

Maine County Commissioners Association
Reconciliation Summary
Money Market Account, Period Ending 10/18/18

	October 2018
Beginning Balance	<u>31,855.95</u>
Cleared Transactions	
Checks and Payments - 1 item	-9,431.00
Deposits and Credits - 1 item	<u>2.65</u>
Total Cleared Transactions	<u>-9,428.35</u>
Cleared Balance	<u><u>22,427.60</u></u>
Register Balance as of 10/18/18	22,427.60
Ending Balance	22,427.60

**Maine County Commissioners Association
 Reconciliation Summary
 MCCA Checking-Savings Bank, Period Ending 10/31/18**

	October 2018
Beginning Balance	105,693.94
Cleared Transactions	
Checks and Payments - 21 items	-54,006.90
Deposits and Credits - 5 items	9,731.76
Total Cleared Transactions	-44,275.14
Cleared Balance	61,418.80
Uncleared Transactions	
Checks and Payments - 3 items	-4,491.51
Total Uncleared Transactions	-4,491.51
Register Balance as of 10/31/18	56,927.29
Ending Balance	56 927 29

Maine County Commissioners Association

Reconciliation Detail

MCCA Checking-Savings Bank, Period Ending 10/31/18

	Type	Date	Name	Amount	Balance
Beginning Balance					105,693.94
Cleared Transactions					
Checks and Payments - 21 items					
	Bill Pmt -Check	9/25	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	9/25	Sable Oaks Golf Club	-418.00	-1,915.17
	Bill Pmt -Check	9/25	Maine Municipal Association	-121.03	-2,036.20
	Bill Pmt -Check	9/25	Maine Municipal Association	-116.00	-2,152.20
	Bill Pmt -Check	9/25	Eastern Alliance	-112.00	-2,264.20
	Bill Pmt -Check	10/5	Bangor Payroll	-2,417.61	-4,681.81
	Bill Pmt -Check	10/10	DoubleTree by Hilton Portland	-31,171.40	-35,853.21
	Bill Pmt -Check	10/10	Seventh Power Press	-1,000.00	-36,853.21
	Bill Pmt -Check	10/10	MainePERS	-713.12	-37,566.33
	Bill Pmt -Check	10/10	Spectrum Business/TWC	-168.35	-37,734.68
	Bill Pmt -Check	10/10	Liberty Mutual Insurance	-56.83	-37,791.51
	Bill Pmt -Check	10/11	Point Lookout Resort	-5,000.00	-42,791.51
	Bill Pmt -Check	10/12	Bangor Payroll	-2,417.61	-45,209.12
	Bill Pmt -Check	10/19	Bangor Payroll	-2,417.61	-47,626.73
	Bill Pmt -Check	10/19	US Bank	-288.80	-47,915.53
	Bill Pmt -Check	10/19	Country Cafe Catering	-275.00	-48,190.53
	Bill Pmt -Check	10/19	Haven, Lauren	-218.52	-48,409.05
	Bill Pmt -Check	10/19	Great Falls Insurance Company	-76.00	-48,485.05
	Bill Pmt -Check	10/19	Staples Credit Plan	-49.15	-48,534.20
	Bill Pmt -Check	10/25	Camden National Bank	-1,140.13	-49,674.33
	Bill Pmt -Check	10/26	Bangor Payroll	-4,332.57	-54,006.90
Total Checks and Payments				-54,006.90	-54,006.90
Deposits and Credits - 5 items					
	General Journal	10/1	MCCA Money Market Acct	9,431.00	9,431.00
	Payment	10/19	Penobscot County	49.00	9,480.00
	Deposit	10/19		78.00	9,558.00
	Payment	10/19	Knox County	170.00	9,728.00
	Deposit	10/31		3.76	9,731.76
Total Deposits and Credits				9,731.76	9,731.76
Total Cleared Transactions				-44,275.14	-44,275.14
Cleared Balance				-44,275.14	61,418.80
Uncleared Transactions					
Checks and Payments - 3 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	10/25	Maine Farm Bureau	-1,497.17	-4,491.51
Total Checks and Payments				-4,491.51	-4,491.51
Total Uncleared Transactions				-4,491.51	-4,491.51
Register Balance as of 10/31/18				-48,766.65	56,927.29
Ending Balance				-48,766.65	56,927.29

Maine County Commissioners Association
Balance Sheet
As of October 31, 2018

	<u>October 2018</u>
ASSETS	
Current Assets	
Checking/Savings	
MCCA Checking-Savings Bank	56,927.29
Money Market Account	22,427.60
Petty Cash Account	200.00
Total Checking/Savings	<u>79,554.89</u>
Other Current Assets	
Pass Through	9,431.00
Total Other Current Assets	<u>9,431.00</u>
Total Current Assets	<u>88,985.89</u>
Fixed Assets	
RLB0019 - Accumulated Depreciation	-2,912.00
RLB0028 - Equipment	6,660.00
RLB0030 - Depreciation	1,664.00
Total Fixed Assets	<u>5,412.00</u>
TOTAL ASSETS	<u><u>94,397.89</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-42.79
Total Accounts Payable	<u>-42.79</u>
Other Current Liabilities	
1000-00 - Employee Health Insurance Contr	1,043.11
1010-00 - MainePERS Employee Contribution	111.79
RLB0032 - Accrued Vacation	820.90
Total Other Current Liabilities	<u>1,975.80</u>
Total Current Liabilities	<u>1,933.01</u>
Total Liabilities	1,933.01
Equity	
3020-00 - Fund Balance to Current Yr Inc	-141,282.00
3030-00 - Earnings	223,391.62
Net Income	10,355.26
Total Equity	<u>92,464.88</u>
TOTAL LIABILITIES & EQUITY	<u><u>94,397.89</u></u>

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
 January through October 2018

	2018 Budget	October 2018	Jan-Dec 2018	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400	265	265	-135	66%
4120-00 · Registration	22,000	297	24,542	2,542	112%
4130-00 · Sponsorship	9,000		7,050	-1,950	78%
4140-00 · Vendor	11,500		8,102	-3,398	70%
Total 4100-00 · Convention Income	42,900	562	39,959	-2,941	93%
4300-00 · Dues	136,935		136,935		100%
4400-00 · Other Income	4,500		8,257	3,757	183%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	26,250			-26,250	
4800-00 · MainePERS Surplus Funds	9,431	9,431	9,431		100%
4810-00 · Interest Earned	100	6	93	-7	93%
4920-00 · Transfer in from Fund Balance	29,830	29,830	29,830		100%
Total Income	250,446	39,829	224,505	-25,941	90%
Gross Profit	250,446	39,829	224,505	-25,941	90%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	144	1,554	-446	78%
5030-00 · FICA	9,620	733	7,898	-1,722	82%
5040-00 · MainePERS Contributions	9,431	713	7,727	-1,704	82%
5050-00 · Salary-Office Manager	47,951	3,689	39,734	-8,217	83%
5060-00 · Salary-Executive Director	79,040	6,080	65,360	-13,680	83%
Total 5000-00 · Payroll Expenses	148,042	11,359	122,273	-25,769	83%
5100-00 · Insurance					
5110-00 · Health Insurance	11,300	940	9,398	-1,902	83%
5120-00 · Commercial, Crime, D&O Ins	2,054	57	1,919	-135	93%
5130-00 · Workers Comp	550	76	208	-342	38%
5140-00 · Unemployment Comp Ins	450		740	290	164%
Total 5100-00 · Insurance	14,354	1,073	12,265	-2,089	85%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500			-500	
6013-00 · Financial Audit	3,000			-3,000	
Total 6010-00 · Prof. Services	3,500			-3,500	
6030-00 · Lobbying					
6031-00 · Lobbying Reg	200		200		100%
Total 6030-00 · Lobbying	200		200		100%
6040-00 · NACO Expenses					
6041-00 · Conferences	6,470		3,661	-2,809	57%
Total 6040-00 · NACO Expenses	6,470		3,661	-2,809	57%

	2018 Budget	October 2018	Jan-Dec 2018	\$ Over Budget	% of Budget
6050-00 · Education and Training	600	281	397	203	66%
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	2,500		2 500		100%
6114-00 · MCCA Staff Registration Expense	1,340		574	-766	43%
6118-00 · Meeting Exp.	29,760	32,171	34,539	4,779	116%
6121-00 · Supplies	500		387	113	77%
6124-00 · Commissioner Retirement Plaques	400	348	348	-52	87%
Total 6110-00 · Convention Expense	34,500	32,519	38,348	3 848	111%
Point Lookout Resort - Deposit for 2019					
6118-00 · Meeting Exp.		5,000	5,000		
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
Total 6140-00 · Copies-Printing	100		100		100%
6145-00 · Dues Expense	1,100		1,350	250	123%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	250		250	0	100%
6152-00 · IT Services	1,700		1,401	-299	82%
6153-00 · Photocopier Lease	3,400	289	2 888	512	85%
6154-00 · Printer & Supplies	1,000		511	489	51%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	6,750	289	5,050	-1,700	75%
6160-00 · Fees	100		65	-35	65%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	2,000		1,495	-505	75%
6172-00 · County Officials' Workshop	250			-250	
6173-00 · Monthly	2,800	311	2,528	-272	90%
6175-00 · Meetings - Other	750	258	720	-30	96%
Total 6170-00 · Meeting Expense	5,800	569	4,743	-1 057	82%
6180-00 · Mileage & Travel Expense	2,750	59	1,409	-1,341	51%
6195-00 · Office Space Rental	19,000	1,497	14 972	-4 028	79%
6215-00 · Postage-Shipping	250	18	134	-116	54%
6230-00 · Advertising	250			-250	
6235-00 · Supplies	2,000	333	1 446	-554	72%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	1,830	75	750	-1,080	41%
6243-00 · Phone, Fax & Internet	2,200	169	1,683	-517	77%
Total 6240-00 · Telephone, Fax & Internet	4,030	243	2 433	-1,597	60%
6250-00 · Website	100		40	-60	40%
6260-00 · Contingency	500			-500	
Total Expense	250,446	53 240	208 886	-41 560	83%

Maine County Commissioners Association
Convention Profit & Loss Budget vs. Actual
 January through December 2018

2018	Jan-Dec 2018	2018 Budget	\$ Over Budget	% of Budget
Income				
4100-00 · Convention Income				
4110-00 · Plaques	264.88	400.00	-135.12	66.22%
4120-00 · Registration	24,542.29	22,000.00	2,542.29	111.56%
4130-00 · Sponsorship	7,050.00	9,000.00	-1,950.00	78.33%
4140-00 · Vendor	8,102.11	11,500.00	-3,397.89	70.45%
Total 4100-00 · Convention Income	39,959.28	42,900.00	-2,940.72	93.15%
Total Income	39,959.28	42,900.00	-2,940.72	93.15%
Gross Profit	39,959.28	42,900.00	-2,940.72	93.15%
Expense				
6110-00 · Convention Expense				
6113-00 · Entertainment/Speakers	2,500.00	2,500.00	0.00	100.0%
6114-00 · MCCA Staff Registration Expense	574.00	1,340.00	-766.00	42.84%
6118-00 · Meeting Exp.	34,539.40	29,760.00	4,779.40	116.06%
6121-00 · Supplies	386.88	500.00	-113.12	77.38%
6124-00 · Commissioner Retirement Plaques	348.10	400.00	-51.90	87.03%
Total 6110-00 · Convention Expense	38,348.38	34,500.00	3,848.38	111.16%
Total Expense	38,348.38	34,500.00	3,848.38	111.16%
Net Income	1,610.90	8,400.00	-6,789.10	19.18%

2019

Expense

2019

Point Lookout Resort - Deposit for 2019

6118-00 · Meeting Exp.

5,000

Maine County Commissioners Association
Expenses by Vendor Detail
October 2018

Bangor Payroll

Date	Memo	Account	Amount	Balance
10/5	Office Managers Salary	5050-00 · Salary-Office Manager	922.13	922.13
10/5	Taxes	5030-00 · FICA	183.27	1,105.40
10/5	Processing fee	5020-00 · Payroll Fees	34.00	1,139.40
10/5	ED Salary	5060-00 · Salary-Executive Director	1,520.00	2,659.40
10/12	Office Managers Salary	5050-00 · Salary-Office Manager	922.13	3,581.53
10/12	Taxes	5030-00 · FICA	183.27	3,764.80
10/12	Processing fee	5020-00 · Payroll Fees	34.00	3,798.80
10/12	ED Salary	5060-00 · Salary-Executive Director	1,520.00	5,318.80
10/19	Office Managers Salary	5050-00 · Salary-Office Manager	922.13	6,240.93
10/19	Taxes	5030-00 · FICA	183.27	6,424.20
10/19	Processing fee	5020-00 · Payroll Fees	34.00	6,458.20
10/19	ED Salary	5060-00 · Salary-Executive Director	1,520.00	7,978.20
10/26	Office Managers Salary	5050-00 · Salary-Office Manager	922.13	8,900.33
10/26	Taxes	5030-00 · FICA	183.28	9,083.61
10/26	Processing fee	5020-00 · Payroll Fees	42.00	9,125.61
10/26	ER Health Insurance Contributions	5110-00 · Health Insurance	939.79	10,065.40
10/26	Payroll for week 10/5 to 10/21/18	5060-00 · Salary-Executive Director	1,520.00	11,585.40
			<u>11,585.40</u>	<u>11,585.40</u>
Total Bangor Payroll				
Camden National Bank				
10/25	Spread over various accounts	6124-00 · Commissioner Retirement Plaqu	348.10	348.10
10/25	Spread over various accounts	6235-00 · Supplies	253.00	601.10
10/25	Spread over various accounts	6175-00 · Meetings - Other	257.81	858.91
10/25	Spread over various accounts	6050-00 · Education and Training	281.22	1,140.13
			<u>1,140.13</u>	<u>1,140.13</u>
Total Camden National Bank				
Country Cafe Catering				
10/19		6173-00 · Monthly	275.00	275.00
			<u>275.00</u>	<u>275.00</u>
Total Country Cafe Catering				
DoubleTree by Hilton Portland				
10/10	All Event Charges	6118-00 · Meeting Exp.	31,171.40	31,171.40
			<u>31,171.40</u>	<u>31,171.40</u>
Total DoubleTree by Hilton Portland				
Great Falls Insurance Company				
10/19		5130-00 · Workers Comp	76.00	76.00
			<u>76.00</u>	<u>76.00</u>

Date	Memo	Account	Amount	Balance
	Total Great Falls Insurance Company		76.00	76.00
	Haven, Lauren			
10/19		6 73-00 - Monthly	36.27	36.27
10/19		6 80-00 Mileage & Travel Expense	58.53	94.80
10/19		6235-00 - Supplies	31.12	125.92
10/19	RP Audit	6215-00 P stage-Shipping	17.60	143.52
10/19		624 -00 Cell Phone	75.00	218.52
	Total Haven, Lauren		218.52	218.52
	Liberty Mutual Insurance			
	Total Liberty Mutual Insurance	5120-00 - Commercial, Crime, D&O Ins	56.83	56.83
	Maine Farm Bureau			
	Total Maine Farm Bureau		56.83	56.83
	MainePERS			
10/25	Printed by MCCA	6 95-00 Office Space rental	1,497.17	1,497.17
	Total MainePERS		1,497.17	1,497.17
	Point Lookout Resort & Conference Center			
	Total MainePERS	5040-00 MainePERS Contributions	713.12	713.12
	Point Lookout Resort			
10/10	2019 Deposit	6118-00 Meeting Exp.	5,000.00	5,000.00
	Seventh Power Press			
0/10	Speaker	6118-00 Meeting Exp.	5,000.00	5,000.00
	Total Seventh Power Press		1,000.00	1,000.00
	Spectrum Business/TWC			
	Total Spectrum Business	6243-00 Phone, Fax & Internet	168.35	168.35
	Staples Credit Plan			
10/19		6235-00 Supplies	168.35	168.35
	Total Staples Credit Plan		49.15	49.15
	US Bank			
	Total US Bank	6153-00 Photocopie Lease	49.15	49.15
	TOTAL		288.80	288.80
			288.80	288.80
			53,239.87	53,239.87

Maine County Commissioners Association
Transaction Detail by Account
 October 2018

MCCA Checking-Savings Bank

Type	Date	Name	Memo	Amount	Balance
Deposit	10/1		Deposit	9,431.00	9,431.00
Bill Pmt -Check	10/5	Bangor Payroll	Payroll for week 9/24 to 9/30/18	-2,417.61	7,013.39
Bill Pmt -Check	10/10	MainePERS		-713.12	6,300.27
Bill Pmt -Check	10/10	Liberty Mutual Insurance		-56.83	6,243.44
Bill Pmt -Check	10/10	Seventh Power Press	Kevin Hancock	-1,000.00	5,243.44
Bill Pmt -Check	10/10	DoubleTree by Hilton Portland		-31,171.40	-25,927.96
Bill Pmt -Check	10/10	Spectrum Business/TWC		-168.35	-26,096.31
Bill Pmt -Check	10/11	Point Lookout Resort & Conference Center		-5,000.00	-31,096.31
Bill Pmt -Check	10/12	Bangor Payroll	Payroll for week 10/1 to 10/7/18	-2,417.61	-33,513.92
Bill Pmt -Check	10/19	Great Falls Insurance Company		-76.00	-33,589.92
Bill Pmt -Check	10/19	Country Cafe Catering		-275.00	-33,864.92
Bill Pmt -Check	10/19	Haven, Lauren		-218.52	-34,083.44
Bill Pmt -Check	10/19	Staples Credit Plan		-49.15	-34,132.59
Bill Pmt -Check	10/19	US Bank		-288.80	-34,421.39
Payment	10/19	Penobscot County		49.00	-34,372.39
Payment	10/19	Knox County		170.00	-34,202.39
Deposit	10/19		Deposit	78.00	-34,124.39
Bill Pmt -Check	10/19	Bangor Payroll	Payroll for week 10/8 to 10/14/18	-2,417.61	-36,542.00
Bill Pmt -Check	10/25	Maine Farm Bureau	Printed by MCCA	-1,497.17	-38,039.17
Bill Pmt -Check	10/25	Camden National Bank	Spread over various accounts	-1,140.13	-39,179.30
Bill Pmt -Check	10/26	Bangor Payroll	Payroll for week 10/5 to 10/21/18	-4,332.57	-43,511.87
Deposit	10/31		Interest	3.76	-43,508.11
				-43,508.11	-43,508.11
Check	10/1	MCCA Money Market Acct		-9,431.00	-9,431.00
Deposit	10/18		Interest	2.65	-9,428.35
				-9,428.35	-9,428.35
Invoice	10/2	Knox County		170.00	170.00
Invoice	10/2	Penobscot County		49.00	219.00
Payment	10/19	Penobscot County		-49.00	170.00
Payment	10/19	Knox County		-170.00	0.00
Invoice	10/22	York County		99.33	99.33
Invoice	10/22	Knox County		66.22	165.55
Invoice	10/22	Penobscot County		33.11	198.66
Invoice	10/22	Cumberland County Maine		66.22	264.88

Total MCCA Checking-Savings Bank
Money Market Account

Total Money Market Account
Receivables

Total Receivables
Pass Through

Total Pass Through
Accounts Payable

Type	Date	Name	Memo	Amount	Balance
Check	10	MCCA Money Market Acct		264.88	264.88
Bill	10/5	Bangor Payroll	Payroll for week 9/24 to 9/30/18	-2,417.61	-2,417.61
Bill	10/5	Bangor Payroll	Payroll for week 9/24 to 9/30/18	2,417.61	0.00
Bill	10/10	MainePERS		-73.12	713.12
Bill	10/10	MainePERS		713.2	0.00
Bill	10/10	Liberty Mutual Insurance		-56.83	-56.83
Bill	10/10	Liberty Mutual Insurance		56.83	0.00
Bill	10/10	Seventh Power Press	Kevin Hancock	1,000.00	-1,000.00
Bill	10/10	Seventh Power Press	Kevin Hancock	1,000.00	0.00
Bill	10/10	Point Lookout Resort & Conference Center		-5,000.00	5,000.00
Bill	10/10	DoubleTree by Hilton Portland		-31,171.40	-36,171.40
Bill	10/10	DoubleTree by Hilton Portland		31,171.40	-5,000.00
Bill	10/10	Spectrum Business/TWC		-168.35	-5,168.35
Bill	10/10	Spectrum Business/TWC		68.35	-5,000.00
Bill	10/11	Point Lookout Resort & Conference Center		5,000.00	0.00
Bill	10/12	Bangor Payroll	Payroll for week 10/1 to 10/7/18	-2,417.61	-2,417.61
Bill	10/12	Bangor Payroll	Payroll for week 10/1 to 10/7/18	2,417.61	0.00
Bill	10/19	Great Falls Insurance Company		-76.00	-76.00
Bill	10/19	Great Falls Insurance Company		76.00	0.00
Bill	10/19	Country Cafe Catering		275.00	-275.00
Bill	10/19	Country Cafe Catering		275.00	0.00
Bill	10/19	Haven, Lauren		-218.52	-218.52
Bill	10/19	Haven, Lauren		218.52	0.00
Bill	10/19	Staples Credit Plan		-49.5	-49.5
Bill	10/19	Staples Credit Plan		49.5	0.00
Bill	10/19	US Bank		-288.80	-288.80
Bill	10/19	US Bank		288.80	0.00
Bill	10/19	Bangor Payroll	Payroll for week 10/8 to 10/14/18	-2,417.61	-2,417.61
Bill	10/19	Bangor Payroll	Payroll for week 10/8 to 10/14/18	2,417.61	0.00
Bill	10/25	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,497.17
Bill	10/25	Maine Farm Bureau	Printed by MCCA	1,497.17	0.00
Bill	10/25	Camden National Bank	Spread over various accounts	1,140.13	-1,140.13
Bill	10/25	Camden National Bank	Spread over various accounts	1,140.13	0.00
Bill	10/26	Bangor Payroll	Payroll for week 10/5 to 10/21/18	4,332.57	-4,332.57
Bill	10/26	Bangor Payroll	Payroll for week 10/5 to 10/21/18	4,332.57	0.00
				0.00	0.00

Total Accounts Payable

	Type	Date	Name	Memo	Amount	Balance
1000-00 · Employee Health Insurance Contr						
	Bill	10/5	Bangor Payroll	EE Health Insurance Contributions	-46.42	-46.42
	Bill	10/12	Bangor Payroll	EE Health Insurance Contributions	-46.42	-92.84
	Bill	10/19	Bangor Payroll	EE Health Insurance Contributions	-46.42	-139.26
	Bill	10/26	Bangor Payroll	EE Health Insurance Contributions	185.62	46.36
	Bill	10/26	Bangor Payroll	Payroll for week 10/5 to 10/21/18	-46.36	0.00
					0.00	0.00
Total 1000-00 · Employee Health Insurance Contr						
1010-00 · MainePERS Employee Contribution						
	Bill	10/5	Bangor Payroll	Employee Contribution	-195.37	-195.37
	Bill	10/12	Bangor Payroll	Employee Contribution	-195.37	-390.74
	Bill	10/19	Bangor Payroll	Employee Contribution	-195.37	-586.11
	Bill	10/26	Bangor Payroll	Employee Contribution	-195.37	-781.48
	Bill	10/26	Bangor Payroll	EE MEPERS Retirement Contributions	781.48	0.00
					0.00	0.00
Total 1010-00 · MainePERS Employee Contr						
3020-00 · Fund Balance to Current Yr Inc						
	General Journal	10/1		Per 2018 Budget	29,830.00	29,830.00
Total 3020-00 · Fund Balance to Current Yr Inc					29,830.00	29,830.00
4100-00 · Convention Income						
4110-00 · Plaques						
	Invoice	10/22	York County	Convention Plaque	-99.33	-99.33
	Invoice	10/22	Knox County	Convention Plaque	-66.22	-165.55
	Invoice	10/22	Penobscot County	Convention Plaque	-33.11	-198.66
	Invoice	10/22	Cumberland County Maine	Convention Plaque	-66.22	-264.88
					-264.88	-264.88
Total 4110-00 · Plaques						
4120-00 · Registration						
	Invoice	10/2	Knox County	Convention registration	-110.00	-110.00
	Invoice	10/2	Knox County	Convention registration	-60.00	-170.00
	Invoice	10/2	Penobscot County	Convention registration - Dinner Andre Cu	-49.00	-219.00
	Deposit	10/19	MLU Inc.	Deposit	-78.00	-297.00
					-297.00	-297.00
					-561.88	-561.88
Total 4120-00 · Registration						
Total 4100-00 · Convention Income						
4800-00 · MainePERS Surplus Funds						
	Deposit	10/1	MCCA Money Market Acct	Deposit	-9,431.00	-9,431.00
					-9,431.00	-9,431.00
Total 4800-00 · MainePERS Surplus Funds						
4810-00 · Interest Earned						
	Deposit	10/18		Interest	-2.65	-2.65
	Deposit	10/31		Interest	-3.76	-6.41
					-6.41	-6.41
Total 4810-00 · Interest Earned						
4920-00 · Transfer in from Fund Balance						
	General Journal	10/1		Per 2018 Budget	-29,830.00	-29,830.00

Type	Date	Name	Memo	Amount	Balance
Total 4920-00 Transfer n fr m Fund Ba ance					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees					
Bill	10/5	Bangor Payroll	Processing fee	34.00	34.00
B	10/ 2	Bangor Payroll	Processing fee	34.00	68.00
B I	10/19	Bangor Payroll	Processing fee	34.00	102.00
Bill	10/26	Bangor Payroll	Processing fee	42.00	144.00
Total 5020-00 · Payroll Fees				144.00	144.00
5030-00 · FICA					
T ta 5030-00 · FICA					
5040-00 · MainePERS Contributions					
T ta 5040-00 · MainePERS Co ibrutions					
5050-00 · Salary-Office Manager					
T ta 5050-00 · Salary Offi e Manager					
5060-00 · Salary-Executive Director					
T ta 5060-00 · Salary Executi ve Director					
5100-00 · Insurance					
5110-00 · Health Insuranc					
T ta 5110- 0 Hea th Insurance					
5120-00 · Commercial, Crime, D&O Ins					
Tota 5120- Commercial, Crime D&O Ins					
5130-00 · Workers Comp					
T ta 5130- Workers C					

	Type	Date	Name	Memo	Amount	Balance
Total 5100-00 · Insurance					1,072.62	1,072.62
6050-00 · Education and Training						
Total 6050-00 · Education and Training	Bill	10/25	Camden National Bank	Spread over various accounts	281.22	281.22
6110-00 · Convention Expense						
6118-00 · Meeting Exp.					281.22	281.22
Total 6118-00 · Meeting Exp.	Bill	10/10	Seventh Power Press	Speaker	1,000.00	1,000.00
6124-00 · Commissioner Retirement Plaques						
Total 6124-00 · Commiss Retirement Plaques	Bill	10/10	Point Lookout Resort & Conference Cente	2019 Deposit	5,000.00	6,000.00
Total 6110-00 · Convention Expense	Bill	10/10	DoubleTree by Hilton Portland	All Event Charges	31,171.40	37,171.40
Total 6118-00 · Meeting Exp.	Bill	10/10	DoubleTree by Hilton Portland	All Event Charges	37,171.40	37,171.40
6150-00 · Equipment - Office						
6153-00 · Photocopier Lease						
Total 6153-00 · Photocopier Lease	Bill	10/25	Camden National Bank	Spread over various accounts	348.10	348.10
Total 6150-00 · Equipment - Office	Bill	10/25	Camden National Bank	Spread over various accounts	348.10	348.10
6170-00 · Meeting Expense						
6173-00 · Monthly						
Total 6173-00 · Monthly	Bill	10/19	U\$ Bank		288.80	288.80
Total 6150-00 · Equipment - Office	Bill	10/19	Country Cafe Catering		288.80	288.80
6175-00 · Meetings - Other						
Total 6175-00 · Meetings - Other	Bill	10/19	Haven, Lauren		36.27	311.27
Total 6170-00 · Meeting Expense	Bill	10/19	Haven, Lauren		311.27	311.27
6180-00 · Mileage & Travel Expense						
Total 6180-00 · Mileage & Travel Expense	Bill	10/25	Camden National Bank	Spread over various accounts	257.81	257.81
Total 6175-00 · Meetings - Other	Bill	10/25	Camden National Bank	Spread over various accounts	257.81	257.81
6195-00 · Office Space Rental						
Total 6195-00 · Office Space Rental	Bill	10/19	Haven, Lauren		569.08	569.08
6215-00 · Postage-Shipping						
Total 6215-00 · Postage-Shipping	Bill	10/25	Maine Farm Bureau	Printed by MCCA	58.53	58.53
6235-00 · Supplies						
Total 6235-00 · Supplies	Bill	10/19	Haven, Lauren	RP Audit	17.60	17.60
Total 6195-00 · Office Space Rental	Bill	10/19	Haven, Lauren		17.60	17.60
Total 6170-00 · Meeting Expense	Bill	10/19	Haven, Lauren		31.12	31.12
Total 6175-00 · Meetings - Other	Bill	10/19	Staples Credit Plan		49.15	80.27

Type	Date	Name	Memo	Amount	Balance
	0/25	Camden National Bank	Spread over various accounts	253.00	333.27
				333.27	333.27
	10/19	Haven, Lauren		75.00	75.
				75.00	75
	10/10	Spectrum Business/TWC		168.35	168.35
				168.35	168.35
				243.35	243.35

Total 6235-00 Services
 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

Maine County Commissioners Association
Profit & Loss Prev Year Comparison
October 2018

	Oct 18	Oct 17	\$ Change	% Change
Income				
4100-00 · Convention Income				
4110-00 · Plaques	264.88	0.00	264.88	100.0%
4120-00 · Registration	297.00	513.27	-216.27	-42.14%
Total 4100-00 · Convention Income	561.88	513.27	48.61	9.47%
4800-00 · MainePERS Surplus Funds	9,431.00	0.00	9,431.00	100.0%
4810-00 · Interest Earned	6.41	7.16	-0.75	-10.48%
4920-00 · Transfer in from Fund Balance	29,830.00	0.00	29,830.00	100.0%
Total Income	39,829.29	520.43	39,308.86	7,553.15%
Gross Profit	39,829.29	520.43	39,308.86	7,553.15%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	144.00	146.60	-2.60	-1.77%
5030-00 · FICA	733.09	730.57	2.52	0.35%
5040-00 · MainePERS Contributions	713.12	851.55	-138.43	-16.26%
5050-00 · Salary-Office Manager	3,688.52	3,652.00	36.52	1.0%
5060-00 · Salary-Executive Director	6,080.00	6,080.00	0.00	0.0%
Total 5000-00 · Payroll Expenses	11,358.73	11,460.72	-101.99	-0.89%
5100-00 · Insurance				
5110-00 · Health Insurance	939.79	921.36	18.43	2.0%
5120-00 · Commercial, Crime, D&O Ins	56.83	57.50	-0.67	-1.17%
5130-00 · Workers Comp	76.00	13.00	63.00	484.62%
Total 5100-00 · Insurance	1,072.62	991.86	80.76	8.14%
6040-00 · NACO Expenses				
6041-00 · Conferences	0.00	2,599.64	-2,599.64	-100.0%
Total 6040-00 · NACO Expenses	0.00	2,599.64	-2,599.64	-100.0%
6050-00 · Education and Training	281.22	116.00	165.22	142.43%
6110-00 · Convention Expense				
6118-00 · Meeting Exp.	32,171.40	20,601.18	11,570.22	56.16%
6121-00 · Supplies	0.00	184.57	-184.57	-100.0%
6124-00 · Commissioner Retirement Plaques	348.10	0.00	348.10	100.0%
Total 6110-00 · Convention Expense	32,519.50	20,785.75	11,733.75	56.45%
6150-00 · Equipment - Office				
6152-00 · IT Services	0.00	125.00	-125.00	-100.0%
6153-00 · Photocopier Lease	288.80	281.57	7.23	2.57%
Total 6150-00 · Equipment - Office	288.80	406.57	-117.77	-28.97%
6170-00 · Meeting Expense				
6173-00 · Monthly	311.27	309.02	2.25	0.73%
6175-00 · Meetings - Other	257.81	26.14	231.67	886.27%
Total 6170-00 · Meeting Expense	569.08	335.16	233.92	69.79%

	Oct 18	Oct 17	\$ Change	% Change
6180-00 · Mileage & Travel Expense	58.53	1,199.36	1 140.83	-95.12%
6195-00 · Office Space Rental	1 497 17	1,497 17	.	0 0%
6215-00 · Postage-Shipping	17.60	14.45	3.15	21 8%
6235-00 · Supplies	333.27	79.53	253.74	319 05%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	60.03	14.97	24.94%
6243-00 · Phone, Fax & Internet	168 35	167.15	1 20	0 72%
Total 6240-00 · Telephone, Fax & Internet	243.35	227.18	16.17	7.12%
Total Expense	48 239 87	39,713 39	8,526.48	21.47%
Net Income	-8,410.58	-39,192.96	30,782.38	78.54%