

M.C.C.A.

Stephen Gorden, President
Cumberland County

Brian Hobart, Vice President
Sagadahoc County

Norm Fournier, Secretary-Treasurer
Aroostook County

Lauren Haven
Administrator



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

MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors' Meeting Agenda

August 11th, 2021 10:00 am **via Zoom**

1. Call to Order: Roll Call
2. Attendance: Phone attendees will be requested to introduce themselves.
3. Approval of the Agenda
4. Approval of the Minutes
5. Officer Reports:
 - 5.1. Finance
 - 5.1.1. Financial Report - Lauren Haven
 - 5.1.2. Treasurer: Norm Fournier
 - 5.1.2.1. Comments about the state of MCCA finances
 - 5.1.2.2. Budget and Finance Committee – Norm Fournier, Chair
 - 5.2. NACo: Peter Baldacci & Sharyn Pohlman – Updates on Annual Meeting, Federal legislation, national programs and resources
 - 5.3. President - Announcements:
 - 5.3.1. - Introduce the Concept of a Consent Agenda; explanation enclosed
 - 5.3.2. - September's Meeting is in question re: face-to-face versus ZOOM - CDC's requirements
6. Committee Reports
 - 6.1. Standing Committees:
 - 6.1.1. Legislative Policy Committee – Brian Hobart, Chair, James Cohen, Verrill Dana
 - 6.1.1.1. Verrill Dana will present a Legislative Summary of the first session of 130th's biennial.
 - 6.1.2. Risk Pool Agency - Norm Fournier and Malcolm Ulmer
 - 6.1.3. Affiliate Organization Committee Reports - recognize those in attendance or submitted information.
 - 6.1.4. Other
 - 6.2. Ad Hoc Committees:
 - 6.2.1. Update on the American Rescue Plan Act (ARPA) discussions between MMA/MCCA, Ryan Pelletier
 - 6.3. MCCA Staff Reporting – Admin. Lauren Haven
7. New Business
8. Adjournment

M.C.C.A.

Stephen Gorden, President
Cumberland County

Brian Hobart, Vice President
Sagadahoc County

Norm Fournier, Secretary-Treasurer
Aroostook County

Lauren Haven
Administrator



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

MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors' Meeting Minutes

MCCA Zoom Conference, July 14th, 2021

I., II. Call to Order and Roll Call Attendance

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

DIRECTORS PRESENT:

Androscoggin – Admin. Larry Post proxy for Comm. Noel Madore
Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Hancock – Admin. Scott Adkins proxy for Comm. William Clark
Kennebec – Admin. Bob Devlin proxy for Comm. George Jabar
Knox – Admin. Andy Hart proxy for Comm. Sharyn Pohlman
Lincoln – Comm. William Blodgett
Oxford – Admin. Donald Durrah proxy for Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Piscataquis – Comm. Wayne Erkinen
Sagadahoc – Comm. Brian Hobart
Somerset – Admin. Dawn DiBlasi proxy for Comm. Newell Graf
Waldo – Comm. Betty Johnson
Washington – Comm. Chris Gardner
York – Comm. Richard Dutremble

OTHERS PRESENT:

Lincoln – Admin. Carrie Kipfer
Penobscot – Erika Honey
Piscataquis – Comm. Mike Williams
Sagadahoc – Admin. Bill Post

DIRECTORS ABSENT:

Androscoggin – Comm. Noel Madore
Hancock – Comm. William Clark
Kennebec – Comm. George Jabar
Knox – Comm. Sharyn Pohlman
Oxford – Comm. Steven Merrill
Somerset – Comm. Newell Graf

STAFF PRESENT:

Risk Pool Manager – Malcolm Ulmer
Administrator – Lauren Haven
Lobbyist Team – Jim Cohen and Clara McConnell

III. Approval of the Agenda

President Steve Gorden asked if there were any additions or changes to the proposed agenda items. None were requested. President Gorden stated the agenda was approved.

IV. Approval of the Minutes

Comm. Gorden asked for a motion to approve the minutes from the prior month's meeting. Comm. Fournier moved to approve the minutes from the Board of Directors meeting on June 9th. The motion was **seconded** by Comm. Gardner and the motion **passed** with no revisions.

V. Officer Reports

A. Finance

1. Lauren Haven presented the monthly financial reports and invited questions. Lauren mentioned she had spent \$2,500 which had been set aside in 2020 for the current audit being performed by RHR Smith. Documentation of the transaction was included with the monthly reports. Comm. Hobart moved to approve the financial reports **seconded** by Comm. Baldacci and the motion **passed** with no opposition.
2. Treasurer: Norm Fournier
 - a. Comments about the state of MCCA finances.
 - b. Budget and Finance CommitteeComm. Fournier stated there was nothing further to report.

B. NACo: Peter Baldacci - Updates on Federal legislation, national programs and resources

Comm. Baldacci reported that he and Comm. Sharyn Pohlman recently returned from attending NACo's 2021 Annual Conference at the Gaylord National Resort and Convention Center at National Harbor. Comm. Baldacci reviewed some of the many highlights of the conference.

Vice President Kamala Harris was a featured speaker at the conference and addressed county leaders as a former county government employee having served in a California DA's office. She emphasized the importance of supporting infrastructure.

Dr. Deborah Birx, former White House Coronavirus Task Force Coordinator, and the government's top official in the battle against global HIV/AIDS, lead a COVID-19 update and discussion of mitigation best practices, including smart investments in air purification technologies to limit indoor transmission.

The IT director on the simulated cyberattacks project spoke about their sponsored program. We should redistribute the information about this from earlier this year.

During the conference Comm. Baldacci volunteered to be the Vice Chair of Membership Committee. Comm. Baldacci expressed his disappointment that not all MCCA members belong to NACo at this time. He was asked about it during the conference.

Gilbert Gonzales Director of the Department of Behavioral Health in Bexar County talked about diversion strategies, what works and what doesn't work. Josh Cantwell the Chief Operating Officer at Grand Lake Mental Health Center in Oklahoma formed a crisis team who responds to calls that are nonviolent situations reducing hospitalizations and violent escalations due to their specialized training. This was inspired by the CAHOOTS (Crisis Assistance Helping Out On The Streets) program, which is a mobile crisis intervention program staffed by White Bird Clinic personnel using City of Eugene vehicles. This program has been in place for nearly 30 years and is well embedded in the community. It reduces police intervention, and the community sees it as a tremendous help as a cost savings and more positive outcomes from these interactions.

The U.S. Treasury presented a session on the American Rescue Plan Act's Coronavirus State & Local Fiscal Recovery Fund in which participants discussed how they planned to invest Recovery Funds. NACo is setting up a site to share funded projects around the country.

Comm. Gardener asked about the status of the Medicaid issue. The proposed change is hung up in the Senate and needs to be reintroduced. The House is supportive, but there's a bias in the Senate about having state government

doing everything rather than counties as many are former governors where there are many former county officials in the house, 80 in this caucus. The group discussed sending another letter to Senator King and Senator Collins. The system treats people unequally. If someone can't make bail, he/she loses their health insurance. Comm. Gardner made the motion to send such a letter, seconded by Comm. Baldacci. Steve suggested including representatives as well. Comm. Gardner made this a friendly amendment, and the motion passed unanimously. Comm. Gorden said he would get assistance from Jim and Clara. We could modify the letter sent earlier this year.

- C. President: Announcements - Scheduled for next meetings: August, Summary of Legislative year and final outcome of Bills pertinent to Counties by James Cohen; scheduled for September, luncheon meeting at the Senator - MACCAM to review County ARP projects.

Comm. Gorden suggested using a portion of the board meeting in August as a workshop on project funding and how it might be used. The Executive Committee could discuss the topic closer to the date and make a recommendation. Some of the managers thought they would not be ready for a workshop, and many of the managers planned to be absent from the August meeting to attend the annual MTCMA (Maine Town, City and County Management Association) conference at Sugarloaf.

VI. Committee Reports

A. Standing Committees

1. Legislative Policy Committee – Brian Hobart, Chair

Comm. Hobart asked Jim Cohen and Clara McConnell for a short synopsis of the legislative session. Jim said he and Clara enjoyed having the opportunity to work with MCCA. The LPC met every week. By the end of the session there were 50 pages of bill tracking and 73 bills with written testimony weighing in on various topics. Steve Gorden had been the primary spokesperson for the association. There were some wins and losses. A number of bills were unresolved, the bonding bill was killed, the jail standards bill succeeded, the bill to add a member on board of the Criminal Justice Academy did not pass, the bill to increase probate fees did pass. Charlotte Warren's jail bill was carried over. The budget LD 221 was passed with the supplemental funding rolled into one. Criminal Justice increased jail funding by three million in the base line budget for a total of 18 million. Next year there might be a better opportunity to talk to legislators.

Amin. Dawn DiBlasi inquired about bill for the State to take over probate. There would be a study to figure out how it would work.

2. Risk Pool Agency - Norm Fournier and Malcolm Ulmer– Comm. Fournier said there was nothing to report.
3. Affiliate Organization Committee Reports:

MACCAM – Penobscot Admin. Erika Honey reported the last meeting occurred on June 11th and focused on Legislative action and updates. July 21st was planned as a round table discussion. The next meeting was scheduled for August in which they planned to discuss American Rescue Plan (ARP) funding. Another project was a salary survey being conducted by a 3rd party HR organization. Counties will split the cost.

MSA – Comm. Gardner said we need to put pressure on the Maine Criminal Justice. There are simply not enough training opportunities available for the need, and the issue must be addressed. The group agreed.

4. Other – No other business was brought before the board.

B. Ad Hoc Committees –

1. Update on the American Rescue Plan Act (ARPA) discussions between MMA/MCCA: No further information was shared in this portion of the meeting.

C. MCCA Staff Reporting – Admin. Lauren Haven

Lauren asked everyone to welcome William (Bill) Post, the new Administrator for Sagadahoc County.

VII. New Business – No new business was discussed.

VIII. Adjournment

MCCA President Steve Gorden invited a **motion** to adjourn at approximately 12:00 p.m. Comm. Gardner made the **motion** seconded by Comm. Baldacci, and the **motion** to adjourn was **approved**.

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Comm. Norman Fournier

MAINE COUNTY COMMISSIONERS ASSOCIATION

July 2021 Financial Report

Attached please find the financial reports for the month of July 2021. The Balance Sheet shows total assets and liabilities at \$171,501.22. This amount includes \$12,453 from the money market account MCCA established for MainePERS employer contributions.

Debits to the bank account in July totaled \$13,480.60, and \$921.25 was credited to the checking account. The debits were from normal operating expenses during the month and the credits were from our endorsement of the NACo Public Retirement Program and account interest.

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: August 11, 2021

Norman Fournier, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of July 31, 2021

	July 2021
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	157,762.06
1020-00 · Money Market Account	12,453.16
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	170,415.22
Total Checking/Savings	170,415.22
Accounts Receivable	
1300-00 · Receivables	500.00
Total Accounts Receivable	500.00
Total Current Assets	170,915.22
Fixed Assets	
1200-00 · Fixed Assets	
1210-00 · Accumulated Depreciation	-6,074.00
1220-00 · Equipment	6,660.00
Total 1200-00 · Fixed Assets	586.00
Total Fixed Assets	586.00
TOTAL ASSETS	171,501.22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	491.79
2130-00 · Employee Health Insurance Contr	1,043.11
2140-00 · Accrued Vacation	820.90
Total 2100-00 · Other Current Liabilities	2,355.80
Total Other Current Liabilities	2,355.80
Total Current Liabilities	2,355.80
Total Liabilities	2,355.80
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-89,430.00
Total 3000-00 · Equity Accounts	-89,430.00
3100-00 · Earnings	202,198.16
Net Income	56,377.26
Total Equity	169,145.42
TOTAL LIABILITIES & EQUITY	171,501.22

Maine County Commissioners Association
Reconciliation Summary
1020-00 · Money Market Account, Period Ending 07/19/21

	July 2021
Beginning Balance	12,452.61
Cleared Transactions	
Deposits and Credits - 1 item	0.55
Total Cleared Transactions	0.55
Cleared Balance	12,453.16
Register Balance as of 07/19/21	12,453.16
Ending Balance	12,453.16

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 08/01/21

	July 2021
Beginning Balance	184,040.49
Cleared Transactions	
Checks and Payments - 17 items	-13,480.60
Deposits and Credits - 2 items	921.25
Total Cleared Transactions	-12,559.35
Cleared Balance	171,481.14
Uncleared Transactions	
Checks and Payments - 9 items	-13,714.42
Total Uncleared Transactions	-13,714.42
Register Balance as of 08/01/21	157,766.72
Ending Balance	157,766.72

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 08/01/21

	Type	Date	Name	Amount	Balance
Beginning Balance					184,040.49
Cleared Transactions					
Checks and Payments - 17 items					
	Bill Pmt -Check	6/10	Transco Business Technologies	-363.92	-363.92
	Bill Pmt -Check	6/30	Verrill	-4,500.00	-4,863.92
	Bill Pmt -Check	6/30	Solutions Granted	-259.97	-5,123.89
	Bill Pmt -Check	6/30	Eastern Alliance	-149.00	-5,272.89
	Bill Pmt -Check	6/30	Haven, Lauren	-75.00	-5,347.89
	Bill Pmt -Check	7/2	Bangor Payroll	-996.94	-6,344.83
	Bill Pmt -Check	7/9	Bangor Payroll	-996.94	-7,341.77
	Bill Pmt -Check	7/16	Bangor Payroll	-996.94	-8,338.71
	Bill Pmt -Check	7/16	MainePERS	-624.23	-8,962.94
	Bill Pmt -Check	7/16	RHR Smith & Company_	-500.00	-9,462.94
	Bill Pmt -Check	7/16	Spectrum Business/TWC	-182.86	-9,645.80
	Bill Pmt -Check	7/16	Unlimited Technology	-125.00	-9,770.80
	Bill Pmt -Check	7/16	Liberty Mutual Insurance	-60.16	-9,830.96
	Bill Pmt -Check	7/23	Bangor Payroll	-996.94	-10,827.90
	Bill Pmt -Check	7/26	US Bank	-387.96	-11,215.86
	Bill Pmt -Check	7/26	Camden National Bank	-12.00	-11,227.86
	Bill Pmt -Check	7/30	Bangor Payroll	-2,252.74	-13,480.60
Total Checks and Payments				-13,480.60	-13,480.60
Deposits and Credits - 2 items					
	Deposit	7/9		916.59	916.59
	Deposit	8/1		4.66	921.25
Total Deposits and Credits				921.25	921.25
Total Cleared Transactions				-12,559.35	-12,559.35
Cleared Balance				-12,559.35	171,481.14
Uncleared Transactions					
Checks and Payments - 9 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	2/26	Maine Farm Bureau	-1,497.17	-1,597.17
	Bill Pmt -Check	3/26	Maine Farm Bureau	-1,497.17	-3,094.34
	Bill Pmt -Check	4/29	Maine Farm Bureau	-1,497.17	-4,591.51
	Bill Pmt -Check	5/27	Maine Farm Bureau	-1,497.17	-6,088.68
	Bill Pmt -Check	6/30	Maine Farm Bureau	-1,497.17	-7,585.85
	Bill Pmt -Check	7/26	Verrill	-4,500.00	-12,085.85
	Bill Pmt -Check	7/26	Maine Farm Bureau	-1,497.17	-13,583.02
	Bill Pmt -Check	7/26	Haven, Lauren	-131.40	-13,714.42
Total Checks and Payments				-13,714.42	-13,714.42
Total Uncleared Transactions				-13,714.42	-13,714.42
Register Balance as of 08/01/21				-26,273.77	157,766.72
Ending Balance				-26,273.77	157,766.72

Maine County Commissioners Association

Profit & Loss Budget vs. Actual

January 1 through August 1, 2021

Accrual Basis

	2021 Budget	July 2021	Jan-July 2021	\$ 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	148,354		148,353	-1	100%
4400-00 · Other Income	10,000	917	6,236	-3,764	62%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	10	35	-65	35%
Total Income	228,417	927	154,624	-73,793	68%
Gross Profit	228,417	927	154,624	-73,793	68%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	174	1,056	-944	53%
5030-00 · FICA	4,031	373	2,243	-1,788	56%
5040-00 · MainePERS Contributions	4,215	308	2,320	-1,895	55%
5050-00 · Salary-Administrator	52,695	5,067	30,667	-22,028	58%
Total 5000-00 · Payroll Expenses	62,941	5,922	36,286	-26,655	58%
5100-00 · Insurance					
5110-00 · Health Insurance	12,651	1,007	7,047	-5,604	56%
5120-00 · Commercial, Crime, D&O Ins	2,070	60	1,809	-261	87%
5130-00 · Workers Comp	550		268	-282	49%
5140-00 · Unemployment Comp Ins	240		273	33	114%
Total 5100-00 · Insurance	15,511	1,067	9,397	-6,114	61%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		13	-487	3%
6013-00 · Financial Audit	4,000	500	2,000	-2,000	50%
Total 6010-00 · Prof. Services	4,500	500	2,013	-2,487	45%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual	54,000	4,500	31,900	-22,100	59%
Total 6030-00 · Lobbying	54,000	4,500	31,900	-22,100	59%
6040-00 · NACO Expenses					
6041-00 · Conferences	5,465		790	-4,675	14%
Total 6040-00 · NACO Expenses	5,465		790	-4,675	14%
6050-00 · Education and Training	600			-600	
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					

Accrual Basis

	2021 Budget	July 2021	Jan-July 2021	\$ Over Budget	% of Budget
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	600		625	25	104%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	300		105	-195	35%
6152-00 · IT Services	1,800	137	1,006	-794	56%
6153-00 · Photocopier Lease	4,500	388	2,716	-1,784	60%
6154-00 · Printer & Supplies	800		364	-436	46%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,800	525	4,191	-3,609	54%
6160-00 · Fees	100		35	-65	35%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	1,000			-1,000	
6172-00 · County Officials' Workshop	5,000			-5,000	
6173-00 · Monthly	3,600		150	-3,450	4%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	11,600		150	-11,450	1%
6180-00 · Mileage & Travel Expense	300			-300	
6195-00 · Office Space Rental	19,000	1,497	10,480	-8,520	55%
6215-00 · Postage-Shipping	150	56	147	-3	98%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	1,000		70	-930	7%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	525	-375	58%
6243-00 · Phone, Fax & Internet	2,800	183	1,534	-1,266	55%
Total 6240-00 · Telephone, Fax & Internet	3,700	258	2,059	-1,641	56%
6250-00 · Website	200			-200	
6260-00 · Contingency	500			-500	
Total Expense	228,417	14,325	98,243	-130,174	43%

Maine County Commissioners Association

Expenses by Vendor Detail

July 2021

Accrual Basis

Bangor Payroll

Type	Date	Memo	Account	Amount	Balance
Bill	7/2	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	1,013.39
Bill	7/2	Taxes	5030-00 · FICA	73.83	1,087.22
Bill	7/2	Processing fee	5020-00 · Payroll Fees	34.00	1,121.22
Bill	7/9	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	2,134.61
Bill	7/9	Taxes	5030-00 · FICA	73.83	2,208.44
Bill	7/9	Processing fee	5020-00 · Payroll Fees	34.00	2,242.44
Bill	7/16	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	3,255.83
Bill	7/16	Taxes	5030-00 · FICA	73.83	3,329.66
Bill	7/16	Processing fee	5020-00 · Payroll Fees	34.00	3,363.66
Bill	7/23	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	4,377.05
Bill	7/23	Taxes	5030-00 · FICA	73.83	4,450.88
Bill	7/23	Processing fee	5020-00 · Payroll Fees	34.00	4,484.88
Bill	7/30	Office Managers Salary	5050-00 · Salary-Administrator	1,013.39	5,498.27
Bill	7/30	Taxes	5030-00 · FICA	77.53	5,575.80
Bill	7/30	Processing fee	5020-00 · Payroll Fees	38.00	5,613.80
Bill	7/30	ER Health Insurance Contributions	5110-00 · Health Insurance	1,006.70	6,620.50
Total Bangor Payroll				6,620.50	6,620.50

Camden National Bank

Bill	7/26	Email Backup	6152-00 · IT Services	12.00	12.00
Total Camden National Bank				12.00	12.00

Haven, Lauren

Bill	7/26		6241-00 · Cell Phone	75.00	75.00
Bill	7/26		6215-00 · Postage-Shipping	56.40	131.40
Total Haven, Lauren				131.40	131.40

Liberty Mutual Insurance

Bill	7/16		5120-00 · Commercial, Crime, D&O Ins	60.16	60.16
Total Liberty Mutual Insurance				60.16	60.16

Maine Farm Bureau

Bill	7/26	Printed by MCCA	6195-00 · Office Space Rental	1,497.17	1,497.17
------	------	-----------------	-------------------------------	----------	----------

Accrual Basis

	Type	Date	Memo	Account	Amount	Balance
Total Maine Farm Bureau					1,497.17	1,497.17
MainePERS						
	Bill	7/16		5040-00 · MainePERS Contributions	308.07	308.07
Total MainePERS					308.07	308.07
NACo Public Employee Benefits LLC						
	Deposit	7/9	Deposit	4400-00 · Other Income	-916.59	-916.59
Total NACo Public Employee Benefits LLC					-916.59	-916.59
RHR Smith & Company_						
	Bill	7/16	2018/2019 Audit	6013-00 · Financial Audit	500.00	500.00
Total RHR Smith & Company_					500.00	500.00
Spectrum Business/TWC						
	Bill	7/16		6243-00 · Phone, Fax & Internet	182.86	182.86
Total Spectrum Business/TWC					182.86	182.86
Unlimited Technology						
	Bill	7/16		6152-00 · IT Services	125.00	125.00
Total Unlimited Technology					125.00	125.00
US Bank						
	Bill	7/26		6153-00 · Photocopier Lease	387.96	387.96
Total US Bank					387.96	387.96
Verrill						
	Bill	7/26	Lobbying Services	6032-00 · Lobbying - Contractual	4,500.00	4,500.00
Total Verrill					4,500.00	4,500.00
TOTAL					13,408.53	13,408.53

Maine County Commissioners Association
Transaction Detail by Account
July 2021

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
1000-00 · Bank and Cash Accounts						
1010-00 · MCCA Checking-Savings Bank						
	Deposit	7/2		Interest	4.73	4.73
	Bill Pmt -Check	7/2	Bangor Payroll	Payroll for week 6/21 to 6/27/21	-996.94	-992.21
	Deposit	7/9		Deposit	916.59	-75.62
	Bill Pmt -Check	7/9	Bangor Payroll	Payroll for week 6/28 to 7/4/21	-996.94	-1,072.56
	Bill Pmt -Check	7/16	MainePERS		-624.23	-1,696.79
	Bill Pmt -Check	7/16	Liberty Mutual Insurance		-60.16	-1,756.95
	Bill Pmt -Check	7/16	RHR Smith & Company_	2018/2019 Audit	-500.00	-2,256.95
	Bill Pmt -Check	7/16	Unlimited Technology		-125.00	-2,381.95
	Bill Pmt -Check	7/16	Spectrum Business/TWC		-182.86	-2,564.81
	Bill Pmt -Check	7/16	Bangor Payroll	Payroll for week 7/5 to 7/11/21	-996.94	-3,561.75
	Bill Pmt -Check	7/23	Bangor Payroll	Payroll for week 7/12 to 7/18/21	-996.94	-4,558.69
	Bill Pmt -Check	7/26	Verrill		-4,500.00	-9,058.69
	Bill Pmt -Check	7/26	Haven, Lauren		-131.40	-9,190.09
	Bill Pmt -Check	7/26	Maine Farm Bureau	Printed by MCCA	-1,497.17	-10,687.26
	Bill Pmt -Check	7/26	Camden National Bank		-12.00	-10,699.26
	Bill Pmt -Check	7/26	US Bank		-387.96	-11,087.22
	Bill Pmt -Check	7/30	Bangor Payroll	Payroll for week 7/19 to 7/25/21	-2,252.74	-13,339.96
Total 1010-00 · MCCA Checking-Savings Bank					-13,339.96	-13,339.96
1020-00 · Money Market Account						
	Deposit	7/19		Interest	0.55	0.55
Total 1020-00 · Money Market Account					0.55	0.55
Total 1000-00 · Bank and Cash Accounts					-13,339.41	-13,339.41
2000-00 · Accounts Payable						
	Bill	7/2	Bangor Payroll	Payroll for week 6/21 to 6/27/21	-996.94	-996.94
	Bill Pmt -Check	7/2	Bangor Payroll	Payroll for week 6/21 to 6/27/21	996.94	0.00
	Bill	7/9	Bangor Payroll	Payroll for week 6/28 to 7/4/21	-996.94	-996.94
	Bill Pmt -Check	7/9	Bangor Payroll	Payroll for week 6/28 to 7/4/21	996.94	0.00
	Bill	7/16	MainePERS		-624.23	-624.23
	Bill Pmt -Check	7/16	MainePERS		624.23	0.00

Accrual Basis

Type	Date	Name	Memo	Amount	Balance
Bill	7/16	Liberty Mutual Insurance		-60.16	-60.16
Bill Pmt -Check	7/16	Liberty Mutual Insurance		60.16	0.00
Bill	7/16	RHR Smith & Company_	2018/2019 Audit	-500.00	-500.00
Bill Pmt -Check	7/16	RHR Smith & Company_	2018/2019 Audit	500.00	0.00
Bill	7/16	Unlimited Technology		-125.00	-125.00
Bill Pmt -Check	7/16	Unlimited Technology		125.00	0.00
Bill	7/16	Spectrum Business/TWC		-182.86	-182.86
Bill Pmt -Check	7/16	Spectrum Business/TWC		182.86	0.00
Bill	7/16	Bangor Payroll	Payroll for week 7/5 to 7/11/21	-996.94	-996.94
Bill Pmt -Check	7/16	Bangor Payroll	Payroll for week 7/5 to 7/11/21	996.94	0.00
Bill	7/23	Bangor Payroll	Payroll for week 7/12 to 7/18/21	-996.94	-996.94
Bill Pmt -Check	7/23	Bangor Payroll	Payroll for week 7/12 to 7/18/21	996.94	0.00
Bill	7/26	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,497.17
Bill	7/26	Verrill		-4,500.00	-5,997.17
Bill	7/26	Camden National Bank		-12.00	-6,009.17
Bill	7/26	Haven, Lauren		-131.40	-6,140.57
Bill	7/26	US Bank		-387.96	-6,528.53
Bill Pmt -Check	7/26	Verrill		4,500.00	-2,028.53
Bill Pmt -Check	7/26	Haven, Lauren		131.40	-1,897.13
Bill Pmt -Check	7/26	Maine Farm Bureau	Printed by MCCA	1,497.17	-399.96
Bill Pmt -Check	7/26	Camden National Bank		12.00	-387.96
Bill Pmt -Check	7/26	US Bank		387.96	0.00
Bill	7/30	Bangor Payroll	Payroll for week 7/19 to 7/25/21	-2,252.74	-2,252.74
Bill Pmt -Check	7/30	Bangor Payroll	Payroll for week 7/19 to 7/25/21	2,252.74	0.00
				0.00	0.00

Total 2000-00 · Accounts Payable

2100-00 · Other Current Liabilities

2120-00 · MainePERS Employee Contribution

Bill	7/2	Bangor Payroll	Employee Contribution	-76.00	-76.00
Bill	7/9	Bangor Payroll	Employee Contribution	-76.00	-152.00
Bill	7/16	MainePERS		316.16	164.16
Bill	7/16	Bangor Payroll	Employee Contribution	-76.00	88.16
Bill	7/23	Bangor Payroll	Employee Contribution	-76.00	12.16
Bill	7/30	Bangor Payroll	EE MEPERS Retirement Contributions	-76.00	-63.84
				-63.84	-63.84

Total 2120-00 · MainePERS Employee Contribution

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
2130-00 · Employee Health Insurance Contr						
	Bill	7/2	Bangor Payroll	EE Health Insurance Contributions	-48.28	-48.28
	Bill	7/9	Bangor Payroll	EE Health Insurance Contributions	-48.28	-96.56
	Bill	7/16	Bangor Payroll	EE Health Insurance Contributions	-48.28	-144.84
	Bill	7/23	Bangor Payroll	EE Health Insurance Contributions	-48.28	-193.12
	Bill	7/30	Bangor Payroll	EE Health Insurance Contributions	193.12	0.00
	Bill	7/30	Bangor Payroll	EE Health Insurance Contributions	0.00	0.00
Total 2130-00 · Employee Health Insurance Contr					0.00	0.00
Total 2100-00 · Other Current Liabilities					-63.84	-63.84
4400-00 · Other Income						
	Deposit	7/9	NACo Public Employee Benefits L Deposit		-916.59	-916.59
Total 4400-00 · Other Income					-916.59	-916.59
4810-00 · Interest Earned						
	Deposit	7/2		Interest	-4.73	-4.73
	Deposit	7/19		Interest	-0.55	-5.28
Total 4810-00 · Interest Earned					-5.28	-5.28
5000-00 · Payroll Expenses						
5020-00 · Payroll Fees						
	Bill	7/2	Bangor Payroll	Processing fee	34.00	34.00
	Bill	7/9	Bangor Payroll	Processing fee	34.00	68.00
	Bill	7/16	Bangor Payroll	Processing fee	34.00	102.00
	Bill	7/23	Bangor Payroll	Processing fee	34.00	136.00
	Bill	7/30	Bangor Payroll	Processing fee	38.00	174.00
Total 5020-00 · Payroll Fees					174.00	174.00
5030-00 · FICA						
	Bill	7/2	Bangor Payroll	Taxes	73.83	73.83
	Bill	7/9	Bangor Payroll	Taxes	73.83	147.66
	Bill	7/16	Bangor Payroll	Taxes	73.83	221.49
	Bill	7/23	Bangor Payroll	Taxes	73.83	295.32
	Bill	7/30	Bangor Payroll	Taxes	77.53	372.85
Total 5030-00 · FICA					372.85	372.85
5040-00 · MainePERS Contributions						
	Bill	7/16	MainePERS		308.07	308.07
Total 5040-00 · MainePERS Contributions					308.07	308.07

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
5050-00 · Salary-Administrator						
	Bill	7/2	Bangor Payroll	Office Managers Salary	1,013.39	1,013.39
	Bill	7/9	Bangor Payroll	Office Managers Salary	1,013.39	2,026.78
	Bill	7/16	Bangor Payroll	Office Managers Salary	1,013.39	3,040.17
	Bill	7/23	Bangor Payroll	Office Managers Salary	1,013.39	4,053.56
	Bill	7/30	Bangor Payroll	Office Managers Salary	1,013.39	5,066.95
Total 5050-00 · Salary-Administrator					5,066.95	5,066.95
Total 5000-00 · Payroll Expenses					5,921.87	5,921.87
5100-00 · Insurance						
5110-00 · Health Insurance						
	Bill	7/30	Bangor Payroll	ER Health Insurance Contributions	1,006.70	1,006.70
Total 5110-00 · Health Insurance					1,006.70	1,006.70
5120-00 · Commercial, Crime, D&O Ins						
	Bill	7/16	Liberty Mutual Insurance		60.16	60.16
Total 5120-00 · Commercial, Crime, D&O Ins					60.16	60.16
Total 5100-00 · Insurance					1,066.86	1,066.86
6010-00 · Prof. Services						
6013-00 · Financial Audit						
	Bill	7/16	RHR Smith & Company_	2018/2019 Audit	500.00	500.00
Total 6013-00 · Financial Audit					500.00	500.00
Total 6010-00 · Prof. Services					500.00	500.00
6030-00 · Lobbying						
6032-00 · Lobbying - Contractual						
	Bill	7/26	Verrill	Lobbying Services	4,500.00	4,500.00
Total 6032-00 · Lobbying - Contractual					4,500.00	4,500.00
Total 6030-00 · Lobbying					4,500.00	4,500.00
6150-00 · Equipment - Office						
6152-00 · IT Services						
	Bill	7/16	Unlimited Technology		125.00	125.00
	Bill	7/26	Camden National Bank	Email Backup	12.00	137.00
Total 6152-00 · IT Services					137.00	137.00
6153-00 · Photocopier Lease						
	Bill	7/26	US Bank		387.96	387.96

Accrual Basis	Type	Date	Name	Memo	Amount	Balance
Total 6153-00 · Photocopier Lease					387.96	387.96
Total 6150-00 · Equipment - Office					524.96	524.96
6195-00 · Office Space Rental						
	Bill	7/26	Maine Farm Bureau	Printed by MCCA	1,497.17	1,497.17
Total 6195-00 · Office Space Rental					1,497.17	1,497.17
6215-00 · Postage-Shipping						
	Bill	7/26	Haven, Lauren		56.40	56.40
Total 6215-00 · Postage-Shipping					56.40	56.40
6240-00 · Telephone, Fax & Internet						
6241-00 · Cell Phone						
	Bill	7/26	Haven, Lauren		75.00	75.00
Total 6241-00 · Cell Phone					75.00	75.00
6243-00 · Phone, Fax & Internet						
	Bill	7/16	Spectrum Business/TWC		182.86	182.86
Total 6243-00 · Phone, Fax & Internet					182.86	182.86
Total 6240-00 · Telephone, Fax & Internet					257.86	257.86

Maine County Commissioners Association

Profit & Loss Prev Year Comparison

July 1 through August 1, 2021

Accrual Basis

	July 2021	July 2020	\$ Change	% Change
Income				
4400-00 · Other Income	916.59	0.00	916.59	100.0%
4810-00 · Interest Earned	9.94	0.64	9.30	1,453.13%
Total Income	926.53	0.64	925.89	144,670.31%
Gross Profit	926.53	0.64	925.89	144,670.31%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	174.00	178.00	-4.00	-2.25%
5030-00 · FICA	372.85	361.54	11.31	3.13%
5040-00 · MainePERS Contributions	308.07	409.29	-101.22	-24.73%
5050-00 · Salary-Administrator	5,066.95	4,919.35	147.60	3.0%
Total 5000-00 · Payroll Expenses	5,921.87	5,868.18	53.69	0.92%
5100-00 · Insurance				
5110-00 · Health Insurance	1,006.70	1,006.70	0.00	0.0%
5120-00 · Commercial, Crime, D&O Ins	60.16	57.08	3.08	5.4%
Total 5100-00 · Insurance	1,066.86	1,063.78	3.08	0.29%
6010-00 · Prof. Services				
6013-00 · Financial Audit	500.00	0.00	500.00	100.0%
Total 6010-00 · Prof. Services	500.00	0.00	500.00	100.0%
6030-00 · Lobbying				
6032-00 · Lobbying - Contractual	4,500.00	0.00	4,500.00	100.0%
Total 6030-00 · Lobbying	4,500.00	0.00	4,500.00	100.0%
6150-00 · Equipment - Office				
6152-00 · IT Services	137.00	137.00	0.00	0.0%
6153-00 · Photocopier Lease	387.96	377.99	9.97	2.64%
Total 6150-00 · Equipment - Office	524.96	514.99	9.97	1.94%
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6215-00 · Postage-Shipping	56.40	0.00	56.40	100.0%
6235-00 · Supplies	0.00	37.15	-37.15	-100.0%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	0.00	75.00	100.0%
6243-00 · Phone, Fax & Internet	182.86	776.24	-593.38	-76.44%
Total 6240-00 · Telephone, Fax & Internet	257.86	776.24	-518.38	-66.78%
Total Expense	14,325.12	9,757.51	4,567.61	46.81%
Net Income	-13,398.59	-9,756.87	-3,641.72	-37.33%