

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



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

MCCA Offices in Augusta

November 8th, 2023, 10:00 am

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. Officer Reports:
 - 3.1. Secretary/Treasurer, George Jabar
 - 3.2. Vice President, Norm Fournier
 - 3.3. President Report, Richard Dutremble
4. Standing Committee Reports:
 - 4.1. NACo Update: Peter Baldacci & Sharyn Pohlman
 - 4.2. Convention Planning Committee – Lauren Haven
 - 4.2.1. Consideration of the 2024 Convention
 - 4.3. Budget and Finance Committee – Norm Fournier
 - 4.4. Legislative Policy Committee – Steve Gorden, Chair
 - 4.4.1. James Cohen, Verrill Dana
 - 4.4.1.1. Legislative Update
 - 4.4.1.2. Next Steps
5. Association Reports - MACCAM, MARP, MRODA, MSA, others.
6. Adjournment

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Minutes

October 11th, 2023, 10:00 am via Zoom

1. Call to Order

MCCA President Richard Dutremble called the meeting to order at approximately 10:05 am.

DIRECTORS PRESENT:

Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Kennebec – Admin. Scott Ferguson proxy for Comm. George Jabar
Knox – Comm. Sharyn Pohlman
Lincoln – Admin. Carrie Kipfer proxy for Comm. William Blodgett
Oxford – Admin. Donald Durrah proxy for Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Piscataquis – Manager Mike Williams proxy for Comm. Paul Davis
Sagadahoc – Comm. Carol Grose
Somerset – Comm. Robert Sezak
Waldo – Comm. Betty Johnson
York – Comm. Richard Dutremble

DIRECTORS ABSENT:

Androscoggin – Comm. Garrett Mason
Franklin – Comm. Bob Carlton
Hancock – Comm. John Wombacher
Kennebec – Comm. George Jabar
Lincoln – Comm. William Blodgett
Oxford – Comm. Steven Merrill
Piscataquis – Comm. Paul Davis
Washington – Comm. Chris Gardner

OTHERS PRESENT:

MCCA Risk Pool - Manager Malcolm Ulmer
MCCA - Admin. Lauren Haven
Penobscot – Admin Scott Adkins
Somerset – Admin. Tim Curtis
Verrill Dana – Lobbyists Jim Cohen

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

Lobbyist Jim Cohen stated he had a conflict and needed to leave the meeting early.

Comm. Fournier **moved** to approve the consent agenda and advance the legislative section to the top of the agenda. The motion was **seconded** by Comm. Sezak, and the motion **passed** with no opposition.

The legislative topics were discussed at this point in the meeting. Please see the notes in section four.

3. Officer Reports:
 - 3.1. Secretary/Treasurer, George Jabar
 - 3.2. Vice President, Norm Fournier
 - 3.3. President Report, Richard Dutremble

President Dutremble requested a motion to hold the November Board of Directors' meeting in person at the MCCA offices. The Risk Pool Board had already voted to hold their November meeting in person in order to have an executive session which could be guaranteed to be private. Comm. Gorden made the **motion, seconded** by Comm. Fournier, and the motion **passed** unanimously.

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

Comm. Baldacci reported that due to the war in the Middle East, things were in chaos and there were no updates he was aware of. Comm. Gorden asked about the status of the Medicare initiative to allow prisoners to apply or re-apply for health insurance 90 days before they are released to ensure there is no loss in coverage. It was thought that California had this in place. Comm. Baldacci said states can apply for a waiver from the federal government. Maine might be able to do this as well. We would need to get the Governor on board with it.

- 4.2. Convention Planning Committee – Lauren Haven
 - 4.2.1. Convention Evaluation Compilation
 - 4.2.2. Convention Profit and Loss Update

Admin. Lauren Haven thanked everyone who participated in the 2023 Convention at Poland

Spring Resort. She said from an organizational standpoint, the event was very successful. All scheduled speakers showed up as planned. There were no major issues. The food was delicious, the musician was fantastic. If we had been able to control the weather, everything would have gone exceptionally smoothly. Overall, the evaluations submitted by participants were very good. The compiled comments were included in the agenda packet. There were 125 participants who had registered and a few more who signed up at the last minute. There were eleven vendors who set up exhibit tables. This number worked well for the space we were using. We also had a couple of sponsors who didn't have an exhibit table at the conference, but who bought ads in the convention program.

In terms of the profit and loss, the convention planning committee had kept the expenses as low as possible, because the turnout was difficult to project. The cost of inflation was a factor. And for those reasons, no nationally acclaimed speaker was hired which would have been a significant expense. Comm. Baldacci said he didn't think we needed an expensive speaker as this was a good opportunity to invite local politicians. Lauren said the net profit from the convention to date was \$8,578. She said she would update that number with the October financial reports. Lauren said this profit was largely due to the venue. Poland Spring Resort didn't charge us for the event space we utilized. Nor did they charge us for equipment we used on site. She said this was an anomaly and we could not expect that to ever happen again.

Lauren requested that the Board consider voting in November to have the Convention Planning Committee start making arrangements for the 2024 convention. She said many venues book out a year in advance and we couldn't risk waiting until the spring to make a decision. Comm. Gorden thought we should start planning for both 2024 and 2025. He said he wouldn't mind holding the convention at Poland Spring Resort again, but we could discuss venues later.

4.3. Budget and Finance Committee – Norm Fournier

Committee Chair Norm Fournier announced that Budget and Finance Committee members needed to be appointed. He said the current committee included Comm. Betty Johnson, Comm. Richard Dutremble, Comm. Steve Gorden, Administrator Scott Adkins, and himself.

President Dutremble asked if anyone wanted to join the committee. Comm. Gorden said he would like to stay on. Comm. Fournier said the MCCA Treasurer, George Jabar, should be invited to be a member of the committee. President Dutremble agreed and said the same committee members were appointed with the addition of Comm. Jabar.

4.4. Legislative Policy Committee – Steve Gorden, Chair

4.4.1. James Cohen, Verrill Dana

4.4.1.1. Legislative Update

4.4.1.2. Next Steps

Lobbyist Jim Cohen reported that Jail Funding Committees are meeting. The deadline for requests had passed and the bill we had drafted wasn't submitted as expected. He said this didn't mean that all was lost. We still plan to partner with Senator Beebe-Center on the Jail funding piece.

A preliminary list of bill titles proposed for the Legislature's Second Regular Session was released. The list includes working titles of requests that were submitted by the cloture deadline for the Second Regular Session.

A Rural Patrol approach was developed during the Legislative Workshop at the convention. A bill draft has since been written. Jim thought Senator Graham was happy with the approach which was to work with Maine Municipal Association, Maine Sheriff's Association, and Commissioner Sauschuck to achieve the common objective regarding public safety as it pertains to answering rural 911 calls. The goal of the bill in this approach was to leave control of rural patrol in the hands of the Maine State Police while motivating them to either provide coverage or outsource the work.

Mr. Cohen reported that Governor Mills' Senior Policy Adviser, Mary Anne Turowski, talked about jail funding in a State finance office meeting. The group discussed jail budgets and issues surrounding state support. They also considered consecutive sentencing and rules about parole violations. Admin. Scott Ferguson said there was no sufficient funding mechanism for jail funding although there was a Legislative mandate. He said he had been asked to gather the data needed to support the need for ongoing additional funds. Comm. Fournier said all commissioners needed to get their administrators to read and respond to the email Scott sent out. If counties needed 13 million dollars, it should be a priority. Comm. Gorden said we needed the Sheriff's to be involved in the conversation. There was an October 27th deadline.

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

Admin. Carrie Kipfer reported that MACCAM met at the convention. The Knox County HR Director had agreed to perform a county salary survey. The group planned to meet again in November. She thanked Admin. Scott Ferguson for his efforts in gathering the jail funding data. Attendees agreed.

6. Adjournment

President Dutremble asked if there were any further comments. Admin. Don Durrah said we should start looking at a two-year legislative plan. What will be our Initiatives? What will the topics be? Should we concentrate on policy making? Comm. Gorden said we could work on the next biennium to get the bills submitted so we could get them completely through the process. It was tough to get a bill pushed through in the second session.

President Dutremble invited a **motion** to adjourn at approximately 11:50 p.m. Comm. Fournier made the **motion**, **seconded** by Comm. Gorden, and the motion to adjourn was **approved**.

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, George Jabar

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

	October 2023
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	140,280.00
1020-00 · Money Market Account	12,467.17
1030-00 · Petty Cash Account	200.00
1000-00 · Bank and Cash Accounts - Other	1,016.10
Total 1000-00 · Bank and Cash Accounts	153,963.27
Total Checking/Savings	153,963.27
Accounts Receivable	
1300-00 · Receivables	402.00
Total Accounts Receivable	402.00
Total Current Assets	154,365.27
TOTAL ASSETS	154,365.27
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	312.73
2130-00 · Employee Health Insurance Contr	10.16
Total 2100-00 · Other Current Liabilities	322.89
Total Other Current Liabilities	322.89
Total Current Liabilities	276.95
Total Liabilities	276.95
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	213,581.53
Net Income	26,529.85
Total Equity	154,088.32
TOTAL LIABILITIES & EQUITY	154,365.27

Maine County Commissioners Association Reconciliation Summary

1020-00 · Money Market Account, Period Ending 10/18/23

	October 2023
Beginning Balance	12,466.66
Cleared Transactions	
Deposits and Credits - 1 item	0.51
Total Cleared Transactions	0.51
Cleared Balance	12,467.17
Register Balance as of 10/18/23	12,467.17
Ending Balance	12,467.17

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 10/31/23

	October 2023
Beginning Balance	162,295.32
Cleared Transactions	
Checks and Payments - 15 items	-14,747.15
Deposits and Credits - 1 item	3.76
Total Cleared Transactions	<u>-14,743.39</u>
Cleared Balance	<u>147,551.93</u>
Uncleared Transactions	
Checks and Payments - 5 items	-7,268.17
Total Uncleared Transactions	<u>-7,268.17</u>
Register Balance as of 10/31/23	<u>140,283.76</u>
Ending Balance	140,283.76

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 10/31/23

	Type	Date	Name	Amount	Balance
Beginning Balance					162,295.32
Cleared Transactions					
Checks and Payments - 15 items					
	Bill Pmt -Check	9/29	Verrill	-5,416.00	-5,416.00
	Bill Pmt -Check	9/29	Maine Farm Bureau	-1,497.17	-6,913.17
	Bill Pmt -Check	9/29	Camden National Bank	-271.75	-7,184.92
	Bill Pmt -Check	9/29	Haven, Lauren	-163.10	-7,348.02
	Bill Pmt -Check	10/6	Bangor Payroll	-1,108.68	-8,456.70
	Bill Pmt -Check	10/13	Bangor Payroll	-1,108.68	-9,565.38
	Bill Pmt -Check	10/13	MainePERS	-882.28	-10,447.66
	Bill Pmt -Check	10/13	Spectrum Business/TWC	-127.96	-10,575.62
	Bill Pmt -Check	10/13	Technology Solutions	-100.00	-10,675.62
	Bill Pmt -Check	10/13	Liberty Mutual Insurance	-63.83	-10,739.45
	Bill Pmt -Check	10/13	Google LLC	-11.00	-10,750.45
	Bill Pmt -Check	10/20	Bangor Payroll	-1,108.68	-11,859.13
	Bill Pmt -Check	10/26	US Bank	-410.99	-12,270.12
	Bill Pmt -Check	10/26	Camden National Bank	-88.86	-12,358.98
	Bill Pmt -Check	10/27	Bangor Payroll	-2,388.17	-14,747.15
Total Checks and Payments				-14,747.15	-14,747.15
Deposits and Credits - 1 item					
	Deposit	11/1		3.76	3.76
Total Deposits and Credits				3.76	3.76
Total Cleared Transactions				-14,743.39	-14,743.39
Cleared Balance				-14,743.39	147,551.93
Uncleared Transactions					
Checks and Payments - 5 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	10/26	Verrill	-5,416.00	-5,516.00
	Bill Pmt -Check	10/26	Maine Farm Bureau	-1,497.17	-7,013.17
	Bill Pmt -Check	10/26	Penobscot County Treasurer	-180.00	-7,193.17
	Bill Pmt -Check	10/26	Haven, Lauren	-75.00	-7,268.17
Total Checks and Payments				-7,268.17	-7,268.17
Total Uncleared Transactions				-7,268.17	-7,268.17
Register Balance as of 10/31/23				-22,011.56	140,283.76
Ending Balance				-22,011.56	140,283.76

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

	2023 Budget	October 2023	Jan-Oct 2023	\$ Over Budget	% of Budget
Accrual Basis					
Income					
4100-00 · Convention Income					
	400		39	-361	10%
4120-00 · Registration	26,000	152	15,531	-10,469	60%
4130-00 · Sponsorship	10,000		3,500	-6,500	35%
4140-00 · Vendor	9,000	582	5,699	-3,301	63%
Total 4100-00 · Convention Income	45,400	734	24,769	-20,631	55%
4300-00 · Dues	166,425		166,426	1	100%
4400-00 · Other Income	7,000		8,695	1,695	124%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	5	49	-51	49%
4920-00 · Transfer in from Fund Balance	647			-647	
Total Income	244,135	739	199,939	-44,196	82%
Gross Profit	244,135	739	199,939	-44,196	82%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	1,950	156	1,629	-321	84%
5030-00 · FICA	4,443	326	3,519	-924	79%
5040-00 · MainePERS Contributions	4,667	497	4,194	-473	90%
5050-00 · Salary-Administrator	58,074	4,467	48,023	-10,051	83%
Total 5000-00 · Payroll Expenses	69,134	5,446	57,365	-11,769	83%
5100-00 · Insurance					
5110-00 · Health Insurance	11,986	1,073	10,730	-1,256	90%
5120-00 · Commercial, Crime, D&O Ins	2,200	64	2,116	-84	96%
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	13,217	-1,869	88%
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	54,660	-11,140	83%
Total 6030-00 · Lobbying	65,800	5,416	54,660	-11,140	83%
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	

Accrual Basis	2023 Budget	October 2023	Jan-Oct 2023	\$ Over Budget	% of Budget
6100-00 · Bank Charges	50		8	-42	16%
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	6,500	180	1,430	-5,070	22%
6114-00 · MCCA Staff Registration Expense	500		387	-113	77%
6118-00 · Meeting Exp.	32,500	72	14,132	-18,368	43%
6121-00 · Supplies	300		262	-38	87%
6124-00 · Commissioner Retirement Plaques	400		78	-322	20%
Total 6110-00 · Convention Expense	40,200	252	16,289	-23,911	41%
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	11	218	-282	44%
6152-00 · IT Services	1,800	112	1,120	-680	62%
6153-00 · Photocopier Lease	4,850	411	4,110	-740	85%
6154-00 · Printer & Supplies	500		73	-427	15%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	8,050	534	5,521	-2,529	69%
6160-00 · Fees	100		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		1,276	-724	64%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	10,000		2,849	-7,151	28%
6180-00 · Mileage & Travel Expense	200		179	-21	90%
6195-00 · Office Space Rental	19,000	1,497	14,972	-4,028	79%
6215-00 · Postage-Shipping	225		254	29	113%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	400	5	146	-254	37%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	750	-150	83%
6243-00 · Phone, Fax & Internet	2,500	128	1,836	-664	73%
Total 6240-00 · Telephone, Fax & Internet	3,400	203	2,586	-814	76%
6250-00 · Website	200		164	-36	82%
6260-00 · Contingency	500			-500	
Total Expense	244,135	14,490	173,409	-70,726	71%

Maine County Commissioners Association

Expenses by Vendor Detail

October 2023

Accrual Basis	Type	Date	Memo	Account	Amount	Balance
Bangor Payroll						
	Bill	10/6	Administrator's Salary	5050-00 · Salary-Administrator	1,116.81	1,116.81
	Bill	10/6	Taxes	5030-00 · FICA	81.56	1,198.37
	Bill	10/6	Processing fee	5020-00 · Payroll Fees	38.00	1,236.37
	Bill	10/13	Administrator's Salary	5050-00 · Salary-Administrator	1,116.81	2,353.18
	Bill	10/13	Taxes	5030-00 · FICA	81.56	2,434.74
	Bill	10/13	Processing fee	5020-00 · Payroll Fees	38.00	2,472.74
	Bill	10/20	Administrator's Salary	5050-00 · Salary-Administrator	1,116.81	3,589.55
	Bill	10/20	Taxes	5030-00 · FICA	81.56	3,671.11
	Bill	10/20	Processing fee	5020-00 · Payroll Fees	38.00	3,709.11
	Bill	10/27	Administrator's Salary	5050-00 · Salary-Administrator	1,116.81	4,825.92
	Bill	10/27	Taxes	5030-00 · FICA	81.56	4,907.48
	Bill	10/27	Processing fee	5020-00 · Payroll Fees	42.00	4,949.48
	Bill	10/27	ER Health Insurance Contributions	5110-00 · Health Insurance	1,072.97	6,022.45
Total Bangor Payroll					6,022.45	6,022.45
Camden National Bank						
	Bill	10/26		6152-00 · IT Services	12.00	12.00
	Bill	10/26		6118-00 · Meeting Exp.	71.70	83.70
	Bill	10/26		6235-00 · Supplies	5.16	88.86
Total Camden National Bank					88.86	88.86
Google LLC						
	Bill	10/13	Email	6151-00 · Computer Hardware & Software	11.00	11.00
Total Google LLC					11.00	11.00
Haven, Lauren						
	Bill	10/26		6241-00 · Cell Phone	75.00	75.00
Total Haven, Lauren					75.00	75.00
Liberty Mutual Insurance						
	Bill	10/13		5120-00 · Commercial, Crime, D&O Ins	63.83	63.83
Total Liberty Mutual Insurance					63.83	63.83
Maine Farm Bureau						

Accrual Basis	Type	Date	Memo	Account	Amount	Balance
	Bill	10/26		6195-00 · Office Space Rental	1,497.17	1,497.17
Total Maine Farm Bureau					1,497.17	1,497.17
MainePERS						
	Bill	10/13		5040-00 · MainePERS Contributions	496.98	496.98
Total MainePERS					496.98	496.98
Penobscot County Treasurer						
	Bill	10/26	Golf	6113-00 · Entertainment/Speakers	180.00	180.00
Total Penobscot County Treasurer					180.00	180.00
Spectrum Business/TWC						
	Bill	10/13		6243-00 · Phone, Fax & Internet	127.96	127.96
Total Spectrum Business/TWC					127.96	127.96
Technology Solutions						
	Bill	10/13		6152-00 · IT Services	100.00	100.00
Total Technology Solutions					100.00	100.00
US Bank						
	Bill	10/26		6153-00 · Photocopier Lease	410.99	410.99
Total US Bank					410.99	410.99
Verrill						
	Bill	10/26	Lobbying Services/Registration	6032-00 · Lobbying - Contractual	5,416.00	5,416.00
Total Verrill					5,416.00	5,416.00
TOTAL					14,490.24	14,490.24

Maine County Commissioners Association
Transaction Detail by Account
October 2023

	Accrual Basis	Type	Date	Name	Amount	Balance
1000-00 · Bank and Cash Accounts						
1010-00 · MCCA Checking-Savings Bank						
		Deposit	10/1		4.53	4.53
		Deposit	10/6		581.65	586.18
		Bill Pmt -Check	10/6	Bangor Payroll	-1,108.68	-522.50
		Bill Pmt -Check	10/13	Google LLC	-11.00	-533.50
		Bill Pmt -Check	10/13	Liberty Mutual Insurance	-63.83	-597.33
		Bill Pmt -Check	10/13	MainePERS	-882.28	-1,479.61
		Bill Pmt -Check	10/13	Spectrum Business/TWC	-127.96	-1,607.57
		Bill Pmt -Check	10/13	Technology Solutions	-100.00	-1,707.57
		Bill Pmt -Check	10/13	Bangor Payroll	-1,108.68	-2,816.25
		Bill Pmt -Check	10/20	Bangor Payroll	-1,108.68	-3,924.93
		Bill Pmt -Check	10/26	Verrill	-5,416.00	-9,340.93
		Bill Pmt -Check	10/26	Camden National Bank	-88.86	-9,429.79
		Bill Pmt -Check	10/26	US Bank	-410.99	-9,840.78
		Bill Pmt -Check	10/26	Penobscot County Treasurer	-180.00	-10,020.78
		Bill Pmt -Check	10/26	Maine Farm Bureau	-1,497.17	-11,517.95
		Bill Pmt -Check	10/26	Haven, Lauren	-75.00	-11,592.95
		Bill Pmt -Check	10/27	Bangor Payroll	-2,388.17	-13,981.12
Total 1010-00 · MCCA Checking-Savings Bank					-13,981.12	-13,981.12
1020-00 · Money Market Account						
		Deposit	10/18		0.51	0.51
Total 1020-00 · Money Market Account					0.51	0.51
Total 1000-00 · Bank and Cash Accounts					-13,980.61	-13,980.61
1300-00 · Receivables						
		Invoice	10/13	York County	152.00	152.00
Total 1300-00 · Receivables					152.00	152.00
2000-00 · Accounts Payable						
		Bill	10/6	Bangor Payroll	-1,108.68	-1,108.68
		Bill Pmt -Check	10/6	Bangor Payroll	1,108.68	0.00
		Bill	10/13	MainePERS	-882.28	-882.28
		Bill	10/13	Liberty Mutual Insurance	-63.83	-946.11
		Bill	10/13	Technology Solutions	-100.00	-1,046.11
		Bill	10/13	Google LLC	-11.00	-1,057.11
		Bill	10/13	Spectrum Business/TWC	-127.96	-1,185.07
		Bill Pmt -Check	10/13	Google LLC	11.00	-1,174.07
		Bill Pmt -Check	10/13	Liberty Mutual Insurance	63.83	-1,110.24
		Bill Pmt -Check	10/13	MainePERS	882.28	-227.96
		Bill Pmt -Check	10/13	Spectrum Business/TWC	127.96	-100.00
		Bill Pmt -Check	10/13	Technology Solutions	100.00	0.00
		Bill	10/13	Bangor Payroll	-1,108.68	-1,108.68
		Bill Pmt -Check	10/13	Bangor Payroll	1,108.68	0.00
		Bill	10/20	Bangor Payroll	-1,108.68	-1,108.68
		Bill Pmt -Check	10/20	Bangor Payroll	1,108.68	0.00
		Bill	10/26	Verrill	-5,416.00	-5,416.00

Accrual Basis	Type	Date	Name	Amount	Balance
	Bill	10/26	Maine Farm Bureau	-1,497.17	-6,913.17
	Bill	10/26	Penobscot County Treasurer	-180.00	-7,093.17
	Bill	10/26	Haven, Lauren	-75.00	-7,168.17
	Bill	10/26	US Bank	-410.99	-7,579.16
	Bill	10/26	Camden National Bank	-88.86	-7,668.02
	Bill Pmt -Check	10/26	Verrill	5,416.00	-2,252.02
	Bill Pmt -Check	10/26	Camden National Bank	88.86	-2,163.16
	Bill Pmt -Check	10/26	US Bank	410.99	-1,752.17
	Bill Pmt -Check	10/26	Penobscot County Treasurer	180.00	-1,572.17
	Bill Pmt -Check	10/26	Maine Farm Bureau	1,497.17	-75.00
	Bill Pmt -Check	10/26	Haven, Lauren	75.00	0.00
	Bill	10/27	Bangor Payroll	-2,388.17	-2,388.17
	Bill Pmt -Check	10/27	Bangor Payroll	2,388.17	0.00
Total 2000-00 · Accounts Payable				0.00	0.00
2100-00 · Other Current Liabilities					
2120-00 · MainePERS Employee Contribution					
	Bill	10/6	Bangor Payroll	-77.06	-77.06
	Bill	10/13	MainePERS	385.30	308.24
	Bill	10/13	Bangor Payroll	-77.06	231.18
	Bill	10/20	Bangor Payroll	-77.06	154.12
	Bill	10/27	Bangor Payroll	-77.06	77.06
Total 2120-00 · MainePERS Employee Contribution				77.06	77.06
2130-00 · Employee Health Insurance Contr					
	Bill	10/6	Bangor Payroll	-50.63	-50.63
	Bill	10/13	Bangor Payroll	-50.63	-101.26
	Bill	10/20	Bangor Payroll	-50.63	-151.89
	Bill	10/27	Bangor Payroll	202.52	50.63
	Bill	10/27	Bangor Payroll	-50.63	0.00
Total 2130-00 · Employee Health Insurance Contr				0.00	0.00
Total 2100-00 · Other Current Liabilities				77.06	77.06
4100-00 · Convention Income					
4120-00 · Registration					
	Invoice	10/13	York County	-38.00	-38.00
	Invoice	10/13	York County	-114.00	-152.00
Total 4120-00 · Registration				-152.00	-152.00
4140-00 · Vendor					
	Deposit	10/6	Kofile Preservation	-524.42	-524.42
	Deposit	10/6	Kofile Preservation	-57.23	-581.65
Total 4140-00 · Vendor				-581.65	-581.65
Total 4100-00 · Convention Income				-733.65	-733.65
4810-00 · Interest Earned					
	Deposit	10/1		-4.53	-4.53
	Deposit	10/18		-0.51	-5.04
Total 4810-00 · Interest Earned				-5.04	-5.04
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees					
	Bill	10/6	Bangor Payroll	38.00	38.00
	Bill	10/13	Bangor Payroll	38.00	76.00

Accrual Basis	Type	Date	Name	Amount	Balance
	Bill	10/20	Bangor Payroll	38.00	114.00
	Bill	10/27	Bangor Payroll	42.00	156.00
Total 5020-00 · Payroll Fees				156.00	156.00
5030-00 · FICA					
	Bill	10/6	Bangor Payroll	81.56	81.56
	Bill	10/13	Bangor Payroll	81.56	163.12
	Bill	10/20	Bangor Payroll	81.56	244.68
	Bill	10/27	Bangor Payroll	81.56	326.24
Total 5030-00 · FICA				326.24	326.24
5040-00 · MainePERS Contributions					
	Bill	10/13	MainePERS	496.98	496.98
Total 5040-00 · MainePERS Contributions				496.98	496.98
5050-00 · Salary-Administrator					
	Bill	10/6	Bangor Payroll	1,116.81	1,116.81
	Bill	10/13	Bangor Payroll	1,116.81	2,233.62
	Bill	10/20	Bangor Payroll	1,116.81	3,350.43
	Bill	10/27	Bangor Payroll	1,116.81	4,467.24
Total 5050-00 · Salary-Administrator				4,467.24	4,467.24
Total 5000-00 · Payroll Expenses				5,446.46	5,446.46
5100-00 · Insurance					
5110-00 · Health Insurance					
	Bill	10/27	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	10/13	Liberty Mutual Insurance	63.83	63.83
Total 5120-00 · Commercial, Crime, D&O Ins				63.83	63.83
Total 5100-00 · Insurance				1,136.80	1,136.80
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual					
	Bill	10/26	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
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers					
	Bill	10/26	Penobscot County Treasurer	180.00	180.00
Total 6113-00 · Entertainment/Speakers				180.00	180.00
6118-00 · Meeting Exp.					
	Bill	10/26	Camden National Bank	71.70	71.70
Total 6118-00 · Meeting Exp.				71.70	71.70
Total 6110-00 · Convention Expense				251.70	251.70
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software					
	Bill	10/13	Google LLC	11.00	11.00
Total 6151-00 · Computer Hardware & Software				11.00	11.00
6152-00 · IT Services					
	Bill	10/13	Technology Solutions	100.00	100.00
	Bill	10/26	Camden National Bank	12.00	112.00
Total 6152-00 · IT Services				112.00	112.00

	Accrual Basis	Type	Date	Name	Amount	Balance
6153-00 · Photocopier Lease						
		Bill	10/26	US Bank	410.99	410.99
Total 6153-00 · Photocopier Lease					410.99	410.99
Total 6150-00 · Equipment - Office					533.99	533.99
6195-00 · Office Space Rental						
		Bill	10/26	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	10/26	Camden National Bank	5.16	5.16
Total 6235-00 · Supplies					5.16	5.16
6240-00 · Telephone, Fax & Internet						
6241-00 · Cell Phone						
		Bill	10/26	Haven, Lauren	75.00	75.00
Total 6241-00 · Cell Phone					75.00	75.00
6243-00 · Phone, Fax & Internet						
		Bill	10/13	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
Profit & Loss Prev Year Comparison
October 2023

	Accrual Basis	October 2023	October 2022	\$ Change	% Change
Income					
4100-00 · Convention Income					
4120-00 · Registration		152.00	0.00	152.00	100.0%
4140-00 · Vendor		581.65	0.00	581.65	100.0%
Total 4100-00 · Convention Income		733.65	0.00	733.65	100.0%
4400-00 · Other Income		0.00	733.00	-733.00	-100.0%
4810-00 · Interest Earned		5.04	4.39	0.65	14.81%
Total Income		738.69	737.39	1.30	0.18%
Gross Profit		738.69	737.39	1.30	0.18%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees		156.00	148.00	8.00	5.41%
5030-00 · FICA		326.24	304.24	22.00	7.23%
5040-00 · MainePERS Contributions		496.98	443.59	53.39	12.04%
5050-00 · Salary-Administrator		4,467.24	4,175.00	292.24	7.0%
Total 5000-00 · Payroll Expenses		5,446.46	5,070.83	375.63	7.41%
5100-00 · Insurance					
5110-00 · Health Insurance		1,072.97	1,024.29	48.68	4.75%
5120-00 · Commercial, Crime, D&O Ins		63.83	64.00	-0.17	-0.27%
Total 5100-00 · Insurance		1,136.80	1,088.29	48.51	4.46%
6010-00 · Prof. Services					
6013-00 · Financial Audit		0.00	100.00	-100.00	-100.0%
Total 6010-00 · Prof. Services		0.00	100.00	-100.00	-100.0%
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%
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers		180.00	0.00	180.00	100.0%
6118-00 · Meeting Exp.		71.70	0.00	71.70	100.0%
Total 6110-00 · Convention Expense		251.70	0.00	251.70	100.0%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software		11.00	5.00	6.00	120.0%
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		533.99	515.93	18.06	3.5%
6195-00 · Office Space Rental		1,497.17	1,497.17	0.00	0.0%
6235-00 · Supplies		5.16	0.00	5.16	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		14,490.24	13,515.17	975.07	7.22%