

M.C.C.A.

Richard Dutremble, President
York County

Norm Fournier, Vice President
Aroostook County

George Jabar, Secretary-Treasurer
Kennebec County

Stephen Gorden, Past President
Cumberland County

William Blodgett, Emeritus
Lincoln County



Lauren Haven
Administrator

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

MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Agenda

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

1. Call to Order
2. Consent Agenda:
 - 2.1. Approval of the Agenda
 - 2.2. Approval of the Minutes
 - 2.3. Finance Reports – Lauren Haven
3. Officer Reports:
 - 3.1. Secretary/Treasurer, George Jabar
 - 3.2. Vice President, Norm Fournier
 - 3.3. President Report, Richard Dutremble
4. Standing Committee Reports:
 - 4.1. NACo Update: Peter Baldacci & Sharyn Pohlman
 - 4.2. Convention Planning Committee – Lauren Haven
 - 4.2.1. Convention Planning Update
 - 4.3. Legislative Policy Committee – Steve Gorden, Chair
 - 4.3.1. James Cohen, Verrill Dana
 - 4.3.1.1. Legislative Update
 - 4.3.1.2. Next Steps
5. Association Reports - MACCAM, MARP, MRODA, MSA, others.
6. Adjournment

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MAINE COUNTY COMMISSIONERS ASSOCIATION

Board of Directors Meeting Minutes

June 14th, 2023, 10:00 am via Zoom

1. Call to Order

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

DIRECTORS PRESENT:

Aroostook – Comm. Norman Fournier
Cumberland – Comm. Steve Gorden
Hancock – Admin. Mike Crooker proxy for Comm. John Wombacher
Knox – Comm. Sharyn Pohlman
Lincoln – Comm. William Blodgett
Oxford – Admin. Donald Durrah proxy for Comm. Steven Merrill
Penobscot – Comm. Peter Baldacci
Piscataquis – Manager Mike Williams proxy for Comm. Paul Davis
Somerset – Comm. Robert Sezak
Waldo – Comm. Betty Johnson
Washington – Comm. Chris Gardner
York – Comm. Richard Dutremble

DIRECTORS ABSENT:

Androscoggin – Comm. Garrett Mason
Franklin – Comm. Bob Carlton
Hancock – Comm. John Wombacher
Kennebec – Comm. George Jabar
Oxford – Comm. Steven Merrill
Sagadahoc – Comm. Carol Grose

OTHERS PRESENT:

Knox – Admin. Andy Hart
Lincoln – Admin. Carrie Kipfer
MCCA Risk Pool - Manager Malcolm Ulmer
MCCA - Admin. Lauren Haven
NACo – Employee Benefits Program Director Carlos Greene
Nationwide – Retirement Plan Acquisition Director Greg Watson
Penobscot – Admin. Scott Adkins
Verrill Dana – Jim Cohen, 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. Baldacci **moved** to approve the consent agenda **seconded** by Comm. Fournier, and the motion **passed** with no opposition.

3. Officer Reports:

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

President Dutremble reported on the status of jail funding and the importance of contacting legislators and committee members.

4. Standing Committee Reports:

- 4.1. NACo Update: Peter Baldacci & Sharyn Pohlman

Comm. Baldacci announced the NACo Annual meeting would occur in Austin, Texas, which is Travis County, from July 21st to 24th. All NACo county members are eligible and encouraged to send members to attend. He also briefly touched on the meeting in May with NACo financial services in Portland, now called “Edge”, and the new AI Exploratory Committee which will assess the state of AI and how AI policies, practices and potential use relate to county governance.

- 4.2. Convention Planning Committee (CPC) – Lauren Haven

- 4.2.1. Convention Planning Update
- 4.2.2. Educational Session Topic Survey

Admin. Lauren Haven reported that the Convention Planning Committee met on Friday, June 2nd to plan the conference menu in preparation for the opening of vendor registration. Attendees also talked about the list of requested educational session topics and discussed conference pricing. She said that vendor registration was open and attendee registration would open in July after the convention schedule was determined.

Following that meeting, Comm. Gorden requested an Executive Committee meeting which occurred on June 5th. The group discussed convention related topics including the education sessions. It was decided that a survey would be taken of the educational

session topics so the Convention Planning Committee could narrow down the list by the amount of interest in each topic. The survey had been included in the agenda packet for the Board of Directors' meeting. Lauren asked that completed surveys be returned by June 29th so she could compile the results for discussion at the Committee's next meeting on Friday, June 30th.

4.3. Legislative Policy Committee – Steve Gorden, Chair

4.3.1. James Cohen, Verrill Dana

4.3.1.1. Legislative Update

4.3.1.2. Next Steps

Lobbyist James Cohen reported that the Legislative session was scheduled to adjourn the following Wednesday. However, he didn't think that would be possible due to the number of debates in progress. The calendar was full, and our focus needed to remain on jail funding. Legislators might be contemplating fitting Counties into the budget, and we would need to keep jail funding at the forefront. Again, the Governor does not want to raise taxes. Admin. Mike Williams said that it will raise property taxes if we can't get the money from the Legislature.

Comm. Chris Gardner stated that even though the rural patrol bill has been tabled, we could work with public safety to acquire the funding with the idea that we could repurpose it for rural patrol as it is a genuine safety concern. We would need support from a public safety group to help craft a solution for the legislature to stamp their approval. Comm. Gorden said the money is being used for required directives and there wouldn't be any left over. Comm. Gardner said we should go along to get along. This issue would not go away and we need to get the attention of the people who can allocate funds to bridge the gap being left by the Maine State Police. Penobscot will have a \$500,000 dollar impact. Mr. Cohen said it wasn't likely that money would come through for rural patrol this year, but we should keep fighting for the jail money and then work on getting funding next year with appropriate and necessary data.

Jim reported his team was still tracking many of bills we had been following. They would keep the commissioners apprised of any developments or outcomes. Comm. Fournier said the Governor signed the bill that will allow TIF (Tax Increment Financing) money to be used for capital expenditures. He asked Mr. Cohen to find out if this would include counties.

Admin. Carrie Kipfer reported that the 25 million dollars for the Blue Ribbon Commission which was reauthorized might be funded. Mr. Cohen pointed out that it was not funded in the budget so it will have to go to the appropriations table. He suspected there would be negotiations and changes. Comm. Gorden said we needed to be forward thinking and not sit back and then scramble to develop bills at the last minute. All agreed.

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

6. NACo/Nationwide Presentation of Programs

President Dutremble welcomed guests Carlos Greene from NACo and Greg Watson from Nationwide. Carlos Greene, who is the Program Director of Employee Benefits, explained that NACo partnered with Nationwide Retirement Solutions to help enhance the overall financial wellness and retirement security of our nation's county workers and their families. The relationship grew over forty years to provide the largest supplemental retirement plan in the US including three thousand counties and forty-one state associations. COVID was an obstacle in growing their membership in Maine. In the future, they would like to see Maine counties offer more Nationwide retirement programs.

Greg Watson, the Retirement Plan Acquisition Director, talked about the history of ICMA (Mission Squared) and the current trends that emerged post COVID. This turned out to be an ideal time for counties to reevaluate their offerings. He highlighted the benefits of their plans and said the goal was to achieve better participant experiences, administrative simplicity, and extraordinary service. Mr. Watson said he would like to have more conversations with Maine county representatives to determine if they would be a good fit. Admin. Lauren Haven said that NACo and Nationwide representatives would be at the convention in the fall and would be available to answer questions and provide more information then. She said she would also put program information on the MCCA website for reference.

Comm. Baldacci remarked that NACo/Nationwide was a tremendous partnership and asked if the Nationwide programs would replace the existing retirement offerings. Mr. Watson answered that they didn't necessarily need to replace the current plans. Instead, they could set up an a la carte method to give participants more options from which to choose. In this case, there would be no RFP process and the services could simply be added to the county's employee benefits to offer a variety of solutions. Comm. Baldacci commented that this would be a helpful selling point to attract potential employees to work for Maine counties. He explained that it has been increasingly difficult to recruit and hire. Any additional benefits they could offer could very well tip the scales in their favor. He thanked Carlos and Greg for their presentation and said he looked forward to seeing them in person in September.

7. Adjournment

President Dutremble invited a ***motion*** to adjourn at approximately 11:45 a.m. Comm. Steve Gorden made the ***motion, seconded*** by Comm. Bill Blodgett, and the motion to adjourn was ***approved***.

Respectfully submitted,



MCCA Administrator, Lauren Haven

Attested:

MCCA Secretary-Treasurer, George Jabar

MAINE COUNTY COMMISSIONERS ASSOCIATION

June 2023 Financial Report

Attached please find the financial reports for the month of June 2023. The Balance Sheet shows the total assets and liabilities at \$202,677.37. This amount includes \$12,465.12 from the money market account MCCA established for MainePERS employer contributions and petty cash of \$200.

Debits to the bank account in June totaled \$16,628.34, and \$1,805.32 was credited to the checking account. The debits to the account were from the usual monthly office expenses. The credits were deposits of the remainder of the payments for advertising in the Directory of Maine Counties and accrued interest on the checking account.

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

Respectfully submitted,



Lauren Haven
Administrator

Accepted by:

Date: June 2023

George Jabar, Secretary-Treasurer

Maine County Commissioners Association
Balance Sheet (accrual)
As of July 2, 2023

	June 2023
ASSETS	
Current Assets	
Checking/Savings	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	189,762.25
1020-00 · Money Market Account	12,465.12
1030-00 · Petty Cash Account	200.00
Total 1000-00 · Bank and Cash Accounts	202,427.37
Total Checking/Savings	202,427.37
Accounts Receivable	
1300-00 · Receivables	250.00
Total Accounts Receivable	250.00
Total Current Assets	202,677.37
TOTAL ASSETS	202,677.37
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	390.90
2130-00 · Employee Health Insurance Contr	10.16
Total 2100-00 · Other Current Liabilities	401.06
Total Other Current Liabilities	401.06
Total Current Liabilities	355.12
Total Liabilities	355.12
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	74,763.78
Total Equity	202,322.25
TOTAL LIABILITIES & EQUITY	202,677.37

**Maine County Commissioners Association
Reconciliation Summary**

1020-00 · Money Market Account, Period Ending 06/20/23

	June 2023
Beginning Balance	12,464.56
Cleared Transactions	
Deposits and Credits - 1 item	0.56
Total Cleared Transactions	0.56
Cleared Balance	12,465.12
Register Balance as of 06/20/23	12,465.12
Ending Balance	12,465.12

Maine County Commissioners Association

Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 07/02/23

	June 2023
Beginning Balance	211,680.80
Cleared Transactions	
Checks and Payments - 18 items	-16,628.34
Deposits and Credits - 2 items	1,805.32
Total Cleared Transactions	<u>-14,823.02</u>
Cleared Balance	<u>196,857.78</u>
Uncleared Transactions	
Checks and Payments - 4 items	-7,095.53
Total Uncleared Transactions	<u>-7,095.53</u>
Register Balance as of 07/02/23	<u>189,762.25</u>
Ending Balance	189,762.25

Maine County Commissioners Association

Reconciliation Detail

1010-00 · MCCA Checking-Savings Bank, Period Ending 07/02/23

	Type	Date	Name	Amount	Balance
Beginning Balance					211,680.80
Cleared Transactions					
Checks and Payments - 18 items					
	Bill Pmt -Check	5/30	Verrill	-5,416.00	-5,416.00
	Bill Pmt -Check	5/30	Maine Farm Bureau	-1,497.17	-6,913.17
	Bill Pmt -Check	5/30	Lisa's White Flour Catering	-507.40	-7,420.57
	Bill Pmt -Check	5/30	Haven, Lauren	-204.35	-7,624.92
	Bill Pmt -Check	6/2	Bangor Payroll	-1,105.56	-8,730.48
	Bill Pmt -Check	6/9	Bangor Payroll	-1,105.56	-9,836.04
	Bill Pmt -Check	6/13	MainePERS	-692.44	-10,528.48
	Bill Pmt -Check	6/13	Eastern Alliance	-130.00	-10,658.48
	Bill Pmt -Check	6/13	Spectrum Business/TWC	-127.96	-10,786.44
	Bill Pmt -Check	6/13	Liberty Mutual Insurance	-64.00	-10,850.44
	Bill Pmt -Check	6/13	Peter Baldacci	-40.00	-10,890.44
	Bill Pmt -Check	6/13	Google LLC	-6.00	-10,896.44
	Bill Pmt -Check	6/14	Technology Solutions	-100.00	-10,996.44
	Bill Pmt -Check	6/16	Bangor Payroll	-1,105.56	-12,102.00
	Bill Pmt -Check	6/23	Bangor Payroll	-1,105.56	-13,207.56
	Bill Pmt -Check	6/28	Bangor Payroll	-2,444.55	-15,652.11
	Bill Pmt -Check	6/29	Camden National Bank	-565.24	-16,217.35
	Bill Pmt -Check	6/29	US Bank	-410.99	-16,628.34
Total Checks and Payments				-16,628.34	-16,628.34
Deposits and Credits - 2 items					
	Deposit	6/27		1,800.00	1,800.00
	Deposit	7/2		5.32	1,805.32
Total Deposits and Credits				1,805.32	1,805.32
Total Cleared Transactions				-14,823.02	-14,823.02
Cleared Balance				-14,823.02	196,857.78
Uncleared Transactions					
Checks and Payments - 4 items					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	6/29	Verrill	-5,416.00	-5,516.00
	Bill Pmt -Check	6/29	Maine Farm Bureau	-1,497.17	-7,013.17
	Bill Pmt -Check	6/30	Haven, Lauren	-82.36	-7,095.53
Total Checks and Payments				-7,095.53	-7,095.53
Total Uncleared Transactions				-7,095.53	-7,095.53
Register Balance as of 07/02/23				-21,918.55	189,762.25
Ending Balance				-21,918.55	189,762.25

Maine County Commissioners Association
Profit & Loss Budget vs. Actual
January 1 through July 2, 2023

Accrual Basis	2023 Budget	June 2023	Jan - Jun 2023	\$ Over Budget	% of Budget
Income					
4100-00 · Convention Income					
4110-00 · Plaques	400		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	700	6,837	-163	98%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	6	33	-67	33%
4920-00 · Transfer in from Fund Balance	647			-647	
Total Income	244,135	706	173,335	-70,800	71%
Gross Profit	244,135	706	173,335	-70,800	71%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees	1,950	189	970	-980	50%
5030-00 · FICA	4,443	412	2,128	-2,315	48%
5040-00 · MainePERS Contributions	4,667	380	2,427	-2,240	52%
5050-00 · Salary-Administrator	58,074	5,584	29,037	-29,037	50%
Total 5000-00 · Payroll Expenses	69,134	6,565	34,562	-34,572	50%
5100-00 · Insurance					
5110-00 · Health Insurance	11,986	1,073	6,438	-5,548	54%
5120-00 · Commercial, Crime, D&O Ins	2,200	64	1,860	-340	85%
5130-00 · Workers Comp	550	130	239	-311	43%
5140-00 · Unemployment Comp Ins	350		132	-218	38%
Total 5100-00 · Insurance	15,086	1,267	8,669	-6,417	57%
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	32,996	-32,804	50%
Total 6030-00 · Lobbying	65,800	5,416	32,996	-32,804	50%
6040-00 · NACO Expenses					
6041-00 · Conferences	6,465	40	4,281	-2,184	66%
Total 6040-00 · NACO Expenses	6,465	40	4,281	-2,184	66%
6050-00 · Education and Training	500			-500	
6100-00 · Bank Charges	50		8	-42	16%

Accrual Basis	2023 Budget	June 2023	Jan - Jun 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	180	180	-32,320	1%
6121-00 · Supplies	300			-300	
6124-00 · Commissioner Retirement Plaques	400		78	-322	20%
Total 6110-00 · Convention Expense	40,200	180	258	-39,942	1%
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	53	189	-311	38%
6152-00 · IT Services	1,800	112	672	-1,128	37%
6153-00 · Photocopier Lease	4,850	411	2,466	-2,384	51%
6154-00 · Printer & Supplies	500		73	-427	15%
6156-00 · Other	400			-400	
Total 6150-00 · Equipment - Office	8,050	576	3,400	-4,650	42%
6160-00 · Fees	100		54	-46	54%
6170-00 · Meeting Expense					
6171-00 · Annual Meeting	2,000		1,573	-427	79%
6172-00 · County Officials' Workshop	4,000			-4,000	
6173-00 · Monthly	2,000		736	-1,264	37%
6175-00 · Meetings - Other	2,000			-2,000	
Total 6170-00 · Meeting Expense	10,000		2,309	-7,691	23%
6180-00 · Mileage & Travel Expense	200		60	-140	30%
6195-00 · Office Space Rental	19,000	1,497	8,983	-10,017	47%
6215-00 · Postage-Shipping	225		254	29	113%
6230-00 · Advertising	100			-100	
6235-00 · Supplies	400	7	127	-273	32%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone	900	75	450	-450	50%
6243-00 · Phone, Fax & Internet	2,500	434	1,298	-1,202	52%
Total 6240-00 · Telephone, Fax & Internet	3,400	509	1,748	-1,652	51%
6250-00 · Website	200	20	20	-180	10%
6260-00 · Contingency	500			-500	
Total Expense	244,135	16,077	98,569	-145,566	40%

Maine County Commissioners Association
Expenses by Vendor Detail
June 1 through July 2, 2023

Accrual Basis	Type	Date	Account	Amount	Balance
Bangor Payroll					
	Bill	6/2	5050-00 · Salary-Administrator	1,116.81	1,116.81
	Bill	6/2	5030-00 · FICA	81.56	1,198.37
	Bill	6/2	5020-00 · Payroll Fees	36.00	1,234.37
	Bill	6/9	5050-00 · Salary-Administrator	1,116.81	2,351.18
	Bill	6/9	5030-00 · FICA	81.56	2,432.74
	Bill	6/9	5020-00 · Payroll Fees	36.00	2,468.74
	Bill	6/16	5050-00 · Salary-Administrator	1,116.81	3,585.55
	Bill	6/16	5030-00 · FICA	81.56	3,667.11
	Bill	6/16	5020-00 · Payroll Fees	36.00	3,703.11
	Bill	6/23	5050-00 · Salary-Administrator	1,116.81	4,819.92
	Bill	6/23	5030-00 · FICA	81.56	4,901.48
	Bill	6/23	5020-00 · Payroll Fees	36.00	4,937.48
	Bill	6/28	5050-00 · Salary-Administrator	1,116.81	6,054.29
	Bill	6/28	5030-00 · FICA	85.43	6,139.72
	Bill	6/28	5020-00 · Payroll Fees	45.00	6,184.72
	Bill	6/28	5110-00 · Health Insurance	1,072.97	7,257.69
Total Bangor Payroll				7,257.69	7,257.69
Camden National Bank					
	Bill	6/29	6152-00 · IT Services	12.00	12.00
	Bill	6/29	6250-00 · Website	20.17	32.17
	Bill	6/29	6151-00 · Computer Hardware & Software	47.43	79.60
	Bill	6/29	6243-00 · Phone, Fax & Internet	269.62	349.22
	Bill	6/29	6118-00 · Meeting Exp.	180.10	529.32
	Bill	6/29	6243-00 · Phone, Fax & Internet	35.92	565.24
Total Camden National Bank				565.24	565.24
Eastern Alliance					
	Bill	6/13	5130-00 · Workers Comp	130.00	130.00
Total Eastern Alliance				130.00	130.00
Google LLC					
	Bill	6/13	6151-00 · Computer Hardware & Software	6.00	6.00
Total Google LLC				6.00	6.00
Haven, Lauren					
	Bill	6/29	6241-00 · Cell Phone	75.00	75.00
	Bill	6/29	6235-00 · Supplies	7.36	82.36
Total Haven, Lauren				82.36	82.36
Liberty Mutual Insurance					
	Bill	6/13	5120-00 · Commercial, Crime, D&O Ins	64.00	64.00
Total Liberty Mutual Insurance				64.00	64.00
Maine Farm Bureau					
	Bill	6/29	6195-00 · Office Space Rental	1,497.17	1,497.17
Total Maine Farm Bureau				1,497.17	1,497.17

	Accrual Basis	Type	Date	Account	Amount	Balance
MainePERS						
		Bill	6/13	5040-00 · MainePERS Contributions	379.72	379.72
Total MainePERS					379.72	379.72
Peter Baldacci						
		Bill	6/13	6041-00 · Conferences	40.00	40.00
Total Peter Baldacci					40.00	40.00
Spectrum Business/TWC						
		Bill	6/13	6243-00 · Phone, Fax & Internet	127.96	127.96
Total Spectrum Business/TWC					127.96	127.96
Technology Solutions						
		Bill	6/13	6152-00 · IT Services	100.00	100.00
Total Technology Solutions					100.00	100.00
US Bank						
		Bill	6/29	6153-00 · Photocopier Lease	410.99	410.99
Total US Bank					410.99	410.99
Verrill						
		Bill	6/29	6032-00 · Lobbying - Contractual	5,416.00	5,416.00
Total Verrill					5,416.00	5,416.00
TOTAL					16,077.13	16,077.13

Maine County Commissioners Association
Transaction Detail by Account
June 1 through July 2, 2023

	Accrual Basis	Type	Date	Name	Amount	Balance
1000-00 · Bank and Cash Accounts						
1010-00 · MCCA Checking-Savings Bank						
		Bill Pmt -Check	6/2	Bangor Payroll	-1,105.56	-1,105.56
		Bill Pmt -Check	6/9	Bangor Payroll	-1,105.56	-2,211.12
		Bill Pmt -Check	6/13	Google LLC	-6.00	-2,217.12
		Bill Pmt -Check	6/13	Liberty Mutual Insurance	-64.00	-2,281.12
		Bill Pmt -Check	6/13	MainePERS	-692.44	-2,973.56
		Bill Pmt -Check	6/13	Spectrum Business/TWC	-127.96	-3,101.52
		Bill Pmt -Check	6/13	Eastern Alliance	-130.00	-3,231.52
		Bill Pmt -Check	6/13	Peter Baldacci	-40.00	-3,271.52
		Bill Pmt -Check	6/14	Technology Solutions	-100.00	-3,371.52
		Bill Pmt -Check	6/16	Bangor Payroll	-1,105.56	-4,477.08
		Bill Pmt -Check	6/23	Bangor Payroll	-1,105.56	-5,582.64
		Deposit	6/27		1,800.00	-3,782.64
		Bill Pmt -Check	6/28	Bangor Payroll	-2,444.55	-6,227.19
		Bill Pmt -Check	6/29	Camden National Bank	-565.24	-6,792.43
		Bill Pmt -Check	6/29	US Bank	-410.99	-7,203.42
		Bill Pmt -Check	6/29	Verrill	-5,416.00	-12,619.42
		Bill Pmt -Check	6/29	Maine Farm Bureau	-1,497.17	-14,116.59
		Bill Pmt -Check	6/30	Haven, Lauren	-82.36	-14,198.95
		Deposit	7/2		5.32	-14,193.63
Total 1010-00 · MCCA Checking-Savings Bank					-14,193.63	-14,193.63
1020-00 · Money Market Account						
		Deposit	6/20		0.56	0.56
Total 1020-00 · Money Market Account					0.56	0.56
Total 1000-00 · Bank and Cash Accounts					-14,193.07	-14,193.07
1300-00 · Receivables						
		Payment	6/26	Drummond Woodsum	-700.00	-700.00
		Payment	6/27	Machias Savings Bank	-400.00	-1,100.00
Total 1300-00 · Receivables					-1,100.00	-1,100.00
1110-00 · Undeposited Funds						
		Payment	6/26	Drummond Woodsum	700.00	700.00
		Payment	6/27	Machias Savings Bank	400.00	1,100.00
		Deposit	6/27	Drummond Woodsum	-700.00	400.00
		Deposit	6/27	Machias Savings Bank	-400.00	0.00
Total 1110-00 · Undeposited Funds					0.00	0.00
2000-00 · Accounts Payable						
		Bill	6/2	Bangor Payroll	-1,105.56	-1,105.56
		Bill Pmt -Check	6/2	Bangor Payroll	1,105.56	0.00
		Bill	6/9	Bangor Payroll	-1,105.56	-1,105.56
		Bill Pmt -Check	6/9	Bangor Payroll	1,105.56	0.00
		Bill	6/13	MainePERS	-692.44	-692.44
		Bill	6/13	Liberty Mutual Insurance	-64.00	-756.44
		Bill	6/13	Eastern Alliance	-130.00	-886.44
		Bill	6/13	Peter Baldacci	-40.00	-926.44

Accrual Basis	Type	Date	Name	Amount	Balance
	Bill	6/13	Technology Solutions	-100.00	-1,026.44
	Bill	6/13	Google LLC	-6.00	-1,032.44
	Bill	6/13	Spectrum Business/TWC	-127.96	-1,160.40
	Bill Pmt -Check	6/13	Google LLC	6.00	-1,154.40
	Bill Pmt -Check	6/13	Liberty Mutual Insurance	64.00	-1,090.40
	Bill Pmt -Check	6/13	MainePERS	692.44	-397.96
	Bill Pmt -Check	6/13	Spectrum Business/TWC	127.96	-270.00
	Bill Pmt -Check	6/13	Eastern Alliance	130.00	-140.00
	Bill Pmt -Check	6/13	Peter Baldacci	40.00	-100.00
	Bill Pmt -Check	6/14	Technology Solutions	100.00	0.00
	Bill	6/16	Bangor Payroll	-1,105.56	-1,105.56
	Bill Pmt -Check	6/16	Bangor Payroll	1,105.56	0.00
	Bill	6/23	Bangor Payroll	-1,105.56	-1,105.56
	Bill Pmt -Check	6/23	Bangor Payroll	1,105.56	0.00
	Bill	6/28	Bangor Payroll	-2,444.55	-2,444.55
	Bill Pmt -Check	6/28	Bangor Payroll	2,444.55	0.00
	Bill	6/29	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill	6/29	Verrill	-5,416.00	-6,913.17
	Bill	6/29	Camden National Bank	-565.24	-7,478.41
	Bill	6/29	US Bank	-410.99	-7,889.40
	Bill	6/29	Haven, Lauren	-82.36	-7,971.76
	Bill Pmt -Check	6/29	Camden National Bank	565.24	-7,406.52
	Bill Pmt -Check	6/29	US Bank	410.99	-6,995.53
	Bill Pmt -Check	6/29	Verrill	5,416.00	-1,579.53
	Bill Pmt -Check	6/29	Maine Farm Bureau	1,497.17	-82.36
	Bill Pmt -Check	6/30	Haven, Lauren	82.36	0.00
Total 2000-00 · Accounts Payable				0.00	0.00
2100-00 · Other Current Liabilities					
2120-00 · MainePERS Employee Contribution					
	Bill	6/2	Bangor Payroll	-78.18	-78.18
	Bill	6/9	Bangor Payroll	-78.18	-156.36
	Bill	6/13	MainePERS	312.72	156.36
	Bill	6/16	Bangor Payroll	-78.18	78.18
	Bill	6/23	Bangor Payroll	-78.18	0.00
	Bill	6/28	Bangor Payroll	-78.18	-78.18
Total 2120-00 · MainePERS Employee Contribution				-78.18	-78.18
2130-00 · Employee Health Insurance Contr					
	Bill	6/2	Bangor Payroll	-50.63	-50.63
	Bill	6/9	Bangor Payroll	-50.63	-101.26
	Bill	6/16	Bangor Payroll	-50.63	-151.89
	Bill	6/23	Bangor Payroll	-50.63	-202.52
	Bill	6/28	Bangor Payroll	202.52	0.00
	Bill	6/28	Bangor Payroll	0.00	0.00
Total 2130-00 · Employee Health Insurance Contr				0.00	0.00
Total 2100-00 · Other Current Liabilities				-78.18	-78.18
4400-00 · Other Income					
	Deposit	6/27	JBGH	-700.00	-700.00
Total 4400-00 · Other Income				-700.00	-700.00
4810-00 · Interest Earned					

Accrual Basis	Type	Date	Name	Amount	Balance
	Deposit	6/20		-0.56	-0.56
	Deposit	7/2		-5.32	-5.88
Total 4810-00 - Interest Earned				-5.88	-5.88
5000-00 - Payroll Expenses					
5020-00 - Payroll Fees					
	Bill	6/2	Bangor Payroll	36.00	36.00
	Bill	6/9	Bangor Payroll	36.00	72.00
	Bill	6/16	Bangor Payroll	36.00	108.00
	Bill	6/23	Bangor Payroll	36.00	144.00
	Bill	6/28	Bangor Payroll	45.00	189.00
Total 5020-00 - Payroll Fees				189.00	189.00
5030-00 - FICA					
	Bill	6/2	Bangor Payroll	81.56	81.56
	Bill	6/9	Bangor Payroll	81.56	163.12
	Bill	6/16	Bangor Payroll	81.56	244.68
	Bill	6/23	Bangor Payroll	81.56	326.24
	Bill	6/28	Bangor Payroll	85.43	411.67
Total 5030-00 - FICA				411.67	411.67
5040-00 - MainePERS Contributions					
	Bill	6/13	MainePERS	379.72	379.72
Total 5040-00 - MainePERS Contributions				379.72	379.72
5050-00 - Salary-Administrator					
	Bill	6/2	Bangor Payroll	1,116.81	1,116.81
	Bill	6/9	Bangor Payroll	1,116.81	2,233.62
	Bill	6/16	Bangor Payroll	1,116.81	3,350.43
	Bill	6/23	Bangor Payroll	1,116.81	4,467.24
	Bill	6/28	Bangor Payroll	1,116.81	5,584.05
Total 5050-00 - Salary-Administrator				5,584.05	5,584.05
Total 5000-00 - Payroll Expenses				6,564.44	6,564.44
5100-00 - Insurance					
5110-00 - Health Insurance					
	Bill	6/28	Bangor Payroll	1,072.97	1,072.97
Total 5110-00 - Health Insurance				1,072.97	1,072.97
5120-00 - Commercial, Crime, D&O Ins					
	Bill	6/13	Liberty Mutual Insurance	64.00	64.00
Total 5120-00 - Commercial, Crime, D&O Ins				64.00	64.00
5130-00 - Workers Comp					
	Bill	6/13	Eastern Alliance	130.00	130.00
Total 5130-00 - Workers Comp				130.00	130.00
Total 5100-00 - Insurance				1,266.97	1,266.97
6030-00 - Lobbying					
6032-00 - Lobbying - Contractual					
	Bill	6/29	Verrill	5,416.00	5,416.00
Total 6032-00 - Lobbying - Contractual				5,416.00	5,416.00
Total 6030-00 - Lobbying				5,416.00	5,416.00
6040-00 - NACO Expenses					
6041-00 - Conferences					
	Bill	6/13	Peter Baldacci	40.00	40.00

Accrual Basis	Type	Date	Name	Amount	Balance
Total 6041-00 · Conferences				40.00	40.00
Total 6040-00 · NACO Expenses				40.00	40.00
6110-00 · Convention Expense					
6118-00 · Meeting Exp.					
	Bill	6/29	Camden National Bank	180.10	180.10
Total 6118-00 · Meeting Exp.				180.10	180.10
Total 6110-00 · Convention Expense				180.10	180.10
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software					
	Bill	6/13	Google LLC	6.00	6.00
	Bill	6/29	Camden National Bank	47.43	53.43
Total 6151-00 · Computer Hardware & Software				53.43	53.43
6152-00 · IT Services					
	Bill	6/13	Technology Solutions	100.00	100.00
	Bill	6/29	Camden National Bank	12.00	112.00
Total 6152-00 · IT Services				112.00	112.00
6153-00 · Photocopier Lease					
	Bill	6/29	US Bank	410.99	410.99
Total 6153-00 · Photocopier Lease				410.99	410.99
Total 6150-00 · Equipment - Office				576.42	576.42
6195-00 · Office Space Rental					
	Bill	6/29	Maine Farm Bureau	1,497.17	1,497.17
Total 6195-00 · Office Space Rental				1,497.17	1,497.17
6235-00 · Supplies					
	Bill	6/29	Haven, Lauren	7.36	7.36
Total 6235-00 · Supplies				7.36	7.36
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone					
	Bill	6/29	Haven, Lauren	75.00	75.00
Total 6241-00 · Cell Phone				75.00	75.00
6243-00 · Phone, Fax & Internet					
	Bill	6/13	Spectrum Business/TWC	127.96	127.96
	Bill	6/29	Camden National Bank	269.62	397.58
	Bill	6/29	Camden National Bank	35.92	433.50
Total 6243-00 · Phone, Fax & Internet				433.50	433.50
Total 6240-00 · Telephone, Fax & Internet				508.50	508.50
6250-00 · Website					
	Bill	6/29	Camden National Bank	20.17	20.17
Total 6250-00 · Website				20.17	20.17

Maine County Commissioners Association

Profit & Loss Prev Year Comparison

June 1 through July 2, 2023

	Accrual Basis	Jun - Jul 2023	Jun - Jul 2022	\$ Change	% Change
Income					
4400-00 · Other Income		700.00	733.00	-33.00	-4.5%
4810-00 · Interest Earned		5.88	5.23	0.65	12.43%
Total Income		705.88	738.23	-32.35	-4.38%
Gross Profit		705.88	738.23	-32.35	-4.38%
Expense					
5000-00 · Payroll Expenses					
5020-00 · Payroll Fees		189.00	189.00	0.00	0.0%
5030-00 · FICA		411.67	380.24	31.43	8.27%
5040-00 · MainePERS Contributions		379.72	334.00	45.72	13.69%
5050-00 · Salary-Administrator		5,584.05	5,218.75	365.30	7.0%
Total 5000-00 · Payroll Expenses		6,564.44	6,121.99	442.45	7.23%
5100-00 · Insurance					
5110-00 · Health Insurance		1,072.97	1,024.29	48.68	4.75%
5120-00 · Commercial, Crime, D&O Ins		64.00	999.00	-935.00	-93.59%
5130-00 · Workers Comp		130.00	138.00	-8.00	-5.8%
Total 5100-00 · Insurance		1,266.97	2,161.29	-894.32	-41.38%
6010-00 · Prof. Services					
6013-00 · Financial Audit		0.00	1,800.00	-1,800.00	-100.0%
Total 6010-00 · Prof. Services		0.00	1,800.00	-1,800.00	-100.0%
6030-00 · Lobbying					
6032-00 · Lobbying - Contractual		5,416.00	5,000.00	416.00	8.32%
Total 6030-00 · Lobbying		5,416.00	5,000.00	416.00	8.32%
6040-00 · NACO Expenses					
6041-00 · Conferences		40.00	0.00	40.00	100.0%
Total 6040-00 · NACO Expenses		40.00	0.00	40.00	100.0%
6110-00 · Convention Expense					
6118-00 · Meeting Exp.		180.10	0.00	180.10	100.0%
Total 6110-00 · Convention Expense		180.10	0.00	180.10	100.0%
6150-00 · Equipment - Office					
6151-00 · Computer Hardware & Software		53.43	0.00	53.43	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%
Total 6150-00 · Equipment - Office		576.42	510.93	65.49	12.82%
6195-00 · Office Space Rental		1,497.17	1,497.17	0.00	0.0%
6235-00 · Supplies		7.36	0.00	7.36	100.0%
6240-00 · Telephone, Fax & Internet					
6241-00 · Cell Phone		75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet		433.50	167.95	265.55	158.11%
Total 6240-00 · Telephone, Fax & Internet		508.50	242.95	265.55	109.3%
6250-00 · Website		20.17	20.17	0.00	0.0%
Total Expense		16,077.13	17,354.50	-1,277.37	-7.36%