

M.C.C.A.

Stephen Gorden, President
Cumberland County

Brian Hobart, Vice President
Sagadahoc County

Norm Fournier, Secretary-Treasurer
Aroostook County

Peter Baldacci, Past President
Penobscot County

William Blodgett, Emeritus
Lincoln County



Lauren Haven
Administrator

4 Gabriel Drive, Suite 2
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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Agenda

Board of Directors' Meeting

November 9th, 2022, 10:00 am via Zoom

1. **Call to Order:** Roll Call - Phone attendees will be requested to introduce themselves.
2. Any additions, changes or deletions to the agenda?
3. **Consent Agenda:**
 - A. **Approval of the Minutes**
 - B. **Administrative Reports:**
 1. **Financial Report - Lauren Haven**
4. **Reports & Presentations:**
 - A. **Legislative Policy Report - James Cohen, Verrill Dana**
 1. **Potential Legislation: Rural Patrol, 911 Fees, Mental Health Diversion, MSAⁱ, Registry of Deeds feeⁱⁱ**
 - B. **Administrative Report - Lauren**
 - C. **Budget and Finance Committee - Norm Fournier, Treasurer**
5. **Governmental Committee Reports:**
 - A. **Blue Ribbon Commission for EMS Services - Carrie Kipfer**
 - B. **County Corrections Professional Standards Council, LD 1654 – Steve Gorden**
 1. **Next meeting Sheriff Brackett will report on the automated Jail reporting system**
 - C. **Sheriffs have completed a Rural Patrol survey: *predicted* number of additional deputies to provide complete coverage for each county.**
 - D. **Right to Know Advisory Committee – Betsy Fitzgerald**
 - E. **Access to Disciplinary Records of Public Employees Subcommittee – Greg Zinser**
6. **President Report - We need Board members to fill positions**
 - A. **Legislative, Officers**

7. Affiliate Organizational Committee Reports - recognize those in attendance or who submitted Information: MSA, B. MARP, C. MACCAM, D. Others
8. Other Business?
9. **Adjournment**

ⁱ State Sanctioned Prisoners and Parole have been discussed

ⁱⁱ **4-E. Electronic images, printed images or electronic abstracts from a county registry of deeds website.** Acquiring electronic images, printed images or electronic abstracts from a county registry of deeds website as follows:

A. No charge for the first 500 images or electronic abstracts, or a combination of the first 500 images and electronic abstracts, acquired by a person in a calendar year; and [PL 2013, c. 370, §5 (NEW).]

B. Fifty cents per image or electronic abstract for each subsequent image or electronic abstract after 500 acquired in the same calendar year; and [PL 2013, c. 370, §5 (NEW).]

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Minutes

Board of Directors' Meeting

October 12th, 2022, 10:00 am via Zoom

1. Call to Order: Roll Call - Phone attendees will be requested to introduce themselves.

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

DIRECTORS PRESENT:

Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Hancock – Comm. William Clark
Kennebec – Comm. George Jabar
Knox – Comm. Sharyn Pohlman
Lincoln – Comm. William Blodgett
Penobscot – Comm. Peter Baldacci
Piscataquis – Comm. Wayne Erkinen
Sagadahoc – Comm. Brian Hobart
Somerset – Dawn DiBlasi
Waldo – Comm. Betty Johnson
Washington – Comm. Chris Gardner
York – Comm. Richard Dutremble

DIRECTORS ABSENT:

Androscoggin – Comm. John Michael
Oxford – Comm. Steven Merrill
Somerset – Comm. Newell Graf

OTHERS PRESENT:

Kennebec – Admin. Scott Ferguson
Knox – Admin. Andy Hart
Lincoln – Admin. Carrie Kipfer
MCCA Risk Pool - Manager Malcolm Ulmer
MCCA - Admin. Lauren Haven
MSA – Sheriff Dale Lancaster
Piscataquis – Manager Mike Williams
RHR Smith – Auditors Ron Smith and Kyle Cole
Verrill Dana – Lobbyists Clara McConnell and Jim Cohen

2. Approval of the Agenda

President Steve Gorden requested a motion to move the audit agenda item C.1. to the top of the reports and presentations. Comm. Gardner **moved to approve the agenda as amended. The motion was **seconded** by Comm. Hobart, and the motion **passed** with no objections.**

3. Consent Agenda: Additions, Changes or Deletions?

- A. Approval of the Minutes
- B. Administrative Reports:
 - 1. Finance:
 - a. Financial Report - Lauren Haven

President Steve Gorden requested a motion to move the consent agenda. Comm. Fournier **moved to approve the consent agenda which included the minutes, the financial report and the Treasurer's report. Comm. Baldacci **seconded** the motion, and it was **passed** with no further comments.**

*NOTE: The audit presentation took place at this point in the meeting.

4. Reports & Presentations:

- A. Legislative Policy Report – Brian Hobart, Chair
 - 1. Legislative Update, James Cohen, Verrill Dana
 - a. Potential Legislation: Rural Patrol, 911 Fees, Mental Health in Jails, MSA

Comm. Hobart announced that this would be his last meeting as the Vice President of MCCA and as a Director on the MCCA Board representing Sagadahoc County. Jim Cohen said we all wished him well and the group agreed.

Jim reported that after elections the new members would be sworn in and then we can look for bill sponsors in December. The matter of Rural Patrol is currently in a holding pattern. Comm. Gorden asked when we needed to have legislation submitted. Jim said the date is not set, but it would be around the inauguration time in December when they would adopt rules and set cloture. We should estimate the middle of December. We should know at that time what legislation we want to put forth and who should submit it. Comm. Hobart said prior legislators are running for county commissioner positions and we should keep on the radar who will be able to help us.

Comm. Fournier asked if we had a list of bills that MSA planned to submit. Sheriff Dale Lancaster reported their monthly meeting will be dedicated to legislative matters. As proxy for Sheriff Ken Mason, he said he spoke with President Gorden and plans to meet with him on Friday to find common initiatives to move forward. The MSA meeting was scheduled for October 20th. MSA would be more focused on legislation after that.

Comm. Gorden said one of the drives he was beginning to see was initiating legislative cost to move from property tax based to user-based funding. Jim Cohen reinforced Comm. Gorden's remarks saying these were complex issues, and lessons have been learned from the jail funding legislation. There was an opportunity for success and continuum for success will be working with stakeholders. Whatever the agenda would be, financial burdens will meet opposition. The sooner we know what our objectives are, the sooner we can decide how to approach it. Jim inquired about remote participation in meetings. Several attendees made positive comments such as it is working well for them, the public can make comments by zoom which is helpful, remote meetings allow greater flexibility, etc. Mr. Cohen said the biggest concern is that in-person meetings also have some benefits.

B. Administrative Report – Lauren

Lauren reported that MCCA was running business as usual. After finalizing the last audit, she was beginning to gather preliminary numbers for the 2023 budget. She then said she wanted to bring up the topic of the 2023 annual convention. As Sunday River was no longer a viable venue due to the exceptionally high cost of their last proposal, we would need to look for another venue or discuss changing the convention format somehow to lower the overall costs. Oxford County didn't have another suitable venue, so we might need to look for another host county, although we could see similar price increases at other venues everywhere. Comm. Pohlman asked what was involved with hosting the conference. Lauren said MCCA had a Convention Planning Committee, and the host county also would have a committee that helped make important decisions about the educational sessions, food and entertainment. The two committees worked together to coordinate the activities at the event.

C. Budget and Finance Committee - Norm Fournier, Treasurer

1. 2020/2021 Audit Report, RHR Smith

Comm. Fournier welcomed RHR Smith representatives Ron Smith and Kyle Cole. Mr. Smith shared his screen with the group and explained their audit findings. He commented that they gave MCCA the highest opinion possible, primarily because of the way Lauren managed the project presenting the information, providing the facts in a timely manner, and responding to requests during the audit process. Mr. Cole agreed, saying it was a treat to work on the MCCA audit. Comm. Fournier reported that the Budget and Finance Committee voted on October 5th to accept the audit documents as presented. Comm. Hobart **moved** to accept the 2020/2021 audit findings as reported by RHR Smith. Comm. Baldacci **seconded** the motion, and the motion **passed**. Comm. Richard Dutremble asked why we did the 2020 and 2021 years together. Comm. Fournier responded the MCCA bylaws require a biennial audit every two years.

2. 2022/2023 Ratification: Biennial audit proposal as approved by the budget committee

Secretary/Treasurer Norm Fournier reported that Admin. Lauren Haven had requested a proposal from RHR Smith for the next biennial audit 2022/2023. The Budget and Finance Committee reviewed the three bids they had gathered for the current audit, \$5,000, \$7,000, and \$12,000 respectively. RHR Smith had given us the lowest bid. Norm mentioned he was on other boards that were currently going through the bidding process and were getting zero response. Auditors wouldn't even bid. RHR Smith responded with a proposal of \$7,000 for the next audit. At the October 5th Budget and Finance Committee meeting, the group voted to recommend the Board of Directors accept this proposal. Comm. Blodgett **moved** to accept the audit proposal from RHR Smith as recommended by the Budget and Finance Committee. The motion was **seconded** by Comm. Baldacci, and the motion **passed**.

3. 2023/2024 Ratification: Biennial Legislative Services Contract as approved by the Executive Committee/ Jim Cohen's Group

As Chair of the Budget and Finance Committee and Treasurer of MCCA, Norm Fournier discussed the terms of the next lobbying contract with Jim Cohen from Verrill Dana. Mr. Cohen said he would agree to a \$5,000 increase in 2023, from \$60,000 to \$65,000. Additionally, he said he would be willing to sign a two-year contract with the second year being \$67,500 for 2024, an increase of \$2,500. MCCA would continue to pay for lobbyist registration. Mr. Fournier solicited a response from the Executive Committee. This seemed to be a fair increase and would include the long and the short session. The

total would be \$132,500 for lobbying services over the next two years plus registration. Comm. Gardner moved to accept the lobbyist proposal from Verrill Dana as recommended by the Executive Committee. The motion was **seconded** by Comm. Baldacci, and the motion **passed** with a unanimous vote.

Comm. Baldacci asked if the Budget and Finance Committee would please leave money in the 2023 budget for future NACo meetings as the past couple of years had not been typical and our representatives did plan to attend future conferences in person. Comm. Pohlman thanked him for bringing this to the committee's attention and said she was looking forward to attending the Legislative Conference in February of 2023.

5. Governmental Committee Reports:

A. Blue Ribbon Commission for EMS Services - Interim Information - Carrie Kipfer

Admin. Carrie Kipfer reported about LD 1988 "An Act To Establish That the Provision of Emergency Medical Services by an Ambulance Service Is an Essential Service and To Establish the Blue Ribbon Commission To Study Emergency Medical Services in the State". The crises involved the lack of revenue, transport costs, declining volunteerism, and more. The committee was looking at service providers. Not all counties would be willing to take on this roll as it would need an additional layer of oversight and had a lack of funding. It would be important to determine where the money would be coming from, the State or municipalities. Ms. Kipfer planned to meet with Rick Petrie, the Chief Operating Officer of North East Mobile Health Services who may have a proposal. The group would be meeting in a couple of weeks. Comm. Gardner said if the commission moves forward with this, it could be millions of dollars to put a new ambulance system in place, or millions of dollars to fix the broken system that's in place now. This is an animal that could engulf us. And it makes sense depending on location within the state and the county population, but one size doesn't fit all for the entire state. Unfortunately, we have a history of trying to put a system in place that works for the whole state. The group continued to discuss different situations among counties. Ms. Kipfer said the committee will ultimately issue a report and it will go to the legislature. Comm. Gardner said the fire department conversation will come right behind this issue. There are more ambulance calls than fire calls that's why it came up first, but fire departments will come right behind.

- B. **1st meeting of the County Corrections Professional Standards Council**, LD 1654, will occur Oct 13th. Members: MSA: Sheriffs Dale Lancaster & Scott Nichols, DOC: Com. Randy Liberty & Ryan Anderson, MMA: Rebecca McMahon, MCCA: Norm Fournier & Steve Gorden, Chr. (See enclosed notated law)
Comm. Gorden reiterated that the council included two members from county government, one representative from Maine Municipal Association, two sheriffs and two people from the Department of Corrections.

6. President Report:

- A. **We need to create an Officer Nomination Committee**, I'm appointing Norm Fournier, Chr; he will be tapping individuals for the Committee after the November election.
- B. **Legislation for the next Biennial Session?** Considerations: Rural Patrol funding, Mental Health Programs - diversion &/or assessment Funding (Jails treated a "Public Service of Last Resort"); Broadening PSAPS Funding coverage with 9-1-1 Fee increase; Other considerations? Do we wish to fund a Legislative Breakfast of some sort w/Leadership of pertinent Committees & Leadership? We can try, it will mean the Board must attend and participate w/ personal interaction.

Comm. Gorden requested attendees to contact him with any additional ideas for legislation.

7. Affiliate Organizational Committee Reports - recognize those in attendance or who submitted Information: MSA, B. MARP, C. MACCAM, D. Others

MSA – Sheriff Dale Lancaster said he was looking forward to working with Steve on the council. He wanted to guard against this council evolving into something that would hinder progress or create issues for counties. At MSA's Sept 27th meeting the group discussed new members, EMS commission, jail standards, and abandoned roads. He mentioned the auditor pulled out of the agreement which meant they needed to start the process over again from scratch. There was no date set for the next meeting.

Comm. Fournier said MACCAM had a change of leadership with Scott Adkins of Penobscot as the new president and Andy Hart as the new vice president.

8. Other Business

President Gorden said on behalf of MCCA he thanked Comm. Brian Hobart for his dedicated service to MCCA and Sagadahoc County. Attendees agreed and wished him well.

9. Adjournment

Comm. Steve Gorden asked if there were other comments for the good of the organization. Hearing none, President Gorden invited a motion to adjourn at approximately 11:20 a.m. Comm. Hobart made the **motion to adjourn seconded by Comm. Fournier, and the motion was **approved.****

Respectfully submitted,

MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Norman Fournier

MAINE COUNTY COMMISSIONERS ASSOCIATION

October 2022 Financial Report

Attached please find the financial reports for the month of October 2022. The Balance Sheet shows the total assets and liabilities at \$131,100.84. This amount includes \$12,460.94 from the money market account MCCA established for MainePERS employer contributions.

Debits to the bank account in October totaled \$16,696.51, and \$736.10 was credited to the checking account. The credit was from the accrued interest on the checking account. The debits were from normal operating expenses during the month along with the very last audit payment and a check to the Senator Inn for our meeting in September. The income was from NACo endorsements and interest on our checking account.

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

Respectfully submitted,



Lauren Haven
Administrator

Accepted by:

Date: November 2022

Norman Fournier, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of October 31, 2022

	October 2022
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	143,714.90
1020-00 · Money Market Account	12,460.94
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	156,375.84
Total Checking/Savings	156,375.84
Other Current Assets	
1120-00 · Pass Through	-25,275.00
Total Other Current Assets	-25,275.00
Total Current Assets	131,100.84
TOTAL ASSETS	131,100.84
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	-45.94
Total Accounts Payable	-45.94
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	292.24
2130-00 · Employee Health Insurance Contr	7.62
Total 2100-00 · Other Current Liabilities	299.86
Total Other Current Liabilities	299.86
Total Current Liabilities	253.92
Total Liabilities	253.92
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-86,023.06
Total 3000-00 · Equity Accounts	-86,023.06
3100-00 · Earnings	209,481.79
Net Income	7,388.19
Total Equity	130,846.92
TOTAL LIABILITIES & EQUITY	131,100.84

Maine County Commissioners Association

Reconciliation Summary

1020-00 · Money Market Account, Period Ending 10/18/22

	October 2022
Beginning Balance	12,460.43
Cleared Transactions	
Deposits and Credits - 1 item	0.51
Total Cleared Transactions	0.51
Cleared Balance	12,460.94
Register Balance as of 10/18/22	12,460.94
Ending Balance	12,460.94

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 10/31/22

	October 2022
Beginning Balance	141,075.58
Cleared Transactions	
Checks and Payments - 16 items	-16,696.51
Deposits and Credits - 2 items	736.10
Total Cleared Transactions	-15,960.41
Cleared Balance	125,115.17
Uncleared Transactions	
Checks and Payments - 4 items	-6,672.17
Deposits and Credits - 1 item	25,275.00
Total Uncleared Transactions	18,602.83
Register Balance as of 10/31/22	143,718.00
Ending Balance	143,718.00

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 10/31/22

	Type	Date	Name	Amount	Balance
Beginning Balance					141,075.58
Cleared Transactions					
Checks and Payments - 16 items					
	Bill Pmt -Check	9/29	Verrill	-5,000.00	-5,000.00
	Bill Pmt -Check	9/29	Senator Inn	-3,103.00	-8,103.00
	Bill Pmt -Check	9/29	Maine Farm Bureau	-1,497.17	-9,600.17
	Bill Pmt -Check	9/29	Haven, Lauren	-80.28	-9,680.45
	Check	10/3	RHR Smith & Company	-100.00	-9,780.45
	Check	10/5	Google	-5.00	-9,785.45
	Bill Pmt -Check	10/7	Bangor Payroll	-1,033.18	-10,818.63
	Bill Pmt -Check	10/14	Bangor Payroll	-1,033.18	-11,851.81
	Bill Pmt -Check	10/14	MainePERS	-808.89	-12,660.70
	Bill Pmt -Check	10/14	Spectrum Business/TWC	-167.95	-12,828.65
	Bill Pmt -Check	10/14	Technology Solutions	-100.00	-12,928.65
	Bill Pmt -Check	10/14	Liberty Mutual Insurance	-64.00	-12,992.65
	Bill Pmt -Check	10/21	Bangor Payroll	-1,033.18	-14,025.83
	Bill Pmt -Check	10/28	Bangor Payroll	-2,259.75	-16,285.58
	Bill Pmt -Check	10/28	US Bank	-398.93	-16,684.51
	Bill Pmt -Check	10/28	Camden National Bank	-12.00	-16,696.51
Total Checks and Payments				-16,696.51	-16,696.51
Deposits and Credits - 2 items					
	Deposit	10/5	National Association of Counties	733.00	733.00
	Deposit	11/2		3.10	736.10
Total Deposits and Credits				736.10	736.10
Total Cleared Transactions				-15,960.41	-15,960.41
Cleared Balance				-15,960.41	125,115.17
Uncleared Transactions					
Checks and Payments - 4 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	10/28	Verrill	-5,000.00	-5,100.00
	Bill Pmt -Check	10/28	Maine Farm Bureau	-1,497.17	-6,597.17
	Bill Pmt -Check	10/28	Haven, Lauren	-75.00	-6,672.17
Total Checks and Payments				-6,672.17	-6,672.17
Deposits and Credits - 1 item					
	General Journal	2/7		25,275.00	25,275.00
Total Deposits and Credits				25,275.00	25,275.00
Total Uncleared Transactions				18,602.83	18,602.83
Register Balance as of 10/31/22				2,642.42	143,718.00
Ending Balance				2,642.42	143,718.00

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January through October 2022

Accrual Basis	2022 Budget	Oct 2022	Jan - Oct 2022	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400			-400	
4120-00 · Registration	26,000			-26,000	
4130-00 · Sponsorship	10,000			-10,000	
4140-00 · Vendor	9,000			-9,000	
Total 4100-00 · Convention Income	45,400			-45,400	
4300-00 · Dues	151,321		151,321		100%
4400-00 · Other Income	7,000	733	6,998	-2	100%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	4	46	-54	46%
4920-00 · Transfer in from Fund Balance	5,240			-5,240	
Total Income	233,624	737	158,365	-75,259	68%
Gross Profit	233,624	737	158,365	-75,259	68%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	148	1,569	-431	78%
5030-00 · FICA	4,152	304	3,303	-849	80%
5040-00 · MainePERS Contributions	4,342	444	3,756	-586	87%
5050-00 · Salary-Administrator	54,275	4,175	45,148	-9,127	83%
Total 5000-00 · Payroll Expenses	64,769	5,071	53,776	-10,993	83%
5100-00 · Insurance					
5110-00 · Health Insurance	11,415	1,024	10,283	-1,132	90%
5120-00 · Commercial, Crime, D&O Ins	2,100	64	2,037	-63	97%
5130-00 · Workers Comp	550		177	-373	32%
5140-00 · Unemployment Comp Ins	350		131	-219	37%
Total 5100-00 · Insurance	14,415	1,088	12,628	-1,787	88%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		1,417	917	283%
6013-00 · Financial Audit	5,000	100	5,000		100%
Total 6010-00 · Prof. Services	5,500	100	6,417	917	117%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual	60,400	5,000	50,500	-9,900	84%
Total 6030-00 · Lobbying	60,400	5,000	50,500	-9,900	84%
6040-00 · NACO Expenses					
6041-00 · Conferences	5,465			-5,465	
Total 6040-00 · NACO Expenses	5,465			-5,465	
6050-00 · Education and Training	600			-600	
6100-00 · Bank Charges	50			-50	

Accrual Basis	2022 Budget	Oct 2022	Jan - Oct 2022	\$ Over Budget	% of Budget
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			-32,500	
6121-00 · Supplies	300			-300	
6124-00 · Commissioner Retirement Plaques	400			-400	
Total 6110-00 · Convention Expense	40,200			-40,200	
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
Total 6140-00 · Copies-Printing	100		100		100%
6145-00 · Dues Expense	625		625		100%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	300	5	362	62	121%
6152-00 · IT Services	1,800	112	1,120	-680	62%
6153-00 · Photocopier Lease	4,700	399	3,989	-711	85%
6154-00 · Printer & Supplies	500		98	-402	20%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,700	516	5,569	-2,131	72%
6160-00 · Fees	100		53	-47	53%
6170-00 · Meeting Expense					
6172-00 · County Officials' Workshop	5,000		3,103	-1,897	62%
6173-00 · Monthly	2,600		224	-2,376	9%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	9,600		3,327	-6,273	35%
6180-00 · Mileage & Travel Expense	200			-200	
6195-00 · Office Space Rental	19,000	1,497	14,972	-4,028	79%
6215-00 · Postage-Shipping	200		169	-31	85%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	500		201	-299	40%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	750	-150	83%
6243-00 · Phone, Fax & Internet	2,500	168	1,726	-774	69%
Total 6240-00 · Telephone, Fax & Internet	3,400	243	2,476	-924	73%
6250-00 · Website	200		164	-36	82%
6260-00 · Contingency	500			-500	
Total Expense	233,624	13,515	150,977	-82,647	65%

Maine County Commissioners Association Expenses by Vendor Detail

October 2022

Accrual Basis	Type	Date	Memo	Account	Amount	Balance
Bangor Payroll						
	Bill	10/7	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	1,043.75
	Bill	10/7	Taxes	5030-00 · FICA	76.06	1,119.81
	Bill	10/7	Processing fee	5020-00 · Payroll Fees	36.00	1,155.81
	Bill	10/14	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	2,199.56
	Bill	10/14	Taxes	5030-00 · FICA	76.06	2,275.62
	Bill	10/14	Processing fee	5020-00 · Payroll Fees	36.00	2,311.62
	Bill	10/21	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	3,355.37
	Bill	10/21	Taxes	5030-00 · FICA	76.06	3,431.43
	Bill	10/21	Processing fee	5020-00 · Payroll Fees	36.00	3,467.43
	Bill	10/28	Office Managers Salary	5050-00 · Salary-Administrator	1,043.75	4,511.18
	Bill	10/28	Taxes	5030-00 · FICA	76.06	4,587.24
	Bill	10/28	Processing fee	5020-00 · Payroll Fees	40.00	4,627.24
	Bill	10/28	ER Health Insurance Contributions	5110-00 · Health Insurance	1,024.29	5,651.53
					5,651.53	5,651.53
Total Bangor Payroll						
Camden National Bank						
	Bill	10/28		6152-00 · IT Services	12.00	12.00
					12.00	12.00
Total Camden National Bank						
Haven, Lauren						
	Bill	10/28		6241-00 · Cell Phone	75.00	75.00
					75.00	75.00
Total Haven, Lauren						
Liberty Mutual Insurance						
	Bill	10/14		5120-00 · Commercial, Crime, D&O Ins	64.00	64.00
					64.00	64.00
Total Liberty Mutual Insurance						
Maine Farm Bureau						
	Bill	10/28		6195-00 · Office Space Rental	1,497.17	1,497.17
					1,497.17	1,497.17
Total Maine Farm Bureau						
MainePERS						
	Bill	10/14		5040-00 · MainePERS Contributions	443.59	443.59
					443.59	443.59
Total MainePERS						

Accrual Basis	Type	Date	Memo	Account	Amount	Balance
Spectrum Business/TWC						
Total Spectrum Business/TWC	Bill	10/14		6243-00 · Phone, Fax & Internet	167.95	167.95
Technology Solutions						
Total Technology Solutions	Bill	10/14		6152-00 · IT Services	100.00	100.00
US Bank						
Total US Bank	Bill	10/28		6153-00 · Photocopier Lease	398.93	398.93
Verrill						
Total Verrill	Bill	10/28	Lobbying Services	6032-00 · Lobbying - Contractual	5,000.00	5,000.00
TOTAL					13,410.17	13,410.17

Maine County Commissioners Association Transaction Detail by Account October 2022

Accrual Basis

1000-00 · Bank and Cash Accounts

1010-00 · MCCA Checking-Savings Bank

Type	Date	Name	Amount	Balance
Deposit	10/2		3.88	3.88
Check	10/3	RHR Smith & Company	-100.00	-96.12
Deposit	10/5	National Association of Counties	733.00	636.88
Check	10/5	Google	-5.00	631.88
Bill Pmt -Check	10/7	Bangor Payroll	-1,033.18	-401.30
Bill Pmt -Check	10/14	Liberty Mutual Insurance	-64.00	-465.30
Bill Pmt -Check	10/14	MainePERS	-808.89	-1,274.19
Bill Pmt -Check	10/14	Spectrum Business/TWC	-167.95	-1,442.14
Bill Pmt -Check	10/14	Technology Solutions	-100.00	-1,542.14
Bill Pmt -Check	10/14	Bangor Payroll	-1,033.18	-2,575.32
Bill Pmt -Check	10/21	Bangor Payroll	-1,033.18	-3,608.50
Bill Pmt -Check	10/28	Verrill	-5,000.00	-8,608.50
Bill Pmt -Check	10/28	Camden National Bank	-12.00	-8,620.50
Bill Pmt -Check	10/28	US Bank	-398.93	-9,019.43
Bill Pmt -Check	10/28	Maine Farm Bureau	-1,497.17	-10,516.60
Bill Pmt -Check	10/28	Haven, Lauren	-75.00	-10,591.60
Bill Pmt -Check	10/28	Bangor Payroll	-2,259.75	-12,851.35
			-12,851.35	-12,851.35

Total 1010-00 · MCCA Checking-Savings Bank

1020-00 · Money Market Account

Deposit	10/18		0.51	0.51
			0.51	0.51
			-12,850.84	-12,850.84

Total 1020-00 · Money Market Account

Total 1000-00 · Bank and Cash Accounts

2000-00 · Accounts Payable

Bill	10/7	Bangor Payroll	-1,033.18	-1,033.18
Bill Pmt -Check	10/7	Bangor Payroll	1,033.18	0.00
Bill	10/14	MainePERS	-808.89	-808.89
Bill	10/14	Liberty Mutual Insurance	-64.00	-872.89
Bill	10/14	Spectrum Business/TWC	-167.95	-1,040.84
Bill	10/14	Technology Solutions	-100.00	-1,140.84
Bill Pmt -Check	10/14	Liberty Mutual Insurance	64.00	-1,076.84
Bill Pmt -Check	10/14	MainePERS	808.89	-267.95

Accrual Basis	Type	Date	Name	Amount	Balance
	Bill Pmt -Check	10/14	Spectrum Business/TWC	167.95	-100.00
	Bill Pmt -Check	10/14	Technology Solutions	100.00	0.00
	Bill	10/14	Bangor Payroll	-1,033.18	-1,033.18
	Bill Pmt -Check	10/14	Bangor Payroll	1,033.18	0.00
	Bill	10/21	Bangor Payroll	-1,033.18	-1,033.18
	Bill Pmt -Check	10/21	Bangor Payroll	1,033.18	0.00
	Bill	10/28	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill	10/28	Haven, Lauren	-75.00	-1,572.17
	Bill	10/28	Verrill	-5,000.00	-6,572.17
	Bill	10/28	Camden National Bank	-12.00	-6,584.17
	Bill	10/28	US Bank	-398.93	-6,983.10
	Bill Pmt -Check	10/28	Verrill	5,000.00	-1,983.10
	Bill Pmt -Check	10/28	Camden National Bank	12.00	-1,971.10
	Bill Pmt -Check	10/28	US Bank	398.93	-1,572.17
	Bill Pmt -Check	10/28	Maine Farm Bureau	1,497.17	-75.00
	Bill Pmt -Check	10/28	Haven, Lauren	75.00	0.00
	Bill	10/28	Bangor Payroll	-2,259.75	-2,259.75
	Bill Pmt -Check	10/28	Bangor Payroll	2,259.75	0.00
				0.00	0.00
Total 2000-00 · Accounts Payable					
2100-00 · Other Current Liabilities					
2120-00 · MainePERS Employee Contribution					
	Bill	10/7	Bangor Payroll	-73.06	-73.06
	Bill	10/14	MainePERS	365.30	292.24
	Bill	10/14	Bangor Payroll	-73.06	219.18
	Bill	10/21	Bangor Payroll	-73.06	146.12
	Bill	10/28	Bangor Payroll	-73.06	73.06
				73.06	73.06
Total 2120-00 · MainePERS Employee Contribution					
2130-00 · Employee Health Insurance Contr					
	Bill	10/7	Bangor Payroll	-49.57	-49.57
	Bill	10/14	Bangor Payroll	-49.57	-99.14
	Bill	10/21	Bangor Payroll	-49.57	-148.71
	Bill	10/28	Bangor Payroll	198.28	49.57
	Bill	10/28	Bangor Payroll	-49.57	0.00
				0.00	0.00
				73.06	73.06
Total 2130-00 · Employee Health Insurance Contr					
Total 2100-00 · Other Current Liabilities					
4400-00 · Other Income					

Accrual Basis	Type	Date	Name	Amount	Balance
Total 4400-00 · Other Income	Deposit	10/5	National Association of Counties	-733.00	-733.00
4810-00 · Interest Earned				-733.00	-733.00
Total 4810-00 · Interest Earned	Deposit	10/2		-3.88	-3.88
5000-00 · Payroll Expenses	Deposit	10/18		-0.51	-4.39
5020-00 · Payroll Fees				-4.39	-4.39
Total 5020-00 · Payroll Fees	Bill	10/7	Bangor Payroll	36.00	36.00
5030-00 · FICA	Bill	10/14	Bangor Payroll	36.00	72.00
Total 5030-00 · FICA	Bill	10/21	Bangor Payroll	36.00	108.00
Total 5020-00 · Payroll Fees	Bill	10/28	Bangor Payroll	40.00	148.00
5030-00 · FICA				148.00	148.00
Total 5030-00 · FICA	Bill	10/7	Bangor Payroll	76.06	76.06
5040-00 · MainePERS Contributions	Bill	10/14	Bangor Payroll	76.06	152.12
Total 5040-00 · MainePERS Contributions	Bill	10/21	Bangor Payroll	76.06	228.18
5050-00 · Salary-Administrator	Bill	10/28	Bangor Payroll	76.06	304.24
Total 5050-00 · Salary-Administrator				304.24	304.24
5040-00 · MainePERS Contributions	Bill	10/14	MainePERS	443.59	443.59
Total 5040-00 · MainePERS Contributions				443.59	443.59
5050-00 · Salary-Administrator	Bill	10/7	Bangor Payroll	1,043.75	1,043.75
Total 5050-00 · Salary-Administrator	Bill	10/14	Bangor Payroll	1,043.75	2,087.50
Total 5000-00 · Payroll Expenses	Bill	10/21	Bangor Payroll	1,043.75	3,131.25
5100-00 · Insurance	Bill	10/28	Bangor Payroll	1,043.75	4,175.00
5110-00 · Health Insurance				4,175.00	4,175.00
Total 5110-00 · Health Insurance				5,070.83	5,070.83
5120-00 · Commercial, Crime, D&O Ins	Bill	10/28	Bangor Payroll	1,024.29	1,024.29
Total 5120-00 · Commercial, Crime, D&O Ins				1,024.29	1,024.29
5120-00 · Commercial, Crime, D&O Ins	Bill	10/14	Liberty Mutual Insurance	64.00	64.00
Total 5120-00 · Commercial, Crime, D&O Ins				64.00	64.00

Accrual Basis	Type	Date	Name	Amount	Balance
Total 5100-00 · Insurance				1,088.29	1,088.29
6010-00 · Prof. Services					
6013-00 · Financial Audit					
Total 6013-00 · Financial Audit					
Total 6010-00 · Prof. Services					
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual					
Total 6032-00 · Lobbying - Contractual					
Total 6030-00 · Lobbying					
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software					
Total 6151-00 · Computer Hardware & Software					
6152-00 · IT Services					
Total 6152-00 · IT Services					
6153-00 · Photocopier Lease					
Total 6153-00 · Photocopier Lease					
Total 6150-00 · Equipment - Office					
6195-00 · Office Space Rental					
Total 6195-00 · Office Space Rental					
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone					
Total 6241-00 · Cell Phone					
6243-00 · Phone, Fax & Internet					
Total 6243-00 · Phone, Fax & Internet					
Total 6240-00 · Telephone, Fax & Internet					

Maine County Commissioners Association
Profit & Loss Prev Year Comparison
October 2022

	Accrual Basis	Oct 2022	Oct 2021	\$ Change	% Change
Income					
4400-00 · Other Income		733.00	59.40	673.60	1,134.01%
4810-00 · Interest Earned		4.39	4.01	0.38	9.48%
Total Income		737.39	63.41	673.98	1,062.89%
Gross Profit		737.39	63.41	673.98	1,062.89%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees		148.00	140.00	8.00	5.71%
5030-00 · FICA		304.24	299.01	5.23	1.75%
5040-00 · MainePERS Contributions		443.59	324.28	119.31	36.79%
5050-00 · Salary-Administrator		4,175.00	4,053.56	121.44	3.0%
Total 5000-00 · Payroll Expenses		5,070.83	4,816.85	253.98	5.27%
5100-00 · Insurance					
5110-00 · Health Insurance		1,024.29	1,006.70	17.59	1.75%
5120-00 · Commercial, Crime, D&O Ins		64.00	59.00	5.00	8.48%
Total 5100-00 · Insurance		1,088.29	1,065.70	22.59	2.12%
6010-00 · Prof. Services					
6013-00 · Financial Audit		100.00	0.00	100.00	100.0%
Total 6010-00 · Prof. Services		100.00	0.00	100.00	100.0%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual		5,000.00	4,500.00	500.00	11.11%
Total 6030-00 · Lobbying		5,000.00	4,500.00	500.00	11.11%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software		5.00	0.00	5.00	100.0%
6152-00 · IT Services		112.00	112.00	0.00	0.0%
6153-00 · Photocopier Lease		398.93	387.96	10.97	2.83%
Total 6150-00 · Equipment - Office		515.93	499.96	15.97	3.19%
6195-00 · Office Space Rental		1,497.17	1,497.17	0.00	0.0%
6215-00 · Postage-Shipping		0.00	26.95	-26.95	-100.0%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone		75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet		167.95	181.94	-13.99	-7.69%
Total 6240-00 · Telephone, Fax & Internet		242.95	256.94	-13.99	-5.45%
Total Expense		13,515.17	12,663.57	851.60	6.73%