

M.C.C.A.

Stephen Gorden, President
Cumberland County

Brian Hobart, Vice President
Sagadahoc County

Norm Fournier, Secretary-Treasurer
Aroostook County

Lauren Haven
Administrator



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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors' Meeting Agenda

October 13th, 2021 @ 10:00 am **via Zoom**

1. **Call to Order:** Roll Call
2. **Attendance:** Roll Call
3. **Consent Agenda:**
 - 3.1. Approval of the Agenda
 - 3.2. Approval of the Minutes
 - 3.3. Finance
 - 3.3.1. Financial Report - Lauren Haven
 - 3.3.2. Treasurer: Norm Fournier
Comments about the state of MCCA finances
 - 3.4. Budget and Finance Committee – Norm Fournier, Chair
 - 3.4.1. Consideration of the recommended Purchasing Policy revisions and the Financial Management Policy revisions.
4. **Old Business:** NACo: Peter Baldacci & Sharyn Pohlman – Updates on Federal legislation, national programs, and resources
5. **President** - Announcements: Reminders:
 - 5.1. Commissions' need to create and formally pass a ***“Remote Meeting Policy;”*** if you're going to employ this option, there are legal criteria
 - 5.2. You may want to create an **ARPA informational / guidance document** for the public; many Counties have them
 - 5.3. Four County Commission Questions, this effort will be passed to the LPC:
 - 5.3.1.1. How broad a legislative area does each Commission wish to cover?
 - 5.3.1.2. Who will be responsible for each County's legislative efforts?
 - 5.3.1.3. How much Commissioner time does each County wish to commit?
 - 5.3.1.4. How do we, as the MCCA, develop and agree on determining a legislative list?

5.3.2. I will miss the November Meeting, as I'll be out of the Country.

6. Committee Reports

6.1. Standing Committees:

6.1.1. Legislative Policy Committee – Brian Hobart, Chair:

6.1.1.1. James Cohen, Verrill Dana

6.1.1.2. Legislation: Oversight board for county commissioners ?/ Dawn

6.1.2. Affiliate Organization Committee Reports - recognize those in attendance or submitted information.

6.1.3. Other

6.2. Ad Hoc Committees:

6.2.1. Update on the American Rescue Plan Act (ARPA) discussions between MMA/MCCA, Ryan Pelletier

6.3. MCCA Staff Reporting – Admin. Lauren Haven

7. New Business. Don Durah's ARPA Communication Equipment presentation - Don will inform us as to what is allowed for ARPA funding and the process by which you will need to follow to achieve acceptance. This presentation will assist each County improve their Communications Center, which is critical for increasing public service.

8. Adjournment

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors' Meeting Minutes

MCCA Zoom Conference, September 8th, 2021

1. Call to Order: Roll Call

MCCA President Steve Gorden called the meeting to order at approximately 10:05 am. Attendees announced themselves.

2. Attendance: Phone attendees will be requested to introduce themselves

DIRECTORS PRESENT:

Androscoggin – Comm. Roland Poirior
Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Hancock – Admin. Scott Adkins proxy for Comm. William Clark
Kennebec – Admin. Bob Devlin proxy for Comm. George Jabar
Knox – Admin. Andrew Hart proxy for Comm. Sharyn Pohlman
Lincoln – Comm. William Blodgett
Oxford – Admin. Donald Durrah proxy for Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Piscataquis – Comm. Wayne Erkkinen
Sagadahoc – Comm. Brian Hobart
Somerset – Admin. Dawn DiBlasi proxy for Comm. Newell Graf
Waldo – Comm. Betty Johnson
Washington – Comm. Chris Gardner
York – Comm. Richard Dutremble

OTHERS PRESENT:

Aroostook – Admin. Ryan Pelletier
Cumberland – Manager Jim Gailey
Lincoln – Admin. Carrie Kipfer
Penobscot – Erika Honey
Franklin – Charles Woodworth, Economic and Community Development
Hannah Pingree, Director of the Governor's Office of Policy Innovation and the Future
MSA – Sheriff Ken Mason
RHR Smith Representatives – Ron Smith and Brittany Gilman
Risk Pool Manager – Malcolm Ulmer

DIRECTORS ABSENT:

Kennebec – Comm. George Jabar
Oxford – Comm. Steven Merrill
Somerset – Comm. Newell Graf

STAFF PRESENT:

Administrator – Lauren Haven

3. Approval of the Agenda

President Steve Gorden asked if there any additions to the agenda noting the ARP presentations by county discussion was scheduled for 11:00 am. Admin. Dawn DiBlasi said they might discuss proposed legislation that would oversee county commissioners. Attendees thought we might wait on this legislative discussion as the agenda is quite full for this meeting. Comm. Fournier moved to approve the agenda as written. The motion was seconded by Comm. Erkkinen, and Comm. Gorden stated the agenda was approved.

4. Approval of the Minutes

President Gorden asked for a motion to approve the minutes from the prior month's meeting. Comm. Hobart moved to approve the minutes from the August Board of Directors meeting. The motion was seconded by Comm. Fournier and the motion passed with no revisions.

5. Officer Reports

5.1 Finance

- 5.1.1 Financial Report - Lauren Haven presented the monthly Financial Reports and invited questions. Lauren mentioned there was nothing remarkable in the monthly reports. However, the audit had been completed and representatives, Ron Smith and Brittany Gilman from RHR Smith were attending this meeting to answer questions. Comm. Fournier moved to approve the financial reports seconded by Comm. Hobart and the motion passed with no opposition.

- 5.1.1.1 Treasurer: Norm Fournier

Secretary/Treasurer Norm Fournier stated the organization was in good standing with no concerns at this time.

- 5.1.1.2 Comments about the state of MCCA finances. No other comments were made at this time.

- 5.1.1.3 Budget and Finance Committee - Norm Fournier, Chair

Committee Chair Norm Fournier reported the Purchasing Policy and the Financial Management and Investment Policy were being revised. The Executive Committee was expected to review the policies and recommend the adoption of the proposed changes at the October meeting.

Audit Report – Comm. Fournier introduced guests, Ron Smith and Brittany Gilman from RHR Smith. Ron said Lauren was a pleasure to work with and the books were in great order. She provided everything that was needed, and all the items were laid out in lavender. In many cases, audits don't go this well, Ron said, "so hats off" to Lauren. She's doing a great job handling everything in the office. We are issuing a clean audit. His leading recommendation was to get current with audits which he knew was the goal. Yet there were no fires, and no problems found with the books or procedures. Ron invited questions.

Comm. Dutremble asked why we were just completing the 2018/2019 audit. Comm. Fournier responded that the Board of Directors opted to have an audit every two years. Additionally, we recently transitioned from the prior organizational structure of employing an Executive Director to only an Administrator. This was followed by the RFP and bidding process to select and hire an auditor before beginning to perform the audit work. Comm. Fournier moved to accept the audit reports seconded by Comm. Hobart and the motion passed with no opposition.

5.2 NACo: Peter Baldacci - Updates on Federal legislation, national programs and resources

Comm. Baldacci reported NACo was distributing constant updates on Federal legislation and more detail about the ARP funds from the US Treasury almost daily. NACo has set up a clearinghouse to distribute the latest updates.

5.3 President: Announcements

- 5.3.1 Will use the Consent Agenda option next meeting - explanation of consent agenda enclosed.

- 5.3.2 Legislation for upcoming session and next biennial (questions for the Board to consider):

- 5.3.2.1 How broad a legislative area do we wish to cover?

- 5.3.2.2 How do we develop the legislative list?

- 5.3.2.3 Who will be responsible for each County's legislative work?

- 5.3.2.4 How much Commissioner time does each County wish to commit?

- 5.3.3 Announcement: Finance Committee
President Gorden appointed the following directors to the Budget and Finance Committee:
Norman Fournier, Bill Blodgett, Dick Dutremble, Betty Johnson and Scott Adkins
- 5.3.4 Announcement: An email was included in the agenda packet from Jim Cohen about a L D 1513 Subcommittee - discontinued Roads. Please, if you have UT responsibilities pay attention to it. I'm appointing Brian Hobart, our VP, to take lead for MCCA should an unusual issue arise.

6. Committee Reports

6.1 Standing Committees

- 6.1.1. Legislative Policy Committee – Brian Hobart, Chair
- 6.1.2. Risk Pool Agency - Norm Fournier and Malcolm Ulmer

Commissioner Fournier advised that there were no issues beyond the FOAA appeal filed against MCCA that had been discussed during the Risk Pool meeting, that Commissioner Gardner commented that the appeal against MCCA seemed frivolous and he questioned whether it is possible for MCCA to file a counter-suit and to seek an award of legal fees, that Commissioner Baldacci commented that the proper action is likely for MCCA to file a motion to dismiss the appeal, and Commissioner Fournier advised that Malcolm Ulmer would provide an update during the next Risk Pool meeting.

6.1.3. Affiliate Organization Committee Reports:

MSA – Sheriff Ken Mason referred to the proposed legislation suggested by Somerset County Admin. Dawn DiBlasi that would oversee county commissioners. He stated that even though it seemed to reflect poorly on MSA, Senator Keim's bill language had been voted down twice. The Sheriff's Association had tried to come to an agreement. The discussion continued, the group concurred if there was to be oversight set up for county commissioners, it should include all elected officials. However, this would be problematic to give the state additional authority over county officials. Also, Sheriff Mason said in the defense of the current system, the Commissioners in that county didn't act expediently in the removal of the sheriff.

Comm. Gorden said we should address this, and we would also like to be privy to bills being introduced by MSA.

Comm. Gardner asked if the law enforcement shortage was being addressed. The Maine Criminal Justice Academy seems to control who and how we hire. Mr. Mason responded that the academy has very high standards and it's imperative to keep the standards high. Furthermore, it was a good thing the bill about qualified immunity didn't pass, because it would have made it impossible to hire.

MACCAM: Ryan Pelletier said he would wait for the ARP funding presentation portion of the meeting to speak.

6.1.4 Other – No other business was discussed at this time.

6.2. Ad Hoc Committees

Update on the American Rescue Plan Act (ARPA) discussions between MMA/MCCA: Admin. Ryan Pelletier reported the group met a few weeks ago. They distributed a survey that talked about priorities. Thirteen of the sixteen counties responded to the survey. Of course, Maine is predominantly small towns, limited water and sewer is provided by counties. They are still considering broadband needs. Mr. Pelletier invited questions. Seeing none, the meeting continued.

6.3. MCCA Staff Reporting – Admin. Lauren Haven

7. New Business

Presentation by MACCAM on ARPA county project plans. The following Counties, so far, have indicated they will present: Kennebec, Knox, Hancock, Oxford, Cumberland, Aroostook, York, Penobscot. I suspect others will add their projects to the presentation. (This is important information. It will provide us, collectively, more confidence in serving our citizens and being stewards of the funding we've received.

This portion of the meeting was recorded and the video as well as the transcript is available on the MCCA website here:
<https://www.mainecontinies.org/covid-relief.html>.

8. Adjournment

MCCA President Steve Gorden invited a **motion** to adjourn at approximately 12:15 p.m. Comm. Erkkinen made the **motion** seconded by Comm. Fournier, and the **motion** to adjourn was **approved**.

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Comm. Norman Fournier

MAINE COUNTY COMMISSIONERS ASSOCIATION

September 2021 Financial Report

Attached please find the financial reports for the month of September 2021. The Balance Sheet shows total assets and liabilities at \$144,313.74. This amount includes \$12,454.23 from the money market account MCCA established for MainePERS employer contributions.

Debits to the bank account in September totaled \$12,158.77, and \$3.76 was credited to the checking account. The debits were from normal operating expenses during the month and the credits were from our checking account interest. Please note the final payment in the amount of \$500 was made for the completion of the audit. Although the record shows the total spent for the audit was \$2,500, the full amount was actually \$5,000 as we reserved \$2,500 from the 2020 budget.

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 13, 2021

Norman Fournier, Secretary-Treasurer

Maine County Commissioners Association
Reconciliation Summary
1020-00 · Money Market Account, Period Ending 09/20/21

	Sept 2021
Beginning Balance	12,453.67
Cleared Transactions	
Deposits and Credits - 1 item	0.56
Total Cleared Transactions	0.56
Cleared Balance	12,454.23
Register Balance as of 09/20/21	12,454.23
Ending Balance	12,454.23

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 09/30/21

	Sept 2021
Beginning Balance	159,966.88
Cleared Transactions	
Checks and Payments - 13 items	-12,158.77
Deposits and Credits - 1 item	3.76
Total Cleared Transactions	-12,155.01
Cleared Balance	147,811.87
Uncleared Transactions	
Checks and Payments - 12 items	-17,152.36
Total Uncleared Transactions	-17,152.36
Register Balance as of 09/30/21	130,659.51
Ending Balance	130,659.51

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 09/30/21

	Type	Date	Name	Amount	Balance
Beginning Balance					159,966.88
Cleared Transactions					
Checks and Payments - 13 items					
	Bill Pmt -Check	8/28	Verrill	-4,500.00	-4,500.00
	Bill Pmt -Check	8/28	Haven, Lauren	-75.00	-4,575.00
	Bill Pmt -Check	9/3	Bangor Payroll	-996.94	-5,571.94
	Bill Pmt -Check	9/10	Bangor Payroll	-996.94	-6,568.88
	Bill Pmt -Check	9/12	MainePERS	-628.28	-7,197.16
	Bill Pmt -Check	9/12	Spectrum Business/TWC	-181.95	-7,379.11
	Bill Pmt -Check	9/12	Eastern Alliance	-122.00	-7,501.11
	Bill Pmt -Check	9/12	Liberty Mutual Insurance	-59.00	-7,560.11
	Bill Pmt -Check	9/17	Bangor Payroll	-996.94	-8,557.05
	Bill Pmt -Check	9/24	Bangor Payroll	-2,204.82	-10,761.87
	Bill Pmt -Check	9/30	Bangor Payroll	-996.94	-11,758.81
	Bill Pmt -Check	9/30	US Bank	-387.96	-12,146.77
	Bill Pmt -Check	9/30	Camden National Bank	-12.00	-12,158.77
				-12,158.77	-12,158.77
Total Checks and Payments					
Deposits and Credits - 1 item					
	Deposit	9/30		3.76	3.76
				3.76	3.76
Total Deposits and Credits					
Total Cleared Transactions				-12,155.01	-12,155.01
Cleared Balance				-12,155.01	147,811.87
Uncleared Transactions					
Checks and Payments - 12 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	2/26	Maine Farm Bureau	-1,497.17	-1,597.17
	Bill Pmt -Check	3/26	Maine Farm Bureau	-1,497.17	-3,094.34
	Bill Pmt -Check	4/29	Maine Farm Bureau	-1,497.17	-4,591.51
	Bill Pmt -Check	5/27	Maine Farm Bureau	-1,497.17	-6,088.68
	Bill Pmt -Check	6/30	Maine Farm Bureau	-1,497.17	-7,585.85
	Bill Pmt -Check	7/26	Maine Farm Bureau	-1,497.17	-9,083.02
	Bill Pmt -Check	8/28	Maine Farm Bureau	-1,497.17	-10,580.19
	Bill Pmt -Check	9/30	Verrill	-4,500.00	-15,080.19
	Bill Pmt -Check	9/30	Maine Farm Bureau	-1,497.17	-16,577.36
	Bill Pmt -Check	9/30	RHR Smith & Company_	-500.00	-17,077.36
	Bill Pmt -Check	9/30	Haven, Lauren	-75.00	-17,152.36
				-17,152.36	-17,152.36
Total Checks and Payments					
Total Uncleared Transactions				-17,152.36	-17,152.36
Register Balance as of 09/30/21				-29,307.37	130,659.51
Ending Balance				-29,307.37	130,659.51

Maine County Commissioners Association
Balance Sheet (accrual)
As of September 30, 2021

	Sept 2021
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	130,659.51
1020-00 · Money Market Account	12,454.23
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	143,313.74
Total Checking/Savings	143,313.74
Accounts Receivable	
1300-00 · Receivables	1,000.00
Total Accounts Receivable	1,000.00
Total Current Assets	144,313.74
TOTAL ASSETS	144,313.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	-45.94
Total Accounts Payable	-45.94
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	380.00
2130-00 · Employee Health Insurance Contr	48.28
Total 2100-00 · Other Current Liabilities	428.28
Total Other Current Liabilities	428.28
Total Current Liabilities	382.34
Total Liabilities	382.34
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-86,023.06
Total 3000-00 · Equity Accounts	-86,023.06
3100-00 · Earnings	200,726.96
Net Income	29,227.50
Total Equity	143,931.40
TOTAL LIABILITIES & EQUITY	144,313.74

Maine County Commissioners Association

Profit & Loss Budget vs. Actual

January through September 2021

Accrual Basis

	2021 Budget	Sept 2021	Jan - Sep 2021	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400			-400	
4120-00 · Registration	26,000			-26,000	
4130-00 · Sponsorship	10,000			-10,000	
4140-00 · Vendor	9,000			-9,000	
Total 4100-00 · Convention Income	45,400			-45,400	
4300-00 · Dues	148,354		148,353	-1	100%
4400-00 · Other Income	10,000		6,236	-3,764	62%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	8	44	-56	44%
Total Income	228,417	8	154,633	-73,784	68%
Gross Profit	228,417	8	154,633	-73,784	68%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	178	1,374	-626	69%
5030-00 · FICA	4,031	369	2,907	-1,124	72%
5040-00 · MainePERS Contributions	4,215	324	3,049	-1,166	72%
5050-00 · Salary-Administrator	52,695	5,067	39,788	-12,907	76%
Total 5000-00 · Payroll Expenses	62,941	5,938	47,118	-15,823	75%
5100-00 · Insurance					
5110-00 · Health Insurance	12,651	1,007	9,060	-3,591	72%
5120-00 · Commercial, Crime, D&O Ins	2,070	59	1,927	-143	93%
5130-00 · Workers Comp	550	122	390	-160	71%
5140-00 · Unemployment Comp Ins	240		273	33	114%
Total 5100-00 · Insurance	15,511	1,188	11,650	-3,861	75%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		13	-487	3%
6013-00 · Financial Audit	4,000	500	2,500	-1,500	63%
Total 6010-00 · Prof. Services	4,500	500	2,513	-1,987	56%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual	54,000	4,500	40,900	-13,100	76%
Total 6030-00 · Lobbying	54,000	4,500	40,900	-13,100	76%
6040-00 · NACO Expenses					
6041-00 · Conferences	5,465		790	-4,675	14%
Total 6040-00 · NACO Expenses	5,465		790	-4,675	14%
6050-00 · Education and Training	600			-600	
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					

Accrual Basis

	2021 Budget	Sept 2021	Jan - Sep 2021	\$ Over Budget	% of Budget
6113-00 · Entertainment/Speakers	6,500			-6,500	
6114-00 · MCCA Staff Registration Expense	500			-500	
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	40,200			-40,200	
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
Total 6140-00 · Copies-Printing	100		100		100%
6145-00 · Dues Expense	600		625	25	104%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	300		105	-195	35%
6152-00 · IT Services	1,800	12	1,155	-645	64%
6153-00 · Photocopier Lease	4,500	388	3,492	-1,008	78%
6154-00 · Printer & Supplies	800		364	-436	46%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,800	400	5,116	-2,684	66%
6160-00 · Fees	100		35	-65	35%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	1,000			-1,000	
6172-00 · County Officials' Workshop	5,000			-5,000	
6173-00 · Monthly	3,600		150	-3,450	4%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	11,600		150	-11,450	1%
6180-00 · Mileage & Travel Expense	300			-300	
6195-00 · Office Space Rental	19,000	1,497	13,475	-5,525	71%
6215-00 · Postage-Shipping	150		147	-3	98%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	1,000		70	-930	7%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	675	-225	75%
6243-00 · Phone, Fax & Internet	2,800	182	1,898	-902	68%
Total 6240-00 · Telephone, Fax & Internet	3,700	257	2,573	-1,127	70%
6250-00 · Website	200		144	-56	72%
6260-00 · Contingency	500			-500	
Total Expense	228,417	14,280	125,406	-103,011	55%

Maine County Commissioners Association
Transaction Detail by Account
September 2021

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
1000-00 · Bank and Cash Accounts						
1010-00 · MCCA Checking-Savings Bank						
	Deposit	9/1		Interest	4.04	4.04
	Bill Pmt -Check	9/3	Bangor Payroll	Payroll for week 8/23 to 8/29/21	-996.94	-992.90
	Bill Pmt -Check	9/10	Bangor Payroll	Payroll for week 8/30 to 9/5/21	-996.94	-1,989.84
	Bill Pmt -Check	9/12	Eastern Alliance		-122.00	-2,111.84
	Bill Pmt -Check	9/12	Liberty Mutual Insurance		-59.00	-2,170.84
	Bill Pmt -Check	9/12	MainePERS		-628.28	-2,799.12
	Bill Pmt -Check	9/12	Spectrum Business/TWC		-181.95	-2,981.07
	Bill Pmt -Check	9/17	Bangor Payroll	Payroll for week 9/6to 9/12/21	-996.94	-3,978.01
	Bill Pmt -Check	9/24	Bangor Payroll	Payroll for week 9/13 to 9/19/21	-2,204.82	-6,182.83
	Bill Pmt -Check	9/30	RHR Smith & Company_	2018/2019 Audit	-500.00	-6,682.83
	Bill Pmt -Check	9/30	Verrill		-4,500.00	-11,182.83
	Bill Pmt -Check	9/30	Camden National Bank		-12.00	-11,194.83
	Bill Pmt -Check	9/30	Haven, Lauren		-75.00	-11,269.83
	Bill Pmt -Check	9/30	US Bank		-387.96	-11,657.79
	Bill Pmt -Check	9/30	Maine Farm Bureau	Printed by MCCA	-1,497.17	-13,154.96
	Bill Pmt -Check	9/30	Bangor Payroll	Payroll for week 9/20 to 9/26/21	-996.94	-14,151.90
	Deposit	9/30		Interest	3.76	-14,148.14
Total 1010-00 · MCCA Checking-Savings Bank					-14,148.14	-14,148.14
1020-00 · Money Market Account						
	Deposit	9/20		Interest	0.56	0.56
Total 1020-00 · Money Market Account					0.56	0.56
Total 1000-00 · Bank and Cash Accounts					-14,147.58	-14,147.58
2000-00 · Accounts Payable						
	Bill	9/3	Bangor Payroll	Payroll for week 8/23 to 8/29/21	-996.94	-996.94
	Bill Pmt -Check	9/3	Bangor Payroll	Payroll for week 8/23 to 8/29/21	996.94	0.00
	Bill	9/10	Bangor Payroll	Payroll for week 8/30 to 9/5/21	-996.94	-996.94
	Bill Pmt -Check	9/10	Bangor Payroll	Payroll for week 8/30 to 9/5/21	996.94	0.00
	Bill	9/12	MainePERS		-628.28	-628.28

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
	Bill	9/12	Liberty Mutual Insurance		-59.00	-687.28
	Bill	9/12	Eastern Alliance		-122.00	-809.28
	Bill	9/12	Spectrum Business/TWC		-181.95	-991.23
	Bill Pmt -Check	9/12	Eastern Alliance		122.00	-869.23
	Bill Pmt -Check	9/12	Liberty Mutual Insurance		59.00	-810.23
	Bill Pmt -Check	9/12	MainePERS		628.28	-181.95
	Bill Pmt -Check	9/12	Spectrum Business/TWC		181.95	0.00
	Bill	9/17	Bangor Payroll	Payroll for week 9/6to 9/12/21	-996.94	-996.94
	Bill Pmt -Check	9/17	Bangor Payroll	Payroll for week 9/6to 9/12/21	996.94	0.00
	Bill	9/24	Bangor Payroll	Payroll for week 9/13 to 9/19/21	-2,204.82	-2,204.82
	Bill Pmt -Check	9/24	Bangor Payroll	Payroll for week 9/13 to 9/19/21	2,204.82	0.00
	Bill	9/30	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,497.17
	Bill	9/30	RHR Smith & Company_	2018/2019 Audit	-500.00	-1,997.17
	Bill	9/30	Verrill		-4,500.00	-6,497.17
	Bill	9/30	Camden National Bank		-12.00	-6,509.17
	Bill	9/30	US Bank		-387.96	-6,897.13
	Bill	9/30	Haven, Lauren		-75.00	-6,972.13
	Bill Pmt -Check	9/30	RHR Smith & Company_	2018/2019 Audit	500.00	-6,472.13
	Bill Pmt -Check	9/30	Verrill		4,500.00	-1,972.13
	Bill Pmt -Check	9/30	Camden National Bank		12.00	-1,960.13
	Bill Pmt -Check	9/30	Haven, Lauren		75.00	-1,885.13
	Bill Pmt -Check	9/30	US Bank		387.96	-1,497.17
	Bill Pmt -Check	9/30	Maine Farm Bureau	Printed by MCCA	1,497.17	0.00
	Bill	9/30	Bangor Payroll	Payroll for week 9/20 to 9/26/21	-996.94	-996.94
	Bill Pmt -Check	9/30	Bangor Payroll	Payroll for week 9/20 to 9/26/21	996.94	0.00
Total 2000-00 · Accounts Payable					0.00	0.00

2100-00 · Other Current Liabilities

2120-00 · MainePERS Employee Contribution

Bill	9/3	Bangor Payroll	Employee Contribution	-76.00	-76.00
Bill	9/10	Bangor Payroll	Employee Contribution	-76.00	-152.00
Bill	9/12	MainePERS		304.00	152.00
Bill	9/17	Bangor Payroll	Employee Contribution	-76.00	76.00
Bill	9/24	Bangor Payroll	EE MEPERS Retirement Contributions	-76.00	0.00

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
	Bill	9/30	Bangor Payroll	Employee Contribution	-76.00	-76.00
Total 2120-00 · MainePERS Employee Contribution					-76.00	-76.00
2130-00 · Employee Health Insurance Contr						
	Bill	9/3	Bangor Payroll	EE Health Insurance Contributions	-48.28	-48.28
	Bill	9/10	Bangor Payroll	EE Health Insurance Contributions	-48.28	-96.56
	Bill	9/17	Bangor Payroll	EE Health Insurance Contributions	-48.28	-144.84
	Bill	9/24	Bangor Payroll	EE Health Insurance Contributions	193.06	48.22
	Bill	9/24	Bangor Payroll	EE Health Insurance Contributions	-48.22	0.00
	Bill	9/30	Bangor Payroll	EE Health Insurance Contributions	-48.28	-48.28
Total 2130-00 · Employee Health Insurance Contr					-48.28	-48.28
Total 2100-00 · Other Current Liabilities					-124.28	-124.28
4810-00 · Interest Earned						
	Deposit	9/1		Interest	-4.04	-4.04
	Deposit	9/20		Interest	-0.56	-4.60
	Deposit	9/30		Interest	-3.76	-8.36
Total 4810-00 · Interest Earned					-8.36	-8.36
5000-00 · Payroll Expenses						
5020-00 · Payroll Fees						
	Bill	9/3	Bangor Payroll	Processing fee	34.00	34.00
	Bill	9/10	Bangor Payroll	Processing fee	34.00	68.00
	Bill	9/17	Bangor Payroll	Processing fee	34.00	102.00
	Bill	9/24	Bangor Payroll	Processing fee	42.00	144.00
	Bill	9/30	Bangor Payroll	Processing fee	34.00	178.00
Total 5020-00 · Payroll Fees					178.00	178.00
5030-00 · FICA						
	Bill	9/3	Bangor Payroll	Taxes	73.83	73.83
	Bill	9/10	Bangor Payroll	Taxes	73.83	147.66
	Bill	9/17	Bangor Payroll	Taxes	73.83	221.49
	Bill	9/24	Bangor Payroll	Taxes	73.89	295.38
	Bill	9/30	Bangor Payroll	Taxes	73.83	369.21
Total 5030-00 · FICA					369.21	369.21
5040-00 · MainePERS Contributions						
	Bill	9/12	MainePERS		324.28	324.28

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
Total 5040-00 · MainePERS Contributions					324.28	324.28
5050-00 · Salary-Administrator						
	Bill	9/3	Bangor Payroll	Administrators Salary	1,013.39	1,013.39
	Bill	9/10	Bangor Payroll	Administrators Salary	1,013.39	2,026.78
	Bill	9/17	Bangor Payroll	Administrators Salary	1,013.39	3,040.17
	Bill	9/24	Bangor Payroll	Administrators Salary	1,013.39	4,053.56
	Bill	9/30	Bangor Payroll	Administrators Salary	1,013.39	5,066.95
Total 5050-00 · Salary-Administrator					5,066.95	5,066.95
Total 5000-00 · Payroll Expenses					5,938.44	5,938.44
5100-00 · Insurance						
5110-00 · Health Insurance						
	Bill	9/24	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						
	Bill	9/12	Liberty Mutual Insurance		59.00	59.00
Total 5120-00 · Commercial, Crime, D&O Ins					59.00	59.00
5130-00 · Workers Comp						
	Bill	9/12	Eastern Alliance		122.00	122.00
Total 5130-00 · Workers Comp					122.00	122.00
Total 5100-00 · Insurance					1,187.70	1,187.70
6010-00 · Prof. Services						
6013-00 · Financial Audit						
	Bill	9/30	RHR Smith & Company_	2018/2019 Audit	500.00	500.00
Total 6013-00 · Financial Audit					500.00	500.00
Total 6010-00 · Prof. Services					500.00	500.00
6030-00 · Lobbying						
6032-00 · Lobbying - Contractual						
	Bill	9/30	Verrill	Lobbying Services	4,500.00	4,500.00
Total 6032-00 · Lobbying - Contractual					4,500.00	4,500.00
Total 6030-00 · Lobbying					4,500.00	4,500.00
6150-00 · Equipment - Office						
6152-00 · IT Services						
	Bill	9/30	Camden National Bank	Email Backup	12.00	12.00

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
Total 6152-00 · IT Services					12.00	12.00
6153-00 · Photocopier Lease						
	Bill	9/30	US Bank		387.96	387.96
Total 6153-00 · Photocopier Lease					387.96	387.96
Total 6150-00 · Equipment - Office					399.96	399.96
6195-00 · Office Space Rental						
	Bill	9/30	Maine Farm Bureau	Printed by MCCA	1,497.17	1,497.17
Total 6195-00 · Office Space Rental					1,497.17	1,497.17
6240-00 · Telephone, Fax & Internet						
6241-00 · Cell Phone						
	Bill	9/30	Haven, Lauren		75.00	75.00
Total 6241-00 · Cell Phone					75.00	75.00
6243-00 · Phone, Fax & Internet						
	Bill	9/12	Spectrum Business/TWC		181.95	181.95
Total 6243-00 · Phone, Fax & Internet					181.95	181.95
Total 6240-00 · Telephone, Fax & Internet					256.95	256.95
TOTAL					0.00	0.00

Maine County Commissioners Association
Expenses by Vendor Detail
September 2021

Accrual Basis	Date	Memo	Account	Amount	Balance
Bangor Payroll					
	9/3	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	1,013.39
	9/3	Taxes	5030-00 · FICA	73.83	1,087.22
	9/3	Processing fee	5020-00 · Payroll Fees	34.00	1,121.22
	9/10	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	2,134.61
	9/10	Taxes	5030-00 · FICA	73.83	2,208.44
	9/10	Processing fee	5020-00 · Payroll Fees	34.00	2,242.44
	9/17	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	3,255.83
	9/17	Taxes	5030-00 · FICA	73.83	3,329.66
	9/17	Processing fee	5020-00 · Payroll Fees	34.00	3,363.66
	9/24	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	4,377.05
	9/24	Taxes	5030-00 · FICA	73.89	4,450.94
	9/24	Processing fee	5020-00 · Payroll Fees	42.00	4,492.94
	9/24	ER Health Insurance Contributions	5110-00 · Health Insurance	1,006.70	5,499.64
	9/30	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	6,513.03
	9/30	Taxes	5030-00 · FICA	73.83	6,586.86
	9/30	Processing fee	5020-00 · Payroll Fees	34.00	6,620.86
Total Bangor Payroll				6,620.86	6,620.86
Camden National Bank					
	9/30	Email Backup	6152-00 · IT Services	12.00	12.00
Total Camden National Bank				12.00	12.00
Eastern Alliance					
	9/12		5130-00 · Workers Comp	122.00	122.00
Total Eastern Alliance				122.00	122.00
Haven, Lauren					
	9/30		6241-00 · Cell Phone	75.00	75.00
Total Haven, Lauren				75.00	75.00
Liberty Mutual Insurance					
	9/12		5120-00 · Commercial, Crime, D&O Ins	59.00	59.00

Accrual Basis	Date	Memo	Account	Amount	Balance
Total Liberty Mutual Insurance				59.00	59.00
Maine Farm Bureau					
	9/30	Printed by MCCA	6195-00 · Office Space Rental	1,497.17	1,497.17
Total Maine Farm Bureau				1,497.17	1,497.17
MainePERS					
	9/12		5040-00 · MainePERS Contributions	324.28	324.28
Total MainePERS				324.28	324.28
RHR Smith & Company_					
	9/30	2018/2019 Audit	6013-00 · Financial Audit	500.00	500.00
Total RHR Smith & Company_				500.00	500.00
Spectrum Business/TWC					
	9/12		6243-00 · Phone, Fax & Internet	181.95	181.95
Total Spectrum Business/TWC				181.95	181.95
US Bank					
	9/30		6153-00 · Photocopier Lease	387.96	387.96
Total US Bank				387.96	387.96
Verrill					
	9/30	Lobbying Services	6032-00 · Lobbying - Contractual	4,500.00	4,500.00
Total Verrill				4,500.00	4,500.00
TOTAL				14,280.22	14,280.22

Maine County Commissioners Association **Profit & Loss Prev Year Comparison** **September 2021**

Accrual Basis

	Sep 2021	Sep 2020	\$ Change	% Change
Income				
4400-00 · Other Income	0.00	391.80	-391.80	-100.0%
4810-00 · Interest Earned	8.36	12.21	-3.85	-31.53%
Total Income	8.36	404.01	-395.65	-97.93%
Gross Profit	8.36	404.01	-395.65	-97.93%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	178.00	144.00	34.00	23.61%
5030-00 · FICA	369.21	286.32	82.89	28.95%
5040-00 · MainePERS Contributions	324.28	297.14	27.14	9.13%
5050-00 · Salary-Administrator	5,066.95	3,935.48	1,131.47	28.75%
Total 5000-00 · Payroll Expenses	5,938.44	4,662.94	1,275.50	27.35%
5100-00 · Insurance				
5110-00 · Health Insurance	1,006.70	1,006.70	0.00	0.0%
5120-00 · Commercial, Crime, D&O Ins	59.00	60.15	-1.15	-1.91%
5130-00 · Workers Comp	122.00	121.00	1.00	0.83%
Total 5100-00 · Insurance	1,187.70	1,187.85	-0.15	-0.01%
6010-00 · Prof. Services				
6013-00 · Financial Audit	500.00	0.00	500.00	100.0%
Total 6010-00 · Prof. Services	500.00	0.00	500.00	100.0%
6030-00 · Lobbying				
6032-00 · Lobbying - Contractual	4,500.00	0.00	4,500.00	100.0%
Total 6030-00 · Lobbying	4,500.00	0.00	4,500.00	100.0%
6150-00 · Equipment - Office				
6152-00 · IT Services	12.00	143.50	-131.50	-91.64%
6153-00 · Photocopier Lease	387.96	377.99	9.97	2.64%
Total 6150-00 · Equipment - Office	399.96	521.49	-121.53	-23.3%
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6215-00 · Postage-Shipping	0.00	7.00	-7.00	-100.0%
6235-00 · Supplies	0.00	22.12	-22.12	-100.0%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	181.95	179.59	2.36	1.31%
Total 6240-00 · Telephone, Fax & Internet	256.95	254.59	2.36	0.93%
Total Expense	14,280.22	8,153.16	6,127.06	75.15%

MCCA BOARD OF DIRECTORS

Enclosed are two documents that Lauren and I have reviewed and updated for your consideration:

PURCHASING POLICY

FINANCIAL MANAGEMENT AND INVESTMENT POLICY

Both documents had been approved back in 2014. With MCCA eliminating the position of Executive Director, the documents had to be revised to reflect what is actually happening now.

Most of the changes are housekeeping in nature with a few tweaks to make some items clearer.

The only substantive change is on page 12 of the Financial Management and Investment Policy.

WE ARE RECOMMENDING THAT WE MAINTAIN A MINIMUM UNDESIGNATED FUND BALANCE EQUAL TO APPROXIMATELY THREE MONTHS EXPENDITURES INSTEAD OF TWO MONTHS AS PRESENTLY STATED IN THE DOCUMENT.

Keep in mind that the Auditors in their presentation at our last meeting recommended that this is an area that we should address.

Thank you for your consideration of these changes.

Norman Fournier
Treasurer

Maine County Commissioners Association Purchasing Policy

I. Purpose

The purpose of this policy is to establish purchasing procedures to be utilized by all Maine County Commissioners Association (MCCA) employees, as well as committees that receive budgetary appropriations from the MCCA.

It is the responsibility of the MCCA's employees and committees to purchase goods or services that provide the best value consistent with the needs of the MCCA. The goods and services shall be purchased within the restrictions of the budgeted funds available. Unless otherwise provided by law, the MCCA shall make purchases of goods or services as stated in this policy.

II. Purchases, Bids, Awards, and Contracts

A. Purchases for goods or services which involve expenditures of less than \$1,000 may be made after the MCCA's ~~Executive Director/Purchasing Agent or Office Manager~~ **Administrator** has shopped for the best all-around price and quality for the product or service desired. Board and committee purchases must be approved by the board or committee chairperson and the ~~Executive Director~~, Secretary-Treasurer or Board of Directors.

B. Purchases from approved vendors "on account" must be approved in advance by the ~~Executive Director or~~ Secretary-Treasurer when the cumulative monthly total will exceed \$500.

C. Purchases for goods or services, which involve expenditures with a cumulative total of \$1,000 to \$5,000, may be made after at least three (3) recorded quotations are received and approved by the ~~Executive Director or~~ Secretary-Treasurer. (See attached form.) The competitive bid process described below may also be used if the ~~MCCA Executive Director or the~~ Board of Directors determines that it is in the best interests of the MCCA for situations such as complex technical needs or services.

D. The MCCA may accept contract pricing for goods or services; however, it is not obligated to purchase from a vendor who guarantees a rate if a lower price is available.

E. The procurement of goods or services, which involves expenditures of more than \$5,000, must be done through a competitive bid process under the direction of the ~~Executive Director or~~ Secretary-Treasurer.

III. Competitive Bid Process

A. The MCCA ~~Executive Director~~ **Secretary/Treasurer** shall ensure that the invitation to bid includes:

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Maine County Commissioners Association Purchasing Policy

1. Specifications for the goods or services
2. Public notice given on the MCCA website and in local newspapers as determined by the MCCA ~~Executive Director~~ **Secretary/Treasurer**.
3. Statement that sealed bids will be accepted.
4. Statement of the time and place of the public bid opening.

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- B. Bids ~~shall~~ **may** be awarded to the ~~most responsible, responsive bidder and may not be awarded to the~~ lowest bidder who meets the specifications and submits proper insurance requirements, ~~if applicable~~. However, if supporting information presented recommends another bid, the Board of Directors may award the bid to another bidder who better meets requirements. In any case, the Board of Directors shall make the final decision if supporting information justifies other than the low bid be awarded. The Board of Directors may reject any or all bids, if it deems it is in the best interest of the MCCA to do so.

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- C. The Board of Directors may waive the competitive bid process when:

1. Emergencies or justifiable special circumstances require the timely procurement of goods or services;
2. There is only one source of supplier; or
3. The service or products are received through the state or other joint bid processes.

IV. Payment for Goods or Services

- A. Payment requests for any purchases of \$1,000 or *more* must include:

1. Requisition/Invoice signed as approved by ~~Executive Director~~ **Administrator** and MCCA Secretary-Treasurer, ~~or the Office Manager and Secretary Treasurer~~.
2. Account to be charged written on the Requisition Form; and
3. Invoice.

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- B. Payment requests for purchases *less* than \$1,000 must include:

- Invoice with the account to be charged written on the invoice and signed as approved by the ~~Executive Director~~ **Administrator** ~~or and~~ the Secretary-Treasurer.

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- C. Credit Card Purchases

~~The Executive Director or the Office Manager are~~ The **Administrator** is the only ~~people~~ **person** who can authorize the issuance of a new ~~credit~~ **credit** card with approval from the Board of Directors.

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Maine County Commissioners Association Purchasing Policy

The use of a MCCA credit card is subject to the following restrictions:

1. No cash advances
2. The credit card limit shall be \$2,500.
3. No personal or private expenditures.
4. No regular operating expenses (e.g., monthly telephone charges, office supplies, etc.)
5. No charges from active vendors or vendors that will invoice MCCA.
6. No late fees or interest payments shall be reimbursed; these are the personal responsibility of the card holder if the charges are due to the employee's late submission of the necessary invoice/receipt, and must be paid within sixty (60) days.
 - i. If there are three (3) instances of interest and/or late fees in any twenty-four (24) month period as a result of the employee's late submission of the necessary invoice/receipt, the card will be cancelled.
7. A detailed receipt must accompany each expense charge; summary invoices that only list a total and don't provide detail will not be accepted. In some cases an explanation of the charge might be required. For example, if the expense is for meals or food, note on the receipt if it was for a luncheon meeting and how many by name were included on the bill. Clear documentation and receipts shall be submitted immediately after the transaction has been made to the Administrator to department manager or his/her designee for payment processing. One receipt shall be provided for each charge on the card. All statements shall be reviewed and reconciled prior to forwarding to the Administrative Office monthly. Expenses without proper documentation shall be the responsibility of the employee.

Violations of MCCA's Credit Card Policy may result in disciplinary action, up to and including termination of employment, and/or prosecution.

V. Accounting for Purchases shall follow the existing accounting policies and procedures.

- A. ~~Posting of purchases to the appropriate budget line is required. If the purchase will create an overdraft position (negative balance) in the budget line, the purchase must be approved in advance by the MCCA Executive Director or Secretary Treasurer. The budget line may then be frozen to any additional purchases.~~

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Maine County Commissioners Association Purchasing Policy

- B. ~~Any purchase required as an operational necessity of the MCCA that will further overdraw a budget line must be approved in advance by the MCCA Executive Director or Secretary-Treasurer.~~

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VI. Amendments, State Laws and Limitations

- A. This policy may be changed by a vote of the Board of Directors from time to time.
- B. Any part of this policy is subject to present and future laws of the State of Maine that regulate governmental spending. Conflict between this policy and Maine law shall be resolved in favor of Maine law.

Adopted this ~~12th~~ day of November 2014.

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Approved: _____
President, MCCA Board of Directors

Attest: _____
~~Executive Director~~ **Secretary-Treasurer**

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**Maine County Commissioners Association
Purchasing Policy**

REQUEST FOR QUOTATION

Date: _____

PURCHASE INFORMATION:

Vendor: _____ Amount: \$ _____

Item(s) purchased: _____

Account(s) to be charged: # _____ \$ _____

_____ \$ _____

_____ \$ _____

QUOTATIONS FOR PURCHASES

\$1,000 - \$5,000

Three (3) quotations must be recorded before the purchase order is authorized. Purchase order will not be processed without the following quotations.

VENDOR

PRICE

1. _____ \$ _____

2. _____ \$ _____

3. _____ \$ _____

MCCA ~~Executive Director~~ Secretary-Treasurer Authorization

Authorization: _____ Date: _____

Explanation for Vendor Selection: _____

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Adopted November 12, 2014Revisions 2021

**Maine County Commissioners Association
Purchasing Policy**

PURCHASE REQUISITION

MCCA Department: _____ Req. No. _____

MCCA Budgetary Account Number: _____

Company: _____
Address: _____

Quantity	Item Description	Unit Price	Total

~~Authorized by Executive Director~~

Secretary-Treasurer

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~~Date~~

Date

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~~Adopted November 12, 2014~~ Revisions 2021

**MAINE COUNTY COMMISSIONERS ASSOCIATION
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

Be it hereby ordained that the Maine County Commissioners Association (MCCA) adopts the following Financial Management and Investment Policy described herein. *(This Policy excludes the funds of the MCCA Insurance Risk Pool which are set forth in a Policy adopted by the Risk Pool Board of Directors.)*

SECTION 1	FINANCIAL MANAGEMENT	Page 2
SECTION 2	INVESTMENT POLICY	Page 5
SECTION 3	FIXED ASSET POLICY	Page 9
SECTION 4	FUND BALANCE	Page 11

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MAINE COUNTY COMMISSIONERS ASSOCIATION FINANCIAL MANAGEMENT & INVESTMENT POLICY

SECTION 1. FINANCIAL MANAGEMENT

I. Accounting System

- A. Maine County Commissioners Association (MCCA) management ~~rebukes, opposes~~ fraud and supports the principles of open government and scrupulous financial management. Therefore, the MCCA utilizes a financial management system that upholds those standards.
- B. The MCCA has adopted the ~~double-entry~~ bookkeeping system. ~~Every payment (debit) will have a second entry as a credit item,~~ and records are maintained on *QuickBooks* accounting and payroll software.
- C. ~~Staff~~ The Administrator is responsible and required to review any invoices incurred and approve that the work or item was satisfactorily received before any payment, or portion thereof, is made.
- D. The MCCA ~~Executive Director~~ Secretary-Treasurer shall review and approve all invoices for payment prior to their processing by the ~~Administrative Assistant~~ Administrator. In the absence of the Secretary-Treasurer, the Executive Committee will be responsible for the reviews and approvals.
- E. ~~All payroll checks shall be void if not cashed within 60 days of the date of issue.~~

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II. Transactions

- A. All transactions are entered into the MCCA computer system.
- B. Two-party checks will not be accepted for any transaction.
- C. Post-dated checks will not be accepted.
- D. There shall be a ~~\$25~~ \$15 charge for all checks returned to the MCCA for non-sufficient funds.
- E. ~~Staff~~ Administrator will attempt to limit the amount of available cash in “petty cash” to no more than \$200 throughout the work day. Cash in excess of \$200 will be locked in the safe until deposited in the bank.

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III. Daily Cash-up Procedures

~~Adopted November 12, 2014 Revised 2021~~

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MAINE COUNTY COMMISSIONERS ASSOCIATION FINANCIAL MANAGEMENT & INVESTMENT POLICY

- A. At the end of each day, the appropriate balance shall be left in petty cash. An accounting of amounts withdrawn from petty cash shall be kept in the safe, which states the date of the withdrawal, the purpose of the withdrawal, the name of the person or company, to which the withdrawal was paid, and the name and signature of the person who made the withdrawal.
- B. The ~~Administrator~~ ~~Executive Director~~ or ~~Office Manager (Board of Directors' action 2/8/17)~~ shall maintain all receipts for deposits in an appropriate location ~~and electronically~~. The ~~Administrator~~ ~~Administrative Assistant~~ shall generate and maintain bookkeeping and accounting records.

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IV. Proofing of Previous Day's Work

- A. From time to time, ~~staff~~ ~~Secretary-Treasurer~~ not involved with previous financial transactions and record-keeping will review previous work to ensure that all work was done properly and that the correct funds were collected ~~and credited to the appropriate accounts~~. The ~~staff member~~ ~~Secretary-Treasurer~~ performing the proofing shall initial each category of work checked.
- B. A total of receipts shall be compared to audit reports to determine if the work is in balance. If the work does not match the reports, activities will be examined to identify the discrepancy.
- C. Any work found to be deficient should be forwarded to the person responsible for the transaction for corrective action.

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V. Deposits & Banking

- A. It shall be the normal procedure to make a deposit of receipts ~~within five business days~~ within five business days ~~at least once per week~~ if payments are received.
- B. All deposits shall be accounted for on an individual deposit slip and made by the ~~Administrator~~ ~~Executive Director~~. ~~In cases when the Executive Director is absent, the Office Manager may make bank deposits. (Board of Directors' action 10/9/10/14)~~
- ~~C. The Administrator~~ ~~Executive Director~~ and MCCA Secretary-Treasurer ~~and Office Manager (Board of Directors' action 2/8/17)~~ shall be authorized to perform all reasonable online banking functions; ~~(i.e., transfer funds between accounts as appropriate, — and access bank statements, etc).~~
- D. If there is a discrepancy identified in the deposit while at the bank, the entire deposit

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MAINE COUNTY COMMISSIONERS ASSOCIATION FINANCIAL MANAGEMENT & INVESTMENT POLICY

shall be returned to the MCCA office for reconciliation.

- E. At least once a year, the Treasurer of the Board of Directors shall review a sample of bank deposit activity on bank statements to ~~ensure~~ ~~insure that~~ deposits are timely and intact. This will help determine that the MCCA's policy is being followed.

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VI. Customer Service Procedures

MCCA ~~Administrator~~ employees shall represent the MCCA in professional, courteous, and friendly manner in accordance with MCCA philosophy.

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VII. Petty Cash Policy

- A. Petty Cash Fund. The Treasurer for the MCCA has established a petty cash fund of \$200. This fund is to be used to purchase small items without having to issue a check, or to reimburse employees or directors for out-of-pocket expenses incurred for approved purchases that do not require a purchase order under the MCCA Purchasing Policy. Those items may include, but are not limited to, postage required for mailing official MCCA letters and packages or purchasing hardware items, food for approved events, tolls, or other minor expenses authorized by the ~~Secretary-Treasurer~~ ~~Executive Director~~.

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- B. Replenishment of the Petty Cash Fund. This fund will be replenished when ~~reasonable or~~ the cash balance is less than \$50. Replenishment of petty cash will be done in the following manner: valid receipts for expenses totaled and approved by the ~~Secretary-Treasurer~~ ~~Executive Director~~; check issued for the total of those receipts and cashed at the MCCA's bank to replenish the petty cash fund.

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- C. Oversight. As an internal control measure, this fund will be audited by a spot check method at any random time by the ~~MCCA Executive Director or MCCA Secretary-Treasurer~~. ~~Staff~~ ~~The Administrator~~ may not audit ~~his/her~~ ~~their~~ own work if the organization is to have effective internal control procedures.

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VIII. Cash Reconciliation

- A. The ~~Administrator~~ ~~Administrative Assistant~~ is required to reconcile all accounts with the bank statement. Each month's reconciliation will be reviewed and signed off by the ~~Executive Director and MCCA Secretary-Treasurer~~ to ensure proper accounting and bank balance.

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- B. Each month, the ~~Administrator~~ ~~Administrative Assistant~~ shall prepare a monthly Cash Reconciliation statement and a monthly Financial Report of all financial

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activity for the previous month. The reports shall be presented to the MCCA
~~Secretary-Treasurer, Executive Director~~ and Board of Directors no later than the
Friday prior to the second Wednesday of each month.

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MAINE COUNTY COMMISSIONERS ASSOCIATION FINANCIAL MANAGEMENT & INVESTMENT POLICY

SECTION 2. INVESTMENT POLICY

I. Policy

It is the policy of the MCCA to invest its county-generated public funds in a manner which will provide the highest investment return with maximum security while meeting the daily cash flow demands of the MCCA and conforming to all state statutes governing investment of public funds.

II. Scope

This investment policy applies to all financial assets of the MCCA. These funds are accounted for in the Maine County Commissioners Association Annual Financial Report and may include, but not be limited to the following: General Fund with Annual Conference Funds and Capital Funds.

III. Prudence

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the “prudent person” standard and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

IV. Objective

The primary objectives of the MCCA’s investment activities shall be:

A. Safety. Safety of principal is the foremost objective of the investment program. Investments of the MCCA shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, *diversification* is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

B. Liquidity. The MCCA’s investment portfolio will remain sufficiently liquid to

MAINE COUNTY COMMISSIONERS ASSOCIATION FINANCIAL MANAGEMENT & INVESTMENT POLICY

enable the MCCA to meet all operating requirements, which might be reasonably anticipated.

- C. Return on Investments. The MCCA's investment portfolio shall be designed with the objective of attaining a rate of return throughout budgetary and economic cycles, commensurate with the MCCA's investment risk constraints and the cash flow characteristics of the portfolio.

V. Delegation of Authority

Authority to manage the MCCA's investment program is derived from Maine Statutes. Management responsibility for the investment program is hereby delegated to the ~~MCCA Executive Director and the~~ MCCA Executive Committee who shall be responsible for all transactions undertaken and establishing a system of controls to regulate the activities of subordinate officials.

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VI. Ethics and Conflicts of Interest

Investment officials (MCCA ~~Administrator~~ ~~Executive Director~~, MCCA ~~Secretary-Treasurer~~, Executive Committee, or Board of Directors) involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions; and investment officials shall disclose to the Board of Directors any material financial interests in financial institutions that conduct business within their jurisdiction; and they shall further disclose any large personal financial/investment positions that could be related to the performance of the MCCA and abstain from any such vote.

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VII. Authorized Financial Institutions

The MCCA ~~Administrator~~ ~~Executive Director~~ and Association Secretary-Treasurer shall deal with well-established financial institutions (banks, credit unions) or other recognized investment services. If the MCCA ~~Administrator~~ ~~Executive Director~~ desires, he/she should request a certified audit from any financial institution in which the MCCA invests.

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VIII. Authorized & Suitable Investments

The MCCA Board of Directors desires that special care be taken to ensure that instruments of investment include only those allowed by law. Items such as, but not limited to the following, are acceptable instruments of investment: CDs, repurchase agreements, bank savings accounts, U.S. Treasury securities, or investment accounts.

All of the funds in the custody of the MCCA must be fully insured in "Category 1"

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investments, either through FDIC insurance, perfected sureties or collateralization. When using collateralization as a method for securing MCCA monies, the MCCA will not engage in any measure less than perfected securities (bank securities and bonds to be held by a third party, in the MCCA's name, to be turned over to the MCCA in the event of a bank failure.)

IX. Safekeeping and Custody

All investment transactions entered into by the MCCA ~~Administrator~~ ~~Executive Director~~ for the Maine County Commissioners Association shall be held in safe keeping and in certain instances based on the type of investment held by a third party designated by the MCCA ~~Administrator~~ ~~Executive Director~~. The MCCA will diversify its investments by security type and investment vehicle. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the MCCA's total investment portfolio will be invested in a single security type or with a single investment vehicle.

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X. Maximum Maturities

To the extent possible, the MCCA will attempt to match its investments with anticipated cash flow requirements. Reserve funds or capital project funds may be invested in various securities for deferring time frames such that investments are made to coincide as nearly as practicable with the expected use of funds.

XI. Redemption

Upon maturity of investment instruments, or as required by the MCCA to meet its cash flow requirements, the MCCA ~~Administrator~~ ~~Executive Director~~, or in her/his absence, the Secretary-Treasurer, shall redeem the investment securities so the proceeds of such investments shall be applied to the purpose for which the monies were originally designated or shall be placed in the MCCA Treasury. All monies from the redemption of investment instruments shall be transferred directly to an account of the MCCA.

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XII. Internal Control

The MCCA Executive ~~Committee~~ ~~Director~~ shall have an independent review by an external auditor in accordance with MCCA Bylaws. This review will ensure internal control by assuring compliance with policies and procedures and lawful investment of funds.

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XIII. Performance Standards

The investment portfolio shall be designated with the objective of obtaining a rate of return throughout the budgetary process and economic cycles, commensurate with the investment risk constraints and the cash flow needs. The MCCA Executive ~~Committee~~ ~~Director~~ shall randomly review market yields and determine appropriate investment strategy on current yields and considering future market trends.

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XIV. Reporting

The Executive ~~Committee~~ ~~Director~~ shall provide a clear and accurate picture of the status of the current investment portfolio. The Executive ~~Committee~~ ~~Director~~ may randomly include other pertinent information in reference to investment strategies, economic conditions, or possible changes in the portfolio.

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XV. Investment Policy Adoption

The MCCA Board of Directors shall adopt the investment policy. The MCCA ~~Administrator~~ ~~Executive Director~~, ~~Secretary~~-Treasurer, and/or Board of Directors may review the adopted policy annually and make any modification thereto by majority vote of the Board of Directors. The investment policy, once adopted, shall remain in effect unless action is taken by the Board of Directors to amend the document, create a new policy, or cancel the existing investment policy.

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MAINE COUNTY COMMISSIONERS ASSOCIATION FINANCIAL MANAGEMENT & INVESTMENT POLICY

SECTION 3. FIXED ASSET POLICY

I. Policy

This policy establishes the minimum cost value (capitalization amount) that shall be used to determine the capital assets, including infrastructure assets that are to be recorded in the MCCA's annual financial statements in order to comply with law and generally accepted accounting principles.

II. Capital Asset Definition

Capital Asset will be defined as tangible and intangible assets that have initial useful lives that extend beyond a single annual reporting period.

III. Capitalization Method

All Capital Assets will be recorded at historical costs as of the date acquired or constructed. If historical cost information is not available, assets will be recorded at estimated historical cost by calculating current replacement cost and deflating the cost using the appropriate price-level index.

IV. Capitalization Thresholds

Fixed Asset Limits:

- A. Land. All land and permanent rights to land (i.e., easements) shall be recorded without regard to significant value.
- B. Buildings. All buildings shall be recorded at acquisition cost without regard to significant value. Additions to buildings less than \$2,500 per building shall not be recorded.
- C. Equipment. Equipment costing \$5,000 and more shall be recorded as Fixed Assets. Additions to equipment costing \$5,000 or more shall be recorded as Fixed Assets.
- D. Additional Fixed Assets. Additional fixed assets shall be recorded and maintained when required by other terms or agreements, if different from what is stated above.
- E. Items not classified as Fixed Assets. Assets described above may be included in an inventory listing for internal control purposes.

V. Infrastructure Assets

~~Adopted November 12, 2014 Revised 2021~~

MAINE COUNTY COMMISSIONERS ASSOCIATION FINANCIAL MANAGEMENT & INVESTMENT POLICY

In accordance with GASB Statement number 34, the MCCA will record, at minimum, “major” infrastructure assets as defined in Statement 34 that were acquired, constructed or significantly reconstructed, or that received significant improvements after June 30, 1980. Other infrastructure assets may be capitalized as deemed appropriate. The MCCA does not intend to use the “modified approach” to record infrastructure.

VI. Other Assets

Detailed records shall be maintained for all items below the capitalization thresholds that should be safeguarded from loss. These items will be part of the annual physical inventory discussed below. These items include computer equipment that falls below the established thresholds and any other asset specified by the MCCA ~~Administrator~~ ~~Executive Director~~.

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VII. Depreciation and Useful Life

~~Staff~~ ~~The auditors~~ shall assign an estimated useful life to all assets for the purpose of recording depreciation. ~~The attached “Suggested Useful Lives” schedule will be used to establish lives for most assets.~~ Asset lives will be adjusted as necessary depending on the present condition and use of the asset and based on how long the asset is expected to meet current service demands. Adjustments should be properly documented. Depreciation will be recorded based on the straight-line method using the half-year convention and depreciation down to the assets salvage value.

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VIII. Safeguarding and Controlling Fixed Assets

All machinery and equipment, vehicles and furniture will be assigned an asset number and identified with a fixed asset tag. As fixed assets are purchased or disposed of, the ~~Administrator~~ ~~Executive Director~~ or designee will prepare a fixed asset data sheet, which will then be properly recorded ~~by the Administrative Assistant~~. A physical inventory will be taken annually on or about December 31 and compared to the physical inventory records. Appropriate adjustments will be made to the fixed asset records to reflect changes made the previous year.

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SECTION 4. FUND BALANCE

I. Purpose

Sufficient fund balance is required to maintain liquidity, assure positive cash flow, prevent borrowing through tax anticipation notes, and provides effective cash management. Fund balance is not completely represented by liquid assets, such as cash, but includes unrealized receivables and other assets as components which require a certain period of time to convert to cash. Because of these factors, the MCCA adopts this policy to maintain a healthy fund balance that will provide adequate funds to carry the MCCA through times of relatively low cash flow periods and provide funds for emergency situations.

II. Policy

The MCCA hereby establishes a policy that requires the MCCA to maintain a minimum undesignated fund balance equal to approximately ~~three~~ two-months expenditures.

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III. Procedures & Oversight

The monthly balance sheet, bank statements, and financial reports will be used by the Treasurer, the MCCA ~~Administrator~~ ~~Executive Director~~, and the Board of Directors to monitor the undesignated fund balance each month, noting that the fund balance will ebb and flow according to cash flow (dues payments or other revenue collection and expenditures.) An approximate idea of the fund balance will be known through the use of the aforementioned tools, but the actual year-end fund balance will finally be known upon the completion of the year-end audit. The Budget and Finance Committee must keep this policy in mind when developing the budget and its funding sources for each upcoming year.

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Adopted this ~~12th~~ ~~13th~~ day of ~~October, 2021~~ ~~November, 2014~~.

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President

Vice-President

Secretary-Treasurer

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~~Adopted November 12, 2014 Revised 2021~~

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**MAINE COUNTY COMMISSIONERS ASSOCIATION
FINANCIAL MANAGEMENT & INVESTMENT POLICY**

—~~Rosemary E. Kulow, Executive Director~~

~~*Adopted November 12, 2014 Revised 2021*~~

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