

M.C.C.A.

Thomas Coward, President
Cumberland County

Amy Fowler, Vice President
Waldo County

William Blodgett, Secretary-Treasurer
Lincoln County



Maine County Commissioners Association

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697

www.mainecounties.org

Charles Pray
Executive Director

Lauren Haven
Office Manager

MAINE COUNTY COMMISSIONERS ASSOCIATION

MCCA Board of Directors' Meeting

November 13th, 2019 at 10:00 am

MCCA Offices in Augusta

Agenda

- I. Call to Order, Introductions, Attendance & Pledge of Allegiance
- II. Approval of/Additions to the Agenda
- III. Approval of October 9th, 2019 Meeting Minutes
- IV. LD 973, An Act To Stabilize County Corrections
- V. Reports
 - A. Executive Director Report and Legislation Discussion
 - B. Financial Reports
 - C. Association Reports
 - D. Annual Convention Report
 - E. NACo Report
- VI. Other Business
- VII. Adjournment

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Board of Directors' Meeting Minutes

MCCA Offices, October 9, 2019

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

MCCA President Thomas Coward called the meeting to order at approximately 10:02 a.m. following the MCCA Risk Pool meeting. Attendees recited the Pledge of Allegiance and all present introduced themselves.

DIRECTORS PRESENT: *Androscoggin* – Manager Larry Post proxy for Comm. Noel Madore; *Aroostook* – Comm. Norman Fournier; *Cumberland* – Comm. Tom Coward. *Hancock* – Admin. Scott Adkins proxy for Comm. William Clark; *Kennebec* – Comm. Patsy Crockett proxy for Comm. George Jabar; *Knox* – Comm. Sharyn Pohlman; *Lincoln* – Comm. William Blodgett; *Oxford* – Manager Tom Winsor proxy for Comm. Steven Merrill; *Penobscot* – Comm. Peter Baldacci; *Piscataquis* – Comm. Wayne Erkinnen; *Sagadahoc* – Comm. Brian Hobart; *Somerset* – Admin. Dawn DiBlasi proxy for Comm. Newell Graf; *Waldo* – Comm. Amy Fowler; *Washington* – Comm. Chris Gardner; and *York* – Comm. Michael Cote.

OTHERS PRESENT: *Cumberland* – Comm. Steve Gorden; *Hancock* – Admin. Scott Adkins; *Kennebec* – Admin. Bob Devlin; *Knox* – Admin. Andy Hart; *Lincoln* – Admin. Carrie Kipfer; *Sagadahoc* – Admin. Pamela Hile; *York* – Manager Greg Zinser; *MACCAM* - Admin. Bill Collins; *MACT* – Kathy Robinson; *MARP* – Kathleen Ayers; *MSA* – Sheriff Ken Mason, Sheriff Bill King, Sheriff Troy Morton, and Sheriff Todd Brackett.

Special guests included Commissioner Michael Sauschuck from the Maine Public Safety Bureau, Col. John Cote from the Maine State Police, and Paul Dwyer from WABI.

DIRECTORS ABSENT: *Androscoggin* – Comm. Noel Madore; *Kennebec* – Comm. George Jabar; *Hancock* – Comm. William Clark; *Oxford* – Comm. Steven Merrill; *Somerset* – Comm. Newell Graf.

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

II. Approval of/Additions to the Agenda

President Tom Coward inquired if there were any additions to the agenda. Comm. Gardner made a motion to accept the agenda with no additions. Comm. Fowler seconded the motion and it passed with no opposition. Comm. Baldacci made a motion to advance item IV. Shortage of Patrol Officers to the top of the agenda. Comm. Fowler seconded the motion and it passed unanimously. The meeting proceeded with item IV.

III. Approval of September 27th Board of Directors' Meeting Minutes

Comm. Baldacci moved to approve the minutes from the Board of Directors' meeting on September 27th, 2019. Comm. Cote seconded the motion and it passed unanimously.

IV. Shortage of Patrol Officers – Commissioner Michael Sauschuck

Special guest Commissioner Michael Sauschuck from the Department of Public Safety and Colonel John Cote from the Maine State Police (MSP) spoke about the issue of the shortage of patrol officers. More patrol officer positions have been requested, however three positions were also needed for computer crimes. "Call Sharing" agreements among counties using various models are being promoted. MSP representatives have been reaching out to meet with Sheriff's to discuss agreements. This can streamline practices and reduce redundancy. For instance, someone on duty can take a nearby call rather than have a person from another area travel to cover that call. However, not all counties have negotiated an agreement and some county representatives don't see this as the most appropriate answer as the needs are different from county to county. Everyone seemed to agree all parties will need to demonstrate the need to the Legislature so the funding can be prioritized strictly for patrol officers. Otherwise, the financial impact on counties will be significant and revenues would have to be raised to cover the cost of hiring new positions to cover those areas.

In conclusion, Comm. Baldacci stated we would need to see the supplemental language before blindly voting to support and should gather more specifics. President Coward asked for a show of hands who would like to direct Charles Pray to write a resolution. The group was unanimously in favor.

V. Consideration of the Renewed Contract for Executive Director Charles Pray

President Tom Coward said the Executive Committee reviewed the submitted performance evaluations from member counties and then met with Charles Pray to discuss the evaluations and a renewed contract proposal. The Executive Committee recommended a 2% raise in salary and a contract expiration date of 5-31-19. Mr. Pray made a counteroffer requesting the new contract allow unused benefit time to be carried over into 2020. Both parties accepted the terms and the Executive Committee proceeded with the final proposal which included these details in the agenda packet.

President Coward stated he would entertain a motion to approve the contract as proposed. Comm. Baldacci moved to approve the renewed contract as written. Admin. Dawn DiBlasi objected to the contract proposal stating not all members of MACCAM were happy with the Executive Director's performance. Comm. Fowler added she was not necessarily in favor of the benefit time carry over and didn't feel that point in the contract had been fully discussed. Also, the 2% didn't seem to add up to the increased salary of \$82,958. Office Manager Lauren Haven stated Mr. Pray received a 2.99% raise at the beginning of the year and the figure in his new contract included an additional 2% to his current salary. Admin. Pamela Hile mentioned the wording in the contract contradicted the Association by-laws as the Board of Directors was supposed to conduct the performance evaluation for the executive director and either the by-laws or the contract should be changed. President Coward said the everyone

on the Board of Directors was invited to participate in the performance evaluation process and the Executive Committee carefully considered the submitted evaluations although he only received six or seven completed documents. The question was raised whether the Board should hold an executive session to discuss the topic in more depth, however the suggestion did not get enough traction to move forward.

Eventually, Comm. Crockett moved to move the question, seconded by Comm. Baldacci which passed. Comm. Fournier again moved to approve the contract as written and authorize President Coward to sign the contract on behalf of the Association, seconded by Comm. Baldacci and it passed with nine in favor and five against by a show of hands. A roll call vote was not requested, and so was not taken.

VI. Reports

A. Executive Director Report and Legislative Discussion

Executive Director Charles Pray presented his report highlighting the legislative activities including LD 973, *An Act To Stabilize County Corrections*, FY20-21 jail appropriations, LD 657, *An Act To Reorganize the Probate Courts*, fiscal notes, 2nd session legislation and more.

B. Financial Reports

Office Manager Lauren Haven presented the September financial reports. Debits were associated with normal operating expenses and convention related purchases. Credits were largely from vendors and attendees registering for the convention. The profit and loss results from the convention would be available at the November meeting. Comm. Norm Fournier congratulated the Convention Planning Committee on getting additional sponsors and vendors to participate. Lauren responded the final bill from the venue had not yet been received and there were usually some revisions before the amount was determined. The Committee was hopeful the net profit would exceed the budget goal. Norm commented if the resort bill is under \$30,000 we will be in good shape. As there were no questions about the reports, *Comm. Gardner moved to accept the financial reports, seconded by Baldacci and it passed unanimously.*

C. Association Reports

MACCAM: Admin. Bill Collins stated there would be a meeting on November 7th. Manager Greg Zinser said vice chair of Maine 200 Dave Cheever needs answers from the counties on their intended event plans to participate in the Bicentennial celebration. Admin. Carrie Kipfer said no more information would be forthcoming about the project and counties would need to decide how they would select the students for the tall ship and freshwater experience if they choose to do this.

MARP: Register of Probate Kathleen Ayers reported no meetings had been held about LD 657, *An Act To Reorganize the Probate Courts*. She said the association had a good turn out at the convention and the meetings and training were very productive. In fact, it was so successful, she planned to organize similar meetings for the next convention or even expand on the trainings as utilizing the convention is a cost-effective way for the group to meet without paying separately for an event space. The Association is working on several items, some of them include child protective services, committee guardian issues, quicker processing and placement among others. She will keep the Board up to date on any changes or updates.

D. Annual Convention Report

Office Manager Lauren Haven reported there were approximately 195 participants at the convention including attendees, guests, speakers and vendors. Evaluation forms were included in the agenda packets and there was an online form at the MCCA website if preferred. Generally, the feedback had been good. Attendees enjoyed the activities, food and educational sessions. The Convention Planning Committee was looking forward to starting work on the 2020 convention taking place at Sunday River. They scheduled their next meeting for November 15th at the MCCA offices.

E. NACo Report

Comm. Baldacci mentioned the NACo representative, Jay Kairam, Director of Program Strategy who spoke at the convention luncheon on Saturday. Lauren said she received an email from Jay thanking her for including him in the MCCA newsletter, and he said it was great to know Maine members. He hopes to be able to visit again.

XIII. Other Business

President Tom Coward stated the Budget and Finance Committee would be meeting soon to review the 2020 budget. He invited members to join or leave the committee. As no one responded, the members will remain the same.

Comm. Mike Cote distributed a list of members of the Commission to Improve the Sentencing, Supervision, Incarceration and Management of Prisoners Committee.

Office Manager Lauren Haven reported Executive Director Charles Pray had signed the agreement for the Perksconnect discount program as requested and she would distribute more information on the roll out as it became available.

XIV. Adjournment

President Tom Coward invited a **motion** to adjourn at approximately 11:55 a.m. Comm. Baldacci made the **motion** seconded by Comm. Crockett, and the **motion** was unanimously **approved**. The group adjourned to lunch.

Respectfully submitted,

MCCA Office Manager, Lauren Haven

Attested:

MCCA Secretary-Treasurer

CONCEPT DRAFT (2)

3/12/2019

LD-973 An Act to Stabilize Maine's County and Regional Jails ("The County Corrections Act of 2019")

The goal of this bill is to solidify in statute, State and County funding of Maine's County and Regional Jail(s) as well as to ensure the statewide adherence to recognized best practices for the administration of County Correctional services.

Definitions:

State Sanctioned Inmate: Any person held at a County or Regional Jail for: a period of more than that allowed by Title 17-A section 1249 for any non-felony offense (9 months -sentenced); Murder, a Class A,B, or C offense; any consecutive sentence(s) that exceed(s) 9 months in total; any probation violation for anyone whose underlying sentence is to the Dept. of Corrections; anyone sentenced in lieu of fine payment; any period of time beyond the date and time of any Court Ordered mental health evaluation or treatment; contempt of court; crimes against a State Agency or Order such as child support enforcement, Insurance or medical fraud, and tax evasion.

Community Corrections: (same as defined in Title 34-A §1210-D) For purposes of this subsection, "community corrections" means the delivery of correctional services for adults in the least restrictive manner that ensures the public safety by the county or for the county under contract with a public or private entity. "Community corrections" includes, but is not limited to, preventive or diversionary correctional programs, pretrial release or conditional release programs, alternative sentencing or housing programs, electronic monitoring, residential treatment and halfway house programs, community correctional centers and temporary release programs from a facility for the detention or confinement of persons convicted of crimes.

Mental Health Treatment or Services: (similar to Title 34-B §3601) Mental health services means in or out-patient counseling, other psychological, psychiatric, diagnostic or therapeutic services and other allied services.

Section 1: State Funding of County and Regional Jails

Inherent in the creation, interpretation, and governing of law resulting from the administration of the Legislative, Judicial, and Administrative branches of Maine government, is the direct and indirect impact on the cost of operating Maine's County and Regional Jails. Consequently, the Governor shall as part of his/her biennial budget, provide for the funding of and distribution to;

and the Legislature shall appropriate those funds for distribution to, each County (or Maine's County and Regional Jails) as set forth in this section:

- A. For State fiscal year 2020 the State shall raise and appropriate \$18,442,104 or, the equivalent of 20% of the total operating costs of Maine's County and Regional Jails for that year to the County Jail Operation Fund. The distribution of which shall be as set forth in Title 34-A § 1210-D. Prior to July 01, 2019, each County and Regional Jail shall update both the Department of Corrections CRAS and BARS systems or the systems in place at the time with the jail's actual operating costs from their previous fiscal year to allow for the accurate calculation and distribution of State funds as outlined earlier in this section. State funding may be withheld from any County or Regional Jail who fails to do so.

In the event the supplemental funding is requested and appropriated in FY 2020 it shall be distributed only to the County or Counties specifically identified as needing supplemental funds.

- B. In State fiscal year 2021 and in each biennial budget thereafter, the Governor shall include and provide for the distribution of as set forth in this subsection, except that at no time may that amount be less than 20% of the total of the previous state fiscal years actual expenditures for all County and Regional Jails as reported to CRAS, for the support of Maine's County and Regional Jails to the County Jail Operations Fund. The Legislature shall appropriate for distribution funding as follows:
 1. Beginning in FY 2020 and each fiscal year thereafter the State shall calculate annually the total number of ~~days any~~ State Sanctioned Inmates ~~are housed~~ sentenced or admitted pre-trial on behalf of that County regardless of where they were held or Regional Jail during the previous calendar year. The annual calculation shall be completed no later than April 30th of each year.
 2. Each fiscal year the State shall appropriate an amount equal to at least \$50 per day for each State Sanctioned Inmate sentenced or admitted in a to each County or Regional Jail during the previous calendar year to the County Jail Operations Fund or the amount identified in Section B as 20% of the total operating costs of the jails, whichever is greater.
 3. **Formula; distribution.** The State shall establish by rule a formula for the distribution of funds from the fund to the counties for jail operations. Beginning July 1, 2019 and annually thereafter, the State shall distribute to the counties from the fund amounts based on the formula. The formula must be based on the most recent calendar year for which data is available and must:

A. Take into consideration total statewide county jail prisoner days for all state sanctioned inmates for all jails;

B. Take into consideration and assign to ~~a jail~~ each County the number of state sanctioned inmate days attributable to each prisoner who was charged with committing a crime in that county or was committed to the custody of or detained by the sheriff of that county regardless of what county or regional jail that prisoner is housed in;

C. Determine the proportion of state sanctioned inmate county jail prisoner days attributable to each county regardless of what county or regional jail prisoners are held in;

D. Determine the reimbursement amount for each county based on the county's proportion of state sanctioned inmate county jail prisoner days multiplied by the per diem per prisoner rate in subsection 2.

(Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.)

4. After each State fiscal year, the State shall reimburse each County or Regional Jail for medical expenses that exceed \$25,000 for each inmate confined, regardless of whether the inmate has been sentenced, except that the reimbursement threshold for any state sanctioned inmate is \$10,000. The State shall also reimburse each County or Regional Jail the cost of physical health medications for each state sanctioned inmate.

Additionally, the State shall reimburse each County or Regional Jail for Mental Health treatment or services expenses, including psychotropic medications for ~~each~~ any inmate confined, regardless of whether the inmate has been sentenced.

Any County or Regional Jail who wishes to receive reimbursement for medical expenses under this section must submit to the State, no later than April 01 of each year, a written request and documentation of the mental health, medical, pharmaceutical expenses, for the previous calendar year. Reimbursement under this section will be made to the Counties by the State prior to June 30 of each year.

Any reimbursement funds resulting from this subsection received by a county in FY2020 shall be used to reduce jail-operating costs the next budget year. Beginning in FY 2021 and every year thereafter revenue as a result of this subsection shall be recorded in the Counties annual jail/corrections operating budget as anticipated revenue and used to offset the next years' operating budget. Each County shall

establish a non-lapsing designated reserve account for this purpose to allow revenue generated by this subsection to be carried forward into the next budget year.

Section 2: Local Funding of County and Regional Jails

Inherent in the duty to keep and provide for a County or Regional Jail, is each County's responsibility to properly fund the services required of and related to the operations thereof, not otherwise provided. Notwithstanding existing law, the County Commissioners or County Budget Committee shall provide appropriate funding as part of the annual County budget adequate for the Sheriff or Jail Authority to administer the County or Regional Jail, except as set forth in this section:

- A. For State fiscal year 2020, each Sheriff or Regional Jail Administrator must submit to the Department of Corrections CRAS program, in the budget format provided by CRAS, their approved County or Regional Jail budgets, including expenses for or revenues from boarding inmates for fiscal year 2019. Tax assessments (Caps) for correctional services outlined in Title 30-A §701, ¶ 2C shall be amended, if the County Commissioners request, to reflect the budgets submitted by each County. The County Commissioners shall appropriate the amount in or amended in Title 30-A §701 for County and Regional jail operations or the County Commissioners may elect to appropriate the amount permitted by the LD 1 formula in 2019 for their County.
- B. In State fiscal year 2021 and in each State fiscal year thereafter the County Commissioners shall appropriate an amount not to exceed the annual tax assessments contained in Title 30-A §701 except in accordance with the provisions provided therein, for County and Regional Jail operations.
- C. Each Sheriff in State fiscal year 2023 and every four years thereafter shall submit to the Department of Corrections CRAS program, in the budget format provided by CRAS, their approved County or Regional Jail budgets, including expenses for and revenues from boarding inmates for the previous fiscal year. Tax assessments (Caps) for correctional services outlined in Title 30-A §701, ¶ 2C shall be amended, if the County Commissioners request, to reflect the budgets submitted by each County only in the last year of the four year cycle. The County Commissioners shall appropriate the amount amended in Title 30-A §701 for County and Regional jail operations or the County Commissioners may elect to appropriate the amount permitted by the LD 1 formula for the previous year for their County.

Section 3: Adherence to Correctional Best Practices

Beginning in State fiscal year 2021, and before distributing State funding in support of correctional services as outlined in Section 1, each Sheriff or Regional Jail Administrator must provide either individually or cooperatively, at a minimum, the following correctional services

or programs; and these correctional services or programs must serve to reduce the rate of recidivism, or improve efficiencies for the delivery of correctional services in and between County and Regional Jails, and or adhere to State or Nationally recognized best practice in the field of corrections:

- A. **Inmate Transportation Coordination.** Each Sheriff shall participate in an inmate transportation cooperative with other County Sheriffs across the State. The statewide association of Sheriffs will work on a plan to expand current inmate transportation cooperatives with the objective of including all 16 Counties.
- B. **Substance Abuse -Addiction Recovery Treatment.** Each County and Regional Jail shall make available a substance abuse recovery program that at a minimum includes a licensed clinician or licensed professional organization to assist those inmates in need of substance abuse treatment.
- C. **Medication Assisted Treatment (MAT).** In addition to section B, each County and Regional Jail shall incorporate comprehensive MAT services at a minimum to the extent funded by the State.
- D. **Mental Health Treatment.** Each County and Regional Jail shall make available a mental health treatment that at a minimum includes a licensed clinician or licensed professional organization to assist those inmates in need of mental health treatment.
- F. **Community Corrections.** Each County and Regional Jail independently or cooperatively shall make available community corrections programs that at a minimum include; pretrial release or conditional release programs, alternative sentencing or housing programs, and electronic monitoring. Programs under this paragraph may be provided by the County or Regional Jail, or by a private organization.

Before distributing to a county that county's annual funding allocation under this section, the State shall require the Sheriff or Regional Jail Administrator to submit appropriate documentation verifying that the county or regional jail does provide correctional best practices as required by this section.

If a Sheriff or Regional Jail Administrator fails to submit appropriate documentation verifying that the county does provide correctional best practices under this section, the State shall withhold from that county or regional jail its distribution. The department shall hold in escrow the amount not distributed to a county or regional jail to give the Sheriff or Regional Jail Administrator an opportunity to comply with the requirements of this section and qualify for disbursement of the withheld funds.

In the first year of each biennial budget beginning in FY 2021 the Statewide Association of County Commissioners and Statewide Association of Sheriffs shall jointly report in writing to the Joint Standing Committee for Criminal Justice and Public Safety as to the state of County and Regional Jail funding and operations before April 1 of that year.

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MAINE COUNTY COMMISSIONERS ASSOCIATION

The Executive Director's Report

The agenda packet will be updated to include the Executive Director's Report next week. Copies will be available at the Board of Directors' meeting.

MAINE COUNTY COMMISSIONERS ASSOCIATION

October 2019 Financial Report

Attached please find the financial reports for the month of October 2019. The Balance Sheet shows total assets and liabilities at \$94036.79. This amount includes \$12,442.16 from the money market account for MainePERS employer contributions. The money market account balance reflects the transfer of funds in the amount of \$9,996.62 which was utilized to balance the 2019 budget. Note, per request of the auditors, this is not going to show up in the *Profit and Loss* report as income. The money already belongs to MCCA. Transferring it from one account to another does not make it income and we've been told this is not a good practice. We've been directed to make the transfer and leave the account line empty to show the budget shortfall. Similarly, the *Transfer in From Fund balance* will remain empty.

Debits to the bank account in October totaled \$47,938.37, and receipts of \$13,239.22 were credited to the account. The debits were from normal operating expenses during the month, convention related purchases, and the final bill from the convention venue in the amount of \$27,869.80.

The deposits consisted of payments from vendors and attendees to participate in the annual convention, and the money market account transfer.

The general fund checking account balance as of October 31st was \$52,523.26 as some transactions had not yet cleared. With approximately 83% of the year elapsed, 90% of the \$257,063 budgeted revenue has been received. The Risk Pool Assessment has not been received, but it has been invoiced, so it shows on the reports as expected income. On the expenditure side, \$45,521 was spent in October, and \$206,680 or approximately 80% of budgeted funds had been expended year-to-date.

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 let me know if you have any questions or would like to see anything presented differently in the financial reports.

Respectfully submitted,



Lauren Haven
Office Manager

Accepted by:

Date: November 13, 2019

Charles Pray, Executive Director

Thomas Coward, President

Amy Fowler, Vice-President

William Blodgett, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of October 31, 2019

11/08/2019

	Oct 2019
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	52,523.26
1020-00 · Money Market Account	12,442.16
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	<u>65,165.42</u>
Total Checking/Savings	65,165.42
Accounts Receivable	
1300-00 · Receivables	28,285.37
Total Accounts Receivable	<u>28,285.37</u>
Total Current Assets	93,450.79
Fixed Assets	
1200-00 · Fixed Assets	
1210-00 · Accumulated Depreciation	-6,074.00
1220-00 · Equipment	6,660.00
Total 1200-00 · Fixed Assets	<u>586.00</u>
Total Fixed Assets	586.00
TOTAL ASSETS	<u><u>94,036.79</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	-2,418.23
Total Accounts Payable	-2,418.23
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	111.79
2130-00 · Employee Health Insurance Contr	1,043.11
2140-00 · Accrued Vacation	820.90
Total 2100-00 · Other Current Liabilities	<u>1,975.80</u>
Total Other Current Liabilities	1,975.80
Total Current Liabilities	-442.43
Total Liabilities	-442.43
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-89,430.00
Total 3000-00 · Equity Accounts	-89,430.00
3100-00 · Earnings	158,686.20
Net Income	25,223.02
Total Equity	<u>94,479.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>94,036.79</u></u>

**Maine County Commissioners Association
Reconciliation Summary**

1020-00 · Money Market Account, Period Ending 10/17/19

	Oct 2019
Beginning Balance	<u>22,437.89</u>
Cleared Transactions	
Deposits and Credits - 1 item	<u>0.89</u>
Total Cleared Transactions	<u>0.89</u>
Cleared Balance	<u><u>22,438.78</u></u>
Register Balance as of 10/17/19	22,438.78
New Transactions	
Checks and Payments - 1 item	<u>-9,996.62</u>
Total New Transactions	<u>-9,996.62</u>
Ending Balance	<u><u>12,442.16</u></u>

**Maine County Commissioners Association
Reconciliation Summary**

1010-00 · MCCA Checking-Savings Bank, Period Ending 10/31/19

	Oct 2019
Beginning Balance	91,813.92
Cleared Transactions	
Checks and Payments - 17 items	-47,938.37
Deposits and Credits - 8 items	13,239.22
Total Cleared Transactions	<u>-34,699.15</u>
Cleared Balance	<u><u>57,114.77</u></u>
Uncleared Transactions	
Checks and Payments - 4 items	-4,591.51
Total Uncleared Transactions	<u>-4,591.51</u>
Register Balance as of 10/31/19	<u><u>52,523.26</u></u>
Ending Balance	52,523.26

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 10/31/19

	Type	Date	Name	Amount	Balance
Beginning Balance					91,813.92
Cleared Transactions					
Checks and Payments - 17 items					
	Bill Pmt -Check	9/26	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	10/4	Bangor Payroll	-2,443.15	-3,940.32
	Bill Pmt -Check	10/11	Bangor Payroll	-2,443.15	-6,383.47
	Bill Pmt -Check	10/15	Point Lookout Resort & Conference Center	-27,869.80	-34,253.27
	Bill Pmt -Check	10/15	MainePERS	-730.79	-34,984.06
	Bill Pmt -Check	10/15	Eastern Alliance	-380.00	-35,364.06
	Bill Pmt -Check	10/15	Lisa's White Flour Catering	-309.57	-35,673.63
	Bill Pmt -Check	10/15	US Bank	-296.75	-35,970.38
	Bill Pmt -Check	10/15	Haven, Lauren	-197.57	-36,167.95
	Bill Pmt -Check	10/15	Spectrum Business/TWC	-179.41	-36,347.36
	Bill Pmt -Check	10/15	Unlimited Technology	-125.00	-36,472.36
	Bill Pmt -Check	10/15	Liberty Mutual Insurance	-57.08	-36,529.44
	Bill Pmt -Check	10/18	Bangor Payroll	-2,443.15	-38,972.59
	Bill Pmt -Check	10/24	Camden National Bank	-931.30	-39,903.89
	Bill Pmt -Check	10/24	Staples Credit Plan	-53.42	-39,957.31
	Bill Pmt -Check	10/25	Bangor Payroll	-5,462.83	-45,420.14
	Bill Pmt -Check	10/31	Bangor Payroll	-2,518.23	-47,938.37
Total Checks and Payments				-47,938.37	-47,938.37
Deposits and Credits - 8 items					
	Deposit	9/26	Square	26.97	26.97
	Deposit	9/26	Square	156.73	183.70
	Deposit	9/27	Square	80.23	263.93
	Deposit	10/4		2,432.00	2,695.93
	Deposit	10/15		504.00	3,199.93
	Deposit	10/24	MCCA Money Market	9,996.62	13,196.55
	Deposit	10/25		39.00	13,235.55
	Deposit	10/31		3.67	13,239.22
Total Deposits and Credits				13,239.22	13,239.22
Total Cleared Transactions				-34,699.15	-34,699.15
Cleared Balance				-34,699.15	57,114.77
Uncleared Transactions					
Checks and Payments - 4 items					
	Bill Pmt -Check	3/27	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	4/25	Maine Farm Bureau	-1,497.17	-2,994.34
	Bill Pmt -Check	10/24	Maine Farm Bureau	-1,497.17	-4,491.51
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-4,591.51
Total Checks and Payments				-4,591.51	-4,591.51
Total Uncleared Transactions				-4,591.51	-4,591.51
Register Balance as of 10/31/19				-39,290.66	52,523.26
Ending Balance				-39,290.66	52,523.26

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
 January through October 2019

Accrual Basis

	Budget	October 2019	Jan-Oct 2019	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400	195	195	-205	49%
4120-00 · Registration	22,000	1,891	29,090	7,090	132%
4130-00 · Sponsorship	9,000	900	12,270	3,270	136%
4140-00 · Vendor	11,500		9,199	-2,301	80%
Total 4100-00 · Convention Income	42,900	2,986	50,754	7,854	118%
4300-00 · Dues	141,043		141,043		100%
4400-00 · Other Income	7,500		12,516	5,016	167%
4500-00 · NACo Roster	500		500		100%
4600-00 · MCCA Risk Pool Assessment	27,038	27,038	27,038		100%
4800-00 · MainePERS Surplus Funds	9,997			-9,997	
4810-00 · Interest Earned	100	8	52	-48	52%
4920-00 · Transfer in from Fund Balance	27,985			-27,985	
Total Income	257,063	30,032	231,903	-25,160	90%
Gross Profit	257,063	30,032	231,903	-25,160	90%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	144	1,554	-446	78%
5030-00 · FICA	9,897	816	8,067	-1,830	82%
5040-00 · MainePERS Contributions	9,997	731	7,790	-2,207	78%
5050-00 · Salary-Office Manager	49,574	3,796	41,016	-8,558	83%
5060-00 · Salary-Executive Director	81,332	7,060	66,340	-14,992	82%
Total 5000-00 · Payroll Expenses	152,800	12,547	124,767	-28,033	82%
5100-00 · Insurance					
5110-00 · Health Insurance	11,752	977	9,774	-1,978	83%
5120-00 · Commercial, Crime, D&O Ins	2,050	57	1,924	-126	94%
5130-00 · Workers Comp	564	380	701	137	124%
5140-00 · Unemployment Comp Ins	450		290	-160	64%
Total 5100-00 · Insurance	14,816	1,414	12,689	-2,127	86%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		500		100%
6013-00 · Financial Audit	3,000		2,500	-500	83%
Total 6010-00 · Prof. Services	3,500		3,000	-500	86%
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
Total 6030-00 · Lobbying	200		200		100%
6040-00 · NACO Expenses					
6041-00 · Conferences	8,620		3,447	-5,173	40%

Accrual Basis

	Budget	October 2019	Jan-Oct 2019	\$ Over Budget	% of Budget
Total 6040-00 · NACO Expenses	8,620		3,447	-5,173	40%
6050-00 · Education and Training	600		60	-540	10%
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	2,500	370	1,870	-630	75%
6114-00 · MCCA Staff Registration Expense	1,100	116	758	-342	69%
6118-00 · Meeting Exp.	30,000	27,870	28,370	-1,630	95%
6121-00 · Supplies	500	109	202	-298	40%
6124-00 · Commissioner Retirement Plaques	400	211	211	-189	53%
Total 6110-00 · Convention Expense	34,500	28,676	31,411	-3,089	91%
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
Total 6140-00 · Copies-Printing	100		100		100%
6145-00 · Dues Expense	1,400		1,100	-300	79%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	250		259	9	104%
6152-00 · IT Services	1,700	137	1,350	-350	79%
6153-00 · Photocopier Lease	3,696	297	2,671	-1,025	72%
6154-00 · Printer & Supplies	1,000	28	623	-377	62%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,046	462	4,903	-2,143	70%
6160-00 · Fees	100		60	-40	60%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	1,100		1,015	-85	92%
6173-00 · Monthly	3,900	348	2,801	-1,099	72%
6175-00 · Meetings - Other	1,500		1,800	300	120%
Total 6170-00 · Meeting Expense	6,500	348	5,616	-884	86%
6180-00 · Mileage & Travel Expense	600	60	179	-421	30%
6195-00 · Office Space Rental	19,000	1,497	14,972	-4,028	79%
6215-00 · Postage-Shipping	250	11	83	-167	33%
6230-00 · Advertising	250	100	100	-150	40%
6235-00 · Supplies	2,000	152	730	-1,270	37%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,830	75	1,350	-480	74%
6243-00 · Phone, Fax & Internet	2,200	179	1,754	-446	80%
Total 6240-00 · Telephone, Fax & Internet	4,030	254	3,104	-926	77%
6250-00 · Website	200		159	-41	80%
6260-00 · Contingency	500			-500	
Total Expense	257,062	45,521	206,680	-50,382	80%

**Maine County Commissioners Association
Transaction Detail by Account
October 2019**

Accrual Basis

1000-00 · Bank and Cash Accounts

1010-00 · MCCA Checking-Savings Bank

Type	Date	Name	Memo	Amount	Balance
Deposit	10/2		Interest	3.64	3.64
Deposit	10/4		Deposit	2,432.00	2,435.64
Bill Pmt -Check	10/4	Bangor Payroll	Payroll for week 9/23 to 9/29/19	-2,443.15	-7.51
Bill Pmt -Check	10/11	Bangor Payroll	Payroll for week 9/30 to 10/06/19	-2,443.15	-2,450.66
Deposit	10/15		Deposit	504.00	-1,946.66
Bill Pmt -Check	10/15	MainePERS		-730.79	-2,677.45
Bill Pmt -Check	10/15	Liberty Mutual Insurance		-57.08	-2,734.53
Bill Pmt -Check	10/15	Eastern Alliance		-380.00	-3,114.53
Bill Pmt -Check	10/15	Point Lookout Resort & Conference Center		-27,869.80	-30,984.33
Bill Pmt -Check	10/15	Unlimited Technology		-125.00	-31,109.33
Bill Pmt -Check	10/15	US Bank		-296.75	-31,406.08
Bill Pmt -Check	10/15	Lisa's White Flour Catering		-309.57	-31,715.65
Bill Pmt -Check	10/15	Spectrum Business/TWC		-179.41	-31,895.06
Bill Pmt -Check	10/15	Haven, Lauren		-197.57	-32,092.63
Bill Pmt -Check	10/18	Bangor Payroll	Payroll for week 10/7 to 10/13/19	-2,443.15	-34,535.78
Bill Pmt -Check	10/24	Maine Farm Bureau	Printed by MCCA	-1,497.17	-36,032.95
Bill Pmt -Check	10/24	Camden National Bank		-931.30	-36,964.25
Bill Pmt -Check	10/24	Treasurer, State Of Maine	County Gov Day 2020	-100.00	-37,064.25
Bill Pmt -Check	10/24	Staples Credit Plan		-53.42	-37,117.67
Deposit	10/24	MCCA Money Market		9,996.62	-27,121.05
Deposit	10/25		Deposit	39.00	-27,082.05
Bill Pmt -Check	10/25	Bangor Payroll	Payroll for week 10/14 to 10/20/19	-5,462.83	-32,544.88
Bill Pmt -Check	10/31	Bangor Payroll	Payroll for week 10/21 to 10/27/19	-2,518.23	-35,063.11
Deposit	10/31		Interest	3.67	-35,059.44
				-35,059.44	-35,059.44
Deposit	10/17		Interest	0.89	0.89
Check	10/24		Transfer to Checking	-9,996.62	-9,995.73
				-9,995.73	-9,995.73
				-45,055.17	-45,055.17
Invoice	10/9	Knox County		38.95	38.95
Payment	10/15	Redzone Wireless		-504.00	-465.05
Invoice	10/16	Smith, Linda		82.00	-383.05
Invoice	10/16	Franklin County		55.00	-328.05
Invoice	10/16	Connection Public Sector Solutions		58.00	-270.05
Invoice	10/17	Robinson, Kathy		164.00	-106.05

Total 1010-00 · MCCA Checking-Savings Bank

1020-00 · Money Market Account

Total 1020-00 · Money Market Account

Total 1000-00 · Bank and Cash Accounts

1300-00 · Receivables

Accrual Basis

Type	Date	Name	Memo	Amount	Balance
Invoice	10/17	Waldo County		78.00	-28.05
Invoice	10/17	Hancock County		39.00	10.95
Invoice	10/17	Penobscot County		39.00	49.95
Invoice	10/23	MCCA Risk Management Pool		27,037.50	27,087.45
Payment	10/25	Penobscot County		-39.00	27,048.45
				<u>27,048.45</u>	<u>27,048.45</u>
Payment	10/15	Redzone Wireless		504.00	504.00
Deposit	10/15	Redzone Wireless	Deposit	-504.00	0.00
Payment	10/25	Penobscot County		39.00	39.00
Deposit	10/25	Penobscot County	Deposit	-39.00	0.00
				<u>0.00</u>	<u>0.00</u>
Bill	10/4	Bangor Payroll	Payroll for week 9/23 to 9/29/19	-2,443.15	-2,443.15
Bill Pmt -Check	10/4	Bangor Payroll	Payroll for week 9/23 to 9/29/19	2,443.15	0.00
Bill	10/11	Bangor Payroll	Payroll for week 9/30 to 10/06/19	-2,443.15	-2,443.15
Bill Pmt -Check	10/11	Bangor Payroll	Payroll for week 9/30 to 10/06/19	2,443.15	0.00
Bill	10/15	MainePERS		-730.79	-730.79
Bill Pmt -Check	10/15	MainePERS		730.79	0.00
Bill	10/15	Liberty Mutual Insurance		-57.08	-57.08
Bill Pmt -Check	10/15	Liberty Mutual Insurance		57.08	0.00
Bill	10/15	Eastern Alliance		-380.00	-380.00
Bill Pmt -Check	10/15	Eastern Alliance		380.00	0.00
Bill	10/15	Point Lookout Resort & Conference Center		-27,869.80	-27,869.80
Bill Pmt -Check	10/15	Point Lookout Resort & Conference Center		27,869.80	0.00
Bill	10/15	Unlimited Technology		-125.00	-125.00
Bill Pmt -Check	10/15	Unlimited Technology		125.00	0.00
Bill	10/15	US Bank		-296.75	-296.75
Bill Pmt -Check	10/15	US Bank		296.75	0.00
Bill	10/15	Lisa's White Flour Catering		-309.57	-309.57
Bill Pmt -Check	10/15	Lisa's White Flour Catering		309.57	0.00
Bill	10/15	Spectrum Business/TWC		-179.41	-179.41
Bill Pmt -Check	10/15	Spectrum Business/TWC		179.41	0.00
Bill	10/15	Haven, Lauren		-197.57	-197.57
Bill Pmt -Check	10/15	Haven, Lauren		197.57	0.00
Bill	10/18	Bangor Payroll	Payroll for week 10/7 to 10/13/19	-2,443.15	-2,443.15
Bill Pmt -Check	10/18	Bangor Payroll	Payroll for week 10/7 to 10/13/19	2,443.15	0.00
Bill	10/23	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,497.17
Bill Pmt -Check	10/24	Maine Farm Bureau	Printed by MCCA	1,497.17	0.00
Bill	10/24	Camden National Bank		-931.30	-931.30
Bill Pmt -Check	10/24	Camden National Bank		931.30	0.00
Bill	10/24	Treasurer, State Of Maine	County Gov Day 2020	-100.00	-100.00

Total 1300-00 - Receivables

1110-00 - Undeposited Funds

Total 1110-00 - Undeposited Funds

2000-00 - Accounts Payable

Accrual Basis

Type	Date	Name	Memo	Amount	Balance
Bill Pmt-Check	10/24	Treasurer, State Of Maine	County Gav Day 2020	100.00	0.00
Bill	10/24	Staples Credit Plan		-53.42	-53.42
Bill Pmt-Check	10/24	Staples Credit Plan		53.42	0.00
Bill	10/25	Bangor Payroll	Payroll for week 10/14 to 10/20/19	-5,462.83	-5,462.83
Bill Pmt-Check	10/25	Bangor Payroll	Payroll for week 10/14 to 10/20/19	5,462.83	0.00
Bill Pmt-Check	10/31	Bangor Payroll	Payroll for week 10/21 to 10/27/19	2,518.23	2,518.23
				<u>2,518.23</u>	<u>2,518.23</u>
Total 2000-00 - Accounts Payable					
2100-00 - Other Current Liabilities					
2120-00 - MainePERS Employee Contribution					
	10/4	Bangor Payroll	Employee Contribution	-197.51	-197.51
Bill	10/11	Bangor Payroll	Employee Contribution	-197.51	-395.02
Bill	10/18	Bangor Payroll	Employee Contribution	-197.51	-592.53
Bill	10/25	Bangor Payroll	Employee Contribution	-197.51	-790.04
Bill	10/25	Bangor Payroll	EE MEPEERS Retirement Contributions	790.04	0.00
				<u>0.00</u>	<u>0.00</u>
Total 2120-00 - MainePERS Employee Contribution					
2130-00 - Employee Health Insurance Contr					
Bill	10/4	Bangor Payroll	EE Health Insurance Contributions	-47.46	-47.46
Bill	10/11	Bangor Payroll	EE Health Insurance Contributions	-47.46	-94.92
Bill	10/18	Bangor Payroll	EE Health Insurance Contributions	-47.46	-142.38
Bill	10/25	Bangor Payroll	EE Health Insurance Contributions	189.81	47.43
Bill	10/25	Bangor Payroll	EE Health Ins Contrib	-47.43	0.00
				<u>0.00</u>	<u>0.00</u>
				<u>0.00</u>	<u>0.00</u>
Total 2130-00 - Employee Health Insurance Contr					
Total 2100-00 - Other Current Liabilities					
4100-00 - Convention Income					
4110-00 - Plaques					
Invoice	10/9	Knox County	Convention Plaque	-38.95	-38.95
Invoice	10/17	Waldo County	Retirement Plaques from American Award:	-78.00	-116.95
Invoice	10/17	Hancock County	Retirement Plaques from American Award:	-39.00	-155.95
Invoice	10/17	Penobscot County	Retirement Plaques from American Award:	-39.00	-194.95
				<u>-194.95</u>	<u>-194.95</u>
Total 4110-00 - Plaques					
4120-00 - Registration					
Deposit	10/4	Lincoln County	Deposit	-1,073.00	-1,073.00
Deposit	10/4	Sagadahoc County	Deposit	-421.00	-1,494.00
Deposit	10/4	Chouinard, Tina	Deposit	-38.00	-1,532.00
Invoice	10/16	Smith, Linda	Convention Registration - County Official	-55.00	-1,587.00
Invoice	10/16	Smith, Linda	Convention Meals	-27.00	-1,614.00
Invoice	10/16	Franklin County	Convention Registration - County Official -	-55.00	-1,669.00
Invoice	10/16	Connection Public Sector Solutions	Convention Meals	-58.00	-1,727.00
Invoice	10/17	Robinson, Kathy	Convention Registration - County Official	-110.00	-1,837.00
Invoice	10/17	Robinson, Kathy	Convention Meals	-54.00	-1,891.00
				<u>-1,891.00</u>	<u>-1,891.00</u>
Total 4120-00 - Registration					
4130-00 - Sponsorship					

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
Total 4130-00 · Sponsorship	Deposit	10/4	J&B Diversified Associates, Inc	Deposit	-900.00	-900.00
Total 4100-00 · Convention Income					-900.00	-900.00
4600-00 · MCCA Risk Pool Assessment					-2,985.95	-2,985.95
Total 4600-00 · MCCA Risk Pool Assessment	Invoice	10/23	MCCA Risk Management Pool	MCCA Risk Pool Assessment	-27,037.50	-27,037.50
4800-00 · MainePERS Surplus Funds					-27,037.50	-27,037.50
Total 4800-00 · MainePERS Surplus Funds	Check	10/24	MCCA Money Market	Transfer to Checking	9,996.62	9,996.62
4810-00 · Interest Earned	Deposit	10/24	MCCA Money Market	Deposit	-9,996.62	0.00
Total 4810-00 · Interest Earned	Deposit	10/2		Interest	0.00	0.00
Total 4810-00 · Interest Earned	Deposit	10/17		Interest	-3.64	-3.64
5000-00 · Payroll Expenses	Deposit	10/31		Interest	-0.89	-4.53
5020-00 · Payroll Fees	Deposit			Interest	-3.67	-8.20
Total 5000-00 · Payroll Expenses	Deposit			Interest	-8.20	-8.20
Total 5020-00 · Payroll Fees	Bill	10/4	Bangor Payroll	Processing fee	34.00	34.00
5030-00 · FICA	Bill	10/11	Bangor Payroll	Processing fee	34.00	68.00
Total 5030-00 · FICA	Bill	10/18	Bangor Payroll	Processing fee	34.00	102.00
Total 5030-00 · FICA	Bill	10/25	Bangor Payroll	Processing fee	42.00	144.00
Total 5030-00 · FICA	Bill				144.00	144.00
5040-00 · MainePERS Contributions	Bill	10/4	Bangor Payroll	Taxes	185.24	185.24
Total 5040-00 · MainePERS Contributions	Bill	10/11	Bangor Payroll	Taxes	185.24	370.48
5050-00 · Salary-Office Manager	Bill	10/18	Bangor Payroll	Taxes	185.24	555.72
Total 5050-00 · Salary-Office Manager	Bill	10/25	Bangor Payroll	Taxes	260.12	815.84
Total 5050-00 · Salary-Office Manager	Bill				815.84	815.84
Total 5040-00 · MainePERS Contributions	Bill	10/15	MainePERS		730.79	730.79
5050-00 · Salary-Office Manager	Bill				730.79	730.79
Total 5050-00 · Salary-Office Manager	Bill	10/4	Bangor Payroll	Office Managers Salary	948.88	948.88
Total 5050-00 · Salary-Office Manager	Bill	10/11	Bangor Payroll	Office Managers Salary	948.88	1,897.76
Total 5050-00 · Salary-Office Manager	Bill	10/18	Bangor Payroll	Office Managers Salary	948.88	2,846.64
Total 5050-00 · Salary-Office Manager	Bill	10/25	Bangor Payroll	Office Managers Salary	948.88	3,795.52
Total 5050-00 · Salary-Office Manager	Bill				3,795.52	3,795.52
Total 5050-00 · Salary-Office Manager	Bill	10/4	Bangor Payroll	ED Salary	1,520.00	1,520.00
Total 5050-00 · Salary-Office Manager	Bill	10/11	Bangor Payroll	ED Salary	1,520.00	3,040.00
Total 5050-00 · Salary-Office Manager	Bill	10/18	Bangor Payroll	ED Salary	1,520.00	4,560.00
Total 5050-00 · Salary-Office Manager	Bill	10/25	Bangor Payroll	ED Salary & Retro Pay	2,499.55	7,059.55

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

October 2019

Accrual Basis

Bangor Payroll

Type	Date	Memo	Account	Amount	Balance
Bill	10/4	Office Managers Salary	5050-00 · Salary-Office Manager	948.88	948.88
Bill	10/4	Taxes	5030-00 · FICA	185.24	1,134.12
Bill	10/4	Processing fee	5020-00 · Payroll Fees	34.00	1,168.12
Bill	10/4	ED Salary	5060-00 · Salary-Executive Director	1,520.00	2,688.12
Bill	10/11	Office Managers Salary	5050-00 · Salary-Office Manager	948.88	3,637.00
Bill	10/11	Taxes	5030-00 · FICA	185.24	3,822.24
Bill	10/11	Processing fee	5020-00 · Payroll Fees	34.00	3,856.24
Bill	10/11	ED Salary	5060-00 · Salary-Executive Director	1,520.00	5,376.24
Bill	10/18	Office Managers Salary	5050-00 · Salary-Office Manager	948.88	6,325.12
Bill	10/18	Taxes	5030-00 · FICA	185.24	6,510.36
Bill	10/18	Processing fee	5020-00 · Payroll Fees	34.00	6,544.36
Bill	10/18	ED Salary	5060-00 · Salary-Executive Director	1,520.00	8,064.36
Bill	10/25	Office Managers Salary	5050-00 · Salary-Office Manager	948.88	9,013.24
Bill	10/25	Taxes	5030-00 · FICA	260.12	9,273.36
Bill	10/25	Processing fee	5020-00 · Payroll Fees	42.00	9,315.36
Bill	10/25	ER Health Insurance Contributions	5110-00 · Health Insurance	977.37	10,292.73
Bill	10/25	ED Salary & Retro Pay	5060-00 · Salary-Executive Director	2,499.55	12,792.28
Total Bangor Payroll				12,792.28	12,792.28
Camden National Bank					
Bill	10/24		6235-00 · Supplies	85.31	85.31
Bill	10/24		6114-00 · MCCA Staff Registration Expens	115.53	200.84
Bill	10/24		6121-00 · Supplies	109.21	310.05
Bill	10/24	Email Backup	6152-00 · IT Services	12.00	322.05
Bill	10/24		6113-00 · Entertainment/Speakers	370.00	692.05
Bill	10/24		6154-00 · Printer & Supplies	28.45	720.50
Bill	10/24		6124-00 · Commissioner Retirement Plaqu	210.80	931.30
Total Camden National Bank				931.30	931.30
Eastern Alliance					
Bill	10/15		5130-00 · Workers Comp	380.00	380.00
Total Eastern Alliance				380.00	380.00
Haven, Lauren					
Bill	10/15		6241-00 · Cell Phone	75.00	75.00

Accrual Basis	Type	Date	Memo	Account	Amount	Balance
Total Haven, Lauren Liberty Mutual Insurance	Bill	10/15		6235-00 · Supplies	13.20	88.20
	Bill	10/15		6180-00 · Mileage & Travel Expense	60.32	148.52
	Bill	10/15		6215-00 · Postage-Shipping	11.00	159.52
	Bill	10/15		6173-00 · Monthly	38.05	197.57
					<u>197.57</u>	<u>197.57</u>
Total Liberty Mutual Insurance Lisa's White Flour Catering	Bill	10/15		5120-00 · Commercial, Crime, D&O Ins	57.08	57.08
					<u>57.08</u>	<u>57.08</u>
Total Lisa's White Flour Catering Maine Farm Bureau	Bill	10/15		6173-00 · Monthly	309.57	309.57
					<u>309.57</u>	<u>309.57</u>
Total Maine Farm Bureau MainePERS	Bill	10/23	Printed by MCCA	6195-00 · Office Space Rental	1,497.17	1,497.17
					<u>1,497.17</u>	<u>1,497.17</u>
Total MainePERS Point Lookout Resort & Conference Center	Bill	10/15		5040-00 · MainePERS Contributions	730.79	730.79
					<u>730.79</u>	<u>730.79</u>
Total Point Lookout Resort & Conference Center Spectrum Business/TWC	Bill	10/15	2019 Deposit	6118-00 · Meeting Exp.	27,869.80	27,869.80
					<u>27,869.80</u>	<u>27,869.80</u>
Total Spectrum Business/TWC Staples Credit Plan	Bill	10/15		6243-00 · Phone, Fax & Internet	179.41	179.41
					<u>179.41</u>	<u>179.41</u>
Total Staples Credit Plan Treasurer, State Of Maine	Bill	10/24		6235-00 · Supplies	53.42	53.42
					<u>53.42</u>	<u>53.42</u>
Total Treasurer, State Of Maine Unlimited Technology	Bill	10/24	County Gov Day 2020	6230-00 · Advertising	100.00	100.00
					<u>100.00</u>	<u>100.00</u>
Total Unlimited Technology US Bank	Bill	10/15		6152-00 · IT Services	125.00	125.00
					<u>125.00</u>	<u>125.00</u>
Total US Bank TOTAL	Bill	10/15		6153-00 · Photocopier Lease	296.75	296.75
					<u>296.75</u>	<u>296.75</u>
					<u>45,520.14</u>	<u>45,520.14</u>

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
Total 5060-00 · Salary-Executive Director					7,059.55	7,059.55
Total 5000-00 · Payroll Expenses					12,545.70	12,545.70
5100-00 · Insurance						
5110-00 · Health Insurance	Bill	10/25	Bangor Payroll	ER Health Insurance Contributions	977.37	977.37
Total 5110-00 · Health Insurance					977.37	977.37
5120-00 · Commercial, Crime, D&O Ins						
5120-00 · Commercial, Crime, D&O Ins	Bill	10/15	Liberty Mutual Insurance		57.08	57.08
Total 5120-00 · Commercial, Crime, D&O Ins					57.08	57.08
5130-00 · Workers Comp						
5130-00 · Workers Comp	Bill	10/15	Eastern Alliance		380.00	380.00
Total 5130-00 · Workers Comp					380.00	380.00
Total 5100-00 · Insurance					1,414.45	1,414.45
6110-00 · Convention Expense						
6113-00 · Entertainment/Speakers	Bill	10/24	Camden National Bank		370.00	370.00
Total 6113-00 · Entertainment/Speakers					370.00	370.00
6114-00 · MCCA Staff Registration Expense						
6114-00 · MCCA Staff Registration Expense	Bill	10/24	Camden National Bank		115.53	115.53
Total 6114-00 · MCCA Staff Registration Expense					115.53	115.53
6118-00 · Meeting Exp.						
6118-00 · Meeting Exp.	Bill	10/15	Point Lookout Resort & Conference Center	2019 Deposit	27,869.80	27,869.80
Total 6118-00 · Meeting Exp.					27,869.80	27,869.80
6121-00 · Supplies						
6121-00 · Supplies	Bill	10/24	Camden National Bank		109.21	109.21
Total 6121-00 · Supplies					109.21	109.21
6124-00 · Commissioner Retirement Plaques						
6124-00 · Commissioner Retirement Plaques	Bill	10/24	Camden National Bank		210.80	210.80
Total 6124-00 · Commissioner Retirement Plaques					210.80	210.80
6150-00 · Equipment - Office						
6150-00 · Equipment - Office	Bill	10/24	Camden National Bank	Email Backup	137.00	137.00
Total 6150-00 · Equipment - Office					137.00	137.00
6152-00 · IT Services						
6152-00 · IT Services	Bill	10/15	US Bank		296.75	296.75
Total 6152-00 · IT Services					296.75	296.75
6153-00 · Photocopier Lease						
6153-00 · Photocopier Lease	Bill	10/24	Camden National Bank		28.45	28.45
Total 6153-00 · Photocopier Lease					28.45	28.45
6154-00 · Printer & Supplies						
6154-00 · Printer & Supplies	Bill	10/24	Camden National Bank		28.45	28.45
Total 6154-00 · Printer & Supplies					28.45	28.45
6155-00 · Equipment - Office						
6155-00 · Equipment - Office	Bill	10/24	Camden National Bank		462.20	462.20
Total 6155-00 · Equipment - Office					462.20	462.20

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
6170-00 · Meeting Expense						
6173-00 · Monthly	Bill	10/15	Lisa's White Flour Catering		309.57	309.57
	Bill	10/15	Haven, Lauren		38.05	347.62
					<u>347.62</u>	<u>347.62</u>
Total 6173-00 · Monthly					<u>347.62</u>	<u>347.62</u>
Total 6170-00 · Meeting Expense						
6180-00 · Mileage & Travel Expense						
Total 6180-00 · Mileage & Travel Expense	Bill	10/15	Haven, Lauren		60.32	60.32
6195-00 · Office Space Rental						
Total 6195-00 · Office Space Rental	Bill	10/23	Maine Farm Bureau	Printed by MCCA	1,497.17	1,497.17
6215-00 · Postage-Shipping						
Total 6215-00 · Postage-Shipping	Bill	10/15	Haven, Lauren		11.00	11.00
6230-00 · Advertising						
Total 6230-00 · Advertising	Bill	10/24	Treasurer, State Of Maine	County Gov Day 2020	100.00	100.00
6235-00 · Supplies						
Total 6235-00 · Supplies	Bill	10/15	Haven, Lauren		13.20	13.20
6240-00 · Telephone, Fax & Internet						
6241-00 · Cell Phone	Bill	10/24	Camden National Bank		85.31	98.51
	Bill	10/24	Staples Credit Plan		53.42	151.93
					<u>151.93</u>	<u>151.93</u>
Total 6241-00 · Cell Phone	Bill	10/15	Haven, Lauren		75.00	75.00
Total 6241-00 · Cell Phone					<u>75.00</u>	<u>75.00</u>
6243-00 · Phone, Fax & Internet						
Total 6243-00 · Phone, Fax & Internet	Bill	10/15	Spectrum Business/TWC		179.41	179.41
Total 6240-00 · Telephone, Fax & Internet					<u>179.41</u>	<u>179.41</u>
					<u>254.41</u>	<u>254.41</u>

Maine County Commissioners Association
Profit & Loss Prev Year Comparison
October 2019

Accrual Basis

	Oct 19	Oct 18	\$ Change	% Change
Income				
4100-00 · Convention Income				
4110-00 · Plaques	194.95	198.66	-3.71	-1.87%
4120-00 · Registration	1,891.00	297.00	1,594.00	536.7%
4130-00 · Sponsorship	900.00	0.00	900.00	100.0%
Total 4100-00 · Convention Income	2,985.95	495.66	2,490.29	502.42%
4600-00 · MCCA Risk Pool Assessment	27,037.50	0.00	27,037.50	100.0%
4800-00 · MainePERS Surplus Funds	0.00	0.00	0.00	0.0%
4810-00 · Interest Earned	8.20	6.41	1.79	27.93%
4920-00 · Transfer in from Fund Balance	0.00	29,830.00	-29,830.00	-100.0%
Total Income	30,031.65	30,332.07	-300.42	-0.99%
Gross Profit	30,031.65	30,332.07	-300.42	-0.99%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	144.00	144.00	0.00	0.0%
5030-00 · FICA	815.84	733.09	82.75	11.29%
5040-00 · MainePERS Contributions	730.79	713.12	17.67	2.48%
5050-00 · Salary-Office Manager	3,795.52	3,688.52	107.00	2.9%
5060-00 · Salary-Executive Director	7,059.55	6,080.00	979.55	16.11%
Total 5000-00 · Payroll Expenses	12,545.70	11,358.73	1,186.97	10.45%
5100-00 · Insurance				
5110-00 · Health Insurance	977.37	939.79	37.58	4.0%
5120-00 · Commercial, Crime, D&O Ins	57.08	56.83	0.25	0.44%
5130-00 · Workers Comp	380.00	76.00	304.00	400.0%
Total 5100-00 · Insurance	1,414.45	1,072.62	341.83	31.87%
6050-00 · Education and Training	0.00	281.22	-281.22	-100.0%
6110-00 · Convention Expense				
6113-00 · Entertainment/Speakers	370.00	0.00	370.00	100.0%
6114-00 · MCCA Staff Registration Expense	115.53	0.00	115.53	100.0%
6118-00 · Meeting Exp.	27,869.80	37,171.40	-9,301.60	-25.02%
6121-00 · Supplies	109.21	0.00	109.21	100.0%
6124-00 · Commissioner Retirement Plaques	210.80	348.10	-137.30	-39.44%
Total 6110-00 · Convention Expense	28,675.34	37,519.50	-8,844.16	-23.57%
6150-00 · Equipment - Office				
6152-00 · IT Services	137.00	0.00	137.00	100.0%
6153-00 · Photocopier Lease	296.75	288.80	7.95	2.75%
6154-00 · Printer & Supplies	28.45	0.00	28.45	100.0%
Total 6150-00 · Equipment - Office	462.20	288.80	173.40	60.04%
6170-00 · Meeting Expense				
6173-00 · Monthly	347.62	311.27	36.35	11.68%
6175-00 · Meetings - Other	0.00	257.81	-257.81	-100.0%

Accrual Basis

	Oct 19	Oct 18	\$ Change	% Change
Total 6170-00 · Meeting Expense	347.62	569.08	-221.46	-38.92%
6180-00 · Mileage & Travel Expense	60.32	58.53	1.79	3.06%
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6215-00 · Postage-Shipping	11.00	17.60	-6.60	-37.5%
6230-00 · Advertising	100.00	0.00	100.00	100.0%
6235-00 · Supplies	151.93	333.27	-181.34	-54.41%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	179.41	168.35	11.06	6.57%
Total 6240-00 · Telephone, Fax & Internet	254.41	243.35	11.06	4.55%
Total Expense	45,520.14	53,239.87	-7,719.73	-14.5%

Maine County Commissioners Association
Convention Profit and Loss
 January through December 2019

	<u>TOTAL</u>
Income	
4100-00 · Convention Income	
4110-00 · Plaques	194.95
4120-00 · Registration	29,089.56
4130-00 · Sponsorship	12,270.00
4140-00 · Vendor	9,199.22
Total 4100-00 · Convention Income	<u>50,753.73</u>
Total Income	<u>50,753.73</u>
Gross Profit	<u>50,753.73</u>
Expense	
6110-00 · Convention Expense	
6113-00 · Entertainment/Speakers	1,870.00
6114-00 · MCCA Staff Registration Expense	757.53
6118-00 · Meeting Exp.	28,369.80
6121-00 · Supplies	202.49
6124-00 · Commissioner Retirement Plaques	210.80
Total 6110-00 · Convention Expense	<u>31,410.62</u>
Total Expense	<u>31,410.62</u>
Net Income	<u>19,343.11</u>
Minus the Deposit made in 2018	5,000
Plus Deposit made for the 2020 Convention	500
Net Profit \$	14,843.11