

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



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

Lauren Haven
Administrator

MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Agenda

MCCA Offices 4 Gabriel Dr. Augusta

May 10th, 2023 at 10:00 am

1. Call to Order
2. Consent Agenda:
 - 2.1. Approval of the Agenda
 - 2.2. Approval of the Minutes
 - 2.3. Finance Reports
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. Legislative Policy Committee – Steve Gorden, Chair
 - 4.2.1. James Cohen, Verrill Dana
 - 4.2.1.1. Legislative Update
 - 4.2.1.2. Jail Funding Legislation
 - 4.2.1.3. Rural Patrol
5. Association Reports - MACCAM, MARP, MRODA, MSA, others.
6. Adjournment

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Minutes

April 12th, 2023, 10:00 am via Zoom

1. Call to Order

MCCA Vice President Norm Fournier called the meeting to order at approximately 10:02 am.

DIRECTORS PRESENT:

Androscoggin – Admin. Clarice Proctor proxy for Comm. Garrett Mason
Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Franklin – Comm. Bob Carlton
Hancock – Admin. Mike Crooker proxy for Comm. John Wombacher
Kennebec – Comm. George Jabar
Knox – Admin. Andy Hart proxy for Comm. Sharyn Pohlman
Lincoln – Comm. William Blodgett
Oxford – Admin. Don Durrah proxy for Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Piscataquis – Comm. Paul Davis
Sagadahoc – Comm. Carol Grose
Somerset – Comm. Robert Sezak
Waldo – Comm. Betty Johnson
Washington – Comm. Chris Gardner

DIRECTORS ABSENT:

Androscoggin – Comm. Garrett Mason
Hancock – Comm. John Wombacher
Oxford – Comm. Steven Merrill
York – Comm. Richard Dutremble

OTHERS PRESENT:

Franklin – Admin. Amy Bernard
Hancock – HR Director Mary-Anne Saxl
Knox – Admin. Andy Hart
Lincoln – Admin. Carrie Kipfer
MCCA Risk Pool - Manager Malcolm Ulmer
MCCA - Admin. Lauren Haven
MSA – Sheriff Ken Mason
Piscataquis – Manager Mike Williams
Sagadahoc – Admin. Amber Jones
Verrill Dana – Lobbyists Jim Cohen, Clara McConnell, and Brody Haverly-Johndro

2. Consent Agenda:

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

Comm. Steve Gorden asked Comm Fournier to explain how the consent agenda works. Following Comm. Fournier's explanation, Comm. Baldacci **moved** to approve the agenda **seconded** by Comm. Gorden, and the motion **passed** with no opposition.

3. Officer Reports:

3.1. Secretary/Treasurer, George Jabar

Comm. Norm Fournier asked Secretary/Treasurer George Jabar if there were any items in the MCCA finances the Board needed to discuss. Comm. Jabar said there was nothing to report.

3.2. Vice President, Norm Fournier

3.2.1. Ratification of the Convention

Comm. Fournier reported that Admin. Lauren Haven had tried to get alternative mid-week dates from the Samoset. However, there were no dates available in the time frame we requested. She researched other venues that would be suitable for our conference and discovered the Poland Spring Resort as a possible convention location. The Executive Committee reviewed the details about the property as well as the prices for lodging, meals, etc. The Executive Committee ascertained that the Poland Spring Resort had the features we needed for our event, and it would be within our budget. Therefore, the Executive Committee voted to book tentative dates for September 12th-14th at the resort. Comm. asked for opinions from the group. After some discussion about the venue, Comm. Baldacci **moved** to ratify the decision made by the Executive Committee to move forward with the Poland Spring Resort as the convention venue for 2023. The motion was **seconded** by Comm. Gorden, and the motion **passed**.

Admin. Lauren Haven reported that the Convention Planning Committee had lost some standing members over time. The host county would be invited to have employees join the committee for the event, but there was room for additional members. Comm. Steve Gorden and Comm. Robert Sezak agreed to serve on the committee.

3.3. President Report, Richard Dutremble

No report was given.

4. Standing Committee Reports:

4.1. NACo Update: Peter Baldacci & Sharyn Pohlman

Comm. Baldacci reported that the NACo Financial Services Division were planning a

meeting in Portland for May 3rd through May 5th. He said that he and Comm. Pohlman expected to attend the event with some of the MCCA Executive Committee members. They would highlight issues that Maine counties face. The presentation will be followed by a Q&A session with the attendees.

Admin. Lauren Haven mentioned that the budget line item for NACo conferences was unexpectedly depleted due to rise in travel costs. Ordinarily MCCA budgets for three trips annually. The first two trips were completed with the Legislative Conference. She suggested the Board consider moving \$1,000 to the NACo conferences line item so there would be enough for one more trip. The NACo Annual Conference was scheduled in July in Travis County Texas. Comm. Baldacci said we had been saving money from COVID when we didn't attend those conferences. Lauren said she thought we had enough in the budget to cover the expense. Comm. Fournier asked Lauren to propose an adjustment to the Budget and Finance Committee.

4.2. Legislative Policy Committee (LPC)– Comm. Steve Gorden, Chair

4.2.1. James Cohen, Verrill Dana

4.2.1.1. Legislative Update

4.2.1.2. Jail Funding Legislation

LPC Chair Steve Gorden asked Mr. Cohen to lead the group through the updates and any new legislation. Jim reported on the two hot topics, jail funding and rural patrol. Data regarding jail expenditures provided by counties has been supplied to the Appropriations Committee and the Governor's office. The bottom line was that the county jails needed three million more for 2024. The State then stated counties should have ARPA money. However, counties have demonstrated that all the ARPA money has been spent or is allocated to be spent through a robust community process. Comm. Baldacci said that any unspent ARPA money goes back to the Federal government. He pointed out that these funds could not be used for budgeted items anyway. Counties shouldn't have to justify their planned projects to utilize the funds.

Jim said LD 630 *"An Act to Ensure Rural Law Enforcement Services in Maine"* sponsored by Representative Anne Graham had not been heard yet. One idea MCCA could propose to raise funding for rural patrol was to allocate a portion of existing alcohol taxes since alcohol related incidences contribute to many rural calls. However, the Governor has made it clear that she did not want to raise taxes and the current taxes are already spoken for. It would be very difficult to get enough votes to redistribute the taxes already funding other projects. Our best chance at funding would be to provide data that clearly showed the need for more officers. Sheriff Ken Mason said that MSA discusses this topic at almost every meeting looking at options for how to provide adequate coverage and how much it will cost to do so. Rural patrol is proving to be an ongoing issue. Comm. Fournier said the data is crucial. Unless we can prove the need, the bill will not move forward. Mr. Cohen said the first special session was in progress and we would need to move quickly.

Jim reported on LD 1204, *"An Act to Improve the Health of Maine Residents by Closing Coverage Gaps in the MaineCare Program for Incarcerated Persons"* which was being sponsored by Speaker Rachel Talbot Ross. The bill would ensure a person receiving federally approved Medicaid services prior to incarceration in a correctional facility, county jail or regional jail would **not** lose Medicaid eligibility as a result of that incarceration. This is a positive change MCCA had been working toward for a long time. The Maine Sheriff's

Association and the Maine Municipal Association were both expected to support the bill. In an effort to reinforce MCCA's position on the bill, Comm. Baldacci **moved** to support LD 1204 **seconded** by Comm. Gorden, and the motion **passed** with a unanimous vote.

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

Admin. Carrie Kipfer reported that MACCAM voted to elect Mike Crooker and Andy Hart as presidential co-chairs of the association for 2023.

Sheriff Ken Mason reported that MSA was focused on legislative issues particularly with Criminal Justice. They are also moving the Kennebec office from the Hill House right now and their team was looking forward to completing the move.

6. Adjournment

Comm. Norm Fournier asked if there were other comments. Hearing none, Comm. Fournier invited a **motion** to adjourn at approximately 11:50 a.m. Comm. Bill Blodgett made the **motion, seconded** by Comm. Gorden, and the motion to adjourn was **approved**.

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, George Jabar

MAINE COUNTY COMMISSIONERS ASSOCIATION

April 2023 Financial Report

Attached please find the financial reports for the month of April 2023. The Balance Sheet shows the total assets and liabilities at \$230,727. This amount includes \$12,464 from the money market account MCCA established for MainePERS employer contributions and petty cash of \$200.

Debits to the bank account in April totaled \$16,834.94, and \$938.37 was credited to the checking account. The credits were from a periodic payment from NACo for our endorsement, payments for ads in the Directory of Maine Counties, one retirement plaque, and accrued interest on the checking account. The debits on the account were from normal operating expenses during the month and one reimbursement payment for the NACo Legislative Conference.

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: April 2023

George Jabar, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of April 30, 2023

	April 2023
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	218,062.96
1020-00 · Money Market Account	12,464.05
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	230,727.01
Total Checking/Savings	230,727.01
Accounts Receivable	
1300-00 · Receivables	2,050.00
Total Accounts Receivable	2,050.00
Total Current Assets	232,777.01
TOTAL ASSETS	232,777.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	-45.94
Total Accounts Payable	-45.94
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	312.72
2130-00 · Employee Health Insurance Contr	10.16
Total 2100-00 · Other Current Liabilities	322.88
Total Other Current Liabilities	322.88
Total Current Liabilities	276.94
Total Liabilities	276.94
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	104,941.60
Total Equity	232,500.07
TOTAL LIABILITIES & EQUITY	232,777.01

Maine County Commissioners Association

Reconciliation Summary

1020-00 · Money Market Account, Period Ending 04/18/23

	April 2023
Beginning Balance	12,463.55
Cleared Transactions	
Deposits and Credits - 1 item	0.50
Total Cleared Transactions	0.50
Cleared Balance	12,464.05
Register Balance as of 04/18/23	12,464.05
Ending Balance	12,464.05

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 04/30/23

	April 2023
Beginning Balance	242,136.57
Cleared Transactions	
Checks and Payments - 15 items	-16,834.94
Deposits and Credits - 5 items	938.37
Total Cleared Transactions	-15,896.57
Cleared Balance	226,240.00
Uncleared Transactions	
Checks and Payments - 7 items	-8,177.04
Total Uncleared Transactions	-8,177.04
Register Balance as of 04/30/23	218,062.96
Ending Balance	218,062.96

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 04/30/23

	Date	Name	Amount	Balance
Beginning Balance				242,136.57
Cleared Transactions				
Checks and Payments - 15 items				
	03/29/2023	Verrill	-5,416.00	-5,416.00
	03/29/2023	Maine Farm Bureau	-1,497.17	-6,913.17
	03/29/2023	Knox County Treasurer	-1,431.55	-8,344.72
	03/29/2023	Eastern Alliance	-109.00	-8,453.72
	04/07/2023	Bangor Payroll	-1,105.56	-9,559.28
	04/13/2023	Macomber Farr & Whitten	-984.00	-10,543.28
	04/13/2023	MainePERS	-865.54	-11,408.82
	04/13/2023	Macomber Farr & Whitten	-492.00	-11,900.82
	04/13/2023	Spectrum Business/TWC	-167.95	-12,068.77
	04/13/2023	Unlimited Technology	-100.00	-12,168.77
	04/13/2023	Liberty Mutual Insurance	-64.00	-12,232.77
	04/13/2023	Google LLC	-6.00	-12,238.77
	04/14/2023	Bangor Payroll	-1,105.56	-13,344.33
	04/21/2023	Bangor Payroll	-1,105.56	-14,449.89
	04/28/2023	Bangor Payroll	-2,385.05	-16,834.94
Total Checks and Payments			-16,834.94	-16,834.94
Deposits and Credits - 5 items				
	04/05/2023	Kennebec County_	38.54	38.54
	04/06/2023	Edmunds GovTech	400.00	438.54
	04/10/2023	National Association of Counties_	244.50	683.04
	04/26/2023	Rudman & Winchell, LLC	250.00	933.04
	04/30/2023		5.33	938.37
Total Deposits and Credits			938.37	938.37
Total Cleared Transactions			-15,896.57	-15,896.57
Cleared Balance			-15,896.57	226,240.00
Uncleared Transactions				
Checks and Payments - 7 items				
	10/24/2019	Treasurer, State Of Maine	-100.00	-100.00
	04/28/2023	Verrill	-5,416.00	-5,516.00
	04/28/2023	Maine Farm Bureau	-1,497.17	-7,013.17
	04/28/2023	Camden National Bank	-545.88	-7,559.05
	04/28/2023	US Bank	-410.99	-7,970.04
	04/28/2023	Maine Municipal Association	-132.00	-8,102.04
	04/28/2023	Haven, Lauren	-75.00	-8,177.04
Total Checks and Payments			-8,177.04	-8,177.04
Total Uncleared Transactions			-8,177.04	-8,177.04
Register Balance as of 04/30/23			-24,073.61	218,062.96
Ending Balance			-24,073.61	218,062.96

Maine County Commissioners Association
Balance Sheet (accrual)
As of April 30, 2023

	April 2023
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	218,062.96
1020-00 · Money Market Account	12,464.05
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Total Checking/Savings	230,727.01
Accounts Receivable	
1300-00 · Receivables	2,050.00
Total Accounts Receivable	2,050.00
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TOTAL ASSETS	232,777.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000-00 · Accounts Payable	-45.94
Total Accounts Payable	-45.94
Other Current Liabilities	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	312.72
2130-00 · Employee Health Insurance Contr	10.16
Total 2100-00 · Other Current Liabilities	322.88
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Total Current Liabilities	276.94
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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	104,941.60
Total Equity	232,500.07
TOTAL LIABILITIES & EQUITY	232,777.01

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

Accrual Basis	2023 Budget	April 2023	Jan-Apr 2023	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400	39	39	-361	10%
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		39	-45,361	0%
4300-00 · Dues	166,425		166,426	1	100%
4400-00 · Other Income	7,000	245	6,032	-968	86%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	13	21	-79	21%
4920-00 · Transfer in from Fund Balance	647			-647	
Total Income	244,135	297	172,518	-71,617	71%
Gross Profit	244,135	297	172,518	-71,617	71%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	1,950	148	633	-1,317	32%
5030-00 · FICA	4,443	326	1,390	-3,053	31%
5040-00 · MainePERS Contributions	4,667	475	1,668	-2,999	36%
5050-00 · Salary-Administrator	58,074	4,467	18,986	-39,088	33%
Total 5000-00 · Payroll Expenses	69,134	5,416	22,677	-46,457	33%
5100-00 · Insurance					
5110-00 · Health Insurance	11,986	1,073	4,292	-7,694	36%
5120-00 · Commercial, Crime, D&O Ins	2,200	1,540	1,732	-468	79%
5130-00 · Workers Comp	550		109	-441	20%
5140-00 · Unemployment Comp Ins	350	132	132	-218	38%
Total 5100-00 · Insurance	15,086	2,745	6,265	-8,821	42%
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	22,164	-43,636	34%
Total 6030-00 · Lobbying	65,800	5,416	22,164	-43,636	34%
6040-00 · NACO Expenses					
6041-00 · Conferences	5,465		4,241	-1,224	78%
Total 6040-00 · NACO Expenses	5,465		4,241	-1,224	78%
6050-00 · Education and Training	500			-500	
6100-00 · Bank Charges	50		8	-42	16%

Accrual Basis	2023 Budget	April 2023	Jan-Apr 2023	\$ Over Budget	% of Budget
6110-00 · Convention Expense					
6113-00 · Entertainment/Speakers	6,500			-6,500	
6114-00 · MCCA Staff Registration Expense	500			-500	
6118-00 · Meeting Exp.	32,500			-32,500	
6121-00 · Supplies	300			-300	
6124-00 · Commissioner Retirement Plaques	400			-400	
Total 6110-00 · Convention Expense	40,200			-40,200	
6140-00 · Copies-Printing					
6142-00 · Directory	100		100	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	129	-371	26%
6152-00 · IT Services	1,800	112	448	-1,352	25%
6153-00 · Photocopier Lease	4,850	411	1,644	-3,206	34%
6154-00 · Printer & Supplies	500	73	73	-427	15%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	8,050	602	2,294	-5,756	28%
6160-00 · Fees	100		19	-81	19%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	3,000		1,573	-1,427	52%
6172-00 · County Officials' Workshop	4,000			-4,000	
6173-00 · Monthly	2,000	159	159	-1,841	8%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	11,000	159	1,732	-9,268	16%
6180-00 · Mileage & Travel Expense	200			-200	
6195-00 · Office Space Rental	19,000	1,497	5,989	-13,011	32%
6215-00 · Postage-Shipping	225	182	254	29	113%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	400	120	120	-280	30%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	300	-600	33%
6243-00 · Phone, Fax & Internet	2,500	168	672	-1,828	27%
Total 6240-00 · Telephone, Fax & Internet	3,400	243	972	-2,428	29%
6250-00 · Website	200			-200	
6260-00 · Contingency	500			-500	
Total Expense	244,135	16,380	67,575	-176,560	28%

Maine County Commissioners Association

Expenses by Vendor Detail

April 2023

Accrual Basis

Bangor Payroll

	Date	Account	Amount	Balance
	4/7	5050-00 · Salary-Administrator	1,116.81	1,116.81
	4/7	5030-00 · FICA	81.56	1,198.37
	4/7	5020-00 · Payroll Fees	36.00	1,234.37
	4/14	5050-00 · Salary-Administrator	1,116.81	2,351.18
	4/14	5030-00 · FICA	81.56	2,432.74
	4/14	5020-00 · Payroll Fees	36.00	2,468.74
	4/21	5050-00 · Salary-Administrator	1,116.81	3,585.55
	4/21	5030-00 · FICA	81.56	3,667.11
	4/21	5020-00 · Payroll Fees	36.00	3,703.11
	4/28	5050-00 · Salary-Administrator	1,116.81	4,819.92
	4/28	5030-00 · FICA	81.56	4,901.48
	4/28	5020-00 · Payroll Fees	40.00	4,941.48
	4/28	5110-00 · Health Insurance	1,072.97	6,014.45
Total Bangor Payroll			6,014.45	6,014.45

Camden National Bank

	4/28	6152-00 · IT Services	12.00	12.00
	4/28	6215-00 · Postage-Shipping	182.05	194.05
	4/28	6154-00 · Printer & Supplies	72.99	267.04
	4/28	6235-00 · Supplies	119.95	386.99
	4/28	6173-00 · Monthly	158.89	545.88
Total Camden National Bank			545.88	545.88

Google LLC

	4/13	6151-00 · Computer Hardware & Software	6.00	6.00
Total Google LLC			6.00	6.00

Haven, Lauren

	4/28	6241-00 · Cell Phone	75.00	75.00
Total Haven, Lauren			75.00	75.00

Kennebec County_

	4/5	4110-00 · Plaques	-38.54	-38.54
Total Kennebec County_			-38.54	-38.54

Liberty Mutual Insurance

	4/13	5120-00 · Commercial, Crime, D&O Ins	64.00	64.00
Total Liberty Mutual Insurance			64.00	64.00

Macomber Farr & Whitten

	4/13	5120-00 · Commercial, Crime, D&O Ins	984.00	984.00
	4/13	5120-00 · Commercial, Crime, D&O Ins	492.00	1,476.00
Total Macomber Farr & Whitten			1,476.00	1,476.00

Maine Farm Bureau

	4/28	6195-00 · Office Space Rental	1,497.17	1,497.17
Total Maine Farm Bureau			1,497.17	1,497.17

Maine Municipal Association

Accrual Basis	Date	Account	Amount	Balance
	4/28	5140-00 · Unemployment Comp Ins	132.00	132.00
Total Maine Municipal Association			132.00	132.00
MainePERS				
	4/13	5040-00 · MainePERS Contributions	474.64	474.64
Total MainePERS			474.64	474.64
National Association of Counties_				
	4/10	4400-00 · Other Income	-244.50	-244.50
Total National Association of Counties_			-244.50	-244.50
Spectrum Business/TWC				
	4/13	6243-00 · Phone, Fax & Internet	167.95	167.95
Total Spectrum Business/TWC			167.95	167.95
Unlimited Technology				
	4/13	6152-00 · IT Services	100.00	100.00
Total Unlimited Technology			100.00	100.00
US Bank				
	4/28	6153-00 · Photocopier Lease	410.99	410.99
Total US Bank			410.99	410.99
Verrill				
	4/28	6032-00 · Lobbying - Contractual	5,416.00	5,416.00
Total Verrill			5,416.00	5,416.00
TOTAL			16,097.04	16,097.04

Maine County Commissioners Association

Transaction Detail by Account

April 2023

Accrual Basis	Date	Name	Memo	Amount	Balance
1000-00 · Bank and Cash Accounts					
1010-00 · MCCA Checking-Savings Bank					
	4/2		Interest	7.13	7.13
	4/5	Kennebec County_	Deposit	38.54	45.67
	4/6	Edmunds GovTech	Deposit	400.00	445.67
	4/7	Bangor Payroll	Payroll for week 3/27-4/2/23	-1,105.56	-659.89
	4/10	National Association of Counties_	Deposit	244.50	-415.39
	4/13	Google LLC		-6.00	-421.39
	4/13	Liberty Mutual Insurance		-64.00	-485.39
	4/13	MainePERS		-865.54	-1,350.93
	4/13	Spectrum Business/TWC		-167.95	-1,518.88
	4/13	Unlimited Technology		-100.00	-1,618.88
	4/13	Macomber Farr & Whitten		-984.00	-2,602.88
	4/13	Macomber Farr & Whitten		-492.00	-3,094.88
	4/14	Bangor Payroll	Payroll for week 4/3-4/9/23	-1,105.56	-4,200.44
	4/21	Bangor Payroll	Payroll for week 4/10-4/16/23	-1,105.56	-5,306.00
	4/26	Rudman & Winchell, LLC		250.00	-5,056.00
	4/28	Camden National Bank		-545.88	-5,601.88
	4/28	US Bank		-410.99	-6,012.87
	4/28	Maine Municipal Association		-132.00	-6,144.87
	4/28	Verrill		-5,416.00	-11,560.87
	4/28	Maine Farm Bureau		-1,497.17	-13,058.04
	4/28	Haven, Lauren		-75.00	-13,133.04
	4/28	Bangor Payroll	Payroll for week 2/17 to 2/23/23	-2,385.05	-15,518.09
	4/30		Interest	5.33	-15,512.76
Total 1010-00 · MCCA Checking-Savings Bank				-15,512.76	-15,512.76
1020-00 · Money Market Account					
	4/18		Interest	0.50	0.50
Total 1020-00 · Money Market Account				0.50	0.50
Total 1000-00 · Bank and Cash Accounts				-15,512.26	-15,512.26
1300-00 · Receivables					
	4/6	Edmunds GovTech		-400.00	-400.00
	4/26	Rudman & Winchell, LLC		-250.00	-650.00
Total 1300-00 · Receivables				-650.00	-650.00

Accrual Basis

1110-00 · Undeposited Funds

Date	Name	Memo	Amount	Balance
4/6	Edmunds GovTech		400.00	400.00
4/6	Edmunds GovTech	Deposit	-400.00	0.00
Total 1110-00 · Undeposited Funds			0.00	0.00

2000-00 · Accounts Payable

4/7	Bangor Payroll	Payroll for week 3/27-4/2/23	-1,105.56	-1,105.56
4/7	Bangor Payroll	Payroll for week 3/27-4/2/23	1,105.56	0.00
4/13	MainePERS		-865.54	-865.54
4/13	Liberty Mutual Insurance		-64.00	-929.54
4/13	Macomber Farr & Whitten		-984.00	-1,913.54
4/13	Macomber Farr & Whitten		-492.00	-2,405.54
4/13	Spectrum Business/TWC		-167.95	-2,573.49
4/13	Unlimited Technology		-100.00	-2,673.49
4/13	Google LLC		-6.00	-2,679.49
4/13	Google LLC		6.00	-2,673.49
4/13	Liberty Mutual Insurance		64.00	-2,609.49
4/13	MainePERS		865.54	-1,743.95
4/13	Spectrum Business/TWC		167.95	-1,576.00
4/13	Unlimited Technology		100.00	-1,476.00
4/13	Macomber Farr & Whitten		984.00	-492.00
4/13	Macomber Farr & Whitten		492.00	0.00
4/14	Bangor Payroll	Payroll for week 4/3-4/9/23	-1,105.56	-1,105.56
4/14	Bangor Payroll	Payroll for week 4/3-4/9/23	1,105.56	0.00
4/21	Bangor Payroll	Payroll for week 4/10-4/16/23	-1,105.56	-1,105.56
4/21	Bangor Payroll	Payroll for week 4/10-4/16/23	1,105.56	0.00
4/28	Maine Farm Bureau		-1,497.17	-1,497.17
4/28	Haven, Lauren		-75.00	-1,572.17
4/28	Maine Municipal Association		-132.00	-1,704.17
4/28	Verrill		-5,416.00	-7,120.17
4/28	Camden National Bank		-545.88	-7,666.05
4/28	US Bank		-410.99	-8,077.04
4/28	Camden National Bank		545.88	-7,531.16
4/28	US Bank		410.99	-7,120.17
4/28	Maine Municipal Association		132.00	-6,988.17
4/28	Verrill		5,416.00	-1,572.17
4/28	Maine Farm Bureau		1,497.17	-75.00
4/28	Haven, Lauren		75.00	0.00

Accrual Basis	Date	Name	Memo	Amount	Balance
	4/28	Bangor Payroll	Payroll for week 2/17 to 2/23/23	-2,385.05	-2,385.05
	4/28	Bangor Payroll	Payroll for week 2/17 to 2/23/23	2,385.05	0.00
Total 2000-00 · Accounts Payable				0.00	0.00
2100-00 · Other Current Liabilities					
2120-00 · MainePERS Employee Contribution					
	4/7	Bangor Payroll	Employee Contribution	-78.18	-78.18
	4/13	MainePERS		390.90	312.72
	4/14	Bangor Payroll	Employee Contribution	-78.18	234.54
	4/21	Bangor Payroll	Employee Contribution	-78.18	156.36
	4/28	Bangor Payroll	EE MEPERS Retirement Contributions	-78.18	78.18
Total 2120-00 · MainePERS Employee Contribution				78.18	78.18
2130-00 · Employee Health Insurance Contr					
	4/7	Bangor Payroll	EE Health Insurance Contributions	-50.63	-50.63
	4/14	Bangor Payroll	EE Health Insurance Contributions	-50.63	-101.26
	4/21	Bangor Payroll	EE Health Insurance Contributions	-50.63	-151.89
	4/28	Bangor Payroll	EE Health Insurance Contributions	202.52	50.63
	4/28	Bangor Payroll	EE Health Insurance Contributions	-50.63	0.00
Total 2130-00 · Employee Health Insurance Contr				0.00	0.00
Total 2100-00 · Other Current Liabilities				78.18	78.18
4100-00 · Convention Income					
4110-00 · Plaques					
	4/5	Kennebec County_	Deposit	-38.54	-38.54
Total 4110-00 · Plaques				-38.54	-38.54
Total 4100-00 · Convention Income				-38.54	-38.54
4400-00 · Other Income					
	4/10	National Association of Counties_	Deposit	-244.50	-244.50
Total 4400-00 · Other Income				-244.50	-244.50
4810-00 · Interest Earned					
	4/2		Interest	-7.13	-7.13
	4/18		Interest	-0.50	-7.63
	4/30		Interest	-5.33	-12.96
Total 4810-00 · Interest Earned				-12.96	-12.96
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees					
	4/7	Bangor Payroll	Processing fee	36.00	36.00
	4/14	Bangor Payroll	Processing fee	36.00	72.00
	4/21	Bangor Payroll	Processing fee	36.00	108.00

Accrual Basis	Date	Name	Memo	Amount	Balance
	4/28	Bangor Payroll	Processing fee	40.00	148.00
Total 5020-00 · Payroll Fees				148.00	148.00
5030-00 · FICA					
	4/7	Bangor Payroll	Taxes	81.56	81.56
	4/14	Bangor Payroll	Taxes	81.56	163.12
	4/21	Bangor Payroll	Taxes	81.56	244.68
	4/28	Bangor Payroll	Taxes	81.56	326.24
Total 5030-00 · FICA				326.24	326.24
5040-00 · MainePERS Contributions					
	4/13	MainePERS		474.64	474.64
Total 5040-00 · MainePERS Contributions				474.64	474.64
5050-00 · Salary-Administrator					
	4/7	Bangor Payroll	Administrator's Salary	1,116.81	1,116.81
	4/14	Bangor Payroll	Administrator's Salary	1,116.81	2,233.62
	4/21	Bangor Payroll	Administrator's Salary	1,116.81	3,350.43
	4/28	Bangor Payroll	Administrator's Salary	1,116.81	4,467.24
Total 5050-00 · Salary-Administrator				4,467.24	4,467.24
Total 5000-00 · Payroll Expenses				5,416.12	5,416.12
5100-00 · Insurance					
5110-00 · Health Insurance					
	4/28	Bangor Payroll	ER Health Insurance Contributions	1,072.97	1,072.97
Total 5110-00 · Health Insurance				1,072.97	1,072.97
5120-00 · Commercial, Crime, D&O Ins					
	4/13	Liberty Mutual Insurance		64.00	64.00
	4/13	Macomber Farr & Whitten	Directors and Officers Insurance	984.00	1,048.00
	4/13	Macomber Farr & Whitten	Crime Bond	492.00	1,540.00
Total 5120-00 · Commercial, Crime, D&O Ins				1,540.00	1,540.00
5140-00 · Unemployment Comp Ins					
	4/28	Maine Municipal Association	Unemployment	132.00	132.00
Total 5140-00 · Unemployment Comp Ins				132.00	132.00
Total 5100-00 · Insurance				2,744.97	2,744.97
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual					
	4/28	Verrill	Lobbying Services/Registration	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
6150-00 · Equipment - Office					

Accrual Basis	Date	Name	Memo	Amount	Balance
6151-00 · Computer Hardware & Software					
	4/13	Google LLC	Email	6.00	6.00
Total 6151-00 · Computer Hardware & Software				6.00	6.00
6152-00 · IT Services					
	4/13	Unlimited Technology	IT Services	100.00	100.00
	4/28	Camden National Bank	Backup	12.00	112.00
Total 6152-00 · IT Services				112.00	112.00
6153-00 · Photocopier Lease					
	4/28	US Bank		410.99	410.99
Total 6153-00 · Photocopier Lease				410.99	410.99
6154-00 · Printer & Supplies					
	4/28	Camden National Bank	Paper	72.99	72.99
Total 6154-00 · Printer & Supplies				72.99	72.99
Total 6150-00 · Equipment - Office				601.98	601.98
6170-00 · Meeting Expense					
6173-00 · Monthly					
	4/28	Camden National Bank	Zoom	158.89	158.89
Total 6173-00 · Monthly				158.89	158.89
Total 6170-00 · Meeting Expense				158.89	158.89
6195-00 · Office Space Rental					
	4/28	Maine Farm Bureau		1,497.17	1,497.17
Total 6195-00 · Office Space Rental				1,497.17	1,497.17
6215-00 · Postage-Shipping					
	4/28	Camden National Bank	Shipping Directories	182.05	182.05
Total 6215-00 · Postage-Shipping				182.05	182.05
6235-00 · Supplies					
	4/28	Camden National Bank	Checks	119.95	119.95
Total 6235-00 · Supplies				119.95	119.95
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone					
	4/28	Haven, Lauren		75.00	75.00
Total 6241-00 · Cell Phone				75.00	75.00
6243-00 · Phone, Fax & Internet					
	4/13	Spectrum Business/TWC		167.95	167.95
Total 6243-00 · Phone, Fax & Internet				167.95	167.95
Total 6240-00 · Telephone, Fax & Internet				242.95	242.95

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

Accrual Basis	April 2023	April 2022	\$ Change	% Change
Income				
4100-00 · Convention Income				
4110-00 · Plaques	38.54	0.00	38.54	100.0%
Total 4100-00 · Convention Income	38.54	0.00	38.54	100.0%
4400-00 · Other Income	244.50	733.00	-488.50	-66.64%
4810-00 · Interest Earned	12.96	0.55	12.41	2,256.36%
Total Income	296.00	733.55	-437.55	-59.65%
Gross Profit	296.00	733.55	-437.55	-59.65%
Expense				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	148.00	140.00	8.00	5.71%
5030-00 · FICA	326.24	308.02	18.22	5.92%
5040-00 · MainePERS Contributions	474.64	334.00	140.64	42.11%
5050-00 · Salary-Administrator	4,467.24	4,175.00	292.24	7.0%
Total 5000-00 · Payroll Expenses	5,416.12	4,957.02	459.10	9.26%
5100-00 · Insurance				
5110-00 · Health Insurance	1,072.97	1,026.83	46.14	4.49%
5120-00 · Commercial, Crime, D&O Ins	1,540.00	551.00	989.00	179.49%
5140-00 · Unemployment Comp Ins	132.00	0.00	132.00	100.0%
Total 5100-00 · Insurance	2,744.97	1,577.83	1,167.14	73.97%
6010-00 · Prof. Services				
6012-00 · Prof Services - Legal Services	0.00	278.15	-278.15	-100.0%
Total 6010-00 · Prof. Services	0.00	278.15	-278.15	-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%
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	72.99	0.00	72.99	100.0%
Total 6150-00 · Equipment - Office	601.98	510.93	91.05	17.82%
6170-00 · Meeting Expense				
6173-00 · Monthly	158.89	158.89	0.00	0.0%
Total 6170-00 · Meeting Expense	158.89	158.89	0.00	0.0%
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6215-00 · Postage-Shipping	182.05	0.00	182.05	100.0%
6235-00 · Supplies	119.95	0.00	119.95	100.0%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%

Accrual Basis	April 2023	April 2022	\$ Change	% Change
6243-00 · Phone, Fax & Internet	167.95	179.12	-11.17	-6.24%
Total 6240-00 · Telephone, Fax & Internet	242.95	254.12	-11.17	-4.4%
Total Expense	16,380.08	14,234.11	2,145.97	15.08%