

M.C.C.A.

Stephen Gorden, President
Cumberland County

Brian Hobart, Vice President
Sagadahoc County

Norm Fournier, Secretary-Treasurer
Aroostook County

Peter Baldacci, Past President
Penobscot County

William Blodgett, Emeritus
Lincoln County



Lauren Haven
Administrator

4 Gabriel Drive, Suite 2
Augusta, ME 04330
207-623-4697
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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Agenda

Board of Directors' Meeting

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

1. **Call to Order:** Roll Call - Phone attendees will be requested to introduce themselves.
2. Approval of the Agenda
3. **Consent Agenda: Additions, Changes or Deletions?**
 - A. Approval of the Minutes
 - B. Administrative Reports:
 1. Finance:
 - a. Financial Report - Lauren Haven
4. Reports & Presentations:
 - A. Legislative Policy Report – Brian Hobart, Chair
 1. Legislative Update, James Cohen, Verrill Dana
 - a. Potential Legislation: Rural Patrol, 911 Fees, Mental Health in Jails, MSA
 - B. Administrative Report - Lauren
 - C. Budget and Finance Committee - Norm Fournier, Treasurer
 1. 2020/2021 Audit Report, RHR Smith
 2. 2022/2023 Ratification: Biennial audit proposal as approved by the budget committee
 3. 2023/2024 Ratification: Biennial Legislative Services Contract as approved by the Executive Committee/ Jim Cohen's Group
5. Governmental Committee Reports:
 - A. Blue Ribbon Commission for EMS Services - Interim Information - Carrie Kipfer
 - B. **1st meeting of the County Corrections Professional Standards Council**, L D 1654, will occur Oct 13th. Members: MSA: Sheriffs Dale Lancaster & Scott Nichols, DOC: Com. Randy

Liberty & Ryan Anderson, MMA: Rebecca McMahon, MCCA: Norm Fournier & Steve Gorden, Chr. (See enclosed notated law)

6. **President Report:**

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

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

8. **Other Business**

9. **Adjournment**

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Minutes

Senator Inn & Spa, Augusta

September 14, 2022, 9:30 am

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

MCCA President Steve Gorden called the meeting to order at approximately 9:30 am. Attendees announced themselves. There may have been a few attendees who arrived during the course of the meeting.

DIRECTORS PRESENT:

Androscoggin – Comm. Roland Poirier proxy for Comm. John Michael
Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Hancock – Comm. William Clark
Kennebec – Comm. Patsy Crockett proxy for Comm. George Jabar
Lincoln – Comm. William Blodgett
Oxford – Admin. Donald Durrah proxy for Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Piscataquis – Comm. Wayne Erkkinen
Sagadahoc – Comm. Brian Hobart
Somerset – Admin. Dawn DiBlasi proxy for Comm. Newell Graf
Waldo – Comm. Amy Fowler proxy for Comm. Betty Johnson
Washington – Comm. Chris Gardner
York – Comm. Richard Dutremble

DIRECTORS ABSENT:

Androscoggin – Comm. John Michael
Kennebec – Comm. George Jabar
Knox – Comm. Sharyn Pohlman
Oxford – Comm. Steven Merrill
Somerset – Comm. Newell Graf
Waldo – Comm. Betty Johnson

OTHERS PRESENT:

Aroostook – Admin Ryan Pelletier, Finance Director Dana Gendreau
Cumberland – Comm. Susan Witonis
Lincoln – Admin. Carrie Kipfer
Oxford County – Executive Assistant Abby Shanor, Deputy Register of Probate Diana Messina
MCCA Risk Pool - Manager Malcolm Ulmer
MCCA - Admin. Lauren Haven

MSA – Sheriff Ken Mason, Sheriff Jeff Trafton, Sheriff Troy Morton, Sheriff Todd Brackett, Sheriff Shawn Gillen, Commander Joey Seeley, Chief Deputy Naldo Gagnon, Sheriff Eric Samson, Sheriff Chris Wainwright, Sheriff Dale Lancaster
Sagadahoc – Admin. Amber Jones
Somerset – Comm. Robert Sezak
Penobscot – Admin. Scott Adkins
Piscataquis – Comm. James White, Comm. Andy Torbett, Manager Mike Williams
Verrill Dana – Lobbyist Clara McConnell
York – Comm. Richard Clark, Comm. Allen Sicard, Comm. Donna Ring, Fire Admin. Roger Hooper, Finance Dir. Lori Lemieux, Manager Greg Zinser, Sheriff Kevin Joyce, Sheriff Bill King, Exec. Dir. Mary-Anne LaMarre, Sheriff Scott Nichols

2. Approval of the Agenda

President Steve Gorden asked if there were any additions to the agenda. Comm. Gardner moved to approve the agenda as presented. The motion was seconded by Comm. Fournier, and the motion passed with no objections.

3. Consent Agenda: Additions, Changes or Deletions?

- a. Approval of the Minutes
- b. Administrative Reports:
 - i. Finance:
 - 1. Financial Report - Lauren Haven
 - 2. Treasurer - Norm Fournier

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

4. Reports & Presentations:

- a. Legislative Policy Report – Brian Hobart, Chair
 - i. Legislative Update, James Cohen, Verrill Dana

MCCA lobbyist Clara McConnell reported her colleague James Cohen would arrive soon and would be ready to moderate the forum with the gubernatorial candidates. She suggested we revisit this item in case he arrived before the end of the meeting and had an update. Otherwise, all was expected to go as planned with the prepared questions and Q&A period following.

b. Administrative Report – Lauren

Administrator Lauren Haven reported that the auditors at RHR Smith had received the paperwork back from their quality control department for 2020-2021 audit and would be sending their opinion soon. It will be distributed to the Budget and Finance Committee for review, who would then have an opportunity to pose questions. The firm had been invited to attend the October 12th Board of Directors' meeting to give a report on their findings.

- c. Treasurer's Comments - Norm Fournier
2020/2021 Audit Report, RHR Smith and Company (if available)

Comm. Fournier concurred with Ms. Haven's comments and added that the Budget and Finance Committee would also be working on obtaining proposals for the next biennial audit 2022-2023.

d. Officer Reports: President Reports:

President Gorden announced it was the recommendation of the Executive Committee that the Board of Directors temporarily meet in person once every four months and meet via Zoom every month in the interim. This would allow greater participation for those who were hindered by travel and health concerns, while allowing members the benefit of in-person meetings periodically. This would mean the next in-person meeting would be scheduled for the annual general membership meeting in January 2023. Comm. Gardner made the motion to accept the recommendation by the Executive Committee to meet in person every four months with Zoom meetings in between. The motion was seconded by Comm. Baldacci, and the motion passed with no objections.

5. Affiliate Organizational Committee Reports - recognize those in attendance or who submitted Information:
a. MSA, b. MARP, c. MACCAM, d. Others

MACCAM – Carrie Kipfer reported the association had a meeting scheduled for September 27th.

MSA – Sheriff Ken Mason reported that several counties were diligently developing plans to accomplish rural patrol coverage. There was no quick and easy answer to this issue and each county had a different level of concern which meant different solutions might be necessary in different situations. He expected to report on the subject again at the next meeting with progress that had been made.

6. Other Business

Comm. Baldacci announced that Penobscot County had recently hired former Hancock employee, Scott Adkins, as their County Administrator. The group warmly congratulated Mr. Adkins on his new position.

7. Adjournment

Comm. Steve Gorden asked if there were other comments for the good of the organization. Hearing none, President Gorden invited a motion to adjourn at approximately 9:50 a.m. Comm. Blodgett made the motion seconded by Comm. Hobart, and the motion to adjourn was approved.

Respectfully submitted,

MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, Norman Fournier

MAINE COUNTY COMMISSIONERS ASSOCIATION

September 2022 Financial Report

Attached please find the financial reports for the month of September 2022. The Balance Sheet shows the total assets and liabilities at \$143,955.56. This amount includes \$12,460.43 from the money market account MCCA established for MainePERS employer contributions.

Debits to the bank account in September totaled \$17,505.27, and \$141.88 was credited to the checking account. The credits were from the accrued interest on the checking account and a payment from NACo for our endorsement of their programs. The debits were from normal monthly operating expenses and payments for the 2020/2021 audit.

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: October 12, 2022

Norman Fournier, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of October 2, 2022

	<u>Sept 2022</u>
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	156,570.13
1020-00 · Money Market Account	12,460.43
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	<u>169,230.56</u>
Total Checking/Savings	169,230.56
Other Current Assets	
1120-00 · Pass Through	-25,275.00
Total Other Current Assets	<u>-25,275.00</u>
Total Current Assets	<u>143,955.56</u>
TOTAL ASSETS	<u><u>143,955.56</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	-45.94
Total Accounts Payable	<u>-45.94</u>
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	365.30
2130-00 · Employee Health Insurance Contr	7.62
Total 2100-00 · Other Current Liabilities	<u>372.92</u>
Total Other Current Liabilities	<u>372.92</u>
Total Current Liabilities	<u>326.98</u>
Total Liabilities	326.98
Equity	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-86,023.06
Total 3000-00 · Equity Accounts	<u>-86,023.06</u>
3100-00 · Earnings	209,481.79
Net Income	<u>20,169.85</u>
Total Equity	<u>143,628.58</u>
TOTAL LIABILITIES & EQUITY	<u><u>143,955.56</u></u>

Maine County Commissioners Association
Reconciliation Summary
1020-00 · Money Market Account, Period Ending 09/18/22

	Sept 2022
Beginning Balance	12,459.90
Cleared Transactions	
Deposits and Credits - 1 item	0.53
Total Cleared Transactions	0.53
Cleared Balance	12,460.43
Register Balance as of 09/18/22	12,460.43
Ending Balance	12,460.43

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 10/02/22

	Sept 2022
Beginning Balance	158,438.97
Cleared Transactions	
Checks and Payments - 17 items	-17,505.27
Deposits and Credits - 2 items	141.88
Total Cleared Transactions	-17,363.39
Cleared Balance	141,075.58
Uncleared Transactions	
Checks and Payments - 5 items	-9,780.45
Deposits and Credits - 1 item	25,275.00
Total Uncleared Transactions	15,494.55
Register Balance as of 10/02/22	156,570.13
Ending Balance	156,570.13

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 10/02/22

	Type	Date	Name	Amount	Balance
Beginning Balance					158,438.97
Cleared Transactions					
Checks and Payments - 17 items					
	Bill Pmt -Check	7/28	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	8/29	Verrill	-5,000.00	-6,497.17
	Bill Pmt -Check	8/29	Maine Farm Bureau	-1,497.17	-7,994.34
	Bill Pmt -Check	8/29	Haven, Lauren	-99.18	-8,093.52
	Bill Pmt -Check	9/2	Bangor Payroll	-1,033.18	-9,126.70
	Bill Pmt -Check	9/9	RHR Smith & Company_	-1,200.00	-10,326.70
	Bill Pmt -Check	9/9	Bangor Payroll	-1,033.18	-11,359.88
	Bill Pmt -Check	9/9	MainePERS	-647.12	-12,007.00
	Bill Pmt -Check	9/9	Spectrum Business/TWC	-138.94	-12,145.94
	Bill Pmt -Check	9/9	Technology Solutions	-100.00	-12,245.94
	Bill Pmt -Check	9/9	Liberty Mutual Insurance	-64.00	-12,309.94
	Bill Pmt -Check	9/16	Bangor Payroll	-1,033.18	-13,343.12
	Bill Pmt -Check	9/23	Bangor Payroll	-1,033.12	-14,376.24
	Bill Pmt -Check	9/29	RHR Smith & Company_	-400.00	-14,776.24
	Bill Pmt -Check	9/29	US Bank	-398.93	-15,175.17
	Bill Pmt -Check	9/29	Camden National Bank	-12.00	-15,187.17
	Bill Pmt -Check	9/30	Bangor Payroll	-2,318.10	-17,505.27
Total Checks and Payments				-17,505.27	-17,505.27
Deposits and Credits - 2 items					
	Deposit	9/12	NACo	138.00	138.00
	Deposit	10/2		3.88	141.88
Total Deposits and Credits				141.88	141.88
Total Cleared Transactions				-17,363.39	-17,363.39
Cleared Balance				-17,363.39	141,075.58
Uncleared Transactions					
Checks and Payments - 5 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	9/29	Verrill	-5,000.00	-5,100.00
	Bill Pmt -Check	9/29	Senator Inn	-3,103.00	-8,203.00
	Bill Pmt -Check	9/29	Maine Farm Bureau	-1,497.17	-9,700.17
	Bill Pmt -Check	9/29	Haven, Lauren	-80.28	-9,780.45
Total Checks and Payments				-9,780.45	-9,780.45
Deposits and Credits - 1 item					
	General Journal	2/7		25,275.00	25,275.00
Total Deposits and Credits				25,275.00	25,275.00
Total Uncleared Transactions				15,494.55	15,494.55
Register Balance as of 10/02/22				-1,868.84	156,570.13
Ending Balance				-1,868.84	156,570.13

Maine County Commissioners Association

Expenses by Vendor Detail

September 1 through October 2, 2022

10/07/2022

Accrual Basis

	Type	Date	Memo	Account	Amount	Balance
Bangor Payroll						
	Bill	9/2	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	1,043.75
	Bill	9/2	Taxes	5030-00 · FICA	76.06	1,119.81
	Bill	9/2	Processing fee	5020-00 · Payroll Fees	36.00	1,155.81
	Bill	9/9	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	2,199.56
	Bill	9/9	Taxes	5030-00 · FICA	76.06	2,275.62
	Bill	9/9	Processing fee	5020-00 · Payroll Fees	36.00	2,311.62
	Bill	9/16	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	3,355.37
	Bill	9/16	Taxes	5030-00 · FICA	76.06	3,431.43
	Bill	9/16	Processing fee	5020-00 · Payroll Fees	36.00	3,467.43
	Bill	9/23	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	4,511.18
	Bill	9/23	Taxes	5030-00 · FICA	76.00	4,587.18
	Bill	9/23	Processing fee	5020-00 · Payroll Fees	36.00	4,623.18
	Bill	9/30	Administrator's Salary	5050-00 · Salary-Administrator	1,043.75	5,666.93
	Bill	9/30	Taxes	5030-00 · FICA	79.84	5,746.77
	Bill	9/30	Processing fee	5020-00 · Payroll Fees	45.00	5,791.77
	Bill	9/30	ER Health Insurance Contributions	5110-00 · Health Insurance	1,026.83	6,818.60
Total Bangor Payroll					6,818.60	6,818.60
Camden National Bank						
	Bill	9/29		6152-00 · IT Services	12.00	12.00
Total Camden National Bank					12.00	12.00
Haven, Lauren						
	Bill	9/29		6241-00 · Cell Phone	75.00	75.00
	Bill	9/29		6235-00 · Supplies	5.28	80.28
Total Haven, Lauren					80.28	80.28
Liberty Mutual Insurance						
	Bill	9/9		5120-00 · Commercial, Crime, D&O Ins	64.00	64.00
Total Liberty Mutual Insurance					64.00	64.00
Maine Farm Bureau						
	Bill	9/29		6195-00 · Office Space Rental	1,497.17	1,497.17

	Type	Date	Memo	Account	Amount	Balance
Total Maine Farm Bureau MainePERS					1,497.17	1,497.17
Total MainePERS	Bill	9/9		5040-00 · MainePERS Contributions	354.88	354.88
NACo					354.88	354.88
Total NACo	Deposit	9/12	2007 NCCAE Dues	4400-00 · Other Income	-138.00	-138.00
RHR Smith & Company					-138.00	-138.00
Total RHR Smith & Company	Bill	9/9	2020/2021 Audit	6013-00 · Financial Audit	1,200.00	1,200.00
Senator Inn	Bill	9/29	2020/2021 Audit	6013-00 · Financial Audit	400.00	1,600.00
Total Senator Inn	Bill	9/29		6172-00 · County Officials' Workshop	1,600.00	1,600.00
Spectrum Business/TWC					3,103.00	3,103.00
Total Spectrum Business/TWC	Bill	9/9		6243-00 · Phone, Fax & Internet	138.94	138.94
Technology Solutions					138.94	138.94
Total Technology Solutions	Bill	9/9		6152-00 · IT Services	100.00	100.00
US Bank					100.00	100.00
Total US Bank	Bill	9/29		6153-00 · Photocopier Lease	398.93	398.93
Verrill					398.93	398.93
Total Verrill	Bill	9/29	Lobbying Services	6032-00 · Lobbying - Contractual	5,000.00	5,000.00
TOTAL					5,000.00	5,000.00
					19,029.80	19,029.80

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January 1 through October 2, 2022

Accrual Basis	2022 Budget	Sept 2022	Jan-Sept 2022	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400			-400	
4120-00 · Registration	26,000			-26,000	
4130-00 · Sponsorship	10,000			-10,000	
4140-00 · Vendor	9,000			-9,000	
Total 4100-00 · Convention Income	45,400			-45,400	
4300-00 · Dues	151,321		151,321		100%
4400-00 · Other Income	7,000	138	6,265	-735	90%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	4	46	-54	46%
4920-00 · Transfer in from Fund Balance	5,240			-5,240	
Total Income	233,624	142	157,632	-75,992	67%
Gross Profit	233,624	142	157,632	-75,992	67%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	2,000	189	1,421	-579	71%
5030-00 · FICA	4,152	389	2,999	-1,153	72%
5040-00 · MainePERS Contributions	4,342	355	3,313	-1,029	76%
5050-00 · Salary-Administrator	54,275	5,219	40,973	-13,302	75%
Total 5000-00 · Payroll Expenses	64,769	6,147	48,706	-16,063	75%
5100-00 · Insurance					
5110-00 · Health Insurance	11,415	1,027	9,259	-2,156	81%
5120-00 · Commercial, Crime, D&O Ins	2,100	64	1,973	-127	94%
5130-00 · Workers Comp	550		177	-373	32%
5140-00 · Unemployment Comp Ins	350		131	-219	37%
Total 5100-00 · Insurance	14,415	1,091	11,540	-2,875	80%
6010-00 · Prof. Services					
6012-00 · Prof Services - Legal Services	500		1,417	917	283%
6013-00 · Financial Audit	5,000	1,600	4,900	-100	98%
Total 6010-00 · Prof. Services	5,500	1,600	6,317	817	115%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual	60,400	5,000	45,500	-14,900	75%
Total 6030-00 · Lobbying	60,400	5,000	45,500	-14,900	75%
6040-00 · NACO Expenses					
6041-00 · Conferences	5,465			-5,465	
Total 6040-00 · NACO Expenses	5,465			-5,465	
6050-00 · Education and Training	600			-600	

Accrual Basis	2022 Budget	Sept 2022	Jan-Sept 2022	\$ Over Budget	% of Budget
6100-00 · Bank Charges	50			-50	
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	6,500			-6,500	
6114-00 · MCCA Staff Registration Expense	500			-500	
6118-00 · Meeting Exp.	32,500			-32,500	
6121-00 · Supplies	300			-300	
6124-00 · Commissioner Retirement Plaques	400			-400	
Total 6110-00 · Convention Expense	40,200			-40,200	
6140-00 · Copies-Printing					
6142-00 · Directory	100		100		100%
Total 6140-00 · Copies-Printing	100		100		100%
6145-00 · Dues Expense	625		625		100%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software	300		357	57	119%
6152-00 · IT Services	1,800	112	1,008	-792	56%
6153-00 · Photocopier Lease	4,700	399	3,590	-1,110	76%
6154-00 · Printer & Supplies	500		98	-402	20%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	7,700	511	5,053	-2,647	66%
6160-00 · Fees	100		53	-47	53%
6170-00 · Meeting Expense					
6172-00 · County Officials' Workshop	5,000	3,103	3,103	-1,897	62%
6173-00 · Monthly	2,600		224	-2,376	9%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	9,600	3,103	3,327	-6,273	35%
6180-00 · Mileage & Travel Expense	200			-200	
6195-00 · Office Space Rental	19,000	1,497	13,475	-5,525	71%
6215-00 · Postage-Shipping	200		169	-31	85%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	500	5	201	-299	40%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	675	-225	75%
6243-00 · Phone, Fax & Internet	2,500	139	1,558	-942	62%
Total 6240-00 · Telephone, Fax & Internet	3,400	214	2,233	-1,167	66%
6250-00 · Website	200		164	-36	82%
6260-00 · Contingency	500			-500	
Total Expense	233,624	19,168	137,463	-96,161	59%

Maine County Commissioners Association Transaction Detail by Account

September 1 through October 2, 2022

Accrual Basis	Date	Name	Memo	Amount	Balance
1000-00 · Bank and Cash Accounts					
1010-00 · MCCA Checking-Savings Bank					
	9/2	Bangor Payroll	Payroll for week 8/22-8/28/22	-1,033.18	-1,033.18
	9/9	RHR Smith & Company_	2020/2021 Audit	-1,200.00	-2,233.18
	9/9	Liberty Mutual Insurance		-64.00	-2,297.18
	9/9	MainePERS		-647.12	-2,944.30
	9/9	Spectrum Business/TWC		-138.94	-3,083.24
	9/9	Technology Solutions		-100.00	-3,183.24
	9/9	Bangor Payroll	Payroll for week 8/29-9/4/22	-1,033.18	-4,216.42
	9/12	NACo	2007 NCCAE Dues	138.00	-4,078.42
	9/16	Bangor Payroll	Payroll for week 9/5-9/9/22	-1,033.18	-5,111.60
	9/23	Bangor Payroll	Payroll for week 9/12-9/18/22	-1,033.12	-6,144.72
	9/29	Verrill		-5,000.00	-11,144.72
	9/29	Senator Inn		-3,103.00	-14,247.72
	9/29	Maine Farm Bureau		-1,497.17	-15,744.89
	9/29	Haven, Lauren		-80.28	-15,825.17
	9/29	RHR Smith & Company_	2020/2021 Audit	-400.00	-16,225.17
	9/29	Camden National Bank		-12.00	-16,237.17
	9/29	US Bank		-398.93	-16,636.10
	9/30	Bangor Payroll	Payroll for week 9/19 to 9/25/22	-2,318.10	-18,954.20
	10/2		Interest	3.88	-18,950.32
				-18,950.32	-18,950.32
Total 1010-00 · MCCA Checking-Savings Bank					
1020-00 · Money Market Account					
	9/18		Interest	0.53	0.53
				0.53	0.53
Total 1020-00 · Money Market Account					
1000-00 · Bank and Cash Accounts					
2000-00 · Accounts Payable					
	9/2	Bangor Payroll	Payroll for week 8/22-8/28/22	-1,033.18	-1,033.18
	9/2	Bangor Payroll	Payroll for week 8/22-8/28/22	1,033.18	0.00
	9/9	RHR Smith & Company_	2020/2021 Audit	-1,200.00	-1,200.00

Accrual Basis	Date	Name	Memo	Amount	Balance
	9/9	RHR Smith & Company_	2020/2021 Audit	1,200.00	0.00
	9/9	MainePERS		-647.12	-647.12
	9/9	Liberty Mutual Insurance		-64.00	-711.12
	9/9	Spectrum Business/TWC		-138.94	-850.06
	9/9	Technology Solutions		-100.00	-950.06
	9/9	Liberty Mutual Insurance		64.00	-886.06
	9/9	MainePERS		647.12	-238.94
	9/9	Spectrum Business/TWC		138.94	-100.00
	9/9	Technology Solutions		100.00	0.00
	9/9	Bangor Payroll	Payroll for week 8/29-9/4/22	-1,033.18	-1,033.18
	9/9	Bangor Payroll	Payroll for week 8/29-9/4/22	1,033.18	0.00
	9/16	Bangor Payroll	Payroll for week 9/5-9/9/22	-1,033.18	-1,033.18
	9/16	Bangor Payroll	Payroll for week 9/5-9/9/22	1,033.18	0.00
	9/23	Bangor Payroll	Payroll for week 9/12-9/18/22	-1,033.12	-1,033.12
	9/23	Bangor Payroll	Payroll for week 9/12-9/18/22	1,033.12	0.00
	9/29	Maine Farm Bureau		-1,497.17	-1,497.17
	9/29	Haven, Lauren		-80.28	-1,577.45
	9/29	Verrill		-5,000.00	-6,577.45
	9/29	Verrill		5,000.00	-1,577.45
	9/29	Senator Inn		-3,103.00	-4,680.45
	9/29	Senator Inn		3,103.00	-1,577.45
	9/29	Maine Farm Bureau		1,497.17	-80.28
	9/29	Haven, Lauren		80.28	0.00
	9/29	RHR Smith & Company_	2020/2021 Audit	-400.00	-400.00
	9/29	RHR Smith & Company_	2020/2021 Audit	400.00	0.00
	9/29	Camden National Bank		-12.00	-12.00
	9/29	Camden National Bank		12.00	0.00
	9/29	US Bank		-398.93	-398.93
	9/29	US Bank		398.93	0.00
	9/30	Bangor Payroll	Payroll for week 9/19 to 9/25/22	-2,318.10	-2,318.10
	9/30	Bangor Payroll	Payroll for week 9/19 to 9/25/22	2,318.10	0.00
				0.00	0.00

Total 2000-00 - Accounts Payable
2100-00 - Other Current Liabilities

Accrual Basis

2120-00 · MainePERS Employee Contribution

Date	Name	Memo	Amount	Balance
9/2	Bangor Payroll	Employee Contribution	-73.06	-73.06
9/9	MainePERS		292.24	219.18
9/9	Bangor Payroll	Employee Contribution	-73.06	146.12
9/16	Bangor Payroll	Employee Contribution	-73.06	73.06
9/23	Bangor Payroll	Employee Contribution	-73.06	0.00
9/30	Bangor Payroll	EE MEPRS Retirement Contributions	-73.06	-73.06
			-73.06	-73.06

Total 2120-00 · MainePERS Employee Contribution

2130-00 · Employee Health Insurance Contr

9/2	Bangor Payroll	EE Health Insurance Contributions	-49.57	-49.57
9/9	Bangor Payroll	EE Health Insurance Contributions	-49.57	-99.14
9/16	Bangor Payroll	EE Health Insurance Contributions	-49.57	-148.71
9/23	Bangor Payroll	EE Health Insurance Contributions	-49.57	-198.28
9/30	Bangor Payroll	EE Health Insurance Contributions	195.74	-2.54
9/30	Bangor Payroll	EE Health Insurance Contributions	0.00	-2.54
			-2.54	-2.54
			-75.60	-75.60

Total 2130-00 · Employee Health Insurance Contr

Total 2100-00 · Other Current Liabilities

4400-00 · Other Income

9/12	NACo	2007 NCCAE Dues	-138.00	-138.00
			-138.00	-138.00

Total 4400-00 · Other Income

4810-00 · Interest Earned

9/18		Interest	-0.53	-0.53
10/2		Interest	-3.88	-4.41
			-4.41	-4.41

Total 4810-00 · Interest Earned

5000-00 · Payroll Expenses

5020-00 · Payroll Fees

9/2	Bangor Payroll	Processing fee	36.00	36.00
9/9	Bangor Payroll	Processing fee	36.00	72.00
9/16	Bangor Payroll	Processing fee	36.00	108.00
9/23	Bangor Payroll	Processing fee	36.00	144.00
9/30	Bangor Payroll	Processing fee	45.00	189.00
			189.00	189.00

Total 5020-00 · Payroll Fees

5030-00 · FICA

Accrual Basis	Date	Name	Memo	Amount	Balance
Total 5030-00 · FICA					
5040-00 · MainePERS Contributions					
Total 5040-00 · MainePERS Contributions					
5050-00 · Salary-Administrator					
	9/2	Bangor Payroll	Taxes	76.06	76.06
	9/9	Bangor Payroll	Taxes	76.06	152.12
	9/16	Bangor Payroll	Taxes	76.06	228.18
	9/23	Bangor Payroll	Taxes	76.00	304.18
	9/30	Bangor Payroll	Taxes	79.84	384.02
				<u>384.02</u>	<u>384.02</u>
	9/9	MainePERS		354.88	354.88
				<u>354.88</u>	<u>354.88</u>
	9/2	Bangor Payroll	Administrator's Salary	1,043.75	1,043.75
	9/9	Bangor Payroll	Administrator's Salary	1,043.75	2,087.50
	9/16	Bangor Payroll	Administrator's Salary	1,043.75	3,131.25
	9/23	Bangor Payroll	Administrator's Salary	1,043.75	4,175.00
	9/30	Bangor Payroll	Administrator's Salary	1,043.75	5,218.75
				<u>5,218.75</u>	<u>5,218.75</u>
				<u>6,146.65</u>	<u>6,146.65</u>
Total 5050-00 · Salary-Administrator					
Total 5000-00 · Payroll Expenses					
5100-00 · Insurance					
5110-00 · Health Insurance					
Total 5110-00 · Health Insurance					
5120-00 · Commercial, Crime, D&O Ins					
Total 5120-00 · Commercial, Crime, D&O Ins					
	9/30	Bangor Payroll	ER Health Insurance Contributions	1,026.83	1,026.83
				<u>1,026.83</u>	<u>1,026.83</u>
	9/9	Liberty Mutual Insurance		64.00	64.00
				<u>64.00</u>	<u>64.00</u>
				<u>1,090.83</u>	<u>1,090.83</u>
Total 5100-00 · Insurance					
6010-00 · Prof. Services					
6013-00 · Financial Audit					
Total 6013-00 · Financial Audit					
Total 6010-00 · Prof. Services					
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual					
	9/9	RHR Smith & Company_	2020/2021 Audit	1,200.00	1,200.00
	9/29	RHR Smith & Company_	2020/2021 Audit	400.00	1,600.00
				<u>1,600.00</u>	<u>1,600.00</u>
				<u>1,600.00</u>	<u>1,600.00</u>

Accrual Basis	Date	Name	Memo	Amount	Balance
Total 6032-00 · Lobbying - Contractual	9/29	Verrill	Lobbying Services	5,000.00	5,000.00
Total 6030-00 · Lobbying				5,000.00	5,000.00
6150-00 · Equipment - Office				5,000.00	5,000.00
6152-00 · IT Services					
	9/9	Technology Solutions		100.00	100.00
	9/29	Camden National Bank		12.00	112.00
Total 6152-00 · IT Services				112.00	112.00
6153-00 · Photocopier Lease					
	9/29	US Bank		398.93	398.93
Total 6153-00 · Photocopier Lease				398.93	398.93
Total 6150-00 · Equipment - Office				510.93	510.93
6170-00 · Meeting Expense					
6172-00 · County Officials' Workshop					
	9/29	Senator Inn		3,103.00	3,103.00
Total 6172-00 · County Officials' Workshop				3,103.00	3,103.00
Total 6170-00 · Meeting Expense				3,103.00	3,103.00
6195-00 · Office Space Rental					
	9/29	Maine Farm Bureau		1,497.17	1,497.17
Total 6195-00 · Office Space Rental				1,497.17	1,497.17
6235-00 · Supplies					
	9/29	Haven, Lauren		5.28	5.28
Total 6235-00 · Supplies				5.28	5.28
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone					
	9/29	Haven, Lauren		75.00	75.00
Total 6241-00 · Cell Phone				75.00	75.00
6243-00 · Phone, Fax & Internet					
	9/9	Spectrum Business/TWC		138.94	138.94
Total 6243-00 · Phone, Fax & Internet				138.94	138.94
Total 6240-00 · Telephone, Fax & Internet				213.94	213.94

Maine County Commissioners Association
Profit & Loss Prev Year Comparison
September 1 through October 2, 2022

	Accrual Basis	Sept 2022	Sept 2021	\$ Change	% Change
Income					
4400-00 · Other Income		138.00	0.00	138.00	100.0%
4810-00 · Interest Earned		4.41	8.36	-3.95	-47.25%
Total Income		142.41	8.36	134.05	1,603.47%
Gross Profit		142.41	8.36	134.05	1,603.47%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees		189.00	178.00	11.00	6.18%
5030-00 · FICA		384.02	369.21	14.81	4.01%
5040-00 · MainePERS Contributions		354.88	324.28	30.60	9.44%
5050-00 · Salary-Administrator		5,218.75	5,066.95	151.80	3.0%
Total 5000-00 · Payroll Expenses		6,146.65	5,938.44	208.21	3.51%
5100-00 · Insurance					
5110-00 · Health Insurance		1,026.83	1,006.70	20.13	2.0%
5120-00 · Commercial, Crime, D&O Ins		64.00	59.00	5.00	8.48%
5130-00 · Workers Comp		0.00	122.00	-122.00	-100.0%
Total 5100-00 · Insurance		1,090.83	1,187.70	-96.87	-8.16%
6010-00 · Prof. Services					
6013-00 · Financial Audit		1,600.00	500.00	1,100.00	220.0%
Total 6010-00 · Prof. Services		1,600.00	500.00	1,100.00	220.0%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual		5,000.00	4,500.00	500.00	11.11%
Total 6030-00 · Lobbying		5,000.00	4,500.00	500.00	11.11%
6150-00 · Equipment - Office					
6152-00 · IT Services		112.00	12.00	100.00	833.33%
6153-00 · Photocopier Lease		398.93	387.96	10.97	2.83%
Total 6150-00 · Equipment - Office		510.93	399.96	110.97	27.75%
6170-00 · Meeting Expense					
6172-00 · County Officials' Workshop		3,103.00	0.00	3,103.00	100.0%
Total 6170-00 · Meeting Expense		3,103.00	0.00	3,103.00	100.0%
6195-00 · Office Space Rental		1,497.17	1,497.17	0.00	0.0%
6235-00 · Supplies		5.28	0.00	5.28	100.0%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone		75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet		138.94	181.95	-43.01	-23.64%
Total 6240-00 · Telephone, Fax & Internet		213.94	256.95	-43.01	-16.74%
Total Expense		19,167.80	14,280.22	4,887.58	34.23%



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September 14, 2022

Board of Directors
Maine County Commissioners Association
4 Gabriel Drive, Suite 2
Augusta, Maine 04330

MANAGEMENT LETTER

In planning and performing our audit of the financial statements of the Maine County Commissioners Association as of and for the two-year period ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Association's internal control. We did so to determine our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for expressing our opinion on the effectiveness of the Maine County Commissioners Association's internal control over financial reporting or compliance.

Management is responsible for the selection and use of appropriate accounting policies and procedures. The significant accounting policies and procedures practiced by the Maine County Commissioners Association are described in Note 1 of Notes to Financial Statements. In performing our test work and other auditing procedures, we noted no transactions of the Maine County Commissioners Association for the above-mentioned two-year period audited, for which there was a lack of authoritative guidance or consensus or deviation from best practice.

This report is intended solely for the information and use of the Board of Directors, management, and others within the entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

These matters do not modify our opinion on the financial statements for the two-year period ended December 31, 2021, where we expressed an unmodified opinion on our independent auditors' report dated September 14, 2022.

We would like to thank the staff at the Maine County Commissioners Association for their cooperation throughout this audit process.

If there are any questions regarding this letter, please do not hesitate to call.

Very Best,

RHR Smith & Company

RHR Smith & Company, CPAs

3 Old Orchard Road, Buxton, Maine 04093

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September 26, 2022

Board of Directors
Maine County Commissioners Association
Augusta, Maine

We have audited the financial statements of the Maine County Commissioners Association for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 17, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Maine County Commissioners Association are described in Note 1 of Notes to Financial Statements. All significant transactions have been recognized in the financial statements in the proper period.

As described in Note 1 of Notes to Financial Statements, the Maine County Commissioners Association changed accounting policies related to Financial Accounting Standards Board (FASB Statements) 2017-11 *Earnings Per Share*, 2018-07 *Compensation-Stock Compensation*, 2018-08 *Not-For-Profit Entities*, 2018-13 *Fair Value Measurement*, 2018-17 *Consolidation*, 2019-03 *Not-For-Profit Entities*, 2019-08 *Compensation-Stock Compensation*, 2020-03 *Codification Improvements* and 2020-04 *Reference Rate Reform* in 2021. There was no impact in the financial statements based on the cumulative effect of these accounting changes.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no sensitive estimate affecting financial activities of the Maine County Commissioners Association financial statements.

Management's process for determining the above estimate is based on firm concepts and reasonable assumptions of both historical and future events. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements is reflected in the fixed assets footnote.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial and communicate them to the appropriate level of management. A schedule of any uncorrected misstatements has been presented to management with the management representation letter. We did not identify or propose any adjustments of misstatements as a result of audit procedures that were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 14, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Maine County Commissioners Association's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Maine County Commissioners Association's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

However, we noted certain other matters that we reported to management of the Maine County Commissioners Association in a separate letter dated September 14, 2022.

Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of the Maine County Commissioners Association and is not intended to be, and should not be, used by anyone other than these specified parties.

Very Best,

A handwritten signature in black ink that reads "RHR Smith & Company". The signature is written in a cursive, flowing style.

RHR Smith & Company, CPAs

**Audited Financial Statements
and Other Financial Information**

**Maine County Commissioners
Association**

December 31, 2021



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MAINE COUNTY COMMISSIONERS ASSOCIATION

TABLE OF CONTENTS

DECEMBER 31, 2021

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1 - 2
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF ACTIVITIES	4
STATEMENT OF CASH FLOWS	5
NOTES TO FINANCIAL STATEMENTS	6 - 10



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INDEPENDENT AUDITORS' REPORT

Board of Directors
Maine County Commissioners Association
Augusta, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the Maine County Commissioners Association (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021 and the related statements of activities, statement of functional expenses and cash flows for the two-year period then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, where due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Maine County Commissioners Association as of December 31, 2021 and the changes in its net assets and its cash flows for the two-year period then ended in accordance with accounting principles generally accepted in the United States of America.

RHR Smith & Company

Buxton, Maine
September 26, 2022

MAINE COUNTY COMMISSIONERS ASSOCIATION

**STATEMENT OF FINANCIAL POSITION
DECEMBER 31,**

	2021	2019
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 129,781	\$ 58,408
Accounts receivable	1,000	-
Total current assets	<u>130,781</u>	<u>58,408</u>
TOTAL ASSETS	<u><u>\$ 130,781</u></u>	<u><u>\$ 58,408</u></u>
LIABILITIES AND NET ASSETS		
LIABILITIES		
Accounts payable	\$ 5,943	\$ 2,030
Accrued expenses	380	-
Total current liabilities	<u>6,323</u>	<u>2,030</u>
NET ASSETS		
Without external source restrictions	124,458	56,378
With external source restrictions	-	-
Permanently restricted	-	-
Total net assets	<u>124,458</u>	<u>56,378</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 130,781</u></u>	<u><u>\$ 58,408</u></u>

See accompanying independent auditors' report and notes to financial statements.

MAINE COUNTY COMMISSIONERS ASSOCIATION

**STATEMENT OF ACTIVITIES
FOR THE TWO-YEAR PERIOD ENDED DECEMBER 31,**

	2021			
	Without External Source Restrictions	With External Source Restrictions	Total	2019
REVENUES				
Convention income	\$ 353	\$ -	\$ 353	90,741
Risk pool assessment	46,214	-	46,214	53,288
Membership dues	315,042	-	315,042	277,978
Interest income	119	-	119	157
Miscellaneous income	45,381	-	45,381	22,648
TOTAL REVENUES	407,109	-	407,109	444,812
EXPENSES				
Salaries and benefits	177,369	-	177,369	299,268
Payroll taxes	12,909	-	12,909	23,325
Insurance	4,176	-	4,176	6,121
Lobbying	68,100	-	68,100	400
Equipment	13,854	-	13,854	13,098
Professional fees	9,237	-	9,237	9,846
Rent expense	37,429	-	37,429	35,932
Supplies	920	-	920	2,318
Telephone	7,657	-	7,657	547
Miscellaneous	7,378	-	7,378	7,634
TOTAL EXPENSES	339,029	-	339,029	498,412
INCREASE/(DECREASE) IN NET ASSETS	68,080	-	68,080	(53,600)
NET ASSETS - JANUARY 1, 2020	56,378	-	56,378	109,978
NET ASSETS - DECEMBER 31, 2021	\$ 124,458	\$ -	\$ 124,458	56,378

See accompanying independent auditors' report and notes to financial statements.

MAINE COUNTY COMMISSIONERS ASSOCIATION

**STATEMENT OF CASH FLOWS
FOR THE TWO-YEAR PERIOD ENDED DECEMBER 31,**

	<u>2021</u>	<u>2019</u>
OPERATING ACTIVITIES:		
Changes in net assets	\$ 68,080	\$ (53,600)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	-	2,250
Changes in operating assets and liabilities:		
(Increase) decrease in accounts receivable	(1,000)	-
(Increase) decrease in prepaid items	-	1,197
Increase (decrease) in accounts payable	3,913	2,076
Increase (decrease) in accrued vacation	-	(821)
Increase (decrease) in accrued expenses	380	(1,155)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>71,373</u>	<u>(50,053)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	71,373	(50,053)
CASH AND CASH EQUIVALENTS - JANUARY 1, 2020	<u>58,408</u>	<u>108,461</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31, 2021	<u><u>\$ 129,781</u></u>	<u><u>\$ 58,408</u></u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

See accompanying independent auditors' report and notes to financial statements.

MAINE COUNTY COMMISSIONERS ASSOCIATION

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021 AND 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Association

Maine County Commissioners Association is a nonprofit organization whose purpose is to strengthen the role of county government in Maine by maintaining a comprehensive and robust advocacy role in the state and federal legislative, administrative and regulatory process as well as providing quality member services for all Maine counties.

Implementation of New Accounting Standards

During the year ended December 31, 2021, the following statements of financial accounting standards issued by the Financial Accounting Standards Board became effective:

2017-11 Earnings Per Share, 2018-07 Compensation-Stock Compensation, 2018-08 Not-For-Profit Entities, 2018-13 Fair Value Measurement, 2018-17 Consolidation, 2019-03 Not-For-Profit Entities, 2019-08 Compensation-Stock Compensation, 2020-03 Codification Improvements and 2020-04 Reference Rate Reform. Management has determined the impact of these updates are not material to the financial statements.

Basis of Accounting

The accounts of the Association have been prepared on the accrual basis of accounting.

Basis of Presentation

The Association displays net assets in each of the following classes:

Without external source restrictions net assets - Net assets that are not subject to donor-imposed stipulations.

With external source restrictions net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Association and/or the passage of time. When a donor restriction expires, that is, when stipulated time restriction ends or purpose restriction is accomplished, with external source restricted net assets are reclassified to without external source restricted net assets and reported in the statement of activities as net assets released from restrictions.

MAINE COUNTY COMMISSIONERS ASSOCIATION

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021 AND 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash Flows

For purposes of the Statement of Cash Flows, the Association considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Promises to Give

Contributions are recognized when the donor makes a promise to give to the Association that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in with external source restricted net assets depending on the nature of the restrictions. When a restriction expires, with external source restricted net assets are reclassified to without external source restricted net assets.

Allocation of Indirect Costs and Functional Allocation of Expenses

Direct costs associated with the Association's programs are allocated directly to the benefiting program. Administrative costs that cannot be directly allocated to the Association's programs are allocated by an approved indirect cost rate, which was determined by one or more distribution bases that are appropriate for the costs and provide a reasonable basis for allocating among the benefiting functions or programs. The expenses associated with providing various programs and activities have been summarized in the accompanying financial statements on a functional basis. Accordingly, certain costs have been allocated among the programs benefited.

MAINE COUNTY COMMISSIONERS ASSOCIATION

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2019**

NOTE 2 - DEPOSITS AND INVESTMENTS

The Association maintains deposits at a financial institution located in Maine. The Federal Deposit Insurance Corporation insures accounts at each institution up to \$250,000. The Association has not experienced any losses and believes it is not exposed to any significant risk on cash.

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Association will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party.

Cash and cash equivalents as of December 31, 2021 consisted of the following:

<u>Account Type</u>	<u>Bank Balance</u>
Checking account	\$ 118,884
Money market checking account	12,456
	<u>\$ 131,340</u>

NOTE 3 - CASH LIQUIDITY

The Association's financial assets due within one year of the balance sheet date for general expenditures are as follows:

Cash and cash equivalents	\$ 131,340
Accounts receivable	1,000
Less: restricted funds	-
	<u>\$ 132,340</u>

NOTE 4 - NET ASSETS

As of December 31, 2021 and 2019, the Association had net assets without external source restrictions of \$124,458 and \$56,378, respectively.

NOTE 5 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES' RETIREMENT SYSTEM

PARTICIPATING LOCAL DISTRICT CONSOLIDATED PLAN

Plan Description

Association employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes

MAINE COUNTY COMMISSIONERS ASSOCIATION

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021 AND 2019

NOTE 5 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.maineopers.org or by contacting the System at (207) 512-3100.

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60, 62 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions. As of June 30, 2020, there were 301 employers in the plan.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 1.92%.

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Association's AN plan members are required to contribute 8.0% of their annual covered salary. The Association is required to contribute at an actuarially determined rate. The current rate is 7.3% of covered payroll. The contribution rates of plan members and the Association are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Association's contribution to the MainePERS PLD Consolidated Plan for the two years ended December 31, 2021 was \$11,128.

MAINE COUNTY COMMISSIONERS ASSOCIATION

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2021 AND 2019

NOTE 6 - RELATED PARTY TRANSACTIONS

The Association receives an assessment from the Maine County Commissioners Association Risk Pool (MCCA Risk Pool). During the two-year period ended December 31, 2021 and 2019, the Association received \$46,214 and \$53,288, respectively, of assessments and there were no amounts due to or due from the MCCA Risk Pool.

NOTE 7 - INCOME TAXES

Under the following statutory provision in Title 30-A of the Maine Revised Statutes Annotated, specifically § 909, County Advisory Organizations, "A County may raise or appropriate money to obtain the services of advisory organizations. The Legislature recognizes the Maine County Commissioners' Association and the Maine Sheriffs' Association as nonprofit advisory organizations and declares these associations to be instrumentalities of their member counties with their assets upon their dissolution to be delivered to the Treasurer of State to be held in custody for the counties of the State. An advisory organization may receive federal grants or contributions for their activities with respect to the solution of county problems."

The Association is established as an affiliate of a governmental unit and is not required to form 990, Return of Organization Exempt From Income Tax, under Internal Revenue Service Revenue Procedures 95-48 and is not subject to examination by compliance authorities.

NOTE 8 - SUBSEQUENT EVENTS

Maine County Commissioners Association has evaluated subsequent events as of September 15, 2022, the date the financial statements were available, and have determined that no material events taken place.

Department of Corrections Requirements

§1208-B. Standards, policies and procedures applicable to jails

1. Establishment. The commissioner shall establish mandatory standards, policies and procedures for jails. The standards, policies and procedures must be established by rule and must be evidence-based, must take into consideration cost impact and must reflect best practices for the administration and operation of jails. The rules must include policies and procedures for assisting jails to achieve compliance and for imposing penalties for noncompliance.

A. The standards, policies and procedures must address record keeping and reporting of financial data, capital improvement planning, jail staffing, administration and management of prisoners, transfer of inmates, notification to prisoners of prohibition on contact with victims and other persons, pretrial assessments and services, evidence-based programming, literacy programs, mental health and substance use disorder programs and correctional officer training. [PL 2017, c. 407, Pt. A, §152 (AMD).]

B. In administering and distributing funding to the jails pursuant to [section 1210-D, subsection 4](#), the commissioner shall:

(1) Require reporting of data that indicates average daily population of prisoners, that excludes federal prisoners, that indicates sending and receiving jails for transferred prisoners and that is useful in calculating the distributions to the counties pursuant to [section 1210-D, subsection 4](#); and

(2) Consider the performance of each jail in meeting the standards established pursuant to this section. The commissioner shall work with the jails to assist them in achieving compliance with the standards. The commissioner shall enforce the standards by imposition of monetary penalties upon a county for noncompliance by the county jail or regional jail. A monetary penalty imposed under this subsection may not in any fiscal year exceed the County Jail Operations Fund distribution payable to a county for a fiscal year pursuant to [section 1210-D, subsection 4](#). [RR 2019, c. 2, Pt. A, §32 (COR).]

[PL 2021, c. 171, §2 (AMD).]

2. Rulemaking. Rules adopted pursuant to this section are routine technical rules as defined by [Title 5, chapter 375, subchapter 2-A](#).

[PL 2021, c. 171, §2 (AMD); PL 2021, c. 263, §1 (AMD).]

3. Gender affirmation. The standards, policies and procedures established pursuant to this section for the county jails and regional jail must require the jails to respect and acknowledge an incarcerated person's consistently held gender identity irrespective of anatomy or physique. Housing placements and search practices must be consistent with the person's consistently held gender identity except when such placement or search would present significant management or security problems to the jail or threaten the health and safety of the person. A person must have access to commissary items, clothing, personal property, programming and educational materials that are consistent with the person's consistently held gender identity. County and regional jail staff shall address a person in a manner that is consistent with the person's consistently held gender identity.

Professional Council Assignments

Page 2

6. Required reporting. The county jails and the regional jail shall report to the department any data required by the council pursuant to section 1208-B, subsection 4, paragraph E, on the schedule and in the format required by the council. Failure of a jail to report as required may result in delayed quarterly payments to the counties as provided in subsection 5 and as set forth by rule.

7. Rulemaking. The council shall adopt rules to implement the financial accounting, reporting and data collection systems and requirements necessary for implementing this section, including any data required to be collected pursuant to section 1208-B, subsection 5. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

9. Formula; distribution. The council shall establish a formula for the quarterly distribution described in subsection 5. The department shall distribute quarterly to each county from the fund the amount due to that county as determined according to the formula. The formula must be based on the most recent fiscal year for which data is available for the county and must:

A. Take into consideration total statewide county jail prisoner days for all jails;

B. Take into consideration and assign to a jail the number of county jail prisoner days attributable to each prisoner who was charged with committing a crime in that county or who was committed to the custody of or detained by the sheriff of that county; and

C. Determine the proportion of statewide county jail prisoner days attributable to each county.

Page 3.

§1210-F. County Corrections Professional Standards Council

The County Corrections Professional Standards Council, established in Title 5, section 12004-G, subsection 6-D and referred to in this section as "the council," is established to evaluate and advise the commissioner with regard to the composition of programs and services required pursuant to section 1208-B, subsection 4; to develop rules for reporting to the department the information required in section 1208-B, subsection 5 and, beginning July 1, 2023, as required in section 1210-E, subsection 6; to develop budget recommendations for the department related to the County Jail Operations Fund established in section 1210-E, the recommendations for which must be submitted to the commissioner and the Governor as part of the State's biennial budget process; to make supplemental county jail funding recommendations to the department related to the fund as may be needed from time to time to address shortfalls, emergencies or other needs; and to consider the need for legislation regarding required programs, services and reporting and to submit such legislation to the joint standing committee of the Legislature having jurisdiction over criminal justice and public safety matters.

LD 1654

Professional Council Assignments

4. Standards regarding failure to report. The council shall adopt rules specifying standards regarding reporting data as required by section 1210-E, subsection 6 to take effect beginning July 1, 2023 and shall adopt rules specifying standards for delaying payments to jails based on failure to report.

5. Rulemaking. The council shall adopt rules in accordance with this section, section 1210-E, subsection 7 and section 1208-B, subsection 5. Rules adopted pursuant to this subsection are routine technical rules as defined by Title 5, chapter 375, subchapter 2-A. Rules adopted pursuant to this subsection may not take effect before July 1, 2023.

Page 6

5. Requirements; rulemaking by the council. The jails shall operate in accordance with rules adopted pursuant to this subsection. The County Corrections Professional Standards Council, established pursuant to Title 5, section 12004-G, subsection 6-D, shall adopt rules governing the collection and reporting of data by jails as necessary to implement this section. The rules may consider the cost impacts of policy decisions by jails and the State, best practices for the operation of jails, the cost-effective delivery of services by jails, program participation, categories of inmates and reasons for detention or incarceration. In adopting data collection rules, the council shall at minimum require jails to report the following data:

A. The revenues and expenses associated with operating the jail;

B. The population of persons detained or committed to the custody of the sheriff.

The rules must require population reporting on a daily basis and must provide data to the department on actual daily population of persons who are detained or incarcerated and persons on all forms of community release. Population data must be reported in the format required by the rule; and

C. The funds used for programs and services as required by section 1208-B, subsection 4, paragraph B.

Page 7

The council shall establish the rules, definitions and reporting requirements for a centralized data system for county jails.

Sec. C-3. Rules and standards. Pending adoption of rules or standards as authorized in section 1 of this Part, jails shall continue to follow standards duly adopted under the Maine Revised Statutes, Title 34-A, section 1208-B except as may be expressly set forth in this Act.