

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

September 12th, 2023, 10:00 am

Poland Spring Resort

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. Convention Planning Update
 - 4.3. Legislative Policy Committee – Steve Gorden, Chair
 - 4.3.1. James Cohen, Verrill Dana
 - 4.3.1.1. Legislative Update
 - 4.3.1.2. Legislative Workshop 3pm
5. Association Reports - MACCAM, MARP, MRODA, MSA, others.
6. Adjournment

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 Minutes

August 9th, 2023, 10:00 am

MCCA Offices 4 Gabriel Drive, Augusta

1. Call to Order

MCCA President Richard Dutremble called the meeting to order at approximately 10:30 am.

DIRECTORS PRESENT:

Aroostook – Comm. Norman Fournier
Hancock – HR. Director Mary-Anne Saxl proxy for Comm. John Wombacher
Lincoln – Comm. William Blodgett
Oxford – Admin. Donald Durrah proxy for Comm. Steven Merrill
Penobscot – Comm. Andre Cushing proxy for Comm. Peter Baldacci
Piscataquis – Comm. Paul Davis
Sagadahoc – Admin. Amber Jones proxy for Comm. Carol Grose
Somerset – Comm. Robert Sezak
Waldo – Comm. Betty Johnson
Washington – Comm. Chris Gardner
York – Comm. Richard Dutremble

DIRECTORS ABSENT:

Androscoggin – Comm. Garrett Mason
Cumberland – Comm. Steve Gorden
Franklin – Comm. Bob Carlton
Hancock – Comm. John Wombacher
Kennebec – Comm. George Jabar
Knox – Comm. Sharyn Pohlman
Oxford – Comm. Steven Merrill
Sagadahoc – Comm. Carol Grose

OTHERS PRESENT:

Lincoln – Admin. Carrie Kipfer
MCCA Risk Pool - Manager Malcolm Ulmer
MCCA - Admin. Lauren Haven
Piscataquis – Manager Mike Williams
Somerset – Admin. Tim Curtis
Verrill Dana – Lobbyists Jim Cohen

2. Consent Agenda:

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

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

3. Convention Planning Committee – Lauren Haven

3.1. Convention Planning Update

Admin. Lauren Haven reported that Convention registration was open, and the lineup of educational sessions had been completed. She reminded them the convention dates were September 12th to the 14th. The Convention Planning Committee met on July 21st to continue ironing out the details of the event and the group was scheduled to meet twice in August. She said there were vendors and sponsors who had signed up and she expected a few more before the end of the month. Lauren asked that commissioners on the Board of Directors not only attend the convention, but also encourage fellow commissioners and county employees to participate. As this would be the first full conference since COVID, it would be important to support the convention to demonstrate that we believe the event is valuable to our association members.

4. Legislative Policy Committee – VP Norm Fournier

- 4.1. Legislative Update - James Cohen, Verrill Dana
- 4.2. Jail Funding
- 4.3. Rural Patrol
- 4.4. New Legislation
- 4.5. Next Steps

Vice President Norm Fournier invited lobbyist Jim Cohen to update the group on legislative activities. Mr. Cohen stated that currently our number one priority was jail funding followed by rural patrol. These had been the main topics of the LPC meeting on July 17th that had been scheduled to work on our legislative strategy. The outcome of that discussion was that we would review the following points at the August board meeting:

- 1. *Commitment to jail funding data collection, overseen by the county administrators. Scott Ferguson leading data collection.*

2. *Submit a bill calling for 20% state funding of jail operating costs. For September cloture. Need sponsor.*
3. *Work with jail standards council to secure additional funding through supplemental budget*
4. *Meet with Governor and Commissioner*
5. *Our Coalition – potential members. Need to determine.*
 - a. *MCCA*
 - b. *MACCAM*
 - c. *MMA*
 - d. *MSA*

Mr. Cohen listed the items and then opened the floor for discussion. The group talked about each item in depth. Some comments recorded for these topics were as follows:

The group talked about the County Corrections Professional Standards Council (CCPSC) of which Commissioner Steve Gorden is the Chair. The Council had representation from MCCA, MDOC, MMA, and MSA. The CCPSC had asked Scott Ferguson to survey all counties for their top three financial drivers for jail budgets. Scott responded that he had not heard from all the counties. Attendees at this meeting thought it was still the case. The requested budget numbers were due last Friday August 4th. The counties that failed to report their need for additional monies were in jeopardy of not receiving supplemental funding.

Several reasons were mentioned why not all the counties were responding in a timely fashion. Jim Cohen said they might be able to use historical jail budget data compared to actual spending to show the increase of expenses. If MCCA proposed an emergency supplemental jail funding bill, it would be important to emphasize the inflation drivers such as staffing costs, infrastructure, food, etc. We would also need a sponsor for the bill.

The discussion continued. Many attendees agreed it would be better to have a built in CPI rather than have to go back to try to get supplemental funding every year. There were issues with that method as well. The counties were all different and not all jails needed supplemental funding. There was not a, “one size fits all” solution to the issue. For now, we would need to come up with a short-term solution. Then we could work on a long-term solution over time.

Comm. Gardner **moved to adopt the legislative strategy as outlined including introducing an emergency bill. The motion was seconded by Comm. Dutremble, and the motion to was unanimously approved.**

The discussion moved on to Rural Patrol. Comm. Cushing reported on the status of

Penobscot and the need for rural patrol coverage. He passed out information with statistical data and talked about the challenges they were facing. Jim Cohen said one problem with getting funding for rural patrol is that it was a new responsibility for counties. There was no history of counties needing state support for this project. We would need to create a compelling argument and aim for an achievable outcome which would not be a light lift. No one would want to levy a new tax and it would be difficult to get a percentage of the existing taxes such as cannabis or alcohol taxes. It seemed likely that MMA would be on our side if we opposed raising property taxes.

Comm. Gardner suggested we work with Public Safety and propose we assist them with their mission. We could state the Maine State Police were failing to meet the requirements as outlined in the Statute. Either they needed to meet the requirement or outsource the work. That would put counties in the position to help rather than seem to be threatening or encroaching in any way. We could present a proposal that would show the cost savings as well as a solution to the problem. We could formalize a draft to give to MSA. We will have an opportunity to work on this topic during the Legislative Workshop at the convention.

5. Adjournment

President Dutremble *invited a **motion** to adjourn at approximately 12:10 p.m. Comm. Davis made the **motion**, seconded by Comm. Fournier, and the motion to adjourn was **approved**.*

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, George Jabar

MAINE COUNTY COMMISSIONERS ASSOCIATION

August 2023 Financial Report

Attached please find the financial reports for the month of August 2023. The Balance Sheet shows the total assets and liabilities at \$190,751.76. This amount includes \$12,466.17 from the money market account MCCA established for MainePERS employer contributions and petty cash of \$200.

Debits to the bank account in August totaled \$15,693.66, and \$15,701.42 was credited to the checking account. The debits to the account were from the usual monthly office and lobbying expenses. The credits were deposits of the payments for the convention, NACo endorsements, and accrued interest on the checking account.

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

Respectfully submitted,



Lauren Haven
Administrator

Accepted by:

Date: August 2023

George Jabar, Secretary-Treasurer

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

	August 2023
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	176,835.59
1020-00 · Money Market Account	12,466.17
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	189,501.76
Total Checking/Savings	189,501.76
Accounts Receivable	
1300-00 · Receivables	1,250.00
Total Accounts Receivable	1,250.00
Total Current Assets	190,751.76
TOTAL ASSETS	190,751.76
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	404.06
Total Accounts Payable	404.06
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	389.79
2130-00 · Employee Health Insurance Contr	60.79
Total 2100-00 · Other Current Liabilities	450.58
Total Other Current Liabilities	450.58
Total Current Liabilities	854.64
Total Liabilities	854.64
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	62,338.65
Total Equity	189,897.12
TOTAL LIABILITIES & EQUITY	190,751.76

Maine County Commissioners Association

Reconciliation Summary

1020-00 - Money Market Account, Period Ending 08/20/23

	August 2023
Beginning Balance	12,465.60
Cleared Transactions	
Deposits and Credits - 1 item	0.57
Total Cleared Transactions	0.57
Cleared Balance	12,466.17
Register Balance as of 08/20/23	12,466.17
Ending Balance	12,466.17

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 08/31/23

	August 2023
Beginning Balance	185,315.12
Cleared Transactions	
Checks and Payments - 14 items	-15,693.66
Deposits and Credits - 11 items	15,701.42
Total Cleared Transactions	7.76
Cleared Balance	185,322.88
Uncleared Transactions	
Checks and Payments - 6 items	-8,487.29
Total Uncleared Transactions	-8,487.29
Register Balance as of 08/31/23	176,835.59
New Transactions	
Checks and Payments - 1 item	-450.00
Deposits and Credits - 3 items	3,892.00
Total New Transactions	3,442.00
Ending Balance	180,277.59

Maine County Commissioners Association **Reconciliation Detail**

1010-00 - MCCA Checking-Savings Bank, Period Ending 08/31/23

	Type	Date	Name	Amount	Balance
Beginning Balance					185,315.12
Cleared Transactions					
Checks and Payments - 14 items					
	Bill Pmt -Check	7/28	Verrill	-5,416.00	-5,416.00
	Bill Pmt -Check	7/28	Maine Farm Bureau	-1,497.17	-6,913.17
	Bill Pmt -Check	8/4	Bangor Payroll	-1,108.68	-8,021.85
	Bill Pmt -Check	8/11	Bangor Payroll	-1,108.68	-9,130.53
	Bill Pmt -Check	8/16	MainePERS	-705.81	-9,836.34
	Bill Pmt -Check	8/16	Spectrum Business/TWC	-127.96	-9,964.30
	Bill Pmt -Check	8/16	Technology Solutions	-100.00	-10,064.30
	Bill Pmt -Check	8/16	Liberty Mutual Insurance	-63.84	-10,128.14
	Bill Pmt -Check	8/16	Google LLC	-6.00	-10,134.14
	Bill Pmt -Check	8/18	Bangor Payroll	-1,108.68	-11,242.82
	Bill Pmt -Check	8/25	Bangor Payroll	-2,388.17	-13,630.99
	Bill Pmt -Check	8/31	Bangor Payroll	-1,108.68	-14,739.67
	Bill Pmt -Check	8/31	Camden National Bank	-543.00	-15,282.67
	Bill Pmt -Check	8/31	US Bank	-410.99	-15,693.66
Total Checks and Payments				-15,693.66	-15,693.66
Deposits and Credits - 11 items					
	Deposit	8/7	Square	74.93	74.93
	Deposit	8/8	NACo	97.10	172.03
	Deposit	8/11	Square	449.61	621.64
	Deposit	8/24		1,214.00	1,835.64
	Deposit	8/28		6,224.00	8,059.64
	Deposit	8/29		4,023.00	12,082.64
	Deposit	8/30	Square	194.29	12,276.93
	Deposit	8/31		4.53	12,281.46
	Deposit	8/31	Square	541.32	12,822.78
	Deposit	8/31	Square	709.64	13,532.42
	Deposit	8/31		2,169.00	15,701.42
Total Deposits and Credits				15,701.42	15,701.42
Total Cleared Transactions				7.76	7.76
Cleared Balance				7.76	185,322.88
Uncleared Transactions					
Checks and Payments - 6 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	8/31	Verrill	-5,416.00	-5,516.00
	Bill Pmt -Check	8/31	Maine Farm Bureau	-1,497.17	-7,013.17

	Type	Date	Name	Amount	Balance
	Bill Pmt -Check	8/31	Pete Kilpatrick	-800.00	-7,813.17
	Bill Pmt -Check	8/31	Lisa's White Flour Catering	-507.40	-8,320.57
	Bill Pmt -Check	8/31	Haven, Lauren	-166.72	-8,487.29
Total Checks and Payments				-8,487.29	-8,487.29
Total Uncleared Transactions				-8,487.29	-8,487.29
Register Balance as of 08/31/23				-8,479.53	176,835.59
New Transactions					
Checks and Payments - 1 item					
	Bill Pmt -Check	9/1	DCM Livery	-450.00	-450.00
Total Checks and Payments				-450.00	-450.00
Deposits and Credits - 3 items					
	Deposit	9/1		1,074.00	1,074.00
	Deposit	9/6		1,231.00	2,305.00
	Deposit	9/8		1,587.00	3,892.00
Total Deposits and Credits				3,892.00	3,892.00
Total New Transactions				3,442.00	3,442.00
Ending Balance				-5,037.53	180,277.59

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

	2023 Budget	August 2023	Jan - Aug 2023	\$ Over Budget	% of Budget
Accrual Basis					
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400		39	-361	10%
4120-00 · Registration	26,000	11,645	11,645	-14,355	45%
4130-00 · Sponsorship	10,000	2,000	3,500	-6,500	35%
4140-00 · Vendor	9,000	2,955	3,717	-5,283	41%
Total 4100-00 · Convention Income	45,400	16,600	18,901	-26,499	42%
4300-00 · Dues	166,425		166,426	1	100%
4400-00 · Other Income	7,000	97	7,521	521	107%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	10	43	-57	43%
4920-00 · Transfer in from Fund Balance	647			-647	
Total Income	244,135	16,707	192,891	-51,244	79%
Gross Profit	244,135	16,707	192,891	-51,244	79%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	1,950	194	1,312	-638	67%
5030-00 · FICA	4,443	408	2,862	-1,581	64%
5040-00 · MainePERS Contributions	4,667	398	3,299	-1,368	71%
5050-00 · Salary-Administrator	58,074	5,584	39,088	-18,986	67%
Total 5000-00 · Payroll Expenses	69,134	6,584	46,561	-22,573	67%
5100-00 · Insurance					
5110-00 · Health Insurance	11,986	1,073	8,584	-3,402	72%
5120-00 · Commercial, Crime, D&O Ins	2,200	64	1,988	-212	90%
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	10,943	-4,143	73%
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	43,828	-21,972	67%
Total 6030-00 · Lobbying	65,800	5,416	43,828	-21,972	67%
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	
6100-00 · Bank Charges	50		8	-42	16%

Accrual Basis	2023 Budget	August 2023	Jan - Aug 2023	\$ Over Budget	% of Budget
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	6,500	1,250	1,250	-5,250	19%
6114-00 · MCCA Staff Registration Expense	500	387	387	-113	77%
6118-00 · Meeting Exp.	32,500		180	-32,320	1%
6121-00 · Supplies	300			-300	
6124-00 · Commissioner Retirement Plaques	400		78	-322	20%
Total 6110-00 · Convention Expense	40,200	1,637	1,895	-38,305	5%
6140-00 · Copies-Printing					
6142-00 · Directory	100		100	0	100%
Total 6140-00 · Copies-Printing	100		100	0	100%
6145-00 · Dues Expense	625		625		100%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	500	6	201	-299	40%
6152-00 · IT Services	1,800	112	896	-904	50%
6153-00 · Photocopier Lease	4,850	411	3,288	-1,562	68%
6154-00 · Printer & Supplies	500		73	-427	15%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	8,050	529	4,458	-3,592	55%
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	540	1,276	-724	64%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	10,000	540	2,849	-7,151	28%
6180-00 · Mileage & Travel Expense	200	60	119	-81	60%
6195-00 · Office Space Rental	19,000	1,497	11,977	-7,023	63%
6215-00 · Postage-Shipping	225		254	29	113%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	400		141	-259	35%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	600	-300	67%
6243-00 · Phone, Fax & Internet	2,500	128	1,554	-946	62%
Total 6240-00 · Telephone, Fax & Internet	3,400	203	2,154	-1,246	63%
6250-00 · Website	200	144	164	-36	82%
6260-00 · Contingency	500			-500	
Total Expense	244,135	17,747	130,550	-113,585	53%

Maine County Commissioners Association
Expenses by Vendor Detail
August 2023

Accrual Basis	Type	Date	Account	Amount	Balance
Bangor Payroll					
	Bill	8/4	5050-00 · Salary-Administrator	1,116.81	1,116.81
	Bill	8/4	5030-00 · FICA	81.56	1,198.37
	Bill	8/4	5020-00 · Payroll Fees	38.00	1,236.37
	Bill	8/11	5050-00 · Salary-Administrator	1,116.81	2,353.18
	Bill	8/11	5030-00 · FICA	81.56	2,434.74
	Bill	8/11	5020-00 · Payroll Fees	38.00	2,472.74
	Bill	8/18	5050-00 · Salary-Administrator	1,116.81	3,589.55
	Bill	8/18	5030-00 · FICA	81.56	3,671.11
	Bill	8/18	5020-00 · Payroll Fees	38.00	3,709.11
	Bill	8/25	5050-00 · Salary-Administrator	1,116.81	4,825.92
	Bill	8/25	5030-00 · FICA	81.56	4,907.48
	Bill	8/25	5020-00 · Payroll Fees	42.00	4,949.48
	Bill	8/25	5110-00 · Health Insurance	1,072.97	6,022.45
	Bill	8/31	5050-00 · Salary-Administrator	1,116.81	7,139.26
	Bill	8/31	5030-00 · FICA	81.56	7,220.82
	Bill	8/31	5020-00 · Payroll Fees	38.00	7,258.82
Total Bangor Payroll				7,258.82	7,258.82
Camden National Bank					
	Bill	8/31	6152-00 · IT Services	12.00	12.00
	Bill	8/31	6114-00 · MCCA Staff Registration Expens	387.00	399.00
	Bill	8/31	6250-00 · Website	144.00	543.00
Total Camden National Bank				543.00	543.00
Cumberland County					
	Depo:	8/29	4120-00 · Registration	-92.00	-92.00
Total Cumberland County				-92.00	-92.00
DCM Livery					
	Bill	8/31	6113-00 · Entertainment/Speakers	450.00	450.00
Total DCM Livery				450.00	450.00
Google LLC					
	Bill	8/10	6151-00 · Computer Hardware & Software	6.00	6.00
Total Google LLC				6.00	6.00
Haven, Lauren					
	Bill	8/31	6241-00 · Cell Phone	75.00	75.00
	Bill	8/31	6180-00 · Mileage & Travel Expense	59.61	134.61
	Bill	8/31	6173-00 · Monthly	32.11	166.72
Total Haven, Lauren				166.72	166.72
Liberty Mutual Insurance					
	Bill	8/10	5120-00 · Commercial, Crime, D&O Ins	63.84	63.84
Total Liberty Mutual Insurance				63.84	63.84
Lisa's White Flour Catering					
	Bill	8/31	6173-00 · Monthly	507.40	507.40

Accrual Basis	Type	Date	Account	Amount	Balance
Total Lisa's White Flour Catering				507.40	507.40
Maine Farm Bureau					
	Bill	8/31	6195-00 · Office Space Rental	1,497.17	1,497.17
Total Maine Farm Bureau				1,497.17	1,497.17
MainePERS					
	Bill	8/10	5040-00 · MainePERS Contributions	397.58	397.58
Total MainePERS				397.58	397.58
MMEHT					
	Depo:	8/28	4140-00 · Vendor	-484.00	-484.00
Total MMEHT				-484.00	-484.00
NACo					
	Depo:	8/8	4400-00 · Other Income	-97.10	-97.10
Total NACo				-97.10	-97.10
Pete Kilpatrick					
	Bill	8/31	6113-00 · Entertainment/Speakers	800.00	800.00
Total Pete Kilpatrick				800.00	800.00
Spectrum Business/TWC					
	Bill	8/10	6243-00 · Phone, Fax & Internet	127.96	127.96
Total Spectrum Business/TWC				127.96	127.96
Technology Solutions					
	Bill	8/10	6152-00 · IT Services	100.00	100.00
Total Technology Solutions				100.00	100.00
US Bank					
	Bill	8/31	6153-00 · Photocopier Lease	410.99	410.99
Total US Bank				410.99	410.99
Verrill					
	Bill	8/31	6032-00 · Lobbying - Contractual	5,416.00	5,416.00
Total Verrill				5,416.00	5,416.00

Maine County Commissioners Association

Transaction Detail by Account

August 2023

	Accrual Basis	Type	Date	Name	Amount	Balance
1000-00 · Bank and Cash Accounts						
1010-00 · MCCA Checking-Savings Bank						
		Deposit	8/2		4.50	4.50
		Bill Pmt -Check	8/4	Bangor Payroll	-1,108.68	-1,104.18
		Deposit	8/7	Square	74.93	-1,029.25
		Deposit	8/8	NACo	97.10	-932.15
		Bill Pmt -Check	8/11	Bangor Payroll	-1,108.68	-2,040.83
		Deposit	8/11	Square	449.61	-1,591.22
		Bill Pmt -Check	8/16	Google LLC	-6.00	-1,597.22
		Bill Pmt -Check	8/16	Liberty Mutual Insurance	-63.84	-1,661.06
		Bill Pmt -Check	8/16	MainePERS	-705.81	-2,366.87
		Bill Pmt -Check	8/16	Spectrum Business/TWC	-127.96	-2,494.83
		Bill Pmt -Check	8/16	Technology Solutions	-100.00	-2,594.83
		Bill Pmt -Check	8/18	Bangor Payroll	-1,108.68	-3,703.51
		Deposit	8/24		1,214.00	-2,489.51
		Bill Pmt -Check	8/25	Bangor Payroll	-2,388.17	-4,877.68
		Deposit	8/28		6,224.00	1,346.32
		Deposit	8/29		4,023.00	5,369.32
		Deposit	8/30	Square	194.29	5,563.61
		Deposit	8/31		2,169.00	7,732.61
		Bill Pmt -Check	8/31	Maine Farm Bureau	-1,497.17	6,235.44
		Bill Pmt -Check	8/31	Verrill	-5,416.00	819.44
		Bill Pmt -Check	8/31	Pete Kilpatrick	-800.00	19.44
		Bill Pmt -Check	8/31	Lisa's White Flour Catering	-507.40	-487.96
		Bill Pmt -Check	8/31	Haven, Lauren	-166.72	-654.68
		Bill Pmt -Check	8/31	Camden National Bank	-543.00	-1,197.68
		Bill Pmt -Check	8/31	US Bank	-410.99	-1,608.67
		Deposit	8/31	Square	541.32	-1,067.35
		Deposit	8/31	Square	709.64	-357.71
		Bill Pmt -Check	8/31	Bangor Payroll	-1,108.68	-1,466.39
		Deposit	8/31		4.53	-1,461.86
Total 1010-00 · MCCA Checking-Savings Bank					-1,461.86	-1,461.86
1020-00 · Money Market Account						
		Deposit	8/20		0.57	0.57
Total 1020-00 · Money Market Account					0.57	0.57
Total 1000-00 · Bank and Cash Accounts					-1,461.29	-1,461.29
1300-00 · Receivables						
		Invoice	8/25	Consolidated Communications	1,000.00	1,000.00
Total 1300-00 · Receivables					1,000.00	1,000.00
2000-00 · Accounts Payable						
		Bill	8/4	Bangor Payroll	-1,108.68	-1,108.68
		Bill Pmt -Check	8/4	Bangor Payroll	1,108.68	0.00
		Bill	8/10	MainePERS	-705.81	-705.81
		Bill	8/10	Liberty Mutual Insurance	-63.84	-769.65
		Bill	8/10	Technology Solutions	-100.00	-869.65
		Bill	8/10	Google LLC	-6.00	-875.65
		Bill	8/10	Spectrum Business/TWC	-127.96	-1,003.61
		Bill	8/11	Bangor Payroll	-1,108.68	-2,112.29
		Bill Pmt -Check	8/11	Bangor Payroll	1,108.68	-1,003.61
		Bill Pmt -Check	8/16	Google LLC	6.00	-997.61
		Bill Pmt -Check	8/16	Liberty Mutual Insurance	63.84	-933.77
		Bill Pmt -Check	8/16	MainePERS	705.81	-227.96
		Bill Pmt -Check	8/16	Spectrum Business/TWC	127.96	-100.00

Accrual Basis	Type	Date	Name	Amount	Balance
	Bill Pmt -Check	8/16	Technology Solutions	100.00	0.00
	Bill	8/18	Bangor Payroll	-1,108.68	-1,108.68
	Bill Pmt -Check	8/18	Bangor Payroll	1,108.68	0.00
	Bill	8/25	Bangor Payroll	-2,388.17	-2,388.17
	Bill Pmt -Check	8/25	Bangor Payroll	2,388.17	0.00
	Bill	8/31	Pete Kilpatrick	-800.00	-800.00
	Bill	8/31	Maine Farm Bureau	-1,497.17	-2,297.17
	Bill Pmt -Check	8/31	Maine Farm Bureau	1,497.17	-800.00
	Bill	8/31	Verrill	-5,416.00	-6,216.00
	Bill	8/31	DCM Livery	-450.00	-6,666.00
	Bill	8/31	Camden National Bank	-543.00	-7,209.00
	Bill	8/31	US Bank	-410.99	-7,619.99
	Bill	8/31	Lisa's White Flour Catering	-507.40	-8,127.39
	Bill	8/31	Haven, Lauren	-166.72	-8,294.11
	Bill Pmt -Check	8/31	Verrill	5,416.00	-2,878.11
	Bill Pmt -Check	8/31	Pete Kilpatrick	800.00	-2,078.11
	Bill Pmt -Check	8/31	Lisa's White Flour Catering	507.40	-1,570.71
	Bill Pmt -Check	8/31	Haven, Lauren	166.72	-1,403.99
	Bill Pmt -Check	8/31	Camden National Bank	543.00	-860.99
	Bill Pmt -Check	8/31	US Bank	410.99	-450.00
	Bill	8/31	Bangor Payroll	-1,108.68	-1,558.68
	Bill Pmt -Check	8/31	Bangor Payroll	1,108.68	-450.00
Total 2000-00 · Accounts Payable				-450.00	-450.00
2100-00 · Other Current Liabilities					
2120-00 · MainePERS Employee Contribution					
	Bill	8/4	Bangor Payroll	-77.06	-77.06
	Bill	8/10	MainePERS	308.23	231.17
	Bill	8/11	Bangor Payroll	-77.06	154.11
	Bill	8/18	Bangor Payroll	-77.06	77.05
	Bill	8/25	Bangor Payroll	-77.06	-0.01
	Bill	8/31	Bangor Payroll	-77.06	-77.07
Total 2120-00 · MainePERS Employee Contribution				-77.07	-77.07
2130-00 · Employee Health Insurance Contr					
	Bill	8/4	Bangor Payroll	-50.63	-50.63
	Bill	8/11	Bangor Payroll	-50.63	-101.26
	Bill	8/18	Bangor Payroll	-50.63	-151.89
	Bill	8/25	Bangor Payroll	202.52	50.63
	Bill	8/25	Bangor Payroll	-50.63	0.00
	Bill	8/31	Bangor Payroll	-50.63	-50.63
Total 2130-00 · Employee Health Insurance Contr				-50.63	-50.63
Total 2100-00 · Other Current Liabilities				-127.70	-127.70
4100-00 · Convention Income					
4120-00 · Registration					
	Deposit	8/7	Square	-74.93	-74.93
	Deposit	8/24	Stacy Grant	-107.00	-181.93
	Deposit	8/24	Somerset County	-171.00	-352.93
	Deposit	8/24	Kennebec County	-892.00	-1,244.93
	Deposit	8/28	York County	-3,937.00	-5,181.93
	Deposit	8/28	Aroostook County	-456.00	-5,637.93
	Deposit	8/28	Waldo County	-157.00	-5,794.93
	Deposit	8/28	Aroostook County	-411.00	-6,205.93
	Deposit	8/28	Piscataquis County	-418.00	-6,623.93
	Deposit	8/28	Sagadahoc County	-150.00	-6,773.93
	Deposit	8/28	Richardson, Melissa	-211.00	-6,984.93
	Deposit	8/29	Chouinard, Tina	-406.00	-7,390.93
	Deposit	8/29	Franklin County	-130.00	-7,520.93

Accrual Basis	Type	Date	Name	Amount	Balance
	Deposit	8/29	Androscoggin County	-992.00	-8,512.93
	Deposit	8/29	Curtis, Julie	-135.00	-8,647.93
	Deposit	8/29	Cumberland County	-92.00	-8,739.93
	Deposit	8/30	Square	-194.29	-8,934.22
	Deposit	8/31	Oxford County	-2,169.00	-11,103.22
	Deposit	8/31	Square	-541.32	-11,644.54
Total 4120-00 · Registration				-11,644.54	-11,644.54
4130-00 · Sponsorship					
	Invoice	8/25	Consolidated Communications	-1,000.00	-1,000.00
	Deposit	8/29	Info Quick Solutions, Inc.	-1,000.00	-2,000.00
Total 4130-00 · Sponsorship				-2,000.00	-2,000.00
4140-00 · Vendor					
	Deposit	8/11	Square	-449.61	-449.61
	Deposit	8/24	Browntech, Inc.	-44.00	-493.61
	Deposit	8/28	MMEHT	-484.00	-977.61
	Deposit	8/29	Info Quick Solutions, Inc.	-1,268.00	-2,245.61
	Deposit	8/31	Square	-709.64	-2,955.25
Total 4140-00 · Vendor				-2,955.25	-2,955.25
Total 4100-00 · Convention Income				-16,599.79	-16,599.79
4400-00 · Other Income					
	Deposit	8/8	NACo	-97.10	-97.10
Total 4400-00 · Other Income				-97.10	-97.10
4810-00 · Interest Earned					
	Deposit	8/2		-4.50	-4.50
	Deposit	8/20		-0.57	-5.07
	Deposit	8/31		-4.53	-9.60
Total 4810-00 · Interest Earned				-9.60	-9.60
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees					
	Bill	8/4	Bangor Payroll	38.00	38.00
	Bill	8/11	Bangor Payroll	38.00	76.00
	Bill	8/18	Bangor Payroll	38.00	114.00
	Bill	8/25	Bangor Payroll	42.00	156.00
	Bill	8/31	Bangor Payroll	38.00	194.00
Total 5020-00 · Payroll Fees				194.00	194.00
5030-00 · FICA					
	Bill	8/4	Bangor Payroll	81.56	81.56
	Bill	8/11	Bangor Payroll	81.56	163.12
	Bill	8/18	Bangor Payroll	81.56	244.68
	Bill	8/25	Bangor Payroll	81.56	326.24
	Bill	8/31	Bangor Payroll	81.56	407.80
Total 5030-00 · FICA				407.80	407.80
5040-00 · MainePERS Contributions					
	Bill	8/10	MainePERS	397.58	397.58
Total 5040-00 · MainePERS Contributions				397.58	397.58
5050-00 · Salary-Administrator					
	Bill	8/4	Bangor Payroll	1,116.81	1,116.81
	Bill	8/11	Bangor Payroll	1,116.81	2,233.62
	Bill	8/18	Bangor Payroll	1,116.81	3,350.43
	Bill	8/25	Bangor Payroll	1,116.81	4,467.24
	Bill	8/31	Bangor Payroll	1,116.81	5,584.05
Total 5050-00 · Salary-Administrator				5,584.05	5,584.05
Total 5000-00 · Payroll Expenses				6,583.43	6,583.43
5100-00 · Insurance					
5110-00 · Health Insurance					

Accrual Basis	Type	Date	Name	Amount	Balance
	Bill	8/25	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	8/10	Liberty Mutual Insurance	63.84	63.84
Total 5120-00 · Commercial, Crime, D&O Ins				63.84	63.84
Total 5100-00 · Insurance				1,136.81	1,136.81
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual					
	Bill	8/31	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	8/31	Pete Kilpatrick	800.00	800.00
	Bill	8/31	DCM Livery	450.00	1,250.00
Total 6113-00 · Entertainment/Speakers				1,250.00	1,250.00
6114-00 · MCCA Staff Registration Expense					
	Bill	8/31	Camden National Bank	387.00	387.00
Total 6114-00 · MCCA Staff Registration Expense				387.00	387.00
Total 6110-00 · Convention Expense				1,637.00	1,637.00
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software					
	Bill	8/10	Google LLC	6.00	6.00
Total 6151-00 · Computer Hardware & Software				6.00	6.00
6152-00 · IT Services					
	Bill	8/10	Technology Solutions	100.00	100.00
	Bill	8/31	Camden National Bank	12.00	112.00
Total 6152-00 · IT Services				112.00	112.00
6153-00 · Photocopier Lease					
	Bill	8/31	US Bank	410.99	410.99
Total 6153-00 · Photocopier Lease				410.99	410.99
Total 6150-00 · Equipment - Office				528.99	528.99
6170-00 · Meeting Expense					
6173-00 · Monthly					
	Bill	8/31	Lisa's White Flour Catering	507.40	507.40
	Bill	8/31	Haven, Lauren	32.11	539.51
Total 6173-00 · Monthly				539.51	539.51
Total 6170-00 · Meeting Expense				539.51	539.51
6180-00 · Mileage & Travel Expense					
	Bill	8/31	Haven, Lauren	59.61	59.61
Total 6180-00 · Mileage & Travel Expense				59.61	59.61
6195-00 · Office Space Rental					
	Bill	8/31	Maine Farm Bureau	1,497.17	1,497.17
Total 6195-00 · Office Space Rental				1,497.17	1,497.17
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone					
	Bill	8/31	Haven, Lauren	75.00	75.00
Total 6241-00 · Cell Phone				75.00	75.00
6243-00 · Phone, Fax & Internet					
	Bill	8/10	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
6250-00 · Website					
	Bill	8/31	Camden National Bank	144.00	144.00
Total 6250-00 · Website				144.00	144.00

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

	Accrual Basis	August 2023	August 2022	\$ Change	% Change
Income					
4100-00 · Convention Income					
4120-00 · Registration		11,644.54	0.00	11,644.54	100.0%
4130-00 · Sponsorship		2,000.00	0.00	2,000.00	100.0%
4140-00 · Vendor		2,955.25	0.00	2,955.25	100.0%
Total 4100-00 · Convention Income		16,599.79	0.00	16,599.79	100.0%
4400-00 · Other Income		97.10	0.00	97.10	100.0%
4810-00 · Interest Earned		9.60	4.71	4.89	103.82%
Total Income		16,706.49	4.71	16,701.78	354,602.55%
Gross Profit		16,706.49	4.71	16,701.78	354,602.55%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees		194.00	148.00	46.00	31.08%
5030-00 · FICA		407.80	304.24	103.56	34.04%
5040-00 · MainePERS Contributions		397.58	443.59	-46.01	-10.37%
5050-00 · Salary-Administrator		5,584.05	4,175.00	1,409.05	33.75%
Total 5000-00 · Payroll Expenses		6,583.43	5,070.83	1,512.60	29.83%
5100-00 · Insurance					
5110-00 · Health Insurance		1,072.97	1,026.83	46.14	4.49%
5120-00 · Commercial, Crime, D&O Ins		63.84	64.00	-0.16	-0.25%
Total 5100-00 · Insurance		1,136.81	1,090.83	45.98	4.22%
6010-00 · Prof. Services					
6013-00 · Financial Audit		0.00	1,500.00	-1,500.00	-100.0%
Total 6010-00 · Prof. Services		0.00	1,500.00	-1,500.00	-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		1,250.00	0.00	1,250.00	100.0%
6114-00 · MCCA Staff Registration Expense		387.00	0.00	387.00	100.0%
Total 6110-00 · Convention Expense		1,637.00	0.00	1,637.00	100.0%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software		6.00	0.00	6.00	100.0%
6152-00 · IT Services		112.00	112.00	0.00	0.0%
6153-00 · Photocopier Lease		410.99	398.93	12.06	3.02%
6154-00 · Printer & Supplies		0.00	65.99	-65.99	-100.0%
Total 6150-00 · Equipment - Office		528.99	576.92	-47.93	-8.31%
6170-00 · Meeting Expense					
6173-00 · Monthly		539.51	0.00	539.51	100.0%
Total 6170-00 · Meeting Expense		539.51	0.00	539.51	100.0%
6180-00 · Mileage & Travel Expense		59.61	0.00	59.61	100.0%
6195-00 · Office Space Rental		1,497.17	1,497.17	0.00	0.0%
6235-00 · Supplies		0.00	24.18	-24.18	-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	197.11	-69.15	-35.08%
Total 6240-00 · Telephone, Fax & Internet		202.96	272.11	-69.15	-25.41%
6250-00 · Website		144.00	144.00	0.00	0.0%
Total Expense		17,745.48	15,176.04	2,569.44	16.93%