

6150-00 · Equipment - Office**6152-00 · IT Services**

Total 6152-00 · IT Services

6153-00 · Photocopier Lease

Total 6153-00 · Photocopier Lease

Total 6150-00 · Equipment - Office

6195-00 · Office Space Rental

Total 6195-00 · Office Space Rental

6215-00 · Postage-Shipping

Total 6215-00 · Postage-Shipping

6235-00 · Supplies

Total 6235-00 · Supplies

6240-00 · Telephone, Fax & Internet**6241-00 · Cell Phone**

Total 6241-00 · Cell Phone

6243-00 · Phone, Fax & Internet

Total 6243-00 · Phone, Fax & Internet

Total 6240-00 · Telephone, Fax & Internet

Date	Name	Memo	Amount	Balance
9/14	Liberty Mutual Insurance		60.15	60.15
			60.15	60.15
9/14	Eastern Alliance		121.00	121.00
			121.00	121.00
			1,187.85	1,187.85
9/21	Unlimited Technology		143.50	143.50
			143.50	143.50
9/28	US Bank		377.99	377.99
			377.99	377.99
			521.49	521.49
9/28	Maine Farm Bureau	Printed by MCCA	1,497.17	1,497.17
			1,497.17	1,497.17
9/29	Haven, Lauren		7.00	7.00
			7.00	7.00
9/29	Haven, Lauren		22.12	22.12
			22.12	22.12
9/29	Haven, Lauren		75.00	75.00
			75.00	75.00
9/14	Spectrum Business/TWC		179.59	179.59
			179.59	179.59
			254.59	254.59

Maine County Commissioners Association
Profit & Loss Prev Year Comparison
September 2020
Accrual Basis

	Sep 20	Sep 19	\$ Change	% Change
Income				
4100-00 · Convention Income				
4120-00 · Registration	0.00	14,680.15	-14,680.15	-100.0%
4130-00 · Sponsorship	0.00	7,170.00	-7,170.00	-100.0%
4140-00 · Vendor	0.00	4,449.61	-4,449.61	-100.0%
Total 4100-00 · Convention Income	0.00	26,299.76	-26,299.76	-100.0%
4400-00 · Other Income	391.80	1,301.16	-909.36	-69.89%
4500-00 · NACo Roster	0.00	500.00	-500.00	-100.0%
4810-00 · Interest Earned	12.21	4.65	7.56	162.58%
Total Income	404.01	28,105.57	-27,701.56	-98.56%
Gross Profit	404.01	28,105.57	-27,701.56	-98.56%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	144.00	148.00	-4.00	-2.7%
5030-00 · FICA	286.32	740.96	-454.64	-61.36%
5040-00 · MainePERS Contributions	297.14	913.49	-616.35	-67.47%
5050-00 · Salary-Office Manager	3,935.48	3,795.52	139.96	3.69%
5060-00 · Salary-Executive Director	0.00	6,080.00	-6,080.00	-100.0%
Total 5000-00 · Payroll Expenses	4,662.94	11,677.97	-7,015.03	-60.07%
5100-00 · Insurance				
5110-00 · Health Insurance	1,006.70	977.37	29.33	3.0%
5120-00 · Commercial, Crime, D&O Ins	60.15	57.08	3.07	5.38%
5130-00 · Workers Comp	121.00	0.00	121.00	100.0%
Total 5100-00 · Insurance	1,187.85	1,034.45	153.40	14.83%
6110-00 · Convention Expense				
6113-00 · Entertainment/Speakers	0.00	1,500.00	-1,500.00	-100.0%
6114-00 · MCCA Staff Registration Expense	0.00	157.00	-157.00	-100.0%
6121-00 · Supplies	0.00	92.00	-92.00	-100.0%
Total 6110-00 · Convention Expense	0.00	1,749.00	-1,749.00	-100.0%
6150-00 · Equipment - Office				
6152-00 · IT Services	143.50	137.00	6.50	4.75%
6153-00 · Photocopier Lease	377.99	296.75	81.24	27.38%
Total 6150-00 · Equipment - Office	521.49	433.75	87.74	20.23%
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6215-00 · Postage-Shipping	7.00	0.00	7.00	100.0%
6235-00 · Supplies	22.12	27.09	-4.97	-18.35%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	179.59	179.07	0.52	0.29%
Total 6240-00 · Telephone, Fax & Internet	254.59	254.07	0.52	0.21%
Total Expense	8,153.16	16,673.50	-8,520.34	-51.1%