

M.C.C.A.

Amy Fowler, President
Waldo County

Michael Cote, Vice President
York 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

Board of Directors' Meeting Agenda

10:00 a.m., May 13, 2020

Zoom Conference

- I. Introductions
- II. Executive Committee Officers
- III. MCCA Operations
- IV. Paycheck Protection Program
- V. Stakeholders Advisory Group
- VI. Archives Advisory Board Representative
- VII. Consider Partnering with RALI Maine (Rx Abuse Leadership Initiative)
- VIII. Governor's Four Stage Plan to Reopen Business
- IX. Number of Votes per County
- X. Financial Reports
- XI. 2020 Convention of Maine Counties
- XII. Other Business
- XIII. Adjourn



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MAINE COUNTY COMMISSIONERS ASSOCIATION

Executive Committee Meeting
April 29, 2020 at 10:00 am via Zoom Conference

Attendance included Vice President Mike Cote, Secretary/Treasurer Bill Blodgett, Immediate Past President Peter Baldacci, Nominating Committee Chair Norm Fournier, Executive Director Charles Pray and Office Manager Lauren Haven.

Topics and Discussions:

Resignation of President Amy Fowler

The group discussed Commissioner Fowler's intent to resign from her position as president of MCCA. Vice President Mike Cote agreed to assume the authority of the president until such time as the Board of Directors elected another president. Charlie was charged with writing a letter requesting a formal letter from Commissioner Fowler for clarity sake and as an official document for our records.

Paycheck Protection Program

Charlie said he was working with Camden National Bank to see if MCCA would qualify for the Paycheck Protection Program designed to provide a direct incentive for small businesses to keep their workers on the payroll. He and Lauren were working to submit the necessary documents to determine eligibility. The Committee decided if MCCA is approved, we should move forward with the loan paperwork as it will positively affect the 2020 budget.

Ongoing Operation and Structure of MCCA

The contract for Executive Director, Charlie Pray, expires at the end of May. The group talked about various options the Board of Directors' might choose to restructure the organization. For at least for the remainder of 2020, another full-time executive director cannot be hired due to budget constraints, therefore it will be important to look for a lobbyist without delay. Charlie made the recommendation to hire a part time lobbyist, likely a retired legislator in the area, and

promote Lauren who would continue to manage the administrative work in the office. Charlie agreed to begin the search for a lobbyist and collect some RFP's so the Board of Directors can make an informed decision based on estimated rates factored into the equation.

Convention of Maine Counties

Lauren mentioned the Executive Committee had talked about deciding by the end of May if the conference would occur as planned. Some vendors might not be able to participate as revenue is expected to be less than usual, and counties might not have funds to send commissioners and employees to attend. A poll will be sent to get feedback from the counties. Lauren suggested if it's determined we should not hold the 2020 convention at Sunday River, we might develop some kind of virtual conference with many of the trainings offered online. Commissioner Baldacci stated there would also be a cost savings in the budget from the cancellation of the NACo annual conference which would lessen the impact.

May 13th Board of Directors' Meeting

The extended gathering restrictions announced by Governor Mills will prevent a group meeting at the MCCA offices in May. It was decided to hold a Zoom meeting to talk about such items as: the resignation of the president, the contract expiration of the Executive Director, options for MCCA operations going forward, and the Governor's four stage plan to re-open business in Maine. This could be a shorter agenda than our usual monthly meetings and still allow the Board of Directors to make some decisions.



Lauren Haven <lauren.haven@mainecounties.org>

My resignation from MCCA President position

1 message

Amy Fowler <district3@waldocountyme.gov>

Wed, Apr 29, 2020 at 5:45 PM

To: Charles Pray <charles.pray@mainecounties.org>, Lauren Haven <lauren.haven@mainecounties.org>, Mike Cote <mikecote@metrocast.net>, "William B. Blodgett" <wblodgett@roadrunner.com>

Please consider this my official letter of resignation from my position as President of The Maine County Commissioners Association, herein after , MCCA .

It has been my humble pleasure and privilege to serve as the MCCA President in the past on several occasions , but the tides have turned and I find my objectives and plans for our MCCA may not be the course that this organization wants to go . It is with heavy heart I offer my resignation as the current President of MCCA .

I am confident , a new plan and injection of new ideas will be best for MCCA . Thank you for the opportunity to serve .

Most respectfully ,
Amy R Fowler

Sent from my iPad



Maine Department of Economic & Community Development Resources for Maine Businesses Impacted by COVID-19 Pandemic

We strongly encourage businesses and consumers to contact your lending institution first. Many lenders are restructuring loans, delaying payments, etc. to help during this time.

Federal

Paycheck Protection Program

- Zero Fee Loan of up to \$10 million
- Can be used for payroll and other costs associated with doing business
- Up to 8 weeks of the loan that was used for payroll and other business related costs will be forgiven if the business retains their employees at the current salary level.
- Loan principal and interest are deferred for up to a year.
- All borrower fees are waived.
- Retroactive to February 15, 2020 so that employers can bring workers back that may have already been laid off due to economic hardship caused by COVID-19.
- A business that receives an Economic Injury Disaster Loan between January 31, 2020 and June 30, 2020 as a result of a COVID-19 disaster declaration is eligible to apply for a Paycheck Protection Program loan or the business may refinance their Emergency Injury Disaster Loan into a Paycheck Protection Program loan.
- The Emergency Injury Disaster Loan grant award of up to \$10,000 would be subtracted from the amount forgiven in the Payroll Protection Program.
- All current Small Business Administration 7(a) lenders are eligible lenders for the Payroll Protection Program.

U.S. Small Business Administration

Economic Injury Disaster Loans

- Up to \$2 million in assistance.
- Can be used to pay fixed debts, payroll, accounts payable and other bills that can't be paid because of the disaster's impact.
- Long-term repayments in order to keep payments affordable, up to a maximum of 30 years.

New Provision for Economic Injury Disaster Loans

- Small Businesses and non-profits that apply could be eligible for an emergency Economic Injury Disaster Loan Grant of up to \$10,000 within three days of application.
 - Grant does not need to be re-paid even if the business or non-profit is denied Economic Injury Disaster Loan.
 - Grant can be used to provide paid sick leave, maintaining payroll, meet increased production costs due to supply chain interruptions, rent or mortgage payments, and repayment of debt.
 - The grant is available to small businesses, private nonprofits, sole proprietors and independent contractors, tribal businesses, as well as cooperatives and employee-owned businesses.
 - The Emergency Injury Disaster Loan Grant award of up to \$10,000 would be subtracted from the amount forgiven in the Payroll Protection Program.

Debt Relief for New and Existing SBA Borrowers

- The Small Business Administration will cover all loan payments for existing SBA borrowers, including principal, interest, and fees, for six months.
- The Small Business Administration will cover all loan payments to new borrowers who take out an SBA loan within six months after the President signs the bill.
- During the time that SBA borrowers are receiving the six months debt relief, they may apply for a Paycheck Protection Program Loan, however, the six months of SBA payment relief may not be applied to payments on the Paycheck Protection Program Loan.

More Information:

Phone: 1-800 - 659-2955 (TTY: 1-899-877-8339)

Email: disastercustomerservice@sba.gov

Website: www.SBA.gov/disaster

Loan Application Link: <http://covid19relief.sba.gov/#1/>

State

Finance Authority of Maine (FAME)

OLA @ 50%: In partnership with our lending institutions, FAME would approve ANY OLA loan that comes through deemed "COVID-19" at a 50% insurance rate.

FAME Direct Loan: When borrower cannot obtain loan from lending partner, offers a decreased interest rate and decreased fee schedule

FAME Direct Loan – SBA INTERIM: While SBA disaster relief loans take 3 to 4 weeks to fund, FAME could essentially prefund their loan to get funds to Maine businesses sooner.

More Information

Phone: 1-207-623-3263 or 1-800-228-3734 (TTY: 207-626-2717)

Website: <https://www.famemaine.com/>

State of Maine Loan Guarantee Fund

- Funded through Emergency Legislation
- Financial Authority of Maine (FAME), backed by the State of Maine, will guarantee loans to individuals made by banks and credit unions
- For Maine resident who is an employee, self-employed person, sole proprietor, "1099" worker, or other individual who has experienced a loss of income due to circumstances related to the novel corona virus known as COVID-19
- Allows bank or credit union to process loan requests more quickly, provides for no-interest loans, and means lending institution cannot turn down request based on the creditworthiness of individual applicant

More Information

1-800-872-3838 or 1-800-541-5872 (outside of Maine)

Email: business.answers@maine.gov

The State is marshalling resources and options including flexibility through the Unemployment system and financial assistance through FAME loan guarantees for companies of all sizes. The situation is very fluid. Check the Governor's website often for updates. <https://www.maine.gov/governor/mills/covid-19>

Supporting local partners

Maine SBDC – Business advisors located throughout the state provide free, confidential advice. You can request advising on the website. <https://www.mainesbdc.org/>

SCORE – A free, volunteer-led service, SCORE has both general business mentors and subject area experts at chapters around the state. <https://www.scoremaine.org/>

Questions?

We are happy to field questions through Business Answers at 1-800-872-3838 or via email at business.answers@maine.gov



On Wed, May 6, 2020 at 9:13 AM Chief Justice <chiefjustice@courts.maine.gov> wrote:

TO: Charles Pray
Maine County Commissioners Association
FROM: Hon. Andrew M. Mead
Acting Chief Justice, Maine Supreme Judicial Court
Hon. Robert E. Mullen
Chief Justice, Maine Superior Court
Hon. Jed French
Chief Judge, Maine District Court
RE: Stakeholders Advisory Group
DATE: May 6, 2020

As you may know, on May 5, the Maine Supreme Judicial Court issued a revised PMO-SJC-1 (available online at <https://www.courts.maine.gov/covid19/pmo-sjc-1.pdf>) that establishes an advisory group to provide information and assistance to the court as it continues to formulate plans to deal with the COVID-19 pandemic and its effect on court operations. We are writing to invite you or a member of the Maine County Commissioners Association to participate in that group. Video Conference meetings are scheduled for May 14 and 21. If you are available and willing, would you please confirm by replying to this email, and we will provide you with the conference participation information. Thanks and best wishes.

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## Archives Advisory Board

### **About**

The Maine State Archives Advisory Board serves to advise the Maine State Archivist through the review of proposed records retention schedules and related policy issues for both Maine state government and local governments, including municipalities, counties, schools, and special districts; ensuring proper records management procedures and schedules are in place.

Board reviews also impact the public's "right-to-know" regarding access to public records. Their input helps preserve those records with archival value. Serving in an advisory role to the Maine State Archivist, the Board makes certain records of continuing value are preserved for use by future generations.

While the voluntary Archives Advisory Board represents a broad area of interests and backgrounds, additional advice is welcome, and may strengthen our final decisions.

### **Membership**

There are nine voting members of the Archives Advisory Board with expertise in the administrative, fiscal, legal and historical value of records. The State Archivist Serves as a non-voting member. Members serve a 3-year term and continue serving until either reappointed or replaced. Member compensation is limited to reimbursement of expenses only.

### **Nomination**

Nomination to the Archives Advisory Board is by recommendation of various organizations or state agencies for appointment by the Secretary of State. To be nominated to the committee, please submit a letter of interest and resume or CV to the appropriate recommending entity, who will forward select nominations to the Secretary of State for appointment.



## **Maine State Archives Advisory Board statute**

(see Title 5: §96. Archives Advisory Board for more information)

**1. Established.** The Archives Advisory Board, established by section 12004-I, subsection 8, shall serve to advise the State Archivist in administration of Title 5, Chapter 6 and to perform such other duties as may be prescribed by law.

Per section 12004-I, “the primary responsibilities and powers of advisory boards and boards with minimal authority include the responsibility and authority to advise state agencies, review policies and procedures, conduct studies, evaluate programs and make recommendations to the state agencies, the Legislature or the Governor.”

**2. Members.** The Archives Advisory Board consists of 9 voting members with expertise in the administrative, fiscal, legal and historical value of records. Voting members of the board must represent the spectrum of records in the State and are appointed by the Secretary of State as follows:

A. Two public members representing the interests of public access to government records, recommended by a public interest group;

B. Two members from municipal or county government with expertise in local government records, recommended by local or county government entities;

C. One member representing a state or local historical society, recommended by a state or local historical society;

D. One member with expertise in the legal requirements of records retention and public records law, recommended by the Attorney General;

E. One member with expertise in the State's fiscal requirements of records retention, recommended by the Governor;

F. One member from the executive branch with expertise in executive branch records, recommended by the Governor; and

G. One member from the Department of Administrative and Financial Services, Office of Information Technology with expertise in electronic records, electronic records management systems and emerging technology related to electronic records, recommended by the Governor.

The State Archivist serves as a nonvoting member.

**3. Terms; chair; compensation.** The voting members under subsection 2 serve a 3-year term and continue serving until either reappointed or replaced. In case of the termination of a member's service during that member's term, the Secretary of State shall appoint a successor for the unexpired term. The voting members shall elect a chair. Per chapter 379, member compensation is limited to reimbursement of expenses only.



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## Partnering to Address Opioid Addiction

More than 353 Maine residents died from drug overdoses in 2016.<sup>1</sup> A broad-based partnership of state, local and national organizations, representing the addiction community, consumers, employers, first-responders, hospitals, prevention professionals, labor unions, pharmaceutical companies, veterans and others, is coming together to advance programs that will help prevent the misuse and abuse of opioids and, ultimately, help save lives.

Bringing together these voices, RALI Maine aims to support, highlight and execute initiatives to fight opioid addiction in Maine. While RALI's first collective effort will focus on safe disposal of unused prescription pain medicines, this partnership is committed to spotlighting and engaging on a broad range of solutions, including prevention, access to treatment information and recovery.

We welcome community partners who are committed to making an impact on this crisis.

## What It Means to Be a Partner

As part of the initiative, partners will be featured in public service announcements and media education efforts. In addition, partners' existing substance use disorder prevention programs will be showcased on the coalition website, at panels and events, and on an ongoing basis with policymakers. RALI Maine will:

- highlight the ideas and solutions that are helping to save lives and the importance of primary prevention efforts;
- mobilize members of the addiction community and stakeholders to educate and partner with policymakers who are working to implement life-saving programs and policies;
- provide readily-available informational resources;
- share the stories of families and heroes who are on the frontlines of the crisis.

Through one key program of the initiative, partners will help stem the misuse of prescription medicines by enhancing education and tools for safe drug disposal. Specially-designed disposal kits will be available for distribution by the RALI Maine partner organizations.

Working together, we will spur action and drive lasting change. We hope you will join RALI Maine in this important effort.

<sup>1</sup> <https://www.cdc.gov/drugoverdose/data/statedeaths.html>

# MAINE COUNTY COMMISSIONERS ASSOCIATION

## April 2020 Financial Report

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Attached please find the financial reports for the month of April 2020. The Balance Sheet shows total assets and liabilities at \$158,276.28 This amount includes \$12,445.41 from the money market account for MainePERS employer contributions.

Debits to the bank account in April totaled \$18,000.49 and receipts of \$6.43 were credited to the account. The debits were from normal operating expenses during the month. The one credit was accumulated interest from the MCCA checking account.

The general fund checking account balance as of April 30<sup>th</sup> was \$145,527.87 as some transactions had not yet cleared. All membership dues have been payments have been received.

Executive Director Charles Pray has submitted the application for the Paycheck Protection Program through Camden National Bank. If approved, this forgivable loan will alleviate some of the impact on the 2020 budget due to the loss of revenue as some vendors and attendees may not be able to participate in the Convention of Maine Counties scheduled in September.

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  
Office Manager

Accepted by:

Date: May 13, 2020

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Charles Pray, Executive Director

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Michael Cote, Vice-President

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William Blodgett, Secretary-Treasurer

**Maine County Commissioners Association  
Balance Sheet (accrual)**

As of April 30, 2020

|                                                  | <u>April<br/>2020</u>    |
|--------------------------------------------------|--------------------------|
| <b>ASSETS</b>                                    |                          |
| <b>Current Assets</b>                            |                          |
| <b>Checking/Savings</b>                          |                          |
| 1000-00 · Bank and Cash Accounts                 |                          |
| 1010-00 · MCCA Checking-Savings Bank             | 145,527.87               |
| 1020-00 · Money Market Account                   | 12,445.41                |
| 1030-00 · Petty Cash Account                     | 200.00                   |
| <b>Total 1000-00 · Bank and Cash Accounts</b>    | <u>158,173.28</u>        |
| <b>Total Checking/Savings</b>                    | 158,173.28               |
| <b>Accounts Receivable</b>                       |                          |
| 1300-00 · Receivables                            | -483.00                  |
| <b>Total Accounts Receivable</b>                 | <u>-483.00</u>           |
| <b>Total Current Assets</b>                      | 157,690.28               |
| <b>Fixed Assets</b>                              |                          |
| 1200-00 · Fixed Assets                           |                          |
| 1210-00 · Accumulated Depreciation               | -6,074.00                |
| 1220-00 · Equipment                              | 6,660.00                 |
| <b>Total 1200-00 · Fixed Assets</b>              | <u>586.00</u>            |
| <b>Total Fixed Assets</b>                        | <u>586.00</u>            |
| <b>TOTAL ASSETS</b>                              | <u><u>158,276.28</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>                  |                          |
| <b>Liabilities</b>                               |                          |
| <b>Current Liabilities</b>                       |                          |
| <b>Accounts Payable</b>                          |                          |
| 2000-00 · Accounts Payable                       | -435.07                  |
| <b>Total Accounts Payable</b>                    | <u>-435.07</u>           |
| <b>Other Current Liabilities</b>                 |                          |
| 2100-00 · Other Current Liabilities              |                          |
| 2120-00 · MainePERS Employee Contribution        | 318.13                   |
| 2130-00 · Employee Health Insurance Contr        | 1,091.39                 |
| 2140-00 · Accrued Vacation                       | 820.90                   |
| <b>Total 2100-00 · Other Current Liabilities</b> | <u>2,230.42</u>          |
| <b>Total Other Current Liabilities</b>           | <u>2,230.42</u>          |
| <b>Total Current Liabilities</b>                 | <u>1,795.35</u>          |
| <b>Total Liabilities</b>                         | 1,795.35                 |
| <b>Equity</b>                                    |                          |
| 3000-00 · Equity Accounts                        |                          |
| 3020-00 · Fund Balance to Current Yr Inc         | -89,430.00               |
| <b>Total 3000-00 · Equity Accounts</b>           | <u>-89,430.00</u>        |
| 3100-00 · Earnings                               | 148,926.82               |
| <b>Net Income</b>                                | <u>96,984.11</u>         |
| <b>Total Equity</b>                              | <u>156,480.93</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>            | <u><u>158,276.28</u></u> |

**Maine County Commissioners Association**  
**Reconciliation Summary**  
1020-00 - Money Market Account, Period Ending 04/20/20

|                                        | <b>Aptil<br/>2020</b>   |
|----------------------------------------|-------------------------|
| <b>Beginning Balance</b>               | <u>12,444.85</u>        |
| <b>Cleared Transactions</b>            |                         |
| Deposits and Credits - 1 item          | 0.56                    |
| <b>Total Cleared Transactions</b>      | <u>0.56</u>             |
| <b>Cleared Balance</b>                 | <u><u>12,445.41</u></u> |
| <b>Register Balance as of 04/20/20</b> | 12,445.41               |
| <b>Ending Balance</b>                  | 12,445.41               |

**Maine County Commissioners Association  
Reconciliation Summary**

1010-00 · MCCA Checking-Savings Bank, Period Ending 04/30/20

|                                        | <u>April<br/>2020</u> |
|----------------------------------------|-----------------------|
| <b>Beginning Balance</b>               | 165,212.06            |
| <b>Cleared Transactions</b>            |                       |
| Checks and Payments - 13 items         | -18,000.49            |
| Deposits and Credits - 1 item          | 6.43                  |
| <b>Total Cleared Transactions</b>      | <u>-17,994.06</u>     |
| <b>Cleared Balance</b>                 | <u>147,218.00</u>     |
| <b>Uncleared Transactions</b>          |                       |
| Checks and Payments - 3 items          | -1,690.13             |
| <b>Total Uncleared Transactions</b>    | <u>-1,690.13</u>      |
| <b>Register Balance as of 04/30/20</b> | <u>145,527.87</u>     |
| <b>Ending Balance</b>                  | 145,527.87            |

# Maine County Commissioners Association

## Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 04/30/20

|                                        | Type            | Date  | Name                      | Amount            | Balance           |
|----------------------------------------|-----------------|-------|---------------------------|-------------------|-------------------|
| <b>Beginning Balance</b>               |                 |       |                           |                   | <b>165,212.06</b> |
| <b>Cleared Transactions</b>            |                 |       |                           |                   |                   |
| <b>Checks and Payments - 13 items</b>  |                 |       |                           |                   |                   |
|                                        | Bill Pmt -Check | 3/31  | Maine Farm Bureau         | -1,497.17         | -1,497.17         |
|                                        | Bill Pmt -Check | 3/31  | Haven, Lauren             | -75.00            | -1,572.17         |
|                                        | Bill Pmt -Check | 4/3   | Bangor Payroll            | -2,552.22         | -4,124.39         |
|                                        | Bill Pmt -Check | 4/10  | Bangor Payroll            | -2,552.22         | -6,676.61         |
|                                        | Bill Pmt -Check | 4/17  | Bangor Payroll            | -2,552.22         | -9,228.83         |
|                                        | Bill Pmt -Check | 4/17  | MainePERS                 | -763.45           | -9,992.28         |
|                                        | Bill Pmt -Check | 4/17  | Spectrum Business/TWC     | -177.09           | -10,169.37        |
|                                        | Bill Pmt -Check | 4/17  | Unlimited Technology      | -134.50           | -10,303.87        |
|                                        | Bill Pmt -Check | 4/17  | Camden National Bank      | -123.98           | -10,427.85        |
|                                        | Bill Pmt -Check | 4/24  | Bangor Payroll            | -4,585.35         | -15,013.20        |
|                                        | Bill Pmt -Check | 4/30  | Bangor Payroll            | -2,552.22         | -17,565.42        |
|                                        | Bill Pmt -Check | 4/30  | US Bank                   | -377.99           | -17,943.41        |
|                                        | Bill Pmt -Check | 4/30  | Liberty Mutual Insurance  | -57.08            | -18,000.49        |
|                                        |                 |       |                           | <b>-18,000.49</b> | <b>-18,000.49</b> |
| <b>Total Checks and Payments</b>       |                 |       |                           |                   |                   |
| <b>Deposits and Credits - 1 item</b>   |                 |       |                           |                   |                   |
|                                        | Deposit         | 4/30  |                           | 6.43              | 6.43              |
|                                        |                 |       |                           | <b>6.43</b>       | <b>6.43</b>       |
| <b>Total Deposits and Credits</b>      |                 |       |                           |                   |                   |
| <b>Total Cleared Transactions</b>      |                 |       |                           | <b>-17,994.06</b> | <b>-17,994.06</b> |
| <b>Cleared Balance</b>                 |                 |       |                           |                   | <b>147,218.00</b> |
| <b>Uncleared Transactions</b>          |                 |       |                           |                   |                   |
| <b>Checks and Payments - 3 items</b>   |                 |       |                           |                   |                   |
|                                        | Bill Pmt -Check | 10/24 | Treasurer, State Of Maine | -100.00           | -100.00           |
|                                        | Bill Pmt -Check | 4/30  | Maine Farm Bureau         | -1,497.17         | -1,597.17         |
|                                        | Bill Pmt -Check | 4/30  | Haven, Lauren             | -92.96            | -1,690.13         |
|                                        |                 |       |                           | <b>-1,690.13</b>  | <b>-1,690.13</b>  |
| <b>Total Checks and Payments</b>       |                 |       |                           |                   |                   |
| <b>Total Uncleared Transactions</b>    |                 |       |                           | <b>-1,690.13</b>  | <b>-1,690.13</b>  |
| <b>Register Balance as of 04/30/20</b> |                 |       |                           | <b>-19,684.19</b> | <b>145,527.87</b> |
| <b>Ending Balance</b>                  |                 |       |                           | <b>-19,684.19</b> | <b>145,527.87</b> |

# Maine County Commissioners Association Profit & Loss Budget vs. Actual

January through April 2020

Accrual Basis

|                                          | Budget         | April<br>2020 | Jan - Apr<br>2020 | \$ Over<br>Budget | % of<br>Budget |
|------------------------------------------|----------------|---------------|-------------------|-------------------|----------------|
| <b>Income</b>                            |                |               |                   |                   |                |
| 4100-00 · Convention Income              |                |               |                   |                   |                |
| 4110-00 · Plaques                        | 400            |               |                   | -400              |                |
| 4120-00 · Registration                   | 26,000         |               | 353               | -25,647           | 1%             |
| 4130-00 · Sponsorship                    | 10,000         |               |                   | -10,000           |                |
| 4140-00 · Vendor                         | 9,000          |               |                   | -9,000            |                |
| <b>Total 4100-00 · Convention Income</b> | <b>45,400</b>  |               | <b>353</b>        | <b>-45,047</b>    | <b>1%</b>      |
| 4300-00 · Dues                           | 166,690        |               | 166,689           | -1                | 100%           |
| 4400-00 · Other Income                   | 10,000         |               | 3,549             | -6,451            | 35%            |
| 4500-00 · NACo Roster                    | 500            |               |                   | -500              |                |
| 4600-00 · MCCA Risk Pool Assessment      | 27,038         |               |                   | -27,038           |                |
| 4810-00 · Interest Earned                | 100            | 14            | 21                | -79               | 21%            |
| <b>Total Income</b>                      | <b>249,728</b> | <b>14</b>     | <b>170,612</b>    | <b>-79,116</b>    | <b>68%</b>     |
| <b>Gross Profit</b>                      | <b>249,728</b> | <b>14</b>     | <b>170,612</b>    | <b>-79,116</b>    | <b>68%</b>     |
| <b>Expense</b>                           |                |               |                   |                   |                |
| 5000-00 · Payroll Expenses               |                |               |                   |                   |                |
| 5020-00 · Payroll Fees                   | 2,000          | 178           | 648               | -1,352            | 32%            |
| 5030-00 · FICA                           | 8,574          | 968           | 3,510             | -5,064            | 41%            |
| 5040-00 · MainePERS Contributions        | 8,445          | 763           | 3,255             | -5,190            | 39%            |
| 5050-00 · Salary-Office Manager          | 51,161         | 4,919         | 17,990            | -33,171           | 35%            |
| 5060-00 · Salary-Executive Director      | 70,861         | 7,977         | 28,716            | -42,145           | 41%            |
| <b>Total 5000-00 · Payroll Expenses</b>  | <b>141,041</b> | <b>14,805</b> | <b>54,119</b>     | <b>-86,922</b>    | <b>38%</b>     |
| 5100-00 · Insurance                      |                |               |                   |                   |                |
| 5110-00 · Health Insurance               | 12,105         | 1,007         | 4,027             | -8,078            | 33%            |
| 5120-00 · Commercial, Crime, D&O Ins     | 2,070          |               | 171               | -1,899            | 8%             |
| 5130-00 · Workers Comp                   | 550            |               |                   | -550              |                |
| 5140-00 · Unemployment Comp Ins          | 450            |               | 268               | -182              | 60%            |
| <b>Total 5100-00 · Insurance</b>         | <b>15,175</b>  | <b>1,007</b>  | <b>4,466</b>      | <b>-10,709</b>    | <b>29%</b>     |
| 6010-00 · Prof. Services                 |                |               |                   |                   |                |
| 6012-00 · Prof Services - Legal Services | 500            |               |                   | -500              |                |
| 6013-00 · Financial Audit                | 3,000          |               |                   | -3,000            |                |
| <b>Total 6010-00 · Prof. Services</b>    | <b>3,500</b>   |               |                   | <b>-3,500</b>     |                |
| 6030-00 · Lobbying                       |                |               |                   |                   |                |
| 6031-00 · Lobbying Reg                   | 200            |               | 200               |                   | 100%           |
| <b>Total 6030-00 · Lobbying</b>          | <b>200</b>     |               | <b>200</b>        |                   | <b>100%</b>    |
| 6040-00 · NACO Expenses                  |                |               |                   |                   |                |
| 6041-00 · Conferences                    | 6,465          |               |                   | -6,465            |                |
| <b>Total 6040-00 · NACO Expenses</b>     | <b>6,465</b>   |               |                   | <b>-6,465</b>     |                |
| 6050-00 · Education and Training         | 600            |               |                   | -600              |                |
| 6100-00 · Bank Charges                   | 50             |               |                   | -50               |                |



Accrual Basis

|                                                      | Budget         | April<br>2020 | Jan - Apr<br>2020 | \$ Over<br>Budget | % of<br>Budget |
|------------------------------------------------------|----------------|---------------|-------------------|-------------------|----------------|
| <b>6110-00 · Convention Expense</b>                  |                |               |                   |                   |                |
| 6113-00 · Entertainment/Speakers                     | 2,500          |               | 1,200             | -1,300            | 48%            |
| 6114-00 · MCCA Staff Registration Expense            | 1,000          |               |                   | -1,000            |                |
| 6118-00 · Meeting Exp.                               | 32,500         |               |                   | -32,500           |                |
| 6121-00 · Supplies                                   | 300            |               |                   | -300              |                |
| 6124-00 · Commissioner Retirement Plaques            | 400            |               |                   | -400              |                |
| <b>Total 6110-00 · Convention Expense</b>            | <b>36,700</b>  |               | <b>1,200</b>      | <b>-35,500</b>    | <b>3%</b>      |
| <b>6140-00 · Copies-Printing</b>                     |                |               |                   |                   |                |
| 6142-00 · Directory                                  | 100            |               | 96                | -4                | 96%            |
| <b>Total 6140-00 · Copies-Printing</b>               | <b>100</b>     |               | <b>96</b>         | <b>-4</b>         | <b>96%</b>     |
| <b>6145-00 · Dues Expense</b>                        | <b>1,400</b>   |               | <b>600</b>        | <b>-800</b>       | <b>43%</b>     |
| <b>6150-00 · Equipment - Office</b>                  |                |               |                   |                   |                |
| 6151-00 · Computer Hardware & Software               | 300            |               | 105               | -195              | 35%            |
| 6152-00 · IT Services                                | 1,700          | 147           | 572               | -1,128            | 34%            |
| 6153-00 · Photocopier Lease                          | 4,092          |               | 1,134             | -2,958            | 28%            |
| 6154-00 · Printer & Supplies                         | 1,000          | 112           | 202               | -798              | 20%            |
| 6156-00 · Other                                      | 400            |               |                   | -400              |                |
| <b>Total 6150-00 · Equipment - Office</b>            | <b>7,492</b>   | <b>259</b>    | <b>2,013</b>      | <b>-5,479</b>     | <b>27%</b>     |
| <b>6160-00 · Fees</b>                                | <b>100</b>     |               | <b>35</b>         | <b>-65</b>        | <b>35%</b>     |
| <b>6170-00 · Meeting Expense</b>                     |                |               |                   |                   |                |
| 6171-00 · Annual Meeting                             | 2,000          |               | 1,062             | -938              | 53%            |
| 6172-00 · County Officials' Workshop                 | 3,000          |               |                   | -3,000            |                |
| 6173-00 · Monthly                                    | 3,600          |               | 662               | -2,938            | 18%            |
| 6175-00 · Meetings - Other                           | 2,000          |               |                   | -2,000            |                |
| <b>Total 6170-00 · Meeting Expense</b>               | <b>10,600</b>  |               | <b>1,724</b>      | <b>-8,876</b>     | <b>16%</b>     |
| <b>6180-00 · Mileage &amp; Travel Expense</b>        | <b>600</b>     |               | <b>131</b>        | <b>-469</b>       | <b>22%</b>     |
| <b>6195-00 · Office Space Rental</b>                 | <b>19,000</b>  | <b>1,497</b>  | <b>7,486</b>      | <b>-11,514</b>    | <b>39%</b>     |
| <b>6215-00 · Postage-Shipping</b>                    | <b>250</b>     |               | <b>38</b>         | <b>-212</b>       | <b>15%</b>     |
| <b>6230-00 · Advertising</b>                         | <b>250</b>     |               |                   | <b>-250</b>       |                |
| <b>6235-00 · Supplies</b>                            | <b>2,000</b>   | <b>18</b>     | <b>210</b>        | <b>-1,790</b>     | <b>11%</b>     |
| <b>6240-00 · Telephone, Fax &amp; Internet</b>       |                |               |                   |                   |                |
| 6243-00 · Phone, Fax & Internet                      | 2,200          |               | 710               | -1,490            | 32%            |
| 6240-00 · Telephone, Fax & Internet - Other          | 1,305          | 177           |                   | -1,305            |                |
| <b>Total 6240-00 · Telephone, Fax &amp; Internet</b> | <b>3,505</b>   | <b>177</b>    | <b>710</b>        | <b>-2,795</b>     | <b>20%</b>     |
| <b>6250-00 · Website</b>                             | <b>200</b>     |               |                   | <b>-200</b>       |                |
| <b>6260-00 · Contingency</b>                         | <b>500</b>     |               |                   | <b>-500</b>       |                |
| <b>Total Expense</b>                                 | <b>249,728</b> | <b>17,763</b> | <b>73,028</b>     | <b>-176,700</b>   | <b>29%</b>     |

# Maine County Commissioners Association Expenses by Vendor Detail

April 2020

Accrual Basis

## Bangor Payroll

| Type                              | Date | Memo                              | Account                             | Amount    | Balance   |
|-----------------------------------|------|-----------------------------------|-------------------------------------|-----------|-----------|
| Bill                              | 4/3  | Office Managers Salary            | 5050-00 · Salary-Office Manager     | 983.87    | 983.87    |
| Bill                              | 4/3  | Taxes                             | 5030-00 · FICA                      | 193.62    | 1,177.49  |
| Bill                              | 4/3  | Processing fee                    | 5020-00 · Payroll Fees              | 34.00     | 1,211.49  |
| Bill                              | 4/3  | ED Salary                         | 5060-00 · Salary-Executive Director | 1,595.35  | 2,806.84  |
| Bill                              | 4/10 | Office Managers Salary            | 5050-00 · Salary-Office Manager     | 983.87    | 3,790.71  |
| Bill                              | 4/10 | Taxes                             | 5030-00 · FICA                      | 193.62    | 3,984.33  |
| Bill                              | 4/10 | Processing fee                    | 5020-00 · Payroll Fees              | 34.00     | 4,018.33  |
| Bill                              | 4/10 | ED Salary                         | 5060-00 · Salary-Executive Director | 1,595.35  | 5,613.68  |
| Bill                              | 4/17 | Office Managers Salary            | 5050-00 · Salary-Office Manager     | 983.87    | 6,597.55  |
| Bill                              | 4/17 | Taxes                             | 5030-00 · FICA                      | 193.62    | 6,791.17  |
| Bill                              | 4/17 | Processing fee                    | 5020-00 · Payroll Fees              | 34.00     | 6,825.17  |
| Bill                              | 4/17 | ED Salary                         | 5060-00 · Salary-Executive Director | 1,595.35  | 8,420.52  |
| Bill                              | 4/24 | Office Managers Salary            | 5050-00 · Salary-Office Manager     | 983.87    | 9,404.39  |
| Bill                              | 4/24 | Taxes                             | 5030-00 · FICA                      | 193.57    | 9,597.96  |
| Bill                              | 4/24 | Processing fee                    | 5020-00 · Payroll Fees              | 42.00     | 9,639.96  |
| Bill                              | 4/24 | ER Health Insurance Contributions | 5110-00 · Health Insurance          | 1,006.70  | 10,646.66 |
| Bill                              | 4/24 | Executive Director Salary         | 5060-00 · Salary-Executive Director | 1,595.35  | 12,242.01 |
| Bill                              | 4/30 | Office Managers Salary            | 5050-00 · Salary-Office Manager     | 983.87    | 13,225.88 |
| Bill                              | 4/30 | Taxes                             | 5030-00 · FICA                      | 193.62    | 13,419.50 |
| Bill                              | 4/30 | Processing fee                    | 5020-00 · Payroll Fees              | 34.00     | 13,453.50 |
| Bill                              | 4/30 | ED Salary                         | 5060-00 · Salary-Executive Director | 1,595.35  | 15,048.85 |
| Total Bangor Payroll              |      |                                   |                                     | 15,048.85 | 15,048.85 |
| <b>Camden National Bank</b>       |      |                                   |                                     |           |           |
| Bill                              | 4/17 | Email Backup                      | 6152-00 · IT Services               | 12.00     | 12.00     |
| Bill                              | 4/17 |                                   | 6154-00 · Printer & Supplies        | 111.98    | 123.98    |
|                                   |      |                                   |                                     | 123.98    | 123.98    |
| <b>Total Camden National Bank</b> |      |                                   |                                     |           |           |
| <b>Haven, Lauren</b>              |      |                                   |                                     |           |           |
| Bill                              | 4/30 |                                   | 6241-00 · Cell Phone                | 75.00     | 75.00     |
| Bill                              | 4/30 |                                   | 6235-00 · Supplies                  | 17.96     | 92.96     |

| Accrual Basis                | Type | Date | Memo            | Account                           | Amount           | Balance          |
|------------------------------|------|------|-----------------|-----------------------------------|------------------|------------------|
| Total Haven, Lauren          |      |      |                 |                                   | 92.96            | 92.96            |
| <b>Maine Farm Bureau</b>     |      |      |                 |                                   |                  |                  |
| Total Maine Farm Bureau      | Bill | 4/30 | Printed by MCCA | 6195-00 · Office Space Rental     | 1,497.17         | 1,497.17         |
| <b>MainePERS</b>             |      |      |                 |                                   |                  |                  |
| Total MainePERS              | Bill | 4/17 |                 | 5040-00 · MainePERS Contributions | 763.45           | 763.45           |
| <b>Spectrum Business/TWC</b> |      |      |                 |                                   |                  |                  |
| Total Spectrum Business/TWC  | Bill | 4/17 |                 | 6243-00 · Phone, Fax & Internet   | 177.09           | 177.09           |
| <b>Unlimited Technology</b>  |      |      |                 |                                   |                  |                  |
| Total Unlimited Technology   | Bill | 4/17 |                 | 6152-00 · IT Services             | 134.50           | 134.50           |
| <b>TOTAL</b>                 |      |      |                 |                                   | <b>17,838.00</b> | <b>17,838.00</b> |

# Maine County Commissioners Association Transaction Detail by Account

April 2020

Accrual Basis

1000-00 · Bank and Cash Accounts

1010-00 · MCCA Checking-Savings Bank

| Type            | Date | Name                     | Memo                             | Amount     | Balance    |
|-----------------|------|--------------------------|----------------------------------|------------|------------|
| Deposit         | 4/1  |                          | Interest                         | 6.54       | 6.54       |
| Bill Pmt -Check | 4/3  | Bangor Payroll           | Payroll for week 3/23 to 3/29/20 | -2,552.22  | -2,545.68  |
| Bill Pmt -Check | 4/10 | Bangor Payroll           | Payroll for week 3/30 to 4/5/20  | -2,552.22  | -5,097.90  |
| Bill Pmt -Check | 4/17 | MainePERS                |                                  | -763.45    | -5,861.35  |
| Bill Pmt -Check | 4/17 | Unlimited Technology     |                                  | -134.50    | -5,995.85  |
| Bill Pmt -Check | 4/17 | Camden National Bank     |                                  | -123.98    | -6,119.83  |
| Bill Pmt -Check | 4/17 | Spectrum Business/TWC    |                                  | -177.09    | -6,296.92  |
| Bill Pmt -Check | 4/17 | Bangor Payroll           | Payroll for week 4/6 to 4/12/20  | -2,552.22  | -8,849.14  |
| Bill Pmt -Check | 4/24 | Bangor Payroll           | Payroll for week 4/13 to 4/19/20 | -4,585.35  | -13,434.49 |
| Bill Pmt -Check | 4/30 | Maine Farm Bureau        | Printed by MCCA                  | -1,497.17  | -14,931.66 |
| Bill Pmt -Check | 4/30 | Haven, Lauren            |                                  | -92.96     | -15,024.62 |
| Bill Pmt -Check | 4/30 | Liberty Mutual Insurance |                                  | -57.08     | -15,081.70 |
| Bill Pmt -Check | 4/30 | US Bank                  |                                  | -377.99    | -15,459.69 |
| Bill Pmt -Check | 4/30 | Bangor Payroll           | Payroll for week 4/20 to 4/26/20 | -2,552.22  | -18,011.91 |
| Deposit         | 4/30 |                          | Interest                         | 6.43       | -18,005.48 |
|                 |      |                          |                                  | -18,005.48 | -18,005.48 |

Total 1010-00 · MCCA Checking-Savings Bank

1020-00 · Money Market Account

|         |      |  |          |            |            |
|---------|------|--|----------|------------|------------|
| Deposit | 4/20 |  | Interest | 0.56       | 0.56       |
|         |      |  |          | 0.56       | 0.56       |
|         |      |  |          | -18,004.92 | -18,004.92 |

Total 1020-00 · Money Market Account

Total 1000-00 · Bank and Cash Accounts

2000-00 · Accounts Payable

|                 |      |                      |                                  |           |           |
|-----------------|------|----------------------|----------------------------------|-----------|-----------|
| Bill            | 4/3  | Bangor Payroll       | Payroll for week 3/23 to 3/29/20 | -2,552.22 | -2,552.22 |
| Bill Pmt -Check | 4/3  | Bangor Payroll       | Payroll for week 3/23 to 3/29/20 | 2,552.22  | 0.00      |
| Bill            | 4/10 | Bangor Payroll       | Payroll for week 3/30 to 4/5/20  | -2,552.22 | -2,552.22 |
| Bill Pmt -Check | 4/10 | Bangor Payroll       | Payroll for week 3/30 to 4/5/20  | 2,552.22  | 0.00      |
| Bill            | 4/17 | MainePERS            |                                  | -763.45   | -763.45   |
| Bill Pmt -Check | 4/17 | MainePERS            |                                  | 763.45    | 0.00      |
| Bill            | 4/17 | Unlimited Technology |                                  | -134.50   | -134.50   |
| Bill Pmt -Check | 4/17 | Unlimited Technology |                                  | 134.50    | 0.00      |
| Bill            | 4/17 | Camden National Bank |                                  | -123.98   | -123.98   |

Accrual Basis

| Type            | Date | Name                     | Memo                             | Amount    | Balance   |
|-----------------|------|--------------------------|----------------------------------|-----------|-----------|
| Bill Pmt -Check | 4/17 | Camden National Bank     |                                  | 123.98    | 0.00      |
| Bill            | 4/17 | Spectrum Business/TWC    |                                  | -177.09   | -177.09   |
| Bill Pmt -Check | 4/17 | Spectrum Business/TWC    |                                  | 177.09    | 0.00      |
| Bill            | 4/17 | Bangor Payroll           | Payroll for week 4/6 to 4/12/20  | -2,552.22 | -2,552.22 |
| Bill Pmt -Check | 4/17 | Bangor Payroll           | Payroll for week 4/6 to 4/12/20  | 2,552.22  | 0.00      |
| Bill            | 4/24 | Bangor Payroll           | Payroll for week 4/13 to 4/19/20 | -4,585.35 | -4,585.35 |
| Bill Pmt -Check | 4/24 | Bangor Payroll           | Payroll for week 4/13 to 4/19/20 | 4,585.35  | 0.00      |
| Bill            | 4/30 | Maine Farm Bureau        | Printed by MCCA                  | -1,497.17 | -1,497.17 |
| Bill            | 4/30 | Haven, Lauren            |                                  | -92.96    | -1,590.13 |
| Bill Pmt -Check | 4/30 | Maine Farm Bureau        | Printed by MCCA                  | 1,497.17  | -92.96    |
| Bill Pmt -Check | 4/30 | Haven, Lauren            |                                  | 92.96     | 0.00      |
| Bill Pmt -Check | 4/30 | Liberty Mutual Insurance |                                  | 57.08     | 57.08     |
| Bill Pmt -Check | 4/30 | US Bank                  |                                  | 377.99    | 435.07    |
| Bill            | 4/30 | Bangor Payroll           | Payroll for week 4/20 to 4/26/20 | -2,552.22 | -2,117.15 |
| Bill Pmt -Check | 4/30 | Bangor Payroll           | Payroll for week 4/20 to 4/26/20 | 2,552.22  | 435.07    |
|                 |      |                          |                                  | 435.07    | 435.07    |
|                 |      |                          |                                  | -206.34   | -206.34   |
|                 |      |                          |                                  | -206.34   | -412.68   |
|                 |      |                          |                                  | -206.34   | -619.02   |
|                 |      |                          |                                  | -206.34   | -825.36   |
|                 |      |                          |                                  | 825.36    | 0.00      |
|                 |      |                          |                                  | -206.34   | -206.34   |
|                 |      |                          |                                  | -206.34   | -206.34   |
|                 |      |                          |                                  | -48.28    | -48.28    |
|                 |      |                          |                                  | -48.28    | -96.56    |
|                 |      |                          |                                  | -48.28    | -144.84   |
|                 |      |                          |                                  | 193.06    | 48.22     |
|                 |      |                          |                                  | -48.22    | 0.00      |
|                 |      |                          |                                  | -48.28    | -48.28    |
|                 |      |                          |                                  | -48.28    | -48.28    |
|                 |      |                          |                                  | -254.62   | -254.62   |

Total 2000-00 - Accounts Payable

2100-00 - Other Current Liabilities

2120-00 - MainePERS Employee Contribution

Total 2120-00 - MainePERS Employee Contribution

2130-00 - Employee Health Insurance Contr

Total 2130-00 - Employee Health Insurance Contr

Total 2100-00 - Other Current Liabilities

4810-00 - Interest Earned

| Accrual Basis                              | Type    | Date | Name           | Memo                      | Amount   | Balance  |
|--------------------------------------------|---------|------|----------------|---------------------------|----------|----------|
|                                            | Deposit | 4/1  |                | Interest                  | -6.54    | -6.54    |
|                                            | Deposit | 4/20 |                | Interest                  | -0.56    | -7.10    |
|                                            | Deposit | 4/30 |                | Interest                  | -6.43    | -13.53   |
|                                            |         |      |                |                           | -13.53   | -13.53   |
| Total 4810-00 · Interest Earned            |         |      |                |                           |          |          |
| <b>5000-00 · Payroll Expenses</b>          |         |      |                |                           |          |          |
| <b>5020-00 · Payroll Fees</b>              |         |      |                |                           |          |          |
|                                            | Bill    | 4/3  | Bangor Payroll | Processing fee            | 34.00    | 34.00    |
|                                            | Bill    | 4/10 | Bangor Payroll | Processing fee            | 34.00    | 68.00    |
|                                            | Bill    | 4/17 | Bangor Payroll | Processing fee            | 34.00    | 102.00   |
|                                            | Bill    | 4/24 | Bangor Payroll | Processing fee            | 42.00    | 144.00   |
|                                            | Bill    | 4/30 | Bangor Payroll | Processing fee            | 34.00    | 178.00   |
| Total 5020-00 · Payroll Fees               |         |      |                |                           | 178.00   | 178.00   |
| <b>5030-00 · FICA</b>                      |         |      |                |                           |          |          |
|                                            | Bill    | 4/3  | Bangor Payroll | Taxes                     | 193.62   | 193.62   |
|                                            | Bill    | 4/10 | Bangor Payroll | Taxes                     | 193.62   | 387.24   |
|                                            | Bill    | 4/17 | Bangor Payroll | Taxes                     | 193.62   | 580.86   |
|                                            | Bill    | 4/24 | Bangor Payroll | Taxes                     | 193.57   | 774.43   |
|                                            | Bill    | 4/30 | Bangor Payroll | Taxes                     | 193.62   | 968.05   |
| Total 5030-00 · FICA                       |         |      |                |                           | 968.05   | 968.05   |
| <b>5040-00 · MainePERS Contributions</b>   |         |      |                |                           |          |          |
|                                            | Bill    | 4/17 | MainePERS      |                           | 763.45   | 763.45   |
| Total 5040-00 · MainePERS Contributions    |         |      |                |                           | 763.45   | 763.45   |
| <b>5050-00 · Salary-Office Manager</b>     |         |      |                |                           |          |          |
|                                            | Bill    | 4/3  | Bangor Payroll | Office Managers Salary    | 983.87   | 983.87   |
|                                            | Bill    | 4/10 | Bangor Payroll | Office Managers Salary    | 983.87   | 1,967.74 |
|                                            | Bill    | 4/17 | Bangor Payroll | Office Managers Salary    | 983.87   | 2,951.61 |
|                                            | Bill    | 4/24 | Bangor Payroll | Office Managers Salary    | 983.87   | 3,935.48 |
|                                            | Bill    | 4/30 | Bangor Payroll | Office Managers Salary    | 983.87   | 4,919.35 |
| Total 5050-00 · Salary-Office Manager      |         |      |                |                           | 4,919.35 | 4,919.35 |
| <b>5060-00 · Salary-Executive Director</b> |         |      |                |                           |          |          |
|                                            | Bill    | 4/3  | Bangor Payroll | ED Salary                 | 1,595.35 | 1,595.35 |
|                                            | Bill    | 4/10 | Bangor Payroll | ED Salary                 | 1,595.35 | 3,190.70 |
|                                            | Bill    | 4/17 | Bangor Payroll | ED Salary                 | 1,595.35 | 4,786.05 |
|                                            | Bill    | 4/24 | Bangor Payroll | Executive Director Salary | 1,595.35 | 6,381.40 |
|                                            | Bill    | 4/30 | Bangor Payroll | ED Salary                 | 1,595.35 | 7,976.75 |

| Accrual Basis                                  | Type | Date | Name                  | Memo                              | Amount    | Balance   |
|------------------------------------------------|------|------|-----------------------|-----------------------------------|-----------|-----------|
| Total 5060-00 · Salary-Executive Director      |      |      |                       |                                   | 7,976.75  | 7,976.75  |
| Total 5000-00 · Payroll Expenses               |      |      |                       |                                   | 14,805.60 | 14,805.60 |
| <b>5100-00 · Insurance</b>                     |      |      |                       |                                   |           |           |
| <b>5110-00 · Health Insurance</b>              |      |      |                       |                                   |           |           |
| Total 5110-00 · Health Insurance               | Bill | 4/24 | Bangor Payroll        | ER Health Insurance Contributions | 1,006.70  | 1,006.70  |
| Total 5100-00 · Insurance                      |      |      |                       |                                   | 1,006.70  | 1,006.70  |
| <b>6150-00 · Equipment - Office</b>            |      |      |                       |                                   |           |           |
| <b>6152-00 · IT Services</b>                   |      |      |                       |                                   |           |           |
| Total 6152-00 · IT Services                    | Bill | 4/17 | Unlimited Technology  |                                   | 134.50    | 134.50    |
| <b>6154-00 · Printer &amp; Supplies</b>        | Bill | 4/17 | Camden National Bank  | Email Backup                      | 12.00     | 146.50    |
| Total 6154-00 · Printer & Supplies             |      |      |                       |                                   | 146.50    | 146.50    |
| Total 6150-00 · Equipment - Office             | Bill | 4/17 | Camden National Bank  |                                   | 111.98    | 111.98    |
| <b>6195-00 · Office Space Rental</b>           |      |      |                       |                                   |           |           |
| Total 6195-00 · Office Space Rental            | Bill | 4/30 | Maine Farm Bureau     | Printed by MCCA                   | 1,497.17  | 1,497.17  |
| <b>6235-00 · Supplies</b>                      |      |      |                       |                                   |           |           |
| Total 6235-00 · Supplies                       | Bill | 4/30 | Haven, Lauren         |                                   | 17.96     | 17.96     |
| <b>6240-00 · Telephone, Fax &amp; Internet</b> |      |      |                       |                                   |           |           |
| <b>6241-00 · Cell Phone</b>                    |      |      |                       |                                   |           |           |
| Total 6241-00 · Cell Phone                     | Bill | 4/30 | Haven, Lauren         |                                   | 75.00     | 75.00     |
| <b>6243-00 · Phone, Fax &amp; Internet</b>     |      |      |                       |                                   |           |           |
| Total 6243-00 · Phone, Fax & Internet          | Bill | 4/17 | Spectrum Business/TWC |                                   | 177.09    | 177.09    |
| Total 6240-00 · Telephone, Fax & Internet      |      |      |                       |                                   | 252.09    | 252.09    |

**Maine County Commissioners Association**  
**Profit & Loss Prev Year Comparison**  
 April 2020

|                                                      | <b>April<br/>2020</b> | <b>April<br/>2019</b> | <b>\$ Change</b> | <b>% Change</b> |
|------------------------------------------------------|-----------------------|-----------------------|------------------|-----------------|
| <b>Income</b>                                        |                       |                       |                  |                 |
| <b>4100-00 · Convention Income</b>                   |                       |                       |                  |                 |
| 4120-00 · Registration                               | 0.00                  | 483.00                | -483.00          | -100.0%         |
| 4130-00 · Sponsorship                                | 0.00                  | 1,000.00              | -1,000.00        | -100.0%         |
| 4140-00 · Vendor                                     | 0.00                  | 449.61                | -449.61          | -100.0%         |
| <b>Total 4100-00 · Convention Income</b>             | <b>0.00</b>           | <b>1,932.61</b>       | <b>-1,932.61</b> | <b>-100.0%</b>  |
| 4810-00 · Interest Earned                            | 13.53                 | 6.63                  | 6.90             | 104.07%         |
| <b>Total Income</b>                                  | <b>13.53</b>          | <b>1,939.24</b>       | <b>-1,925.71</b> | <b>-99.3%</b>   |
| <b>Gross Profit</b>                                  | <b>13.53</b>          | <b>1,939.24</b>       | <b>-1,925.71</b> | <b>-99.3%</b>   |
| <b>Expense</b>                                       |                       |                       |                  |                 |
| <b>5000-00 · Payroll Expenses</b>                    |                       |                       |                  |                 |
| 5020-00 · Payroll Fees                               | 178.00                | 144.00                | 34.00            | 23.61%          |
| 5030-00 · FICA                                       | 968.05                | 740.96                | 227.09           | 30.65%          |
| 5040-00 · MainePERS Contributions                    | 763.45                | 901.14                | -137.69          | -15.28%         |
| 5050-00 · Salary-Office Manager                      | 4,919.35              | 3,795.52              | 1,123.83         | 29.61%          |
| 5060-00 · Salary-Executive Director                  | 7,976.75              | 6,080.00              | 1,896.75         | 31.2%           |
| <b>Total 5000-00 · Payroll Expenses</b>              | <b>14,805.60</b>      | <b>11,661.62</b>      | <b>3,143.98</b>  | <b>26.96%</b>   |
| <b>5100-00 · Insurance</b>                           |                       |                       |                  |                 |
| 5110-00 · Health Insurance                           | 1,006.70              | 977.37                | 29.33            | 3.0%            |
| 5120-00 · Commercial, Crime, D&O Ins                 | 0.00                  | 56.83                 | -56.83           | -100.0%         |
| <b>Total 5100-00 · Insurance</b>                     | <b>1,006.70</b>       | <b>1,034.20</b>       | <b>-27.50</b>    | <b>-2.66%</b>   |
| 6050-00 · Education and Training                     | 0.00                  | 30.00                 | -30.00           | -100.0%         |
| 6145-00 · Dues Expense                               | 0.00                  | 500.00                | -500.00          | -100.0%         |
| <b>6150-00 · Equipment - Office</b>                  |                       |                       |                  |                 |
| 6152-00 · IT Services                                | 146.50                | 152.61                | -6.11            | -4.0%           |
| 6153-00 · Photocopier Lease                          | 0.00                  | 296.75                | -296.75          | -100.0%         |
| 6154-00 · Printer & Supplies                         | 111.98                | 0.00                  | 111.98           | 100.0%          |
| <b>Total 6150-00 · Equipment - Office</b>            | <b>258.48</b>         | <b>449.36</b>         | <b>-190.88</b>   | <b>-42.48%</b>  |
| <b>6170-00 · Meeting Expense</b>                     |                       |                       |                  |                 |
| 6173-00 · Monthly                                    | 0.00                  | 665.79                | -665.79          | -100.0%         |
| 6175-00 · Meetings - Other                           | 0.00                  | 300.00                | -300.00          | -100.0%         |
| <b>Total 6170-00 · Meeting Expense</b>               | <b>0.00</b>           | <b>965.79</b>         | <b>-965.79</b>   | <b>-100.0%</b>  |
| 6195-00 · Office Space Rental                        | 1,497.17              | 1,497.17              | 0.00             | 0.0%            |
| 6235-00 · Supplies                                   | 17.96                 | 108.37                | -90.41           | -83.43%         |
| <b>6240-00 · Telephone, Fax &amp; Internet</b>       |                       |                       |                  |                 |
| 6241-00 · Cell Phone                                 | 75.00                 | 75.00                 | 0.00             | 0.0%            |
| 6243-00 · Phone, Fax & Internet                      | 177.09                | 177.50                | -0.41            | -0.23%          |
| <b>Total 6240-00 · Telephone, Fax &amp; Internet</b> | <b>252.09</b>         | <b>252.50</b>         | <b>-0.41</b>     | <b>-0.16%</b>   |
| <b>Total Expense</b>                                 | <b>17,838.00</b>      | <b>16,499.01</b>      | <b>1,338.99</b>  | <b>8.12%</b>    |
| <b>Net Income</b>                                    | <b>-17,824.47</b>     | <b>-14,559.77</b>     | <b>-3,264.70</b> | <b>-22.42%</b>  |



## 2020 Convention Poll

| 1. Are you confident you will still attend the 2020 conference as usual?            | 2. Will your county still support any county employees who would like to attend? | 3. Are you in favor of moving forward with the convention as planned?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Contributor       | Title or Affiliation | County            |
|-------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|----------------------|-------------------|
| Not at all confident...we are pulling back from all but the essentials at this time | I honestly don't know...not looking good at this time                            | In light of the current COVID ramifications, I would think it prudent to postpone a year...                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Betsy Fitzgerald  | Manager              | Washington County |
|                                                                                     |                                                                                  | My thoughts would be pull the plug on the convention now. Waldo is currently doing furloughs of employees. Municipalities are struggling to pay services they provide now, let alone whether they will be able to pay the County. State revenue projections are dismal. To even consider having the convention is unfair to any sponsors and the taxpayers. With every fair and large festival in the state canceling, it's only sensible MCCA follow suit.                                                                                                                                                                  | Amy Fowler        | Commissioner         | Waldo County      |
|                                                                                     |                                                                                  | I know I'm not a Commissioner, but in an abundance of caution and with sensitivity to the expenditure of taxpayers' money, I would suggest that the conference be held electronically. Educational sessions, various group meetings, and even an evening with awards and limited entertainment can be done via Zoom. Not the best scenario, but at least we'll have an opportunity to interact with each other. In Sagadahoc we are allowing only essential expenditures, including those for travel, meetings, etc. and I do not feel confident that the County's policy will change by September. Just my 1.5 cents... Pam | Pamela Hile       | Administrator        | Sagadahoc County  |
| 1. Unsure                                                                           | 2. Maybe, it depends on what the state recommends for large gatherings           | 3. No, there are too many uncertainties and I doubt you will get any vendors or speakers to commit to participating. It's better to make the call now instead of stressing over it for the next couple of months.                                                                                                                                                                                                                                                                                                                                                                                                            | Carrie Kipfer     | Administrator        | Lincoln County    |
| 1. No.                                                                              | 2. no.                                                                           | 3 no. Sorry. Bill                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Bill Shorey       | Commissioner         | Waldo County      |
|                                                                                     |                                                                                  | I believe Andy will answer on behalf of Knox, but my feeling is that is should be canceled for 2020.<br><br>Because of all the uncertainty, I would support not having a Convention this year. It would be too much of a gamble financially for the Association. Doubt if vendors would be willing to commit before July or August. Also if attendance was low MCAA could lose it's shirt. Rather know up front that the worst case scenario is the \$8400 dollars we had budgeted as income. This I think is manageable rather than a huge financial loss due to low attendance.                                            | Kathy Robinson    | Finance Director     | Knox County       |
| Too much uncertainty at this time for                                               | It would depend status of Covid 19.                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Norm Fournier     | Commissioner         | Aroostook County  |
| We would still be sending three or four                                             | Yes                                                                              | Yes                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Sherrill Campbell | Executive Assistant  | Aroostook County  |
|                                                                                     |                                                                                  | I'm worried about people not wanting to spend the money 😞 We have completely froze most spending here and even if the virus is low-risk at the time I still worry about the impact on the budgets. We are already having the towns come to us urging us to decrease taxes next year which means not spending all we have this year either.                                                                                                                                                                                                                                                                                   | Abby Shanor       | Executive Assistant  | Oxford County     |