

M.C.C.A.

Richard Dutremble, President
York County

Norm Fournier, Vice President
Aroostook County

George Jabar, Secretary-Treasurer
Kennebec County

Stephen Gorden, Past President
Cumberland County

William Blodgett, Emeritus
Lincoln County



4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
www.mainecounties.org

Lauren Haven
Administrator

MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Agenda

August 9th, 2023, 10:00 am

MCCA Offices 4 Gabriel Drive, Augusta

1. Call to Order
2. Consent Agenda:
 - 2.1. Approval of the Agenda
 - 2.2. Approval of the Minutes
 - 2.3. Finance Reports – Lauren Haven
3. Convention Planning Committee – Lauren Haven
 - 3.1. Convention Planning Update
4. Legislative Policy Committee – VP Norm Fournier
 - 4.1. Legislative Update - James Cohen, Verrill Dana
 - 4.2. Jail Funding
 - 4.3. Rural Patrol
 - 4.4. New Legislation
 - 4.5. Next Steps
5. Adjournment

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Minutes

July 12th, 2023, 10:00 am via Zoom

1. Call to Order

MCCA President Richard Dutremble called the meeting to order at approximately 10:00 am.

DIRECTORS PRESENT:

Androscoggin – Admin. Clarice Proctor proxy for Comm. Garrett Mason
Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Franklin – Comm. Bob Carlton
Hancock – Admin. Mike Crooker proxy for Comm. John Wombacher
Knox – Comm. Sharyn Pohlman
Lincoln – Comm. William Blodgett
Oxford – Admin. Donald Durrah proxy for Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Piscataquis – Comm. Paul Davis
Sagadahoc – Comm. Carol Grose
Somerset – Comm. Robert Sezak
Waldo – Comm. Betty Johnson
Washington – Comm. Chris Gardner
York – Comm. Richard Dutremble

DIRECTORS ABSENT:

Androscoggin – Comm. Garrett Mason
Hancock – Comm. John Wombacher
Kennebec – Comm. George Jabar
Oxford – Comm. Steven Merrill

OTHERS PRESENT:

Cumberland – Manager Jim Gailey
Franklin – Admin. Amy Bernard
Knox – Admin. Andy Hart
Lincoln – Admin. Carrie Kipfer
MCCA Risk Pool - Manager Malcolm Ulmer
MCCA - Admin. Lauren Haven
Penobscot – Admin. Scott Adkins
Piscataquis – Manager Mike Williams
Somerset – Admin. Tim Curtis
Verrill Dana – Lobbyists Jim Cohen and Brody Haverly-Johndro

2. Consent Agenda:
 - 2.1. Approval of the Agenda
 - 2.2. Approval of the Minutes
 - 2.3. Finance Reports – Lauren Haven

Comm. Baldacci **moved** to approve the consent agenda **seconded** by Comm. Gorden, and the motion **passed** with no opposition.

3. Officer Reports:
 - 3.1. Secretary/Treasurer, George Jabar
 - 3.2. Vice President, Norm FournierComm. Fournier said there was nothing to report at this time.

- 3.3. President Report, Richard Dutremble

President Richard Dutremble reported that the Maine legislature passed budget without the requested jail funding increase. He said ideally, we need to work to secure an annual CPI increase (consumer price index) instead of fighting to get supplemental jail funding every year.

4. Standing Committee Reports:
 - 4.1. NACo Update: Peter Baldacci & Sharyn Pohlman

Comm. Baldacci reported that NACo Annual Conference was coming up in a couple of weeks, July 21st to 24th in Travis County, Texas. He asked if any other counties were sending people to attend the conference. Penobscot County was sending three people. The cost was estimated to be approximately \$2,500 per person. The conference cost varied according to venue and location of the conference. Comm. Pohlman said she expected to participate in the conference sessions online.

- 4.2. Convention Planning Committee – Lauren Haven
 - 4.2.1. Convention Planning Update

Admin. Lauren Haven reported the Convention Planning Committee (CPC) met on June 30th. The group discussed the results gathered from the educational session topic survey. The topics that were considered of high interest would be prioritized as such. Committee members would try to find speakers for these topics. The CPC would meet again on July 21st and then twice in August as time was short to make all the arrangements.

Comm. Steve Gorden said there were several educational session topics that were legislative in nature. He suggested combining them into a legislative workshop to make the most of the time commissioners are together at the conference. The group agreed. Lauren said she would add it to the convention schedule.

4.3. Legislative Policy Committee – Steve Gorden, Chair

4.3.1. James Cohen, Verrill Dana

4.3.1.1. Legislative Update

4.3.1.2. Next Steps

Comm. Gorden reminded the group that the cloture for new bills had been established as Friday, September 29th.

Lobbyist Jim Cohen reported that the legislature was still in session. The record breaking amount of bills was roughly 30% more than they could handle. In his opinion, decision making was as partisan as he'd ever seen with the least amount of transparency. People were not surprisingly frustrated. Of the bills, 200 or so bills remained. The Legislature was scheduled to go back in the next two weeks to process the remaining bills. Any bills that were vetoed would have to be addressed after that.

One significant bill was passed, the paid FMLA bill, L.D. 1964 "*An Act to Create the Maine Paid Family and Medical Leave Benefits Program*" which now provides up to twelve weeks of paid leave per year to all eligible employees in the private and public sector, except for employees of the federal government. Jim said that Maine is the 13th state with some version of paid leave. Maine's bill in particular is very generous as employees qualify after only 120 days on the job. Every employee in the state will have to pay into the fund out of their wages. Every employer will be required to participate. It even covers "affinity people" such as a friend, or neighbor that an employee wants to assist.

The Governor's budget passed with \$20 million for jails, but without the additional seven million requested. This was likely a result of the FMLA bill. No other "new" money was available. However, the budget included some important additions to legal services such as salary increases for judges.

Brody said we testified on fifty bills, and he gave the group the status of some of those bills. The rural patrol bill was carried over. Comm. Gardner asked if we should put in another bill. Jim said we needed to have some important conversations. We needed to address the issues and strategize together to achieve common goals such as jail funding and rural

patrol. We also needed to back up our position with relevant data. Scott Ferguson offered to collect the numbers and the jail professional council meeting will also talk about funding. And we need to develop legislation for next year.

Comm. Sharyn Pohlman reported that a bill coming out in January would affect counties that have airports. It was an act to eliminate excise tax. Many airports were not charging excise tax, but for those that were like Knox County, it would be a loss of revenue.

Comm. Fournier asked if there was still money available. Jim said the amounts were unclear as the Appropriations Committee had been working behind closed doors. It seemed that the easiest issues to resolve were being handled first, the ones that didn't require additional money or had consensus. Norm asked how the EMS money was going to be divided. Admin. Carrie Kipfer said they had decided to form a committee to decide how to divide that money, but that had happened a couple of months ago with no word since. It was likely a summer project.

Jim asked how we planned to come together to address issues. Comm. Gorden said he would schedule an LPC meeting to discuss next steps. The group decided the LPC meeting would be on Monday, July 17th at 9:00 am by Zoom. Comm. Fournier said we needed involvement from all commissioners and suggested that the entire Board of Directors' meeting on August 9th be dedicated to legislation. After some discussion, Comm. Chris Gardner **moved** to have the August 9th meeting in person at the MCCA offices in Augusta. The motion was **seconded** by Comm. Baldacci, and the motion **approved**.

5. Association Reports - MACCAM, MARP, MRODA, MSA, others.
6. Adjournment

President Dutremble invited a **motion** to adjourn at approximately 10:55 a.m. Comm. Baldacci made the **motion, seconded** by Comm. Bill Blodgett, and the motion to adjourn was **approved**.

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, George Jabar

MAINE COUNTY COMMISSIONERS ASSOCIATION

July 2023 Financial Report

Attached please find the financial reports for the month of July 2023. The Balance Sheet shows the total assets and liabilities at \$191,213.05. This amount includes \$12,465.60 from the money market account MCCA established for MainePERS employer contributions and petty cash of \$200.

Debits to the bank account in July totaled \$14,396.16, and \$2,853.50 was credited to the checking account. The debits to the account were from the usual monthly office and lobbying expenses. The credits were deposits of the payments for the convention, NACo endorsements, and accrued interest on the checking account.

Additional details of financial transactions appear in the *Profit & Loss Budget vs. Actual, Transaction Detail, Expenses by Vendor*, and *Profit & Loss Previous Year Comparison* reports. Please don't hesitate to contact me with any questions and let me know if you would like to see anything presented differently or additionally in the financial reports.

Respectfully submitted,



Lauren Haven
Administrator

Accepted by:

Date: July 2023

George Jabar, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of July 31, 2023

	<u>July</u> <u>2023</u>
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	178,297.45
1020-00 · Money Market Account	12,465.60
1030-00 · Petty Cash Account	<u>200.00</u>
Total 1000-00 · Bank and Cash Accounts	<u>190,963.05</u>
Total Checking/Savings	190,963.05
Accounts Receivable	
1300-00 · Receivables	<u>250.00</u>
Total Accounts Receivable	<u>250.00</u>
Total Current Assets	<u>191,213.05</u>
TOTAL ASSETS	<u><u>191,213.05</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	<u>-45.94</u>
Total Accounts Payable	-45.94
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	312.72
2130-00 · Employee Health Insurance Contr	<u>10.16</u>
Total 2100-00 · Other Current Liabilities	<u>322.88</u>
Total Other Current Liabilities	<u>322.88</u>
Total Current Liabilities	<u>276.94</u>
Total Liabilities	276.94
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	<u>-86,023.06</u>
Total 3000-00 · Equity Accounts	-86,023.06
3100-00 · Earnings	213,581.53
Net Income	<u>63,377.64</u>
Total Equity	<u>190,936.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>191,213.05</u></u>

Maine County Commissioners Association

Reconciliation Summary

1020-00 · Money Market Account, Period Ending 07/18/23

	July 2023
Beginning Balance	<u>12,465.12</u>
Cleared Transactions	
Deposits and Credits - 1 item	0.48
Total Cleared Transactions	<u>0.48</u>
Cleared Balance	<u><u>12,465.60</u></u>
Register Balance as of 07/18/23	12,465.60
Ending Balance	12,465.60

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Pe

	July 2023
Beginning Balance	<u>196,857.78</u>
Cleared Transactions	
Checks and Payments - 15 items	-14,396.16
Deposits and Credits - 3 items	<u>2,853.50</u>
Total Cleared Transactions	<u>-11,542.66</u>
Cleared Balance	<u><u>185,315.12</u></u>
Uncleared Transactions	
Checks and Payments - 3 items	<u>-7,013.17</u>
Total Uncleared Transactions	<u>-7,013.17</u>
Register Balance as of 07/31/23	<u><u>178,301.95</u></u>
Ending Balance	178,301.95

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 07/31/23

	Type	Date	Name	Amount	Balance
Beginning Balance					196,857.78
Cleared Transactions					
Checks and Payments - 15 items					
	Bill Pmt -Check	6/29	Verrill	-5,416.00	-5,416.00
	Bill Pmt -Check	6/29	Maine Farm Bureau	-1,497.17	-6,913.17
	Bill Pmt -Check	6/30	Haven, Lauren	-82.36	-6,995.53
	Bill Pmt -Check	7/7	Bangor Payroll	-1,105.56	-8,101.09
	Bill Pmt -Check	7/14	Bangor Payroll	-1,105.56	-9,206.65
	Bill Pmt -Check	7/14	MainePERS	-865.54	-10,072.19
	Bill Pmt -Check	7/14	Spectrum Business/TWC	-127.96	-10,200.15
	Bill Pmt -Check	7/14	Technology Solutions	-100.00	-10,300.15
	Bill Pmt -Check	7/14	Liberty Mutual Insurance	-64.00	-10,364.15
	Bill Pmt -Check	7/14	Google LLC	-6.00	-10,370.15
	Bill Pmt -Check	7/21	Bangor Payroll	-1,105.56	-11,475.71
	Bill Pmt -Check	7/28	Bangor Payroll	-2,385.05	-13,860.76
	Bill Pmt -Check	7/28	US Bank	-410.99	-14,271.75
	Bill Pmt -Check	7/28	Haven, Lauren	-88.41	-14,360.16
	Bill Pmt -Check	7/28	Camden National Bank	-36.00	-14,396.16
Total Checks and Payments				-14,396.16	-14,396.16
Deposits and Credits - 3 items					
	Deposit	7/5	National Association of Counties	587.00	587.00
	Deposit	7/27		2,262.00	2,849.00
	Deposit	8/2		4.50	2,853.50
Total Deposits and Credits				2,853.50	2,853.50
Total Cleared Transactions				-11,542.66	-11,542.66
Cleared Balance				-11,542.66	185,315.12
Uncleared Transactions					
Checks and Payments - 3 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	7/28	Verrill	-5,416.00	-5,516.00
	Bill Pmt -Check	7/28	Maine Farm Bureau	-1,497.17	-7,013.17
Total Checks and Payments				-7,013.17	-7,013.17
Total Uncleared Transactions				-7,013.17	-7,013.17
Register Balance as of 07/31/23				-18,555.83	178,301.95
Ending Balance				-18,555.83	178,301.95

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
 January through July 2023

	2023	July	Jan-Jul	\$ Over	% of
Accrual Basis	Budget	2023	2023	Budget	Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400		39	-361	10%
4120-00 · Registration	26,000			-26,000	
4130-00 · Sponsorship	10,000	1,500	1,500	-8,500	15%
4140-00 · Vendor	9,000	762	762	-8,238	8%
Total 4100-00 · Convention Income	45,400	2,262	2,301	-43,099	5%
4300-00 · Dues	166,425		166,426	1	100%
4400-00 · Other Income	7,000	587	7,424	424	106%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	6	33	-67	33%
4920-00 · Transfer in from Fund Balance	647			-647	
Total Income	244,135	2,855	176,184	-67,951	72%
Gross Profit	244,135	2,855	176,184	-67,951	72%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	1,950	148	1,118	-832	57%
5030-00 · FICA	4,443	326	2,455	-1,988	55%
5040-00 · MainePERS Contributions	4,667	475	2,902	-1,765	62%
5050-00 · Salary-Administrator	58,074	4,467	33,504	-24,570	58%
Total 5000-00 · Payroll Expenses	69,134	5,416	39,979	-29,155	58%
5100-00 · Insurance					
5110-00 · Health Insurance	11,986	1,073	7,511	-4,475	63%
5120-00 · Commercial, Crime, D&O Ins	2,200	64	1,924	-276	87%
5130-00 · Workers Comp	550		239	-311	43%
5140-00 · Unemployment Comp Ins	350		132	-218	38%
Total 5100-00 · Insurance	15,086	1,137	9,806	-5,280	65%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		115	-385	23%
6013-00 · Financial Audit	3,500			-3,500	
Total 6010-00 · Prof. Services	4,000		115	-3,885	3%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual	65,800	5,416	38,412	-27,388	58%
Total 6030-00 · Lobbying	65,800	5,416	38,412	-27,388	58%
6040-00 · NACO Expenses					
6041-00 · Conferences	6,465		4,281	-2,184	66%
Total 6040-00 · NACO Expenses	6,465		4,281	-2,184	66%
6050-00 · Education and Training	500			-500	

	2023	July	Jan-Jul	\$ Over	% of
Accrual Basis	Budget	2023	2023	Budget	Budget
6100-00 · Bank Charges	50		8	-42	16%
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	6,500			-6,500	
6114-00 · MCCA Staff Registration Expense	500			-500	
6118-00 · Meeting Exp.	32,500		180	-32,320	1%
6121-00 · Supplies	300			-300	
6124-00 · Commissioner Retirement Plaques	400		78	-322	20%
Total 6110-00 · Convention Expense	40,200		258	-39,942	1%
6140-00 · Copies-Printing					
6142-00 · Directory	100		100	0	100%
Total 6140-00 · Copies-Printing	100		100	0	100%
6145-00 · Dues Expense	625		625		100%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	500	6	195	-305	39%
6152-00 · IT Services	1,800	112	784	-1,016	44%
6153-00 · Photocopier Lease	4,850	411	2,877	-1,973	59%
6154-00 · Printer & Supplies	500		73	-427	15%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	8,050	529	3,929	-4,121	49%
6160-00 · Fees	100	24	78	-22	78%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	2,000		1,573	-427	79%
6172-00 · County Officials' Workshop	4,000			-4,000	
6173-00 · Monthly	2,000		736	-1,264	37%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	10,000		2,309	-7,691	23%
6180-00 · Mileage & Travel Expense	200		60	-140	30%
6195-00 · Office Space Rental	19,000	1,497	10,480	-8,520	55%
6215-00 · Postage-Shipping	225		254	29	113%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	400	13	141	-259	35%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	525	-375	58%
6243-00 · Phone, Fax & Internet	2,500	128	1,426	-1,074	57%
Total 6240-00 · Telephone, Fax & Internet	3,400	203	1,951	-1,449	57%
6250-00 · Website	200		20	-180	10%
6260-00 · Contingency	500			-500	
Total Expense	244,135	14,235	112,806	-131,329	46%

Maine County Commissioners Association
Transaction Detail by Account
July 2023

Accrual Basis	Type	Date	Name	Amount	Balance
1000-00 · Bank and Cash Accounts					
1010-00 · MCCA Checking-Savings Bank					
	Deposit	7/2		5.32	5.32
	Deposit	7/5	National Association of Counties	587.00	592.32
	Bill Pmt -Check	7/7	Bangor Payroll	-1,105.56	-513.24
	Bill Pmt -Check	7/14	Google LLC	-6.00	-519.24
	Bill Pmt -Check	7/14	Liberty Mutual Insurance	-64.00	-583.24
	Bill Pmt -Check	7/14	MainePERS	-865.54	-1,448.78
	Bill Pmt -Check	7/14	Spectrum Business/TWC	-127.96	-1,576.74
	Bill Pmt -Check	7/14	Technology Solutions	-100.00	-1,676.74
	Bill Pmt -Check	7/14	Bangor Payroll	-1,105.56	-2,782.30
	Bill Pmt -Check	7/21	Bangor Payroll	-1,105.56	-3,887.86
	Deposit	7/27		2,262.00	-1,625.86
	Bill Pmt -Check	7/28	Camden National Bank	-36.00	-1,661.86
	Bill Pmt -Check	7/28	US Bank	-410.99	-2,072.85
	Bill Pmt -Check	7/28	Verrill	-5,416.00	-7,488.85
	Bill Pmt -Check	7/28	Maine Farm Bureau	-1,497.17	-8,986.02
	Bill Pmt -Check	7/28	Haven, Lauren	-88.41	-9,074.43
	Bill Pmt -Check	7/28	Bangor Payroll	-2,385.05	-11,459.48
Total 1010-00 · MCCA Checking-Savings Bank				-11,459.48	-11,459.48
1020-00 · Money Market Account					
	Deposit	7/18		0.48	0.48
Total 1020-00 · Money Market Account				0.48	0.48
Total 1000-00 · Bank and Cash Accounts				-11,459.00	-11,459.00
2000-00 · Accounts Payable					
	Bill	7/7	Bangor Payroll	-1,105.56	-1,105.56
	Bill Pmt -Check	7/7	Bangor Payroll	1,105.56	0.00
	Bill	7/14	MainePERS	-865.54	-865.54
	Bill	7/14	Liberty Mutual Insurance	-64.00	-929.54
	Bill	7/14	Technology Solutions	-100.00	-1,029.54
	Bill	7/14	Google LLC	-6.00	-1,035.54
	Bill	7/14	Spectrum Business/TWC	-127.96	-1,163.50
	Bill Pmt -Check	7/14	Google LLC	6.00	-1,157.50
	Bill Pmt -Check	7/14	Liberty Mutual Insurance	64.00	-1,093.50
	Bill Pmt -Check	7/14	MainePERS	865.54	-227.96
	Bill Pmt -Check	7/14	Spectrum Business/TWC	127.96	-100.00
	Bill Pmt -Check	7/14	Technology Solutions	100.00	0.00
	Bill	7/14	Bangor Payroll	-1,105.56	-1,105.56
	Bill Pmt -Check	7/14	Bangor Payroll	1,105.56	0.00
	Bill	7/21	Bangor Payroll	-1,105.56	-1,105.56
	Bill Pmt -Check	7/21	Bangor Payroll	1,105.56	0.00
	Bill	7/28	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill	7/28	Verrill	-5,416.00	-6,913.17
	Bill	7/28	Camden National Bank	-36.00	-6,949.17
	Bill	7/28	US Bank	-410.99	-7,360.16
	Bill	7/28	Haven, Lauren	-88.41	-7,448.57
	Bill Pmt -Check	7/28	Camden National Bank	36.00	-7,412.57
	Bill Pmt -Check	7/28	US Bank	410.99	-7,001.58
	Bill Pmt -Check	7/28	Verrill	5,416.00	-1,585.58

Accrual Basis	Type	Date	Name	Amount	Balance
	Bill Pmt -Check	7/28	Maine Farm Bureau	1,497.17	-88.41
	Bill Pmt -Check	7/28	Haven, Lauren	88.41	0.00
	Bill	7/28	Bangor Payroll	-2,385.05	-2,385.05
	Bill Pmt -Check	7/28	Bangor Payroll	2,385.05	0.00
Total 2000-00 · Accounts Payable				0.00	0.00
2100-00 · Other Current Liabilities					
2120-00 · MainePERS Employee Contribution					
	Bill	7/7	Bangor Payroll	-78.18	-78.18
	Bill	7/14	MainePERS	390.90	312.72
	Bill	7/14	Bangor Payroll	-78.18	234.54
	Bill	7/21	Bangor Payroll	-78.18	156.36
	Bill	7/28	Bangor Payroll	-78.18	78.18
Total 2120-00 · MainePERS Employee Contribution				78.18	78.18
2130-00 · Employee Health Insurance Contr					
	Bill	7/7	Bangor Payroll	-50.63	-50.63
	Bill	7/14	Bangor Payroll	-50.63	-101.26
	Bill	7/21	Bangor Payroll	-50.63	-151.89
	Bill	7/28	Bangor Payroll	202.52	50.63
	Bill	7/28	Bangor Payroll	-50.63	0.00
Total 2130-00 · Employee Health Insurance Contr				0.00	0.00
Total 2100-00 · Other Current Liabilities				78.18	78.18
4100-00 · Convention Income					
4130-00 · Sponsorship					
	Deposit	7/27	Libby O'Brien Kingsley & Champion, LLC	-1,000.00	-1,000.00
	Deposit	7/27	Browntech, Inc.	-500.00	-1,500.00
Total 4130-00 · Sponsorship				-1,500.00	-1,500.00
4140-00 · Vendor					
	Deposit	7/27	Browntech, Inc.	-762.00	-762.00
Total 4140-00 · Vendor				-762.00	-762.00
Total 4100-00 · Convention Income				-2,262.00	-2,262.00
4400-00 · Other Income					
	Deposit	7/5	National Association of Counties	-587.00	-587.00
Total 4400-00 · Other Income				-587.00	-587.00
4810-00 · Interest Earned					
	Deposit	7/2		-5.32	-5.32
	Deposit	7/18		-0.48	-5.80
Total 4810-00 · Interest Earned				-5.80	-5.80
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees					
	Bill	7/7	Bangor Payroll	36.00	36.00
	Bill	7/14	Bangor Payroll	36.00	72.00
	Bill	7/21	Bangor Payroll	36.00	108.00
	Bill	7/28	Bangor Payroll	40.00	148.00
Total 5020-00 · Payroll Fees				148.00	148.00
5030-00 · FICA					
	Bill	7/7	Bangor Payroll	81.56	81.56
	Bill	7/14	Bangor Payroll	81.56	163.12
	Bill	7/21	Bangor Payroll	81.56	244.68
	Bill	7/28	Bangor Payroll	81.56	326.24
Total 5030-00 · FICA				326.24	326.24
5040-00 · MainePERS Contributions					
	Bill	7/14	MainePERS	474.64	474.64

Accrual Basis	Type	Date	Name	Amount	Balance
Total 5040-00 · MainePERS Contributions				474.64	474.64
5050-00 · Salary-Administrator					
	Bill	7/7	Bangor Payroll	1,116.81	1,116.81
	Bill	7/14	Bangor Payroll	1,116.81	2,233.62
	Bill	7/21	Bangor Payroll	1,116.81	3,350.43
	Bill	7/28	Bangor Payroll	1,116.81	4,467.24
Total 5050-00 · Salary-Administrator				4,467.24	4,467.24
Total 5000-00 · Payroll Expenses				5,416.12	5,416.12
5100-00 · Insurance					
5110-00 · Health Insurance					
	Bill	7/28	Bangor Payroll	1,072.97	1,072.97
Total 5110-00 · Health Insurance				1,072.97	1,072.97
5120-00 · Commercial, Crime, D&O Ins					
	Bill	7/14	Liberty Mutual Insurance	64.00	64.00
Total 5120-00 · Commercial, Crime, D&O Ins				64.00	64.00
Total 5100-00 · Insurance				1,136.97	1,136.97
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual					
	Bill	7/28	Verrill	5,416.00	5,416.00
Total 6032-00 · Lobbying - Contractual				5,416.00	5,416.00
Total 6030-00 · Lobbying				5,416.00	5,416.00
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software					
	Bill	7/14	Google LLC	6.00	6.00
Total 6151-00 · Computer Hardware & Software				6.00	6.00
6152-00 · IT Services					
	Bill	7/14	Technology Solutions	100.00	100.00
	Bill	7/28	Camden National Bank	12.00	112.00
Total 6152-00 · IT Services				112.00	112.00
6153-00 · Photocopier Lease					
	Bill	7/28	US Bank	410.99	410.99
Total 6153-00 · Photocopier Lease				410.99	410.99
Total 6150-00 · Equipment - Office				528.99	528.99
6160-00 · Fees					
	Bill	7/28	Camden National Bank	24.00	24.00
Total 6160-00 · Fees				24.00	24.00
6195-00 · Office Space Rental					
	Bill	7/28	Maine Farm Bureau	1,497.17	1,497.17
Total 6195-00 · Office Space Rental				1,497.17	1,497.17
6235-00 · Supplies					
	Bill	7/28	Haven, Lauren	13.41	13.41
Total 6235-00 · Supplies				13.41	13.41
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone					
	Bill	7/28	Haven, Lauren	75.00	75.00
Total 6241-00 · Cell Phone				75.00	75.00
6243-00 · Phone, Fax & Internet					
	Bill	7/14	Spectrum Business/TWC	127.96	127.96
Total 6243-00 · Phone, Fax & Internet				127.96	127.96
Total 6240-00 · Telephone, Fax & Internet				202.96	202.96

Maine County Commissioners Association Expenses by Vendor Detail

July 2023

	Accrual Basis	Type	Date	Memo	Amount	Balance
Bangor Payroll						
		Bill	7/7	Administrator's Salary	1,116.81	1,116.81
		Bill	7/7	Taxes	81.56	1,198.37
		Bill	7/7	Processing fee	36.00	1,234.37
		Bill	7/14	Administrator's Salary	1,116.81	2,351.18
		Bill	7/14	Taxes	81.56	2,432.74
		Bill	7/14	Processing fee	36.00	2,468.74
		Bill	7/21	Administrator's Salary	1,116.81	3,585.55
		Bill	7/21	Taxes	81.56	3,667.11
		Bill	7/21	Processing fee	36.00	3,703.11
		Bill	7/28	Administrator's Salary	1,116.81	4,819.92
		Bill	7/28	Taxes	81.56	4,901.48
		Bill	7/28	Processing fee	40.00	4,941.48
		Bill	7/28	ER Health Insurance Contributions	1,072.97	6,014.45
Total Bangor Payroll					6,014.45	6,014.45
Camden National Bank						
		Bill	7/28		12.00	12.00
		Bill	7/28		24.00	36.00
Total Camden National Bank					36.00	36.00
Google LLC						
		Bill	7/14	Email	6.00	6.00
Total Google LLC					6.00	6.00
Haven, Lauren						
		Bill	7/28		75.00	75.00
		Bill	7/28		13.41	88.41
Total Haven, Lauren					88.41	88.41
Libby O'Brien Kingsley & Champion, LLC						
		Deposit	7/27	Sponsor only	-1,000.00	-1,000.00
Total Libby O'Brien Kingsley & Champion, LLC					-1,000.00	-1,000.00
Liberty Mutual Insurance						
		Bill	7/14		64.00	64.00
Total Liberty Mutual Insurance					64.00	64.00
Maine Farm Bureau						
		Bill	7/28		1,497.17	1,497.17
Total Maine Farm Bureau					1,497.17	1,497.17
MainePERS						
		Bill	7/14		474.64	474.64
Total MainePERS					474.64	474.64
Spectrum Business/TWC						

	Accrual Basis	Type	Date	Memo	Amount	Balance
		Bill	7/14		127.96	127.96
Total Spectrum Business/TWC Technology Solutions					<u>127.96</u>	<u>127.96</u>
		Bill	7/14		100.00	100.00
Total Technology Solutions US Bank					<u>100.00</u>	<u>100.00</u>
		Bill	7/28		410.99	410.99
Total US Bank Verrill					<u>410.99</u>	<u>410.99</u>
		Bill	7/28	Lobbying Services/Registration	5,416.00	5,416.00
Total Verrill					<u>5,416.00</u>	<u>5,416.00</u>
TOTAL					<u><u>13,235.62</u></u>	<u><u>13,235.62</u></u>

Maine County Commissioners Association
Profit & Loss Prev Year Comparison
July 2023

Accrual Basis	July 2023	July 2022	\$ Change	% Change
Income				
4100-00 · Convention Income				
4130-00 · Sponsorship	1,500.00	0.00	1,500.00	100.0%
4140-00 · Vendor	762.00	0.00	762.00	100.0%
Total 4100-00 · Convention Income	2,262.00	0.00	2,262.00	100.0%
4400-00 · Other Income	587.00	190.90	396.10	207.49%
4810-00 · Interest Earned	5.80	5.08	0.72	14.17%
Total Income	2,854.80	195.98	2,658.82	1,356.68%
Gross Profit	2,854.80	195.98	2,658.82	1,356.68%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	148.00	148.00	0.00	0.0%
5030-00 · FICA	326.24	308.02	18.22	5.92%
5040-00 · MainePERS Contributions	474.64	334.00	140.64	42.11%
5050-00 · Salary-Administrator	4,467.24	4,175.00	292.24	7.0%
Total 5000-00 · Payroll Expenses	5,416.12	4,965.02	451.10	9.09%
5100-00 · Insurance				
5110-00 · Health Insurance	1,072.97	1,026.83	46.14	4.49%
5120-00 · Commercial, Crime, D&O Ins	64.00	59.00	5.00	8.48%
Total 5100-00 · Insurance	1,136.97	1,085.83	51.14	4.71%
6030-00 · Lobbying				
6032-00 · Lobbying - Contractual	5,416.00	5,000.00	416.00	8.32%
Total 6030-00 · Lobbying	5,416.00	5,000.00	416.00	8.32%
6150-00 · Equipment - Office				
6151-00 · Computer Hardware & Software	6.00	251.28	-245.28	-97.61%
6152-00 · IT Services	112.00	112.00	0.00	0.0%
6153-00 · Photocopier Lease	410.99	398.93	12.06	3.02%
Total 6150-00 · Equipment - Office	528.99	762.21	-233.22	-30.6%
6160-00 · Fees	24.00	0.00	24.00	100.0%
6170-00 · Meeting Expense				
6173-00 · Monthly	0.00	65.60	-65.60	-100.0%
Total 6170-00 · Meeting Expense	0.00	65.60	-65.60	-100.0%
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6235-00 · Supplies	13.41	0.00	13.41	100.0%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	127.96	167.95	-39.99	-23.81%
Total 6240-00 · Telephone, Fax & Internet	202.96	242.95	-39.99	-16.46%
Total Expense	14,235.62	13,618.78	616.84	4.53%