

# M.C.C.A.

Stephen Gorden, President  
Cumberland County

Brian Hobart, Vice President  
Sagadahoc County

Norm Fournier, Secretary-Treasurer  
Aroostook County

Lauren Haven  
Administrator



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## MAINE COUNTY COMMISSIONERS ASSOCIATION

### Board of Directors' Meeting Agenda

November 10<sup>th</sup>, 2021 @ 10:00 am **via Zoom**

This meeting has a full agenda, as we have four presentations that are topic timely so please plan accordingly. The MCCA needs your participation in order to have a voice in State level decisions.

1. Call to Order: Roll Call
2. Attendance: Phone attendees will be requested to introduce themselves.
3. Approval of the Agenda
4. **Consent Agenda:**
  - 4.1. **Approval of the Minutes**
  - 4.2. **Officer Reports:**
    - 4.2.1. **Finance**
      - 4.2.1.1. **Financial Report - Lauren Haven**
      - 4.2.1.2. **Treasurer: Norm Fournier**  
**Comments about the state of MCCA finances**
5. **Officer Reports:**
  - 5.1. **Budget and Finance Committee – Norm Fournier, Chair**
  - 5.2. **NACo: Peter Baldacci & Sharyn Pohlman – Updates on Federal legislation, national programs, and resources**  
**President - Announcements: Heads Up:** The OSHA's vaccine/testing mandate has been created. Within 30 days from November 4<sup>th</sup>, organizations that receive federal funds and/or have 100 employees or more must have developed a policy which indicates how they will carry out the vaccine mandate and the weekly covid 19 testing protocols. Those protocols are to be implemented by January 4<sup>th</sup>; there is a potential \$14,000 fine for each incident violation. State OSHA will run the program.
6. **Committee Reports**
  - 6.1. **Standing Committees:**
    - 6.1.1. **Legislative Policy Committee – Brian Hobart, Chair,**
      - 6.1.1.1. **Presentation By the Honorable Jarrod Crockett and/or Judge Libby Mitchell regarding the potential transfer of the elected Probate Judge position to the State Judiciary Court system.**
      - 6.1.1.2. **James Cohen, Verrill Dana**
        - 6.1.1.2.1. **Legislative Update**
        - 6.1.1.2.2. **Presentation on the creation of a Public Power Utility**
    - 6.1.2. **Affiliate Organization Committee Reports - recognize those in attendance or submitted information**
  - 6.2. **MCCA Staff Reporting – Admin. Lauren Haven**
7. **New Business: Don Durrah / Presentation on using ARPR funding for radio communication center improvements**
8. **Adjournment**

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## MAINE COUNTY COMMISSIONERS ASSOCIATION

### Board of Directors' Meeting Minutes

MCCA Zoom Conference, October 13<sup>th</sup>, 2021

#### 1. Call to Order: Roll Call

MCCA President Steve Gorden called the meeting to order at approximately 10:00 am. Attendees announced themselves.

#### 2. Attendance: Phone attendees will be requested to introduce themselves

##### DIRECTORS PRESENT:

Androscoggin – Comm. Roland Poirior  
Aroostook – Comm. Norman Fournier  
Cumberland – Comm. Steve Gorden  
Hancock – Comm. William Clark  
Kennebec – Admin. Bob Devlin proxy for Comm. George Jabar  
Knox – Comm. Sharyn Pohlman  
Lincoln – Comm. William Blodgett  
Penobscot – Comm. Peter Baldacci  
Piscataquis – Comm. Wayne Erkkinen  
Sagadahoc – Comm. Brian Hobart  
Somerset – Admin. Dawn DiBlasi proxy for Comm. Newell Graf  
Waldo – Comm. Betty Johnson  
Washington – Comm. Chris Gardner  
York – Comm. Richard Dutremble

##### OTHERS PRESENT:

Aroostook – Admin. Ryan Pelletier  
Cumberland – Manager Jim Gailey  
Hancock – Admin. Scott Adkins  
Knox – Admin. Andrew Hart  
Lincoln – Admin. Carrie Kipfer  
Sagadahoc – Admin. Bill Post  
Risk Pool Manager – Malcolm Ulmer  
Lobbyists – Jim Cohen and Clara McConnell

##### DIRECTORS ABSENT:

Kennebec – Comm. George Jabar  
Oxford – Comm. Steven Merrill  
Somerset – Comm. Newell Graf

##### STAFF PRESENT:

Administrator – Lauren Haven

### 3. Approval of the Agenda

President Steve Gorden requested a motion to move the consent agenda as previously introduced. Comm. Baldacci moved to approve the consent agenda which would include the agenda, minutes, and financials. Comm. Fournier requested the removal of the item concerning consideration of the Purchasing Policy revisions and the Financial Management Policy revisions from the consent agenda. Comm. Baldacci amended the motion to exclude the referenced item. The motion was seconded by Comm. Hobart, and the motion passed.

### 4. Approval of the Minutes

The minutes were approved with the consent agenda.

### 5. Officer Reports

#### 5.1 Finance

##### 5.1.1 Financial Report - Lauren Haven

The financial reports were approved with the consent agenda.

##### 5.1.1.1 Treasurer: Norm Fournier

Comments about the state of MCCA finances.

##### 5.1.1.2 Budget and Finance Committee - Norm Fournier, Chair

Consideration of the recommended Purchasing Policy revisions and the Financial Management Policy revisions.

#### 5.2 NACo: Peter Baldacci - Updates on Federal legislation, national programs and resources

Comm. Baldacci stated the next NACo conference would occur in February (12<sup>th</sup> to the 16<sup>th</sup>) for the annual Legislative Conference. It is expected to be hosted in Washington D.C.

#### 5.3 President: Announcements

##### 5.3.1 Will Continue to Use the Consent Agenda Option

##### 5.3.2 Legislation for upcoming session and next biennial lots of bills submitted

### 6. Committee Reports

#### 6.1 Standing Committees

##### 6.1.1. Legislative Policy Committee – Brian Hobart, Chair

##### 6.1.1.1. James Cohen, Verrill Dana

Lobbyist Clara McConnell reviewed and provided the group with details about the list of marked bills MCCA was interested in. Some comments during the discussion included the following:

Six votes of the legislative council are needed to be considered as emergency bills. There were 330 bill requests put forward for 2nd legislative session.

Comm. Pohlman will talk to her representatives about LR: 2255 titled, “An Act To Repeal the Law Regarding the County Jail Reimbursement Fee”

There was a second LR introduced to close Long Creek (2257), however, there is not supposed to be a duplicate bill considered in the 2nd session that has been dealt with in the first session.

LR: 2382 is, “An Act To Amend the Remote Meeting Law in Maine's Freedom of Access Act” This bill would amend the law on remote participation in public meetings in Maine's Freedom of Access Act to remove the requirement that a remote meeting policy adopted by a public body must include an expectation that members of the body be physically present. It also would permit a public body to limit public attendance solely to remote methods in certain circumstances.

Jim Cohen said other bills could come up this fall or winter. It was unsure if legislative hearings would be conducted in person or virtually. We should be prepared for either approach. Clara said the committee rooms are being equipped for a hybrid method – zoom into committee. Jim said it would be tougher to have hybrid than either one or the other.

Comm. Fournier asked when the deadline was to submit bills. Jim responded that the time frame had passed, however bills can be proposed up until end of session. Comm. Fournier said Aroostook legislation was being requested to set term limits for county commissioners. This was as a result of a mask requirement at meetings. Some people came with paper bags over their head and were not permitted into the meeting room. They felt their rights were violated.

Comm. Gorden asked if we could get the list of LR's. Jim said the list would go to Lauren to distribute.

#### 6.1.1.2. Legislation: Oversight board for county commissioners ?/ Dawn

Admin. Dawn DiBlasi reported on the idea of an oversight board for county commissioners. There is no language yet, but the intent is to have protocols in place to be able to stop a commissioner from doing illegal things.

#### 6.1.2. Affiliate Organization Committee Reports - recognize those in attendance or submitted information.

MACCAM: Admin. Carrie Kipfer reported there was a meeting held a couple of weeks ago. The main topic of discussion was the ARPA funds, using money for hazard pay, navigating the application process, etc. Clearly, they would not be able to fund every project requested, but they were working on an oversight process. Not many of the projects have been started yet.

#### 6.1.3. Other – No other business was discussed at this time.

### 6.2. Ad Hoc Committees

#### 6.2.1. Update on the American Rescue Plan Act (ARPA) discussions between MMA/MCCA, Ryan Pelletier

Update on the American Rescue Plan Act (ARPA) discussions between MMA/MCCA: Admin. Ryan Pelletier reported the group met a few weeks ago. They distributed a survey that talked about priorities. Thirteen of the sixteen counties responded to the survey. Of course, Maine is predominantly small towns, limited water and sewer is provided by counties. They are still considering broadband needs. Mr. Pelletier invited questions. Seeing none, the meeting continued.

### 6.3. MCCA Staff Reporting – Admin. Lauren Haven

Lauren reported she was working on the 2022 budget.

## 7. New Business

Secretary/Treasurer Norm Fournier requested to circle back to the consideration of the changes to the Purchasing Policy and the Financial Management and Investment Policy. One of the proposed changes was to keep three months of fund balance in reserve instead of the current policy of two months reserve. After a review of the budget, it might even be prudent to keep four months or \$60,000 in reserve. He noted the changed items in the policies were listed in red enclosed in the agenda packet. President Steve Gorden invited a motion to accept the changes. Comm. Baldacci made the motion, seconded by Comm. Hobart. Comm. Betty Johnson requested that the new Budget and Finance Committee members have an opportunity to work on the project before consideration by the Board of Directors. Comm. Baldacci withdrew his motion, Comm. Hobart agreed, and the item was tabled.

Comm. Poirier asked if there was a credit card procedure to protect Lauren. Comm. Fournier said all the purchases on the credit card were approved in a warrant signed by him.

## 8. Adjournment

MCCA President Steve Gorden invited a motion to adjourn at approximately 11:00 p.m. Comm. Baldacci made the motion seconded by Comm. Fournier, and the motion to adjourn was approved.

Respectfully submitted,



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MCCA Administrator, Lauren Haven

Attested:

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MCCA Secretary-Treasurer, Comm. Norman Fournier

DRAFT

# **MAINE COUNTY COMMISSIONERS ASSOCIATION**

## **October 2021 Financial Report**

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Attached please find the financial reports for the month of October 2021. The Balance Sheet shows total assets and liabilities at \$131,665.30. This amount includes \$12,454 from the money market account MCCA established for MainePERS employer contributions.

Debits to the bank account in October totaled \$14,670.07, and \$62.93 was credited to the checking account. The debits were from normal operating expenses during the month and the credit was from the interest on our checking account and a periodic payment for the endorsement of the NACo health program.

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: November 10th, 2021

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Norman Fournier, Secretary-Treasurer

**Maine County Commissioners Association**  
**Balance Sheet (accrual)**  
As of October 31, 2021

	<b>October 2021</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000-00 · Bank and Cash Accounts	
1010-00 · MCCA Checking-Savings Bank	118,010.59
1020-00 · Money Market Account	12,454.71
1030-00 · Petty Cash Account	200.00
<b>Total 1000-00 · Bank and Cash Accounts</b>	<b>130,665.30</b>
<b>Total Checking/Savings</b>	<b>130,665.30</b>
<b>Accounts Receivable</b>	
1300-00 · Receivables	1,000.00
<b>Total Accounts Receivable</b>	<b>1,000.00</b>
<b>Total Current Assets</b>	<b>131,665.30</b>
<b>TOTAL ASSETS</b>	<b><u>131,665.30</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000-00 · Accounts Payable	-45.94
<b>Total Accounts Payable</b>	<b>-45.94</b>
<b>Other Current Liabilities</b>	
2100-00 · Other Current Liabilities	
2120-00 · MainePERS Employee Contribution	380.00
<b>Total 2100-00 · Other Current Liabilities</b>	<b>380.00</b>
<b>Total Other Current Liabilities</b>	<b>380.00</b>
<b>Total Current Liabilities</b>	<b>334.06</b>
<b>Total Liabilities</b>	<b>334.06</b>
<b>Equity</b>	
3000-00 · Equity Accounts	
3020-00 · Fund Balance to Current Yr Inc	-86,023.06
<b>Total 3000-00 · Equity Accounts</b>	<b>-86,023.06</b>
3100-00 · Earnings	200,726.96
<b>Net Income</b>	<b>16,627.34</b>
<b>Total Equity</b>	<b>131,331.24</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>131,665.30</u></b>

# Maine County Commissioners Association

## Reconciliation Summary

1020-00 · Money Market Account, Period Ending 10/18/21

	October 2021
Beginning Balance	12,454.23
Cleared Transactions	
Deposits and Credits - 1 item	0.48
Total Cleared Transactions	0.48
Cleared Balance	<b>12,454.71</b>
Register Balance as of 10/18/21	12,454.71
Ending Balance	12,454.71



# Maine County Commissioners Association

## Reconciliation Summary

1010-00 · MCCA Checking-Savings Bank, Period Ending 10/31/21

	<b>October 2021</b>
<b>Beginning Balance</b>	147,811.87
<b>Cleared Transactions</b>	
Checks and Payments - 14 items	-14,670.07
Deposits and Credits - 2 items	62.93
<b>Total Cleared Transactions</b>	-14,607.14
<b>Cleared Balance</b>	<b>133,204.73</b>
<b>Uncleared Transactions</b>	
Checks and Payments - 11 items	-15,194.14
<b>Total Uncleared Transactions</b>	-15,194.14
<b>Register Balance as of 10/31/21</b>	<b>118,010.59</b>
<b>Ending Balance</b>	118,010.59

# Maine County Commissioners Association

## Reconciliation Detail

1010-00 - MCCA Checking-Savings Bank, Period Ending 10/31/21

	Type	Date	Name	Amount	Balance
<b>Beginning Balance</b>					<b>147,811.87</b>
<b>Cleared Transactions</b>					
<b>Checks and Payments - 14 items</b>					
	Bill Pmt -Check	5/27	Maine Farm Bureau	-1,497.17	-1,497.17
	Bill Pmt -Check	6/30	Maine Farm Bureau	-1,497.17	-2,994.34
	Bill Pmt -Check	9/30	Verrill	-4,500.00	-7,494.34
	Bill Pmt -Check	9/30	RHR Smith & Company_	-500.00	-7,994.34
	Bill Pmt -Check	9/30	Haven, Lauren	-75.00	-8,069.34
	Bill Pmt -Check	10/5	Technology Solutions	-100.00	-8,169.34
	Bill Pmt -Check	10/8	Bangor Payroll	-996.94	-9,166.28
	Bill Pmt -Check	10/15	Bangor Payroll	-996.94	-10,163.22
	Bill Pmt -Check	10/15	MainePERS	-628.28	-10,791.50
	Bill Pmt -Check	10/15	Spectrum Business/TWC	-181.94	-10,973.44
	Bill Pmt -Check	10/15	Liberty Mutual Insurance	-59.00	-11,032.44
	Bill Pmt -Check	10/22	Bangor Payroll	-996.94	-12,029.38
	Bill Pmt -Check	10/28	US Bank	-387.96	-12,417.34
	Bill Pmt -Check	10/29	Bangor Payroll	-2,252.73	-14,670.07
<b>Total Checks and Payments</b>				<b>-14,670.07</b>	<b>-14,670.07</b>
<b>Deposits and Credits - 2 items</b>					
	Deposit	10/29	NACo	59.40	59.40
	Deposit	10/31	Interest	3.53	62.93
<b>Total Deposits and Credits</b>				<b>62.93</b>	<b>62.93</b>
<b>Total Cleared Transactions</b>				<b>-14,607.14</b>	<b>-14,607.14</b>
<b>Cleared Balance</b>				<b>-14,607.14</b>	<b>133,204.73</b>
<b>Uncleared Transactions</b>					
<b>Checks and Payments - 11 items</b>					
	Bill Pmt -Check	10/24	Treasurer, State Of Maine	-100.00	-100.00
	Bill Pmt -Check	2/26	Maine Farm Bureau	-1,497.17	-1,597.17
	Bill Pmt -Check	3/26	Maine Farm Bureau	-1,497.17	-3,094.34
	Bill Pmt -Check	4/29	Maine Farm Bureau	-1,497.17	-4,591.51
	Bill Pmt -Check	7/26	Maine Farm Bureau	-1,497.17	-6,088.68
	Bill Pmt -Check	8/28	Maine Farm Bureau	-1,497.17	-7,585.85
	Bill Pmt -Check	9/30	Maine Farm Bureau	-1,497.17	-9,083.02
	Bill Pmt -Check	10/28	Verrill	-4,500.00	-13,583.02
	Bill Pmt -Check	10/28	Maine Farm Bureau	-1,497.17	-15,080.19
	Bill Pmt -Check	10/28	Haven, Lauren	-75.00	-15,155.19
	Bill Pmt -Check	10/28	Camden National Bank	-38.95	-15,194.14
<b>Total Checks and Payments</b>				<b>-15,194.14</b>	<b>-15,194.14</b>
<b>Total Uncleared Transactions</b>				<b>-15,194.14</b>	<b>-15,194.14</b>
<b>Register Balance as of 10/31/21</b>				<b>-29,801.28</b>	<b>118,010.59</b>
<b>Ending Balance</b>				<b>-29,801.28</b>	<b>118,010.59</b>

# Maine County Commissioners Association

## Profit & Loss Budget vs. Actual

January through October 2021

Accrual Basis

	2021 Budget	October 2021	Jan-Oct 2021	\$ Over Budget	% of Budget
<b>Income</b>					
<b>4100-00 · Convention Income</b>					
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	
<b>Total 4100-00 · Convention Income</b>	<b>45,400</b>			<b>-45,400</b>	
4300-00 · Dues	148,354		148,353	-1	100%
4400-00 · Other Income	10,000	59	6,295	-3,705	63%
4500-00 · NACo Roster	500			-500	
4600-00 · MCCA Risk Pool Assessment	24,063			-24,063	
4810-00 · Interest Earned	100	4	48	-52	48%
<b>Total Income</b>	<b>228,417</b>	<b>63</b>	<b>154,696</b>	<b>-73,721</b>	<b>68%</b>
<b>Gross Profit</b>	<b>228,417</b>	<b>63</b>	<b>154,696</b>	<b>-73,721</b>	<b>68%</b>
<b>Expense</b>					
<b>5000-00 · Payroll Expenses</b>					
5020-00 · Payroll Fees	2,000	140	1,514	-486	76%
5030-00 · FICA	4,031	299	3,206	-825	80%
5040-00 · MainePERS Contributions	4,215	324	3,373	-842	80%
5050-00 · Salary-Administrator	52,695	4,054	43,841	-8,854	83%
<b>Total 5000-00 · Payroll Expenses</b>	<b>62,941</b>	<b>4,817</b>	<b>51,934</b>	<b>-11,007</b>	<b>83%</b>
<b>5100-00 · Insurance</b>					
5110-00 · Health Insurance	12,651	1,007	10,067	-2,584	80%
5120-00 · Commercial, Crime, D&O Ins	2,070	59	1,986	-84	96%
5130-00 · Workers Comp	550		390	-160	71%
5140-00 · Unemployment Comp Ins	240		273	33	114%
<b>Total 5100-00 · Insurance</b>	<b>15,511</b>	<b>1,066</b>	<b>12,716</b>	<b>-2,795</b>	<b>82%</b>
<b>6010-00 · Prof. Services</b>					
6012-00 · Prof Services - Legal Services	500		13	-487	3%
6013-00 · Financial Audit	4,000		2,500	-1,500	63%
<b>Total 6010-00 · Prof. Services</b>	<b>4,500</b>		<b>2,513</b>	<b>-1,987</b>	<b>56%</b>
<b>6030-00 · Lobbying</b>					
6032-00 · Lobbying - Contractual	54,000	4,500	45,400	-8,600	84%
<b>Total 6030-00 · Lobbying</b>	<b>54,000</b>	<b>4,500</b>	<b>45,400</b>	<b>-8,600</b>	<b>84%</b>
<b>6040-00 · NACO Expenses</b>					
6041-00 · Conferences	5,465		790	-4,675	14%
<b>Total 6040-00 · NACO Expenses</b>	<b>5,465</b>		<b>790</b>	<b>-4,675</b>	<b>14%</b>
6050-00 · Education and Training	600			-600	
6100-00 · Bank Charges	50			-50	

Accrual Basis

	2021 Budget	October 2021	Jan-Oct 2021	\$ Over Budget	% of Budget
<b>6110-00 · Convention Expense</b>					
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	
<b>Total 6110-00 · Convention Expense</b>	<b>40,200</b>			<b>-40,200</b>	
<b>6140-00 · Copies-Printing</b>					
6142-00 · Directory	100		100		100%
<b>Total 6140-00 · Copies-Printing</b>	<b>100</b>		<b>100</b>		<b>100%</b>
<b>6145-00 · Dues Expense</b>	<b>600</b>		<b>625</b>	<b>25</b>	<b>104%</b>
<b>6150-00 · Equipment - Office</b>					
6151-00 · Computer Hardware & Software	300		105	-195	35%
6152-00 · IT Services	1,800	112	1,267	-533	70%
6153-00 · Photocopier Lease	4,500	388	3,880	-620	86%
6154-00 · Printer & Supplies	800		364	-436	46%
6156-00 · Other	400			-400	
<b>Total 6150-00 · Equipment - Office</b>	<b>7,800</b>	<b>500</b>	<b>5,616</b>	<b>-2,184</b>	<b>72%</b>
<b>6160-00 · Fees</b>	<b>100</b>		<b>35</b>	<b>-65</b>	<b>35%</b>
<b>6170-00 · Meeting Expense</b>					
6171-00 · Annual Meeting	1,000			-1,000	
6172-00 · County Officials' Workshop	5,000			-5,000	
6173-00 · Monthly	3,600		150	-3,450	4%
6175-00 · Meetings - Other	2,000			-2,000	
<b>Total 6170-00 · Meeting Expense</b>	<b>11,600</b>		<b>150</b>	<b>-11,450</b>	<b>1%</b>
<b>6180-00 · Mileage &amp; Travel Expense</b>	<b>300</b>			<b>-300</b>	
<b>6195-00 · Office Space Rental</b>	<b>19,000</b>	<b>1,497</b>	<b>14,972</b>	<b>-4,028</b>	<b>79%</b>
<b>6215-00 · Postage-Shipping</b>	<b>150</b>	<b>27</b>	<b>174</b>	<b>24</b>	<b>116%</b>
<b>6230-00 · Advertising</b>	<b>100</b>			<b>-100</b>	
<b>6235-00 · Supplies</b>	<b>1,000</b>		<b>70</b>	<b>-930</b>	<b>7%</b>
<b>6240-00 · Telephone, Fax &amp; Internet</b>					
6241-00 · Cell Phone	900	75	750	-150	83%
6243-00 · Phone, Fax & Internet	2,800	182	2,080	-720	74%
<b>Total 6240-00 · Telephone, Fax &amp; Internet</b>	<b>3,700</b>	<b>257</b>	<b>2,830</b>	<b>-870</b>	<b>76%</b>
<b>6250-00 · Website</b>	<b>200</b>		<b>144</b>	<b>-56</b>	<b>72%</b>
<b>6260-00 · Contingency</b>	<b>500</b>			<b>-500</b>	
<b>Total Expense</b>	<b>228,417</b>	<b>12,664</b>	<b>138,069</b>	<b>-90,348</b>	<b>60%</b>

# Maine County Commissioners Association

## Expenses by Vendor Detail

October 2021

Accrual Basis	Type	Date	Memo	Account	Amount	Balance
<b>Bangor Payroll</b>						
	Bill	10/8	Administrator's Salary	5050-00 · Salary-Administrator	1,013.39	1,013.39
	Bill	10/8	Taxes	5030-00 · FICA	73.83	1,087.22
	Bill	10/8	Processing fee	5020-00 · Payroll Fees	34.00	1,121.22
	Bill	10/15	Administrator's Salary	5050-00 · Salary-Administrator	1,013.39	2,134.61
	Bill	10/15	Taxes	5030-00 · FICA	73.83	2,208.44
	Bill	10/15	Processing fee	5020-00 · Payroll Fees	34.00	2,242.44
	Bill	10/22	Administrator's Salary	5050-00 · Salary-Administrator	1,013.39	3,255.83
	Bill	10/22	Taxes	5030-00 · FICA	73.83	3,329.66
	Bill	10/22	Processing fee	5020-00 · Payroll Fees	34.00	3,363.66
	Bill	10/29	Administrator's Salary	5050-00 · Salary-Administrator	1,013.39	4,377.05
	Bill	10/29	Taxes	5030-00 · FICA	77.52	4,454.57
	Bill	10/29	Processing fee	5020-00 · Payroll Fees	38.00	4,492.57
	Bill	10/29	ER Health Insurance Contributions	5110-00 · Health Insurance	1,006.70	5,499.27
Total Bangor Payroll					5,499.27	5,499.27
<b>Camden National Bank</b>						
	Bill	10/28	Email Backup	6152-00 · IT Services	12.00	12.00
	Bill	10/28	FedEx	6215-00 · Postage-Shipping	26.95	38.95
Total Camden National Bank					38.95	38.95
<b>Haven, Lauren</b>						
	Bill	10/28		6241-00 · Cell Phone	75.00	75.00
Total Haven, Lauren					75.00	75.00
<b>Liberty Mutual Insurance</b>						
	Bill	10/15		5120-00 · Commercial, Crime, D&O Ins	59.00	59.00
Total Liberty Mutual Insurance					59.00	59.00
<b>Maine Farm Bureau</b>						
	Bill	10/28	Printed by MCCA	6195-00 · Office Space Rental	1,497.17	1,497.17
Total Maine Farm Bureau					1,497.17	1,497.17
<b>MainePERS</b>						
	Bill	10/15		5040-00 · MainePERS Contributions	324.28	324.28

Accrual Basis	Type	Date	Memo	Account	Amount	Balance
Total MainePERS					324.28	324.28
<b>National Association of Counties_</b>						
	Deposit	10/29	Health Endorsement	4400-00 · Other Income	-59.40	-59.40
Total National Association of Counties_					-59.40	-59.40
<b>Spectrum Business/TWC</b>						
	Bill	10/15		6243-00 · Phone, Fax & Internet	181.94	181.94
Total Spectrum Business/TWC					181.94	181.94
<b>Technology Solutions</b>						
	Bill	10/5		6152-00 · IT Services	100.00	100.00
Total Technology Solutions					100.00	100.00
<b>US Bank</b>						
	Bill	10/28		6153-00 · Photocopier Lease	387.96	387.96
Total US Bank					387.96	387.96
<b>Verrill</b>						
	Bill	10/28	Lobbying Services	6032-00 · Lobbying - Contractual	4,500.00	4,500.00
Total Verrill					4,500.00	4,500.00
<b>TOTAL</b>					<b>12,604.17</b>	<b>12,604.17</b>

# Maine County Commissioners Association

## Transaction Detail by Account

October 2021

Accrual Basis

### 1000-00 - Bank and Cash Accounts

#### 1010-00 - MCCA Checking-Savings Bank

Date	Name	Memo	Amount	Balance
10/5	Technology Solutions		-100.00	-100.00
10/8	Bangor Payroll	Payroll for week 9/27 to 10/3/21	-996.94	-1,096.94
10/15	Liberty Mutual Insurance		-59.00	-1,155.94
10/15	MainePERS		-628.28	-1,784.22
10/15	Spectrum Business/TWC		-181.94	-1,966.16
10/15	Bangor Payroll	Payroll for week 10/4 to 10/10/21	-996.94	-2,963.10
10/22	Bangor Payroll	Payroll for week 10/11 to 10/17/21	-996.94	-3,960.04
10/28	Verrill		-4,500.00	-8,460.04
10/28	Haven, Lauren		-75.00	-8,535.04
10/28	Camden National Bank		-38.95	-8,573.99
10/28	US Bank		-387.96	-8,961.95
10/28	Maine Farm Bureau	Printed by MCCA	-1,497.17	-10,459.12
10/29	NACo		59.40	-10,399.72
10/29	Bangor Payroll	Payroll for week 10/18 to 10/24/21	-2,252.73	-12,652.45
10/31		Interest	3.53	-12,648.92
Total 1010-00 - MCCA Checking-Savings Bank			-12,648.92	-12,648.92

#### 1020-00 - Money Market Account

10/18		Interest	0.48	0.48
Total 1020-00 - Money Market Account			0.48	0.48
Total 1000-00 - Bank and Cash Accounts			-12,648.44	-12,648.44

### 2000-00 - Accounts Payable

10/5	Technology Solutions		-100.00	-100.00
10/5	Technology Solutions		100.00	0.00
10/8	Bangor Payroll	Payroll for week 9/27 to 10/3/21	-996.94	-996.94
10/8	Bangor Payroll	Payroll for week 9/27 to 10/3/21	996.94	0.00
10/15	MainePERS		-628.28	-628.28
10/15	Liberty Mutual Insurance		-59.00	-687.28
10/15	Spectrum Business/TWC		-181.94	-869.22
10/15	Liberty Mutual Insurance		59.00	-810.22

Accrual Basis

Date	Name	Memo	Amount	Balance
10/15	MainePERS		628.28	-181.94
10/15	Spectrum Business/TWC		181.94	0.00
10/15	Bangor Payroll	Payroll for week 10/4 to 10/10/21	-996.94	-996.94
10/15	Bangor Payroll	Payroll for week 10/4 to 10/10/21	996.94	0.00
10/22	Bangor Payroll	Payroll for week 10/11 to 10/17/21	-996.94	-996.94
10/22	Bangor Payroll	Payroll for week 10/11 to 10/17/21	996.94	0.00
10/28	Maine Farm Bureau	Printed by MCCA	-1,497.17	-1,497.17
10/28	Verrill		-4,500.00	-5,997.17
10/28	Verrill		4,500.00	-1,497.17
10/28	Camden National Bank		-38.95	-1,536.12
10/28	Haven, Lauren		-75.00	-1,611.12
10/28	Haven, Lauren		75.00	-1,536.12
10/28	US Bank		-387.96	-1,924.08
10/28	Camden National Bank		38.95	-1,885.13
10/28	US Bank		387.96	-1,497.17
10/28	Maine Farm Bureau	Printed by MCCA	1,497.17	0.00
10/29	Bangor Payroll	Payroll for week 10/18 to 10/24/21	-2,252.73	-2,252.73
10/29	Bangor Payroll	Payroll for week 10/18 to 10/24/21	2,252.73	0.00
Total 2000-00 · Accounts Payable			0.00	0.00

**2100-00 · Other Current Liabilities**

**2120-00 · MainePERS Employee Contribution**

10/8	Bangor Payroll	Employee Contribution	-76.00	-76.00
10/15	MainePERS		304.00	228.00
10/15	Bangor Payroll	Employee Contribution	-76.00	152.00
10/22	Bangor Payroll	Employee Contribution	-76.00	76.00
10/29	Bangor Payroll	EE MEPERS Retirement Contributions	-76.00	0.00
Total 2120-00 · MainePERS Employee Contribution			0.00	0.00

**2130-00 · Employee Health Insurance Contr**

10/8	Bangor Payroll	EE Health Insurance Contributions	-48.28	-48.28
10/15	Bangor Payroll	EE Health Insurance Contributions	-48.28	-96.56
10/22	Bangor Payroll	EE Health Insurance Contributions	-48.28	-144.84
10/29	Bangor Payroll	EE Health Insurance Contributions	193.12	48.28
10/29	Bangor Payroll	EE Health Insurance Contributions	0.00	48.28
Total 2130-00 · Employee Health Insurance Contr			48.28	48.28



**Accrual Basis**

Total 2100-00 · Other Current Liabilities

**4400-00 · Other Income**

Total 4400-00 · Other Income

**4810-00 · Interest Earned**

Total 4810-00 · Interest Earned

**5000-00 · Payroll Expenses****5020-00 · Payroll Fees**

Total 5020-00 · Payroll Fees

**5030-00 · FICA**

Total 5030-00 · FICA

**5040-00 · MainePERS Contributions**

Total 5040-00 · MainePERS Contributions

**5050-00 · Salary-Administrator**

Total 5050-00 · Salary-Administrator

Total 5000-00 · Payroll Expenses

**5100-00 · Insurance****5110-00 · Health Insurance**

Date	Name	Memo	Amount	Balance
			48.28	48.28
10/29	NACo	Health Endorsement	-59.40	-59.40
			-59.40	-59.40
10/18		Interest	-0.48	-0.48
10/31		Interest	-3.53	-4.01
			-4.01	-4.01
10/8	Bangor Payroll	Processing fee	34.00	34.00
10/15	Bangor Payroll	Processing fee	34.00	68.00
10/22	Bangor Payroll	Processing fee	34.00	102.00
10/29	Bangor Payroll	Processing fee	38.00	140.00
			140.00	140.00
10/8	Bangor Payroll	Taxes	73.83	73.83
10/15	Bangor Payroll	Taxes	73.83	147.66
10/22	Bangor Payroll	Taxes	73.83	221.49
10/29	Bangor Payroll	Taxes	77.52	299.01
			299.01	299.01
10/15	MainePERS		324.28	324.28
			324.28	324.28
10/8	Bangor Payroll	Administrator's Salary	1,013.39	1,013.39
10/15	Bangor Payroll	Administrator's Salary	1,013.39	2,026.78
10/22	Bangor Payroll	Administrator's Salary	1,013.39	3,040.17
10/29	Bangor Payroll	Administrator's Salary	1,013.39	4,053.56
			4,053.56	4,053.56
			4,816.85	4,816.85
10/29	Bangor Payroll	ER Health Insurance Contributions	1,006.70	1,006.70

**Accrual Basis**

	<b>Date</b>	<b>Name</b>	<b>Memo</b>	<b>Amount</b>	<b>Balance</b>
Total 5110-00 · Health Insurance				1,006.70	1,006.70
<b>5120-00 · Commercial, Crime, D&amp;O Ins</b>					
	10/15	Liberty Mutual Insurance		59.00	59.00
Total 5120-00 · Commercial, Crime, D&O Ins				59.00	59.00
Total 5100-00 · Insurance				1,065.70	1,065.70
<b>6030-00 · Lobbying</b>					
<b>6032-00 · Lobbying - Contractual</b>					
	10/28	Verrill	Lobbying Services	4,500.00	4,500.00
Total 6032-00 · Lobbying - Contractual				4,500.00	4,500.00
Total 6030-00 · Lobbying				4,500.00	4,500.00
<b>6150-00 · Equipment - Office</b>					
<b>6152-00 · IT Services</b>					
	10/5	Technology Solutions		100.00	100.00
	10/28	Camden National Bank	Email Backup	12.00	112.00
Total 6152-00 · IT Services				112.00	112.00
<b>6153-00 · Photocopier Lease</b>					
	10/28	US Bank		387.96	387.96
Total 6153-00 · Photocopier Lease				387.96	387.96
Total 6150-00 · Equipment - Office				499.96	499.96
<b>6195-00 · Office Space Rental</b>					
	10/28	Maine Farm Bureau	Printed by MCCA	1,497.17	1,497.17
Total 6195-00 · Office Space Rental				1,497.17	1,497.17
<b>6215-00 · Postage-Shipping</b>					
	10/28	Camden National Bank	FedEx	26.95	26.95
Total 6215-00 · Postage-Shipping				26.95	26.95
<b>6240-00 · Telephone, Fax &amp; Internet</b>					
<b>6241-00 · Cell Phone</b>					
	10/28	Haven, Lauren		75.00	75.00
Total 6241-00 · Cell Phone				75.00	75.00
<b>6243-00 · Phone, Fax &amp; Internet</b>					
	10/15	Spectrum Business/TWC		181.94	181.94
Total 6243-00 · Phone, Fax & Internet				181.94	181.94
Total 6240-00 · Telephone, Fax & Internet				256.94	256.94

**Maine County Commissioners Association**  
**Profit & Loss Prev Year Comparison**  
October 2021

Accrual Basis	October 2021	October 2020	\$ Change	% Change
<b>Income</b>				
4400-00 · Other Income	59.40	935.99	-876.59	-93.65%
4500-00 · NACo Roster	0.00	500.00	-500.00	-100.0%
4810-00 · Interest Earned	4.01	0.50	3.51	702.0%
<b>Total Income</b>	<b>63.41</b>	<b>1,436.49</b>	<b>-1,373.08</b>	<b>-95.59%</b>
<b>Gross Profit</b>	<b>63.41</b>	<b>1,436.49</b>	<b>-1,373.08</b>	<b>-95.59%</b>
<b>Expense</b>				
5000-00 · Payroll Expenses				
5020-00 · Payroll Fees	140.00	174.00	-34.00	-19.54%
5030-00 · FICA	299.01	361.53	-62.52	-17.29%
5040-00 · MainePERS Contributions	324.28	299.10	25.18	8.42%
5050-00 · Salary-Administrator	4,053.56	4,919.35	-865.79	-17.6%
<b>Total 5000-00 · Payroll Expenses</b>	<b>4,816.85</b>	<b>5,753.98</b>	<b>-937.13</b>	<b>-16.29%</b>
5100-00 · Insurance				
5110-00 · Health Insurance	1,006.70	1,006.70	0.00	0.0%
5120-00 · Commercial, Crime, D&O Ins	59.00	60.16	-1.16	-1.93%
5130-00 · Workers Comp	0.00	1,068.00	-1,068.00	-100.0%
<b>Total 5100-00 · Insurance</b>	<b>1,065.70</b>	<b>2,134.86</b>	<b>-1,069.16</b>	<b>-50.08%</b>
6030-00 · Lobbying				
6032-00 · Lobbying - Contractual	4,500.00	0.00	4,500.00	100.0%
<b>Total 6030-00 · Lobbying</b>	<b>4,500.00</b>	<b>0.00</b>	<b>4,500.00</b>	<b>100.0%</b>
6150-00 · Equipment - Office				
6152-00 · IT Services	112.00	167.75	-55.75	-33.23%
6153-00 · Photocopier Lease	387.96	377.99	9.97	2.64%
6154-00 · Printer & Supplies	0.00	162.04	-162.04	-100.0%
<b>Total 6150-00 · Equipment - Office</b>	<b>499.96</b>	<b>707.78</b>	<b>-207.82</b>	<b>-29.36%</b>
6170-00 · Meeting Expense				
6173-00 · Monthly	0.00	354.00	-354.00	-100.0%
<b>Total 6170-00 · Meeting Expense</b>	<b>0.00</b>	<b>354.00</b>	<b>-354.00</b>	<b>-100.0%</b>
6195-00 · Office Space Rental	1,497.17	1,497.17	0.00	0.0%
6215-00 · Postage-Shipping	26.95	6.40	20.55	321.09%
6235-00 · Supplies	0.00	5.89	-5.89	-100.0%
6240-00 · Telephone, Fax & Internet				
6241-00 · Cell Phone	75.00	75.00	0.00	0.0%
6243-00 · Phone, Fax & Internet	181.94	180.00	1.94	1.08%
<b>Total 6240-00 · Telephone, Fax &amp; Internet</b>	<b>256.94</b>	<b>255.00</b>	<b>1.94</b>	<b>0.76%</b>
<b>Total Expense</b>	<b>12,663.57</b>	<b>10,715.08</b>	<b>1,948.49</b>	<b>18.19%</b>