

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

September 8th, 2021 @ 10:00 am **via Zoom**

1. Call to Order: Roll Call
2. Attendance: Phone attendees will be requested to introduce themselves.
3. Approval of the Agenda
4. Approval of the Minutes
5. Officer Reports:
 - 5.1. Finance
 - 5.1.1. Financial Report - Lauren Haven
 - 5.1.1.1. Treasurer: Norm Fournier
 - 5.1.1.2. Comments about the state of MCCA finances
 - 5.1.1.3. Budget and Finance Committee – Norm Fournier, Chair
Audit Report – RHR Smith
 - 5.2. NACo: Peter Baldacci & Sharyn Pohlman – Updates on Federal legislation, national programs and resources
 - 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
 - 5.3.4. Announcement: I included an email 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, James Cohen, Verrill Dana
 - 6.1.2. Risk Pool Agency - Norm Fournier and Malcolm Ulmer

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

6.1.4. 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

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.)

8. Adjournment

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MAINE COUNTY COMMISSIONERS ASSOCIATION Board of Directors' Meeting Minutes MCCA Zoom Conference, August 11th, 2021

1. **Call to Order:** Roll Call
2. **Attendance:** Phone attendees will be requested to introduce themselves.

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

DIRECTORS PRESENT:

Androscoggin – Comm. Roland Poirier
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. 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
York – Comm. Richard Dutremble

OTHERS PRESENT:

Knox – Admin. Andy Hart
Lincoln – Admin. Carrie Kipfer
Penobscot – Erika Honey

DIRECTORS ABSENT:

Hancock – Comm. William Clark
Kennebec – Comm. George Jabar
Oxford – Comm. Steven Merrill
Somerset – Comm. Newell Graf
Washington – Comm. Chris Gardner

STAFF PRESENT:

Risk Pool Manager – Malcolm Ulmer
Administrator – Lauren Haven
Lobbyist – Jim Cohen

3. Approval of the Agenda

President Steve Gorden asked if there were any additions or changes to the proposed agenda items. None were requested. President Gorden stated the agenda was approved.

4. Approval of the Minutes

Comm. Gorden asked for a motion to approve the minutes from the prior month's meeting. Comm. Fournier moved to approve the minutes from the Board of Directors meeting on July 14th. The motion was **seconded** by Comm. Hobart and the motion **passed** with no revisions.

5. Officer Reports

5.1 Finance

5.1.1 Lauren Haven had included the monthly financial reports in the agenda packet for the Board to review. Lauren reported the latest audit was nearing completion and they expected to invite RHR Smith representatives to the September meeting. Comm. Baldacci moved to approve the financial reports **seconded** by Comm. Fournier and the motion **passed** with no opposition.

5.1.2 Treasurer: Norm Fournier

5.1.2.1 Comments about the state of MCCA finances.

5.1.2.2 Budget and Finance Committee

Comm. Fournier stated there was nothing further to report.

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

The group discussed NACo's broadband initiative. The Broadband Task Force is working to identify the areas of most need, the unserved and underserved, doing speed tests throughout the country. However, the targeted download and upload speeds being targeted, 100 Mbps of download and 20 of upload (100/20 Mbps) will not meet our needs in the future. This is likely a short-sighted goal. A better goal would be 100 Mbps of download and 100 Mbps of upload (100/100 Mbps). Otherwise, the technology will be immediately outdated as it's being built.

5.3 President: Announcements:

5.3.1 Introduce the Concept of a Consent Agenda; explanation enclosed Please take a look and we can discuss it at the next meeting

5.3.2 September's Meeting is in question re: face-to-face versus ZOOM - CDC's requirements
After a brief discussion, the group agreed to continue with Zoom meetings for the near future.

President Gorden reported the Executive Committee was in disagreement with former Executive Director, Charles Pray. He did not go into detail about the nature of the disagreement.

Attendees talked jail funding, regarding the \$18 million in the budget and the correction of the distribution process originally presented by Scott Ferguson of the Department of Corrections (DOC). Many county jails will fall short without supplemental funding and not having to jump through hoops is a welcome change.

Comm. Baldacci said a notice had been received stating that Penobscot Jail's operating license was suspended due to overcrowding. This has been a long-standing situation that the county has been working to correct. The Risk Pool had been notified and a Zoom meeting was scheduled for tomorrow with Commissioner Liberty of the DOC to resolve the issue.

6. Committee Reports

6.1 Standing Committees

6.1.1 Legislative Policy Committee – Brian Hobart, Chair

6.1.1.1 Verrill Dana will present a Legislative Summary of the first session of 130th's biennial.

Jim Cohen said Clara was sorry she wasn't able to attend this meeting. Jim reported Verrill Dana had been working on behalf of the MCCA for about ten months. President Gorden had requested a walkthrough of the outcome and/or

status of bills – passed, killed, or carried over. Money seemed to be the theme for the session. Many bills MCCA was interested in involved diversion programs and homelessness, balancing money with more services.

Jim led the group through a review of the bills the Legislative Policy Committee followed during the session, offering comments and more explanation on many of the bills about what had transpired. The carry-over bills will be back, the cloture deadline is September 24th, and some new bills will be introduced. There is much work to be done as we look at the next half of the biennial.

Steve thanked Jim and his team for their services. He said it was comforting to know they were on top of everything. All agreed.

6.1.2. Risk Pool Agency - Norm Fournier and Malcolm Ulmer
Comm. Fournier said there was nothing more to report beyond the Penobscot Jail situation.

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

MACCAM – Administrator Carrie Kipfer reported that their last association meeting occurred on July 21st, the group talked about the wage and benefits study being conducted by Laurie Bouchard. They discussed wage and hiring issues, particularly with corrections officers. The market rates are a big concern. Also, they worked on developing a remote meeting policy, and establishing ARP funding hazard pay. As the September MCCA meeting approaches, they are working to identify and define projects, some counties looking at their own county needs, and some collaborating on mutually beneficial projects.

6.1.4. Other

6.2 Ad Hoc Committees:

6.2.1 Update on the American Rescue Plan Act (ARPA) discussions between MMA/MCCA: No further information was shared in this portion of the meeting.

6.3 MCCA Staff Reporting – Admin. Lauren Haven

Lauren asked everyone to welcome Commissioner Roland Poirier to the Board of Directors, the new representative for Androscoggin County. Commissioner Noel Madore was stepping down as he was moving out of his district.

7. New Business

Legislative contract renewal:

President Gorden reported the Executive Committee had been in negotiations with Jim Cohen at Verrill Dana to come to an agreement on the terms of a renewed contract for 2022. Steve asked Treasurer/Secretary Norm Fournier to elaborate.

Comm. Fournier said they had discussed the amount of time spent on lobbying. Considering the number of bills MCCA was following and weighing in on, some of the months we paid \$4,500 when \$10,000 should have been billed. It was clear they could not continue to do lobby for MCCA without modifications. Jim proposed an increase to \$6,000 per month or \$72,000 per year. After some friendly negotiations on the terms, the group settled on \$5,000 per month or \$60,000 per year. This would mean narrowing the scope a bit. Based on the work done simply on jail funding, this would be well worth the increase. Therefore, the Executive Committee unanimously recommended accepting that proposal. Comm. Baldacci moved to renew the lobbying contract with Verrill Dana at the rate of \$5,000 per month or \$60,000 for 2022. The motion was seconded by Comm. Hobart. Administrator Lauren Haven took a roll call vote and the motion passed with no opposition.

NACo Dues through MCCA:

President Gorden proposed the idea of member counties paying NACo dues with their MCCA dues. This would ensure that all counties would continue supporting NACo and the important work from which each county enjoys the benefits. Comm. Baldacci said many states have adopted this procedure to support NACo. Lauren mentioned MCCA had tried to accomplish this a couple of years ago without success. Comm. Baldacci moved to collect NACo dues with the MCCA dues, seconded by Comm. Fournier and the motion passed with no opposition.

The discussion turned to the national opioid case in which approximately \$22.8 billion in settlement proceeds will be payable to state and local subdivisions. States have until September 3rd to decide to join. Funds can begin to flow to states and local governments as early as April 2022, depending on when a settling state meets certain requirements. There is a list of pre-approved uses including a wide range of intervention, treatment, education, and recovery services. These settlements require that a critical mass of both state and local governments “opt in” over the next few months. All agreed we should buy into it. The State of Maine jumped in late, but the local government funds are not dependent on the state. There is a three-page summary available. For documentation on opting in contact attorney Shayna Sacks (ssacks@napalee.com).

8. Adjournment

*MCCA President Steve Gorden invited a **motion** to adjourn at approximately 12:00 p.m. Comm. Blodgett made the **motion** seconded by Comm. Hobart, and the **motion** to adjourn was **approved**.*

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Comm. Norman Fournier

MAINE COUNTY COMMISSIONERS ASSOCIATION

August 2021 Financial Report

Attached please find the financial reports for the month of August 2021. The Balance Sheet shows total assets and liabilities at \$158,461.32. This amount includes \$12,453 from the money market account MCCA established for MainePERS employer contributions.

Debits to the bank account in August totaled \$11,518.30, and \$4.04 was credited to the checking account. The debits were from normal operating expenses during the month and the credit was from the interest on our checking account.

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: September 8th, 2021

Norman Fournier, Secretary-Treasurer

Maine County Commissioners Association
Reconciliation Summary
 1020-00 - Money Market Account, Period Ending 08/18/21

	August 2021
Beginning Balance	<u>12,453.16</u>
Cleared Transactions	
Deposits and Credits - 1 item	<u>0.51</u>
Total Cleared Transactions	<u>0.51</u>
Cleared Balance	<u>12,453.67</u>
Register Balance as of 08/18/21	12,453.67
Ending Balance	12,453.67

Maine County Commissioners Association

Reconciliation Summary

1010-00 - MCCA Checking-Savings Bank, Period Ending 08/31/21

	August 2021
Beginning Balance	171,481.14
Cleared Transactions	
Checks and Payments - 12 items	-11,518.30
Deposits and Credits - 1 item	4.04
Total Cleared Transactions	-11,514.26
Cleared Balance	159,966.88
Uncleared Transactions	
Checks and Payments - 10 items	-15,155.19
Total Uncleared Transactions	-15,155.19
Register Balance as of 08/31/21	144,811.69
Ending Balance	144,811.69

Maine County Commissioners Association

Reconciliation Detail

1010-00 - MCCA Checking-Savings Bank, Period Ending 08/31/21

	Type	Date	Name	Amount	Balance
Beginning Balance					171,481.14
Cleared Transactions					
Checks and Payments - 12 items					
	Bill Pmt -Check	7/26	Verrill	-4,500.00	-4,500.00
	Bill Pmt -Check	7/26	Haven, Lauren	-131.40	-4,631.40
	Bill Pmt -Check	8/6	Bangor Payroll	-996.94	-5,628.34
	Bill Pmt -Check	8/13	Bangor Payroll	-996.94	-6,625.28
	Bill Pmt -Check	8/13	MainePERS	-785.36	-7,410.64
	Bill Pmt -Check	8/13	Spectrum Business/TWC	-182.00	-7,592.64
	Bill Pmt -Check	8/13	Unlimited Technology	-125.00	-7,717.64
	Bill Pmt -Check	8/13	Liberty Mutual Insurance	-59.00	-7,776.64
	Bill Pmt -Check	8/20	Bangor Payroll	-996.94	-8,773.58
	Bill Pmt -Check	8/27	Bangor Payroll	-2,200.76	-10,974.34
	Bill Pmt -Check	8/28	US Bank	-387.96	-11,362.30
	Bill Pmt -Check	8/28	Camden National Bank	-156.00	-11,518.30
Total Checks and Payments				-11,518.30	-11,518.30
Deposits and Credits - 1 item					
	Deposit	9/1		4.04	4.04
Total Deposits and Credits				4.04	4.04
Total Cleared Transactions				-11,514.26	-11,514.26
Cleared Balance				-11,514.26	159,966.88
Uncleared Transactions					
Checks and Payments - 10 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	Verrill	-4,500.00	-13,583.02
	Bill Pmt -Check	8/28	Maine Farm Bureau	-1,497.17	-15,080.19
	Bill Pmt -Check	8/28	Haven, Lauren	-75.00	-15,155.19
Total Checks and Payments				-15,155.19	-15,155.19
Total Uncleared Transactions				-15,155.19	-15,155.19
Register Balance as of 08/31/21				-26,669.45	144,811.69
Ending Balance				-26,669.45	144,811.69

Maine County Commissioners Association
Balance Sheet (accrual)
As of August 31, 2021

	August 2021
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	144,807.65
1020-00 · Money Market Account	12,453.67
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	157,461.32
Total Checking/Savings	157,461.32
Accounts Receivable	
1300-00 · Receivables	1,000.00
Total Accounts Receivable	1,000.00
Total Current Assets	158,461.32
TOTAL ASSETS	158,461.32
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	304.00
Total 2100-00 · Other Current Liabilities	304.00
Total Other Current Liabilities	304.00
Total Current Liabilities	258.06
Total Liabilities	258.06
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	43,499.36
Total Equity	158,203.26
TOTAL LIABILITIES & EQUITY	158,461.32

Maine County Commissioners Association

Expenses by Vendor Detail

August 2021

Accrual Basis

Bangor Payroll

Type	Date	Memo	Account	Amount	Balance
Bill	8/6	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	1,013.39
Bill	8/6	Taxes	5030-00 · FICA	73.83	1,087.22
Bill	8/6	Processing fee	5020-00 · Payroll Fees	34.00	1,121.22
Bill	8/13	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	2,134.61
Bill	8/13	Taxes	5030-00 · FICA	73.83	2,208.44
Bill	8/13	Processing fee	5020-00 · Payroll Fees	34.00	2,242.44
Bill	8/20	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	3,255.83
Bill	8/20	Taxes	5030-00 · FICA	73.83	3,329.66
Bill	8/20	Processing fee	5020-00 · Payroll Fees	34.00	3,363.66
Bill	8/27	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	4,377.05
Bill	8/27	Taxes	5030-00 · FICA	73.83	4,450.88
Bill	8/27	Processing fee	5020-00 · Payroll Fees	38.00	4,488.88
Bill	8/27	ER Health Insurance Contributions	5110-00 · Health Insurance	1,006.70	5,495.58
Total Bangor Payroll				5,495.58	5,495.58

Camden National Bank

Bill	8/28	Email Backup	6152-00 · IT Services	12.00	12.00
Bill	8/28	Hosting	6250-00 · Website	144.00	156.00
Total Camden National Bank				156.00	156.00

Haven, Lauren

Bill	8/28		6241-00 · Cell Phone	75.00	75.00
Total Haven, Lauren				75.00	75.00

Liberty Mutual Insurance

Bill	8/13		5120-00 · Commercial, Crime, D&O Ins	59.00	59.00
Total Liberty Mutual Insurance				59.00	59.00

Maine Farm Bureau

Bill	8/28	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

Bill	8/13		5040-00 · MainePERS Contributions	405.36	405.36
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Accrual Basis	Type	Date	Memo	Account	Amount	Balance
Total MainePERS					405.36	405.36
Spectrum Business/TWC						
	Bill	8/13		6243-00 · Phone, Fax & Internet	182.00	182.00
Total Spectrum Business/TWC					182.00	182.00
Unlimited Technology						
	Bill	8/13		6152-00 · IT Services	125.00	125.00
Total Unlimited Technology					125.00	125.00
US Bank						
	Bill	8/28		6153-00 · Photocopier Lease	387.96	387.96
Total US Bank					387.96	387.96
Verrill						
	Bill	8/28	Lobbying Services	6032-00 · Lobbying - Contractual	4,500.00	4,500.00
Total Verrill					4,500.00	4,500.00
TOTAL					12,883.07	12,883.07

Maine County Commissioners Association

Transaction Detail by Account

August 2021

Accrual Basis

1000-00 - Bank and Cash Accounts

1010-00 - MCCA Checking-Savings Bank

Date	Name	Memo	Amount	Balance
8/1		Interest	4.66	4.66
8/6	Bangor Payroll	Payroll for week 7/26 to 8/1/21	-996.94	-992.28
8/13	MainePERS		-785.36	-1,777.64
8/13	Liberty Mutual Insurance		-59.00	-1,836.64
8/13	Unlimited Technology		-125.00	-1,961.64
8/13	Spectrum Business/TWC		-182.00	-2,143.64
8/13	Bangor Payroll	Payroll for week 8/2 to 8/8/21	-996.94	-3,140.58
8/20	Bangor Payroll	Payroll for week 8/9 to 8/15/21	-996.94	-4,137.52
8/27	Bangor Payroll	Payroll for week 8/16 to 8/22/21	-2,200.76	-6,338.28
8/28	Camden National Bank		-156.00	-6,494.28
8/28	US Bank		-387.96	-6,882.24
8/28	Verrill		-4,500.00	-11,382.24
8/28	Haven, Lauren		-75.00	-11,457.24
8/28	Maine Farm Bureau	Printed by MCCA	-1,497.17	-12,954.41
Total 1010-00 - MCCA Checking-Savings Bank			-12,954.41	-12,954.41

1020-00 - Money Market Account

8/18		Interest	0.51	0.51
Total 1020-00 - Money Market Account			0.51	0.51

Total 1000-00 - Bank and Cash Accounts

-12,953.90 -12,953.90

2000-00 - Accounts Payable

8/6	Bangor Payroll	Payroll for week 7/26 to 8/1/21	-996.94	-996.94
8/6	Bangor Payroll	Payroll for week 7/26 to 8/1/21	996.94	0.00
8/13	MainePERS		-785.36	-785.36
8/13	MainePERS		785.36	0.00
8/13	Liberty Mutual Insurance		-59.00	-59.00
8/13	Liberty Mutual Insurance		59.00	0.00
8/13	Unlimited Technology		-125.00	-125.00
8/13	Unlimited Technology		125.00	0.00

Accrual Basis

Date	Name	Memo	Amount	Balance
8/13	Spectrum Business/TWC		-182.00	-182.00
8/13	Spectrum Business/TWC		182.00	0.00
8/13	Bangor Payroll	Payroll for week 8/2 to 8/8/21	-996.94	-996.94
8/13	Bangor Payroll	Payroll for week 8/2 to 8/8/21	996.94	0.00
8/20	Bangor Payroll	Payroll for week 8/9 to 8/15/21	-996.94	-996.94
8/20	Bangor Payroll	Payroll for week 8/9 to 8/15/21	996.94	0.00
8/27	Bangor Payroll	Payroll for week 8/16 to 8/22/21	-2,200.76	-2,200.76
8/27	Bangor Payroll	Payroll for week 8/16 to 8/22/21	2,200.76	0.00
8/28	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,497.17
8/28	Verrill		-4,500.00	-5,997.17
8/28	Camden National Bank		-156.00	-6,153.17
8/28	US Bank		-387.96	-6,541.13
8/28	Haven, Lauren		-75.00	-6,616.13
8/28	Camden National Bank		156.00	-6,460.13
8/28	US Bank		387.96	-6,072.17
8/28	Verrill		4,500.00	-1,572.17
8/28	Haven, Lauren		75.00	-1,497.17
8/28	Maine Farm Bureau	Printed by MCCA	1,497.17	0.00
Total 2000-00 - Accounts Payable			0.00	0.00

2100-00 - Other Current Liabilities

2120-00 - MainePERS Employee Contribution

8/6	Bangor Payroll	Employee Contribution	-76.00	-76.00
8/13	MainePERS		380.00	304.00
8/13	Bangor Payroll	Employee Contribution	-76.00	228.00
8/20	Bangor Payroll	Employee Contribution	-76.00	152.00
8/27	Bangor Payroll	EE MEPERS Retirement Contributions	-76.00	76.00
Total 2120-00 - MainePERS Employee Contribution			76.00	76.00

2130-00 - Employee Health Insurance Contr

8/6	Bangor Payroll	EE Health Insurance Contributions	-48.28	-48.28
8/13	Bangor Payroll	EE Health Insurance Contributions	-48.28	-96.56
8/20	Bangor Payroll	EE Health Insurance Contributions	-48.28	-144.84
8/27	Bangor Payroll	EE Health Insurance Contributions	193.06	48.22
8/27	Bangor Payroll	EE Health Insurance Contributions	-48.22	0.00

Accrual Basis

Total 2130-00 · Employee Health Insurance Contr

Total 2100-00 · Other Current Liabilities

4810-00 · Interest Earned

Total 4810-00 · Interest Earned

5000-00 · Payroll Expenses**5020-00 · Payroll Fees**

Total 5020-00 · Payroll Fees

5030-00 · FICA

Total 5030-00 · FICA

5040-00 · MainePERS Contributions

Total 5040-00 · MainePERS Contributions

5050-00 · Salary-Administrator

Total 5050-00 · Salary-Administrator

Total 5000-00 · Payroll Expenses

5100-00 · Insurance**5110-00 · Health Insurance**

Total 5110-00 · Health Insurance

Date	Name	Memo	Amount	Balance
			0.00	0.00
			76.00	76.00
8/1		Interest	-4.66	-4.66
8/18		Interest	-0.51	-5.17
			-5.17	-5.17
8/6	Bangor Payroll	Processing fee	34.00	34.00
8/13	Bangor Payroll	Processing fee	34.00	68.00
8/20	Bangor Payroll	Processing fee	34.00	102.00
8/27	Bangor Payroll	Processing fee	38.00	140.00
			140.00	140.00
8/6	Bangor Payroll	Taxes	73.83	73.83
8/13	Bangor Payroll	Taxes	73.83	147.66
8/20	Bangor Payroll	Taxes	73.83	221.49
8/27	Bangor Payroll	Taxes	73.83	295.32
			295.32	295.32
8/13	MainePERS		405.36	405.36
			405.36	405.36
8/6	Bangor Payroll	Office Managers Salary	1,013.39	1,013.39
8/13	Bangor Payroll	Office Managers Salary	1,013.39	2,026.78
8/20	Bangor Payroll	Office Managers Salary	1,013.39	3,040.17
8/27	Bangor Payroll	Office Managers Salary	1,013.39	4,053.56
			4,053.56	4,053.56
			4,894.24	4,894.24
8/27	Bangor Payroll	ER Health Insurance Contributions	1,006.70	1,006.70
			1,006.70	1,006.70

Accrual Basis

5120-00 · Commercial, Crime, D&O Ins

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

Total 5100-00 · Insurance

6030-00 · Lobbying

6032-00 · Lobbying - Contractual

Total 6032-00 · Lobbying - Contractual

Total 6030-00 · Lobbying

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

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

6250-00 · Website

Total 6250-00 · Website

Date	Name	Memo	Amount	Balance
8/13	Liberty Mutual Insurance		59.00	59.00
			59.00	59.00
			1,065.70	1,065.70
8/28	Verrill	Lobbying Services	4,500.00	4,500.00
			4,500.00	4,500.00
			4,500.00	4,500.00
8/13	Unlimited Technology		125.00	125.00
8/28	Camden National Bank	Email Backup	12.00	137.00
			137.00	137.00
8/28	US Bank		387.96	387.96
			387.96	387.96
			524.96	524.96
8/28	Maine Farm Bureau	Printed by MCCA	1,497.17	1,497.17
			1,497.17	1,497.17
8/28	Haven, Lauren		75.00	75.00
			75.00	75.00
8/13	Spectrum Business/TWC		182.00	182.00
			182.00	182.00
			257.00	257.00
8/28	Camden National Bank	Hosting	144.00	144.00
			144.00	144.00

Maine County Commissioners Association

Profit & Loss Prev Year Comparison

August 2021

Accrual Basis

	August 2021	August 2020	\$ Change	% Change
Income				
4810-00 · Interest Earned	5.17	5.79	-0.62	-10.71%
Total Income	5.17	5.79	-0.62	-10.71%
Gross Profit	5.17	5.79	-0.62	-10.71%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	140.00	144.00	-4.00	-2.78%
5030-00 · FICA	295.32	286.32	9.00	3.14%
5040-00 · MainePERS Contributions	405.36	373.87	31.49	8.42%
5050-00 · Salary-Administrator	4,053.56	3,935.48	118.08	3.0%
Total 5000-00 · Payroll Expenses	4,894.24	4,739.67	154.57	3.26%
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	68.25	-9.25	-13.55%
Total 5100-00 · Insurance	1,065.70	1,074.95	-9.25	-0.86%
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%
6040-00 · NACO Expenses				
6041-00 · Conferences	0.00	1,980.46	-1,980.46	-100.0%
Total 6040-00 · NACO Expenses	0.00	1,980.46	-1,980.46	-100.0%
6150-00 · Equipment - Office				
6152-00 · IT Services	137.00	154.50	-17.50	-11.33%
6153-00 · Photocopier Lease	387.96	377.99	9.97	2.64%
Total 6150-00 · Equipment - Office	524.96	532.49	-7.53	-1.41%
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6215-00 · Postage-Shipping	0.00	6.20	-6.20	-100.0%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	150.00	-75.00	-50.0%
6243-00 · Phone, Fax & Internet	182.00	179.60	2.40	1.34%
Total 6240-00 · Telephone, Fax & Internet	257.00	329.60	-72.60	-22.03%
6250-00 · Website	144.00	0.00	144.00	100.0%
Total Expense	12,883.07	10,160.54	2,722.53	26.8%

Maine County Commissioners Association

Profit & Loss Budget vs. Actual

January through August 2021

Accrual Basis

	2021 Budget	August 2021	Jan - Aug 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	5	35	-65	35%
Total Income	228,417	5	154,624	-73,793	68%
Gross Profit	228,417	5	154,624	-73,793	68%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	140	1,196	-804	60%
5030-00 · FICA	4,031	295	2,538	-1,493	63%
5040-00 · MainePERS Contributions	4,215	405	2,725	-1,490	65%
5050-00 · Salary-Administrator	52,695	4,054	34,721	-17,974	66%
Total 5000-00 · Payroll Expenses	62,941	4,894	41,180	-21,761	65%
5100-00 · Insurance					
5110-00 · Health Insurance	12,651	1,007	8,054	-4,597	64%
5120-00 · Commercial, Crime, D&O Ins	2,070	59	1,868	-202	90%
5130-00 · Workers Comp	550		268	-282	49%
5140-00 · Unemployment Comp Ins	240		273	33	114%
Total 5100-00 · Insurance	15,511	1,066	10,463	-5,048	67%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		13	-487	3%
6013-00 · Financial Audit	4,000		2,000	-2,000	50%
Total 6010-00 · Prof. Services	4,500		2,013	-2,487	45%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual	54,000	4,500	36,400	-17,600	67%
Total 6030-00 · Lobbying	54,000	4,500	36,400	-17,600	67%
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	August 2021	Jan - Aug 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	137	1,143	-657	64%
6153-00 · Photocopier Lease	4,500	388	3,104	-1,396	69%
6154-00 · Printer & Supplies	800		364	-436	46%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,800	525	4,716	-3,084	60%
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	11,977	-7,023	63%
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	600	-300	67%
6243-00 · Phone, Fax & Internet	2,800	182	1,716	-1,084	61%
Total 6240-00 · Telephone, Fax & Internet	3,700	257	2,316	-1,384	63%
6250-00 · Website	200	144	144	-56	72%
6260-00 · Contingency	500			-500	
Total Expense	228,417	12,883	111,126	-117,291	49%

Audited Financial Statements
and Other Financial Information

**Maine County Commissioners
Association**

December 31, 2019



Proven Expertise & Integrity

MAINE COUNTY COMMISSIONERS ASSOCIATION

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Proven Expertise & Integrity

INDEPENDENT AUDITORS' REPORT

Board of Directors
Maine County Commissioners Association
Augusta, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the Maine County Commissioners Association (a nonprofit organization), which comprise the statement of financial position as of December 31, 2019 and the related statements of activities, statement of functional expenses and cash flows for the two-year period then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, where due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Maine County Commissioners Association as of December 31, 2019 and the changes in its net assets and its cash flows for the two-year period then ended in accordance with accounting principles generally accepted in the United States of America.

Buxton, Maine
August 25, 2021

MAINE COUNTY COMMISSIONERS ASSOCIATION

STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2019

	2019
ASSETS	
CURRENT ASSETS:	
Cash and cash equivalents	\$ 58,408
Total current assets	<u>58,408</u>
TOTAL ASSETS	<u>\$ 58,408</u>
LIABILITIES AND NET ASSETS	
LIABILITIES	
Accounts payable	\$ 2,030
Total current liabilities	<u>2,030</u>
NET ASSETS	
Without external source restrictions	56,378
With external source restrictions	-
Total net assets	<u>56,378</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 58,408</u>

#

See accompanying independent auditors' report and notes to financial statements.

MAINE COUNTY COMMISSIONERS ASSOCIATION

STATEMENT OF ACTIVITIES
FOR THE TWO-YEAR PERIOD ENDED DECEMBER 31, 2019

	2019		
	Without External Source Restrictions	With External Source Restrictions	Total
REVENUES			
Convention income	\$ 90,741	\$ -	\$ 90,741
Risk pool assessment	53,288	-	53,288
Membership dues	277,978	-	277,978
Interest income	157	-	157
Miscellaneous income	22,648	-	22,648
TOTAL REVENUES	<u>444,812</u>	<u>-</u>	<u>444,812</u>
EXPENSES			
Salaries and benefits	299,268	-	299,268
Payroll taxes	23,325	-	23,325
Depreciation expense	2,250	-	2,250
Advertising	100	-	100
Convention expenses	74,798	-	74,798
Insurance	6,121	-	6,121
Lobbying	400	-	400
Meetings expense	11,388	-	11,388
NACO	13,098	-	13,098
Printing and postage	9,052	-	9,052
Professional fees	9,846	-	9,846
Rent expense	35,932	-	35,932
Supplies	2,318	-	2,318
Training	547	-	547
Travel expense	2,335	-	2,335
Utilities	7,634	-	7,634
TOTAL EXPENSES	<u>498,412</u>	<u>-</u>	<u>498,412</u>
INCREASE/(DECREASE) IN NET ASSETS	(53,600)	-	(53,600)
NET ASSETS - JANUARY 1, 2017	<u>109,978</u>	<u>-</u>	<u>109,978</u>
NET ASSETS - DECEMBER 31, 2019	<u>56,378</u>	<u>-</u>	<u>56,378</u>

See accompanying independent auditors' report and notes to financial statements.

MAINE COUNTY COMMISSIONERS ASSOCIATION

STATEMENT OF CASH FLOWS
FOR THE TWO-YEAR PERIOD ENDED DECEMBER 31, 2019

	<u>2019</u>
OPERATING ACTIVITIES:	
Changes in net assets	\$ (53,600)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	2,250
Changes in operating assets and liabilities:	
(Increase) decrease in prepaid expense	1,197
Increase (decrease) in accounts payable	2,076
Increase (decrease) in accrued vacation	(821)
Increase (decrease) in accrued expenses	<u>(1,155)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(50,053)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(50,053)
CASH AND CASH EQUIVALENTS - JANUARY 1, 2017	<u>108,461</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31, 2019	<u><u>\$ 58,408</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:	
Cash paid during the year for:	
Interest	<u><u>\$ -</u></u>

See accompanying independent auditors' report and notes to financial statements.

MAINE COUNTY COMMISSIONERS ASSOCIATION

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Association

Maine County Commissioners Association is a nonprofit organization whose purpose is to strengthen the role of county government in Maine by maintaining a comprehensive and robust advocacy role in the state and federal legislative, administrative and regulatory process as well as providing quality member services for all Maine counties.

Implementation of New Accounting Standards

During the year ended December 31, 2019, the following statements of financial accounting standards issued by the Financial Accounting Standards Board became effective:

ASU 2016-14, "Presentation of Financial Statements for Not-for-Profit Entities." The primary objective of this Statement is to improve the presentation of financial statements for not-for-profit entities. The main provisions of ASU 2016-14 include changes to net asset classes, investment return, expenses, liquidity and availability of resources and presentation of operating cash flows. The major improvements FASB made include reducing complexity in net asset classification, clarifying information regarding liquidity and availability of cash, increasing transparency in reporting financial measures, providing consistency in reporting expenses by function and nature and simplifying the presentation of operating cash flows.

Basis of Accounting

The accounts of the Association have been prepared on the accrual basis of accounting.

Basis of Presentation

The Association displays net assets in each of the following classes:

Without external source restrictions net assets - Net assets that are not subject to donor-imposed stipulations.

With external source restrictions net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Association and/or the passage of time. When a donor restriction expires, that is, when stipulated time restriction ends or purpose restriction is accomplished, with external source restricted

MAINE COUNTY COMMISSIONERS ASSOCIATION

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

net assets are reclassified to without external source restricted net assets and reported in the statement of activities as net assets released from restrictions.

Cash Flows

For purposes of the Statement of Cash Flows, the Association considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Association that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in with external source restricted net assets depending on the nature of the restrictions. When a restriction expires, with external source restricted net assets are reclassified to without external source restricted net assets.

Allocation of Indirect Costs and Functional Allocation of Expenses

Direct costs associated with the Association's programs are allocated directly to the benefiting program. Administrative costs that cannot be directly allocated to the Association's programs are allocated by an approved indirect cost rate, which was determined by one or more distribution bases that are appropriate for the costs and provide a reasonable basis for allocating among the benefiting functions or programs. The expenses associated with providing various programs and activities have been summarized in the accompanying financial statements on a functional basis. Accordingly, certain costs have been allocated among the programs benefited.

MAINE COUNTY COMMISSIONERS ASSOCIATION

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS

The Association maintains deposits at a financial institution located in Maine. The Federal Deposit Insurance Corporation insures accounts at each institution up to \$250,000. The Association has not experienced any losses and believes it is not exposed to any significant risk on cash.

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Association will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party.

Cash and cash equivalents as of December 31, 2019 consisted of the following:

<u>Account Type</u>	<u>Bank Balance</u>
Checking account	\$ 51,591
Money market checking account	12,443
	<u>\$ 64,034</u>

NOTE 3 - CASH LIQUIDITY

The Association's financial assets due within one year of the balance sheet date for general expenditures are as follows:

Cash and cash equivalents	\$ 58,408
Less: restricted funds	-
	<u>\$ 58,408</u>

NOTE 4 - FIXED ASSETS

Fixed assets purchased or acquired with an original cost of \$500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

MAINE COUNTY COMMISSIONERS ASSOCIATION

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

NOTE 4 - FIXED ASSETS (CONTINUED)

The following is a summary of changes in fixed assets for the two-year period ended December 31, 2019:

	Balance, 1/1/2017	Additions	Disposals	Balance, 12/31/2019
Equipment	\$ 6,660	\$ -	\$ (6,660)	\$ -
	6,660	-	(6,660)	-
Less: accumulated depreciation	(4,410)	-	4,410	-
Net capital assets	2,250	-	(2,250)	-
Total net assets	\$ 2,250	\$ -	\$ (2,250)	\$ -

NOTE 5 - NET ASSETS

As of December 31, 2019, the Association had net assets without external source restrictions of \$56,378.

NOTE 6 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

PARTICIPATING LOCAL DISTRICT CONSOLIDATED PLAN

Plan Description

Association employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.maineopers.org or by contacting the System at (207) 512-3100.

MAINE COUNTY COMMISSIONERS ASSOCIATION

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

NOTE 6 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions. As of June 30, 2019, there were 307 employers in the plan.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 2.69%.

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Association's AN plan members are required to contribute 8.0% of their annual covered salary. The Association is required to contribute at an actuarially determined rate. The current rate is 7.3% of covered payroll. The contribution rates of plan members and the Association are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Association's contribution to the MainePERS PLD Consolidated Plan for the year ended December 31, 2019 was \$9,534.

NOTE 7 - RELATED PARTY TRANSACTIONS

The Association receives an assessment from the Maine County Commissioners Association Risk Pool (MCCA Risk Pool). During the two-year period ended December 31, 2019, the Association received \$53,288 of assessments and there were no amounts due to or due from the MCCA Risk Pool.

MAINE COUNTY COMMISSIONERS ASSOCIATION

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2019

NOTE 8 - INCOME TAXES

Under the following statutory provision in Title 30-A of the Maine Revised Statutes Annotated, specifically § 909, County Advisory Organizations, "A County may raise or appropriate money to obtain the services of advisory organizations. The Legislature recognizes the Maine County Commissioners' Association and the Maine Sheriffs' Association as nonprofit advisory organizations and declares these associations to be instrumentalities of their member counties with their assets upon their dissolution to be delivered to the Treasurer of State to be held in custody for the counties of the State. An advisory organization may receive federal grants or contributions for their activities with respect to the solution of county problems."

The Association is established as an affiliate of a governmental unit and is not required to form 990, Return of Organization Exempt From Income Tax, under Internal Revenue Service Revenue Procedures 95-48 and is not subject to examination by compliance authorities.

NOTE 9 - SUBSEQUENT EVENTS

Maine County Commissioners Association has evaluated subsequent events as of August 25, 2021, the date the financial statements were available, and have determined that no material events taken place.

From: James Cohen <jcohen@verrill-law.com>
Subject: FW: LD 1513 Subcommittee - Discontinued Roads
Date: August 31, 2021 at 8:23:35 PM EDT
To: Norman Fournier <anfournier@roadrunner.com>, 'sgorden' <sgorden@maine.rr.com>, Brian Hobart <bhobart733@gmail.com>
Cc: Clara McConnell <cmccconnell@mainestreetsolutions.com>, 'Lauren Haven' <lauren.haven@mainecounties.org>

Hi guys – do you see this as something MCCA wants to follow? We followed this bill because of the UT. We can also pass this along to other MCCA members interested in this issue.

Thanks, and talk soon.
 Jim

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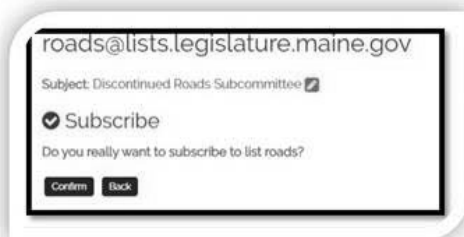
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Sent: Tuesday, August 31, 2021 11:58 AM
To: slg-ip@lists.legislature.maine.gov
Subject: [slg-ip] FW: LD 1513 Subcommittee - Discontinued Roads
Importance: High

The State and Local Government Committee of the Maine Legislature was approved to create a subcommittee in response to LD 1513, An Act to Require the Maintenance of a Discontinued Public Road that Provides the Sole Access to One or More Residences. The subcommittee is authorized to meet 3 times during the interim.

If you are interested in receiving information on the work of the subcommittee, including notices of meetings, links to meetings and meeting materials you need to [subscribe to the Roads Subcommittee list serve](#)

To subscribe to the LD 1513 Discontinued Roads Subcommittee:

1. Open this link https://lists.legislature.maine.gov/sympa/subscribe/roads?previous_action=info
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130th MAINE LEGISLATURE

FIRST SPECIAL SESSION-2021

Legislative Document

No. 1513

H.P. 1121

House of Representatives, April 15, 2021

**An Act To Require the Maintenance of a Discontinued Public Road
That Provides the Sole Access to One or More Residences**

Received by the Clerk of the House on April 13, 2021. Referred to the Committee on State and Local Government pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in black ink, reading "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative NEWMAN of Belgrade.
Cosponsored by Representative: PICKETT of Dixfield.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 23 MRSA §3651, first ¶**, as amended by PL 1977, c. 363, §5, is further
3 amended to read:

4 Highways, town ways and streets legally established ~~shall~~ must be opened and kept in
5 repair so as to be safe and convenient for travelers with motor vehicles. In default thereof,
6 those liable may be indicted, convicted and a reasonable fine imposed therefor.
7 Notwithstanding this paragraph, if a road or a discontinued town way pursuant to section
8 3026-A in which a town holds a public easement is the only road or way that can be used
9 to access one or more residences and the town issues permits for residential use of
10 residences or collects property taxes on those residences, the town is not required to keep
11 the road or way safe and convenient for travelers with motor vehicles but must provide
12 sufficient maintenance to keep the road or way passable to access the residences on the
13 road or way, as determined by the county commissioners.

14 **Sec. 2. 23 MRSA §3652** is amended to read:

15 **§3652. Notice of defect; hearing on petition**

16 When a town liable to maintain a way unreasonably neglects to keep it in repair as
17 provided in section 3651, after one of the municipal officers has had 5 days' actual notice
18 or knowledge of the defective condition, any 3 or more responsible persons, or one or more
19 residents on the road or the discontinued town way pursuant to section 3026-A in which a
20 town holds a public easement if that road or way is the only road or way that can be used
21 to access one or more residences as provided in section 3651, may petition the county
22 commissioners for the county, setting forth such facts, who, if satisfied that such petitioners
23 are responsible for the costs of the proceedings, shall fix a time and place near such
24 defective way for a hearing on such petition and cause such notice thereof to be given to
25 the town and petitioners as they may prescribe. At the time appointed, the commissioners
26 shall view the way alleged to be out of repair and hear the parties interested, and if they
27 adjudge the way to be unsafe and inconvenient for travelers, motor vehicles, horses, teams
28 and carriages, or in the case of a road or a discontinued town way pursuant to section
29 3026-A in which a town holds a public easement if that road or way is the only road or way
30 that can be used to access one or more residences as provided in section 3651 adjudge the
31 road or way to be not passable, they shall prescribe what repairs shall be made, fix the time
32 in which the town shall make them, give notice thereof to the municipal officers and award
33 the costs of the proceedings against the town. If they adjudge the way to be safe and
34 convenient, or in the case of a road or a discontinued town way pursuant to section 3026-A
35 in which a town holds a public easement if that road or way is the only road or way that
36 can be used to access one or more residences as provided in section 3651 adjudge the road
37 or way to be not passable to access the resources on the road or way, they shall dismiss the
38 petition and award the costs against the petitioners. If they find that the way was defective
39 at the time of presentation of the petition, but has been repaired before the hearing, they
40 may award the costs against the town, if in their judgment justice requires it.

41 **SUMMARY**

42 This bill requires that when a road or a discontinued town way pursuant to section
43 3026-A in which a town holds a public easement is the only road or way that can be used
44 to access one or more residences and the town issues permits for residential use of

1 residences or collects property taxes on those residences, the town is not required to keep
2 the road or way safe and convenient for travelers with motor vehicles but must provide
3 sufficient maintenance to keep the road or way passable to access the residences on the
4 road or way, as determined by the county commissioners.